

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

ACTUAL COST FOR FISCAL YEAR 2017/2018



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 2017/2018 and billings for fiscal year 2019/2020, 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: 

Date: December 19, 2018

Brian Muir
Shasta County
Auditor-Controller

**County of Shasta
Countywide Cost Allocation Plan**

Fiscal Year 17/18 Actual

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by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 17/18 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2017-18 (To Be Used As 2019-20 Estimate)	Roll Forward FY		Total Claimable Costs FY 2019-20
											2017-18 (2017-18 Actual Cost Minus 17-18 Est Paid)	Add'l Adj For FY 2019-20 Estimates	
10100 Board of Supervisors	25,291	31,503	91	1,721	5,418	3		15,781	4,071	83,878	16,826		100,704
10300 Clerk of the Board	44,014		58	1,101	5,134	3	295	32,210	3,148	85,963	11,837		97,801
11200 Assessor	227,758	20,039	737	13,919	27,760	6	1,328	1,342	33,953	326,843	(8,494)		318,348
14000 Elections			318	6,005	26,054	23	2,213	32,164	7,872	74,649	12,608		87,256
15900 Inter Mountain Fair			3	51	223					277	(127)		150
17200 Surveyor			2	36	101					139	(43)		96
17500 CSA Administration			150	2,839	9,187	4	1,328		4,885	18,393	2,237		20,630
20110 Trial Courts	71		334	6,309	11,502	3				18,219	(2,040)		16,179
20300 Conflict Public Defender			426	8,033	20,088	29	148			28,723	99		28,821
20700 Public Defender	19,849		646	12,193	27,987	12	2,066	20,779	21,940	105,472	20,893		126,365
20800 Grand Jury			19	358	7,238	11	148	21,103		28,877	(6,746)		22,130
22100 County Clerk			71	1,346	11,026	5	148	1,296	1,628	15,520	87		15,607
22700 District Attorney	153,283	3,455	1,445	27,278	86,781	59	4,869	50,167	47,416	374,753	(2,720)		372,033
22800 DCSS			1,299	24,521	61,221	26	2,066	15,735	67,471	172,338	483		172,821
23500 Sheriff	95,873	65,396	3,032	57,249	142,313	84	7,673	119,122	87,709	578,453	(36,536)		541,917
23600 Boating Safety			151	2,845	12,874	8	2,656		2,277	20,811	(2,339)		18,471
23700 Sheriff Civil Unit	118	844	91	1,716	5,079	2	590		4,071	12,511	(448)		12,063
24600 Detention Annex		1,556	95	1,803	4,829	1			4,885	13,170	(1,532)		11,638
25600 Victim Witness			185	3,490	14,143	8	148		8,907	26,880	2,845		29,725
26000 Jail		10,216	2,553	48,189	91,269	60	12,247	123,241	69,723	357,497	83,903		441,400
26100 Burney Substation			334	6,310	10,986	4	148		12,214	29,995	(638)		29,357
26200 Juvenile Rehab Facility		3,997	881	16,636	32,973	10	10,771	7,034	29,312	101,614	9,624		111,238
26300 Probation	51,775	1,160	2,308	43,579	103,469	66	5,312	34,756	67,115	309,541	44,534		354,075
28000 Agriculture Commissioner		2,323	275	5,199	15,583	7	1,180	8,932	10,341	43,839	2,218		46,057
28200 Building	8,902		346	6,537	22,531	9	443	38,180	15,149	92,098	(43,283)		48,815
28500 Knighton Rd Beetle Mitigation			(0)	(0)	52					51	(1)		50
28600 Planning	11,538		305	5,767	16,132	8	590	70,205	9,589	114,135	43,000		157,134
28700 Coroner	16,994	5,730	232	4,389	16,374	15	2,213	4,489	5,628	56,065	19,926		75,991
28800 Dispatch			235	4,430	464	0				5,129	(338)		4,791
29000 Recorder	83,401	8,741	204	3,857	20,665	5	1,328	11,061	7,175	136,437	10,139		146,576
29200 Public Guardian			160	3,016	2,711	1	148	78,341		84,376	(44,136)		40,240
29400 Wildlife			0	0	342					342	(3)		340
29700 Animal Control		1,638	97	1,823	4,128	3		3,147	3,254	14,090	(27,663)		(13,573)
29900 Public Administration			32	599	6,005	5			1,550	8,191	5,447		13,638
30100 Roads	40,495		7,158	58,647	170,589	172	11,214	101,814	66,901	456,989	30,674		487,663
40200 Environmental Health	10,078		402	7,590	27,390	12	4,722	4,119	14,885	69,198	1,886		71,084
40400 Mental Health Services Act		800	1,989	37,541	62,482	34	11,804		26,807	141,456	17,977		159,433
41000 Mental Health	92,757		4,892	92,353	119,445	73	11,657	13,328	65,248	399,752	55,981		455,733
41100 Public Health	107,156	19,033	3,153	59,528	184,216	113	37,921	602	96,143	507,866	74,437		582,303
41200 Health Care			42	791	1,378	2	1,771			3,984	2,118		6,102
41700 Child Services			342	6,457	19,466	16	1,180		12,237	39,697	956		40,653
42200 Alcohol & Drug			824	15,552	24,082	16	1,328		12,209	54,011	13,522		67,533
42500 Perinatal			152	2,879	11,247	10	148		4,867	19,302	(803)		18,499
50100 Social Services Administration	127,152	470	18,082	341,376	426,529	785	22,723	65,573	341,131	1,343,821	111,300		1,455,122
50200 Health & Human Services Agency			2,095	39,543	89,254	29	16,821	412,393	72,958	633,092	78,992		712,084

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 17/18 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2017-18 (To Be Used As 2019-20 Estimate)	Roll Forward FY 2017-18 (2017-18 Actual Cost Minus 17-18 Est Paid)		Add'l Adj For FY 2019-20 Estimates	Total Claimable Costs FY 2019-20
53000 Opportunity Center	37,045	5,551	1,186	22,396	132,258	83	3,099	2,129	35,904	239,651	5,539			245,190
54200 County Indigents			229	4,330	355					4,914	(2,805)			2,109
54300 Housing	60,252	9,847	10,564	2,797	8,688	4	295	38,504	7,165	138,116	(10,142)			127,974
57000 Veterans' Services	13,331		69	1,308	7,123	2		602	3,925	26,361	(27,030)			(668)
59000 Community Action Agency	30,808		112	2,117	46,721	47	1,180		3,093	84,079	17,795			101,874
59200 HSG Home IPP Admin			27	516	1,772	2				2,316	(15,226)			(12,909)
59300 PHA Housing Assistance Adm			879	16,594						17,473	17,473			34,946
59600 Housing Rehabilitation			2	35	172					209	(1,137)			(928)
61100 Library	8,820		227	4,295	785	0	148			14,274	(550)			13,724
62000 Agriculture Extension Service		717	35	669	4,753	2			1,591	7,768	1,030			8,798
62100 Farm Advisor			1	14	148	0				162	(1,480)			(1,318)
70100 Recreation & Parks			6	110	325	0				441	6			447
71000 Veterans' Hall	8,521		19	354	1,580	2				10,476	514			10,990
00200 Fall River Mills Airport			61	1,153	2,776	2				3,992	69			4,061
94000 Fleet Management			353	6,659	47,045	60	6,050	139	4,033	64,338	(5,117)			59,221
95000 Risk Management	85,399	5,098	1,276	24,096	44,525	51	738	5,368	7,326	173,876	334			174,210
92500 Information Systems	298,845	25,556	1,184	22,352	53,139	22	22,723	7,867	39,763	471,451	209			471,660
95500 Facilities Management	10,799		794	14,991	108,901	135	21,543	5,877	27,693	190,734	37,154			227,888
00207 Solid Waste			487	9,203	10,196	8	4,574		3,180	27,648	2,105			29,753
00210 Shasta County Transit			93	1,765	1,622	2	148			3,630	527			4,157
00300 Amber Lane PRD			0	1	87					88	(21)			67
00301 Burney Meadows Storm Drain			0	0	40					40	(9)			31
00302 Amber Ridge PRD			0	1	88					90	(3)			87
00303 Marianas PRD			4	83	180	0	148			415	333			748
00304 Coloma PRD			1	25	141	0	148			315	219			534
00305 Vedder Road PRD					1					1	(38)			(37)
00306 River Hill Estates PRD			19	353	242	0	148			761	670			1,431
00307 Craig Lane PRD			5	90	216	0	148			459	373			832
00308 E. Stillwater Way PRD			(0)	(0)	88					87	(21)			67
00309 Fullerton Way PRD			0	1	76					77	(15)			61
00310 Deer Flat Road					10					10	(31)			(22)
00311 Skyway PRD			0	1	70					71	(9)			63
00312 Mule Mt. PRD			0	2	66					68	(212)			(144)
00313 Fore Way PRD			0	7	80					88	(234)			(146)
00314 Blacks PRD			0	1	81					82	1			83
00315 Logan PRD			0	1	94					95	3			98
00316 Valparaiso PRD			0	1	84					86	1			87
00317 Lakehead Lighting			0	3	565	0				568	3			571
00318 Lark Court PRD			0	1	78					78	(2)			76
00319 Manor Crest PRD			0	2	85					86	(7)			79
00320 Santa Barbara Estates PRD			0	3	77					81	(7)			73
00321 Victoria Highlands Estates PRD			0	1	69					70	(8)			63
00322 Country Fields Estates PRD			4	66	209	0	148			426	287			713
00324 China Gulch PRD			(0)	(0)	90					89	10			99
00325 Manton Heights PRD			0	3	85					88	(21)			67

County of Shasta
Countywide Cost Allocation Plan
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											2017-18 (2017-18 Actual Cost Minus 17-18 Est Paid)	Add'l Adj For FY 2019-20 Estimates	
00326 Manzanillo Orchard PRD			0	1	71					72	(5)		68
00327 Lavern Lane PRD			1	19	196	0	148			364	243		607
00328 Canto Del Lupine PRD Admin			0	1	78					79	(3)		76
00329 Crowley Crk Ranchettes PRD Adm			2	31	80					113	18		131
00330 Jordan Manor PRD Admin			0	3	71					74	(282)		(208)
00331 Ritts Mill Road Admin			0	0	81					81	(15)		66
00332 Rother Lighting			1	11	651	0				662	6		669
00333 Robledo Road PRD Admin			6	120	199	0	148			473	365		838
00334 Santa Barbara #2 PRD Admin			0	1	74					75	(12)		63
00335 N Chaparral Dr PRD Admin			0	1	92					93	(13)		80
00337 Woggon Lane PRD Admin			0	1	102					103	6		109
00338 Aiden Park PRD Admin			0	1	74					75	(7)		68
00339 L&R Estates PRD Admin			7	126	191	0	295			618	447		1,066
00340 Squaw Carpet Fire Acces PRD Admin			(0)	(0)	71					70	(7)		64
00341 Rolland Cntry Estates PRD Admin			0	1	88					89	0		89
00342 Shelly Lane PRD Admin			0	5	115					120	19		140
00343 Millville Way PRD Admin			0	3	87					90	(236)		(146)
00344 Diamond Ridge PRD Admin			0	1	72					72	(9)		63
00345 Mountain Gate Meadows PRD Admin			0	1	88					89	11		99
00347 Sierra Lighting			0	6	636	0				643	29		672
00351 Timber Ridge PRD Admin			0	1	76					77	(1)		76
00360 Equestrian Estates PRD Admin			0	1	87					88	(9)		80
00361 Tract 1323 PRD			0	2	372					374	9		383
00364 Sonora PRD			4	82	174	0	148			409	78		487
00366 Ponder PRD			0	1	90					91	0		91
00367 Shasta Meadows PRD			0	0	72					72	(12)		61
00368 Old Stagecoach PRD			0	9	168	0	148			325	252		577
00369 Inter Mountain PRD			2	34	97					133	(123)		10
00370 Alpine PRD			0	1	91					93	(6)		87
00371 Water Agency			22	410	2,420	1		694		3,547	(1,604)		1,943
00372 Dusty PRD			5	100	211	0	295			611	510		1,121
00373 AQMD	12,045		209	3,953	10,243	5	590	3,841	5,568	36,454	(3,209)		33,245
00374 Castella Water			18	331	3,602	3				3,954	167		4,121
00375 Sugarloaf Water			32	609	6,557	6	148			7,352	4,693		12,045
00376 Buckshot Ln Em Fire PRD Admin			0	0	45					46	(3)		43
00377 Jones Valley Water			120	2,261	8,071	5	295			10,752	1,048		11,800
00378 Palo Cedro Sewer			60	1,124	4,922	4				6,110	(979)		5,131
00380 Amesbury Village PRD Admin			0	1	67					68	4		72
00381 Palo Cedro Oaks PRD Admin			0	2	93					95	11		106
00382 Shasta Lake Ranchos R/M			5	94	187	0	148			434	242		675
00383 Holiday Acres R/M			8	159	202	0	148			517	419		936
00384 Alpine Meadows Sewer			10	191	2,668	2				2,871	(33)		2,838
00385 Belmont Storm Drain			0	0	71					71	(8)		64
00386 Street Lighting Admin.			15	290	887	0				1,193	25		1,218
00387 Cottonwood Sewer			154	2,914	12,364	13	885			16,331	(1,039)		15,292

County of Shasta
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										FY 2017-18 (To Be Used As 2019-20 Estimate)	2017-18 (2017-18 Actual Cost Minus 17-18 Est Paid)		
00391 Fire Protection Admin.			1,081	20,413	63,848	78	31,134	2,314	2,443	121,311	1,677		122,988
00393 Burney Storm Drain			0	3	317	0				321	12		333
00394 Keswick Admin.			33	627	5,340	5	738			6,742	(4,213)		2,529
00395 French Gulch Water			22	424	3,729	3				4,178	(151)		4,027
00396 Cragview Water			18	337	3,852	3				4,211	249		4,460
00397 Los Palos Dr Em Fire PRD Admin			0	1	67					68	(17)		51
00398 Foxwood Estates PRD Admin			1	11	181	0	148			340	258		598
00399 Rocky Ledge estates PRD Admin			1	10	122					132	32		164
00401 Anderson Cemetery					8,941	12				8,953	1,722		10,676
00402 Burney Cemetery					12,472	17				12,489	7,161		19,650
00403 Cottonwood Cemetery					9,927	14				9,941	872		10,813
00404 Fall River Mills Cemetery					200					200	(2,508)		(2,309)
00405 Halcumb Cemetery					6,191	8				6,199	1,567		7,766
00406 Manton Cemetery					468	0				468	(327)		141
00407 Millville Cemetery					6,306	8				6,314	301		6,614
00408 Pine Grove Cemetery					10,378	14				10,393	1,393		11,786
00422 Centerville CSD					936	0				936	(1,079)		(143)
00423 Clear Creek CSD					629	0				630	(992)		(362)
00424 Fall River Mills CSD					587	0				587	(937)		(349)
00428 Shasta CSD					600	0				600	(924)		(324)
00429 Mountain Gate CSD					679	0				679	(35)		645
00441 Anderson FPD					18,254	26				18,280	1,803		20,082
00442 Buckeye FPD					1,199	1				1,200	303		1,503
00443 Burney FPD					15,848	22				15,870	1,415		17,285
00444 Castella FPD					12,054	17				12,071	3,442		15,513
00445 Shasta Lake FPD					22,148	32				22,180	5,249		27,428
00446 Cottonwood FPD					13,589	18				13,607	(426)		13,180
00447 Fall River Mills FPD					7,757	11				7,768	(690)		7,078
00449 Happy Valley FPD					14,429	21				14,449	(1,642)		12,808
00450 McArthur FPD					5,090	7				5,097	454		5,550
00452 Millville FPD					9,714	14				9,728	1,661		11,389
00461 Pine Grove MAD					7,553	11				7,564	123		7,686
00462 Shasta MAD					537					537	(1,227)		(689)
00463 Burney MAD					6,222	8				6,230	(968)		5,262
00481 Fall River Mills RCD					734	0				734	(1,179)		(444)
00482 W. Shasta RCD					60	0				60	(52)		8
00490 ACID					674	0				675	(1,003)		(328)
00491 Bella Vista Water					821	0				821	(1,298)		(477)
00492 Burney Water					179					179	(68)		111
00497 Mayers Memorial Hospital					1,247	0				1,247	(1,485)		(238)
00600 Cottonwood Crk Meadows PRD			2	39	91					133	57		190
00601 CSA #3 Castella Loan Admin			2	34	127					163	(61)		102
00602 Aegean Way PRD			0	1	68					69	(7)		62
00603 Village Green PRD			0	1	75					76	(6)		70
00604 Butterfield PRD			0	1	69					70	(31)		39

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 17/18 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2017-18 (To Be Used As 2019-20 Estimate)	Roll Forward FY 2017-18 (2017-18 Actual Cost Minus 17-18 Est Paid)		Add'l Adj For FY 2019-20 Estimates	Total Claimable Costs FY 2019-20
00605 Honeybee Acres PRD			0	1	69					69	(6)		63	
00606 Silver Saddle PRD			0	3	81					85	(285)		(201)	
00607 Wisteria Estates PRD			0	2	103					105	4		109	
00608 Santa Barbara PRD			0	2	89					91	1		92	
00609 Stillwater Ranch PRD			0	1	80					82	0		82	
00610 Sterling Ranch PRD			0	1	76					77	(14)		63	
00611 Mt. Lassen Woods PRD			0	2	102					104	33		137	
00612 Waterleaf Estates PRD			0	2	76					77	(22)		56	
00613 Jennifer Dr EFER PRD			0	1	72					73	(6)		67	
00614 White Oak Manor PRD			0	1	80					81	1		82	
00615 Terri Lee Terrace EFER PRD			0	1	66					67	(7)		60	
00616 Westview Rd EFER PRD			1	19	76					96	21		118	
00617 Sleeping Bull Estates PRD			0	8	103					111	35		146	
00618 Garth Dr EFER PRD			0	1	71					72	3		75	
00619 Clover Road PRD			0	1	94					95	7		102	
00620 Nunes Ranch PRD			0	1	75					76	1		78	
00621 No. 2 Squaw Carpet PRD			0	1	70					71	(3)		68	
00622 No. 2 Crowley Crk Rnchts PRD			0	8	75					83	9		93	
00623 No. 2 Los Palos Dr EFER PRD			0	1	66					67	(8)		59	
00624 Scenic Oak PRD			0	1	71					73	(2)		71	
00625 No. 2 Butterfield Ln EFER PRD											(70)		(70)	
00626 No. 1 Skylark Lane EFER PRD			0	1	77					78	24		102	
00627 Lake Drive PRD Admin			0	2	80					83	7		89	
00628 No. 2 Skylark Lane EFER PRD											(54)		(54)	
00629 CSA #6 JV S/A Elk Trail WSAD			20	386	326	0	148			880	122		1,002	
00630 CSA # 23 CV S/A Cragview WSAD			3	51	178	0				231	(3)		228	
00631 Laurel Glen Estates PRD Admin			0	1	69					70	15		85	
00632 Irish Creek Road PRD Admin			0	1	61					62	32		94	
00633 Sol Semente EFER PRD Admin			0	0	71					72	72		143	
00634 Stillwater Ranches #2 PRD			0	1	64					65	65		129	
00635 Tudor Oaks Acres PRD			0	1	56					57	57		114	
00637 Beagle Street PRD			0	0	36					36	36		72	
00851 IHSS Public Authority			63	1,196	6,836	5	1,033	8,654	3,240	21,027	5,863		26,890	
00862 Law Library	141				3,498	5				3,644	56		3,700	
00892 RTPA					1,971	3				1,973	342		2,315	
00928 SHASCOM					21,703	31		648		22,382	3,750		26,131	
03010 Schools					42,298	3,439				45,738	(23,306)		22,432	
Subtotal	1,682,510	223,670	75,822	1,158,301	2,844,684	6,044	279,171	1,363,553	1,389,592	9,023,346	513,365	(0)	9,536,711	
Direct Billed	52,521		849	16,032	33,960	63,137	2,803	501,076	301,779	972,157				
Unallocated				46,998	318,219	970,683		29,248		1,365,149				
Total	1,735,031	223,670	76,671	1,221,331	3,196,863	1,039,864	281,974	1,893,877	1,691,371	11,360,652	513,365	(0)	9,536,711	

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 17/18 Actual		ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		FY 2017-18	PAID FOR FY 2017-18	FORWARD FOR FY 2017-18	FY 2019-20 ESTIMATE	CHARGE FY 2019-20
10100	Board of Supervisors	83,878	67,053	16,826		100,704
10300	Clerk of the Board	85,963	74,126	11,837		97,801
11200	Assessor	326,843	335,337	(8,494)		318,348
14000	Elections	74,649	62,041	12,608		87,256
15900	Inter Mountain Fair	277	404	(127)		150
17200	Surveyor	139	182	(43)		96
17500	CSA Administration	18,393	16,157	2,237		20,630
20110	Trial Courts	18,219	20,259	(2,040)		16,179
20300	Conflict Public Defender	28,723	28,624	99		28,821
20700	Public Defender	105,472	84,580	20,893		126,365
20800	Grand Jury	28,877	35,623	(6,746)		22,130
22100	County Clerk	15,520	15,433	87		15,607
22700	District Attorney	374,753	377,473	(2,720)		372,033
22800	DCSS	172,338	171,855	483		172,821
23500	Sheriff	578,453	614,989	(36,536)		541,917
23600	Boating Safety	20,811	23,150	(2,339)		18,471
23700	Sheriff Civil Unit	12,511	12,959	(448)		12,063
24600	Detention Annex	13,170	14,702	(1,532)		11,638
25600	Victim Witness	26,880	24,035	2,845		29,725
26000	Jail	357,497	273,594	83,903		441,400
26100	Burney Substation	29,995	30,633	(638)		29,357
26200	Juvenile Rehab Facility	101,614	91,990	9,624		111,238
26300	Probation	309,541	265,007	44,534		354,075
28000	Agriculture Commissioner	43,839	41,621	2,218		46,057
28200	Building	92,098	135,380	(43,283)		48,815
28500	Knighton Rd Beetle Mitigation	51	53	(1)		50
28600	Planning	114,135	71,135	43,000		157,134
28700	Coroner	56,065	36,139	19,926		75,991
28800	Dispatch	5,129	5,466	(338)		4,791
29000	Recorder	136,437	126,298	10,139		146,576
29200	Public Guardian	84,376	128,512	(44,136)		40,240
29400	Wildlife	342	345	(3)		340
29700	Animal Control	14,090	41,753	(27,663)		(13,573)
29900	Public Administration	8,191	2,744	5,447		13,638
30100	Roads	456,989	426,316	30,674		487,663
40200	Environmental Health	69,198	67,312	1,886		71,084
40400	Mental Health Services Act	141,456	123,479	17,977		159,433
41000	Mental Health	399,752	343,771	55,981		455,733

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 17/18 Actual		ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		FY 2017-18	PAID FOR FY 2017-18	FORWARD FOR FY 2017-18	FY 2019-20 ESTIMATE	CHARGE FY 2019-20
41100	Public Health	507,866	433,429	74,437		582,303
41200	Health Care	3,984	1,866	2,118		6,102
41700	Child Services	39,697	38,742	956		40,653
42200	Alcohol & Drug	54,011	40,489	13,522		67,533
42500	Perinatal	19,302	20,106	(803)		18,499
50100	Social Services Administration	1,343,821	1,232,521	111,300		1,455,122
50200	Health and Human Services Agency	633,092	554,100	78,992		712,084
53000	Opportunity Center	239,651	234,111	5,539		245,190
54200	County Indigents	4,914	7,720	(2,805)		2,109
54300	Housing	138,116	148,258	(10,142)		127,974
57000	Veterans' Services	26,361	53,391	(27,030)		(668)
59000	Community Action Agency	84,079	66,284	17,795		101,874
59200	HSG Home IPP Admin	2,316	17,542	(15,226)		(12,909)
59300	PHA Housing Assistance Adm	17,473		17,473		34,946
59600	Housing Rehabilitation	209	1,346	(1,137)		(928)
61100	Library	14,274	14,824	(550)		13,724
62000	Agriculture Extension Service	7,768	6,738	1,030		8,798
62100	Farm Advisor	162	1,642	(1,480)		(1,318)
70100	Recreation & Parks	441	435	6		447
71000	Veterans' Hall	10,476	9,962	514		10,990
00200	Fall River Mills Airport	3,992	3,923	69		4,061
94000	Fleet Management	64,338	69,456	(5,117)		59,221
95000	Risk Management	173,876	173,542	334		174,210
92500	Information Systems	471,451	471,242	209		471,660
95500	Facilities Management	190,734	153,579	37,154		227,888
00207	Solid Waste	27,648	25,543	2,105		29,753
00210	Shasta County Transit	3,630	3,102	527		4,157
00300	Amber Lane PRD	88	109	(21)		67
00301	Burney Meadows Storm Drain	40	49	(9)		31
00302	Amber Ridge PRD	90	93	(3)		87
00303	Marianas PRD	415	82	333		748
00304	Coloma PRD	315	96	219		534
00305	Vedder Road PRD	1	39	(38)		(37)
00306	River Hill Estates PRD	761	91	670		1,431
00307	Craig Lane PRD	459	85	373		832
00308	E. Stillwater Way PRD	88	108	(21)		67
00309	Fullerton Way PRD	77	92	(15)		61
00310	Deer Flat Road	10	41	(31)		(22)

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 17/18 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2017-18	PAID FOR FY 2017-18	FORWARD FOR FY 2017-18	FY 2019-20 ESTIMATE	CHARGE FY 2019-20
00311 Skyway PRD	71	80	(9)		63
00312 Mule Mt. PRD	68	280	(212)		(144)
00313 Fore Way PRD	88	322	(234)		(146)
00314 Blacks PRD	82	81	1		83
00315 Logan PRD	95	91	3		98
00316 Valparaiso PRD	86	84	1		87
00317 Lakehead Lighting	568	565	3		571
00318 Lark Court PRD	78	80	(2)		77
00319 Manor Crest PRD	86	94	(7)		79
00320 Santa Barbara Estates PRD	81	88	(7)		73
00321 Victoria Highlands Estates PRD	70	78	(8)		63
00322 Country Fields Estates PRD	426	139	287		713
00323 Mel Mar Lighting					
00324 China Gulch PRD	89	80	10		99
00325 Manton Heights PRD	88	108	(21)		67
00326 Manzanillo Orchard PRD	72	77	(5)		68
00327 Lavern Lane PRD	364	121	243		607
00328 Canto Del Lupine PRD Admin	79	82	(3)		76
00329 Crowley Crk Ranchettes PRD Adm	113	96	18		131
00330 Jordan Manor PRD Admin	74	356	(282)		(208)
00331 Ritts Mill Road Admin	81	96	(15)		66
00332 Rother Lighting	662	656	6		669
00333 Robledo Road PRD Admin	473	108	365		838
00334 Santa Barbara #2 PRD Admin	75	87	(12)		63
00335 N Chaparral Dr PRD Admin	93	106	(13)		80
00337 Woggon Lane PRD Admin	103	97	6		109
00338 Aiden Park PRD Admin	75	83	(7)		68
00339 L&R Estates PRD Admin	618	171	447		1,066
00340 Squaw Carpet Fire Accs PRD Admin	70	77	(7)		64
00341 Rolland Cntry Estates PRD Admin	89	89	0		89
00342 Shelly Lane PRD Admin	120	101	19		140
00343 Millville Way PRD Admin	90	326	(236)		(146)
00344 Diamond Ridge PRD Admin	72	82	(9)		63
00345 Mountain Gate Meadows PRD Admin	89	78	11		99
00347 Sierra Lighting	643	613	29		672
00351 Timber Ridge PRD Admin	77	78	(1)		76
00360 Equestrian Estates PRD Admin	88	97	(9)		80
00361 Tract 1323 PRD	374	365	9		383

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
Fiscal Year 17/18 Actual	FY 2017-18	PAID FOR FY 2017-18	FORWARD FOR FY 2017-18	FY 2019-20 ESTIMATE	CHARGE FY 2019-20
00364 Sonora PRD	409	331	78		487
00366 Ponder PRD	91	91	0		91
00367 Shasta Meadows PRD	72	84	(12)		61
00368 Old Stagecoach PRD	325	74	252		577
00369 Inter Mountain PRD	133	256	(123)		10
00370 Alpine PRD	93	99	(6)		87
00371 Water Agency	3,547	5,151	(1,604)		1,943
00372 Dusty PRD	611	101	510		1,121
00373 AQMD	36,454	39,664	(3,209)		33,245
00374 Castella Water	3,954	3,788	167		4,121
00375 Sugarloaf Water	7,352	2,659	4,693		12,045
00376 Buckshot Ln Em Fire PRD Admin	46	49	(3)		43
00377 Jones Valley Water	10,752	9,704	1,048		11,800
00378 Palo Cedro Sewer	6,110	7,089	(979)		5,131
00380 Amesbury Village PRD Admin	68	64	4		72
00381 Palo Cedro Oaks PRD Admin	95	83	11		106
00382 Shasta Lake Ranchos R/M	434	192	242		675
00383 Holiday Acres R/M	517	98	419		936
00384 Alpine Meadows Sewer	2,871	2,904	(33)		2,838
00385 Belmont Storm Drain	71	79	(8)		64
00386 Street Lighting Admin.	1,193	1,168	25		1,218
00387 Cottonwood Sewer	16,331	17,370	(1,039)		15,292
00391 Fire Protection Admin.	121,311	119,634	1,677		122,988
00393 Burney Storm Drain	321	309	12		333
00394 Keswick Admin.	6,742	10,956	(4,213)		2,529
00395 French Gulch Water	4,178	4,330	(151)		4,027
00396 Cragview Water	4,211	3,962	249		4,460
00397 Los Palos Dr Em Fire PRD Admin	68	85	(17)		51
00398 Foxwood Estates PRD Admin	340	83	258		598
00399 Rocky Ledge estates PRD Admin	132	100	32		164
00401 Anderson Cemetery	8,953	7,231	1,722		10,676
00402 Burney Cemetery	12,489	5,328	7,161		19,650
00403 Cottonwood Cemetery	9,941	9,068	872		10,813
00404 Fall River Mills Cemetery	200	2,708	(2,508)		(2,309)
00405 Halcumb Cemetery	6,199	4,632	1,567		7,766
00406 Manton Cemetery	468	795	(327)		141
00407 Millville Cemetery	6,314	6,013	301		6,614
00408 Pine Grove Cemetery	10,393	8,999	1,393		11,786

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

	ACTUAL FY 2017-18	ESTIMATES PAID FOR FY 2017-18	ROLL FORWARD FOR FY 2017-18	ADJUSTMENTS FY 2019-20 ESTIMATE	PROPOSED CHARGE FY 2019-20
Fiscal Year 17/18 Actual					
00422 Centerville CSD	936	2,015	(1,079)		(143)
00423 Clear Creek CSD	630	1,621	(992)		(362)
00424 Fall River Mills CSD	587	1,524	(937)		(349)
00428 Shasta CSD	600	1,524	(924)		(324)
00429 Mountain Gate CSD	679	714	(35)		645
00441 Anderson FPD	18,280	16,477	1,803		20,082
00442 Buckeye FPD	1,200	898	303		1,503
00443 Burney FPD	15,870	14,455	1,415		17,285
00444 Castella FPD	12,071	8,629	3,442		15,513
00445 Shasta Lake FPD	22,180	16,931	5,249		27,428
00446 Cottonwood FPD	13,607	14,033	(426)		13,180
00447 Fall River Mills FPD	7,768	8,457	(690)		7,078
00449 Happy Valley FPD	14,449	16,091	(1,642)		12,808
00450 McArthur FPD	5,097	4,643	454		5,550
00452 Millville FPD	9,728	8,068	1,661		11,389
00461 Pine Grove MAD	7,564	7,441	123		7,686
00462 Shasta MAD	537	1,764	(1,227)		(689)
00463 Burney MAD	6,230	7,198	(968)		5,262
00481 Fall River Mills RCD	734	1,913	(1,179)		(444)
00482 W. Shasta RCD	60	112	(52)		8
00490 ACID	675	1,677	(1,003)		(328)
00491 Bella Vista Water	821	2,120	(1,298)		(477)
00492 Burney Water	179	247	(68)		111
00497 Mayers Memorial Hospital	1,247	2,732	(1,485)		(238)
00600 Cottonwood Crk Meadows PRD	133	76	57		190
00601 CSA #3 Castella Loan Admin	163	224	(61)		102
00602 Aegean Way PRD	69	76	(7)		62
00603 Village Green PRD	76	81	(6)		70
00604 Butterfield PRD	70	101	(31)		39
00605 Honeybee Acres PRD	69	76	(6)		63
00606 Silver Saddle PRD	85	370	(285)		(201)
00607 Wisteria Estates PRD	105	101	4		109
00608 Santa Barbara PRD	91	90	1		92
00609 Stillwater Ranch PRD	82	82	0		82
00610 Sterling Ranch PRD	77	91	(14)		63
00611 Mt. Lassen Woods PRD	104	71	33		137
00612 Waterleaf Estates PRD	77	99	(22)		56
00613 Jennifer Dr EFER PRD	73	80	(6)		67

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

	ACTUAL FY 2017-18	ESTIMATES PAID FOR FY 2017-18	ROLL FORWARD FOR FY 2017-18	ADJUSTMENTS FY 2019-20 ESTIMATE	PROPOSED CHARGE FY 2019-20
Fiscal Year 17/18 Actual					
00614 White Oak Manor PRD	81	81	1		82
00615 Terri Lee Terrace EFER PRD	67	74	(7)		60
00616 Westview Rd EFER PRD	96	75	21		118
00617 Sleeping Bull Estates PRD	111	76	35		146
00618 Garth Dr EFER PRD	72	69	3		75
00619 Clover Road PRD	95	88	7		102
00620 Nunes Ranch PRD	76	75	1		78
00621 No. 2 Squaw Carpet PRD	71	74	(3)		68
00622 No. 2 Crowley Crk Rnchts PRD	83	74	9		93
00623 No. 2 Los Palos Dr EFER PRD	67	74	(8)		59
00624 Scenic Oak PRD	73	75	(2)		71
00625 No. 2 Butterfield Ln EFER PRD		70	(70)		(70)
00626 No. 1 Skylark Lane EFER PRD	78	54	24		102
00627 Lake Drive PRD Admin	83	76	7		89
00628 No. 2 Skylark Lane EFER PRD		54	(54)		(54)
00629 CSA #6 JV S/A Elk Trail WSAD	880	758	122		1,002
00630 CSA # 23 CV S/A Cragview WSAD	231	235	(3)		228
00631 Laurel Glen Estates PRD Admin	70	55	15		85
00632 Irish Creek Road PRD Admin	62	29	32		94
00633 Sol Semente EFER PRD Admin	72		72		143
00634 Stillwater Ranches #2 PRD	65		65		129
00635 Tudor Oaks Acres PRD	57		57		114
00637 Beagle Street PRD	36		36		72
00851 IHSS Public Authority	21,027	15,165	5,863		26,890
00862 Law Library	3,644	3,588	56		3,700
00892 RTPA	1,973	1,631	342		2,315
00928 SHASCOM	22,382	18,632	3,750		26,131
03010 Schools	45,738	69,044	(23,306)		22,432
Total	9,023,346	8,509,981	513,365	(0)	9,536,711

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 17/18 Actual	Total Expenditures	Cost Adjustments	Total Allocated
Building Use	2,285,242	(550,212)	
Equipment Use	282,352	(58,682)	
County Audit	78,460	(1,789)	
10200 CAO	(276,341)	1,461,584	
11000 Auditor - Controller	596,073	2,675,061	
11100 TTC	1,655,117	(701,593)	
11300 Purchasing	(123,335)	402,798	
12000 County Counsel	99,827	1,847,579	
13000 Personnel	(307,221)	1,995,732	
10100 Board of Supervisors			83,878
10300 Clerk of the Board			85,963
11200 Assessor			326,843
14000 Elections			74,649
15900 Inter Mountain Fair			277
17200 Surveyor			139
17500 CSA Administration			18,393
20110 Trial Courts			18,219
20300 Conflict Public Defender			28,723
20700 Public Defender			105,472
20800 Grand Jury			28,877
22100 County Clerk			15,520
22700 District Attorney			374,753
22800 DCSS			172,338
23500 Sheriff			578,453
23600 Boating Safety			20,811
23700 Sheriff Civil Unit			12,511
24600 Detention Annex			13,170
25600 Victim Witness			26,880
26000 Jail			357,497
26100 Burney Substation			29,995
26200 Juvenile Rehab Facility			101,614
26300 Probation			309,541
28000 Agriculture Commissioner			43,839
28200 Building			92,098
28500 Knighton Rd Beetle Mitigation			51
28600 Planning			114,135
28700 Coroner			56,065
28800 Dispatch			5,129
29000 Recorder			136,437
29200 Public Guardian			84,376
29400 Wildlife			342
29700 Animal Control			14,090

