

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

ACTUAL COST FOR FISCAL YEAR 2021/2022



Prepared by the Office of Auditor-Controller  
Nolda Short  
County Auditor-Controller

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# SHASTA COUNTY

## OFFICE OF THE AUDITOR-CONTROLLER

1450 Court Street, Suite 238  
Redding, California 96001  
Phone (530) 225-5771

**NOLDA SHORT**  
AUDITOR-CONTROLLER

**RICHARD VIETHEER**  
ASST. AUDITOR-CONTROLLER

June 16, 2023

State Controller's Office  
Local Government Programs and Services Division  
Local Government Policies Section  
County Cost Plans Unit, Suite 740  
P.O. Box 942850  
Sacramento, CA 94250-0001

ATTENTION: Loc Trinh, Cost Plans Analyst

Enclosed is Shasta County's COWCAP which includes both FY 2021/22 Actual and FY 2023/24 Estimated costs. The previous year's actual is the basis for the new estimate. Courts, Children & Families First, Inmate Welfare and the capital project funds no longer flow through as actual costs and are handled as direct bill per direction of the State Controller's Office (SCO).

As in other years, all associated supporting documentation is enclosed and where appropriate, documentation has been inserted directly into your copy of the plan. Copies of the allocation summaries are included, as are summaries for CSD expenditures and direct billings in the "Supplemental" section at the back of the book. This year, as directed by the SCO, the plan is being sent electronically.

Adjustments are included on Exhibit B to reflect corrections identified after the submission of the approved FY 2019/20 Cost Plan and estimates paid in FY 2021/22:

1. Housing moved \$109,717 roll forward credit to their new cost center for PHA Housing Assistance Administration.
2. Unallowable equipment cost to the County Fire department in the amount of \$52,551 was identified. We removed this unallowable cost and charged the correct amount to County Fire. An adjustment is being made on Exhibit B Adjustment column to offset the credit County Fire is receiving by using the approved FY 2019/20 Cost Plan.
3. Keswick Administration ceased existence in July 2018 and subsequently pre-paid the estimate for FY 2021/22. An adjustment for the FY 2023/24 estimate in the amount of \$9,741 has been made to offset the roll forward credit.

4. SHASCOM discontinued using County Counsel as of November 2022 and the FY 2023/24 estimate was adjusted accordingly with a 10,917 credit.

We continue to monitor the working capital reserves (WCR) of the four Internal Service Funds.

Fleet Management is over their allowable WCR by \$51,578, down from the \$136,488 reported for FY 2020/21. For Cost Plan purposes, the amounts designated for vehicle replacement were removed from the unrestricted retained earnings, as shown in the FY 2021/22 Annual Comprehensive Financial Report. The Fleet WCR is being monitored and rates have been reduced to bring it into compliance.

Information Technology is over the allowable WCR, by \$175,368, down from the \$372,119 reported for FY 2020/21. This is a result of a slight under correction of rates based on last year's overage. The overage on WCR was factored into last fiscal year rates by a reduction in Network and Desktop rates which reduced last year's overage slightly. Rates will continue to be lowered until compliance is achieved.

Facilities Management is over their allowable WCR by \$358,722. This is a result of the overcorrection of rates based on FY 2019/20 negative WCR. The overage on WCR was factored into the current fiscal year rates and should bring the overage closer to a preferred WCR. Rates will continue to be monitored until a healthier, yet compliant WCR is achieved.

Risk Management is currently under their allowable WCR by \$3,220,270 due mainly to significant reduction in claims expense over the past five fiscal years. While the WCR increased in the prior year, the current year reflected a large reduction in rates in a continued effort to keep WCR within its allowable level. The underage on WCR was factored into the current fiscal year rates. The goal is to keep the WCR within an appropriate level and stable to see less significant swings year to year.

Additional supporting documentation concerning Internal Service Funds can be found in the appropriate section of the submission copy.

County Counsel changed the outstationed attorney cost driver from number of attorney hours to actual salaries and benefits expense.

In addition to the plan itself attached in the requested email, the link to the current Adopted Budget for Shasta County has been included electronically per guidance of the SCO. The Audited Financial Statements will be provided when audit is complete, by mid-January 2023. If you have any questions, please feel free to contact Sharon Muto at (530) 245-6653.

Sincerely,



Nolda Short  
Auditor-Controller



# SHASTA COUNTY

## OFFICE OF THE AUDITOR-CONTROLLER

1450 Court Street, Suite 238  
Redding, California 96001  
Phone (530) 225-5771

**NOLDA SHORT**  
AUDITOR-CONTROLLER

**RICHARD VIETHEER**  
ASST. AUDITOR-CONTROLLER

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 2021/2022 and billings for fiscal year 2023/2024, 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: *Nolda Short*  
Nolda Short  
Shasta County  
Auditor-Controller

Date: 6/15/23

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**County of Shasta  
Countywide Cost Allocation Plan**

**Fiscal Year 21/22 Actual**

**Summary Data**

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**County of Shasta  
Countywide Cost Allocation Plan**

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**County of Shasta  
Countywide Cost Allocation Plan**

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**County of Shasta  
Countywide Cost Allocation Plan**

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# Summary Schedules

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County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 21/22 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2021-22 (To Be Used As 2023-24 Estimate)	Roll Forward FY		Total Claimable Costs FY 2023-24
											2021-22 Actual Cost Minus 21-22 Est Paid)	Add'l Adj For FY 2023-24 Estimates	
10100 Board of Supervisors	22,160	26,479	93	2,411	7,348	2	588	20,296	5,815	85,190	(880)		84,310
10300 Clerk of the Board	38,566	-	125	3,260	8,841	3	2,546	51,268	8,141	112,750	45,983		158,733
11200 Assessor	199,565	-	766	19,959	31,690	3	1,959	6,877	48,845	309,664	(1,393)		308,271
14000 Elections	-	-	491	12,808	56,012	22	11,360	73,969	17,444	172,107	94,579		266,686
15900 Inter Mountain Fair	-	-	1	18	153	-	-	-	-	172	(187)		(16)
17200 Surveyor	-	-	2	57	154	-	-	-	-	213	2		215
17500 CSA Administration	-	-	161	4,205	12,984	4	1,371	-	6,978	25,702	7,300		33,003
20110 Trial Courts	71	-	233	6,070	13,740	2	-	-	-	20,116	(902)		19,214
20300 Conflict Public Defender	-	-	323	8,429	21,992	13	-	-	-	30,757	(3,332)		27,425
20700 Public Defender	28,064	11,355	806	21,011	34,099	7	7,051	11,687	43,030	157,110	45,515		202,624
20800 Grand Jury	-	-	11	290	9,684	6	1,763	29,530	-	41,283	16,092		57,375
22100 County Clerk	-	-	89	2,330	16,778	3	-	2,741	2,326	24,267	7,658		31,925
22700 District Attorney	153,283	1,647	1,618	42,158	96,234	19	10,772	38,379	80,245	424,356	21,612		445,968
22800 DCSS	-	-	975	25,417	57,283	12	3,134	4,809	70,941	162,571	(16,217)		146,354
23500 Sheriff	107,859	11,394	3,144	81,935	175,507	44	25,069	227,052	126,763	758,767	191,144		949,912
23600 Boating Safety	-	-	133	3,468	11,806	3	196	-	3,489	19,094	680		19,775
23700 Sheriff Civil Unit	118	16,053	111	2,881	14,411	1	1,175	-	5,815	40,565	26,141		66,707
24600 Detention Annex	-	-	61	1,593	5,393	1	1,175	-	6,978	15,201	3,120		18,322
25600 Victim Witness	-	-	230	5,983	17,395	1	1,959	-	17,444	43,012	7,336		50,348
26000 Jail	-	31,078	2,927	76,281	118,409	39	42,109	87,964	100,015	458,821	92,341		551,162
26100 Burney Substation	-	-	409	10,658	14,889	3	783	-	17,444	44,187	9,316		53,503
26200 Juvenile Rehab Facility	-	2,392	1,072	27,929	43,954	7	5,680	4,136	54,659	139,829	51,759		191,588
26300 Probation	55,036	37,306	2,405	62,666	122,710	39	22,719	83,876	98,852	485,608	122,980		608,588
28000 Agriculture Commissioner	-	2,441	340	8,860	24,801	5	2,938	7,936	16,282	63,602	7,785		71,387
28200 Building	8,969	22,328	403	10,491	41,441	8	783	132,355	23,259	240,038	99,397		339,434
28500 Knighton Rd Beetle Mitigation	-	-	0	0	107	-	-	-	-	107	31		138
28600 Planning	11,625	22,328	286	7,464	22,868	6	979	81,279	13,956	160,791	1,099		161,890
28700 Coroner	16,994	11,336	208	5,422	28,251	12	2,350	6,829	9,304	80,707	24,517		105,224
28800 Dispatch	-	-	248	6,472	679	0	-	-	-	7,400	1,496		8,896
29000 Recorder	73,077	58,900	218	5,692	26,895	3	1,371	7,599	10,467	184,223	5,904		190,127
29200 Public Guardian	-	-	129	3,364	8,528	1	196	59,825	-	72,044	70,567		142,611
29400 Wildlife	-	-	0	2	258	-	-	-	-	260	(201)		59
29700 Animal Control	-	-	85	2,212	7,510	2	783	1,299	4,652	16,542	(13,184)		3,359
29900 Public Administration	-	-	43	1,131	14,570	5	196	-	2,326	18,271	6,650		24,921
30100 Roads	45,850	-	3,540	92,263	196,542	78	22,719	14,813	98,852	474,657	(108,688)		365,970
40200 Environmental Health	10,154	22,328	389	10,143	32,633	6	1,763	51,268	23,259	151,944	56,265		208,209
40400 Mental Health Services Act	-	800	2,315	60,321	93,660	23	11,555	-	52,143	220,818	64,514		285,331
41000 Mental Health	109,357	-	5,279	137,572	188,928	51	14,689	53,192	109,589	618,656	190,432		809,088
41100 Public Health	109,269	33,694	4,587	119,543	305,239	78	50,726	58,098	189,130	870,365	240,598		1,110,962
41200 Health Care	-	9,186	24	626	1,734	1	4,505	-	-	16,075	453		16,528
41700 Child Services	-	-	277	7,210	13,988	2	588	-	10,605	32,670	5,498		38,168
42200 Alcohol & Drug	-	-	1,802	46,970	34,897	12	2,742	-	15,908	102,332	41,182		143,514
42500 Perinatal	-	-	109	2,841	12,958	5	588	-	6,186	22,687	1,743		24,429
50100 Social Services Administration	83,068	594	26,771	468,337	539,081	636	26,636	41,814	504,641	1,691,580	444,727		2,136,307
50200 Health and Human Services Agency	17,208	-	2,446	63,746	106,436	15	16,844	263,580	113,125	583,399	(86,956)		496,443

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 21/22 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2021-22 (To Be Used As 2023-24 Estimate)	Roll Forward FY 2021-22		Total Claimable Costs FY 2023-24
											(2021-22 Actual Cost Minus 21-22 Est Paid)	Add'l Adj For FY 2023-24 Estimates	
53000 Opportunity Center	32,459	12,608	1,012	26,384	104,204	27	1,763	3,222	49,492	231,171	24,618		255,789
54200 County Indigents	-	-	189	4,928	481	-	-	-	-	5,598	(1,216)		4,382
54300 Housing	-	-	-	-	-	-	-	-	-	-	(109,717)	109,717	-
57000 Veterans' Services	13,331	-	104	2,713	10,228	2	783	4,377	9,304	40,842	13,420		54,262
59000 Community Action Agency	26,995	-	478	12,460	82,970	36	6,072	96	11,630	140,736	35,115		175,851
59200 HSG Home IPP Admin	-	-	38	1,001	2,478	1	-	-	-	3,519	804		4,323
59300 PHA Housing Assist Adm	52,794	1,274	740	19,278	6,602	0	2,350	42,419	9,304	134,762	107,514	(109,717)	132,558
59600 Housing Rehabilitation	-	-	33	856	2,077	0	-	-	1,163	4,129	2,296		6,425
61100 Library	7,947	-	222	5,774	1,172	0	-	-	-	15,115	(367)		14,749
62000 Agriculture Extension Service	-	1,031	35	920	4,430	1	196	-	2,326	8,940	994		9,934
70100 Recreation & Parks	-	-	7	187	600	0	-	-	-	793	359		1,153
71000 Veterans' Hall	8,521	3,539	21	541	1,557	0	-	-	-	14,178	1,751		15,929
00200 Fall River Mills Airport	-	2,009	48	1,254	4,849	2	979	-	-	9,141	2,738		11,878
94000 Fleet Management	-	333	331	8,622	59,127	32	9,401	96	5,815	83,757	11,213		94,970
95000 Risk Management	74,828	-	1,586	41,333	33,086	13	-	6,733	9,304	166,883	14,644		181,526
92500 Information Systems	301,275	1,040	1,379	35,932	66,842	15	25,461	14,043	62,800	508,787	28,111		536,898
95500 Facilities Management	11,365	613	804	20,964	173,709	91	37,017	179,968	43,030	467,560	234,947		702,507
00207 Solid Waste	-	-	622	16,205	15,426	4	1,371	-	4,652	38,280	4,129		42,409
00210 Shasta County Transit	-	-	106	2,760	2,171	1	-	-	-	5,037	782		5,819
00300 Amber Lane PRD	-	-	0	2	205	-	-	-	-	207	52		259
00302 Amber Ridge PRD	-	-	0	4	180	-	-	-	-	184	9		194
00303 Marianas PRD	-	-	0	3	188	-	-	-	-	191	27		218
00304 Coloma PRD	-	-	0	5	197	-	-	-	-	201	58		259
00306 River Hill Estates PRD	-	-	0	2	197	-	-	-	-	199	(19)		179
00307 Craig Lane PRD	-	-	0	1	180	-	-	-	-	181	24		206
00308 E. Stillwater Way PRD	-	-	0	3	189	-	-	-	-	192	29		221
00309 Fullerton Way PRD	-	-	-	-	-	-	-	-	-	-	(148)		(148)
00311 Skyway PRD	-	-	0	2	197	-	-	-	-	199	51		250
00312 Mule Mt. PRD	-	-	0	2	205	-	-	-	-	207	60		267
00313 Fore Way PRD	-	-	0	2	205	-	-	-	-	207	60		267
00314 Blacks PRD	-	-	0	3	197	-	-	-	-	200	39		239
00315 Logan PRD	-	-	0	5	197	-	-	-	-	202	47		249
00316 Valparaiso PRD	-	-	0	3	180	-	-	-	-	183	42		225
00317 Lakehead Lighting	-	-	0	4	802	0	-	-	-	806	159		966
00318 Lark Court PRD	-	-	0	2	180	-	-	-	-	183	28		210
00319 Manor Crest PRD	-	-	0	3	205	-	-	-	-	208	53		261
00320 Santa Barbara Estates PRD	-	-	0	3	189	-	-	-	-	191	43		235
00321 Victoria Highlands Estates PRD	-	-	0	3	180	-	-	-	-	183	35		218
00322 Country Fields Estates PRD	-	-	0	3	197	-	-	-	-	199	42		241
00324 China Gulch PRD	-	-	0	3	189	-	-	-	-	191	36		228
00325 Manton Heights PRD	-	-	0	7	197	-	-	-	-	204	48		252
00326 Manzanillo Orchard PRD	-	-	0	2	180	-	-	-	-	183	35		217
00327 Lavern Lane PRD	-	-	0	3	234	-	-	-	-	237	65		302
00328 Canto Del Lupine PRD Admin	-	-	0	3	180	-	-	-	-	183	34		217
00329 Crowley Crk Ranchettes PRD Adm	-	-	0	3	189	-	-	-	-	192	(15)		178