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 17/18 Actual	Total Expenditures	Cost Adjustments	Total Allocated
29900 Public Administration			8,191
30100 Roads			456,989
40200 Environmental Health			69,198
40400 Mental Health Services Act			141,456
41000 Mental Health			399,752
41100 Public Health			507,866
41200 Health Care			3,984
41700 Child Services			39,697
42200 Alcohol & Drug			54,011
42500 Perinatal			19,302
50100 Social Services Administration			1,343,821
50200 Health and Human Services Agency			633,092
53000 Opportunity Center			239,651
54200 County Indigents			4,914
54300 Housing			138,116
57000 Veterans' Services			26,361
59000 Community Action Agency			84,079
59200 HSG Home IPP Admin			2,316
59300 PHA Housing Assistance Adm			17,473
59600 Housing Rehabilitation			209
61100 Library			14,274
62000 Agriculture Extension Service			7,768
62100 Farm Advisor			162
70100 Recreation & Parks			441
71000 Veterans' Hall			10,476
00200 Fall River Mills Airport			3,992
94000 Fleet Management			64,338
95000 Risk Management			173,876
92500 Information Systems			471,451
95500 Facilities Management			190,734
00207 Solid Waste			27,648
00210 Shasta County Transit			3,630
00300 Amber Lane PRD			88
00301 Burney Meadows Storm Drain			40
00302 Amber Ridge PRD			90
00303 Marianas PRD			415
00304 Coloma PRD			315
00305 Vedder Road PRD			1
00306 River Hill Estates PRD			761
00307 Craig Lane PRD			459
00308 E. Stillwater Way PRD			87
00309 Fullerton Way PRD			77
00310 Deer Flat Road			10

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 17/18 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00311 Skyway PRD			71
00312 Mule Mt. PRD			68
00313 Fore Way PRD			88
00314 Blacks PRD			82
00315 Logan PRD			95
00316 Valparaiso PRD			86
00317 Lakehead Lighting			568
00318 Lark Court PRD			78
00319 Manor Crest PRD			86
00320 Santa Barbara Estates PRD			81
00321 Victoria Highlands Estates PRD			70
00322 Country Fields Estates PRD			426
00324 China Gulch PRD			89
00325 Manton Heights PRD			88
00326 Manzanillo Orchard PRD			72
00327 Lavern Lane PRD			364
00328 Canto Del Lupine PRD Admin			79
00329 Crowley Crk Ranchettes PRD Adm			113
00330 Jordan Manor PRD Admin			74
00331 Ritts Mill Road Admin			81
00332 Rother Lighting			662
00333 Robledo Road PRD Admin			473
00334 Santa Barbara #2 PRD Admin			75
00335 N Chaparral Dr PRD Admin			93
00337 Woggon Lane PRD Admin			103
00338 Aiden Park PRD Admin			75
00339 L&R Estates PRD Admin			618
00340 Squaw Carpet Fire Accs PRD Admin			70
00341 Rolland Cntry Estates PRD Admin			89
00342 Shelly Lane PRD Admin			120
00343 Millville Way PRD Admin			90
00344 Diamond Ridge PRD Admin			72
00345 Mountain Gate Meadows PRD Admin			89
00347 Sierra Lighting			643
00351 Timber Ridge PRD Admin			77
00360 Equestrian Estates PRD Admin			88
00361 Tract 1323 PRD			374
00364 Sonora PRD			409
00366 Ponder PRD			91
00367 Shasta Meadows PRD			72
00368 Old Stagecoach PRD			325
00369 Inter Mountain PRD			133
00370 Alpine PRD			93

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 17/18 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00371 Water Agency			3,547
00372 Dusty PRD			611
00373 AQMD			36,454
00374 Castella Water			3,954
00375 Sugarloaf Water			7,352
00376 Buckshot Ln Em Fire PRD Admin			46
00377 Jones Valley Water			10,752
00378 Palo Cedro Sewer			6,110
00380 Amesbury Village PRD Admin			68
00381 Palo Cedro Oaks PRD Admin			95
00382 Shasta Lake Ranchos R/M			434
00383 Holiday Acres R/M			517
00384 Alpine Meadows Sewer			2,871
00385 Belmont Storm Drain			71
00386 Street Lighting Admin.			1,193
00387 Cottonwood Sewer			16,331
00391 Fire Protection Admin.			121,311
00393 Burney Storm Drain			321
00394 Keswick Admin.			6,742
00395 French Gulch Water			4,178
00396 Cragview Water			4,211
00397 Los Palos Dr Em Fire PRD Admin			68
00398 Foxwood Estates PRD Admin			340
00399 Rocky Ledge estates PRD Admin			132
00401 Anderson Cemetery			8,953
00402 Burney Cemetery			12,489
00403 Cottonwood Cemetery			9,941
00404 Fall River Mills Cemetery			200
00405 Halcumb Cemetery			6,199
00406 Manton Cemetery			468
00407 Millville Cemetery			6,314
00408 Pine Grove Cemetery			10,393
00422 Centerville CSD			936
00423 Clear Creek CSD			630
00424 Fall River Mills CSD			587
00428 Shasta CSD			600
00429 Mountain Gate CSD			679
00441 Anderson FPD			18,280
00442 Buckeye FPD			1,200
00443 Burney FPD			15,870
00444 Castella FPD			12,071
00445 Shasta Lake FPD			22,180
00446 Cottonwood FPD			13,607

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 17/18 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00447 Fall River Mills FPD			7,768
00449 Happy Valley FPD			14,449
00450 McArthur FPD			5,097
00452 Millville FPD			9,728
00461 Pine Grove MAD			7,564
00462 Shasta MAD			537
00463 Burney MAD			6,230
00481 Fall River Mills RCD			734
00482 W. Shasta RCD			60
00490 ACID			675
00491 Bella Vista Water			821
00492 Burney Water			179
00497 Mayers Memorial Hospital			1,247
00600 Cottonwood Crk Meadows PRD			133
00601 CSA #3 Castella Loan Admin			163
00602 Aegean Way PRD			69
00603 Village Green PRD			76
00604 Butterfield PRD			70
00605 Honeybee Acres PRD			69
00606 Silver Saddle PRD			85
00607 Wisteria Estates PRD			105
00608 Santa Barbara PRD			91
00609 Stillwater Ranch PRD			82
00610 Sterling Ranch PRD			77
00611 Mt. Lassen Woods PRD			104
00612 Waterleaf Estates PRD			77
00613 Jennifer Dr EFER PRD			73
00614 White Oak Manor PRD			81
00615 Terri Lee Terrace EFER PRD			67
00616 Westview Rd EFER PRD			96
00617 Sleeping Bull Estates PRD			111
00618 Garth Dr EFER PRD			72
00619 Clover Road PRD			95
00620 Nunes Ranch PRD			76
00621 No. 2 Squaw Carpet PRD			71
00622 No. 2 Crowley Crk Rnchts PRD			83
00623 No. 2 Los Palos Dr EFER PRD			67
00624 Scenic Oak PRD			73
00626 No. 1 Skylark Lane EFER PRD			78
00627 Lake Drive PRD Admin			83
00629 CSA #6 JV S/A Elk Trail WSAD			880
00630 CSA # 23 CV S/A Cragview WSAD			231
00631 Laurel Glen Estates PRD Admin			70

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 17/18 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00632 Irish Creek Road PRD Admin			62
00633 Sol Semente EFER PRD Admin			72
00634 Stillwater Ranches #2 PRD			65
00635 Tudor Oaks Acres PRD			57
00637 Beagle Street PRD			36
00851 IHSS Public Authority			21,027
00862 Law Library			3,644
00892 RTPA			1,973
00928 SHASCOM			22,382
03010 Schools			45,738
Direct Billed			972,157
Unallocated			1,365,149
Total	4,290,175	7,070,478	11,360,652

County of Shasta
 Countywide Cost Allocation Plan
 EXHIBIT D

Fiscal Year 17/18 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	5,886	19,912	5	1,700	34,991	5,488	67,981
11000 Auditor - Controller	9,671	199,942	153	992	12,493	19,172	242,423
11100 TTC	5,015	62,420	15	4,391	3,712	10,973	86,526
11300 Purchasing	723	2,634	1	142	6,247	1,547	11,293
12000 County Counsel	5,777	15,982	5	142		8,625	30,530
13000 Personnel	4,821	15,804	6	1,416	26,617	10,171	58,835
Subtotal	31,894	316,694	184	8,782	84,060	55,975	497,588
Total	31,894	316,694	184	8,782	84,060	55,975	497,588

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 17/18 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 17/18 Total Expenses by Department
3.04 Identified Audit	Direct Identification to Department
County Administrator	
4.03 Budgets & Administration	Actual FY 17/18 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 17/18 Expenses by Department
5.07 Cost Plan	Actual FY 17/18 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 17/18 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 17/18 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 did not direct bill for these costs in FY 2017-18.

COUNTY OF SHASTA
BUILDING USE

Fiscal Year 17/18 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%	2.22%	3.34%	5.70%	0.06%	0.56%	1.72%	12.37%	66.65%	7.29%
Other Expenditures & Costs												
Building Use	2,285,242		1,964	50,815	76,399	130,190	1,299	12,831	39,265	282,643	1,523,221	166,614
Expenditures Per Financial Statements	2,285,242		1,964	50,815	76,399	130,190	1,299	12,831	39,265	282,643	1,523,221	166,614
Cost Adjustments												
Building Use to CSD	(550,212)										(550,212)	
Total Allocated	1,735,030		1,964	50,815	76,399	130,190	1,299	12,831	39,265	282,643	973,009	166,614

Detail Allocation of
Courthouse

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 17/18 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	0		1,964
Less CSD's						
Total Operating	1,964	1.0000	1,964	0		1,964

Basis of Allocation: Square Footage Occupied by Department

*Detail Allocation of
Courthouse Annex*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00952 Courts	50,815	1.0000	50,815	(50,815)		
Total	50,815	1.0000	50,815	(50,815)		
Direct Bill				50,815		50,815
			50,815	0		50,815
Less CSD's						
Total Operating	50,815	1.0000	50,815	0		50,815

Basis of Allocation: Square Footage Occupied by Department

*Detail Allocation of
Placer St. Building*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 17/18 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 17/18 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 17/18 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 17/18 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 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20700 Public Defender	19,849	0.5055	19,849			19,849
26300 Probation	19,416	0.4945	19,416			19,416
Total	39,265	1.0000	39,265			39,265
Direct Bill				39,265		39,265
Less CSD's						
Total Operating	39,265	1.0000	39,265			39,265

Basis of Allocation: Square Footage Occupied by Department

*Detail Allocation of
Individual Buildings*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	60,177	0.2129	60,177			60,177
26300 Probation	31,131	0.1101	31,131			31,131
28700 Coroner	16,994	0.0601	16,994			16,994
30100 Roads	6,456	0.0228	6,456			6,456
41000 Mental Health	2,580	0.0091	2,580			2,580
41100 Public Health	96,730	0.3422	96,730			96,730
50100 Social Services Administration	40,436	0.1431	40,436			40,436
61100 Library	8,820	0.0312	8,820			8,820
71000 Veterans' Hall	8,521	0.0301	8,521			8,521
95500 Facilities Management	10,799	0.0382	10,799			10,799
Total	282,643	1.0000	282,643			282,643
Direct Bill						
			282,643			282,643
Less CSD's						
Total Operating	282,643	1.0000	282,643			282,643

Basis of Allocation: Straightline Depreciation

Detail Allocation of
Administration Center

COUNTY OF SHASTA
BUILDING USE

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	86,218	0.0566	86,218			86,218
11000 Auditor - Controller	140,836	0.0925	140,836			140,836
11100 TTC	120,302	0.0790	120,302			120,302
11300 Purchasing	38,467	0.0253	38,467			38,467
12000 County Counsel	81,016	0.0532	81,016			81,016
13000 Personnel	83,372	0.0547	83,372			83,372
10100 Board of Supervisors	25,291	0.0166	25,291			25,291
10300 Clerk of the Board	44,014	0.0289	44,014			44,014
11200 Assessor	227,758	0.1495	227,758			227,758
29000 Recorder	83,401	0.0548	83,401			83,401
50100 Social Services Administration	80,197	0.0526	80,197			80,197
53000 Opportunity Center	37,045	0.0243	37,045			37,045
54300 Housing	60,252	0.0396	60,252			60,252
59000 Community Action Agency	30,808	0.0202	30,808			30,808
95000 Risk Management	85,399	0.0561	85,399			85,399
92500 Information Systems	298,845	0.1962	298,845			298,845
Total	1,523,221	1.0000	1,523,221			1,523,221
Direct Bill						
			1,523,221			1,523,221
Less CSD's	(550,212)	(0.3612)	(550,212)			(550,212)
Total Operating	973,009	0.6388	973,009			973,009

Basis of Allocation: Square Footage Occupied by Department

*Detail Allocation of
DA/VSO Building*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 17/18 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 17/18 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	86,218									86,218	
11000 Auditor - Controller	140,836									140,836	
11100 TTC	120,302									120,302	
11300 Purchasing	38,467									38,467	
12000 County Counsel	81,016									81,016	
13000 Personnel	83,372									83,372	
10100 Board of Supervisors	25,291									25,291	
10300 Clerk of the Board	44,014									44,014	
11200 Assessor	227,758									227,758	
20110 Trial Courts	71					71					
20700 Public Defender	19,849							19,849			
22700 District Attorney	153,283										153,283
23500 Sheriff	95,873				35,696				60,177		
23700 Sheriff Civil Unit	118	118									
26300 Probation	51,775					1,228		19,416	31,131		
28200 Building	8,902			8,902							
28600 Planning	11,538			11,538							
28700 Coroner	16,994								16,994		
29000 Recorder	83,401									83,401	
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	127,152				2,242		4,277		40,436	80,197	
53000 Opportunity Center	37,045									37,045	
54300 Housing	60,252									60,252	
57000 Veterans' Services	13,331										13,331
59000 Community Action Agency	30,808									30,808	
61100 Library	8,820								8,820		
71000 Veterans' Hall	8,521								8,521		
95000 Risk Management	85,399									85,399	
92500 Information Systems	298,845									298,845	
95500 Facilities Management	10,799							10,799			
00373 AQMD	12,045			11,842	202						
00862 Law Library	141	141									
Total	2,232,722	258	50,815	76,399	130,190	1,299	12,831	39,265	282,643	1,523,221	166,614
Direct Bill	52,521	1,706	50,815	76,399	130,190	1,299	12,831	39,265	282,643	1,523,221	166,614
Less CSD's	(550,212)	1,964	50,815	76,399	130,190	1,299	12,831	39,265	282,643	(550,212)	166,614
Total Operating	1,735,031	1,964	50,815	76,399	130,190	1,299	12,831	39,265	282,643	973,009	166,614

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Equipment Use

*Description of Costs
to be Allocated*

**COUNTY OF SHASTA
EQUIPMENT USE**

Fiscal Year 17/18 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 2017/18.

*Schedule of Costs
to be Reallocated
by Function*

**COUNTY OF SHASTA
EQUIPMENT USE**

Fiscal Year 17/18 Actual	Total	General & Admin	Equipment Use
	100%		100.00%
Other Expenditures & Costs			
Equipment Use	282,352		282,352
Expenditures Per Financial Statements	<u>282,352</u>		<u>282,352</u>
Equipment Use to CSD	(58,682)		(58,682)
Total Allocated	<u><u>223,670</u></u>		<u><u>223,670</u></u>

**COUNTY OF SHASTA
EQUIPMENT USE**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	3,942	0.0140	3,942			3,942
11000 Auditor - Controller	26,692	0.0945	26,692			26,692
11100 TTC	15,847	0.0561	15,847			15,847
11300 Purchasing	1,015	0.0036	1,015			1,015
12000 County Counsel	5,610	0.0199	5,610			5,610
13000 Personnel	5,576	0.0197	5,576			5,576
10100 Board of Supervisors	31,503	0.1116	31,503			31,503
11200 Assessor	20,039	0.0710	20,039			20,039
22700 District Attorney	3,455	0.0122	3,455			3,455
23500 Sheriff	65,396	0.2316	65,396			65,396
23700 Sheriff Civil Unit	844	0.0030	844			844
24600 Detention Annex	1,556	0.0055	1,556			1,556
26000 Jail	10,216	0.0362	10,216			10,216
26200 Juvenile Rehab Facility	3,997	0.0142	3,997			3,997
26300 Probation	1,160	0.0041	1,160			1,160
28000 Agriculture Commissioner	2,323	0.0082	2,323			2,323
28700 Coroner	5,730	0.0203	5,730			5,730
29000 Recorder	8,741	0.0310	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	19,033	0.0674	19,033			19,033
50100 Social Services Administration	470	0.0017	470			470
53000 Opportunity Center	5,551	0.0197	5,551			5,551
54300 Housing	9,847	0.0349	9,847			9,847
62000 Agriculture Extension Service	717	0.0025	717			717
95000 Risk Management	5,098	0.0181	5,098			5,098
92500 Information Systems	25,556	0.0905	25,556			25,556
Total	282,352	1.0000	282,352			282,352
Direct Bill						
			282,352			282,352
Less CSD's	(58,682)	(0.2078)	(58,682)			(58,682)
Total Operating	223,670	0.7922	223,670			223,670

Basis of Allocation : Straightline Depreciation

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
EQUIPMENT USE

Fiscal Year 17/18 Actual	Total	General & Admin	Equip Use
10200 CAO	3,942		3,942
11000 Auditor - Controller	26,692		26,692
11100 TTC	15,847		15,847
11300 Purchasing	1,015		1,015
12000 County Counsel	5,610		5,610
13000 Personnel	5,576		5,576
10100 Board of Supervisors	31,503		31,503
11200 Assessor	20,039		20,039
22700 District Attorney	3,455		3,455
23500 Sheriff	65,396		65,396
23700 Sheriff Civil Unit	844		844
24600 Detention Annex	1,556		1,556
26000 Jail	10,216		10,216
26200 Juvenile Rehab Facility	3,997		3,997
26300 Probation	1,160		1,160
28000 Agriculture Commissioner	2,323		2,323
28700 Coroner	5,730		5,730
29000 Recorder	8,741		8,741
29700 Animal Control	1,638		1,638
40400 Mental Health Services Act	800		800
41100 Public Health	19,033		19,033
50100 Social Services Administration	470		470
53000 Opportunity Center	5,551		5,551
54300 Housing	9,847		9,847
62000 Agriculture Extension Service	717		717
95000 Risk Management	5,098		5,098
92500 Information Systems	25,556		25,556
Total	282,352		282,352
Direct Bill	282,352		282,352
Less CSD's	(58,682)		(58,682)
Total Operating	223,670		223,670

County Audit

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 17/18 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 2017/18 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.

*Schedule of Costs
to be Reallocated
by Function*

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 17/18 Actual	Total	General & Admin	General Audit	Identified Audit
Other Expenditures & Costs				
General Audit	63,993		63,993	
Identified Audit	14,467			14,467
Expenditures Per Financial Statements	<u>78,460</u>		<u>63,993</u>	<u>14,467</u>
Cost Adjustments				
County Audit to CSD	(1,789)		(1,789)	
Total Allocated	<u><u>76,671</u></u>		<u><u>62,204</u></u>	<u><u>14,467</u></u>

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 17/18 Actual	Allocation Units	Allocated	1st	2nd	Total
		Percent	Allocation	Allocation	
10200 CAO	1,952,779	0.0052	330		330
11000 Auditor - Controller	3,208,211	0.0085	542		542
11100 TTC	1,663,840	0.0044	281		281
11300 Purchasing	239,947	0.0006	41		41
12000 County Counsel	1,916,600	0.0051	324		324
13000 Personnel	1,599,305	0.0042	270		270
10100 Board of Supervisors	539,068	0.0014	91		91
10300 Clerk of the Board	344,783	0.0009	58		58
11200 Assessor	4,360,165	0.0115	737		737
14000 Elections	1,881,046	0.0050	318		318
15900 Inter Mountain Fair	16,078	0.0000	3		3
16600 Land, Buildings & Improvements	4,886,939	0.0129	826	(826)	0
16903 Capital Proj Adult Rehab Center	5,709	0.0000	1	(1)	(0)
17200 Surveyor	11,375	0.0000	2		2
17500 CSA Administration	889,303	0.0023	150		150
20110 Trial Courts	1,976,313	0.0052	334		334
20300 Conflict Public Defender	2,516,478	0.0066	426		426
20700 Public Defender	3,819,574	0.0101	646		646
20800 Grand Jury	112,203	0.0003	19		19
22100 County Clerk	421,540	0.0011	71		71
22700 District Attorney	8,545,021	0.0226	1,445		1,445
22800 DCSS	7,681,244	0.0203	1,299		1,299
23500 Sheriff	17,933,353	0.0474	3,032		3,032
23600 Boating Safety	891,159	0.0024	151		151
23700 Sheriff Civil Unit	537,594	0.0014	91		91
24600 Detention Annex	564,689	0.0015	95		95
25600 Victim Witness	1,093,321	0.0029	185		185
26000 Jail	15,095,225	0.0399	2,553		2,553
26100 Burney Substation	1,976,489	0.0052	334		334
26200 Juvenile Rehab Facility	5,211,144	0.0138	881		881
26300 Probation	13,651,213	0.0361	2,308		2,308
28000 Agriculture Commissioner	1,628,503	0.0043	275		275
28200 Building	2,047,765	0.0054	346		346
28500 Knighton Rd Beetle Mitigation	(68)	0.0000	(0)		(0)
28600 Planning	1,806,450	0.0048	305		305
28700 Coroner	1,374,740	0.0036	232		232
28800 Dispatch	1,387,643	0.0037	235		235
29000 Recorder	1,208,116	0.0032	204		204
29200 Public Guardian	944,623	0.0025	160		160
29400 Wildlife	108	0.0000	0		0
29700 Animal Control	571,200	0.0015	97		97

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 17/18 Actual	Allocation Units	Allocated	1st	2nd	Total
		Percent	Allocation	Direct Billed	
29900 Public Administration	187,761	0.0005	32		32
30100 Roads	18,371,257	0.0485	3,107		3,107
40200 Environmental Health	2,377,662	0.0063	402		402
40400 Mental Health Services Act	11,759,720	0.0311	1,989		1,989
41000 Mental Health	28,929,646	0.0764	4,892		4,892
41100 Public Health	18,647,308	0.0493	3,153		3,153
41200 Health Care	247,805	0.0007	42		42
41700 Child Services	2,022,572	0.0053	342		342
42200 Alcohol & Drug	4,871,608	0.0129	824		824
42500 Perinatal	901,804	0.0024	152		152
50100 Social Services Administration	106,936,356	0.2826	18,082		18,082
50200 Health and Human Services Agency	12,386,873	0.0327	2,095		2,095
53000 Opportunity Center	7,015,507	0.0185	1,186		1,186
54200 County Indigents	1,356,254	0.0036	229		229
54300 Housing	876,269	0.0023	148		148
57000 Veterans' Services	409,853	0.0011	69		69
59000 Community Action Agency	663,261	0.0018	112		112
59200 HSG Home IPP Admin	161,485	0.0004	27		27
59300 PHA Housing Assist Adm	5,198,162	0.0137	879		879
59600 Housing Rehabilitation	11,070	0.0000	2		2
61100 Library	1,345,330	0.0036	227		227
62000 Agriculture Extension Service	209,569	0.0006	35		35
62100 Farm Advisor	4,256	0.0000	1		1
70100 Recreation & Parks	34,316	0.0001	6		6
71000 Veterans' Hall	110,992	0.0003	19		19
00200 Fall River Mills Airport	361,027	0.0010	61		61
94000 Fleet Management	2,085,849	0.0055	353		353
95000 Risk Management	7,547,969	0.0199	1,276		1,276
92500 Information Systems	7,001,811	0.0185	1,184		1,184
95500 Facilities Management	4,695,871	0.0124	794		794
00207 Solid Waste	2,882,803	0.0076	487		487
00210 Shasta County Transit	552,745	0.0015	93		93
00300 Amber Lane PRD	293	0.0000	0		0
00301 Burney Meadows Storm Drain	50	0.0000	0		0
00302 Amber Ridge PRD	413	0.0000	0		0
00303 Marianas PRD	25,965	0.0001	4		4
00304 Coloma PRD	7,904	0.0000	1		1
00306 River Hill Estates PRD	110,476	0.0003	19		19
00307 Craig Lane PRD	28,243	0.0001	5		5
00308 E. Stillwater Way PRD	(3)	0.0000	(0)		(0)
00309 Fullerton Way PRD	216	0.0000	0		0
00311 Skyway PRD	296	0.0000	0		0

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 17/18 Actual	Allocation Units	Allocated	1st	Direct Billed	2nd	Total
		Percent	Allocation		Allocation	
00312 Mule Mt. PRD	618	0.0000	0		0	
00313 Fore Way PRD	2,319	0.0000	0		0	
00314 Blacks PRD	370	0.0000	0		0	
00315 Logan PRD	252	0.0000	0		0	
00316 Valparaiso PRD	426	0.0000	0		0	
00317 Lakehead Lighting	890	0.0000	0		0	
00318 Lark Court PRD	271	0.0000	0		0	
00319 Manor Crest PRD	476	0.0000	0		0	
00320 Santa Barbara Estates PRD	1,041	0.0000	0		0	
00321 Victoria Highlands Estates PRD	332	0.0000	0		0	
00322 Country Fields Estates PRD	20,750	0.0001	4		4	
00324 China Gulch PRD	(47)	0.0000	(0)		(0)	
00325 Manton Heights PRD	886	0.0000	0		0	
00326 Manzanillo Orchard PRD	272	0.0000	0		0	
00327 Lavern Lane PRD	5,972	0.0000	1		1	
00328 Canto Del Lupine PRD Admin	301	0.0000	0		0	
00329 Crowley Crk Ranchettes PRD Adm	9,840	0.0000	2		2	
00330 Jordan Manor PRD Admin	820	0.0000	0		0	
00331 Ritts Mill Road Admin	84	0.0000	0		0	
00332 Rother Lighting	3,341	0.0000	1		1	
00333 Robledo Road PRD Admin	37,471	0.0001	6		6	
00334 Santa Barbara #2 PRD Admin	296	0.0000	0		0	
00335 N Chaparral Dr PRD Admin	427	0.0000	0		0	
00337 Woggon Lane PRD Admin	348	0.0000	0		0	
00338 Aiden Park PRD Admin	292	0.0000	0		0	
00339 L&R Estates PRD Admin	39,458	0.0001	7		7	
00340 Squaw Carpet Fire Accs PRD Admir	(57)	0.0000	(0)		(0)	
00341 Rolland Cntry Estates PRD Admin	315	0.0000	0		0	
00342 Shelly Lane PRD Admin	1,668	0.0000	0		0	
00343 Millville Way PRD Admin	939	0.0000	0		0	
00344 Diamond Ridge PRD Admin	235	0.0000	0		0	
00345 Mountain Gate Meadows PRD Admi	307	0.0000	0		0	
00347 Sierra Lighting	1,889	0.0000	0		0	
00351 Timber Ridge PRD Admin	384	0.0000	0		0	
00360 Equestrian Estates PRD Admin	303	0.0000	0		0	
00361 Tract 1323 PRD	608	0.0000	0		0	
00364 Sonora PRD	25,805	0.0001	4		4	
00366 Ponder PRD	398	0.0000	0		0	
00367 Shasta Meadows PRD	66	0.0000	0		0	
00368 Old Stagecoach PRD	2,912	0.0000	0		0	
00369 Inter Mountain PRD	10,521	0.0000	2		2	
00370 Alpine PRD	439	0.0000	0		0	

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 17/18 Actual	Allocation Units	Allocated	1st	2nd	Total
		Percent	Allocation	Direct Billed	
00371 Water Agency	128,284	0.0003	22		22
00372 Dusty PRD	31,397	0.0001	5		5
00373 AQMD	1,238,159	0.0033	209		209
00374 Castella Water	103,758	0.0003	18		18
00375 Sugarloaf Water	190,819	0.0005	32		32
00376 Buckshot Ln Em Fire PRD Admin	150	0.0000	0		0
00377 Jones Valley Water	708,140	0.0019	120		120
00378 Palo Cedro Sewer	352,089	0.0009	60		60
00380 Amesbury Village PRD Admin	256	0.0000	0		0
00381 Palo Cedro Oaks PRD Admin	538	0.0000	0		0
00382 Shasta Lake Ranchos R/M	29,459	0.0001	5		5
00383 Holiday Acres R/M	49,754	0.0001	8		8
00384 Alpine Meadows Sewer	59,888	0.0002	10		10
00385 Belmont Storm Drain	38	0.0000	0		0
00386 Street Lighting Admin.	90,881	0.0002	15		15
00387 Cottonwood Sewer	912,907	0.0024	154		154
00391 Fire Protection Admin.	6,394,506	0.0169	1,081		1,081
00393 Burney Storm Drain	1,055	0.0000	0		0
00394 Keswick Admin.	196,352	0.0005	33		33
00395 French Gulch Water	132,718	0.0004	22		22
00396 Cragview Water	105,659	0.0003	18		18
00397 Los Palos Dr Em Fire PRD Admin	239	0.0000	0		0
00398 Foxwood Estates PRD Admin	3,406	0.0000	1		1
00399 Rocky Ledge estates PRD Admin	3,117	0.0000	1		1
00600 Cottonwood Crk Meadows PRD	12,311	0.0000	2		2
00601 CSA #3 Castella Loan Admin	10,755	0.0000	2		2
00602 Aegean Way PRD	224	0.0000	0		0
00603 Village Green PRD	307	0.0000	0		0
00604 Butterfield PRD	400	0.0000	0		0
00605 Honeybee Acres PRD	213	0.0000	0		0
00606 Silver Saddle PRD	1,009	0.0000	0		0
00607 Wisteria Estates PRD	586	0.0000	0		0
00608 Santa Barbara PRD	665	0.0000	0		0
00609 Stillwater Ranch PRD	413	0.0000	0		0
00610 Sterling Ranch PRD	344	0.0000	0		0
00611 Mt. Lassen Woods PRD	532	0.0000	0		0
00612 Waterleaf Estates PRD	481	0.0000	0		0
00613 Jennifer Dr EFER PRD	306	0.0000	0		0
00614 White Oak Manor PRD	331	0.0000	0		0
00615 Terri Lee Terrace EFER PRD	233	0.0000	0		0
00616 Westview Rd EFER PRD	6,107	0.0000	1		1
00617 Sleeping Bull Estates PRD	2,363	0.0000	0		0

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 17/18 Actual	Allocation Units	Allocated	1st	Direct Billed	2nd	Total
		Percent	Allocation		Allocation	
00618 Garth Dr EFER PRD	280	0.0000	0			0
00619 Clover Road PRD	391	0.0000	0			0
00620 Nunes Ranch PRD	418	0.0000	0			0
00621 No. 2 Squaw Carpet PRD	290	0.0000	0			0
00622 No. 2 Crowley Crk Rnchts PRD	2,484	0.0000	0			0
00623 No. 2 Los Palos Dr EFER PRD	215	0.0000	0			0
00624 Scenic Oak PRD	316	0.0000	0			0
00626 No. 1 Skylark Lane EFER PRD	400	0.0000	0			0
00627 Lake Drive PRD Admin	683	0.0000	0			0
00629 CSA #6 JV S/A Elk Trail WSAD	120,896	0.0003	20			20
00630 CSA #23 CV S/A Cragview WSAD	15,870	0.0000	3			3
00631 Laurel Glen Estates PRD Admin	324	0.0000	0			0
00632 Irish Creek Road PRD Admin	199	0.0000	0			0
00633 Sol Semente EFER PRD Admin	152	0.0000	0			0
00634 Stillwater Ranches #2 PRD	267	0.0000	0			0
00635 Tudor Oaks Acres PRD	269	0.0000	0			0
00637 Beagle Street PRD	104	0.0000	0			0
00835 Detention Fac Inmate Funds Adm	129,094	0.0003	22	(22)		(0)
00851 IHSS Public Authority	374,626	0.0010	63			63
Total	378,442,141	1.0000	63,993	(849)		63,144
Direct Bill				849		849
			63,993			63,993
Less CSD's	(10,580,682)	(0.0280)	(1,789)			(1,789)
Total Operating	367,861,459	0.9720	62,204			62,204

Basis of Allocation : Actual FY 17/18 Total Expenses by Department

*Detailed Allocation
of Identified Audit*

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation Direct Billed	2nd Allocation	Total
30100 Roads	4,051	0.2800	4,051		4,051
54300 Housing	10,416	0.7200	10,416		10,416
Total Direct Bill	14,467	1.0000	14,467		14,467
Less CSD's					
Total Operating	14,467	1.0000	14,467		14,467

Basis of Allocation: Direct Identification to Department

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 17/18 Actual	Total	General Audit	Identified Audit
10200 CAO	330	330	
11000 Auditor - Controller	542	542	
11100 TTC	281	281	
11300 Purchasing	41	41	
12000 County Counsel	324	324	
13000 Personnel	270	270	
10100 Board of Supervisors	91	91	
10300 Clerk of the Board	58	58	
11200 Assessor	737	737	
14000 Elections	318	318	
15900 Inter Mountain Fair	3	3	
16600 Land, Buildings & Improvements	0	0	
17200 Surveyor	2	2	
17500 CSA Administration	150	150	
20110 Trial Courts	334	334	
20300 Conflict Public Defender	426	426	
20700 Public Defender	646	646	
20800 Grand Jury	19	19	
22100 County Clerk	71	71	
22700 District Attorney	1,445	1,445	
22800 DCSS	1,299	1,299	
23500 Sheriff	3,032	3,032	
23600 Boating Safety	151	151	
23700 Sheriff Civil Unit	91	91	
24600 Detention Annex	95	95	
25600 Victim Witness	185	185	
26000 Jail	2,553	2,553	
26100 Burney Substation	334	334	

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 17/18 Actual	Total	General Audit	Identified Audit
26200 Juvenile Rehab Facility	881	881	
26300 Probation	2,308	2,308	
28000 Agriculture Commissioner	275	275	
28200 Building	346	346	
28600 Planning	305	305	
28700 Coroner	232	232	
28800 Dispatch	235	235	
29000 Recorder	204	204	
29200 Public Guardian	160	160	
29400 Wildlife	0	0	
29700 Animal Control	97	97	
29900 Public Administration	32	32	
30100 Roads	7,158	3,107	4,051
40200 Environmental Health	402	402	
40400 Mental Health Services Act	1,989	1,989	
41000 Mental Health	4,892	4,892	
41100 Public Health	3,153	3,153	
41200 Health Care	42	42	
41700 Child Services	342	342	
42200 Alcohol & Drug	824	824	
42500 Perinatal	152	152	
50100 Social Services Administration	18,082	18,082	
50200 Health and Human Services Agency	2,095	2,095	
53000 Opportunity Center	1,186	1,186	
54200 County Indigents	229 #	229	
54300 Housing	10,564	148	10,416
57000 Veterans' Services	69	69	
59000 Community Action Agency	112	112	
59200 HSG Home IPP Admin	27	27	

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 17/18 Actual	Total	General Audit	Identified Audit
59300 PHA Housing Assist Adm	879	879	
59600 Housing Rehabilitation	2	2	
61100 Library	227	227	
62000 Agriculture Extension Service	35	35	
62100 Farm Advisor	1	1	
70100 Recreation & Parks	6	6	
71000 Veterans' Hall	19	19	
00200 Fall River Mills Airport	61	61	
94000 Fleet Management	353	353	
95000 Risk Management	1,276	1,276	
92500 Information Systems	1,184	1,184	
95500 Facilities Management	794	794	
00207 Solid Waste	487	487	
00210 Shasta County Transit	93	93	
00303 Marianas PRD	4	4	
00304 Coloma PRD	1	1	
00306 River Hill Estates PRD	19	19	
00307 Craig Lane PRD	5	5	
00322 Country Fields Estates PRD	4	4	
00327 Lavern Lane PRD	1	1	
00329 Crowley Crk Ranchettes PRD Adm	2	2	
00332 Rother Lighting	1	1	
00333 Robledo Road PRD Admin	6	6	
00339 L&R Estates PRD Admin	7	7	
00364 Sonora PRD	4	4	
00369 Inter Mountain PRD	2	2	
00371 Water Agency	22	22	
00372 Dusty PRD	5	5	
00373 AQMD	209	209	

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 17/18 Actual	Total	General Audit	Identified Audit
00374 Castella Water	18	18	
00375 Sugarloaf Water	32	32	
00377 Jones Valley Water	120	120	
00378 Palo Cedro Sewer	60	60	
00382 Shasta Lake Ranchos R/M	5	5	
00383 Holiday Acres R/M	8	8	
00384 Alpine Meadows Sewer	10	10	
00386 Street Lighting Admin.	15	15	
00387 Cottonwood Sewer	154	154	
00391 Fire Protection Admin.	1,081	1,081	
00394 Keswick Admin.	33	33	
00395 French Gulch Water	22	22	
00396 Cragview Water	18	18	
00398 Foxwood Estates PRD Admin	1	1	
00399 Rocky Ledge estates PRD Admin	1	1	
00600 Cottonwood Crk Meadows PRD	2	2	
00601 CSA #3 Castella Loan Admin	2	2	
00616 Westview Rd EFER PRD	1	1	
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	63	63	
Total	77,611	63,144	14,467
Direct Bill	849	849	
	78,460	63,993	14,467
Less CSD's	(1,789)	(1,789)	
Total Operating	76,671	62,204	14,467

County Administrative Officer

*Description of Costs
to be Allocated*

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 17/18 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 2017/18 total expenses.