Allocation Costs  
by Department

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 21/22 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2021-22 (To Be Used As 2023-24 Estimate)	Roll Forward FY 2021-22		Total Claimable Costs FY 2023-24
											(2021-22 Actual Cost Minus 21-22 Est Paid)	Add'l Adj For FY 2023-24 Estimates	
00330 Jordan Manor PRD Admin	-	-	0	2	180	-	-	-	-	182	36	218	
00331 Ritts Mill Road Admin	-	-	0	1	155	-	-	-	-	156	10	166	
00332 Rother Lighting	-	-	1	14	812	0	-	-	-	826	99	925	
00333 Robledo Road PRD Admin	-	-	0	2	197	-	-	-	-	199	41	240	
00334 Santa Barbara #2 PRD Admin	-	-	0	2	180	-	-	-	-	183	41	224	
00335 N Chaparral Dr PRD Admin	-	-	0	3	232	-	-	-	-	235	72	307	
00337 Woggon Lane PRD Admin	-	-	0	3	242	-	-	-	-	245	63	308	
00338 Aiden Park PRD Admin	-	-	0	2	180	-	-	-	-	182	28	211	
00339 L&R Estates PRD Admin	-	-	0	2	197	-	-	-	-	199	(36)	163	
00340 Squaw Carpet Fire Accs PRD Admin	-	-	0	2	197	-	-	-	-	199	51	250	
00341 Rolland Cntry Estates PRD Admin	-	-	0	2	180	-	-	-	-	183	34	217	
00342 Shelly Lane PRD Admin	-	-	0	3	205	-	-	-	-	208	52	260	
00343 Millville Way PRD Admin	-	-	0	4	189	-	-	-	-	192	51	243	
00344 Diamond Ridge PRD Admin	-	-	0	2	180	-	-	-	-	183	28	211	
00345 Mountain Gate Meadows PRD Admin	-	-	0	2	180	-	-	-	-	183	29	211	
00347 Sierra Lighting	-	-	0	8	794	0	-	-	-	803	97	901	
00351 Timber Ridge PRD Admin	-	-	0	2	189	-	-	-	-	191	42	233	
00360 Equestrian Estates PRD Admin	-	-	0	2	197	-	-	-	-	199	44	243	
00361 Tract 1323 PRD	-	-	0	3	442	-	-	-	-	446	72	517	
00364 Sonora PRD	-	-	0	4	197	-	-	-	-	201	36	237	
00366 Ponder PRD	-	-	0	3	205	-	-	-	-	208	67	275	
00367 Shasta Meadows PRD	-	-	0	3	189	-	-	-	-	192	37	229	
00368 Old Stagecoach PRD	-	-	0	2	188	-	-	-	-	190	27	218	
00369 Inter Mountain PRD	-	-	1	14	189	-	-	-	-	204	21	224	
00370 Alpine PRD	-	-	0	3	197	-	-	-	-	200	45	245	
00371 Water Agency	-	-	23	595	3,237	1	-	1,299	-	5,155	(6,333)	(1,178)	
00372 Dusty PRD	-	-	0	4	197	-	-	-	-	201	(29)	173	
00373 AQMD	12,173	24,144	238	6,190	16,498	4	-	2,597	8,141	69,984	(783)	69,201	
00374 Castella Water	-	-	41	1,060	5,800	2	-	-	-	6,902	2,864	9,765	
00375 Sugarloaf Water	-	-	34	874	7,245	3	-	-	-	8,155	1,275	9,430	
00376 Buckshot Ln Em Fire PRD Admin	-	-	0	2	172	-	-	-	-	174	59	233	
00377 Jones Valley Water	-	-	328	8,543	13,328	4	3,330	-	-	25,532	13,708	39,241	
00378 Palo Cedro Sewer	-	-	78	2,025	8,291	3	3,721	-	-	14,118	6,450	20,568	
00380 Amesbury Village PRD Admin	-	-	0	2	197	-	-	-	-	199	44	243	
00381 Palo Cedro Oaks PRD Admin	-	-	0	3	205	-	-	-	-	208	46	254	
00382 Shasta Lake Ranchos R/M	-	-	1	16	247	0	-	-	-	263	98	361	
00383 Holiday Acres R/M	-	-	0	10	197	-	-	-	-	207	46	253	
00384 Alpine Meadows Sewer	-	-	14	352	5,306	2	-	-	-	5,673	2,354	8,027	
00385 Belmont Storm Drain	-	-	0	1	176	-	-	-	-	178	39	217	
00386 Street Lighting Admin.	-	-	12	324	1,072	0	-	-	-	1,409	186	1,595	
00387 Cottonwood Sewer	-	-	261	6,799	22,246	10	3,917	-	-	33,233	2,277	35,510	
00391 Fire Protection Admin.	-	-	448	11,673	72,898	35	61,107	8,416	3,489	158,065	(29,457)	181,160	
00393 Burney Storm Drain	-	-	0	8	565	0	-	-	-	574	131	705	
00394 Keswick Admin.	-	-	-	-	-	-	-	-	-	-	(9,741)	9,741	
00395 French Gulch Water	-	-	17	440	4,085	1	-	-	-	4,543	811	5,354	

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Fiscal Year 21/22 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controllor	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs	Roll Forward FY	Add'l Adj For	Total Claimable
										FY 2021-22 (To Be Used As 2023-24 Estimate)	2021-22 (2021-22 Actual Cost Minus 21-22 Est Paid)	FY 2023-24 Estimates	Costs FY 2023-24
00396 Cragview Water	-	-	14	369	4,568	2	-	-	-	4,953	547	-	5,499
00397 Los Palos Dr Em Fire PRD Admin	-	-	0	2	180	-	-	-	-	183	35	-	218
00398 Foxwood Estates PRD Admin	-	-	0	3	180	-	-	-	-	183	39	-	222
00399 Rocky Ledge estates PRD Admin	-	-	0	4	189	-	-	-	-	193	36	-	229
00401 Anderson Cemetery	-	-	-	-	408	-	-	-	-	408	(8,759)	-	(8,351)
00402 Burney Cemetery	-	-	-	-	20,180	11	-	-	-	20,191	4,858	-	25,049
00403 South Shasta Cemetery	-	-	-	-	20,657	11	-	-	-	20,668	6,006	-	26,674
00405 Halcumb Cemetery	-	-	-	-	19,194	11	-	-	-	19,205	8,612	-	27,817
00406 Manton Cemetery	-	-	-	-	544	0	-	-	-	544	47	-	591
00407 Millville Cemetery	-	-	-	-	12,791	7	-	-	-	12,798	5,453	-	18,251
00408 Pine Grove Cemetery	-	-	-	-	22,914	13	-	-	-	22,927	7,043	-	29,970
00422 Centerville CSD	-	-	-	-	654	0	-	-	-	655	5	-	659
00423 Clear Creek CSD	-	-	-	-	614	0	-	-	-	614	21	-	635
00424 Fall River Mills CSD	-	-	-	-	622	0	-	-	-	622	64	-	686
00428 Shasta CSD	-	-	-	-	761	0	-	-	-	761	111	-	872
00429 Mountain Gate CSD	-	-	-	-	744	0	-	-	-	745	(29)	-	716
00441 Anderson FPD	-	-	-	-	40,093	24	-	-	-	40,116	8,659	-	48,775
00442 Buckeye FPD	-	-	-	-	951	0	-	-	-	951	(199)	-	752
00443 Burney FPD	-	-	-	-	638	0	-	-	-	638	(34)	-	605
00444 Castella FPD	-	-	-	-	17,239	10	-	-	-	17,249	(3,770)	-	13,478
00445 Shasta Lake FPD	-	-	-	-	42,001	25	-	-	-	42,026	9,718	-	51,744
00446 Cottonwood FPD	-	-	-	-	29,959	17	-	-	-	29,976	5,967	-	35,943
00447 Fall River Mills FPD	-	-	-	-	8,786	5	-	-	-	8,791	(3,387)	-	5,404
00449 Happy Valley FPD	-	-	-	-	35,940	21	-	-	-	35,961	311	-	36,272
00450 McArthur FPD	-	-	-	-	499	0	-	-	-	499	(2,695)	-	(2,196)
00452 Millville FPD	-	-	-	-	16,791	10	-	-	-	16,801	7,389	-	24,190
00461 Pine Grove MAD	-	-	-	-	11,928	7	-	-	-	11,935	1,619	-	13,555
00462 Shasta MAD	-	-	-	-	601	-	-	-	-	601	25	-	626
00463 Burney MAD	-	-	-	-	10,037	6	-	-	-	10,042	3,423	-	13,465
00481 Fall River Mills RCD	-	-	-	-	937	0	-	-	-	937	87	-	1,024
00482 W. Shasta RCD	-	-	-	-	123	0	-	-	-	123	110	-	233
00490 ACID	-	-	-	-	765	0	-	-	-	765	80	-	846
00491 Bella Vista Water	-	-	-	-	1,027	0	-	-	-	1,027	212	-	1,239
00492 Burney Water	-	-	-	-	-	-	-	-	-	-	(653)	-	(653)
00497 Mayers Memorial Hospital	-	-	-	-	1,841	0	-	-	-	1,841	516	-	2,357
00600 Cottonwood Crk Meadows PRD	-	-	0	2	270	0	-	-	-	272	124	-	397
00601 CSA #3 Castella Loan Admin	-	-	2	42	691	0	-	-	-	735	454	-	1,188
00602 Aegean Way PRD	-	-	0	2	189	-	-	-	-	191	36	-	227
00603 Village Green PRD	-	-	0	2	180	-	-	-	-	183	28	-	210
00604 Butterfield PRD	-	-	0	2	180	-	-	-	-	183	42	-	224
00605 Honeybee Acres PRD	-	-	0	2	189	-	-	-	-	191	36	-	227
00606 Silver Saddle PRD	-	-	0	2	205	-	-	-	-	207	53	-	261
00607 Wisteria Estates PRD	-	-	0	3	189	-	-	-	-	192	27	-	218
00608 Santa Barbara PRD	-	-	0	2	189	-	-	-	-	191	43	-	234
00609 Stillwater Ranch PRD	-	-	0	2	189	-	-	-	-	191	36	-	227