The County Administrator did not direct bill for these services during FY 2017/18.

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 17/18 Actual	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	16.06%	80.85%	3.09%
Wages & Benefits				
Salaries & Wages	658,117	105,694	532,088	20,336
Benefits	289,422	46,481	233,998	8,943
Services & Supplies				
Communications	4,350	699	3,517	134
Household Exp.	11,460	1,840	9,265	354
Insurance	4,044	649	3,270	125
Maint. Of Equip.	5,234	841	4,232	162
Maint. Of Struct.	33,264	5,342	26,894	1,028
Memberships	1,288			1,288
Office Exp.	3,520	565	2,846	109
Office Exp. Opp. Center	4,293	689	3,471	133
Office Exp. - Printing	201	32	163	6
Professional & Special Svs	21,097	21,097		
Info. Systems Service	16,975	2,726	13,724	525
Personnel Preemployment Services	4	1	3	0
Public & Legal Notices	181	29	146	6
Rents & Leases Equip	1,215	195	982	38
Rents & Leases Struct	1,200	193	970	37
Small Tools & Equip	4,441	713	3,591	137
Software	419	67	339	13
Trans. & Travel	12,255	2,031	10,224	
Utilities	21,777	3,497	17,607	673
Cost Applied/Transfers				
Cost Applied Cost Plan	(1,371,125)	(1,371,125)		
Other Expenditures & Costs				
Taxes and Assessments	27	27		
Expenditures Per Financial Statements	<u>(276,341)</u>	<u>(1,177,715)</u>	<u>867,329</u>	<u>34,046</u>

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 17/18 Actual	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	16.06%	80.85%	3.09%
Cost Adjustments				
Deductions - Cost Applied	1,371,125	1,371,125		
Miscellaneous Revenue/Exp	(30)	(30)		
Building Use to CSD	86,218	86,218		
Equipment Use to CSD	3,942	3,942		
County Audit to CSD	330	330		
Functional Cost	<u>1,185,243</u>	<u>283,869</u>	<u>867,329</u>	<u>34,046</u>
Additions - 1st Allocation				
Reallocate Admin		(283,869)	273,419	10,450
Allocable Costs	1,185,243		1,140,748	44,495
Unallocated	(44,495)			(44,495)
1st Allocation	<u>1,140,748</u>		<u>1,140,748</u>	
Additions - 2nd Allocation				
Other	67,981	67,981		
Reallocate Admin		(67,981)	65,478	2,503
Allocable Costs	67,981		65,478	2,503
Unallocated	(2,503)			(2,503)
2nd Allocation	<u>65,478</u>		<u>65,478</u>	
Total Allocated	<u>1,206,226</u>		<u>1,206,226</u>	

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	1,952,779	0.0052	5,886			5,886
11000 Auditor - Controller	3,208,211	0.0085	9,671			9,671
11100 TTC	1,663,840	0.0044	5,015			5,015
11300 Purchasing	239,947	0.0006	723			723
12000 County Counsel	1,916,600	0.0051	5,777			5,777
13000 Personnel	1,599,305	0.0042	4,821			4,821
10100 Board of Supervisors	539,068	0.0014	1,625		96	1,721
10300 Clerk of the Board	344,783	0.0009	1,039		61	1,101
11200 Assessor	4,360,165	0.0115	13,143		776	13,919
14000 Elections	1,881,046	0.0050	5,670		335	6,005
15900 Inter Mountain Fair	16,078	0.0000	48		3	51
16600 Land, Buildings & Improvements	4,886,939	0.0129	14,731	(15,602)	870	(1)
16903 Capital Proj Adult Rehab Center	5,709	0.0000	17	(18)	1	0
17200 Surveyor	11,375	0.0000	34		2	36
17500 CSA Administration	889,303	0.0023	2,681		158	2,839
20110 Trial Courts	1,976,313	0.0052	5,957		352	6,309
20300 Conflict Public Defender	2,516,478	0.0066	7,585		448	8,033
20700 Public Defender	3,819,574	0.0101	11,513		680	12,193
20800 Grand Jury	112,203	0.0003	338		20	358
22100 County Clerk	421,540	0.0011	1,271		75	1,346
22700 District Attorney	8,545,021	0.0226	25,757		1,521	27,278
22800 DCSS	7,681,244	0.0203	23,154		1,367	24,521
23500 Sheriff	17,933,353	0.0474	54,057		3,192	57,249
23600 Boating Safety	891,159	0.0024	2,686		159	2,845
23700 Sheriff Civil Unit	537,594	0.0014	1,620		96	1,716
24600 Detention Annex	564,689	0.0015	1,702		101	1,803
25600 Victim Witness	1,093,321	0.0029	3,296		195	3,490
26000 Jail	15,095,225	0.0399	45,502		2,687	48,189
26100 Burney Substation	1,976,489	0.0052	5,958		352	6,310
26200 Juvenile Rehab Facility	5,211,144	0.0138	15,708		928	16,636

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
26300 Probation	13,651,213	0.0361	41,149		2,430	43,579
28000 Agriculture Commissioner	1,628,503	0.0043	4,909		290	5,199
28200 Building	2,047,765	0.0054	6,173		364	6,537
28500 Knighton Rd Beetle Mitigation	(68)	0.0000	(0)		(0)	(0)
28600 Planning	1,806,450	0.0048	5,445		322	5,767
28700 Coroner	1,374,740	0.0036	4,144		245	4,389
28800 Dispatch	1,387,643	0.0037	4,183		247	4,430
29000 Recorder	1,208,116	0.0032	3,642		215	3,857
29200 Public Guardian	944,623	0.0025	2,847		168	3,016
29400 Wildlife	108	0.0000	0		0	0
29700 Animal Control	571,200	0.0015	1,722		102	1,823
29900 Public Administration	187,761	0.0005	566		33	599
30100 Roads	18,371,257	0.0485	55,377		3,270	58,647
40200 Environmental Health	2,377,662	0.0063	7,167		423	7,590
40400 Mental Health Services Act	11,759,720	0.0311	35,448		2,093	37,541
41000 Mental Health	28,929,646	0.0764	87,203		5,149	92,353
41100 Public Health	18,647,308	0.0493	56,209		3,319	59,528
41200 Health Care	247,805	0.0007	747		44	791
41700 Child Services	2,022,572	0.0053	6,097		360	6,457
42200 Alcohol & Drug	4,871,608	0.0129	14,685		867	15,552
42500 Perinatal	901,804	0.0024	2,718		161	2,879
50100 Social Services Administration	106,936,356	0.2826	322,341		19,034	341,376
50200 Health and Human Services Agency	12,386,873	0.0327	37,338		2,205	39,543
53000 Opportunity Center	7,015,507	0.0185	21,147		1,249	22,396
54200 County Indigents	1,356,254	0.0036	4,088		241	4,330
54300 Housing	876,269	0.0023	2,641		156	2,797
57000 Veterans' Services	409,853	0.0011	1,235		73	1,308
59000 Community Action Agency	663,261	0.0018	1,999		118	2,117
59200 HSG Home IPP Admin	161,485	0.0004	487		29	516
59300 PHA Housing Assist Adm	5,198,162	0.0137	15,669		925	16,594
59600 Housing Rehabilitation	11,070	0.0000	33		2	35

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
61100 Library	1,345,330	0.0036	4,055		239	4,295
62000 Agriculture Extension Service	209,569	0.0006	632		37	669
62100 Farm Advisor	4,256	0.0000	13		1	14
70100 Recreation & Parks	34,316	0.0001	103		6	110
71000 Veterans' Hall	110,992	0.0003	335		20	354
00200 Fall River Mills Airport	361,027	0.0010	1,088		64	1,153
94000 Fleet Management	2,085,849	0.0055	6,287		371	6,659
95000 Risk Management	7,547,969	0.0199	22,752		1,344	24,096
92500 Information Systems	7,001,811	0.0185	21,106		1,246	22,352
95500 Facilities Management	4,695,871	0.0124	14,155		836	14,991
00207 Solid Waste	2,882,803	0.0076	8,690		513	9,203
00210 Shasta County Transit	552,745	0.0015	1,666		98	1,765
00300 Amber Lane PRD	293	0.0000	1		0	1
00301 Burney Meadows Storm Drain	50	0.0000	0		0	0
00302 Amber Ridge PRD	413	0.0000	1		0	1
00303 Marianas PRD	25,965	0.0001	78		5	83
00304 Coloma PRD	7,904	0.0000	24		1	25
00306 River Hill Estates PRD	110,476	0.0003	333		20	353
00307 Craig Lane PRD	28,243	0.0001	85		5	90
00308 E. Stillwater Way PRD	(3)	0.0000	(0)		(0)	(0)
00309 Fullerton Way PRD	216	0.0000	1		0	1
00311 Skyway PRD	296	0.0000	1		0	1
00312 Mule Mt. PRD	618	0.0000	2		0	2
00313 Fore Way PRD	2,319	0.0000	7		0	7
00314 Blacks PRD	370	0.0000	1		0	1
00315 Logan PRD	252	0.0000	1		0	1
00316 Valparaiso PRD	426	0.0000	1		0	1
00317 Lakehead Lighting	890	0.0000	3		0	3
00318 Lark Court PRD	271	0.0000	1		0	1
00319 Manor Crest PRD	476	0.0000	1		0	2
00320 Santa Barbara Estates PRD	1,041	0.0000	3		0	3

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00321 Victoria Highlands Estates PRD	332	0.0000	1		0	1
00322 Country Fields Estates PRD	20,750	0.0001	63		4	66
00324 China Gulch PRD	(47)	0.0000	(0)		(0)	(0)
00325 Manton Heights PRD	886	0.0000	3		0	3
00326 Manzanillo Orchard PRD	272	0.0000	1		0	1
00327 Lavern Lane PRD	5,972	0.0000	18		1	19
00328 Canto Del Lupine PRD Admin	301	0.0000	1		0	1
00329 Crowley Crk Ranchettes PRD Adm	9,840	0.0000	30		2	31
00330 Jordan Manor PRD Admin	820	0.0000	2		0	3
00331 Ritts Mill Road Admin	84	0.0000	0		0	0
00332 Rother Lighting	3,341	0.0000	10		1	11
00333 Robledo Road PRD Admin	37,471	0.0001	113		7	120
00334 Santa Barbara #2 PRD Admin	296	0.0000	1		0	1
00335 N Chaparral Dr PRD Admin	427	0.0000	1		0	1
00337 Woggon Lane PRD Admin	348	0.0000	1		0	1
00338 Aiden Park PRD Admin	292	0.0000	1		0	1
00339 L&R Estates PRD Admin	39,458	0.0001	119		7	126
00340 Squaw Carpet Fire Accs PRD Admin	(57)	0.0000	(0)		(0)	(0)
00341 Rolland Cntry Estates PRD Admin	315	0.0000	1		0	1
00342 Shelly Lane PRD Admin	1,668	0.0000	5		0	5
00343 Millville Way PRD Admin	939	0.0000	3		0	3
00344 Diamond Ridge PRD Admin	235	0.0000	1		0	1
00345 Mountain Gate Meadows PRD Admin	307	0.0000	1		0	1
00347 Sierra Lighting	1,889	0.0000	6		0	6
00351 Timber Ridge PRD Admin	384	0.0000	1		0	1
00360 Equestrian Estates PRD Admin	303	0.0000	1		0	1
00361 Tract 1323 PRD	608	0.0000	2		0	2
00364 Sonora PRD	25,805	0.0001	78		5	82
00366 Ponder PRD	398	0.0000	1		0	1
00367 Shasta Meadows PRD	66	0.0000	0		0	0
00368 Old Stagecoach PRD	2,912	0.0000	9		1	9

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00369 Inter Mountain PRD	10,521	0.0000	32		2	34
00370 Alpine PRD	439	0.0000	1		0	1
00371 Water Agency	128,284	0.0003	387		23	410
00372 Dusty PRD	31,397	0.0001	95		6	100
00373 AQMD	1,238,159	0.0033	3,732		220	3,953
00374 Castella Water	103,758	0.0003	313		18	331
00375 Sugarloaf Water	190,819	0.0005	575		34	609
00376 Buckshot Ln Em Fire PRD Admin	150	0.0000	0		0	0
00377 Jones Valley Water	708,140	0.0019	2,135		126	2,261
00378 Palo Cedro Sewer	352,089	0.0009	1,061		63	1,124
00380 Amesbury Village PRD Admin	256	0.0000	1		0	1
00381 Palo Cedro Oaks PRD Admin	538	0.0000	2		0	2
00382 Shasta Lake Ranchos R/M	29,459	0.0001	89		5	94
00383 Holiday Acres R/M	49,754	0.0001	150		9	159
00384 Alpine Meadows Sewer	59,888	0.0002	181		11	191
00385 Belmont Storm Drain	38	0.0000	0		0	0
00386 Street Lighting Admin.	90,881	0.0002	274		16	290
00387 Cottonwood Sewer	912,907	0.0024	2,752		162	2,914
00391 Fire Protection Admin.	6,394,506	0.0169	19,275		1,138	20,413
00393 Burney Storm Drain	1,055	0.0000	3		0	3
00394 Keswick Admin.	196,352	0.0005	592		35	627
00395 French Gulch Water	132,718	0.0004	400		24	424
00396 Cragview Water	105,659	0.0003	318		19	337
00397 Los Palos Dr Em Fire PRD Admin	239	0.0000	1		0	1
00398 Foxwood Estates PRD Admin	3,406	0.0000	10		1	11
00399 Rocky Ledge estates PRD Admin	3,117	0.0000	9		1	10
00600 Cottonwood Crk Meadows PRD	12,311	0.0000	37		2	39
00601 CSA #3 Castella Loan Admin	10,755	0.0000	32		2	34
00602 Aegean Way PRD	224	0.0000	1		0	1
00603 Village Green PRD	307	0.0000	1		0	1
00604 Butterfield PRD	400	0.0000	1		0	1

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00605 Honeybee Acres PRD	213	0.0000	1		0	1
00606 Silver Saddle PRD	1,009	0.0000	3		0	3
00607 Wisteria Estates PRD	586	0.0000	2		0	2
00608 Santa Barbara PRD	665	0.0000	2		0	2
00609 Stillwater Ranch PRD	413	0.0000	1		0	1
00610 Sterling Ranch PRD	344	0.0000	1		0	1
00611 Mt. Lassen Woods PRD	532	0.0000	2		0	2
00612 Waterleaf Estates PRD	481	0.0000	1		0	2
00613 Jennifer Dr EFER PRD	306	0.0000	1		0	1
00614 White Oak Manor PRD	331	0.0000	1		0	1
00615 Terri Lee Terrace EFER PRD	233	0.0000	1		0	1
00616 Westview Rd EFER PRD	6,107	0.0000	18		1	19
00617 Sleeping Bull Estates PRD	2,363	0.0000	7		0	8
00618 Garth Dr EFER PRD	280	0.0000	1		0	1
00619 Clover Road PRD	391	0.0000	1		0	1
00620 Nunes Ranch PRD	418	0.0000	1		0	1
00621 No. 2 Squaw Carpet PRD	290	0.0000	1		0	1
00622 No. 2 Crowley Crk Rnchts PRD	2,484	0.0000	7		0	8
00623 No. 2 Los Palos Dr EFER PRD	215	0.0000	1		0	1
00624 Scenic Oak PRD	316	0.0000	1		0	1
00626 No. 1 Skylark Lane EFER PRD	400	0.0000	1		0	1
00627 Lake Drive PRD Admin	683	0.0000	2		0	2
00629 CSA #6 JV S/A Elk Trail WSAD	120,896	0.0003	364		22	386
00630 CSA #23 CV S/A Cragview WSAD	15,870	0.0000	48		3	51
00631 Laurel Glen Estates PRD Admin	324	0.0000	1		0	1
00632 Irish Creek Road PRD Admin	199	0.0000	1		0	1
00633 Sol Semente EFER PRD Admin	152	0.0000	0		0	0
00634 Stillwater Ranches #2 PRD	267	0.0000	1		0	1
00635 Tudor Oaks Acres PRD	269	0.0000	1		0	1
00637 Beagle Street PRD	104	0.0000	0		0	0
00638 Oak Tree Lane PRD Admin						

*Detail Allocation of
Budgets Administration*

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00835 Detention Fac Inmate Funds Adm	129,094	0.0003	389	(412)	23	0
00843 Prop 10 Children & Fam. 1st						
00851 IHSS Public Authority	374,626	0.0010	1,129		67	1,196
Total	378,442,074	1.0000	1,140,748	(16,032)	65,478	1,190,194
Direct Bill				16,032		16,032
			1,140,748		65,478	1,206,226
Less CSD's	(10,580,682)	(0.0280)	(31,894)			(31,894)
Total Operating	367,861,392	0.9720	1,108,854		65,478	1,174,333

Basis of Allocation: Actual FY 17/18 Expenses by Department

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 17/18 Actual	Total	Budgets & Admin
10200 CAO	5,886	5,886
11000 Auditor - Controller	9,671	9,671
11100 TTC	5,015	5,015
11300 Purchasing	723	723
12000 County Counsel	5,777	5,777
13000 Personnel	4,821	4,821
10100 Board of Supervisors	1,721	1,721
10300 Clerk of the Board	1,101	1,101
11200 Assessor	13,919	13,919
14000 Elections	6,005	6,005
15900 Inter Mountain Fair	51	51
16600 Land, Buildings & Improvements	(1)	(1)
16903 Capital Proj Adult Rehab Center	0	0
17200 Surveyor	36	36
17500 CSA Administration	2,839	2,839
20110 Trial Courts	6,309	6,309
20300 Conflict Public Defender	8,033	8,033
20700 Public Defender	12,193	12,193
20800 Grand Jury	358	358
22100 County Clerk	1,346	1,346
22700 District Attorney	27,278	27,278
22800 DCSS	24,521	24,521
23500 Sheriff	57,249	57,249
23600 Boating Safety	2,845	2,845
23700 Sheriff Civil Unit	1,716	1,716
24600 Detention Annex	1,803	1,803
25600 Victim Witness	3,490	3,490
26000 Jail	48,189	48,189
26100 Burney Substation	6,310	6,310
26200 Juvenile Rehab Facility	16,636	16,636
26300 Probation	43,579	43,579
28000 Agriculture Commissioner	5,199	5,199
28200 Building	6,537	6,537
28500 Knighton Rd Beetle Mitigation	(0)	(0)
28600 Planning	5,767	5,767
28700 Coroner	4,389	4,389
28800 Dispatch	4,430	4,430
29000 Recorder	3,857	3,857
29200 Public Guardian	3,016	3,016

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 17/18 Actual	Total	Budgets & Admin
29400 Wildlife	0	0
29700 Animal Control	1,823	1,823
29900 Public Administration	599	599
30100 Roads	58,647	58,647
40200 Environmental Health	7,590	7,590
40400 Mental Health Services Act	37,541	37,541
41000 Mental Health	92,353	92,353
41100 Public Health	59,528	59,528
41200 Health Care	791	791
41700 Child Services	6,457	6,457
42200 Alcohol & Drug	15,552	15,552
42500 Perinatal	2,879	2,879
50100 Social Services Administration	341,376	341,376
50200 Health and Human Services Agency	39,543	39,543
53000 Opportunity Center	22,396	22,396
54200 County Indigents	4,330	4,330
54300 Housing	2,797	2,797
57000 Veterans' Services	1,308	1,308
59000 Community Action Agency	2,117	2,117
59200 HSG Home IPP Admin	516	516
59300 PHA Housing Assist Adm	16,594	16,594
59600 Housing Rehabilitation	35	35
61100 Library	4,295	4,295
62000 Agriculture Extension Service	669	669
62100 Farm Advisor	14	14
70100 Recreation & Parks	110	110
71000 Veterans' Hall	354	354
00200 Fall River Mills Airport	1,153	1,153
94000 Fleet Management	6,659	6,659
95000 Risk Management	24,096	24,096
92500 Information Systems	22,352	22,352
95500 Facilities Management	14,991	14,991
00207 Solid Waste	9,203	9,203
00210 Shasta County Transit	1,765	1,765
00300 Amber Lane PRD	1	1
00301 Burney Meadows Storm Drain	0	0
00302 Amber Ridge PRD	1	1
00303 Marianas PRD	83	83
00304 Coloma PRD	25	25
00306 River Hill Estates PRD	353	353
00307 Craig Lane PRD	90	90
00308 E. Stillwater Way PRD	(0)	(0)

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 17/18 Actual	Total	Budgets & Admin
00309 Fullerton Way PRD	1	1
00311 Skyway PRD	1	1
00312 Mule Mt. PRD	2	2
00313 Fore Way PRD	7	7
00314 Blacks PRD	1	1
00315 Logan PRD	1	1
00316 Valparaiso PRD	1	1
00317 Lakehead Lighting	3	3
00318 Lark Court PRD	1	1
00319 Manor Crest PRD	2	2
00320 Santa Barbara Estates PRD	3	3
00321 Victoria Highlands Estates PRD	1	1
00322 Country Fields Estates PRD	66	66
00324 China Gulch PRD	(0)	(0)
00325 Manton Heights PRD	3	3
00326 Manzanillo Orchard PRD	1	1
00327 Lavern Lane PRD	19	19
00328 Canto Del Lupine PRD Admin	1	1
00329 Crowley Crk Ranchettes PRD Adm	31	31
00330 Jordan Manor PRD Admin	3	3
00331 Ritts Mill Road Admin	0	0
00332 Rother Lighting	11	11
00333 Robledo Road PRD Admin	120	120
00334 Santa Barbara #2 PRD Admin	1	1
00335 N Chaparral Dr PRD Admin	1	1
00337 Woggon Lane PRD Admin	1	1
00338 Aiden Park PRD Admin	1	1
00339 L&R Estates PRD Admin	126	126
00340 Squaw Carpet Fire Accs PRD Admin	(0)	(0)
00341 Rolland Cntry Estates PRD Admin	1	1
00342 Shelly Lane PRD Admin	5	5
00343 Millville Way PRD Admin	3	3
00344 Diamond Ridge PRD Admin	1	1
00345 Mountain Gate Meadows PRD Admin	1	1
00347 Sierra Lighting	6	6
00351 Timber Ridge PRD Admin	1	1
00360 Equestrian Estates PRD Admin	1	1
00361 Tract 1323 PRD	2	2
00364 Sonora PRD	82	82
00366 Ponder PRD	1	1
00367 Shasta Meadows PRD	0	0
00368 Old Stagecoach PRD	9	9

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 17/18 Actual	Total	Budgets & Admin
00369 Inter Mountain PRD	34	34
00370 Alpine PRD	1	1
00371 Water Agency	410	410
00372 Dusty PRD	100	100
00373 AQMD	3,953	3,953
00374 Castella Water	331	331
00375 Sugarloaf Water	609	609
00376 Buckshot Ln Em Fire PRD Admin	0	0
00377 Jones Valley Water	2,261	2,261
00378 Palo Cedro Sewer	1,124	1,124
00380 Amesbury Village PRD Admin	1	1
00381 Palo Cedro Oaks PRD Admin	2	2
00382 Shasta Lake Ranchos R/M	94	94
00383 Holiday Acres R/M	159	159
00384 Alpine Meadows Sewer	191	191
00385 Belmont Storm Drain	0	0
00386 Street Lighting Admin.	290	290
00387 Cottonwood Sewer	2,914	2,914
00391 Fire Protection Admin.	20,413	20,413
00393 Burney Storm Drain	3	3
00394 Keswick Admin.	627	627
00395 French Gulch Water	424	424
00396 Cragview Water	337	337
00397 Los Palos Dr Em Fire PRD Admin	1	1
00398 Foxwood Estates PRD Admin	11	11
00399 Rocky Ledge estates PRD Admin	10	10
00600 Cottonwood Crk Meadows PRD	39	39
00601 CSA #3 Castella Loan Admin	34	34
00602 Aegean Way PRD	1	1
00603 Village Green PRD	1	1
00604 Butterfield PRD	1	1
00605 Honeybee Acres PRD	1	1
00606 Silver Saddle PRD	3	3
00607 Wisteria Estates PRD	2	2
00608 Santa Barbara PRD	2	2
00609 Stillwater Ranch PRD	1	1
00610 Sterling Ranch PRD	1	1
00611 Mt. Lassen Woods PRD	2	2
00612 Waterleaf Estates PRD	2	2
00613 Jennifer Dr EFER PRD	1	1
00614 White Oak Manor PRD	1	1
00615 Terri Lee Terrace EFER PRD	1	1

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 17/18 Actual	Total	Budgets & Admin
00616 Westview Rd EFER PRD	19	19
00617 Sleeping Bull Estates PRD	8	8
00618 Garth Dr EFER PRD	1	1
00619 Clover Road PRD	1	1
00620 Nunes Ranch PRD	1	1
00621 No. 2 Squaw Carpet PRD	1	1
00622 No. 2 Crowley Crk Rnchts PRD	8	8
00623 No. 2 Los Palos Dr EFER PRD	1	1
00624 Scenic Oak PRD	1	1
00626 No. 1 Skylark Lane EFER PRD	1	1
00627 Lake Drive PRD Admin	2	2
00629 CSA #6 JV S/A Elk Trail WSAD	386	386
00630 CSA #23 CV S/A Cragview WSAD	51	51
00631 Laurel Glen Estates PRD Admin	1	1
00632 Irish Creek Road PRD Admin	1	1
00633 Sol Semente EFER PRD Admin	0	0
00634 Stillwater Ranches #2 PRD	1	1
00635 Tudor Oaks Acres PRD	1	1
00637 Beagle Street PRD	0	0
00835 Detention Fac Inmate Funds Adm	0	0
00851 IHSS Public Authority	1,196	1,196
Total	1,190,194	1,190,194
Direct Bill	16,032	16,032
	1,206,226	1,206,226
Less CSD's	(31,894)	(31,894)
Total Operating	1,174,333	1,174,333

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Auditor Controller

Fiscal Year 17/18 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 2016-17 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 2016-17 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 2017/18.

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

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

The Auditor-Controller did not direct bill for these services during FY 2017/18.

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Total	General & Admin	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits	Property Tax Admin	General Gov't
Time %	100.00%	23.21%	43.88%	19.88%	1.68%	2.26%	0.68%	0.52%	0.59%	7.24%	0.04%
Wages & Benefits											
Salaries & Wages	1,514,142	371,948	646,497	296,270	25,354	34,437	9,990	7,540	8,161	113,461	485
Benefits	800,509	165,362	369,200	163,951	13,627	17,874	5,824	4,581	5,461	54,215	416
Services & Supplies											
Clothing/Personal Supplies	15	15									
Communications	11,163	11,162									
Food	193	193									
Household Exp.	18,928	18,929									
Insurance	12,163	8,007	2,351	1,078	92	125	36	27	30	414	2
Maint. Of Equip.	131,618	124	52,907	60,277						18,310	
Maint. Of Struct.	24,882	24,882									
Memberships	3,447	2,787	210	150						300	
Office Exp.	18,294	12,445	2,099	2,957						794	
Office Exp. Opp. Center	1,746	1,746									
Postage	14,406		14,406								
Office Exp. - Printing	201					201					
Professional & Special Svs	32,640	17,618	14,033	375						614	
Info. Systems Service	475,846	181,925	84,987	208,595		340					
Personnel Preemployment Services	1,959	1,959									
Public & Legal Notices	754	344								410	
Rents & Leases Equip	3,482	3,482									
Rents & Leases Struct	2,160		1,080	540						540	
Small Tools & Equip	12,057	1,875	7,714	1,473						995	
Software	330	330									
Special Dept. Expense	12,825	6,318	1,466	5,010						31	
Trans. & Travel	35,618	13,362	9,796	7,141	108					5,212	
Utilities	35,589	35,589									
Cost Applied/Transfers											
Cost Applied Cost Plan	(2,568,938)	(2,568,938)									
Other Expenditures & Costs											
Taxes & Assessments	44	44									
Expenditures Per Financial Statements	596,073	(1,688,492)	1,206,746	747,816	39,181	52,977	15,850	12,148	13,652	195,294	903

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 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%	23.21%	43.88%	19.88%	1.68%	2.26%	0.68%	0.52%	0.59%	7.24%	0.04%
Cost Adjustments											
Deductions - Cost Applied	2,568,938	2,568,938									
Property Tax Fees	(187,874)									(187,873)	
Auditors' Fees - Payroll	(978)			(978)							
Charges for Services - A87	(44,960)	(44,960)									
Deduction - PY Cost Reimb Rev	232,834	44,960								187,873	
Prior Per. Exp. Adj.	1,794	1,916		(122)							
Miscellaneous Revenue/Exp	(62,764)	(4,696)	(57,611)	(95)						(363)	
Building Use to CSD	140,836	140,836									
Equipment Use to CSD	26,692	26,692									
County Audit to CSD	542	542									
Functional Cost	3,271,134	1,045,736	1,149,135	746,621	39,181	52,977	15,850	12,148	13,652	194,932	903
Additions - 1st Allocation											
Other	-	-									
Reallocate Admin	(0)	(1,045,736)	597,606	270,780	22,935	30,778	9,304	7,131	8,015	98,655	530
Allocable Costs	3,271,134		1,746,741	1,017,401	62,116	83,755	25,154	19,279	21,666	293,587	1,433
Unallocated	(295,020)									(293,587)	(1,433)
1st Allocation	2,976,114	-	1,746,741	1,017,401	62,116	83,755	25,154	19,279	21,666	-	-
Additions - 2nd Allocation											
Other	242,423	242,423									
Reallocate Admin	(0)	(242,423)	139,781	63,336	5,365	7,199		1,668	1,875	23,076	124
Allocable Costs	242,423		139,781	63,336	5,365	7,199	-	1,668	1,875	23,076	124
Unallocated	(23,200)									(23,076)	(124)
2nd Allocation	219,223	-	139,781	63,336	5,365	7,199	-	1,668	1,875	-	-
Total Allocated	3,195,337	-	1,886,522	1,080,737	67,481	90,954	25,154	20,948	23,541	-	-

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
10200 CAO	592	0.0062	10,794			10,794
11000 Auditor - Controller	9,714	0.1014	177,119			177,119
11100 TTC	1,289	0.0135	23,495			23,495
11300 Purchasing	57	0.0006	1,039			1,039
12000 County Counsel	269	0.0028	4,905			4,905
13000 Personnel	286	0.0030	5,210			5,210
10100 Board of Supervisors	131	0.0014	2,393		219	2,613
10300 Clerk of the Board	125	0.0013	2,279		209	2,488
11200 Assessor	315	0.0033	5,748		527	6,275
14000 Elections	830	0.0087	15,129		1,387	16,516
15900 Inter Mountain Fair	11	0.0001	201		18	219
16600 Land, Buildings & Improvements	123	0.0013	2,234	(2,438)	205	0
16902 Capital Proj Juvenile Hall	1	0.0000	23	(25)	2	(0)
16903 Capital Proj Adult Rehab Center	3	0.0000	62	(67)	6	0
17200 Surveyor	5	0.0001	89		8	97
17500 CSA Administration	165	0.0017	3,008		276	3,284
20110 Trial Courts	550	0.0057	10,028		920	10,948
20300 Confilict Public Defender	982	0.0103	17,907		1,642	19,549
20700 Public Defender	503	0.0052	9,167		841	10,007
20800 Grand Jury	363	0.0038	6,609		606	7,216
22100 County Clerk	486	0.0051	8,852		812	9,664
22700 District Attorney	2,611	0.0273	47,599		4,365	51,965
22800 DCSS	972	0.0101	17,722		1,625	19,348
23500 Sheriff	4,119	0.0430	75,092		6,887	81,979
23600 Boating Safety	344	0.0036	6,272		575	6,847
23700 Sheriff Civil Unit	120	0.0013	2,186		200	2,386
24600 Detention Annex	101	0.0011	1,848		170	2,018
25600 Victim Witness	374	0.0039	6,826		626	7,452
26000 Jail	2,520	0.0263	45,947		4,214	50,161
26100 Burney Substation	212	0.0022	3,859		354	4,212
26200 Juvenile Rehab Facility	471	0.0049	8,579		787	9,365
26300 Probation	2,837	0.0296	51,722		4,743	56,466
28000 Agriculture Commissioner	371	0.0039	6,769		621	7,390
28200 Building	649	0.0068	11,826		1,085	12,911
28500 Knighton Rd Beetle Mitigation	1	0.0000	11		1	12
28600 Planning	415	0.0043	7,574		695	8,268
28700 Coroner	588	0.0061	10,714		983	11,697
28800 Dispatch	9	0.0001	157		14	172
29000 Recorder	783	0.0082	14,267		1,308	15,576

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
29200 Public Guardian	125	0.0013	2,286		210	2,496
29400 Wildlife	17	0.0002	312		29	341
29700 Animal Control	123	0.0013	2,238		205	2,443
29900 Public Administration	273	0.0028	4,978		456	5,434
30100 Roads	5,855	0.0611	106,754		9,790	116,544
40200 Environmental Health	846	0.0088	15,427		1,415	16,842
40400 Mental Health Services Act	1,677	0.0175	30,570		2,804	33,373
41000 Mental Health	3,007	0.0314	54,826		5,028	59,855
41100 Public Health	5,338	0.0557	97,327		8,926	106,253
41200 Health Care	66	0.0007	1,201		110	1,311
41700 Child Services	589	0.0061	10,732		984	11,717
42200 Alcohol & Drug	651	0.0068	11,861		1,088	12,948
42500 Perinatal	371	0.0039	6,755		620	7,375
50100 Social Services Administration	7,013	0.0732	127,872		11,727	139,599
50200 Health and Human Services Agency	1,187	0.0124	21,633		1,984	23,617
53000 Opportunity Center	1,272	0.0133	23,197		2,127	25,324
54300 Housing	222	0.0023	4,048		371	4,419
57000 Veterans' Services	148	0.0015	2,701		248	2,948
59000 Community Action Agency	1,828	0.0191	33,323		3,056	36,379
59200 HSG Home IPP Admin	84	0.0009	1,534		141	1,675
59600 Housing Rehabilitation	8	0.0001	150		14	164
61100 Library	25	0.0003	458		42	500
62000 Agriculture Extension Service	114	0.0012	2,076		190	2,267
62100 Farm Advisor	5	0.0001	98		9	107
70100 Recreation & Parks	16	0.0002	289		27	316
71000 Veterans' Hall	78	0.0008	1,424		131	1,555
00200 Fall River Mills Airport	136	0.0014	2,473		227	2,700
94000 Fleet Management	2,100	0.0219	38,289		3,511	41,801
95000 Risk Management	1,886	0.0197	34,385		3,153	37,538
92500 Information Systems	1,221	0.0127	22,269		2,042	24,312
95500 Facilities Management	4,421	0.0461	80,608		7,392	88,000
00207 Solid Waste	339	0.0035	6,188		567	6,755
00210 Shasta County Transit	76	0.0008	1,381		127	1,508
00300 Amber Lane PRD	4	0.0000	77		7	85
00301 Burney Meadows Storm Drain	2	0.0000	36		3	40
00302 Amber Ridge PRD	4	0.0000	73		7	80
00303 Marianas PRD	9	0.0001	160		15	174
00304 Coloma PRD	7	0.0001	128		12	139
00305 Vedder Road PRD	0	0.0000	1		0	1
00306 River Hill Estates PRD	11	0.0001	201		18	219
00307 Craig Lane PRD	11	0.0001	191		18	209
00308 E. Stillwater Way PRD	4	0.0000	77		7	85