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Fiscal Year 21/22 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2021-22 (To Be Used As 2023-24 Estimate)	Roll Forward FY 2021-22		Total Claimable Costs FY 2023-24
											(2021-22 Actual Cost Minus 21-22 Est Paid)	Add'l Adj For FY 2023-24 Estimates	
00610 Sterling Ranch PRD	-	-	0	2	180	-	-	-	-	182	34		217
00611 Mt. Lassen Woods PRD	-	-	0	4	189	-	-	-	-	192	42		235
00612 Waterleaf Estates PRD	-	-	0	3	205	-	-	-	-	208	52		260
00613 Jennifer Dr EFER PRD	-	-	0	2	197	-	-	-	-	199	52		251
00614 White Oak Manor PRD	-	-	0	2	172	-	-	-	-	174	46		220
00615 Terri Lee Terrace EFER PRD	-	-	0	2	197	-	-	-	-	199	58		257
00616 Westview Rd EFER PRD	-	-	0	4	197	-	-	-	-	201	29		229
00617 Sleeping Bull Estates PRD	-	-	0	3	180	-	-	-	-	184	10		194
00618 Garth Dr EFER PRD	-	-	0	2	197	-	-	-	-	199	32		231
00619 Clover Road PRD	-	-	0	3	189	-	-	-	-	191	37		228
00620 Nunes Ranch PRD	-	-	0	2	180	-	-	-	-	183	41		224
00621 No. 2 Squaw Carpet PRD	-	-	0	2	205	-	-	-	-	207	59		266
00622 No. 2 Crowley Crk Rnchts PRD	-	-	-	-	-	-	-	-	-	-	(155)		(155)
00623 No. 2 Los Palos Dr EFER PRD	-	-	0	2	197	-	-	-	-	199	51		250
00624 Scenic Oak PRD	-	-	0	2	189	-	-	-	-	191	30		221
00626 No. 1 Skylark Lane EFER PRD	-	-	0	2	189	-	-	-	-	191	49		240
00627 Lake Drive PRD Admin	-	-	0	2	189	-	-	-	-	191	30		221
00629 CSA #6 JV S/A Elk Trail WSAD	-	-	18	457	624	0	-	-	-	1,099	(362)		737
00630 CSA #23 CV S/A Cragview WSAD	-	-	2	60	373	-	-	-	-	435	73		509
00631 Laurel Glen Estates PRD Admin	-	-	0	3	180	-	-	-	-	184	13		197
00632 Irish Creek Road PRD Admin	-	-	0	2	180	-	-	-	-	183	35		218
00633 Sol Semente EFER PRD Admin	-	-	0	2	180	-	-	-	-	183	34		217
00634 Stillwater Ranches #2 PRD	-	-	0	3	189	-	-	-	-	192	56		248
00635 Tudor Oaks Acres PRD	-	-	0	3	180	-	-	-	-	183	42		225
00637 Beagle Street PRD	-	-	0	2	180	-	-	-	-	183	34		216
00638 Oak Tree Lane PRD Admin	-	-	0	6	221	0	-	-	-	227	86		313
00851 IHSS Public Authority	-	-	65	1,692	7,493	2	-	23,422	4,652	37,326	20,320		57,646
00862 Law Library	141	-	-	-	6,279	3	-	-	-	6,423	1,959		8,382
00892 RTPA	-	-	-	-	2,188	1	-	-	-	2,189	223		2,412
00928 SHASCOM	-	-	-	-	44,970	26	-	10,917	-	55,914	23,635	(10,917)	68,632
03010 Schools	-	-	-	-	82,472	1,776	-	-	-	84,248	26,421		110,668
Subtotal	1,632,119	368,230	75,047	1,726,406	3,815,759	3,465	461,826	1,720,077	2,144,009	11,946,937	2,258,053	51,375	14,256,366
Direct Billed	8,288	-	1,312	34,179	38,372	31,883	2,154	728,450	331,946	1,176,583	-	-	-
Unallocated	-	-	-	443,023	307,351	1,128,456	-	28,700	-	1,907,530	-	-	-
Total	1,640,407	368,230	76,358	2,203,608	4,161,482	1,163,803	463,980	2,477,227	2,475,954	15,031,050	2,258,053	51,375	14,256,366

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Fiscal Year 21/22 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2021-22	PAID FOR FY 2021-22	FORWARD FOR FY 2021-22	FY 2023-24 ESTIMATE	CHARGE FY 2023-24
10100 Board of Supervisors	85,190	86,070	(880)		84,310
10300 Clerk of the Board	112,750	66,766	45,983		158,733
11200 Assessor	309,664	311,057	(1,393)		308,271
14000 Elections	172,107	77,528	94,579		266,686
15900 Inter Mountain Fair	172	359	(187)		(16)
17200 Surveyor	213	211	2		215
17500 CSA Administration	25,702	18,402	7,300		33,003
20110 Trial Courts	20,116	21,018	(902)		19,214
20300 Conflict Public Defender	30,757	34,089	(3,332)		27,425
20700 Public Defender	157,110	111,595	45,515		202,624
20800 Grand Jury	41,283	25,191	16,092		57,375
22100 County Clerk	24,267	16,610	7,658		31,925
22700 District Attorney	424,356	402,744	21,612		445,968
22800 DCSS	162,571	178,788	(16,217)		146,354
23500 Sheriff	758,767	567,623	191,144		949,912
23600 Boating Safety	19,094	18,414	680		19,775
23700 Sheriff Civil Unit	40,565	14,424	26,141		66,707
24600 Detention Annex	15,201	12,081	3,120		18,322
25600 Victim Witness	43,012	35,676	7,336		50,348
26000 Jail	458,821	366,480	92,341		551,162
26100 Burney Substation	44,187	34,871	9,316		53,503
26200 Juvenile Rehab Facility	139,829	88,070	51,759		191,588
26300 Probation	485,608	362,628	122,980		608,588
28000 Agriculture Commissioner	63,602	55,817	7,785		71,387
28200 Building	240,038	140,641	99,397		339,434
28500 Knighton Rd Beetle Mitigation	107	76	31		138
28600 Planning	160,791	159,691	1,099		161,890
28700 Coroner	80,707	56,190	24,517		105,224
28800 Dispatch	7,400	5,904	1,496		8,896
29000 Recorder	184,223	178,318	5,904		190,127
29200 Public Guardian	72,044	1,477	70,567		142,611
29400 Wildlife	260	462	(201)		59
29700 Animal Control	16,542	29,726	(13,184)		3,359
29900 Public Administration	18,271	11,622	6,650		24,921
30100 Roads	474,657	583,345	(108,688)		365,970
40200 Environmental Health	151,944	95,679	56,265		208,209
40400 Mental Health Services Act	220,818	156,304	64,514		285,331