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
00309 Fullerton Way PRD	4	0.0000	68		6	75
00310 Deer Flat Road	1	0.0000	9		1	10
00311 Skyway PRD	4	0.0000	64		6	70
00312 Mule Mt. PRD	3	0.0000	59		5	65
00313 Fore Way PRD	4	0.0000	73		7	80
00314 Blacks PRD	4	0.0000	73		7	80
00315 Logan PRD	5	0.0000	82		8	90
00316 Valparaiso PRD	4	0.0000	73		7	80
00317 Lakehead Lighting	28	0.0003	517		47	565
00318 Lark Court PRD	4	0.0000	68		6	75
00319 Manor Crest PRD	4	0.0000	73		7	80
00320 Santa Barbara Estates PRD	4	0.0000	68		6	75
00321 Victoria Highlands Estates PRD	3	0.0000	62		6	68
00322 Country Fields Estates PRD	10	0.0001	187		17	204
00324 China Gulch PRD	4	0.0000	77		7	85
00325 Manton Heights PRD	4	0.0000	73		7	80
00326 Manzanillo Orchard PRD	4	0.0000	64		6	70
00327 Lavern Lane PRD	10	0.0001	173		16	189
00328 Canto Del Lupine PRD Admin	3	0.0000	59		5	65
00329 Crowley Crk Ranchettes PRD Adm	4	0.0000	68		6	75
00330 Jordan Manor PRD Admin	4	0.0000	64		6	70
00331 Ritts Mill Road Admin	4	0.0000	73		7	80
00332 Rother Lighting	32	0.0003	590		54	644
00333 Robledo Road PRD Admin	10	0.0001	173		16	189
00334 Santa Barbara #2 PRD Admin	4	0.0000	64		6	70
00335 N Chaparral Dr PRD Admin	4	0.0000	77		7	85
00337 Woggon Lane PRD Admin	5	0.0000	87		8	95
00338 Aiden Park PRD Admin	4	0.0000	64		6	70
00339 L&R Estates PRD Admin	9	0.0001	164		15	179
00340 Squaw Carpet Fire Accs PRD Admin	4	0.0000	64		6	70
00341 Rolland Cntry Estates PRD Admin	4	0.0000	77		7	85
00342 Shelly Lane PRD Admin	6	0.0001	100		9	109
00343 Millville Way PRD Admin	4	0.0000	75		7	82
00344 Diamond Ridge PRD Admin	4	0.0000	64		6	70
00345 Mountain Gate Meadows PRD Admin	4	0.0000	73		7	80
00347 Sierra Lighting	32	0.0003	581		53	634
00351 Timber Ridge PRD Admin	4	0.0000	64		6	70
00360 Equestrian Estates PRD Admin	4	0.0000	77		7	85
00361 Tract 1323 PRD	19	0.0002	340		31	371
00364 Sonora PRD	8	0.0001	150		14	164
00366 Ponder PRD	5	0.0000	82		8	90
00367 Shasta Meadows PRD	4	0.0000	64		6	70

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
00368 Old Stagecoach PRD	8	0.0001	150		14	164
00369 Inter Mountain PRD	5	0.0000	87		8	95
00370 Alpine PRD	5	0.0000	82		8	90
00371 Water Agency	118	0.0012	2,158		198	2,356
00372 Dusty PRD	10	0.0001	187		17	204
00373 AQMD	324	0.0034	5,901		541	6,442
00374 Castella Water	180	0.0019	3,280		301	3,580
00375 Sugarloaf Water	259	0.0027	4,720		433	5,153
00376 Buckshot Ln Em Fire PRD Admin	2	0.0000	41		4	45
00377 Jones Valley Water	398	0.0042	7,257		666	7,922
00378 Palo Cedro Sewer	243	0.0025	4,424		406	4,829
00380 Amesbury Village PRD Admin	3	0.0000	59		5	65
00381 Palo Cedro Oaks PRD Admin	4	0.0000	73		7	80
00382 Shasta Lake Ranchos R/M	9	0.0001	164		15	179
00383 Holiday Acres R/M	10	0.0001	173		16	189
00384 Alpine Meadows Sewer	133	0.0014	2,430		223	2,652
00385 Belmont Storm Drain	3	0.0000	57		5	62
00386 Street Lighting Admin.	42	0.0004	773		71	843
00387 Cottonwood Sewer	595	0.0062	10,846		995	11,841
00391 Fire Protection Admin.	2,292	0.0239	41,788		3,832	45,620
00393 Burney Storm Drain	15	0.0002	280		26	306
00394 Keswick Admin.	266	0.0028	4,855		445	5,300
00395 French Gulch Water	186	0.0019	3,382		310	3,692
00396 Cragview Water	193	0.0020	3,510		322	3,832
00397 Los Palos Dr Em Fire PRD Admin	3	0.0000	59		5	65
00398 Foxwood Estates PRD Admin	8	0.0001	146		13	159
00399 Rocky Ledge estates PRD Admin	5	0.0000	87		8	95
00401 Anderson Cemetery	447	0.0047	8,155		748	8,903
00402 Burney Cemetery	625	0.0065	11,402		1,046	12,448
00403 Cottonwood Cemetery	497	0.0052	9,066		831	9,898
00404 Fall River Mills Cemetery	10	0.0001	180		17	197
00405 Halcumb Cemetery	310	0.0032	5,654		519	6,173
00406 Manton Cemetery	24	0.0002	428		39	468
00407 Millville Cemetery	316	0.0033	5,752		528	6,280
00408 Pine Grove Cemetery	520	0.0054	9,481		870	10,351
00422 Centerville CSD	47	0.0005	857		79	936
00423 Clear Creek CSD	32	0.0003	577		53	629
00424 Fall River Mills CSD	30	0.0003	538		49	587
00428 Shasta CSD	30	0.0003	549		50	600
00429 Mountain Gate CSD	34	0.0004	622		57	679
00441 Anderson FPD	903	0.0094	16,464		1,510	17,974
00442 Buckeye FPD	59	0.0006	1,078		99	1,177

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
00443 Burney FPD	787	0.0082	14,352		1,316	15,668
00444 Castella FPD	603	0.0063	10,997		1,008	12,005
00445 Shasta Lake FPD	1,096	0.0114	19,974		1,832	21,806
00446 Cottonwood FPD	636	0.0066	11,601		1,064	12,665
00447 Fall River Mills FPD	389	0.0041	7,090		650	7,741
00449 Happy Valley FPD	720	0.0075	13,119		1,203	14,322
00450 McArthur FPD	255	0.0027	4,649		426	5,076
00452 Millville FPD	487	0.0051	8,870		813	9,684
00461 Pine Grove MAD	378	0.0039	6,899		633	7,532
00462 Shasta MAD	27	0.0003	492		45	537
00463 Burney MAD	311	0.0032	5,673		520	6,193
00481 Fall River Mills RCD	37	0.0004	672		62	734
00482 W. Shasta RCD	3	0.0000	55		5	60
00490 ACID	34	0.0004	618		57	674
00491 Bella Vista Water	41	0.0004	752		69	821
00492 Burney Water	9	0.0001	164		15	179
00497 Mayers Memorial Hospital	63	0.0007	1,142		105	1,247
00600 Cottonwood Crk Meadows PRD	4	0.0000	77		7	85
00601 CSA #3 Castella Loan Admin	6	0.0001	114		10	124
00602 Aegean Way PRD	3	0.0000	59		5	65
00603 Village Green PRD	4	0.0000	64		6	70
00604 Butterfield PRD	3	0.0000	59		5	65
00605 Honeybee Acres PRD	3	0.0000	59		5	65
00606 Silver Saddle PRD	4	0.0000	68		6	75
00607 Wisteria Estates PRD	4	0.0000	77		7	85
00608 Santa Barbara PRD	4	0.0000	73		7	80
00609 Stillwater Ranch PRD	4	0.0000	68		6	75
00610 Sterling Ranch PRD	4	0.0000	64		6	70
00611 Mt. Lassen Woods PRD	4	0.0000	64		6	70
00612 Waterleaf Estates PRD	4	0.0000	64		6	70
00613 Jennifer Dr EFER PRD	4	0.0000	64		6	70
00614 White Oak Manor PRD	4	0.0000	68		6	75
00615 Terri Lee Terrace EFER PRD	3	0.0000	59		5	65
00616 Westview Rd EFER PRD	4	0.0000	68		6	75
00617 Sleeping Bull Estates PRD	5	0.0000	82		8	90
00618 Garth Dr EFER PRD	4	0.0000	64		6	70
00619 Clover Road PRD	5	0.0000	82		8	90
00620 Nunes Ranch PRD	4	0.0000	64		6	70
00621 No. 2 Squaw Carpet PRD	4	0.0000	64		6	70
00622 No. 2 Crowley Crk Rnchts PRD	4	0.0000	68		6	75
00623 No. 2 Los Palos Dr EFER PRD	3	0.0000	59		5	65
00624 Scenic Oak PRD	4	0.0000	64		6	70

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00626 No. 1 Skylark Lane EFER PRD	4	0.0000	68		6	75
00627 Lake Drive PRD Admin	4	0.0000	73		7	80
00629 CSA #6 JV S/A Elk Trail WSAD	15	0.0002	276		25	301
00630 CSA #23 CV S/A Cragview WSAD	9	0.0001	160		15	174
00631 Laurel Glen Estates PRD Admin	3	0.0000	59		5	65
00632 Irish Creek Road PRD Admin	3	0.0000	55		5	60
00633 Sol Semente EFER PRD Admin	4	0.0000	64		6	70
00634 Stillwater Ranches #2 PRD	3	0.0000	55		5	60
00635 Tudor Oaks Acres PRD	3	0.0000	50		5	55
00637 Beagle Street PRD	2	0.0000	32		3	35
00835 Detention Fac Inmate Funds Adm	3	0.0000	55	(60)	5	(0)
00843 Prop 10 Children & Fam. 1st	4	0.0000	80	(87)	7	0
00851 IHSS Public Authority	210	0.0022	3,824		351	4,175
00862 Law Library	176	0.0018	3,204		294	3,498
00892 RTPA	99	0.0010	1,805		166	1,971
00928 SHASCOM	1,090	0.0114	19,874		1,823	21,697
00952 Courts	1,131	0.0118	20,621	(22,513)	1,891	(0)
03010 Schools	2,125	0.0222	38,745		3,553	42,298
Total	95,801	1.0000	1,746,741	(25,190)	139,781	1,861,333
Direct Bill				25,190		25,190
			1,746,741	0	139,781	1,886,523
Less CSD's	(12,207)	(0.1274)	(222,563)			(222,563)
Total Operating	83,595	0.8726	1,524,179	0	139,781	1,663,960

Basis of Allocation : Transactions By Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation	Allocated	Direct		Total
	Units	Percent	1st Allocation	Billed 2nd Allocation	
10200 CAO	156	0.0029	2,931		2,931
11000 Auditor - Controller	722	0.0133	13,567		13,567
11100 TTC	386	0.0071	7,253		7,253
11300 Purchasing	52	0.0010	977		977
12000 County Counsel	286	0.0053	5,374		5,374
13000 Personnel	338	0.0062	6,351		6,351
10100 Board of Supervisors	130	0.0024	2,443	158	2,601
10300 Clerk of the Board	124	0.0023	2,330	150	2,480
11200 Assessor	1008	0.0186	18,941	1,223	20,164
14000 Elections	433	0.0080	8,136	525	8,662
17500 CSA Administration	286	0.0053	5,374	347	5,721
20700 Public Defender	763	0.0141	14,337	926	15,263
22100 County Clerk	52	0.0010	977	63	1,040
22700 District Attorney	1500	0.0277	28,186	1,820	30,006
22800 DCSS	1921	0.0355	36,097	2,331	38,427
23500 Sheriff	2595	0.0479	48,762	3,148	51,910
23600 Boating Safety	198	0.0037	3,721	240	3,961
23700 Sheriff Civil Unit	128	0.0024	2,405	155	2,560
24600 Detention Annex	130	0.0024	2,443	158	2,601
25600 Victim Witness	264	0.0049	4,961	320	5,281
26000 Jail	1872	0.0346	35,176	2,271	37,447
26100 Burney Substation	316	0.0058	5,938	383	6,321
26200 Juvenile Rehab Facility	1127	0.0208	21,177	1,367	22,544
26300 Probation	2079	0.0384	39,066	2,522	41,588
28000 Agriculture Commissioner	383	0.0071	7,197	465	7,661
28200 Building	437	0.0081	8,212	530	8,742
28600 Planning	352	0.0065	6,614	427	7,041
28700 Coroner	213	0.0039	4,002	258	4,261
29000 Recorder	204	0.0038	3,833	248	4,081
29700 Animal Control	78	0.0014	1,466	95	1,560
29900 Public Administration	26	0.0005	489	32	520
30100 Roads	2414	0.0446	45,361	2,929	48,289
40200 Environmental Health	477	0.0088	8,963	579	9,542
40400 Mental Health Services Act	1264	0.0233	23,751	1,534	25,285
41000 Mental Health	2260	0.0417	42,467	2,742	45,209
41100 Public Health	3590	0.0663	67,458	4,356	71,814
41700 Child Services	357	0.0066	6,708	433	7,141
42200 Alcohol & Drug	488	0.0090	9,170	592	9,762
42500 Perinatal	182	0.0034	3,420	221	3,641
50100 Social Services Administration	12281	0.2268	230,768	14,900	245,668

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50200 Health and Human Services Agency	2847	0.0526	53,497		3,454	56,951
53000 Opportunity Center	5248	0.0969	98,613		6,367	104,980
54300 Housing	204	0.0038	3,833		248	4,081
57000 Veterans' Services	99	0.0018	1,860		120	1,980
59000 Community Action Agency	177	0.0033	3,326		215	3,541
62000 Agriculture Extension Service	66	0.0012	1,240		80	1,320
62100 Farm Advisor	2	0.0000	38		2	40
94000 Fleet Management	134	0.0025	2,518		163	2,681
95000 Risk Management	227	0.0042	4,265		275	4,541
92500 Information Systems	1248	0.0230	23,451		1,514	24,965
95500 Facilities Management	990	0.0183	18,603		1,201	19,804
00207 Solid Waste	89	0.0016	1,672		108	1,780
00373 AQMD	148	0.0027	2,781		180	2,961
00391 Fire Protection Admin.	689	0.0127	12,947		836	13,783
00851 IHSS Public Authority	104	0.0019	1,954		126	2,080
Total	54,144	1.0000	1,017,401		63,336	1,080,737
Direct Bill						
			1,017,401		63,336	1,080,737
Less CSD's	(1,940)	(0.0358)	(36,454)			(36,454)
Total Operating	52,204	0.9642	980,948		63,336	1,044,283

Basis of Allocation: Computed Number of Payroll Checks by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	145	0.0037	228			228
11100 TTC	17,016	0.4322	26,849			26,849
13000 Personnel	42	0.0011	66			66
11200 Assessor	21	0.0005	33		5	38
14000 Elections	102	0.0026	160		25	185
22100 County Clerk	102	0.0026	160		25	185
22700 District Attorney	1,077	0.0274	1,700		261	1,961
22800 DCSS	429	0.0109	676		104	780
23500 Sheriff	812	0.0206	1,282		197	1,479
23600 Boating Safety	1,025	0.0260	1,618		248	1,866
25600 Victim Witness	338	0.0086	534		82	616
26300 Probation	237	0.0060	374		57	431
29000 Recorder	21	0.0005	33		5	38
40400 Mental Health Services Act	77	0.0020	122		19	141
41000 Mental Health	3,884	0.0987	6,128		940	7,068
41100 Public Health	416	0.0106	656		101	757
42200 Alcohol & Drug	187	0.0048	295		45	341
50100 Social Services Administration	9,419	0.2393	14,862		2,280	17,142
50200 Health and Human Services Agency	3,194	0.0811	5,039		773	5,812
57000 Veterans' Services	32	0.0008	51		8	58
59000 Community Action Agency	311	0.0079	491		75	567
95000 Risk Management	73	0.0019	115		18	133
92500 Information Systems	166	0.0042	262		40	302
00851 IHSS Public Authority	242	0.0061	381		59	440
Total	39,367	1.0000	62,116		5,365	67,481
Direct Bill						
			62,116		5,365	67,481
Less CSD's	(17,203)	-0.4370	(27,144)			(27,144)
Total Operating	22,165	0.5630	34,973		5,365	40,337

Basis of Allocation: Actual Salaries & Benefits Expense by Project

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	6,498,443	0.0143	1,196			1,196
11000 Auditor - Controller	3,462,268	0.0076	637			637
11100 TTC	1,922,541	0.0042	354			354
11300 Purchasing	255,248	0.0006	47			47
12000 County Counsel	2,080,977	0.0046	383			383
13000 Personnel	2,037,708	0.0045	375			375
10100 Board of Supervisors	620,658	0.0014	114		10	124
10300 Clerk of the Board	421,334	0.0009	78		7	84
11200 Assessor	4,576,767	0.0101	842		75	917
14000 Elections	2,108,275	0.0046	388		35	423
15900 Inter Mountain Fair	18,078	0.0000	3		0	4
16600 Land, Buildings & Improvements	5,928,641	0.0130	1,091	(1,188)	97	0
16902 Capital Proj Juvenile Hall	6,607	0.0000	1	(1)	0	0
16903 Capital Proj Adult Rehab Center	697,225	0.0015	128	(140)	11	(0)
17200 Surveyor	18,464	0.0000	3		0	4
17500 CSA Administration	903,518	0.0020	166		15	181
20110 Trial Courts	2,765,552	0.0061	509		45	554
20300 Conflict Public Defender	2,685,682	0.0059	494		44	538
20700 Public Defender	4,308,144	0.0095	793		71	863
20800 Grand Jury	113,309	0.0002	21		2	23
22100 County Clerk	441,905	0.0010	81		7	89
22700 District Attorney	9,069,416	0.0199	1,669		149	1,818
22800 DCSS	8,320,963	0.0183	1,531		136	1,668
23500 Sheriff	20,020,481	0.0440	3,684		328	4,013
23600 Boating Safety	993,479	0.0022	183		16	199
23700 Sheriff Civil Unit	601,080	0.0013	111		10	120
24600 Detention Annex	1,051,940	0.0023	194		17	211
25600 Victim Witness	1,183,173	0.0026	218		19	237
26000 Jail	16,726,130	0.0368	3,078		274	3,352
26100 Burney Substation	2,255,947	0.0050	415		37	452
26200 Juvenile Rehab Facility	5,302,971	0.0117	976		87	1,063
26300 Probation	15,263,344	0.0335	2,809		250	3,059
28000 Agriculture Commissioner	1,707,684	0.0038	314		28	342
28200 Building	2,407,613	0.0053	443		39	483
28500 Knighton Rd Beetle Mitigation	195,260	0.0004	36		3	39
28600 Planning	2,126,110	0.0047	391		35	426
28700 Coroner	1,420,073	0.0031	261		23	285
28800 Dispatch	1,459,373	0.0032	269		24	292
29000 Recorder	1,495,058	0.0033	275		25	300
29200 Public Guardian	1,072,986	0.0024	197		18	215

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29400 Wildlife	5,108	0.0000	1		0	1
29700 Animal Control	621,059	0.0014	114		10	124
29900 Public Administration	254,996	0.0006	47		4	51
30100 Roads	20,829,801	0.0458	3,833		342	4,175
40200 Environmental Health	2,823,292	0.0062	520		46	566
40400 Mental Health Services Act	17,055,367	0.0375	3,139		280	3,418
41000 Mental Health	35,827,586	0.0787	6,593		588	7,181
41100 Public Health	23,527,210	0.0517	4,330		386	4,716
41200 Health Care	334,648	0.0007	62		5	67
41700 Child Services	3,031,276	0.0067	558		50	608
42200 Alcohol & Drug	5,145,479	0.0113	947		84	1,031
42500 Perinatal	1,153,850	0.0025	212		19	231
50100 Social Services Administration	114,007,767	0.2505	20,980		1,870	22,850
50200 Health and Human Services Agency	13,456,821	0.0296	2,476		221	2,697
53000 Opportunity Center	7,988,242	0.0176	1,470		131	1,601
54200 County Indigents	1,773,464	0.0039	326		29	355
54300 Housing	937,498	0.0021	173		15	188
57000 Veterans' Services	500,720	0.0011	92		8	100
59000 Community Action Agency	6,349,675	0.0140	1,168		104	1,273
59200 HSG Home IPP Admin	484,924	0.0011	89		8	97
59600 Housing Rehabilitation	38,485	0.0001	7		1	8
61100 Library	1,419,310	0.0031	261		23	284
62000 Agriculture Extension Service	218,747	0.0005	40		4	44
62100 Farm Advisor	4,276	0.0000	1		0	1
70100 Recreation & Parks	46,578	0.0001	9		1	9
71000 Veterans' Hall	124,988	0.0003	23		2	25
00200 Fall River Mills Airport	383,137	0.0008	71		6	77
94000 Fleet Management	2,908,005	0.0064	535		48	583
95000 Risk Management	11,320,353	0.0249	2,083		186	2,269
92500 Information Systems	7,946,803	0.0175	1,462		130	1,593
95500 Facilities Management	5,033,749	0.0111	926		83	1,009
00207 Solid Waste	6,308,417	0.0139	1,161		103	1,264
00210 Shasta County Transit	570,639	0.0013	105		9	114
00300 Amber Lane PRD	12,838	0.0000	2		0	3
00301 Burney Meadows Storm Drain	650	0.0000	0		0	0
00302 Amber Ridge PRD	43,389	0.0001	8		1	9
00303 Marianas PRD	29,680	0.0001	5		0	6
00304 Coloma PRD	9,031	0.0000	2		0	2
00306 River Hill Estates PRD	113,706	0.0002	21		2	23
00307 Craig Lane PRD	34,827	0.0001	6		1	7
00308 E. Stillwater Way PRD	14,513	0.0000	3		0	3

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00309 Fullerton Way PRD	5,705	0.0000	1		0	1
00311 Skyway PRD	2,779	0.0000	1		0	1
00312 Mule Mt. PRD	6,452	0.0000	1		0	1
00313 Fore Way PRD	2,470	0.0000	0		0	0
00314 Blacks PRD	5,211	0.0000	1		0	1
00315 Logan PRD	21,886	0.0000	4		0	4
00316 Valparaiso PRD	22,593	0.0000	4		0	5
00317 Lakehead Lighting	1,568	0.0000	0		0	0
00318 Lark Court PRD	14,379	0.0000	3		0	3
00319 Manor Crest PRD	24,989	0.0001	5		0	5
00320 Santa Barbara Estates PRD	13,550	0.0000	2		0	3
00321 Victoria Highlands Estates PRD	7,271	0.0000	1		0	1
00322 Country Fields Estates PRD	23,231	0.0001	4		0	5
00324 China Gulch PRD	25,086	0.0001	5		0	5
00325 Manton Heights PRD	25,042	0.0001	5		0	5
00326 Manzanillo Orchard PRD	8,981	0.0000	2		0	2
00327 Lavern Lane PRD	36,483	0.0001	7		1	7
00328 Canto Del Lupine PRD Admin	65,564	0.0001	12		1	13
00329 Crowley Crk Ranchettes PRD Adm	27,506	0.0001	5		0	6
00330 Jordan Manor PRD Admin	8,002	0.0000	1		0	2
00331 Ritts Mill Road Admin	4,533	0.0000	1		0	1
00332 Rother Lighting	31,142	0.0001	6		1	6
00333 Robledo Road PRD Admin	50,690	0.0001	9		1	10
00334 Santa Barbara #2 PRD Admin	21,480	0.0000	4		0	4
00335 N Chaparral Dr PRD Admin	34,883	0.0001	6		1	7
00337 Woggon Lane PRD Admin	36,366	0.0001	7		1	7
00338 Aiden Park PRD Admin	23,473	0.0001	4		0	5
00339 L&R Estates PRD Admin	57,359	0.0001	11		1	11
00340 Squaw Carpet Fire Accs PRD Admin	4,617	0.0000	1		0	1
00341 Rolland Cntry Estates PRD Admin	15,998	0.0000	3		0	3
00342 Shelly Lane PRD Admin	25,509	0.0001	5		0	5
00343 Millville Way PRD Admin	22,219	0.0000	4		0	4
00344 Diamond Ridge PRD Admin	9,490	0.0000	2		0	2
00345 Mountain Gate Meadows PRD Admin	39,510	0.0001	7		1	8
00347 Sierra Lighting	7,066	0.0000	1		0	1
00351 Timber Ridge PRD Admin	30,480	0.0001	6		0	6
00360 Equestrian Estates PRD Admin	14,354	0.0000	3		0	3
00361 Tract 1323 PRD	4,875	0.0000	1		0	1
00364 Sonora PRD	49,920	0.0001	9		1	10
00366 Ponder PRD	1,333	0.0000	0		0	0
00367 Shasta Meadows PRD	12,790	0.0000	2		0	3

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00368 Old Stagecoach PRD	18,431	0.0000	3		0	4
00369 Inter Mountain PRD	14,633	0.0000	3		0	3
00370 Alpine PRD	8,360	0.0000	2		0	2
00371 Water Agency	319,281	0.0007	59		5	64
00372 Dusty PRD	32,614	0.0001	6		1	7
00373 AQMD	2,219,013	0.0049	408		36	445
00374 Castella Water	107,884	0.0002	20		2	22
00375 Sugarloaf Water	196,621	0.0004	36		3	39
00376 Buckshot Ln Em Fire PRD Admin	2,300	0.0000	0		0	0
00377 Jones Valley Water	742,185	0.0016	137		12	149
00378 Palo Cedro Sewer	463,774	0.0010	85		8	93
00380 Amesbury Village PRD Admin	12,537	0.0000	2		0	3
00381 Palo Cedro Oaks PRD Admin	65,353	0.0001	12		1	13
00382 Shasta Lake Ranchos R/M	38,479	0.0001	7		1	8
00383 Holiday Acres R/M	66,193	0.0001	12		1	13
00384 Alpine Meadows Sewer	76,328	0.0002	14		1	15
00385 Belmont Storm Drain	44,038	0.0001	8		1	9
00386 Street Lighting Admin.	217,329	0.0005	40		4	44
00387 Cottonwood Sewer	1,070,783	0.0024	197		18	215
00391 Fire Protection Admin.	8,172,362	0.0180	1,504		134	1,638
00393 Burney Storm Drain	55,505	0.0001	10		1	11
00394 Keswick Admin.	200,537	0.0004	37		3	40
00395 French Gulch Water	183,020	0.0004	34		3	37
00396 Cragview Water	103,388	0.0002	19		2	21
00397 Los Palos Dr Em Fire PRD Admin	12,993	0.0000	2		0	3
00398 Foxwood Estates PRD Admin	109,478	0.0002	20		2	22
00399 Rocky Ledge estates PRD Admin	135,320	0.0003	25		2	27
00401 Anderson Cemetery	192,160	0.0004	35		3	39
00402 Burney Cemetery	117,229	0.0003	22		2	23
00403 Cottonwood Cemetery	144,808	0.0003	27		2	29
00404 Fall River Mills Cemetery	16,443	0.0000	3		0	3
00405 Halcumb Cemetery	91,206	0.0002	17		1	18
00407 Millville Cemetery	127,260	0.0003	23		2	26
00408 Pine Grove Cemetery	138,576	0.0003	26		2	28
00441 Anderson FPD	1,394,583	0.0031	257		23	280
00442 Buckeye FPD	112,399	0.0002	21		2	23
00443 Burney FPD	901,179	0.0020	166		15	181
00444 Castella FPD	241,674	0.0005	44		4	48
00445 Shasta Lake FPD	1,704,679	0.0037	314		28	342
00446 Cottonwood FPD	4,611,083	0.0101	849		76	924
00447 Fall River Mills FPD	81,993	0.0002	15		1	16

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00449 Happy Valley FPD	533,857	0.0012	98		9	107
00450 McArthur FPD	69,400	0.0002	13		1	14
00452 Millville FPD	152,750	0.0003	28		3	31
00461 Pine Grove MAD	106,889	0.0002	20		2	21
00463 Burney MAD	142,473	0.0003	26		2	29
00600 Cottonwood Crk Meadows PRD	33,583	0.0001	6		1	7
00601 CSA #3 Castella Loan Admin	13,240	0.0000	2		0	3
00602 Aegean Way PRD	16,479	0.0000	3		0	3
00603 Village Green PRD	24,277	0.0001	4		0	5
00604 Butterfield PRD	19,258	0.0000	4		0	4
00605 Honeybee Acres PRD	19,166	0.0000	4		0	4
00606 Silver Saddle PRD	33,062	0.0001	6		1	7
00607 Wisteria Estates PRD	91,639	0.0002	17		2	18
00608 Santa Barbara PRD	45,848	0.0001	8		1	9
00609 Stillwater Ranch PRD	28,812	0.0001	5		0	6
00610 Sterling Ranch PRD	30,001	0.0001	6		0	6
00611 Mt. Lassen Woods PRD	163,147	0.0004	30		3	33
00612 Waterleaf Estates PRD	29,583	0.0001	5		0	6
00613 Jennifer Dr EFER PRD	12,493	0.0000	2		0	3
00614 White Oak Manor PRD	26,290	0.0001	5		0	5
00615 Terri Lee Terrace EFER PRD	7,189	0.0000	1		0	1
00616 Westview Rd EFER PRD	6,150	0.0000	1		0	1
00617 Sleeping Bull Estates PRD	69,089	0.0002	13		1	14
00618 Garth Dr EFER PRD	7,277	0.0000	1		0	1
00619 Clover Road PRD	19,665	0.0000	4		0	4
00620 Nunes Ranch PRD	26,933	0.0001	5		0	5
00621 No. 2 Squaw Carpet PRD	1,912	0.0000	0		0	0
00622 No. 2 Crowley Crk Rnchts PRD	2,364	0.0000	0		0	0
00623 No. 2 Los Palos Dr EFER PRD	6,168	0.0000	1		0	1
00624 Scenic Oak PRD	9,099	0.0000	2		0	2
00626 No. 1 Skylark Lane EFER PRD	10,660	0.0000	2		0	2
00627 Lake Drive PRD Admin	3,879	0.0000	1		0	1
00629 CSA #6 JV S/A Elk Trail WSAD	124,021	0.0003	23		2	25
00630 CSA #23 CV S/A Cragview WSAD	19,196	0.0000	4		0	4
00631 Laurel Glen Estates PRD Admin	21,588	0.0000	4		0	4
00632 Irish Creek Road PRD Admin	5,955	0.0000	1		0	1
00633 Sol Semente EFER PRD Admin	7,408	0.0000	1		0	1
00634 Stillwater Ranches #2 PRD	20,404	0.0000	4		0	4
00635 Tudor Oaks Acres PRD	6,075	0.0000	1		0	1
00637 Beagle Street PRD	4,944	0.0000	1		0	1
00851 IHSS Public Authority	483,466	0.0011	89		8	97

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00928 SHASCOM	30,000	0.0001	6		0	6
Total	455,131,864	1.0000	83,755	(1,329)	7,199	89,625
Direct Bill				1,329		1,329
			83,755		7,199	90,954
Less CSD's	(16,257,185)	(0.0357)	(2,992)			(2,992)
Total Operating	438,874,679	0.9643	80,764		7,199	87,963

Basis of Allocation: Budgeted FY 17/18 Expenses by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	1,952,779	0.1846	4,642			4,642
11000 Auditor - Controller	3,208,211	0.3032	7,627			7,627
11100 TTC	1,663,840	0.1573	3,955			3,955
11300 Purchasing	239,947	0.0227	570			570
12000 County Counsel	1,916,600	0.1811	4,556			4,556
13000 Personnel	1,599,305	0.1512	3,802			3,802
Total	10,580,682	1.0000	25,154			25,154
Direct Bill						
			25,154			25,154
Less CSD's	(10,580,682)	(1.0000)	(25,154)			(25,154)
Total Operating						

Basis of Allocation: Actual FY 17/18 Total Expenses by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	1	0.0021	41			41
11000 Auditor - Controller	2	0.0042	81			81
11200 Assessor	3	0.0063	122		11	132
14000 Elections	5	0.0105	203		18	220
16600 Land, Buildings & Improvements	169	0.3550	6,845	(7,441)	596	0
23500 Sheriff	11	0.0231	446		39	484
26000 Jail	7	0.0147	284		25	308
26300 Probation	3	0.0063	122		11	132
28200 Building	9	0.0189	365		32	396
28600 Planning	9	0.0189	365		32	396
28700 Coroner	3	0.0063	122		11	132
29000 Recorder	9	0.0189	365		32	396
30100 Roads	27	0.0567	1,094		95	1,189
40200 Environmental Health	10	0.0210	405		35	440
40400 Mental Health Services Act	6	0.0126	243		21	264
41000 Mental Health	3	0.0063	122		11	132
41100 Public Health	7	0.0147	284		25	308
50100 Social Services Administration	15	0.0315	608		53	660
50200 Health and Human Services Agency	4	0.0084	162		14	176
53000 Opportunity Center	8	0.0168	324		28	352
62000 Agriculture Extension Service	1	0.0021	41		4	44
94000 Fleet Management	45	0.0945	1,823		159	1,981
95000 Risk Management	1	0.0021	41		4	44
92500 Information Systems	34	0.0714	1,377		120	1,497
95500 Facilities Management	2	0.0042	81		7	88
00207 Solid Waste	9	0.0189	365		32	396
00373 AQMD	9	0.0189	365		32	396
00375 Sugarloaf Water	31	0.0651	1,256		109	1,365
00387 Cottonwood Sewer	7	0.0147	284		25	308
00391 Fire Protection Admin.	25	0.0525	1,013		88	1,101
00851 IHSS Public Authority	1	0.0021	41		4	44
Total	476	1.0000	19,279	(7,441)	1,668	13,507
Direct Bill				7,441		7,441
			19,279		1,668	20,948
Less CSD's	(3)	(0.0063)	(122)			(122)
Total Operating	473	0.9937	19,158		1,668	20,826

Basis of Allocation: Capital Asset Transactions by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Allocation Units	Allocated		Direct		Total
		Percent	1st Allocation	Billed	2nd Allocation	
10200 CAO	53	0.0037	79			79
11000 Auditor - Controller	603	0.0420	911			911
11100 TTC	339	0.0237	513			513
12000 County Counsel	505	0.0352	764			764
10100 Board of Supervisors	49	0.0034	74		7	81
10300 Clerk of the Board	49	0.0034	74		7	81
11200 Assessor	141	0.0098	213		21	234
14000 Elections	29	0.0020	44		4	48
20700 Public Defender	1,118	0.0780	1,690		163	1,853
22100 County Clerk	29	0.0020	44		4	48
22700 District Attorney	622	0.0434	941		91	1,032
22800 DCSS	602	0.0420	910		88	998
23500 Sheriff	1,477	0.1031	2,233		216	2,449
23700 Sheriff Civil Unit	7	0.0005	11		1	12
25600 Victim Witness	336	0.0235	508		49	557
26300 Probation	1,082	0.0755	1,635		158	1,793
28000 Agriculture Commissioner	114	0.0080	172		17	189
29000 Recorder	166	0.0116	251		24	275
30100 Roads	237	0.0165	358		35	392
41100 Public Health	222	0.0155	336		32	369
50100 Social Services Administration	368	0.0257	556		54	610
57000 Veterans' Services	1,228	0.0857	1,857		179	2,036
59000 Community Action Agency	2,993	0.2088	4,525		437	4,962
62000 Agriculture Extension Service	651	0.0454	984		95	1,079
92500 Information Systems	284	0.0198	429		41	470
00391 Fire Protection Admin.	1,029	0.0718	1,556		150	1,707
Total	14,333	1.0000	21,666		1,875	23,541
Direct Bill	-					
			21,666		1,875	23,541
Less CSD's	(1,499)	-0.1046	(2,267)			(2,267)
Total Operating	12,833	0.8954	19,400		1,875	21,274

Basis of Allocation: Actual Salaries & Benefits Expense by Project

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
10200 CAO	19,912	10,794	2,931	228	1,196	4,642	41	79
11000 Auditor - Controller	199,942	177,119	13,567		637	7,627	81	911
11100 TTC	62,420	23,495	7,253	26,849	354	3,955		513
11300 Purchasing	2,634	1,039	977		47	570		
12000 County Counsel	15,982	4,905	5,374		383	4,556		764
13000 Personnel	15,804	5,210	6,351	66	375	3,802		
10100 Board of Supervisors	5,418	2,613	2,601		124			81
10300 Clerk of the Board	5,134	2,488	2,480		84			81
11200 Assessor	27,760	6,275	20,164	38	917		132	234
14000 Elections	26,054	16,516	8,662	185	423		220	48
15900 Inter Mountain Fair	223	219			4			
16600 Land, Buildings & Improvements	1	0			0		0	
17200 Surveyor	101	97			4			
17500 CSA Administration	9,187	3,284	5,721		181			
20110 Trial Courts	11,502	10,948			554			
20300 Conflict Public Defender	20,088	19,549			538			
20700 Public Defender	27,987	10,007	15,263		863			1,853
20800 Grand Jury	7,238	7,216			23			
22100 County Clerk	11,026	9,664	1,040	185	89			48
22700 District Attorney	86,781	51,965	30,006	1,961	1,818			1,032
22800 DCSS	61,221	19,348	38,427	780	1,668			998
23500 Sheriff	142,313	81,979	51,910	1,479	4,013		484	2,449
23600 Boating Safety	12,874	6,847	3,961	1,866	199			
23700 Sheriff Civil Unit	5,079	2,386	2,560		120			12
24600 Detention Annex	4,829	2,018	2,601		211			
25600 Victim Witness	14,143	7,452	5,281	616	237			557
26000 Jail	91,269	50,161	37,447		3,352		308	
26100 Burney Substation	10,986	4,212	6,321		452			
26200 Juvenile Rehab Facility	32,973	9,365	22,544		1,063			
26300 Probation	103,469	56,466	41,588	431	3,059		132	1,793
28000 Agriculture Commissioner	15,583	7,390	7,661		342			189
28200 Building	22,531	12,911	8,742		483		396	
28500 Knighton Rd Beetle Mitigation	52	12			39			
28600 Planning	16,132	8,268	7,041		426		396	
28700 Coroner	16,374	11,697	4,261		285		132	
28800 Dispatch	464	172			292			
29000 Recorder	20,665	15,576	4,081	38	300		396	275
29200 Public Guardian	2,711	2,496			215			
29400 Wildlife	342	341			1			
29700 Animal Control	4,128	2,443	1,560		124			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
29900 Public Administration	6,005	5,434	520		51			
30100 Roads	170,589	116,544	48,289		4,175		1,189	392
40200 Environmental Health	27,390	16,842	9,542		566		440	
40400 Mental Health Services Act	62,482	33,373	25,285	141	3,418		264	
41000 Mental Health	119,445	59,855	45,209	7,068	7,181		132	
41100 Public Health	184,216	106,253	71,814	757	4,716		308	369
41200 Health Care	1,378	1,311			67			
41700 Child Services	19,466	11,717	7,141		608			
42200 Alcohol & Drug	24,082	12,948	9,762	341	1,031			
42500 Perinatal	11,247	7,375	3,641		231			
50100 Social Services Administration	426,529	139,599	245,668	17,142	22,850		660	610
50200 Health and Human Services Agency	89,254	23,617	56,951	5,812	2,697		176	
53000 Opportunity Center	132,258	25,324	104,980		1,601		352	
54200 County Indigents	355				355			
54300 Housing	8,688	4,419	4,081		188			
57000 Veterans' Services	7,123	2,948	1,980	58	100			2,036
59000 Community Action Agency	46,721	36,379	3,541	567	1,273			4,962
59200 HSG Home IPP Admin	1,772	1,675			97			
59600 Housing Rehabilitation	172	164			8			
61100 Library	785	500			284			
62000 Agriculture Extension Service	4,753	2,267	1,320		44		44	1,079
62100 Farm Advisor	148	107	40		1			
70100 Recreation & Parks	325	316			9			
71000 Veterans' Hall	1,580	1,555			25			
00200 Fall River Mills Airport	2,776	2,700			77			
94000 Fleet Management	47,045	41,801	2,681		583		1,981	
95000 Risk Management	44,525	37,538	4,541	133	2,269		44	
92500 Information Systems	53,139	24,312	24,965	302	1,593		1,497	470
95500 Facilities Management	108,901	88,000	19,804		1,009		88	
00207 Solid Waste	10,196	6,755	1,780		1,264		396	
00210 Shasta County Transit	1,622	1,508			114			
00300 Amber Lane PRD	87	85			3			
00301 Burney Meadows Storm Drain	40	40			0			
00302 Amber Ridge PRD	88	80			9			
00303 Marianas PRD	180	174			6			
00304 Coloma PRD	141	139			2			
00305 Vedder Road PRD	1	1						
00306 River Hill Estates PRD	242	219			23			
00307 Craig Lane PRD	216	209			7			
00308 E. Stillwater Way PRD	88	85			3			
00309 Fullerton Way PRD	76	75			1			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00310 Deer Flat Road	10	10						
00311 Skyway PRD	70	70			1			
00312 Mule Mt. PRD	66	65			1			
00313 Fore Way PRD	80	80			0			
00314 Blacks PRD	81	80			1			
00315 Logan PRD	94	90			4			
00316 Valparaiso PRD	84	80			5			
00317 Lakehead Lighting	565	565			0			
00318 Lark Court PRD	78	75			3			
00319 Manor Crest PRD	85	80			5			
00320 Santa Barbara Estates PRD	77	75			3			
00321 Victoria Highlands Estates PRD	69	68			1			
00322 Country Fields Estates PRD	209	204			5			
00324 China Gulch PRD	90	85			5			
00325 Manton Heights PRD	85	80			5			
00326 Manzanillo Orchard PRD	71	70			2			
00327 Lavern Lane PRD	196	189			7			
00328 Canto Del Lupine PRD Admin	78	65			13			
00329 Crowley Crk Ranchettes PRD Adm	80	75			6			
00330 Jordan Manor PRD Admin	71	70			2			
00331 Ritts Mill Road Admin	81	80			1			
00332 Rother Lighting	651	644			6			
00333 Robledo Road PRD Admin	199	189			10			
00334 Santa Barbara #2 PRD Admin	74	70			4			
00335 N Chaparral Dr PRD Admin	92	85			7			
00337 Woggon Lane PRD Admin	102	95			7			
00338 Aiden Park PRD Admin	74	70			5			
00339 L&R Estates PRD Admin	191	179			11			
00340 Squaw Carpet Fire Accs PRD Admin	71	70			1			
00341 Rolland Cntry Estates PRD Admin	88	85			3			
00342 Shelly Lane PRD Admin	115	109			5			
00343 Millville Way PRD Admin	87	82			4			
00344 Diamond Ridge PRD Admin	72	70			2			
00345 Mountain Gate Meadows PRD Admin	88	80			8			
00347 Sierra Lighting	636	634			1			
00351 Timber Ridge PRD Admin	76	70			6			
00360 Equestrian Estates PRD Admin	87	85			3			
00361 Tract 1323 PRD	372	371			1			
00364 Sonora PRD	174	164			10			
00366 Ponder PRD	90	90			0			
00367 Shasta Meadows PRD	72	70			3			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00368 Old Stagecoach PRD	168	164			4			
00369 Inter Mountain PRD	97	95			3			
00370 Alpine PRD	91	90			2			
00371 Water Agency	2,420	2,356			64			
00372 Dusty PRD	211	204			7			
00373 AQMD	10,243	6,442	2,961		445		396	
00374 Castella Water	3,602	3,580			22			
00375 Sugarloaf Water	6,557	5,153			39		1,365	
00376 Buckshot Ln Em Fire PRD Admin	45	45			0			
00377 Jones Valley Water	8,071	7,922			149			
00378 Palo Cedro Sewer	4,922	4,829			93			
00380 Amesbury Village PRD Admin	67	65			3			
00381 Palo Cedro Oaks PRD Admin	93	80			13			
00382 Shasta Lake Ranchos R/M	187	179			8			
00383 Holiday Acres R/M	202	189			13			
00384 Alpine Meadows Sewer	2,668	2,652			15			
00385 Belmont Storm Drain	71	62			9			
00386 Street Lighting Admin.	887	843			44			
00387 Cottonwood Sewer	12,364	11,841			215		308	
00391 Fire Protection Admin.	63,848	45,620	13,783		1,638		1,101	1,707
00393 Burney Storm Drain	317	306			11			
00394 Keswick Admin.	5,340	5,300			40			
00395 French Gulch Water	3,729	3,692			37			
00396 Cragview Water	3,852	3,832			21			
00397 Los Palos Dr Em Fire PRD Admin	67	65			3			
00398 Foxwood Estates PRD Admin	181	159			22			
00399 Rocky Ledge estates PRD Admin	122	95			27			
00401 Anderson Cemetery	8,941	8,903			39			
00402 Burney Cemetery	12,472	12,448			23			
00403 Cottonwood Cemetery	9,927	9,898			29			
00404 Fall River Mills Cemetery	200	197			3			
00405 Halcumb Cemetery	6,191	6,173			18			
00406 Manton Cemetery	468	468						
00407 Millville Cemetery	6,306	6,280			26			
00408 Pine Grove Cemetery	10,378	10,351			28			
00422 Centerville CSD	936	936						
00423 Clear Creek CSD	629	629						
00424 Fall River Mills CSD	587	587						
00428 Shasta CSD	600	600						
00429 Mountain Gate CSD	679	679						
00441 Anderson FPD	18,254	17,974			280			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00442 Buckeye FPD	1,199	1,177			23			
00443 Burney FPD	15,848	15,668			181			
00444 Castella FPD	12,054	12,005			48			
00445 Shasta Lake FPD	22,148	21,806			342			
00446 Cottonwood FPD	13,589	12,665			924			
00447 Fall River Mills FPD	7,757	7,741			16			
00449 Happy Valley FPD	14,429	14,322			107			
00450 McArthur FPD	5,090	5,076			14			
00452 Millville FPD	9,714	9,684			31			
00461 Pine Grove MAD	7,553	7,532			21			
00462 Shasta MAD	537	537						
00463 Burney MAD	6,222	6,193			29			
00481 Fall River Mills RCD	734	734						
00482 W. Shasta RCD	60	60						
00490 ACID	674	674						
00491 Bella Vista Water	821	821						
00492 Burney Water	179	179						
00497 Mayers Memorial Hospital	1,247	1,247						
00600 Cottonwood Crk Meadows PRD	91	85			7			
00601 CSA #3 Castella Loan Admin	127	124			3			
00602 Aegean Way PRD	68	65			3			
00603 Village Green PRD	75	70			5			
00604 Butterfield PRD	69	65			4			
00605 Honeybee Acres PRD	69	65			4			
00606 Silver Saddle PRD	81	75			7			
00607 Wisteria Estates PRD	103	85			18			
00608 Santa Barbara PRD	89	80			9			
00609 Stillwater Ranch PRD	80	75			6			
00610 Sterling Ranch PRD	76	70			6			
00611 Mt. Lassen Woods PRD	102	70			33			
00612 Waterleaf Estates PRD	76	70			6			
00613 Jennifer Dr EFER PRD	72	70			3			
00614 White Oak Manor PRD	80	75			5			
00615 Terri Lee Terrace EFER PRD	66	65			1			
00616 Westview Rd EFER PRD	76	75			1			
00617 Sleeping Bull Estates PRD	103	90			14			
00618 Garth Dr EFER PRD	71	70			1			
00619 Clover Road PRD	94	90			4			
00620 Nunes Ranch PRD	75	70			5			
00621 No. 2 Squaw Carpet PRD	70	70			0			
00622 No. 2 Crowley Crk Rnchts PRD	75	75			0			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 17/18 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00623 No. 2 Los Palos Dr EFER PRD	66	65			1			
00624 Scenic Oak PRD	71	70			2			
00626 No. 1 Skylark Lane EFER PRD	77	75			2			
00627 Lake Drive PRD Admin	80	80			1			
00629 CSA #6 JV S/A Elk Trail WSAD	326	301			25			
00630 CSA #23 CV S/A Cragview WSAD	178	174			4			
00631 Laurel Glen Estates PRD Admin	69	65			4			
00632 Irish Creek Road PRD Admin	61	60			1			
00633 Sol Semente EFER PRD Admin	71	70			1			
00634 Stillwater Ranches #2 PRD	64	60			4			
00635 Tudor Oaks Acres PRD	56	55			1			
00637 Beagle Street PRD	36	35			1			
00851 IHSS Public Authority	6,836	4,175	2,080	440	97		44	
00862 Law Library	3,498	3,498						
00892 RTPA	1,971	1,971						
00928 SHASCOM	21,703	21,697			6			
03010 Schools	42,298	42,298						
Total	3,161,377	1,861,333	1,080,737	67,481	89,625	25,154	13,507	23,541
Direct Bill	33,960	25,190			1,329		7,441	
	<u>3,195,337</u>	<u>1,886,522</u>	<u>1,080,737</u>	<u>67,481</u>	<u>90,954</u>	<u>25,154</u>	<u>20,948</u>	<u>23,541</u>
Less CSD's	(316,694)	(222,563)	(36,454)	(27,144)	(2,992)	(25,154)	(122)	(2,267)
Total Operating	<u>2,878,644</u>	<u>1,663,960</u>	<u>1,044,283</u>	<u>40,337</u>	<u>87,963</u>		<u>20,826</u>	<u>21,274</u>

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Treasurer/Tax Collector

*Description of Costs
to be Allocated*

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 17/18 Actual

This schedule reflects the check processing and general government functions for the Treasurer-Tax Collector's Office. The salary and benefit costs of the Treasurer's Office were distributed to the functions based on actual time records.

Identified bank charges for revolving checking accounts were direct billed to the department responsible for the account.

General bank charges are included in Other Treasurer investments services and recovered through a reduction in investment income.

Check reconciliation is allowable for Plan purposes. The costs were allocated based on the computed number of checks issued by each user department.

With the exception of identified bank charges, the County did not direct bill for the above services during FY 2017/18.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 17/18 Actual	Total	General & Admin	Bank Charge Identified	Bank Charge General	Check Reconcile	Other Treasurer	Tax - Collector
		100.00%				0.49%	41.15%
Wages & Benefits							
Salaries & Wages	663,220				3,255	272,882	387,083
Benefits	389,498				1,912	160,259	227,327
Services & Supplies							
Communications	5,079					2,630	2,449
Household Exp.	17,010					7,120	9,890
Insurance	4,728					967	3,762
Maint. Of Equip.	69,058					678	68,380
Maint. Of Struct.	22,961					9,759	13,202
Memberships	740					431	309
Office Exp.	23,468					8,155	15,314
Office Exp. Opp. Center	940					585	355
Postage	60,785					537	60,248
Secured Envelopes	5,782						5,782
Office Exp. - Printing	85						85
Office Exp. - Spec. Forms	5,883						5,883
Investment Services	195,408		63,117			132,291	
Professional & Special Svs	19,468					407	19,060
Info. Systems Service	92,808					27,395	65,413
Personnel Preemployment Services	16					7	8
Public & Legal Notices	14,099						14,099
Rents & Leases Equip	12,991					624	12,367
Rents & Leases Struct	2,850					2,850	
Small Tools & Equip	15,626					7,482	8,143
Special Dept. Expense	2,230						2,230
Trans. & Travel	6,094					3,416	2,679
Utilities	30,395					12,690	17,705
Cost Applied/Transfers							
Cost Applied Cost Plan	(2,326)	(2,326)					
Cost Applied AC	(92)		(92)				
Cost Applied Bank Charges	(3,725)		(3,725)				
Other Expenditures & Costs							
Taxes & Assessments	38	38					
Expenditures Per Financial Statements	<u>1,655,117</u>	<u>(2,288)</u>	<u>59,300</u>		<u>5,167</u>	<u>651,165</u>	<u>941,771</u>

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 17/18 Actual	Total	General & Admin	Bank Charge Identified	Bank Charge General	Check Reconcile	Other Treasurer	Tax - Collector
	100.00%				0.49%	41.15%	58.36%
Cost Adjustments							
Deductions - Cost Applied	6,143	2,326	3,817				
Property Tax Fees	(414,883)						(414,883)
Treas Investment Fees	(645,010)					(645,010)	
Bank Charges	(59,519)		(59,519)				
Charges for Services - A87	(23)	(23)					
Deduction - PY Cost Reimb Rev	218,469	23					218,446
Deduction - Direct Billed Revenue	59,519		59,519				
Prior Per. Exp. Adj.	(2,584)	(2,584)					
Miscellaneous Revenue/Exp	(136)	(136)					
Building Use to CSD	120,302	120,302					
Equipment Use to CSD	15,847	15,847					
County Audit to CSD	281	281					
Functional Cost	<u>953,524</u>	<u>133,749</u>	<u>63,117</u>		<u>5,167</u>	<u>6,155</u>	<u>745,334</u>
Additions - 1st Allocation							
Reallocate Admin		(133,749)			656	55,031	78,062
Allocable Costs	953,524		63,117		5,823	61,186	823,396
Unallocated	(884,582)					(61,186)	(823,396)
1st Allocation	<u>68,943</u>		<u>63,117</u>		<u>5,823</u>		
Additions - 2nd Allocation							
Other	86,526	86,526					
Reallocate Admin		(86,526)			425	35,601	50,500
Allocable Costs	86,526				425	35,601	50,500
Unallocated	(86,102)					(35,601)	(50,500)
2nd Allocation	<u>425</u>				<u>425</u>		
Total Allocated	<u>69,367</u>		<u>63,117</u>		<u>6,248</u>		

Detail Allocation of
Bank Charges Identified

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	25.00	0.0004	25	(25)		
11000 Auditor - Controller	371.58	0.0059	372	(372)		
11200 Assessor	25.00	0.0004	25	(25)		
22700 District Attorney	233.23	0.0037	233	(233)		
22800 DCSS	225.79	0.0036	226	(226)		
23500 Sheriff	307.60	0.0049	308	(308)		
26000 Jail	1,514.84	0.0240	1,515	(1,515)		
30100 Roads	275.00	0.0044	275	(275)		
40200 Environmental Health	200.00	0.0032	200	(200)		
41000 Mental Health	25.00	0.0004	25	(25)		
50100 Social Services Administration	639.70	0.0101	640	(640)		
95000 Risk Management	721.29	0.0114	721	(721)		
00601 CSA #3 Castella Loan Admin	261.06	0.0041	261	(261)		
00952 Courts	57,075.86	0.9043	57,076	(57,076)		
03010 Schools	1,216.25	0.0193	1,216	(1,216)		
04000 Miscellaneous - Other						
Total	63,117	1.0000	63,117	(63,117)		
Direct Bill				63,117		63,117
			63,117			63,117
Less CSD's	(397)	(0.0063)	(397)	397		
Total Operating	62,721	0.9937	62,721	397		63,117

Basis of Allocation: Bank Charges per Department Account Statements

*Detail Allocation of
Bank Charge General*

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
Total	0					
Direct Bill						
Less CSD's		-				
Total Operating	0					

Basis of Allocation: Computed Number of Checks Cashed by Department

Detail Allocation of
Checks Reconciled

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	132	0.0008	5			5
11000 Auditor - Controller	4,230	0.0263	153			153
11100 TTC	412	0.0026	15			15
11300 Purchasing	17	0.0001	1			1
12000 County Counsel	144	0.0009	5			5
13000 Personnel	161	0.0010	6			6
10100 Board of Supervisors	65	0.0004	2		0	3
10300 Clerk of the Board	74	0.0005	3		0	3
11200 Assessor	162	0.0010	6		0	6
14000 Elections	580	0.0036	21		2	23
16600 Land, Buildings & Improvements	50	0.0003	2	(2)	0	(0)
17500 CSA Administration	104	0.0006	4		0	4
20110 Trial Courts	72	0.0004	3		0	3
20300 Conflict Public Defender	740	0.0046	27		2	29
20700 Public Defender	307	0.0019	11		1	12
20800 Grand Jury	273	0.0017	10		1	11
22100 County Clerk	132	0.0008	5		0	5
22700 District Attorney	1,510	0.0094	55		4	59
22800 DCSS	671	0.0042	24		2	26
23500 Sheriff	2,169	0.0135	78		6	84
23600 Boating Safety	216	0.0013	8		1	8
23700 Sheriff Civil Unit	49	0.0003	2		0	2
24600 Detention Annex	34	0.0002	1		0	1
25600 Victim Witness	193	0.0012	7		1	8
26000 Jail	1,548	0.0096	56		4	60
26100 Burney Substation	106	0.0007	4		0	4
26200 Juvenile Rehab Facility	257	0.0016	9		1	10
26300 Probation	1,698	0.0106	61		5	66

Detail Allocation of
Checks Reconciled

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28000 Agriculture Commissioner	177	0.0011	6		0	7
28200 Building	236	0.0015	9		1	9
28600 Planning	216	0.0013	8		1	8
28700 Coroner	386	0.0024	14		1	15
28800 Dispatch	2	0.0000	0		0	0
29000 Recorder	128	0.0008	5		0	5
29200 Public Guardian	28	0.0002	1		0	1
29700 Animal Control	65	0.0004	2		0	3
29900 Public Administration	116	0.0007	4		0	5
30100 Roads	4,409	0.0274	160		12	172
40200 Environmental Health	313	0.0019	11		1	12
40400 Mental Health Services Act	875	0.0054	32		2	34
41000 Mental Health	1,865	0.0116	67		5	73
41100 Public Health	2,913	0.0181	105		8	113
41200 Health Care	49	0.0003	2		0	2
41700 Child Services	412	0.0026	15		1	16
42200 Alcohol & Drug	422	0.0026	15		1	16
42500 Perinatal	252	0.0016	9		1	10
50100 Social Services Administration	20,184	0.1254	730		55	785
50200 Health and Human Services Agency	740	0.0046	27		2	29
53000 Opportunity Center	2,126	0.0132	77		6	83
54300 Housing	106	0.0007	4		0	4
57000 Veterans' Services	59	0.0004	2		0	2
59000 Community Action Agency	1,207	0.0075	44		3	47
59200 HSG Home IPP Admin	46	0.0003	2		0	2
61100 Library	9	0.0001	0		0	0
62000 Agriculture Extension Service	52	0.0003	2		0	2
62100 Farm Advisor	2	0.0000	0		0	0
70100 Recreation & Parks	9	0.0001	0		0	0

Detail Allocation of
Checks Reconciled

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
71000 Veterans' Hall	47	0.0003	2		0	2
00200 Fall River Mills Airport	55	0.0003	2		0	2
94000 Fleet Management	1,547	0.0096	56		4	60
95000 Risk Management	1,308	0.0081	47		4	51
92500 Information Systems	571	0.0035	21		2	22
95500 Facilities Management	3,467	0.0215	125		9	135
00207 Solid Waste	199	0.0012	7		1	8
00210 Shasta County Transit	49	0.0003	2		0	2
00303 Marianas PRD	2	0.0000	0		0	0
00304 Coloma PRD	2	0.0000	0		0	0
00306 River Hill Estates PRD	5	0.0000	0		0	0
00307 Craig Lane PRD	4	0.0000	0		0	0
00317 Lakehead Lighting	9	0.0001	0		0	0
00322 Country Fields Estates PRD	4	0.0000	0		0	0
00327 Lavern Lane PRD	2	0.0000	0		0	0
00332 Rother Lighting	9	0.0001	0		0	0
00333 Robledo Road PRD Admin	2	0.0000	0		0	0
00339 L&R Estates PRD Admin	2	0.0000	0		0	0
00347 Sierra Lighting	9	0.0001	0		0	0
00364 Sonora PRD	2	0.0000	0		0	0
00368 Old Stagecoach PRD	2	0.0000	0		0	0
00371 Water Agency	34	0.0002	1		0	1
00372 Dusty PRD	4	0.0000	0		0	0
00373 AQMD	137	0.0009	5		0	5
00374 Castella Water	89	0.0006	3		0	3
00375 Sugarloaf Water	149	0.0009	5		0	6
00377 Jones Valley Water	140	0.0009	5		0	5
00378 Palo Cedro Sewer	108	0.0007	4		0	4
00382 Shasta Lake Ranchos R/M	2	0.0000	0		0	0

Detail Allocation of
Checks Reconciled

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00383 Holiday Acres R/M	2	0.0000	0		0	0
00384 Alpine Meadows Sewer	51	0.0003	2		0	2
00386 Street Lighting Admin.	10	0.0001	0		0	0
00387 Cottonwood Sewer	345	0.0021	12		1	13
00391 Fire Protection Admin.	1,998	0.0124	72		5	78
00393 Burney Storm Drain	9	0.0001	0		0	0
00394 Keswick Admin.	122	0.0008	4		0	5
00395 French Gulch Water	84	0.0005	3		0	3
00396 Cragview Water	89	0.0006	3		0	3
00398 Foxwood Estates PRD Admin	2	0.0000	0		0	0
00401 Anderson Cemetery	318	0.0020	12		1	12
00402 Burney Cemetery	444	0.0028	16		1	17
00403 Cottonwood Cemetery	358	0.0022	13		1	14
00405 Halcumb Cemetery	209	0.0013	8		1	8
00406 Manton Cemetery	2	0.0000	0		0	0
00407 Millville Cemetery	209	0.0013	8		1	8
00408 Pine Grove Cemetery	367	0.0023	13		1	14
00422 Centerville CSD	8	0.0000	0		0	0
00423 Clear Creek CSD	6	0.0000	0		0	0
00424 Fall River Mills CSD	6	0.0000	0		0	0
00428 Shasta CSD	6	0.0000	0		0	0
00429 Mountain Gate CSD	6	0.0000	0		0	0
00441 Anderson FPD	667	0.0041	24		2	26
00442 Buckeye FPD	24	0.0001	1		0	1
00443 Burney FPD	554	0.0034	20		2	22
00444 Castella FPD	444	0.0028	16		1	17
00445 Shasta Lake FPD	824	0.0051	30		2	32
00446 Cottonwood FPD	457	0.0028	17		1	18
00447 Fall River Mills FPD	281	0.0017	10		1	11

Detail Allocation of
Checks Reconciled

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00449 Happy Valley FPD	534	0.0033	19		1	21
00450 McArthur FPD	175	0.0011	6		0	7
00452 Millville FPD	353	0.0022	13		1	14
00461 Pine Grove MAD	272	0.0017	10		1	11
00463 Burney MAD	218	0.0014	8		1	8
00481 Fall River Mills RCD	7	0.0000	0		0	0
00482 W. Shasta RCD	1	0.0000	0		0	0
00490 ACID	7	0.0000	0		0	0
00491 Bella Vista Water	8	0.0000	0		0	0
00497 Mayers Memorial Hospital	10	0.0001	0		0	0
00629 CSA #6 JV S/A Elk Trail WSAD	5	0.0000	0		0	0
00630 CSA #23 CV S/A Cragview WSAD	3	0.0000	0		0	0
00851 IHSS Public Authority	121	0.0008	4		0	5
00862 Law Library	121	0.0008	4		0	5
00892 RTPA	65	0.0004	2		0	3
00928 SHASCOM	802	0.0050	29		2	31
00952 Courts	458	0.0028	17	(18)	1	(0)
03010 Schools	88,385	0.5493	3,199		241	3,439
Total	160,917	1.0000	5,823	(20)	425	6,228
Direct Bill				20		20
			5,823		425	6,248
Less CSD's	(5,096)	(0.0317)	(184)			(184)
Total Operating	155,821	0.9683	5,639		425	6,064

Basis of Allocation: Computed Number of Checks Cashied by Department

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 17/18 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
10200 CAO	5			5
11000 Auditor - Controller	153			153
11100 TTC	15			15
11300 Purchasing	1			1
12000 County Counsel	5			5
13000 Personnel	6			6
10100 Board of Supervisors	3			3
10300 Clerk of the Board	3			3
11200 Assessor	6			6
14000 Elections	23			23
17500 CSA Administration	4			4
20110 Trial Courts	3			3
20300 Conflict Public Defender	29			29
20700 Public Defender	12			12
20800 Grand Jury	11			11
22100 County Clerk	5			5
22700 District Attorney	59			59
22800 DCSS	26			26
23500 Sheriff	84			84
23600 Boating Safety	8			8
23700 Sheriff Civil Unit	2			2
24600 Detention Annex	1			1
25600 Victim Witness	8			8
26000 Jail	60			60
26100 Burney Substation	4			4
26200 Juvenile Rehab Facility	10			10
26300 Probation	66			66

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 17/18 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
28000 Agriculture Commissioner	7			7
28200 Building	9			9
28600 Planning	8			8
28700 Coroner	15			15
29000 Recorder	5			5
29200 Public Guardian	1			1
29700 Animal Control	3			3
29900 Public Administration	5			5
30100 Roads	172			172
40200 Environmental Health	12			12
40400 Mental Health Services Act	34			34
41000 Mental Health	73			73
41100 Public Health	113			113
41200 Health Care	2			2
41700 Child Services	16			16
42200 Alcohol & Drug	16			16
42500 Perinatal	10			10
50100 Social Services Administration	785			785
50200 Health and Human Services Agency	29			29
53000 Opportunity Center	83			83
54300 Housing	4			4
57000 Veterans' Services	2			2
59000 Community Action Agency	47			47
59200 HSG Home IPP Admin	2			2
62000 Agriculture Extension Service	2			2
71000 Veterans' Hall	2			2
00200 Fall River Mills Airport	2			2
94000 Fleet Management	60			60

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 17/18 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
95000 Risk Management	51			51
92500 Information Systems	22			22
95500 Facilities Management	135			135
00207 Solid Waste	8			8
00210 Shasta County Transit	2			2
00371 Water Agency	1			1
00373 AQMD	5			5
00374 Castella Water	3			3
00375 Sugarloaf Water	6			6
00377 Jones Valley Water	5			5
00378 Palo Cedro Sewer	4			4
00384 Alpine Meadows Sewer	2			2
00387 Cottonwood Sewer	13			13
00391 Fire Protection Admin.	78			78
00394 Keswick Admin.	5			5
00395 French Gulch Water	3			3
00396 Cragview Water	3			3
00401 Anderson Cemetery	12			12
00402 Burney Cemetery	17			17
00403 Cottonwood Cemetery	14			14
00405 Halcumb Cemetery	8			8
00407 Millville Cemetery	8			8
00408 Pine Grove Cemetery	14			14
00441 Anderson FPD	26			26
00442 Buckeye FPD	1			1
00443 Burney FPD	22			22
00444 Castella FPD	17			17
00445 Shasta Lake FPD	32			32

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 17/18 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
00446 Cottonwood FPD	18			18
00447 Fall River Mills FPD	11			11
00449 Happy Valley FPD	21			21
00450 McArthur FPD	7			7
00452 Millville FPD	14			14
00461 Pine Grove MAD	11			11
00463 Burney MAD	8			8
00851 IHSS Public Authority	5			5
00862 Law Library	5			5
00892 RTPA	3			3
00928 SHASCOM	31			31
03010 Schools	3,439			3,439
Total	6,228			6,228
Direct Bill	63,137	63,117		20
	69,365	63,117		6,248
Less CSD's	(184)			(184)
Total Operating	69,181	63,117		6,064

Purchasing

*Description of Costs
to be Allocated*

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 17/18 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 2017/18.