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Fiscal Year 21/22 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2021-22	PAID FOR FY 2021-22	FORWARD FOR FY 2021-22	FY 2023-24 ESTIMATE	CHARGE FY 2023-24
41000 Mental Health	618,656	428,225	190,432		809,088
41100 Public Health	870,365	629,767	240,598		1,110,962
41200 Health Care	16,075	15,622	453		16,528
41700 Child Services	32,670	27,172	5,498		38,168
42200 Alcohol & Drug	102,332	61,150	41,182		143,514
42500 Perinatal	22,687	20,944	1,743		24,429
50100 Social Services Administration	1,691,580	1,246,853	444,727		2,136,307
50200 Health and Human Services Agency	583,399	670,356	(86,956)		496,443
53000 Opportunity Center	231,171	206,554	24,618		255,789
54200 County Indigents	5,598	6,815	(1,216)		4,382
54300 Housing	-	109,717	(109,717)	109,717	-
57000 Veterans' Services	40,842	27,422	13,420		54,262
59000 Community Action Agency	140,736	105,621	35,115		175,851
59200 HSG Home IPP Admin	3,519	2,715	804		4,323
59300 PHA Housing Assist Adm	134,762	27,248	107,514	(109,717)	132,558
59600 Housing Rehabilitation	4,129	1,833	2,296		6,425
61100 Library	15,115	15,482	(367)		14,749
62000 Agriculture Extension Service	8,940	7,946	994		9,934
70100 Recreation & Parks	793	434	359		1,153
71000 Veterans' Hall	14,178	12,428	1,751		15,929
00200 Fall River Mills Airport	9,141	6,403	2,738		11,878
94000 Fleet Management	83,757	72,543	11,213		94,970
95000 Risk Management	166,883	152,239	14,644		181,526
92500 Information Systems	508,787	480,676	28,111		536,898
95500 Facilities Management	467,560	232,613	234,947		702,507
00207 Solid Waste	38,280	34,151	4,129		42,409
00210 Shasta County Transit	5,037	4,255	782		5,819
00300 Amber Lane PRD	207	155	52		259
00302 Amber Ridge PRD	184	175	9		194
00303 Marianas PRD	191	164	27		218
00304 Coloma PRD	201	143	58		259
00306 River Hill Estates PRD	199	218	(19)		179
00307 Craig Lane PRD	181	157	24		206
00308 E. Stillwater Way PRD	192	163	29		221
00309 Fullerton Way PRD	-	148	(148)		(148)
00311 Skyway PRD	199	148	51		250
00312 Mule Mt. PRD	207	147	60		267

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Fiscal Year 21/22 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2021-22	PAID FOR FY 2021-22	FORWARD FOR FY 2021-22	FY 2023-24 ESTIMATE	CHARGE FY 2023-24
00313 Fore Way PRD	207	147	60		267
00314 Blacks PRD	200	161	39		239
00315 Logan PRD	202	155	47		249
00316 Valparaiso PRD	183	142	42		225
00317 Lakehead Lighting	806	647	159		966
00318 Lark Court PRD	183	155	28		210
00319 Manor Crest PRD	208	155	53		261
00320 Santa Barbara Estates PRD	191	148	43		235
00321 Victoria Highlands Estates PRD	183	148	35		218
00322 Country Fields Estates PRD	199	158	42		241
00324 China Gulch PRD	191	155	36		228
00325 Manton Heights PRD	204	156	48		252
00326 Manzanillo Orchard PRD	183	148	35		217
00327 Lavern Lane PRD	237	172	65		302
00328 Canto Del Lupine PRD Admin	183	149	34		217
00329 Crowley Crk Ranchettes PRD Adm	192	207	(15)		178
00330 Jordan Manor PRD Admin	182	147	36		218
00331 Ritts Mill Road Admin	156	147	10		166
00332 Rother Lighting	826	728	99		925
00333 Robledo Road PRD Admin	199	157	41		240
00334 Santa Barbara #2 PRD Admin	183	141	41		224
00335 N Chaparral Dr PRD Admin	235	162	72		307
00337 Woggon Lane PRD Admin	245	182	63		308
00338 Aiden Park PRD Admin	182	154	28		211
00339 L&R Estates PRD Admin	199	235	(36)		163
00340 Squaw Carpet Fire Accs PRD Admin	199	148	51		250
00341 Rolland Cntry Estates PRD Admin	183	149	34		217
00342 Shelly Lane PRD Admin	208	156	52		260
00343 Millville Way PRD Admin	192	141	51		243
00344 Diamond Ridge PRD Admin	183	155	28		211
00345 Mountain Gate Meadows PRD Admin	183	154	29		211
00347 Sierra Lighting	803	706	97		901
00351 Timber Ridge PRD Admin	191	148	42		233
00360 Equestrian Estates PRD Admin	199	155	44		243
00361 Tract 1323 PRD	446	374	72		517
00364 Sonora PRD	201	166	36		237
00366 Ponder PRD	208	141	67		275

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Fiscal Year 21/22 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2021-22	PAID FOR FY 2021-22	FORWARD FOR FY 2021-22	FY 2023-24 ESTIMATE	CHARGE FY 2023-24
00367 Shasta Meadows PRD	192	155	37		229
00368 Old Stagecoach PRD	190	163	27		218
00369 Inter Mountain PRD	204	183	21		224
00370 Alpine PRD	200	155	45		245
00371 Water Agency	5,155	11,487	(6,333)		(1,178)
00372 Dusty PRD	201	230	(29)		173
00373 AQMD	69,984	70,767	(783)		69,201
00374 Castella Water	6,902	4,038	2,864		9,765
00375 Sugarloaf Water	8,155	6,881	1,275		9,430
00376 Buckshot Ln Em Fire PRD Admin	174	115	59		233
00377 Jones Valley Water	25,532	11,824	13,708		39,241
00378 Palo Cedro Sewer	14,118	7,668	6,450		20,568
00380 Amesbury Village PRD Admin	199	154	44		243
00381 Palo Cedro Oaks PRD Admin	208	162	46		254
00382 Shasta Lake Ranchos R/M	263	165	98		361
00383 Holiday Acres R/M	207	162	46		253
00384 Alpine Meadows Sewer	5,673	3,319	2,354		8,027
00385 Belmont Storm Drain	178	138	39		217
00386 Street Lighting Admin.	1,410	1,224	186		1,595
00387 Cottonwood Sewer	33,233	30,955	2,277		35,510
00391 Fire Protection Admin.	158,065	187,522	(29,457)	52,551	181,160
00393 Burney Storm Drain	574	442	131		705
00394 Keswick Admin.	-	9,741	(9,741)	9,741	-
00395 French Gulch Water	4,543	3,732	811		5,354
00396 Cragview Water	4,953	4,406	547		5,499
00397 Los Palos Dr Em Fire PRD Admin	183	148	35		218
00398 Foxwood Estates PRD Admin	183	144	39		222
00399 Rocky Ledge estates PRD Admin	193	156	36		229
00401 Anderson Cemetery	408	9,167	(8,759)		(8,351)
00402 Burney Cemetery	20,191	15,333	4,858		25,049
00403 South Shasta Cemetery	20,668	14,663	6,006		26,674
00405 Halcumb Cemetery	19,205	10,594	8,612		27,817
00406 Manton Cemetery	544	498	47		591
00407 Millville Cemetery	12,798	7,345	5,453		18,251
00408 Pine Grove Cemetery	22,927	15,884	7,043		29,970
00422 Centerville CSD	655	650	5		659
00423 Clear Creek CSD	614	593	21		635

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Fiscal Year 21/22 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2021-22	PAID FOR FY 2021-22	FORWARD FOR FY 2021-22	FY 2023-24 ESTIMATE	CHARGE FY 2023-24
00424	Fall River Mills CSD	622	558	64	686
00428	Shasta CSD	761	650	111	872
00429	Mountain Gate CSD	745	773	(29)	716
00441	Anderson FPD	40,116	31,457	8,659	48,775
00442	Buckeye FPD	951	1,150	(199)	752
00443	Burney FPD	638	672	(34)	605
00444	Castella FPD	17,249	21,019	(3,770)	13,478
00445	Shasta Lake FPD	42,026	32,308	9,718	51,744
00446	Cottonwood FPD	29,976	24,010	5,967	35,943
00447	Fall River Mills FPD	8,791	12,178	(3,387)	5,404
00449	Happy Valley FPD	35,961	35,650	311	36,272
00450	McArthur FPD	499	3,194	(2,695)	(2,196)
00452	Millville FPD	16,801	9,411	7,389	24,190
00461	Pine Grove MAD	11,935	10,316	1,619	13,555
00462	Shasta MAD	601	577	25	626
00463	Burney MAD	10,042	6,620	3,423	13,465
00481	Fall River Mills RCD	937	849	87	1,024
00482	W. Shasta RCD	123	13	110	233
00490	ACID	765	685	80	846
00491	Bella Vista Water	1,027	815	212	1,239
00492	Burney Water	-	653	(653)	(653)
00497	Mayers Memorial Hospital	1,841	1,325	516	2,357
00600	Cottonwood Crk Meadows PRD	272	148	124	397
00601	CSA #3 Castella Loan Admin	735	281	454	1,188
00602	Aegean Way PRD	191	155	36	227
00603	Village Green PRD	183	155	28	210
00604	Butterfield PRD	183	141	42	224
00605	Honeybee Acres PRD	191	155	36	227
00606	Silver Saddle PRD	207	154	53	261
00607	Wisteria Estates PRD	192	165	27	218
00608	Santa Barbara PRD	191	148	43	234
00609	Stillwater Ranch PRD	191	155	36	227
00610	Sterling Ranch PRD	182	148	34	217
00611	Mt. Lassen Woods PRD	192	150	42	235
00612	Waterleaf Estates PRD	208	155	52	260
00613	Jennifer Dr EFER PRD	199	148	52	251
00614	White Oak Manor PRD	174	129	46	220

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT B

Fiscal Year 21/22 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2021-22	PAID FOR FY 2021-22	FORWARD FOR FY 2021-22	FY 2023-24 ESTIMATE	CHARGE FY 2023-24
00615 Terri Lee Terrace EFER PRD	199	141	58		257
00616 Westview Rd EFER PRD	201	172	29		229
00617 Sleeping Bull Estates PRD	184	173	10		194
00618 Garth Dr EFER PRD	199	167	32		231
00619 Clover Road PRD	191	154	37		228
00620 Nunes Ranch PRD	183	142	41		224
00621 No. 2 Squaw Carpet PRD	207	147	59		266
00622 No. 2 Crowley Crk Rnchts PRD	-	155	(155)		(155)
00623 No. 2 Los Palos Dr EFER PRD	199	148	51		250
00624 Scenic Oak PRD	191	161	30		221
00626 No. 1 Skylark Lane EFER PRD	191	142	49		240
00627 Lake Drive PRD Admin	191	160	30		221
00629 CSA #6 JV S/A Elk Trail WSAD	1,099	1,461	(362)		737
00630 CSA #23 CV S/A Cragview WSAD	436	362	73		509
00631 Laurel Glen Estates PRD Admin	184	170	13		197
00632 Irish Creek Road PRD Admin	183	148	35		218
00633 Sol Semente EFER PRD Admin	183	148	34		217
00634 Stillwater Ranches #2 PRD	192	136	56		248
00635 Tudor Oaks Acres PRD	183	142	42		225
00637 Beagle Street PRD	183	149	34		216
00638 Oak Tree Lane PRD Admin	227	141	86		313
00851 IHSS Public Authority	37,326	17,006	20,320		57,646
00862 Law Library	6,423	4,464	1,959		8,382
00892 RTPA	2,189	1,966	223		2,412
00928 SHASCOM	55,914	32,278	23,635	(10,917)	68,632
03010 Schools	84,248	57,827	26,421		110,668
Total	11,946,938	9,688,885	2,258,053	51,375	14,256,366

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

Fiscal Year 21/22 Actual	Total Expenditures	Cost Adjustments	Total Allocated
Building Use	2,122,512	(482,105)	
Equipment Use	392,782	(24,552)	
County Audit	78,635	(2,277)	
10200 CAO	5,379,207	(3,284,331)	
11000 Auditor - Controller	2,162,340	2,106,555	
11100 TTC	2,008,891	(984,052)	
11300 Purchasing	80,937	368,929	
12000 County Counsel	416,695	2,215,271	
13000 Personnel	36,151	2,439,462	
10100 Board of Supervisors			85,190
10300 Clerk of the Board			112,750
11200 Assessor			309,664
14000 Elections			172,107
15900 Inter Mountain Fair			172
17200 Surveyor			213
17500 CSA Administration			25,702
20110 Trial Courts			20,116
20300 Conflict Public Defender			30,757
20700 Public Defender			157,110
20800 Grand Jury			41,283
22100 County Clerk			24,267
22700 District Attorney			424,356
22800 DCSS			162,571
23500 Sheriff			758,767
23600 Boating Safety			19,094
23700 Sheriff Civil Unit			40,565
24600 Detention Annex			15,201
25600 Victim Witness			43,012
26000 Jail			458,821
26100 Burney Substation			44,187
26200 Juvenile Rehab Facility			139,829
26300 Probation			485,608
28000 Agriculture Commissioner			63,602
28200 Building			240,038
28500 Knighton Rd Beetle Mitigation			107
28600 Planning			160,791
28700 Coroner			80,707
28800 Dispatch			7,400
29000 Recorder			184,223
29200 Public Guardian			72,044
29400 Wildlife			260
29700 Animal Control			16,542



County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

<u>Fiscal Year 21/22 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
29900 Public Administration			18,271
30100 Roads			474,657
40200 Environmental Health			151,944
40400 Mental Health Services Act			220,818
41000 Mental Health			618,656
41100 Public Health			870,365
41200 Health Care			16,075
41700 Child Services			32,670
42200 Alcohol & Drug			102,332
42500 Perinatal			22,687
50100 Social Services Administration			1,691,580
50200 Health and Human Services Agency			583,399
53000 Opportunity Center			231,171
54200 County Indigents			5,598
57000 Veterans' Services			40,842
59000 Community Action Agency			140,736
59200 HSG Home IPP Admin			3,519
59300 PHA Housing Assist Adm			134,762
59600 Housing Rehabilitation			4,129
61100 Library			15,115
62000 Agriculture Extension Service			8,940
70100 Recreation & Parks			793
71000 Veterans' Hall			14,178
00200 Fall River Mills Airport			9,141
94000 Fleet Management			83,757
95000 Risk Management			166,883
92500 Information Systems			508,787
95500 Facilities Management			467,560
00207 Solid Waste			38,280
00210 Shasta County Transit			5,037
00300 Amber Lane PRD			207
00302 Amber Ridge PRD			184
00303 Marianas PRD			191
00304 Coloma PRD			201
00306 River Hill Estates PRD			199
00307 Craig Lane PRD			181
00308 E. Stillwater Way PRD			192
00311 Skyway PRD			199
00312 Mule Mt. PRD			207
00313 Fore Way PRD			207
00314 Blacks PRD			200
00315 Logan PRD			202
00316 Valparaiso PRD			183

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

<u>Fiscal Year 21/22 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00317 Lakehead Lighting			806
00318 Lark Court PRD			183
00319 Manor Crest PRD			208
00320 Santa Barbara Estates PRD			191
00321 Victoria Highlands Estates PRD			183
00322 Country Fields Estates PRD			199
00324 China Gulch PRD			191
00325 Manton Heights PRD			204
00326 Manzanillo Orchard PRD			183
00327 Lavern Lane PRD			237
00328 Canto Del Lupine PRD Admin			183
00329 Crowley Crk Ranchettes PRD Adm			192
00330 Jordan Manor PRD Admin			182
00331 Ritts Mill Road Admin			156
00332 Rother Lighting			826
00333 Robledo Road PRD Admin			199
00334 Santa Barbara #2 PRD Admin			183
00335 N Chaparral Dr PRD Admin			235
00337 Woggon Lane PRD Admin			245
00338 Aiden Park PRD Admin			182
00339 L&R Estates PRD Admin			199
00340 Squaw Carpet Fire Accs PRD Admin			199
00341 Rolland Cntry Estates PRD Admin			183
00342 Shelly Lane PRD Admin			208
00343 Millville Way PRD Admin			192
00344 Diamond Ridge PRD Admin			183
00345 Mountain Gate Meadows PRD Admin			183
00347 Sierra Lighting			803
00351 Timber Ridge PRD Admin			191
00360 Equestrian Estates PRD Admin			199
00361 Tract 1323 PRD			446
00364 Sonora PRD			201
00366 Ponder PRD			208
00367 Shasta Meadows PRD			192
00368 Old Stagecoach PRD			190
00369 Inter Mountain PRD			204
00370 Alpine PRD			200
00371 Water Agency			5,155
00372 Dusty PRD			201
00373 AQMD			69,984
00374 Castella Water			6,902
00375 Sugarloaf Water			8,155
00376 Buckshot Ln Em Fire PRD Admin			174