*Schedule of Costs
to be Reallocated
by Function*

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 17/18 Actual	Total	General & Admin	Purchase Assistance
Wages & Benefits			
Salaries & Wages	119,879		119,879
Benefits	82,218		82,218
Services & Supplies			
Communications	1,353		1,353
Household Exp.	5,089		5,089
Insurance	1,086		1,086
Maint. Of Equip.	514		514
Maint. Of Struct.	6,917		6,917
Memberships	450		450
Office Exp.	305		305
Office Exp. Opp. Center	1,408		1,408
Professional & Special Svs	317		317
Info. Systems Service	5,873		5,873
Personnel Preemployment Services	97		97
Small Tools & Equip	14		14
Software	80		80
Special Dept. Expense	689		689
Trans. & Travel	3,911		3,911
Utilities	9,734		9,734
Cost Applied/Transfers			
Cost Applied Cost Plan	(363,281)	(363,281)	
Other Expenditures & Costs			
Taxes & Assessments	12	12	
Expenditures Per Financial Statements	<u>(123,335)</u>	<u>(363,269)</u>	<u>239,934</u>

Schedule of Costs
to be Reallocated
by Function

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 17/18 Actual	Total	General & Admin	Purchase Assistance
Cost Adjustments			
Deductions - Cost Applied	363,281	363,281	
Miscellaneous Revenue/Exp	(6)		(6)
Building Use to CSD	38,467	38,467	
Equipment Use to CSD	1,015	1,015	
County Audit to CSD	41	41	
Functional Cost	<u>279,463</u>	<u>39,535</u>	<u>239,928</u>
Additions - 1st Allocation			
Reallocate Admin		(39,535)	39,535
Allocable Costs	279,463		279,463
Unallocated			
1st Allocation	<u>279,463</u>		<u>279,463</u>
Additions - 2nd Allocation			
Other	11,293	11,293	
Reallocate Admin		(11,293)	11,293
Allocable Costs	11,293		11,293
Unallocated			
2nd Allocation	<u>11,293</u>		<u>11,293</u>
Total Allocated	<u><u>290,756</u></u>		<u><u>290,756</u></u>

Detail Allocation of
Purchasing Assistance

COUNTY OF SHASTA
PURCHASING

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	12	0.0061	1,700			1,700
11000 Auditor - Controller	7	0.0035	992			992
11100 TTC	31	0.0157	4,391			4,391
11300 Purchasing	1	0.0005	142			142
12000 County Counsel	1	0.0005	142			142
13000 Personnel	10	0.0051	1,416			1,416
10300 Clerk of the Board	2	0.0010	283		12	295
11200 Assessor	9	0.0046	1,275		53	1,328
14000 Elections	15	0.0076	2,125		89	2,213
16600 Land, Buildings & Improvements	19	0.0096	2,691	(2,803)	112	1
17500 CSA Administration	9	0.0046	1,275		53	1,328
20300 Conflict Public Defender	1	0.0005	142		6	148
20700 Public Defender	14	0.0071	1,983		83	2,066
20800 Grand Jury	1	0.0005	142		6	148
22100 County Clerk	1	0.0005	142		6	148
22700 District Attorney	33	0.0167	4,674		195	4,869
22800 DCSS	14	0.0071	1,983		83	2,066
23500 Sheriff	52	0.0264	7,365		307	7,673
23600 Boating Safety	18	0.0091	2,550		106	2,656
23700 Sheriff Civil Unit	4	0.0020	567		24	590
25600 Victim Witness	1	0.0005	142		6	148
26000 Jail	83	0.0421	11,756		490	12,247
26100 Burney Substation	1	0.0005	142		6	148
26200 Juvenile Rehab Facility	73	0.0370	10,340		431	10,771
26300 Probation	36	0.0182	5,099		213	5,312
28000 Agriculture Commissioner	8	0.0041	1,133		47	1,180
28200 Building	3	0.0015	425		18	443
28600 Planning	4	0.0020	567		24	590

Detail Allocation of
Purchasing Assistance

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28700 Coroner	15	0.0076	2,125		89	2,213
29000 Recorder	9	0.0046	1,275		53	1,328
29200 Public Guardian	1	0.0005	142		6	148
30100 Roads	76	0.0385	10,765		449	11,214
40200 Environmental Health	32	0.0162	4,533		189	4,722
40400 Mental Health Services Act	80	0.0405	11,332		473	11,804
41000 Mental Health	79	0.0400	11,190		467	11,657
41100 Public Health	257	0.1303	36,402		1,519	37,921
41200 Health Care	12	0.0061	1,700		71	1,771
41700 Child Services	8	0.0041	1,133		47	1,180
42200 Alcohol & Drug	9	0.0046	1,275		53	1,328
42500 Perinatal	1	0.0005	142		6	148
50100 Social Services Administration	154	0.0781	21,813		910	22,723
50200 Health and Human Services Agency	114	0.0578	16,147		674	16,821
53000 Opportunity Center	21	0.0106	2,975		124	3,099
54300 Housing	2	0.0010	283		12	295
59000 Community Action Agency	8	0.0041	1,133		47	1,180
61100 Library	1	0.0005	142		6	148
94000 Fleet Management	41	0.0208	5,807		242	6,050
95000 Risk Management	5	0.0025	708		30	738
92500 Information Systems	154	0.0781	21,813		910	22,723
95500 Facilities Management	146	0.0740	20,680		863	21,543
00207 Solid Waste	31	0.0157	4,391		183	4,574
00210 Shasta County Transit	1	0.0005	142		6	148
00303 Marianas PRD	1	0.0005	142		6	148
00304 Coloma PRD	1	0.0005	142		6	148
00306 River Hill Estates PRD	1	0.0005	142		6	148
00307 Craig Lane PRD	1	0.0005	142		6	148
00322 Country Fields Estates PRD	1	0.0005	142		6	148

Detail Allocation of
Purchasing Assistance

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00327 Lavern Lane PRD	1	0.0005	142		6	148
00333 Robledo Road PRD Admin	1	0.0005	142		6	148
00339 L&R Estates PRD Admin	2	0.0010	283		12	295
00364 Sonora PRD	1	0.0005	142		6	148
00368 Old Stagecoach PRD	1	0.0005	142		6	148
00372 Dusty PRD	2	0.0010	283		12	295
00373 AQMD	4	0.0020	567		24	590
00375 Sugarloaf Water	1	0.0005	142		6	148
00377 Jones Valley Water	2	0.0010	283		12	295
00382 Shasta Lake Ranchos R/M	1	0.0005	142		6	148
00383 Holiday Acres R/M	1	0.0005	142		6	148
00387 Cottonwood Sewer	6	0.0030	850		35	885
00391 Fire Protection Admin.	211	0.1069	29,887		1,247	31,134
00394 Keswick Admin.	5	0.0025	708		30	738
00398 Foxwood Estates PRD Admin	1	0.0005	142		6	148
00629 CSA #6 JV S/A Elk Trail WSAD	1	0.0005	142		6	148
00851 IHSS Public Authority	7	0.0035	992		41	1,033
Total	1,973	1.0000	279,463	(2,803)	11,293	287,953
Direct Bill				2803		2,803
			279,463		11,293	290,756
Less CSD's	(62)	(0.0314)	(8,782)			(8,782)
Total Operating	1,911	0.9686	270,682		11,293	281,974

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

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
PURCHASING

Fiscal Year 17/18 Actual	Total	Purchase Assistance
10200 CAO	1,700	1,700
11000 Auditor - Controller	992	992
11100 TTC	4,391	4,391
11300 Purchasing	142	142
12000 County Counsel	142	142
13000 Personnel	1,416	1,416
10300 Clerk of the Board	295	295
11200 Assessor	1,328	1,328
14000 Elections	2,213	2,213
16600 Land, Buildings & Improvements	1	1
17500 CSA Administration	1,328	1,328
20300 Conflict Public Defender	148	148
20700 Public Defender	2,066	2,066
20800 Grand Jury	148	148
22100 County Clerk	148	148
22700 District Attorney	4,869	4,869
22800 DCSS	2,066	2,066
23500 Sheriff	7,673	7,673
23600 Boating Safety	2,656	2,656
23700 Sheriff Civil Unit	590	590
25600 Victim Witness	148	148
26000 Jail	12,247	12,247
26100 Burney Substation	148	148
26200 Juvenile Rehab Facility	10,771	10,771
26300 Probation	5,312	5,312
28000 Agriculture Commissioner	1,180	1,180
28200 Building	443	443
28600 Planning	590	590

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
PURCHASING

Fiscal Year 17/18 Actual	Total	Purchase Assistance
28700 Coroner	2,213	2,213
29000 Recorder	1,328	1,328
29200 Public Guardian	148	148
30100 Roads	11,214	11,214
40200 Environmental Health	4,722	4,722
40400 Mental Health Services Act	11,804	11,804
41000 Mental Health	11,657	11,657
41100 Public Health	37,921	37,921
41200 Health Care	1,771	1,771
41700 Child Services	1,180	1,180
42200 Alcohol & Drug	1,328	1,328
42500 Perinatal	148	148
50100 Social Services Administration	22,723	22,723
50200 Health and Human Services Agency	16,821	16,821
53000 Opportunity Center	3,099	3,099
54300 Housing	295	295
59000 Community Action Agency	1,180	1,180
61100 Library	148	148
94000 Fleet Management	6,050	6,050
95000 Risk Management	738	738
92500 Information Systems	22,723	22,723
95500 Facilities Management	21,543	21,543
00207 Solid Waste	4,574	4,574
00210 Shasta County Transit	148	148
00303 Marianas PRD	148	148
00304 Coloma PRD	148	148
00306 River Hill Estates PRD	148	148
00307 Craig Lane PRD	148	148
00322 Country Fields Estates PRD	148	148

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
PURCHASING

Fiscal Year 17/18 Actual	Total	Purchase Assistance
00327 Lavern Lane PRD	148	148
00333 Robledo Road PRD Admin	148	148
00339 L&R Estates PRD Admin	295	295
00364 Sonora PRD	148	148
00368 Old Stagecoach PRD	148	148
00372 Dusty PRD	295	295
00373 AQMD	590	590
00375 Sugarloaf Water	148	148
00377 Jones Valley Water	295	295
00382 Shasta Lake Ranchos R/M	148	148
00383 Holiday Acres R/M	148	148
00387 Cottonwood Sewer	885	885
00391 Fire Protection Admin.	31,134	31,134
00394 Keswick Admin.	738	738
00398 Foxwood Estates PRD Admin	148	148
00629 CSA #6 JV S/A Elk Trail WSAD	148	148
00851 IHSS Public Authority	1,033	1,033
 Total	287,953	287,953
Direct Bill	2,803	2,803
	290,756	290,756
Less CSD's	(8,782)	(8,782)
Total Operating	281,974	281,974

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County Counsel

Fiscal Year 17/18 Actual

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

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

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

\$13,430 of legal service revenue was treated as a direct bill during the year. \$487,646 was collected for the Outstationed Attorneys specifically assigned to individual departments during FY 2017/18, this amount is also treated as direct billed.

The County did not direct bill for the remainder of the above services for FY 2017/18.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 17/18 Actual	Individual				Personnel	Litigation	Contracts	Outstationed Attorneys
	Total	General & Admin	Attorney Services	General Government				
Time %	100.00%	34.04%	64.70%	1.26%				
Wages & Benefits								
Salaries & Wages	1,195,582	293,736	558,305	10,873				332,668
Benefits	535,338	129,475	246,093	4,793				154,977
Services & Supplies								
Communications	6,093	2,074	3,942	77				
Household Exp.	10,715	3,647	6,933	135				
Insurance	6,027	1,481	2,814	55				1,677
Maint. Of Equip.	1,237	421	800	16				
Maint. Of Struct.	15,384	5,237	9,953	194				
Memberships	11,869	2,916	5,543	108				3,303
Office Exp.	5,533	1,883	3,580	70				
Office Exp. Legal Research Pubs.	12,856	3,159	6,003	117				3,577
Office Exp. Opp. Center	1,601	545	1,036	20				
Professional & Special Svs	657	224	425	8				
Info. Systems Service	31,012	10,556	20,065	391				
Rents & Leases Equip	3,408	1,160	2,205	43				
Rents & Leases Struct	2,477	843	1,603	31				
Small Tools & Equip	2,217	755	1,434	28				
Software	1,049	357	679	13				
Special Dept. Expense	27,170	9,249	17,579	342				
Trans. & Travel	22,504	7,660	14,560	284				
Utilities	20,469	6,968	13,243	258				
Cost Applied/Transfers								
Cost Applied Other	(487,646)							(487,646)
Cost Applied Cost Plan	(1,325,751)	(1,325,751)						
Other Expenditures & Costs								
Taxes & Assessments	26	26						
Expenditures Per Financial Statements	<u>99,827</u>	<u>(843,380)</u>	<u>916,796</u>	<u>17,854</u>				<u>8,556</u>

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 17/18 Actual	Total	General & Admin	Individual Attorney Services	General Government	Personnel	Litigation	Contracts	Outstationed Attorneys
Cost Adjustments								
Deductions - Cost Applied	1,813,397	1,325,751						487,646
Legal Services Revenue	(49,391)		(49,391)					
Charges for Services - A87	(176)							
Deduction - PY Cost Reimb Rev	176							
Prior Per. Exp. Adj.	(3,377)	(3,377)						
Building Use to CSD	81,016	81,016						
Equipment Use to CSD	5,610	5,610						
County Audit to CSD	324	324						
Functional Cost	<u>1,947,406</u>	<u>565,944</u>	<u>867,405</u>	<u>17,854</u>				<u>496,202</u>
Additions - 1st Allocation								
Reallocate Admin	(0)	(565,944)	555,133	10,811				
Allocable Costs	1,947,406		1,422,538	28,665				496,202
Unallocated	(28,665)			(28,665)				
1st Allocation	<u>1,918,741</u>		<u>1,422,538</u>					<u>496,202</u>
Additions - 2nd Allocation								
Other	30,530	30,530						
Reallocate Admin	0	(30,530)	29,947	583				
Allocable Costs	30,530		29,947	583				
Unallocated	(583)			(583)				
2nd Allocation	<u>29,947</u>		<u>29,947</u>					
Total Allocated	<u><u>1,948,688</u></u>		<u><u>1,452,486</u></u>					<u><u>496,202</u></u>

Detail Allocation of
Individual Attorney Services

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	193.25	0.0246	34,991			34,991
11000 Auditor - Controller	69.00	0.0088	12,493			12,493
11100 TTC	20.50	0.0026	3,712			3,712
11300 Purchasing	34.50	0.0044	6,247			6,247
13000 Personnel	147.00	0.0187	26,617			26,617
10100 Board of Supervisors	85.25	0.0109	15,436		345	15,781
10300 Clerk of the Board	174.00	0.0221	31,505		705	32,210
11200 Assessor	7.25	0.0009	1,313		29	1,342
14000 Elections	173.75	0.0221	31,460		704	32,164
20700 Public Defender	112.25	0.0143	20,325		455	20,779
20800 Grand Jury	114.00	0.0145	20,641		462	21,103
22100 County Clerk	7.00	0.0009	1,267		28	1,296
22700 District Attorney	271.00	0.0345	49,069		1,098	50,167
22800 DCSS	85.00	0.0108	15,391		344	15,735
23500 Sheriff	643.50	0.0819	116,515		2,607	119,122
26000 Jail	665.75	0.0847	120,544		2,697	123,241
26200 Juvenile Rehab Facility	38.00	0.0048	6,880		154	7,034
26300 Probation	187.75	0.0239	33,995		761	34,756
28000 Agriculture Commissioner	48.25	0.0061	8,736		195	8,932
28200 Building	206.25	0.0263	37,345		836	38,180
28600 Planning	379.25	0.0483	68,669		1,536	70,205
28700 Coroner	24.25	0.0031	4,391		98	4,489
29000 Recorder	59.75	0.0076	10,819		242	11,061
29200 Public Guardian	495.75	0.0631	89,763	(13,430)	2,008	78,341
29700 Animal Control	17.00	0.0022	3,078		69	3,147
30100 Roads	550.00	0.0700	99,586		2,228	101,814
40200 Environmental Health	22.25	0.0028	4,029		90	4,119
41000 Mental Health	72.00	0.0092	13,037		292	13,328

Detail Allocation of
Individual Attorney Services

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
41100 Public Health	3.25	0.0004	588		13	602
50100 Social Services Administration	308.00	0.0392	55,768		1,248	57,016
50200 Health and Human Services Agency	2,227.75	0.2836	403,368		9,025	412,393
53000 Opportunity Center	11.50	0.0015	2,082		47	2,129
54300 Housing	208.00	0.0265	37,662		843	38,504
57000 Veterans' Services	3.25	0.0004	588		13	602
94000 Fleet Management	0.75	0.0001	136		3	139
95000 Risk Management	29.00	0.0037	5,251		117	5,368
92500 Information Systems	42.50	0.0054	7,695		172	7,867
95500 Facilities Management	31.75	0.0040	5,749		129	5,877
00371 Water Agency	3.75	0.0005	679		15	694
00373 AQMD	20.75	0.0026	3,757		84	3,841
00391 Fire Protection Admin.	12.50	0.0016	2,263		51	2,314
00851 IHSS Public Authority	46.75	0.0060	8,465		189	8,654
00928 SHASCOM	3.50	0.0004	634		14	648
Total	7,857	1.0000	1,422,538	(13,430)	29,947	1,439,056
Direct Bill				13,430		13,430
			1,422,538	-	29,947	1,452,486
Less CSD's	(464)	(0.0591)	(84,060)			(84,060)
Total Operating	7,392	0.9409	1,338,479		29,947	1,368,426

Basis of Allocation : Attorney Hours

Detail Allocation of
Outstationed At

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 17/18 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	1.00	1.0000	496,202	(487,646)		8,557
Total	1	1.0000	496,202	(487,646)		8,557
Direct Bill				487,646		487,646
			496,202	-		496,202
Less CSD's						
Total Operating	1	1.0000	496,202			496,202

Basis of Allocation: Outstationed Attorneys' Hours

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 17/18 Actual	Total	Individual Attorney Services	Outstationed Attorneys
10200 CAO	34,991	34,991	
11000 Auditor - Controller	12,493	12,493	
11100 TTC	3,712	3,712	
11300 Purchasing	6,247	6,247	
13000 Personnel	26,617	26,617	
10100 Board of Supervisors	15,781	15,781	
10300 Clerk of the Board	32,210	32,210	
11200 Assessor	1,342	1,342	
14000 Elections	32,164	32,164	
20700 Public Defender	20,779	20,779	
20800 Grand Jury	21,103	21,103	
22100 County Clerk	1,296	1,296	
22700 District Attorney	50,167	50,167	
22800 DCSS	15,735	15,735	
23500 Sheriff	119,122	119,122	
26000 Jail	123,241	123,241	
26200 Juvenile Rehab Facility	7,034	7,034	
26300 Probation	34,756	34,756	
28000 Agriculture Commissioner	8,932	8,932	
28200 Building	38,180	38,180	
28600 Planning	70,205	70,205	
28700 Coroner	4,489	4,489	
29000 Recorder	11,061	11,061	
29200 Public Guardian	78,341	78,341	
29700 Animal Control	3,147	3,147	
30100 Roads	101,814	101,814	
40200 Environmental Health	4,119	4,119	

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 17/18 Actual	Total	Individual	
		Attorney Services	Outstationed Attorneys
41000 Mental Health	13,328	13,328	
41100 Public Health	602	602	
50100 Social Services Administration	65,573	57,016	8,557
50200 Health and Human Services Agency	412,393	412,393	
53000 Opportunity Center	2,129	2,129	
54300 Housing	38,504	38,504	
57000 Veterans' Services	602	602	
94000 Fleet Management	139	139	
95000 Risk Management	5,368	5,368	
92500 Information Systems	7,867	7,867	
95500 Facilities Management	5,877	5,877	
00371 Water Agency	694	694	
00373 AQMD	3,841	3,841	
00391 Fire Protection Admin.	2,314	2,314	
00851 IHSS Public Authority	8,654	8,654	
00928 SHASCOM	648	648	
Total	1,447,612	1,439,056	8,557
Direct Bill	501,076	13,430	487,646
	1,948,688	1,452,486	496,202
Less CSD's	(84,060)	(84,060)	
Total Operating	1,864,628	1,368,426	496,202

Personnel

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 17/18 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 2017/18 based on actual time records. The County did not direct bill any other departments for general personnel services during FY 2017/18.

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 2017/18.

*Schedule of Costs
to be Reallocated
by Function*

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 17/18 Actual	Total	General & Admin	General Personnel	Pre- Employment
Wages & Benefits				
Salaries & Wages	720,485		720,485	
Benefits	458,449		458,449	
Services & Supplies				
Communications	7,206		7,206	
Food	11,065		11,065	
Household Exp.	11,515		11,515	
Insurance	4,296		4,296	
Maint. Of Equip.	3,571		3,571	
Maint. Of Struct.	16,672		16,672	
Memberships	1,804		1,804	
Office Exp.	11,083		11,083	
Office Exp. Opp. Center	2,083		2,083	
Professional & Special Svs	32,598		32,598	
Labor Management Negotiator	73,677		73,677	
Testing Services	10,697			10,697
Info. Systems Service	56,888		56,888	
Personnel Preemployment Services	79,508			79,508
Public & Legal Notices	13,743			13,743
Rents & Leases Equip	4,817		4,817	
Rents & Leases Struct	4,665		4,665	
Small Tools & Equip	6,668		6,668	
Software	795		795	
Special Dept. Expense	27,597		27,597	
Trans. & Travel	17,693		17,693	
Utilities	21,046		21,046	

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 17/18 Actual	Total	General & Admin	General Personnel	Pre- Employment
Cost Applied/Transfers				
Cost Applied Other	(133,098)	(133,098)		
Cost Applied Cost Plan	(1,604,089)	(1,604,089)		
Cost Applied HHSA	(168,681)	(168,681)		
Other Expenditures & Costs				
Taxes & Assessments	26	26		
Expenditures Per Financial Statements	<u>(307,221)</u>	<u>(1,905,842)</u>	1,494,673	103,948
Cost Adjustments				
Deductions - Cost Applied	1,905,868	1,905,868		
Prior Per. Exp. Adj.	645	645		
Building Use to CSD	83,372	83,372		
Equipment Use to CSD	5,576	5,576		
County Audit to CSD	270	270		
Functional Cost	<u>1,688,511</u>	<u>89,890</u>	1,494,673	103,948
Additions - 1st Allocation				
Reallocate Admin		(89,890)	89,890	
Allocable Costs	1,688,511		1,584,563	103,948
Unallocated				
1st Allocation	<u>1,688,511</u>		<u>1,584,563</u>	<u>103,948</u>
Additions - 2nd Allocation				
Other	58,835	58,835		
Reallocate Admin		(58,835)	58,835	
Allocable Costs	58,835		58,835	
Unallocated				
2nd Allocation	<u>58,835</u>		<u>58,835</u>	
Total Allocated	<u><u>1,747,346</u></u>		<u><u>1,643,398</u></u>	<u><u>103,948</u></u>

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 17/18 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
			Percent				
10200 CAO	7.00		0.0035	5,488			5,488
11000 Auditor - Controller	25.00		0.0124	19,601			19,601
11100 TTC	14.00		0.0069	10,977			10,977
11300 Purchasing	2.00		0.0010	1,568			1,568
12000 County Counsel	11.00		0.0054	8,625			8,625
13000 Personnel	13.00		0.0064	10,193			10,193
10100 Board of Supervisors	5.00		0.0025	3,920		151	4,071
10300 Clerk of the Board	4.00		0.0020	3,136		121	3,257
11200 Assessor	42.00		0.0208	32,930		1,268	34,198
14000 Elections	10.00		0.0049	7,840		302	8,142
17500 CSA Administration	6.00		0.0030	4,704		181	4,885
20700 Public Defender	28.00		0.0139	21,953		845	22,799
22100 County Clerk	2.00		0.0010	1,568		60	1,628
22700 District Attorney	59.00		0.0292	46,259		1,781	48,040
22800 DCSS	84.00		0.0416	65,860		2,536	68,396
23500 Sheriff	109.00		0.0539	85,461		3,290	88,752
23600 Boating Safety	3.00		0.0015	2,352		91	2,443
23700 Sheriff Civil Unit	5.00		0.0025	3,920		151	4,071
24600 Detention Annex	6.00		0.0030	4,704		181	4,885
25600 Victim Witness	11.00		0.0054	8,625		332	8,957
26000 Jail	90.00		0.0445	70,564		2,717	73,281
26100 Burney Substation	15.00		0.0074	11,761		453	12,214
26200 Juvenile Rehab Facility	36.00		0.0178	28,226		1,087	29,312
26300 Probation	86.00		0.0426	67,428		2,596	70,024
28000 Agriculture Commissioner	13.00		0.0064	10,193		392	10,585
28200 Building	19.00		0.0094	14,897		574	15,470
28600 Planning	12.00		0.0059	9,409		362	9,771
28700 Coroner	7.00		0.0035	5,488		211	5,700
29000 Recorder	9.00		0.0045	7,056		272	7,328
29700 Animal Control	4.00		0.0020	3,136		121	3,257
29900 Public Administration	2.00		0.0010	1,568		60	1,628

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 17/18 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
		Percent					
30100 Roads	84.00	0.0416		65,860		2,536	68,396
40200 Environmental Health	19.00	0.0094		14,897		574	15,470
40400 Mental Health Services Act	44.00	0.0218		34,498	(7,116)	1,328	28,710
41000 Mental Health	102.00	0.0505		79,973	(16,496)	3,079	66,556
41100 Public Health	150.00	0.0742		117,607	(24,259)	4,528	97,876
41700 Child Services	19.00	0.0094		14,897	(3,073)	574	12,397
42200 Alcohol & Drug	19.00	0.0094		14,897	(3,073)	574	12,397
42500 Perinatal	8.00	0.0040		6,272	(1,294)	241	5,220
50100 Social Services Administration	531.00	0.2627		416,330	(85,877)	16,029	346,482
50200 Health and Human Services Agency	113.00	0.0559		88,598	(18,275)	3,411	73,734
53000 Opportunity Center	57.00	0.0282		44,691	(9,218)	1,721	37,193
54300 Housing	9.00	0.0045		7,056		272	7,328
57000 Veterans' Services	5.00	0.0025		3,920		151	4,071
59000 Community Action Agency	4.00	0.0020		3,136		121	3,257
62000 Agriculture Extension Service	2.00	0.0010		1,568		60	1,628
94000 Fleet Management	5.00	0.0025		3,920		151	4,071
95000 Risk Management	9.00	0.0045		7,056		272	7,328
92500 Information Systems	49.00	0.0242		38,418		1,479	39,898
95500 Facilities Management	35.00	0.0173		27,442		1,057	28,498
00207 Solid Waste	4.00	0.0020		3,136		121	3,257
00373 AQMD	7.00	0.0035		5,488		211	5,700
00391 Fire Protection Admin.	3.00	0.0015		2,352		91	2,443
00851 IHSS Public Authority	4.00	0.0020		3,136		121	3,257
Total	2,021.00	1.0000		1,584,563	(168,681)	58,835	1,474,717
Direct Bill					168,681		168,681
				1,584,563	-	58,835	1,643,398
Less CSD's	(72.00)	(0.0356)		(56,452)			(56,452)
Total Operating	1,949.00	0.9644		1,528,112		58,835	1,586,946

Basis of Allocation : Number of Authorized Positions

Detail Allocation of
Pre-Employment

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 17/18 Actual	Allocation Units	Allocated		Direct Billed	2nd Allocation	Total
		Percent	1st Allocation			
10200 CAO	3.62	0.0000	3	(4)	(1)	
11000 Auditor - Controller	1,959.46	0.0147	1,530	(1,959)	(429)	
11100 TTC	15.68	0.0001	12	(16)	(3)	
11300 Purchasing	97.00	0.0007	76	(97)	(21)	
13000 Personnel	100.62	0.0008	79	(101)	(22)	
10300 Clerk of the Board	497.04	0.0037	388	(497)	(109)	
11200 Assessor	1,118.05	0.0084	873	(1,118)	(245)	
14000 Elections	1,233.67	0.0093	963	(1,234)	(270)	
20700 Public Defender	3,922.30	0.0295	3,063	(3,922)	(859)	
22700 District Attorney	2,849.20	0.0214	2,225	(2,849)	(624)	
22800 DCSS	4,223.74	0.0317	3,299	(4,224)	(925)	
23500 Sheriff	4,759.38	0.0358	3,717	(4,759)	(1,042)	
23600 Boating Safety	754.83	0.0057	590	(755)	(165)	
25600 Victim Witness	228.04	0.0017	178	(228)	(50)	
26000 Jail	16,247.14	0.1221	12,689	(16,247)	(3,558)	
26300 Probation	13,282.24	0.0998	10,373	(13,282)	(2,909)	
28000 Agriculture Commissioner	1,116.67	0.0084	872	(1,117)	(245)	
28200 Building	1,468.47	0.0110	1,147	(1,468)	(322)	
28600 Planning	832.40	0.0063	650	(832)	(182)	
28700 Coroner	325.15	0.0024	254	(325)	(71)	
29000 Recorder	700.61	0.0053	547	(701)	(153)	
29700 Animal Control	11.90	0.0001	9	(12)	(3)	
29900 Public Administration	359.00	0.0027	280	(359)	(79)	
30100 Roads	6,825.83	0.0513	5,331	(6,826)	(1,495)	
40200 Environmental Health	2,674.00	0.0201	2,088	(2,674)	(586)	
40400 Mental Health Services Act	8,691.94	0.0653	6,788	(8,692)	(1,904)	
41000 Mental Health	5,974.52	0.0449	4,666	(5,975)	(1,308)	
41100 Public Health	7,913.79	0.0595	6,181	(7,914)	(1,733)	
41700 Child Services	734.85	0.0055	574	(735)	(161)	
42200 Alcohol & Drug	861.89	0.0065	673	(862)	(189)	

Detail Allocation of
Pre-Employment

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 17/18 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
			Percent				
42500 Perinatal	1,612.89		0.0121	1,260	(1,613)		(353)
50100 Social Services Administration	24,433.97		0.1836	19,083	(24,434)		(5,351)
50200 Health and Human Services Agency	3,543.12		0.0266	2,767	(3,543)		(776)
53000 Opportunity Center	5,885.60		0.0442	4,597	(5,886)		(1,289)
54300 Housing	746.58		0.0056	583	(747)		(164)
57000 Veterans' Services	666.68		0.0050	521	(667)		(146)
59000 Community Action Agency	750.00		0.0056	586	(750)		(164)
62000 Agriculture Extension Service	169.00		0.0013	132	(169)		(37)
94000 Fleet Management	174.25		0.0013	136	(174)		(38)
95000 Risk Management	9.65		0.0001	8	(10)		(2)
92500 Information Systems	616.35		0.0046	481	(616)		(135)
95500 Facilities Management	3,675.31		0.0276	2,870	(3,675)		(805)
00207 Solid Waste	352.00		0.0026	275	(352)		(77)
00373 AQMD	602.00		0.0045	470	(602)		(132)
00851 IHSS Public Authority	77.62		0.0006	61	(78)		(17)
	-						
Total	133,098.05		1.0000	103,948	(133,098)		(29,150)
Direct Bill	-				133,098		133,098
				103,948	-		103,948
Less CSD's	(2,176.38)		-0.0164	(1,700)	2,176		477
Total Operating	130,921.67		0.9836	102,248	2,176		104,425

Basis of Allocation : Identified Claims by Department

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 17/18 Actual	Total	General Personnel	Pre- Employment
10200 CAO	5,488	5,488	(1)
11000 Auditor - Controller	19,172	19,601	(429)
11100 TTC	10,973	10,977	(3)
11300 Purchasing	1,547	1,568	(21)
12000 County Counsel	8,625	8,625	
13000 Personnel	10,171	10,193	(22)
10100 Board of Supervisors	4,071	4,071	
10300 Clerk of the Board	3,148	3,257	(109)
11200 Assessor	33,953	34,198	(245)
14000 Elections	7,872	8,142	(270)
17500 CSA Administration	4,885	4,885	
20700 Public Defender	21,940	22,799	(859)
22100 County Clerk	1,628	1,628	
22700 District Attorney	47,416	48,040	(624)
22800 DCSS	67,471	68,396	(925)
23500 Sheriff	87,709	88,752	(1,042)
23600 Boating Safety	2,277	2,443	(165)
23700 Sheriff Civil Unit	4,071	4,071	
24600 Detention Annex	4,885	4,885	
25600 Victim Witness	8,907	8,957	(50)
26000 Jail	69,723	73,281	(3,558)
26100 Burney Substation	12,214	12,214	
26200 Juvenile Rehab Facility	29,312	29,312	
26300 Probation	67,115	70,024	(2,909)
28000 Agriculture Commissioner	10,341	10,585	(245)
28200 Building	15,149	15,470	(322)
28600 Planning	9,589	9,771	(182)
28700 Coroner	5,628	5,700	(71)
29000 Recorder	7,175	7,328	(153)

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 17/18 Actual	Total	General Personnel	Pre- Employment
29700 Animal Control	3,254	3,257	(3)
29900 Public Administration	1,550	1,628	(79)
30100 Roads	66,901	68,396	(1,495)
40200 Environmental Health	14,885	15,470	(586)
40400 Mental Health Services Act	26,807	28,710	(1,904)
41000 Mental Health	65,248	66,556	(1,308)
41100 Public Health	96,143	97,876	(1,733)
41700 Child Services	12,237	12,397	(161)
42200 Alcohol & Drug	12,209	12,397	(189)
42500 Perinatal	4,867	5,220	(353)
50100 Social Services Administration	341,131	346,482	(5,351)
50200 Health and Human Services Agency	72,958	73,734	(776)
53000 Opportunity Center	35,904	37,193	(1,289)
54300 Housing	7,165	7,328	(164)
57000 Veterans' Services	3,925	4,071	(146)
59000 Community Action Agency	3,093	3,257	(164)
62000 Agriculture Extension Service	1,591	1,628	(37)
94000 Fleet Management	4,033	4,071	(38)
95000 Risk Management	7,326	7,328	(2)
92500 Information Systems	39,763	39,898	(135)
95500 Facilities Management	27,693	28,498	(805)
00207 Solid Waste	3,180	3,257	(77)
00391 Fire Protection Admin.	2,443	2,443	
00851 IHSS Public Authority	3,240	3,257	(17)
Total	1,445,567	1,474,717	(29,150)
Direct Bill	301,779	168,681	133,098
	1,747,346	1,643,398	103,948
Less CSD's	(55,975)	(56,452)	477
Total Operating	1,691,371	1,586,946	104,425

Internal Service Funds

*Working Capital Reserve
Reconciliation*

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

Unrestricted Retained Earnings Per G/L 6-30-18:		
Designation For Vehicle Replacement	\$ 5,095,208	
Net Investment in Capital Assets	1,879,365	
Retained Earnings:	<u>160,769</u>	
Subtotal Unreserved Retained Earnings Per G/L 6-30-18		\$ 7,135,342
Unrestricted Retained Earnings Per FS 6-30-18:		
Less:		
Designation For Vehicle Replacement	5,095,208	
Designation For Vehicle Capital Assets Net	<u>1,879,365</u>	
Subtotal Adjustments		<u>(6,974,573)</u>
Unrestricted Retained Earnings, As Restated		160,769
Financial Statement Expenditures:		
Operating Expenses	1,673,122	
Other Expense		
Subtotal Financial Statement Expenditures	<u>1,673,122</u>	
Less Depreciation	<u>(656,568)</u>	
Adjusted Financial Statement Expenditures	<u>1,016,554</u>	
Divided By	<u>6</u>	
Computed Allowable Working Capital		<u>169,426</u>
Difference Over (Under)		<u>\$ (8,656)</u>

**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	3,664.60	1,570.54
	20100	40325	32 EQ		201 POLARTEK A/C CHARGING SYSTEM	03/27/2017	9,234.61	2,308.65	6,925.96
20100 Total						Subtotal Equipment	14,469.75	5,973.25	8,496.50
	20106	99858	99 BI		201 UNDERGROUND TANK SVC STATION	12/10/1997	46,212.00	19,946.98	26,265.02
	20106	99931	99 BI		201 BUILDING - PLACER & COURT	06/30/1976	45,246.54	38,006.77	7,239.77
	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	57,953.75	88,879.48
	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	31654	83 VH		201 4X4 96 JEEP CHEROKEE	03/28/1996	19,298.57	19,298.57	-
	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	35309	83 VH		201 1999 FORD TAURUS	01/08/2001	13,049.11	13,049.11	-
	20111	35328	83 VH		201 2001 FORD CLUB WGN	03/06/2001	21,401.74	21,401.74	-
	20111	35334	82 VH		201 2001 FORD F150	03/12/2001	30,441.94	30,441.94	-
	20111	35340	85 VH		201 2001 JEEP CHEROKEE	03/15/2001	21,385.74	21,385.74	-
	20111	35426	83 VH		201 2000 CROWN VICTORIA USED	12/21/2001	15,985.80	15,985.80	-
	20111	35431	83 VH		201 2001 JEEP CHEROKEE (USED)	12/26/2001	20,117.75	20,117.75	-
	20111	35445	83 VH		201 2000 FORD CROWN VICTORIA	02/01/2002	15,985.80	15,985.80	-
	20111	35460	83 VH		201 2002 FORD RANGER	03/13/2002	14,351.12	14,351.12	-
	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	36781	85 VH		201 2007 FORD TAURUS	01/12/2007	13,892.26	13,892.26	-
	20111	36783	83 VH		201 2007 FORD TAURUS	02/05/2007	13,892.26	13,892.26	-
	20111	36784	83 VH		201 2007 FORD TAURUS	02/05/2007	13,892.26	13,892.26	-
	20111	36786	83 VH		201 2005 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	36788	82 VH		201 2005 FORD EXPLORER	02/20/2007	19,924.00	19,924.00	-
	20111	36790	82 VH		201 2007 FORD F150	10/01/2007	37,898.88	37,898.88	-

COUNTY OF SHASTA
Appendix of Internal Service Funds

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	36809	82 VH	201 2008 FORD ESCAPE	06/20/2007	26,322.10	26,322.10	-
20111	36810	82 VH	201 2008 FORD ESCAPE	06/20/2007	26,322.10	26,322.10	-
20111	36814	83 VH	201 2008 FORD ESCAPE	09/24/2007	24,840.34	24,840.34	-
20111	36817	83 VH	201 2008 TOYOTA PRIUS	11/20/2007	23,060.51	23,060.51	-
20111	36819	83 VH	201 2006 FORD EXPLORER	12/07/2007	19,265.49	19,265.49	-
20111	36821	83 VH	201 2006 FORD EXPLORER	12/14/2007	19,265.49	19,265.49	-
20111	36824	83 VH	201 2007 CHEV IMPALA	12/21/2007	14,859.49	14,859.49	-
20111	36825	83 VH	201 2007 CHEV IMPALA	01/08/2008	14,845.24	14,845.24	-
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	-
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	20,321.70	0.04
20111	36850	83 VH	201 2009 FORD ESCAPE	09/09/2008	27,815.46	27,351.91	463.55
20111	36855	83 VH	201 2008 MERCURY GRAND MARQUIS	11/26/2008	16,204.30	15,529.12	675.18
20111	36856	83 VH	201 2008 DODGE AVENGER	12/28/2008	12,376.81	11,757.96	618.85
20111	36857	83 VH	201 2008 CHRYSLER SEBRING	12/12/2008	12,376.81	11,861.10	515.71
20111	36858	83 VH	201 2006 JEEP LIBERTY	12/12/2008	13,357.99	12,801.42	556.57
20111	36859	82 VH	201 2007 DODGE CARAVAN	12/12/2008	11,328.99	10,856.96	472.03
20111	36860	83 VH	201 2007 FORD FUSION	12/12/2008	13,152.24	12,604.19	548.05
20111	36861	83 VH	201 2009 TOYOTA PRIUS	12/31/2008	24,605.61	23,375.32	1,230.29
20111	36864	83 VH	201 2007 FORD FUSION	12/15/2008	16,959.55	16,252.94	706.61
20111	36865	83 VH	201 2007 FORD FUSION	01/15/2009	14,900.16	14,155.19	744.97
20111	36867	83 VH	201 2009 FORD F150	01/22/2009	37,209.77	35,039.23	2,170.54
20111	36868	83 VH	201 2008 MERCURY SABLE	02/18/2009	18,343.28	17,120.41	1,222.87
20111	36869	83 VH	201 2008 FORD E350	02/23/2009	21,864.25	20,406.60	1,457.65
20111	36870	83 VH	201 2008 FORD TAURUS	02/23/2009	18,010.54	16,809.80	1,200.74
20111	36871	83 VH	201 2008 FORD TAURUS	03/26/2009	19,833.53	18,345.99	1,487.54
20111	36872	83 VH	201 2001 TOYOTA PRIUS	04/09/2009	22,052.70	22,052.70	-
20111	36873	82 VH	201 2009 FORD EXPEDITION	07/05/2009	31,508.77	31,508.77	-
20111	36879	83 VH	201 2004 FORD RANGER	04/16/2004	19,862.34	19,862.34	-
20111	36882	82 VH	201 2002 FORD EXPLORER	06/15/2004	22,745.05	22,745.05	-
20111	36886	82 VH	201 2004 DODGE DAKOTA	06/11/2004	16,829.49	16,829.49	-

COUNTY OF SHASTA
Appendix of Internal Service Funds

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	36937	82 VH	201 2005 FORD EXPLORER	11/15/2005	18,488.77	18,488.77	-
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	17,086.30	2,440.92
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	12,742.97	3,021.57
20111	39638	83 VH	201 2010 FORD FUSION	06/03/2010	15,764.54	12,742.97	3,021.57
20111	39642	83 VH	201 2010 FORD RANGER	06/14/2010	17,888.93	14,460.19	3,428.74
20111	39643	83 VH	201 2010 FORD RANGER	06/14/2010	21,960.96	17,751.81	4,209.15
20111	39644	83 VH	201 2010 FORD FUSION	07/28/2010	15,764.54	12,480.23	3,284.31
20111	39645	83 VH	201 2010 FORD FUSION	06/30/2010	15,764.54	12,611.60	3,152.94
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	20,069.09	5,826.55
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	11,692.01	4,072.53
20111	39661	83 VH	201 2011 FORD FUSION	01/18/2011	15,764.54	11,692.01	4,072.53
20111	39662	83 VH	201 2011 FORD FUSION	01/18/2011	15,764.54	11,692.01	4,072.53
20111	39663	83 VH	201 2011 FORD FUSION	01/18/2011	15,764.54	11,692.01	4,072.53
20111	39664	83 VH	201 2011 FORD FUSION	01/18/2011	15,764.54	11,692.01	4,072.53
20111	39665	80 VH	201 2011 CROWN VICTORIA	04/15/2011	35,590.68	35,590.68	-
20111	39667	80 VH	201 2011 CROWN VICTORIA	05/02/2011	33,002.55	33,002.55	-
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	47,086.52	3,622.02
20111	39676	81 VH	201 2012 DODGE CHARGER	01/18/2012	33,793.85	30,653.28	3,140.57
20111	39679	83 VH	201 2012 FORD EXPEDITION	03/13/2012	37,352.45	23,656.52	13,695.93

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Appendix of Internal Service Funds**

20111	39680	83 VH	201 2012 FORD CARGO VAN	03/20/2012	46,857.74	29,286.06	17,571.68
20111	39683	83 VH	201 2012 CHEVROLET TAHOE	05/01/2012	49,296.48	30,072.00	19,224.48
20111	39689	83 VH	201 2012 FORD F150 4X4	06/22/2012	30,314.08	18,188.46	12,125.62
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	25,199.02	8,941.61
20111	39702	81 VH	201 2013 DODGE CARGO VAN	02/27/2013	26,494.29	20,186.13	6,308.16
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	12,570.27	12,158.11
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	12,153.61	12,565.60
20111	40015	83 VH	201 2013 TOYOTA TACOMA	09/11/2013	24,707.76	11,942.10	12,765.66
20111	40016	81 VH	201 2013 FORD FUSION	09/20/2013	18,386.51	12,476.54	5,909.97
20111	40017	83 VH	201 2013 FORD F150	11/20/2013	26,308.25	12,057.93	14,250.32
20111	40019	83 VH	201 2014 FORD EXPLORER	11/25/2013	41,633.20	19,081.88	22,551.32
20111	40020	82 VH	201 2014 FORD EXPLORER	11/25/2013	44,268.58	40,579.55	3,689.03
20111	40022	83 VH	201 2013 FORD TRANSIT CONNECT	12/11/2013	23,468.60	10,756.44	12,712.16
20111	40036	81 VH	201 2013 TOYOTA TACOMA 4X4	04/08/2014	29,003.50	17,609.28	11,394.22
20111	40037	81 VH	201 2013 TOYOTA TACOMA 4X4	04/08/2014	29,003.50	17,609.28	11,394.22
20111	40038	82 VH	201 2014 FORD F450	04/16/2014	48,300.80	40,108.70	8,192.10
20111	40041	82 VH	201 2014 FORD FUSION	05/29/2014	18,995.00	15,512.58	3,482.42
20111	40124	82 VH	201 2015 CHEVROLET TAHOE	02/27/2015	47,938.62	31,959.07	15,979.55
20111	40125	82 VH	201 2015 CHEVY SILVERADO	03/13/2015	40,264.34	26,842.90	13,421.44
20111	40129	82 VH	201 2015 DODGE DURANGO	04/28/2015	36,809.48	23,312.68	13,496.80
20111	40130	82 VH	201 2015 FORD F250 4X4	04/27/2015	31,484.75	19,940.34	11,544.41
20111	40134	82 VH	201 2015 FORD EXPLORER 4X4	05/26/2015	27,905.27	17,208.24	10,697.03
20111	40145	82 VH	201 2015 CHEVY TAHOE 4WD	07/30/2015	57,149.21	33,337.04	23,812.17
20111	40147	82 VH	201 2014 CHEVY MALIBU	09/24/2015	23,740.79	13,057.44	10,683.35
20111	40148	82 VH	201 2016 CHEVY COLORADO	08/28/2015	28,361.85	16,071.72	12,290.13
20111	40149	82 VH	201 2016 CHEVY COLORADO	08/28/2015	28,361.85	16,071.72	12,290.13
20111	40150	82 VH	201 2015 FORD EXPLORER	01/15/2016	39,246.61	19,623.30	19,623.31
20111	40151	82 VH	201 2015 FORD EXPLORER	02/09/2016	43,106.84	20,834.98	22,271.86
20111	40159	82 VH	201 2016 FORD F150 SUPER CAB 4X4	06/17/2016	43,948.81	17,579.52	26,369.29
20111	40166	82 VH	201 2016 FORD EXPLORER UTILITY	03/31/2016	46,785.79	21,053.61	25,732.18
20111	40251	82 VH	201 2016 CHEVROLET COLORADO 4WD	02/17/2016	30,547.59	14,255.55	16,292.04
20111	40254	82 VH	201 2015 FORD EXPLORER	03/17/2016	47,446.34	21,350.86	26,095.48
20111	40255	82 VH	201 2015 FORD EXPLORER	06/17/2016	48,149.35	19,259.74	28,889.61

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20111	40257	82 VH	201 2016 FORD F250 CREW CAB V-67	08/15/2016	46,071.51	17,660.74	28,410.77
20111	40258	82 VH	201 2016 JEEP CHEROKEE 4X4	04/19/2016	24,885.33	10,783.65	14,101.68
20111	40260	82 VH	201 2015 FORD UTILITY VEHICLE	06/27/2016	46,574.73	18,629.90	27,944.83
20111	40262	82 VH	201 2016 CHEVROLET COLORADO 4WD EXT CAB	06/07/2016	30,718.54	12,823.56	17,894.98
20111	40263	82 VH	201 2016 FORD F150 SUPERCAB 4X2	06/03/2016	23,600.00	9,833.33	13,766.67
20111	40266	83 VH	201 2016 FORD FUSION V-113	08/30/2016	19,997.00	3,666.12	16,330.88
20111	40267	80 VH	201 2017 FORD UTILITY PATROL V-34	01/03/2017	49,880.61	24,940.31	24,940.30
20111	40268	83 VH	201 2016 CHEVROLET COLORADO V-235	10/12/2016	31,150.67	5,451.37	25,699.30
20111	40269	83 VH	201 2017 FORD TRANSIT V-645	10/13/2016	24,604.75	4,305.84	20,298.91
20111	40272	82 VH	201 2017 FORD EXPLORER V-87	12/01/2016	42,497.30	13,457.48	29,039.82
20111	40274	82 VH	201 2017 FORD F-250 CREW CAB V-56	06/01/2017	51,586.68	11,177.12	40,409.56
20111	40275	81 VH	201 2017 DODGE CHARGER V-4	01/11/2017	35,012.66	7,502.71	27,509.95
20111	40276	83 VH	201 2017 FORD EXPLORER V-220	11/30/2016	31,213.85	4,942.19	26,271.66
20111	40302	83 VH	201 FORD EXPLORER V-233	01/09/2017	31,624.50	4,743.67	26,880.83
20111	40303	82 VH	201 FORD F150 SUPERCREW PU V-68	04/01/2017	43,463.78	10,865.95	32,597.83
20111	40317	81 VH	201 DODGE CHARGER V-8	05/31/2017	33,868.63	5,241.58	28,627.05
20111	40318	83 VH	201 CHEVY COLORADO 4X4 PU V-294	02/09/2017	29,870.41	4,231.64	25,638.77
20111	40319	80 VH	201 FORD UTILITY TRUCK PATROL V-45	06/07/2017	43,660.84	15,766.41	27,894.43
20111	40320	83 VH	201 CHEVY COLORADO PU 4X4 V-255	03/02/2017	30,095.29	4,012.71	26,082.58
20111	40323	82 VH	201 CHEVY TAHOE 2WD V-10	06/30/2017	47,091.53	9,418.31	37,673.22
20111	40324	82 VH	201 FORD F150 4X4 SUPER CAB V-5	06/30/2017	40,401.71	8,080.34	32,321.37
20111	40328	80 VH	201 FORD EXPLORER PATROL V82	06/30/2017	44,753.31	14,917.77	29,835.54
20111	40330	80 VH	201 CHEVY TAHOE PATROL V83	06/30/2017	48,862.10	16,287.37	32,574.73
20111	40341	80 VH	201 FORD EXPLORER PATROL V-12	06/30/2017	42,007.93	14,002.64	28,005.29
20111	40342	80 VH	201 FORD EXPLORER PATROL V-50	06/30/2017	42,839.55	14,279.85	28,559.70
20111	40343	80 VH	201 2017 FORD UTILITY	06/30/2017	47,679.96	15,893.32	31,786.64
20111	40344	80 VH	201 2017 FORD UTILITY	06/30/2017	41,367.52	13,789.17	27,578.35
20111	40345	83 VH	201 2017 TOYOTA COROLLA	09/07/2017	18,108.30	1,509.02	16,599.28
20111	40346	83 VH	201 2017 TOYOTA COROLLA	09/05/2017	20,718.55	1,726.55	18,992.00
20111	40526	83 VH	201 2018 TOYOTA COROLLA	03/19/2018	19,462.23	486.56	18,975.67
20111	40528	82 VH	201 2018 DODGE DURANGO SXT	05/01/2018	29,349.43	978.31	28,371.12
20111	40533	83 VH	201 2018 DODGE JOURNEY	06/25/2018	27,735.06	-	27,735.06
20111	40536	83 VH	201 2018 CHEVY SILVERADO	06/15/2018	25,777.86	214.82	25,563.04
20111	40537	83 VH	201 2018 DODGE DURANGO SXT	06/19/2018	26,897.40	-	26,897.40
20111	40538	83 VH	201 2018 CHEVY COLORADO	06/22/2018	30,407.35	-	30,407.35
20111	40549	82 VH	201 2018 CHEVROLET COLORADO	06/30/2018	30,407.35	-	30,407.35
2350000	40040	82 VH	201 2014 FORD EXPLORER	05/28/2014	43,811.04	35,779.02	8,032.02

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2350000	40052	82 VH	201 2014 FORD TAURUS	09/30/2014	43,161.16	32,370.86	10,790.30
2350000	40054	82 VH	201 2015 FORD TAURUS	11/03/2014	30,756.11	22,554.47	8,201.64
2350000	40111	82 VH	201 2014 FORD F-150 SUPERCREW	12/03/2014	42,362.09	30,359.50	12,002.59
2350000	40113	82 VH	201 2014 FORD F-150 SUPERCREW	12/30/2014	37,673.10	26,371.17	11,301.93
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	17,350.05	17,350.09
2356500	40023	82 VH	201 2014 FORD EXPLORER 4WS	12/19/2013	35,684.68	32,116.23	3,568.45
2358000	40045	81 VH	201 2013 FORD F-150 SUPERCREW	06/23/2014	36,304.27	20,745.28	15,558.99
2370000	40051	82 VH	201 2014 FORD UTILITY	09/16/2014	45,465.65	34,099.24	11,366.41
2600000	40048	82 VH	201 2015 FORD EXPLORER	08/19/2014	34,096.84	26,140.92	7,955.92
2610000	40031	82 VH	201 2014 CHEVROLET TAHOE 4X4	01/24/2014	52,086.77	46,009.96	6,076.81
2610000	40032	83 VH	201 2014 CHEVROLET TAHOE 4X4	06/30/2014	51,661.73	20,664.68	30,997.05
2610000	40047	82 VH	201 2014 FORD UTILITY	08/05/2014	46,383.03	36,333.39	10,049.64
2630200	40527	84 VH	201 2018 DODGE DURANGO	03/30/2018	29,399.85	735.00	28,664.85
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	11,028.28	16,542.40
2800000	40144	82 VH	201 2014 FORD F150 SUPERCAB 4X4	06/03/2015	28,869.28	17,802.73	11,066.55
2970000	40050	83 VH	201 2015 FORD F-250 CREW CAB	09/06/2014	41,467.39	15,895.84	25,571.55
2970000	40056	83 VH	201 2015 FORD F-250 XL	11/13/2014	41,469.42	15,205.45	26,263.97
		VH Total		Subtotal Fleet Vehicles	5,688,231.37	3,906,242.73	1,781,988.64
				Subtotal Equipment	14,469.75	5,973.25	8,496.50
				Subtotal Land & Buildings	146,833.23	57,953.75	88,879.48
				Subtotal Fleet Vehicles	5,688,231.37	3,906,242.73	1,781,988.64
				Total Reconciled to Captital Asset System	5,849,534.35	3,970,169.73	1,879,364.62

5,849,534.35 3,970,169.73

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*Working Capital Reserve
Reconciliation*

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

Unrestricted Retained Earnings Per FS 6-30-18:		\$ 9,833,670
Adjustment for Board Approved 85% Confidence Level		
General Liability	(779,000)	
Workers Comp	<u>(3,535,000)</u>	
Adjusted Unrestricted Retained Earnings 6-30-18:		\$ 5,519,670
 Financial Statement Expenditures:		
Operating Expenses	6,374,744	
Other Expense	<u>-</u>	
Subtotal Financial Statement Expenditures	6,374,744	
Less Depreciation	<u>-</u>	
Adjusted Financial Statement Expenditures	6,374,744	
Divided By	<u>6</u>	
Computed Allowable Working Capital		<u>1,062,457</u>
Difference Over (Under)		<u>\$ 4,457,213</u>

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Working Capital Reserve
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Appendix of Internal Service Funds

Unrestricted Retained Earnings Per G/L 6-30-18:		
Net Investment in Capital Assets	\$	505,058
Retained Earnings		<u>1,038,778</u>
Unrestricted Retained Earnings Per FS 6-30-18:		
Less:		\$ 1,543,836
Net Investment in Capital Assets		505,058
Subtotal		<u>(505,058)</u>
Unrestricted Retained Earnings, As Restated		1,038,778
Financial Statement Expenditures:		
Operating Expenses		6,794,236
Other Expense		<u>-</u>
Subtotal Financial Statement Expenditures		<u>6,794,236</u>
Less Depreciation		<u>(157,419)</u>
Adjusted Financial Statement Expenditures		<u>6,636,817</u>
Divided By		<u>6</u>
Computed Allowable Working Capital		<u>1,106,136</u>
Difference Over (Under)	\$	<u><u>(67,358)</u></u>

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Asset ID	Asset Description	Acquired Dat	Acquired Value	Accum. Depr.	Book Value
40211	EXAGRID DATA BACKUP STORAGE SYSTEM	06/08/2018	56,767.14	788.43	55,978.71
40193	TRUSTED SYS-ASSUREON SERVER 16TB	01/26/2017	47,960.00	11,323.89	36,636.11
40197	TEGILE HE-50	06/15/2017	42,389.60	7,653.67	34,735.93
40212	EXAGRID DATA BACKUP STORAGE SYSTEM	06/08/2018	32,925.44	457.3	32,468.14
40399	STORAGE SERVER SS-400 5.5TB	12/21/2015	44,397.00	18,498.75	25,898.25
40194	TEGILE T4100 FLASH ARRAY	03/09/2017	28,933.91	6,429.76	22,504.15
40379	PURE STORAGE FLASH ARRAY 420	09/26/2013	95,807.24	75,847.38	19,959.86
40202	EQ BROCADE 6510 SWITCH	10/06/2017	19,821.53	2,477.69	17,343.84
40196	BROCADE 6510 SWITCH 24 PORTS	06/01/2017	20,272.24	3,660.27	16,611.97
40195	DELL POWEREDGE R730 SERVER	03/29/2017	15,380.67	3,204.30	12,176.37
40210	SERVER	05/01/2018	11,956.14	332.12	11,624.02
40393	HP-5900 SWITCH	03/30/2015	23,484.49	12,720.76	10,763.73
40392	HP-5900 SWITCH	03/30/2015	23,484.48	12,720.76	10,763.72
40382	FUJITSU BX900 SERVER	06/24/2014	27,772.15	18,514.76	9,257.39
40398	DELL POWEREDGE R730 SERVER	10/28/2015	15,910.09	7,071.15	8,838.94
40397	DELL POWEREDGE R730 SERVER	10/28/2015	15,910.08	7,071.15	8,838.93
40390	THUNDER 1030S ROUTER	04/17/2015	18,061.88	9,532.65	8,529.23
40391	THUNDER 1030S ROUTER	04/17/2015	18,061.87	9,532.65	8,529.22
40198	FIREWALL	09/01/2017	9,545.25	1,325.73	8,219.52
40199	FIREWALL	07/21/2017	9,545.25	1,458.30	8,086.95
40192	ARUBA/HP 3810 M SWITCH	03/22/2017	10,125.51	2,109.48	8,016.03
40370	EXP SHELVES FOR NAS ITFILER01	05/16/2013	52,015.80	44,068.94	7,946.86
40207	DELL POWEREDGE R640 SERVER	04/18/2018	7,806.51	216.85	7,589.66
40381	CISCO CATALYST 4500-X SWITCH	06/18/2014	22,687.10	15,124.72	7,562.38
40206	SERVER	01/05/2018	8,066.51	672.21	7,394.30
40208	DELL POWEREDGE R640 SERVER	04/18/2018	7,013.65	194.82	6,818.83
40209	POWEREDGE R640 SERVER	04/18/2018	7,013.65	194.82	6,818.83

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40383 FUJITSU PRIMERGYBX ETHERNET SW	06/24/2014	16,876.43	11,250.96	5,625.47
40387 FUJITSU PRIMERGY BX920 SERVER	05/27/2015	10,827.81	5,564.31	5,263.50
40204 POWER EDGE R640 SERVER	11/08/2017	5,788.05	643.12	5,144.93
40205 POWEREDGE R640 SERVER	11/08/2017	5,788.04	643.12	5,144.92
40203 SWITCH	10/23/2017	5,560.92	617.88	4,943.04
40200 ROUTER	09/07/2017	5,201.62	722.45	4,479.17
40201 ROUTER	07/31/2017	5,201.63	794.69	4,406.94
40396 FUJITSU PYBX2560 M1 SERVER	06/15/2015	9,035.36	4,723.04	4,312.32
40394 HP 2920-48G SWITCH	04/14/2015	9,370.68	5,075.78	4,294.90
40395 HP-3800 SWITCH	04/14/2015	9,292.40	5,033.37	4,259.03
40384 FUJITSU PY BX920 S4 DUAL SERVE	06/24/2014	9,873.34	6,582.24	3,291.10
40388 FUJITSU ETERNUS JX40 SERVER	03/20/2015	6,139.83	3,325.73	2,814.10
40385 PALO ALTO FIREWALL PA-3020	03/06/2015	5,456.19	3,031.20	2,424.99
40386 PALO ALTO FIREWALL PA-3020	03/06/2015	5,456.19	3,031.20	2,424.99
40380 JUNOS PULSE GATEWAY 2600 BASE	10/29/2013	10,201.15	7,934.22	2,266.93
40372 DELL POWEREDGE R720	06/25/2013	13,414.95	11,179.10	2,235.85
40373 DELL POWEREDGE R720	06/25/2013	13,414.95	11,179.10	2,235.85
40371 DELL POWEREDGE R720	06/25/2013	13,414.94	11,179.10	2,235.84
40364 DELL POWEREDGE R720	05/10/2013	13,893.71	11,964.04	1,929.67
40362 DELL POWEREDGE R720	05/10/2013	13,893.70	11,964.04	1,929.66
40363 DELL POWEREDGE R720	05/10/2013	13,893.70	11,964.04	1,929.66
40368 CISCO CATALYST 2960S SWITCH	05/10/2013	7,521.99	6,477.24	1,044.75
40369 CISCO CATALYST 3750 BASE	05/10/2013	6,618.99	5,699.66	919.33
40374 QLOGIC SANBOX 4PT 8GB FC 1PWR	06/30/2013	5,411.55	4,509.60	901.95
40375 QLOGIC SANBOX 4PT 8GB FC 1PWR	06/30/2013	5,411.55	4,509.60	901.95
40367 CISCO CATALYST 2960S SWITCH	05/10/2013	5,754.69	4,955.45	799.24
40365 CISCO CATALYST 2960S SWITCH	05/10/2013	5,113.99	4,403.71	710.28
40366 CISCO CATALYST 2960S SWITCH	05/10/2013	5,113.99	4,403.71	710.28

COUNTY OF SHASTA
Appendix of Internal Service Funds

		Subtotal IT Equipment	936,057.52	436,565.01	499,492.51
40376 DELL POWEREDGE R720XD SERVER	08/16/2013	28,620.61	23,055.48	5,565.13	
	Subtotal Department Equipment	28,620.61	23,055.48	5,565.13	
28224 PDU-LIEBERT 100 KVA	09/01/1990	14,381.95	14,381.95	0.00	
28225 AIR CONDITIONER-LIEBERT	09/01/1990	19,608.21	19,608.21	0.00	
33862 LAN CABLE ANALYZER	12/10/1998	6,228.01	6,228.01	0.00	
34646 RACK	07/16/2002	6,075.71	6,075.71	0.00	
35520 CABLE TESTER	03/14/2003	9,724.17	9,724.17	0.00	
35525 PIX FIREWALL 515E UR	06/01/2003	5,627.41	5,627.41	0.00	
35528 SERVER	06/23/2003	6,001.78	6,001.78	0.00	
36254 FILE SERVER	02/01/2005	5,805.62	5,805.62	0.00	
36256 FIREWALL	03/01/2005	5,538.39	5,538.39	0.00	
36261 FILE SERVER	01/30/2006	9,434.56	9,434.56	0.00	
36268 SERVER IBM P SERIES	05/01/2006	64,735.19	64,735.19	0.00	
36271 NETWORK STORAGE APPLIANCE	07/01/2006	50,842.76	50,842.76	0.00	
36272 NETWORK STORAGE APPLIANCE	07/01/2006	50,842.75	50,842.75	0.00	
36282 SERVER	04/01/2007	6,009.21	6,009.21	0.00	
36283 SERVER	04/01/2007	8,637.26	8,637.26	0.00	
36454 SERVER	05/01/2005	5,914.36	5,914.36	0.00	
36756 NetApp shelf-Network Attached	01/11/2008	32,887.83	32,887.83	0.00	
36761 SERVER	03/04/2008	9,269.55	9,269.55	0.00	
36762 Dell PowerEdge 1950 III Xeon	04/21/2008	6,470.86	6,470.86	0.00	
36774 NETWORK STORAGE DEVICE	06/30/2008	46,350.43	46,350.43	0.00	
40401 SERVER	11/20/2008	5,073.70	5,073.70	0.00	
40404 FIREWALL	01/08/2009	15,548.14	15,548.14	0.00	
40405 FIREWALL	01/08/2009	15,548.14	15,548.14	0.00	
40406 NETWORK ATTACHED STORAGE-SHELF	01/19/2009	32,866.65	32,866.65	0.00	
40407 SERVER	01/22/2009	8,251.70	8,251.70	0.00	

Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

40411 LOAD BALANCER	03/27/2009	15,520.54	15,520.54	0.00
40412 LOAD BALANCER	03/27/2009	15,520.53	15,520.53	0.00
40413 I/O DRAWER	03/19/2009	22,054.89	22,054.89	0.00
40414 AX Series 2000 load balancer	04/06/2009	11,985.19	11,985.19	0.00
40415 Quantum Scalar i500 14U Redund	06/30/2009	69,175.00	69,175.00	0.00
40416 BridgeWave SLE100	06/23/2009	18,593.11	18,593.11	0.00
40418 Qlogic 4 port upgrade software	12/09/2009	11,074.36	11,074.36	0.00
40419 Catalyst 3750 12 SFP IPS Image	01/20/2010	12,281.90	12,281.90	0.00
40420 GE SFP,LC connector LX/LH tran	01/21/2010	12,281.91	12,281.91	0.00
40430 DELL POWEREDGE R710 SERVER	06/01/2010	9,603.51	9,603.51	0.00
40431 DELL POWEREDGE R710 SERVER	06/01/2010	9,603.51	9,603.51	0.00
40434 PRINTER	09/30/2010	5,810.59	5,810.59	0.00
40446 NETWORK STORAGE DVC	03/29/2011	26,357.27	26,357.27	0.00
40447 DELL POWEREDGE SERVER	03/29/2011	7,172.67	7,172.67	0.00
40448 DELL POWEREDGE SERVER	04/26/2011	9,775.37	9,775.37	0.00
40458 DELL POWEREDGER710	05/03/2011	9,838.11	9,838.11	0.00
40459 NETAPP FA 3210 SAN	06/14/2011	100,153.90	100,153.90	0.00
40460 DELL POWEREDGE R510 SERVER	12/19/2011	9,998.58	9,998.58	0.00
40461 DELL POWEREDGE R610	04/02/2012	5,516.72	5,516.72	0.00
40462 DELL POWEREDGE R610	04/02/2012	5,516.72	5,516.72	0.00
40467 SERVER	06/14/2011	7,408.78	7,408.78	0.00
40471 PALO ALTO NETWORKS PA-2020	10/04/2011	16,914.70	16,914.70	0.00
40472 THREAT PREVENTION SUB	10/04/2011	16,914.70	16,914.70	0.00
40474 5508 SERIES WIRELESS CONTROLLR	11/01/2011	17,069.34	17,069.34	0.00
40475 QUANTUM DXi6701 DISK DUPLICATN	11/08/2011	34,401.75	34,401.75	0.00
40476 QUANTUM DXi6701 and DXi6702 8T	11/08/2011	34,401.75	34,401.75	0.00
40477 DELL POWEREDGE T610 SERVER	11/01/2011	5,889.34	5,889.34	0.00
40478 SERVER DELL POWEREDGE R710	11/01/2011	13,989.66	13,989.66	0.00

Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

40479 SERVER DELL POWEREDGE R710	11/01/2011	7,871.92	7,871.92	0.00
40487 EXPANSION MODULE	05/22/2012	28,976.88	28,976.88	0.00
40491 SERVER	06/22/2012	11,216.76	11,216.76	0.00
40492 SERVER	06/22/2012	11,216.75	11,216.75	0.00
Subtotal Fully Depreciated Equipment		1,041,781.05	1,041,781.05	0.00

Subtotal IT Equipment	936,057.52	436,565.01	499,492.51
Subtotal Department Equipment	28,620.61	23,055.48	5,565.13
Subtotal Fully Depreciated Equipment	1,041,781.05	1,041,781.05	-
Total Reconciled to Capital Asset System	2,006,459.18	1,501,401.54	505,057.64

2,006,459.18 1,501,401.54 505,057.64

*Working Capital Reserve
Reconciliation*

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

Unrestricted Retained Earnings Per G/L 6-30-18:		
Net Investment in Capital Assets	\$	257,046
Retained Earnings		312,698
Unrestricted Retained Earnings Per FS 6-30-18:		
Less:		\$ 569,744
Net Investment in Capital Assets		257,046
Subtotal		<u>(257,046)</u>
Unrestricted Retained Earnings, As Restated		312,698
Financial Statement Expenditures:		
Operating Expenses		4,624,452
Other Expense		<u> </u>
Subtotal Financial Statement Expenditures		4,624,452
Less Depreciation		<u>(32,656)</u>
Less OPEB		<u> </u>
Adjusted Financial Statement Expenditures		4,591,797
Divided By		<u>6</u>
Computed Allowable Working Capital		<u>765,299</u>
Difference Over (Under)		<u><u>\$ (452,601)</u></u>

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*Working Capital Reserve
Reconciliation*

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

Unrestricted Retained Earnings Per FS 6-30-18:		\$	280,487
Financial Statement Expenditures:			
Operating Expenses	1,364,216		
Other Expense			
Subtotal Financial Statement Expenditures	<u>1,364,216</u>		
Less Depreciation			
Adjusted Financial Statement Expenditures	<u>1,364,216</u>		
Divided By	<u>6</u>		
Computed Allowable Working Capital			<u>227,369</u>
Difference Over (Under)		\$	<u><u>53,118</u></u>

Supplemental

COUNTY OF SHASTA

Fiscal Year 17/18 Actual	Total (Memo Only)	Building Use	Equipment Use	County Audit	CAO	Auditor	TTC	Purchasing	County Counsel	Personnel
Wages & Benefits										
Salaries & Wages	4,871,425				658,117	1,514,142	663,220	119,879	1,195,582	720,485
Benefits	2,555,434				289,422	800,509	389,498	82,218	535,338	458,449
Sub Total	7,426,859				947,539	2,314,651	1,052,718	202,097	1,730,920	1,178,934
Services & Supplies										
Clothing/Personal Supplies	15					15				
Communications	35,244				4,350	11,163	5,079	1,353	6,093	7,206
Food	11,258					193				11,065
Household Exp.	74,717				11,460	18,928	17,010	5,089	10,715	11,515
Insurance	32,344				4,044	12,163	4,728	1,086	6,027	4,296
Maint. Of Equip.	211,232				5,234	131,618	69,058	514	1,237	3,571
Maint. Of Struct.	120,080				33,264	24,882	22,961	6,917	15,384	16,672
Memberships	19,598				1,288	3,447	740	450	11,869	1,804
Office Exp.	62,203				3,520	18,294	23,468	305	5,533	11,083
Office Exp. Legal Research Pubs.	12,856								12,856	
Office Exp. Opp. Center	12,071				4,293	1,746	940	1,408	1,601	2,083
Postage	75,191					14,406	60,785			
Secured Envelopes	5,782						5,782			
Office Exp. - Printing	487				201	201	85			
Office Exp. - Spec. Forms	5,883						5,883			
Investment Services	195,408						195,408			
Professional & Special Svs	106,777				21,097	32,640	19,468	317	657	32,598
Labor Management Negotiator	73,677									73,677
Testing Services	10,697									10,697
Info. Systems Service	679,402				16,975	475,846	92,808	5,873	31,012	56,888
Personnel Preemployment Services	81,584				4	1,959	16	97		79,508
Public & Legal Notices	28,777				181	754	14,099			13,743
Rents & Leases Equip	25,913				1,215	3,482	12,991		3,408	4,817
Rents & Leases Struct	13,352				1,200	2,160	2,850		2,477	4,665
Small Tools & Equip	41,023				4,441	12,057	15,626	14	2,217	6,668
Software	2,673				419	330		80	1,049	795
Special Dept. Expense	70,511					12,825	2,230	689	27,170	27,597
Trans. & Travel	98,075				12,255	35,618	6,094	3,911	22,504	17,693
Utilities	139,010				21,777	35,589	30,395	9,734	20,469	21,046
Sub Total	2,245,840				147,218	850,316	608,504	37,837	182,278	419,687
Cost Applied/Transfers										
Cost Applied Other	(620,744)								(487,646)	(133,098)
Cost Applied Cost Plan	(7,235,510)				(1,371,125)	(2,568,938)	(2,326)	(363,281)	(1,325,751)	(1,604,089)
Cost Applied HHSA	(168,681)									(168,681)
Cost Applied AC	(92)						(92)			
Cost Applied Bank Charges	(3,725)						(3,725)			
Sub Total	(8,028,752)				(1,371,125)	(2,568,938)	(6,143)	(363,281)	(1,813,397)	(1,905,868)
Other Expenditures & Costs										
Building Use	2,285,242	2,285,242								
Equipment Use	282,352		282,352							
General Audit	63,993			63,993						

COUNTY OF SHASTA

Fiscal Year 17/18 Actual	Total (Memo Only)	Building Use	Equipment Use	County Audit	CAO	Auditor	TTC	Purchasing	County Counsel	Personnel
Identified Audit	14,467			14,467						
Taxes & Assessments	173				27	44	38	12	26	26
Expenditures Per Financial Statement	4,290,175	2,285,242	282,352	78,460	(276,341)	596,073	1,655,117	(123,335)	99,827	(307,221)
Cost Adjustments										
Deductions - Cost Applied	8,028,752				1,371,125	2,568,938	6,143	363,281	1,813,397	1,905,868
Property Tax Fees	(602,757)					(187,874)	(414,883)			
Auditors' Fees - Payroll	(978)					(978)				
Treas Investment Fees	(645,010)						(645,010)			
Legal Services Revenue	(49,391)								(49,391)	
Bank Charges	(59,519)						(59,519)			
Charges for Services - A87	(45,159)					(44,960)	(23)		(176)	
Deduction - PY Cost Reimb Rev	451,479					232,834	218,469		176	
Deduction - Direct Billed Revenue	59,519						59,519			
Prior Per. Exp. Adj.	(3,522)					1,794	(2,584)		(3,377)	645
Miscellaneous Revenue/Exp	(62,936)				(30)	(62,764)	(136)	(6)		
Building Use to CSD		(550,212)			86,218	140,836	120,302	38,467	81,016	83,372
Equipment Use to CSD			(58,682)		3,942	26,692	15,847	1,015	5,610	5,576
County Audit to CSD				(1,789)	330	542	281	41	324	270
Functional Cost	11,360,653	1,735,030	223,670	76,671	1,185,243	3,271,134	953,524	279,463	1,947,406	1,688,511
Additions - 1st Allocation										
Other	2,035,371	1,735,030	223,670	76,671						
Reallocate Admin	(0)					(0)			(0)	
Allocable Costs	9,325,282				1,185,243	3,271,134	953,524	279,463	1,947,406	1,688,511
Unallocated	(1,252,762)				(44,495)	(295,020)	(884,582)		(28,665)	
1st Allocation	10,107,891	1,735,030	223,670	76,671	1,140,748	2,976,114	68,943	279,463	1,918,741	1,688,511
Additions - 2nd Allocation										
Other	497,588				67,981	242,423	86,526	11,293	30,530	58,835
Reallocate Admin	(0)					(0)			0	
Allocable Costs	497,588				67,981	242,423	86,526	11,293	30,530	58,835
Unallocated	(112,387)				(2,503)	(23,200)	(86,102)		(583)	
2nd Allocation	385,201				65,478	219,223	425	11,293	29,947	58,835
Total Allocated	10,493,092	1,735,030	223,670	76,671	1,206,226	3,195,337	69,367	290,756	1,948,688	1,747,346
Direct Billed	972,157	52,521		849	16,032	33,960	63,137	2,803	501,076	301,779
Unallocated	1,365,149				46,998	318,219	970,683		29,248	

COUNTY OF SHASTA

Fiscal Year 17/18 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12
10200 CAO									86,218	
11000 Auditor - Controller									140,836	
11100 TTC									120,302	
11300 Purchasing									38,467	
12000 County Counsel									81,016	
13000 Personnel									83,372	
10100 Board of Supervisors									25,291	
10300 Clerk of the Board									44,014	
11200 Assessor									227,758	
14000 Elections										
15900 Inter Mountain Fair										
16600 Land, Buildings & Improvements										
16902 Capital Proj Juvenile Hall										
16903 Capital Proj Adult Rehab Center										
17200 Surveyor										
17500 CSA Administration										
20110 Trial Courts					71					
20300 Conflict Public Defender										
20700 Public Defender							19,849			
20800 Grand Jury										
22100 County Clerk										153,283
22700 District Attorney										
22800 DCSS										
23500 Sheriff				35,696				60,177		
23600 Boating Safety										
23700 Sheriff Civil Unit	118									
24600 Detention Annex										
25600 Victim Witness										
26000 Jail										
26100 Burney Substation										
26200 Juvenile Rehab Facility										
26300 Probation					1,228		19,416	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									83,401	
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	80,197	
50200 Health and Human Services Agency										
53000 Opportunity Center									37,045	
54200 County Indigents										
54300 Housing									60,252	
57000 Veterans' Services										13,331
59000 Community Action Agency									30,808	
59200 HSG Home IPP Admin										
59300 PHA Housing Assist Adm										