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

<u>Fiscal Year 21/22 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00377 Jones Valley Water			25,532
00378 Palo Cedro Sewer			14,118
00380 Amesbury Village PRD Admin			199
00381 Palo Cedro Oaks PRD Admin			208
00382 Shasta Lake Ranchos R/M			263
00383 Holiday Acres R/M			207
00384 Alpine Meadows Sewer			5,673
00385 Belmont Storm Drain			178
00386 Street Lighting Admin.			1,409
00387 Cottonwood Sewer			33,233
00391 Fire Protection Admin.			158,065
00393 Burney Storm Drain			574
00395 French Gulch Water			4,543
00396 Cragview Water			4,953
00397 Los Palos Dr Em Fire PRD Admin			183
00398 Foxwood Estates PRD Admin			183
00399 Rocky Ledge estates PRD Admin			193
00401 Anderson Cemetery			408
00402 Burney Cemetery			20,191
00403 South Shasta Cemetery			20,668
00405 Halcumb Cemetery			19,205
00406 Manton Cemetery			544
00407 Millville Cemetery			12,798
00408 Pine Grove Cemetery			22,927
00422 Centerville CSD			655
00423 Clear Creek CSD			614
00424 Fall River Mills CSD			622
00428 Shasta CSD			761
00429 Mountain Gate CSD			745
00441 Anderson FPD			40,116
00442 Buckeye FPD			951
00443 Burney FPD			638
00444 Castella FPD			17,249
00445 Shasta Lake FPD			42,026
00446 Cottonwood FPD			29,976
00447 Fall River Mills FPD			8,791
00449 Happy Valley FPD			35,961
00450 McArthur FPD			499
00452 Millville FPD			16,801
00461 Pine Grove MAD			11,935
00462 Shasta MAD			601
00463 Burney MAD			10,042
00481 Fall River Mills RCD			937

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

<u>Fiscal Year 21/22 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00482 W. Shasta RCD			123
00490 ACID			765
00491 Bella Vista Water			1,027
00497 Mayers Memorial Hospital			1,841
00600 Cottonwood Crk Meadows PRD			272
00601 CSA #3 Castella Loan Admin			735
00602 Aegean Way PRD			191
00603 Village Green PRD			183
00604 Butterfield PRD			183
00605 Honeybee Acres PRD			191
00606 Silver Saddle PRD			207
00607 Wisteria Estates PRD			192
00608 Santa Barbara PRD			191
00609 Stillwater Ranch PRD			191
00610 Sterling Ranch PRD			182
00611 Mt. Lassen Woods PRD			192
00612 Waterleaf Estates PRD			208
00613 Jennifer Dr EFER PRD			199
00614 White Oak Manor PRD			174
00615 Terri Lee Terrace EFER PRD			199
00616 Westview Rd EFER PRD			201
00617 Sleeping Bull Estates PRD			184
00618 Garth Dr EFER PRD			199
00619 Clover Road PRD			191
00620 Nunes Ranch PRD			183
00621 No. 2 Squaw Carpet PRD			207
00623 No. 2 Los Palos Dr EFER PRD			199
00624 Scenic Oak PRD			191
00626 No. 1 Skylark Lane EFER PRD			191
00627 Lake Drive PRD Admin			191
00629 CSA #6 JV S/A Elk Trail WSAD			1,099
00630 CSA # 23 CV S/A Cragview WSAD			435
00631 Laurel Glen Estates PRD Admin			184
00632 Irish Creek Road PRD Admin			183
00633 Sol Semente EFER PRD Admin			183
00634 Stillwater Ranches #2 PRD			192
00635 Tudor Oaks Acres PRD			183
00637 Beagle Street PRD			183
00638 Oak Tree Lane PRD Admin			227
00851 IHSS Public Authority			37,326
00862 Law Library			6,423
00892 RTPA			2,189
00928 SHASCOM			55,914

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

Fiscal Year 21/22 Actual	Total Expenditures	Cost Adjustments	Total Allocated
03010 Schools			84,248
Direct Billed			1,176,583
Unallocated			1,907,530
Total	12,678,149	2,352,900	15,031,050

County of Shasta  
 Countywide Cost Allocation Plan  
 EXHIBIT D

<b>Fiscal Year 21/22 Actual</b>	CAO	Auditor	TTC	Purchasing	County Counsel	Personnel	Total CSD Allocated
<b>Schedule Referenced</b>	<b>4.04</b>	<b>5.10</b>	<b>6.06</b>	<b>7.04</b>	<b>8.05</b>	<b>9.04</b>	
10200 CAO	14,012	42,767	5	919	95,859	10,070	163,632
11000 Auditor - Controller	15,160	362,595	136	4,045	15,992	29,092	427,019
11100 TTC	7,023	78,066	12	4,596	33,200	16,224	139,122
11300 Purchasing	1,422	5,177	1	1,103	17,395	3,357	28,454
12000 County Counsel	8,975	23,262	4	2,022	-	14,546	48,809
13000 Personnel	8,309	22,563	2	1,655	41,102	20,141	93,771
Subtotal	54,901	534,430	159	14,340	203,548	93,430	900,808
Total	54,901	534,430	159	14,340	203,548	93,430	900,808

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT E

**Fiscal Year 21/22 Actual**

Department	Basis of Allocation
<b>Building Use</b>	
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 Miscellaneous Shared HHSA Buildings	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
<b>Equipment Use</b>	
2.03 Equipment Use	Straightline Depreciation
<b>County Audit</b>	
3.03 General Audit	Actual FY 21/22 Total Expenses by Department
3.04 Identified Audit	Direct Identification to Department
<b>County Administrator</b>	
4.03 Budgets & Administration	Actual FY 21/22 Expenses by Department
<b>Auditor Controller</b>	
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 21/22 Expenses by Department
5.07 Cost Plan	Actual FY 21/22 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

<b>Fiscal Year 21/22 Actual</b>	
<b>Department</b>	<b>Basis of Allocation</b>
<b>Treasurer - Tax Collector</b>	
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
<b>Purchasing</b>	
7.03 Purchase Assistance	Contracts, Purchase Orders, Bids, Requisitions, Surplus by Department
<b>County Counsel</b>	
8.03 Individual Attorney Services	Attorney Hours
8.04 Outstationed Attorney	Actual Salaries & Benefits Expense
<b>Personnel</b>	
9.03 General Personnel	Number of Authorized Positions



# Building Use

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*Description of Costs  
to be Allocated*

**COUNTY OF SHASTA  
BUILDING USE**

**Fiscal Year 21/22 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.

The County only direct billed the Courts for these costs in FY 2021/22.

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 21/22 Actual</b>	Total	General & Admin	Courthouse	Courthouse Annex	Placer St. Building	Hospital Buildings	Juvenile Hall	Misc HHSA Buildings	1600 Court/ 1815 Yuba	Individual Buildings	Admin Center Building	DA/VSO Building
	100.00%		0.09%	0.31%	3.63%	7.32%	0.06%	0.80%	2.39%	14.67%	62.88%	7.85%
<b>Other Expenditures &amp; Costs</b>												
Building Use	2,122,512		1,964	6,582	76,975	155,348	1,299	17,031	50,741	311,287	1,334,671	166,614
<b>Expenditures Per Financial Statements</b>	<u>2,122,512</u>		<u>1,964</u>	<u>6,582</u>	<u>76,975</u>	<u>155,348</u>	<u>1,299</u>	<u>17,031</u>	<u>50,741</u>	<u>311,287</u>	<u>1,334,671</u>	<u>166,614</u>
<b>Cost Adjustments</b>												
Building Use to CSD	(482,105)		-	-	-	-	-	-	-	-	(482,105)	-
<b>Total Allocated</b>	<u><u>1,640,407</u></u>		<u><u>1,964</u></u>	<u><u>6,582</u></u>	<u><u>76,975</u></u>	<u><u>155,348</u></u>	<u><u>1,299</u></u>	<u><u>17,031</u></u>	<u><u>50,741</u></u>	<u><u>311,287</u></u>	<u><u>852,566</u></u>	<u><u>166,614</u></u>

Detail Allocation of  
Courthouse

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23700 Sheriff Civil Unit	118	0.0599	118			118
00862 Law Library	141	0.0718	141			141
00952 Courts	1,706	0.8684	1,706	(1,706)		
Total	1,964	1.0000	1,964	(1,706)		258
Direct Bill				1,706		1,706
			1,964			1,964
Less CSD's						
Total Operating	1,964	1.0000	1,964			1,964

Basis of Allocation: Square Footage Occupied by Department

*Detail Allocation of  
Courthouse Annex*

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00952 Courts	6,582	1.0000	6,582	(6,582)		
Total	6,582	1.0000	6,582	(6,582)		
Direct Bill				6,582		6,582
Less CSD's			6,582			6,582
Total Operating	6,582	1.0000	6,582			6,582