COUNTY OF SHASTA

Fiscal Year 17/18 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									85,399	
92500 Information Systems									298,845	
95500 Facilities Management								10,799		
00207 Solid Waste										
00210 Shasta County Transit										
00300 Amber Lane PRD										
00301 Burney Meadows Storm Drain										
00302 Amber Ridge PRD										
00303 Marianas PRD										
00304 Coloma PRD										
00305 Vedder Road PRD										
00306 River Hill Estates PRD										
00307 Craig Lane PRD										
00308 E. Stillwater Way PRD										
00309 Fullerton Way PRD										
00310 Deer Flat Road										
00311 Skyway PRD										
00312 Mule Mt. PRD										
00313 Fore Way PRD										
00314 Blacks PRD										
00315 Logan PRD										
00316 Valparaiso PRD										
00317 Lakehead Lighting										
00318 Lark Court PRD										
00319 Manor Crest PRD										
00320 Santa Barbara Estates PRD										
00321 Victoria Highlands Estates PRD										
00322 Country Fields Estates PRD										
00324 China Gulch PRD										
00325 Manton Heights PRD										
00326 Manzanillo Orchard PRD										
00327 Lavern Lane PRD										
00328 Canto Del Lupine PRD Admin										
00329 Crowley Crk Ranchettes PRD Adm										
00330 Jordan Manor PRD Admin										
00331 Ritts Mill Road Admin										
00332 Rother Lighting										
00333 Robledo Road PRD Admin										
00334 Santa Barbara #2 PRD Admin										
00335 N Chaparral Dr PRD Admin										
00337 Woggon Lane PRD Admin										
00338 Aiden Park PRD Admin										
00339 L&R Estates PRD Admin										
00340 Squaw Carpet Fire Accs PRD Admin										
00341 Rolland Cntry Estates PRD Admin										
00342 Shelly Lane PRD Admin										
00343 Millville Way PRD Admin										
00344 Diamond Ridge PRD Admin										
00345 Mountain Gate Meadows PRD Admin										
00347 Sierra Lighting										
00351 Timber Ridge PRD Admin										
00360 Equestrian Estates PRD Admin										
00361 Tract 1323 PRD										
00364 Sonora PRD										

COUNTY OF SHASTA

Fiscal Year 17/18 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12
00366 Ponder PRD										
00367 Shasta Meadows PRD										
00368 Old Stagecoach PRD										
00369 Inter Mountain PRD										
00370 Alpine PRD										
00371 Water Agency										
00372 Dusty PRD										
00373 AQMD			11,842		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 17/18 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										
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	50,815								
03010 Schools										
Total	1,964.09	50,814.75	76,399.38	130,190.06	1,299.26	12,831.12	39,265.37	282,642.87	1,523,221.00	166,614.36
Direct Bill										
Less CSD's										
Total Operating										
Balance Check	1,964.09	50,814.75	76,399.38	130,190.06	1,299.26	12,831.12	39,265.37	282,642.87	1,523,221.00	166,614.36
Average Cost per Unit	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.6388	1.0000

COUNTY OF SHASTA

Fiscal Year 17/18 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	1,952,779		1,952,779	592	156	145	6,498,443	1,952,779	1	53
11000 Auditor - Controller	26,692	3,208,211		3,208,211	9,714	722		3,462,268	3,208,211	2	603
11100 TTC	15,847	1,663,840		1,663,840	1,289	386	17,016	1,922,541	1,663,840		339
11300 Purchasing	1,015.44	239,947		239,947	57	52		255,248	239,947		
12000 County Counsel	5,609.96	1,916,600		1,916,600	269	286		2,080,977	1,916,600		505
13000 Personnel	5,576.28	1,599,305		1,599,305	286	338	42	2,037,708	1,599,305		
10100 Board of Supervisors	31,502.79	539,068		539,068	131	130		620,658			49
10300 Clerk of the Board		344,783		344,783	125	124		421,334			49
11200 Assessor	20,039	4,360,165		4,360,165	315	1,008	21	4,576,767		3	141
14000 Elections		1,881,046		1,881,046	830	433	102	2,108,275		5	29
15900 Inter Mountain Fair		16,078		16,078	11			18,078			
16600 Land, Buildings & Improvements		4,886,939		4,886,939	123			5,928,641		169	
16902 Capital Proj Juvenile Hall					1			6,607			
16903 Capital Proj Adult Rehab Center		5,709		5,709	3			697,225			
17200 Surveyor		11,375		11,375	5			18,464			
17500 CSA Administration		889,303		889,303	165	286		903,518			
20110 Trial Courts		1,976,313		1,976,313	550			2,765,552			
20300 Conflict Public Defender		2,516,478		2,516,478	982			2,685,682			
20700 Public Defender		3,819,574		3,819,574	503	763		4,308,144			1118
20800 Grand Jury		112,203		112,203	363			113,309			
22100 County Clerk		421,540		421,540	486	52	102	441,905			29
22700 District Attorney	3,455	8,545,021		8,545,021	2,611	1,500	1,077	9,069,416			622
22800 DCSS		7,681,244		7,681,244	972	1,921	429	8,320,963			602
23500 Sheriff	65,396	17,933,353		17,933,353	4,119	2,595	812	20,020,481		11	1,477
23600 Boating Safety		891,159		891,159	344	198	1,025	993,479			
23700 Sheriff Civil Unit	844	537,594		537,594	120	128		601,080			7
24600 Detention Annex	1,556	564,689		564,689	101	130		1,051,940			
25600 Victim Witness		1,093,321		1,093,321	374	264	338	1,183,173			336
26000 Jail	10,216	15,095,225		15,095,225	2,520	1,872		16,726,130		7	
26100 Burney Substation		1,976,489		1,976,489	212	316		2,255,947			
26200 Juvenile Rehab Facility	3,997	5,211,144		5,211,144	471	1,127		5,302,971			
26300 Probation	1,160	13,651,213		13,651,213	2,837	2,079	237	15,263,344		3	1082
28000 Agriculture Commissioner	2,323	1,628,503		1,628,503	371	383		1,707,684			114
28200 Building		2,047,765		2,047,765	649	437		2,407,613		9	
28500 Knighton Rd Beetle Mitigation		(68)		(68)	1			195,260			
28600 Planning		1,806,450		1,806,450	415	352		2,126,110		9	
28700 Coroner	5,730	1,374,740		1,374,740	588	213		1,420,073		3	
28800 Dispatch		1,387,643		1,387,643	9			1,459,373			
29000 Recorder	8,741	1,208,116		1,208,116	783	204	21	1,495,058		9	166
29200 Public Guardian		944,623		944,623	125			1,072,986			
29400 Wildlife		108		108	17			5,108			
29700 Animal Control	1,638	571,200		571,200	123	78		621,059			
29900 Public Administration		187,761		187,761	273	26		254,996			
30100 Roads		18,371,257	4,051	18,371,257	5,855	2,414		20,829,801		27	237
40200 Environmental Health		2,377,662		2,377,662	846	477		2,823,292		10	
40400 Mental Health Services Act	800	11,759,720		11,759,720	1,677	1,264	77	17,055,367		6	
41000 Mental Health		28,929,646		28,929,646	3,007	2,260	3,884	35,827,586		3	
41100 Public Health	19,033	18,647,308		18,647,308	5,338	3,590	416	23,527,210		7	222
41200 Health Care		247,805		247,805	66			334,648			
41700 Child Services		2,022,572		2,022,572	589	357		3,031,276			
42200 Alcohol & Drug		4,871,608		4,871,608	651	488	187	5,145,479			
42500 Perinatal		901,804		901,804	371	182		1,153,850			
50100 Social Services Administration	470	106,936,356		106,936,356	7,013	12,281	9,419	114,007,767		15	368
50200 Health and Human Services Agency		12,386,873		12,386,873	1,187	2,847	3,194	13,456,821		4	
53000 Opportunity Center	5,551	7,015,507		7,015,507	1,272	5,248		7,988,242		8	
54200 County Indigents		1,356,254		1,356,254				1,773,464			
54300 Housing	9,847	876,269	10,416	876,269	222	204		937,498			
57000 Veterans' Services		409,853		409,853	148	99		500,720			1228
59000 Community Action Agency		663,261		663,261	1,828	177	311	6,349,675			2993
59200 HSG Home IPP Admin		161,485		161,485	84			484,924			
59300 PHA Housing Assist Adm		5,198,162		5,198,162							

COUNTY OF SHASTA

Fiscal Year 17/18 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		11,070		11,070	8			38,485			
61100 Library		1,345,330		1,345,330	25			1,419,310			
62000 Agriculture Extension Service	717	209,569		209,569	114	66		218,747		1	651
62100 Farm Advisor		4,256		4,256	5	2		4,276			
70100 Recreation & Parks		34,316		34,316	16			46,578			
71000 Veterans' Hall		110,992		110,992	78			124,988			
00200 Fall River Mills Airport		361,027		361,027	136			383,137			
94000 Fleet Management		2,085,849		2,085,849	2,100	134		2,908,005		45	
95000 Risk Management	5,098	7,547,969		7,547,969	1,886	227	73	11,320,353		1	
92500 Information Systems	25,556	7,001,811		7,001,811	1,221	1,248	166	7,946,803		34	284
95500 Facilities Management		4,695,871		4,695,871	4,421	990		5,033,749		2	
00207 Solid Waste		2,882,803		2,882,803	339	89		6,308,417		9	
00210 Shasta County Transit		552,745		552,745	76			570,639			
00300 Amber Lane PRD		293		293	4			12,838			
00301 Burney Meadows Storm Drain		50		50	2			650			
00302 Amber Ridge PRD		413		413	4			43,389			
00303 Marianas PRD		25,965		25,965	9			29,680			
00304 Coloma PRD		7,904		7,904	7			9,031			
00305 Vedder Road PRD					0						
00306 River Hill Estates PRD		110,476		110,476	11			113,706			
00307 Craig Lane PRD		28,243		28,243	11			34,827			
00308 E. Stillwater Way PRD		(3)		(3)	4			14,513			
00309 Fullerton Way PRD		216		216	4			5,705			
00310 Deer Flat Road					1						
00311 Skyway PRD		296		296	4			2,779			
00312 Mule Mt. PRD		618		618	3			6,452			
00313 Fore Way PRD		2,319		2,319	4			2,470			
00314 Blacks PRD		370		370	4			5,211			
00315 Logan PRD		252		252	5			21,886			
00316 Valparaiso PRD		426		426	4			22,593			
00317 Lakehead Lighting		890		890	28			1,568			
00318 Lark Court PRD		271		271	4			14,379			
00319 Manor Crest PRD		476		476	4			24,989			
00320 Santa Barbara Estates PRD		1,041		1,041	4			13,550			
00321 Victoria Highlands Estates PRD		332		332	3			7,271			
00322 Country Fields Estates PRD		20,750		20,750	10			23,231			
00324 China Gulch PRD		(47)		(47)	4			25,086			
00325 Manton Heights PRD		886		886	4			25,042			
00326 Manzanillo Orchard PRD		272		272	4			8,981			
00327 Lavern Lane PRD		5,972		5,972	10			36,483			
00328 Canto Del Lupine PRD Admin		301		301	3			65,564			
00329 Crowley Crk Ranchettes PRD Adm		9,840		9,840	4			27,506			
00330 Jordan Manor PRD Admin		820		820	4			8,002			
00331 Ritts Mill Road Admin		84		84	4			4,533			
00332 Rother Lighting		3,341		3,341	32			31,142			
00333 Robledo Road PRD Admin		37,471		37,471	10			50,690			
00334 Santa Barbara #2 PRD Admin		296		296	4			21,480			
00335 N Chaparral Dr PRD Admin		427		427	4			34,883			
00337 Woggon Lane PRD Admin		348		348	5			36,366			
00338 Aiden Park PRD Admin		292		292	4			23,473			
00339 L&R Estates PRD Admin		39,458		39,458	9			57,359			
00340 Squaw Carpet Fire Accs PRD Admin		(57)		(57)	4			4,617			
00341 Rolland Cntry Estates PRD Admin		315		315	4			15,998			
00342 Shelly Lane PRD Admin		1,668		1,668	6			25,509			
00343 Millville Way PRD Admin		939		939	4			22,219			
00344 Diamond Ridge PRD Admin		235		235	4			9,490			
00345 Mountain Gate Meadows PRD Admin		307		307	4			39,510			
00347 Sierra Lighting		1,889		1,889	32			7,066			
00351 Timber Ridge PRD Admin		384		384	4			30,480			
00360 Equestrian Estates PRD Admin		303		303	4			14,354			
00361 Tract 1323 PRD		608		608	19			4,875			
00364 Sonora PRD		25,805		25,805	8			49,920			

COUNTY OF SHASTA

Fiscal Year 17/18 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00366 Ponder PRD		398		398	5			1,333			
00367 Shasta Meadows PRD		66		66	4			12,790			
00368 Old Stagecoach PRD		2,912		2,912	8			18,431			
00369 Inter Mountain PRD		10,521		10,521	5			14,633			
00370 Alpine PRD		439		439	5			8,360			
00371 Water Agency		128,284		128,284	118			319,281			
00372 Dusty PRD		31,397		31,397	10			32,614			
00373 AQMD		1,238,159		1,238,159	324	148		2,219,013		9	
00374 Castella Water		103,758		103,758	180			107,884			
00375 Sugarloaf Water		190,819		190,819	259			196,621		31	
00376 Buckshot Ln Em Fire PRD Admin		150		150	2			2,300			
00377 Jones Valley Water		708,140		708,140	398			742,185			
00378 Palo Cedro Sewer		352,089		352,089	243			463,774			
00380 Amesbury Village PRD Admin		256		256	3			12,537			
00381 Palo Cedro Oaks PRD Admin		538		538	4			65,353			
00382 Shasta Lake Ranchos R/M		29,459		29,459	9			38,479			
00383 Holiday Acres R/M		49,754		49,754	10			66,193			
00384 Alpine Meadows Sewer		59,888		59,888	133			76,328			
00385 Belmont Storm Drain		38		38	3			44,038			
00386 Street Lighting Admin.		90,881		90,881	42			217,329			
00387 Cottonwood Sewer		912,907		912,907	595			1,070,783		7	
00391 Fire Protection Admin.		6,394,506		6,394,506	2,292	689		8,172,362		25	1029
00393 Burney Storm Drain		1,055		1,055	15			55,505			
00394 Keswick Admin.		196,352		196,352	266			200,537			
00395 French Gulch Water		132,718		132,718	186			183,020			
00396 Cragview Water		105,659		105,659	193			103,388			
00397 Los Palos Dr Em Fire PRD Admin		239		239	3			12,993			
00398 Foxwood Estates PRD Admin		3,406		3,406	8			109,478			
00399 Rocky Ledge estates PRD Admin		3,117		3,117	5			135,320			
00401 Anderson Cemetery					447			192,160			
00402 Burney Cemetery					625			117,229			
00403 Cottonwood Cemetery					497			144,808			
00404 Fall River Mills Cemetery					10			16,443			
00405 Halcumb Cemetery					310			91,206			
00406 Manton Cemetery					24						
00407 Millville Cemetery					316			127,260			
00408 Pine Grove Cemetery					520			138,576			
00422 Centerville CSD					47						
00423 Clear Creek CSD					32						
00424 Fall River Mills CSD					30						
00428 Shasta CSD					30						
00429 Mountain Gate CSD					34						
00441 Anderson FPD					903			1,394,583			
00442 Buckeye FPD					59			112,399			
00443 Burney FPD					787			901,179			
00444 Castella FPD					603			241,674			
00445 Shasta Lake FPD					1,096			1,704,679			
00446 Cottonwood FPD					636			4,611,083			
00447 Fall River Mills FPD					389			81,993			
00449 Happy Valley FPD					720			533,857			
00450 McArthur FPD					255			69,400			
00452 Millville FPD					487			152,750			
00461 Pine Grove MAD					378			106,889			
00462 Shasta MAD					27						
00463 Burney MAD					311			142,473			
00481 Fall River Mills RCD					37						
00482 W. Shasta RCD					3						
00490 ACID					34						
00491 Bella Vista Water					41						
00492 Burney Water					9						
00497 Mayers Memorial Hospital					63						
00600 Cottonwood Crk Meadows PRD		12,311		12,311	4			33,583			

COUNTY OF SHASTA

Fiscal Year 17/18 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		10,755		10,755	6			13,240			
00602 Aegean Way PRD		224		224	3			16,479			
00603 Village Green PRD		307		307	4			24,277			
00604 Butterfield PRD		400		400	3			19,258			
00605 Honeybee Acres PRD		213		213	3			19,166			
00606 Silver Saddle PRD		1,009		1,009	4			33,062			
00607 Wisteria Estates PRD		586		586	4			91,639			
00608 Santa Barbara PRD		665		665	4			45,848			
00609 Stillwater Ranch PRD		413		413	4			28,812			
00610 Sterling Ranch PRD		344		344	4			30,001			
00611 Mt. Lassen Woods PRD		532		532	4			163,147			
00612 Waterleaf Estates PRD		481		481	4			29,583			
00613 Jennifer Dr EFER PRD		306		306	4			12,493			
00614 White Oak Manor PRD		331		331	4			26,290			
00615 Terri Lee Terrace EFER PRD		233		233	3			7,189			
00616 Westview Rd EFER PRD		6,107		6,107	4			6,150			
00617 Sleeping Bull Estates PRD		2,363		2,363	5			69,089			
00618 Garth Dr EFER PRD		280		280	4			7,277			
00619 Clover Road PRD		391		391	5			19,665			
00620 Nunes Ranch PRD		418		418	4			26,933			
00621 No. 2 Squaw Carpet PRD		290		290	4			1,912			
00622 No. 2 Crowley Crk Rnchts PRD		2,484		2,484	4			2,364			
00623 No. 2 Los Palos Dr EFER PRD		215		215	3			6,168			
00624 Scenic Oak PRD		316		316	4			9,099			
00626 No. 1 Skylark Lane EFER PRD		400		400	4			10,660			
00627 Lake Drive PRD Admin		683		683	4			3,879			
00629 CSA #6 JV S/A Elk Trail WSAD		120,896		120,896	15			124,021			
00630 CSA #23 CV S/A Cragview WSAD		15,870		15,870	9			19,196			
00631 Laurel Glen Estates PRD Admin		324		324	3			21,588			
00632 Irish Creek Road PRD Admin		199		199	3			5,955			
00633 Sol Semente EFER PRD Admin		152		152	4			7,408			
00634 Stillwater Ranches #2 PRD		267		267	3			20,404			
00635 Tudor Oaks Acres PRD		269		269	3			6,075			
00637 Beagle Street PRD		104		104	2			4,944			
00638 Oak Tree Lane PRD Admin		67		67	2			7,930			
00835 Detention Fac Inmate Funds Adm		129,094		129,094	3						
00843 Prop 10 Children & Fam. 1st					4						
00851 IHSS Public Authority		374,626		374,626	210	104	242	483,466		1	
00862 Law Library					176						
00892 RTPA					99						
00928 SHASCOM					1,090			30,000			
00952 Courts					1,131						
03010 Schools					2,125						
Total	282,352.34	378,442,141.32	14,467.00	378,442,141.32	95,803	54,144	39,367.17	455,139,794.30	10,580,682.44	476.00	14,332.65
Direct Bill											
Less CSD's				(10,580,682)	(12,206.63)	(1,940)	(17,202.66)	(16,257,185)	(10,580,682)	(3)	(1,499)
Total Operating				367,861,392	83,595	52,204	22,164.51	438,874,679		473	12833
Balance Check	282,352.34	378,442,141.32	14,467.00	378,442,141.32	95,803	54,144	39,367.17	455,139,794.30	10,580,682.44	476.00	14333
Average Cost per Unit	0.7922	0.0002	1.0000	0.0032	20	20	1.71	0.0002	0.0024	44.0074	2

COUNTY OF SHASTA

Fiscal Year 17/18 Actual	6.03	6.05	7.03	8.03	8.04	9.03	9.04	
10200 CAO	25.00	132	12	193.25		7.00	3.62	12,448,258
11000 Auditor - Controller	371.58	4,230	7	69.00		25.00	1,959.46	13,272,133
11100 TTC		412	31	20.50		14.00	15.68	7,069,735
11300 Purchasing		17	1	34.50		2.00	97.00	1,014,833
12000 County Counsel		144	1			11.00		7,918,618
13000 Personnel		161	10	147.00		13.00	100.62	6,925,668
10100 Board of Supervisors		65		85.25		5.00		1,756,052
10300 Clerk of the Board		74	2	174.00		4.00	497.04	1,155,962
11200 Assessor	25.00	162	9	7.25		42.00	1,118.05	13,547,746
14000 Elections		580	15	173.75		10.00	1,233.67	5,873,778
15900 Inter Mountain Fair								50,245
16600 Land, Buildings & Improvements		50	19					15,702,880
16902 Capital Proj Juvenile Hall								6,608
16903 Capital Proj Adult Rehab Center								708,646
17200 Surveyor								41,220
17500 CSA Administration		104	9			6.00		2,682,694
20110 Trial Courts		72						6,718,871
20300 Conflict Public Defender		740	1					7,720,362
20700 Public Defender		307	14	112.25		28.00	3,922.30	11,973,909
20800 Grand Jury		273	1	114.00				338,465
22100 County Clerk		132	1	7.00		2.00		1,285,796
22700 District Attorney	233.23	1,510	33	271.00		59.00	2,849.20	26,326,961
22800 DCSS	225.79	671	14	85.00		84.00	4,223.74	23,692,679
23500 Sheriff	307.60	2,169	52	643.50		109.00	4,759.38	56,065,511
23600 Boating Safety		216	18			3.00	754.83	2,778,357
23700 Sheriff Civil Unit		49	4			5.00		1,677,542
24600 Detention Annex		34				6.00		2,183,145
25600 Victim Witness		193	1			11.00	228.04	3,371,560
26000 Jail	1,514.84	1,548	83	665.75		90.00	16,247.14	46,951,343
26100 Burney Substation		106	1			15.00		6,209,574
26200 Juvenile Rehab Facility		257	73	38.00		36.00		15,731,258
26300 Probation		1,698	36	187.75		86.00	13,282.24	42,640,233
28000 Agriculture Commissioner		177	8	48.25		13.00	1,116.67	4,969,244
28200 Building		236	3	206.25		19.00	1,468.47	6,515,072
28500 Knighton Rd Beetle Mitigation								195,125
28600 Planning		216	4	379.25		12.00	832.40	5,752,768
28700 Coroner		386	15	24.25		7.00	325.15	4,193,838
28800 Dispatch		2						4,234,669
29000 Recorder		128	9	59.75		9.00	700.61	4,005,520
29200 Public Guardian		28	1	495.75				2,962,881
29400 Wildlife								5,341
29700 Animal Control		65		17.00		4.00	11.90	1,765,396
29900 Public Administration		116				2.00	359.00	631,293
30100 Roads	275.00	4,409	76	550.00		84.00	6,825.83	57,637,614
40200 Environmental Health	200.00	313	32	22.25		19.00	2,674.00	7,593,287
40400 Mental Health Services Act		875	80			44.00	8,691.94	40,588,322
41000 Mental Health	25.00	1,865	79	72.00		102.00	5,974.52	93,796,906
41100 Public Health		2,913	257	3.25		150.00	7,913.79	60,968,825
41200 Health Care		49	12					830,385
41700 Child Services		412	8			19.00	734.85	7,078,539
42200 Alcohol & Drug		422	9			19.00	861.89	14,891,332
42500 Perinatal		252	1			8.00	1,612.89	2,959,884
50100 Social Services Administration	639.70	20,184	154	308.00	1.00	531.00	24,433.97	328,083,449
50200 Health and Human Services Agency		740	114	2227.75		113.00	3,543.12	38,244,536
53000 Opportunity Center		2,126	21	11.50		57.00	5,885.60	22,076,481
54200 County Indigents								4,485,972
54300 Housing		106	2	208.00		9.00	746.58	2,772,048
57000 Veterans' Services		59		3.25		5.00	666.68	1,335,999
59000 Community Action Agency		1,207	8			4.00	750.00	7,714,284
59200 HSG Home IPP Admin		46						808,023
59300 PHA Housing Assist Adm								10,396,325

COUNTY OF SHASTA

Fiscal Year 17/18 Actual	6.03	6.05	7.03	8.03	8.04	9.03	9.04	
59600 Housing Rehabilitation								60,633
61100 Library		9	1					4,118,824
62000 Agriculture Extension Service		52				2.00	169.00	639,656
62100 Farm Advisor		2						12,798
70100 Recreation & Parks		9						115,235
71000 Veterans' Hall		47						355,618
00200 Fall River Mills Airport		55						1,105,381
94000 Fleet Management		1,547	41	0.75		5.00	174.25	7,083,751
95000 Risk Management	721.29	1,308	5	29.00		9.00	9.65	26,511,056
92500 Information Systems		571	154	42.50		49.00	616.35	22,279,212
95500 Facilities Management		3,467	146	31.75		35.00	3,675.31	14,449,057
00207 Solid Waste		199	31			4.00	352.00	12,075,047
00210 Shasta County Transit		49	1					1,676,256
00300 Amber Lane PRD								13,428
00301 Burney Meadows Storm Drain								752
00302 Amber Ridge PRD								44,220
00303 Marianas PRD		2	1					81,621
00304 Coloma PRD		2	1					24,849
00305 Vedder Road PRD								0
00306 River Hill Estates PRD		5	1					334,675
00307 Craig Lane PRD		4	1					91,328
00308 E. Stillwater Way PRD								14,512
00309 Fullerton Way PRD								6,141
00310 Deer Flat Road								1
00311 Skyway PRD								3,374
00312 Mule Mt. PRD								7,691
00313 Fore Way PRD								7,112
00314 Blacks PRD								5,954
00315 Logan PRD								22,394
00316 Valparaiso PRD								23,450
00317 Lakehead Lighting		9						3,386
00318 Lark Court PRD								14,925
00319 Manor Crest PRD								25,945
00320 Santa Barbara Estates PRD								15,636
00321 Victoria Highlands Estates PRD								7,939
00322 Country Fields Estates PRD		4	1					64,746
00324 China Gulch PRD								24,996
00325 Manton Heights PRD								26,819
00326 Manzanillo Orchard PRD								9,529
00327 Lavern Lane PRD		2	1					48,440
00328 Canto Del Lupine PRD Admin								66,170
00329 Crowley Crk Ranchettes PRD Adm								47,190
00330 Jordan Manor PRD Admin								9,646
00331 Ritts Mill Road Admin								4,705
00332 Rother Lighting		9						37,865
00333 Robledo Road PRD Admin		2	1					125,645
00334 Santa Barbara #2 PRD Admin								22,075
00335 N Chaparral Dr PRD Admin								35,741
00337 Woggon Lane PRD Admin								37,067
00338 Aiden Park PRD Admin								24,060
00339 L&R Estates PRD Admin		2	2					136,289
00340 Squaw Carpet Fire Accs PRD Admin								4,507
00341 Rolland Cntry Estates PRD Admin								16,631
00342 Shelly Lane PRD Admin								28,850
00343 Millville Way PRD Admin								24,102
00344 Diamond Ridge PRD Admin								9,964
00345 Mountain Gate Meadows PRD Admin								40,127
00347 Sierra Lighting		9						10,886
00351 Timber Ridge PRD Admin								31,252
00360 Equestrian Estates PRD Admin								14,964
00361 Tract 1323 PRD								6,109
00364 Sonora PRD		2	1					101,542

COUNTY OF SHASTA

Fiscal Year 17/18 Actual	6.03	6.05	7.03	8.03	8.04	9.03	9.04	
00366 Ponder PRD								2,133
00367 Shasta Meadows PRD								12,925
00368 Old Stagecoach PRD		2	1					24,265
00369 Inter Mountain PRD								35,679
00370 Alpine PRD								9,242
00371 Water Agency		34		3.75				576,005
00372 Dusty PRD		4	2					95,423
00373 AQMD		137	4	20.75		7.00	602.00	4,708,628
00374 Castella Water		89						315,670
00375 Sugarloaf Water		149	1					578,700
00376 Buckshot Ln Em Fire PRD Admin								2,602
00377 Jones Valley Water		140	2					2,159,005
00378 Palo Cedro Sewer		108						1,168,303
00380 Amesbury Village PRD Admin		-						13,052
00381 Palo Cedro Oaks PRD Admin		-						66,432
00382 Shasta Lake Ranchos R/M		2	1					97,409
00383 Holiday Acres R/M		2	1					165,714
00384 Alpine Meadows Sewer		51						196,287
00385 Belmont Storm Drain								44,117
00386 Street Lighting Admin.		10						399,144
00387 Cottonwood Sewer		345	6					2,897,551
00391 Fire Protection Admin.		1,998	211	12.50		3.00		20,967,635
00393 Burney Storm Drain		9						57,639
00394 Keswick Admin.		122	5					593,635
00395 French Gulch Water		84						448,725
00396 Cragview Water		89						314,987
00397 Los Palos Dr Em Fire PRD Admin								13,475
00398 Foxwood Estates PRD Admin		2	1					116,301
00399 Rocky Ledge estates PRD Admin								141,558
00401 Anderson Cemetery		318						192,925
00402 Burney Cemetery		444						118,298
00403 Cottonwood Cemetery		358						145,663
00404 Fall River Mills Cemetery								16,453
00405 Halcumb Cemetery		209						91,725
00406 Manton Cemetery		2						26
00407 Millville Cemetery		209						127,785
00408 Pine Grove Cemetery		367						139,463
00422 Centerville CSD		8						55
00423 Clear Creek CSD		6						38
00424 Fall River Mills CSD		6						36
00428 Shasta CSD		6						36
00429 Mountain Gate CSD		6						40
00441 Anderson FPD		667						1,396,153
00442 Buckeye FPD		24						112,482
00443 Burney FPD		554						902,520
00444 Castella FPD		444						242,721
00445 Shasta Lake FPD		824						1,706,599
00446 Cottonwood FPD		457						4,612,176
00447 Fall River Mills FPD		281						82,663
00449 Happy Valley FPD		534						535,111
00450 McArthur FPD		175						69,830
00452 Millville FPD		353						153,590
00461 Pine Grove MAD		272						107,539
00462 Shasta MAD								27
00463 Burney MAD		218						143,002
00481 Fall River Mills RCD		7						44
00482 W. Shasta RCD		1						4
00490 ACID		7						41
00491 Bella Vista Water		8						49
00492 Burney Water								9
00497 Mayers Memorial Hospital		10						73
00600 Cottonwood Crk Meadows PRD								58,209

COUNTY OF SHASTA

Fiscal Year 17/18 Actual	6.03	6.05	7.03	8.03	8.04	9.03	9.04	
00601 CSA #3 Castella Loan Admin	261.06							35,017
00602 Aegean Way PRD								16,931
00603 Village Green PRD								24,895
00604 Butterfield PRD								20,061
00605 Honeybee Acres PRD								19,594
00606 Silver Saddle PRD								35,083
00607 Wisteria Estates PRD								92,816
00608 Santa Barbara PRD								47,182
00609 Stillwater Ranch PRD								29,643
00610 Sterling Ranch PRD								30,692
00611 Mt. Lassen Woods PRD								164,214
00612 Waterleaf Estates PRD								30,548
00613 Jennifer Dr EFER PRD								13,108
00614 White Oak Manor PRD								26,957
00615 Terri Lee Terrace EFER PRD								7,658
00616 Westview Rd EFER PRD								18,367
00617 Sleeping Bull Estates PRD								73,820
00618 Garth Dr EFER PRD								7,840
00619 Clover Road PRD								20,451
00620 Nunes Ranch PRD								27,773
00621 No. 2 Squaw Carpet PRD								2,496
00622 No. 2 Crowley Crk Rnchts PRD								7,336
00623 No. 2 Los Palos Dr EFER PRD								6,602
00624 Scenic Oak PRD								9,734
00626 No. 1 Skylark Lane EFER PRD								11,463
00627 Lake Drive PRD Admin								5,248
00629 CSA #6 JV S/A Elk Trail WSAD		5	1					365,834
00630 CSA #23 CV S/A Cragview WSAD		3						50,948
00631 Laurel Glen Estates PRD Admin								22,240
00632 Irish Creek Road PRD Admin								6,357
00633 Sol Semente EFER PRD Admin								7,715
00634 Stillwater Ranches #2 PRD								20,940
00635 Tudor Oaks Acres PRD								6,616
00637 Beagle Street PRD								5,153
00638 Oak Tree Lane PRD Admin								8,066
00835 Detention Fac Inmate Funds Adm								258,192
00843 Prop 10 Children & Fam. 1st								4
00851 IHSS Public Authority		121	7	46.75		4.00	77.62	1,233,530
00862 Law Library		121						438
00892 RTPA		65						164
00928 SHASCOM		802		3.50				31,896
00952 Courts	57,075.86	458						111,185
03010 Schools	1,216.25	88,385						91,726
Total	63,117.20	160,917	1,973	7,856.50	1.00	2,021.00	133,098.05	1,225,759,928
Direct Bill								
Less CSD's	(396.58)	(5,096)	-62	(464)		(72)	(2,176)	(37,459,669)
Total Operating	62,720.62	155,821	1911	7,392	1	1949	130,922	807,268,057
Balance Check	63,117.20	160,917	1973	7,856.50	1.00	2021	133,098.05	1,225,759,928
Average Cost per Unit	1.00	0	147	184.8769	496202.2822	813	0.7810	#DIV/0!

COUNTY OF SHASTA

Fiscal Year 17/18 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
10200 CAO								(25)						(4)	(29)
11000 Auditor - Controllor								(372)						(1,959)	(2,331)
11100 TTC														(16)	(16)
11300 Purchasing														(97)	(97)
13000 Personnel														(101)	(101)
10300 Clerk of the Board														(497)	(497)
11200 Assessor								(25)						(1,118)	(1,143)
14000 Elections														(1,234)	(1,234)
16600 Land, Buildings & Improvements			(826)	(15,602)	(2,438)	(1,188)	(7,441)		(2)	(2,803)					(30,300)
16902 Capital Proj Juvenile Hall					(25)	(1)									(26)
16903 Capital Proj Adult Rehab Center			(1)	(18)	(67)	(140)									(226)
20700 Public Defender														(3,922)	(3,922)
22700 District Attorney								(233)						(2,849)	(3,082)
22800 DCSS								(226)						(4,224)	(4,450)
23500 Sheriff								(308)						(4,759)	(5,067)
23600 Boating Safety														(755)	(755)
25600 Victim Witness														(228)	(228)
26000 Jail								(1,515)						(16,247)	(17,762)
26300 Probation														(13,282)	(13,282)
28000 Agriculture Commissioner														(1,117)	(1,117)
28200 Building														(1,468)	(1,468)
28600 Planning														(832)	(832)
28700 Coroner														(325)	(325)
29000 Recorder														(701)	(701)
29200 Public Guardian											(13,430)				(13,430)
29700 Animal Control														(12)	(12)
29900 Public Administration														(359)	(359)
30100 Roads								(275)						(6,826)	(7,101)
40200 Environmental Health								(200)						(2,674)	(2,874)
40400 Mental Health Services Act													(7,116)	(8,692)	(15,808)
41000 Mental Health								(25)					(16,496)	(5,975)	(22,496)
41100 Public Health													(24,259)	(7,914)	(32,173)
41700 Child Services													(3,073)	(735)	(3,808)
42200 Alcohol & Drug													(3,073)	(862)	(3,935)
42500 Perinatal													(1,294)	(1,613)	(2,907)
50100 Social Services Administration								(640)				(487,646)	(85,877)	(24,434)	(598,596)
50200 Health and Human Services Agency													(18,275)	(3,543)	(21,818)
53000 Opportunity Center													(9,218)	(5,886)	(15,104)
54300 Housing														(747)	(747)
57000 Veterans' Services														(667)	(667)
59000 Community Action Agency														(750)	(750)
62000 Agriculture Extension Service														(169)	(169)
94000 Fleet Management														(174)	(174)
95000 Risk Management								(721)						(10)	(731)
92500 Information Systems														(616)	(616)
95500 Facilities Management														(3,675)	(3,675)
00207 Solid Waste														(352)	(352)
00373 AQMD														(602)	(602)
00601 CSA #3 Castella Loan Admin								(261)							(261)
00835 Detention Fac Inmate Funds Adm			(22.00)	(412.00)	(60.00)										(494)
00843 Prop 10 Children & Fam. 1st					(87.00)										(87)
00851 IHSS Public Authority														(78)	(78)
00952 Courts	(1,706)	(50,815)			(22,513)			(57,076)	(18)						(132,127)
03010 Schools								(1,216)							(1,216)
Total	(1,706)	(50,815)	(849)	(16,032)	(25,190)	(1,329)	(7,441)	(63,117)	(20)	(2,803)	(13,430)	(487,646)	(168,681)	(133,098)	(972,156)
Direct Bill	1,706	50,815	849	16,032	25,190	1,329	7,441	63,117	20	2,803	13,430	487,646	168,681	133,098	972,157