Basis of Allocation : Square Footage Occupied by Department

*Detail Allocation of  
Placer St. Building*

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	8,969	0.1165	8,969			8,969
28600 Planning	11,625	0.1510	11,625			11,625
30100 Roads	34,296	0.4455	34,296			34,296
40200 Environmental Health	10,154	0.1319	10,154			10,154
00373 AQMD	11,931	0.1550	11,931			11,931
Total	76,975	1.0000	76,975			76,975
Direct Bill						
			76,975			76,975
Less CSD's						
Total Operating	76,975	1.0000	76,975			76,975

Basis of Allocation : Square Footage Occupied by Department

*Detail Allocation of  
Hospital Buildings*

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	42,594	0.2742	42,594			42,594
41000 Mental Health	102,500	0.6598	102,500			102,500
41100 Public Health	7,337	0.0472	7,337			7,337
50100 Social Services Administration	2,675	0.0172	2,675			2,675
00373 AQMD	241	0.0016	241			241
<b>Total</b>	<b>155,348</b>	<b>1.0000</b>	<b>155,348</b>			<b>155,348</b>
<b>Direct Bill</b>				<b>155,348</b>		<b>155,348</b>
<b>Less CSD's</b>						
<b>Total Operating</b>	<b>155,348</b>	<b>1.0000</b>	<b>155,348</b>			<b>155,348</b>

Basis of Allocation : Square Footage Occupied by Department



*Detail Allocation of  
Juvenile Hall*

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 21/22 Actual</b>	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  
Miscellaneous Shared HHSA Buildings*

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
41000 Mental Health	4,277	0.2511	4,277			4,277
41100 Public Health	5,202	0.3054	5,202			5,202
50100 Social Services Administration	7,552	0.4434	7,552			7,552
Total	17,031	1.0000	17,031	-		17,031
Direct Bill	-		-	-		-
			17,031	-		17,031
Less CSD's	-		-	-	-	-
Total Operating	17,031	1.0000	17,031	-	-	17,031

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20700 Public Defender	28,064	0.5531	28,064			28,064
26300 Probation	22,677	0.4469	22,677			22,677
Total	50,741	1.0000	50,741			50,741
Direct Bill				50,741		50,741
Less CSD's						
Total Operating	50,741	1.0000	50,741			50,741

Basis of Allocation : Square Footage Occupied by Department

*Detail Allocation of  
Individual Buildings*

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	65,265	0.2097	65,265			65,265
26300 Probation	31,131	0.1000	31,131			31,131
28700 Coroner	16,994	0.0546	16,994			16,994
30100 Roads	11,554	0.0371	11,554			11,554
41000 Mental Health	2,580	0.0083	2,580			2,580
41100 Public Health	96,730	0.3107	96,730			96,730
50100 Social Services Administration	41,994	0.1349	41,994			41,994
50200 Health and Human Services Agency	17,208	0.0553	17,208			17,208
61100 Library	7,947	0.0255	7,947			7,947
71000 Veterans' Hall	8,521	0.0274	8,521			8,521
95500 Facilities Management	11,365	0.0365	11,365			11,365
Total	311,287	1.0000	311,287			311,287
Direct Bill						
			311,287			311,287
Less CSD's						
Total Operating	311,287	1.0000	311,287			311,287

Basis of Allocation: Straightline Depreciation

Detail Allocation of  
Administration Center

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	75,545	0.0566	75,545			75,545
11000 Auditor - Controller	123,403	0.0925	123,403			123,403
11100 TTC	105,411	0.0790	105,411			105,411
11300 Purchasing	33,706	0.0253	33,706			33,706
12000 County Counsel	70,987	0.0532	70,987			70,987
13000 Personnel	73,052	0.0547	73,052			73,052
10100 Board of Supervisors	22,160	0.0166	22,160			22,160
10300 Clerk of the Board	38,566	0.0289	38,566			38,566
11200 Assessor	199,565	0.1495	199,565			199,565
29000 Recorder	73,077	0.0548	73,077			73,077
50100 Social Services Administration	30,848	0.0231	30,848			30,848
53000 Opportunity Center	32,459	0.0243	32,459			32,459
59000 Community Action Agency	26,995	0.0202	26,995			26,995
59300 PHA Housing Assist Adm	52,794	0.0396	52,794			52,794
95000 Risk Management	74,828	0.0561	74,828			74,828
92500 Information Systems	301,275	0.2257	301,275			301,275
Total	1,334,671	1.0000	1,334,671			1,334,671
Direct Bill						
			1,334,671			1,334,671
Less CSD's	(482,105)	(0.3612)	(482,105)			(482,105)
Total Operating	852,566	0.6388	852,566			852,566

Basis of Allocation: Square Footage Occupied by Department

*Detail Allocation of  
DA/VSO Building*

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 21/22 Actual</b>	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 21/22 Actual	Total	Courthouse	Courthouse Annex	Placer St. Building	Hospital Buildings	Juvenile Hall	Misc	1600 Court/ 1815 Yuba	Individual Buildings	Admin	DA/VSO Building
							HHS A Bldgs			Center Building	
10200 CAO	75,545									75,545	
11000 Auditor - Controller	123,403									123,403	
11100 TTC	105,411									105,411	
11300 Purchasing	33,706									33,706	
12000 County Counsel	70,987									70,987	
13000 Personnel	73,052									73,052	
10100 Board of Supervisors	22,160									22,160	
10300 Clerk of the Board	38,566									38,566	
11200 Assessor	199,565									199,565	
20110 Trial Courts	71					71					
20700 Public Defender	28,064							28,064			
22700 District Attorney	153,283										153,283
23500 Sheriff	107,859				42,594				65,265		
23700 Sheriff Civil Unit	118	118									
26300 Probation	55,036					1,228		22,677	31,131		
28200 Building	8,969			8,969							
28600 Planning	11,625			11,625							
28700 Coroner	16,994								16,994		
29000 Recorder	73,077									73,077	
30100 Roads	45,850			34,296					11,554		
40200 Environmental Health	10,154			10,154							
41000 Mental Health	109,357				102,500		4,277		2,580		
41100 Public Health	109,269				7,337		5,202		96,730		
50100 Social Services Administration	83,068				2,675		7,552		41,994	30,848	
50200 Health and Human Services Agency	17,208								17,208		
53000 Opportunity Center	32,459									32,459	
57000 Veterans' Services	13,331										13,331
59000 Community Action Agency	26,995									26,995	
59300 PHA Housing Assist Adm	52,794									52,794	
61100 Library	7,947								7,947		
71000 Veterans' Hall	8,521								8,521		
95000 Risk Management	74,828									74,828	
92500 Information Systems	301,275									301,275	
95500 Facilities Management	11,365								11,365		
00373 AQMD	12,173			11,931	241						
00862 Law Library	141	141									
<b>Total</b>	<b>2,114,224</b>	<b>258</b>		<b>76,975</b>	<b>155,348</b>	<b>1,299</b>	<b>17,031</b>	<b>50,741</b>	<b>311,287</b>	<b>1,334,671</b>	<b>166,614</b>
Direct Bill	8,288	1,706	6,582								
	2,122,512	1,964	6,582	76,975	155,348	1,299	17,031	50,741	311,287	1,334,671	166,614
Less CSD's	(482,105)									(482,105)	
<b>Total Operating</b>	<b>1,640,407</b>	<b>1,964</b>	<b>6,582</b>	<b>76,975</b>	<b>155,348</b>	<b>1,299</b>	<b>17,031</b>	<b>50,741</b>	<b>311,287</b>	<b>852,566</b>	<b>166,614</b>

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# Equipment Use

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*Description of Costs  
to be Allocated*

**COUNTY OF SHASTA  
EQUIPMENT USE**

**Fiscal Year 21/22 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 2021/22.

*Schedule of Costs  
to be Reallocated  
by Function*

**COUNTY OF SHASTA  
EQUIPMENT USE**

<b>Fiscal Year 21/22 Actual</b>	Total	General & Admin	Equipment Use
	100%		100.00%
<b>Other Expenditures &amp; Costs</b>			
Equipment Use	392,782		392,782
<b>Expenditures Per Financial Statements</b>	392,782		392,782
<b>Cost Adjustments</b>			
Equipment Use to CSD	(24,552)		(24,552)
<b>Total Allocated</b>	368,230		368,230

**COUNTY OF SHASTA  
EQUIPMENT USE**

<b>Fiscal Year 21/22 Actual</b>	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>2nd Allocation</b>	<b>Total</b>
11000 Auditor - Controller	8,330	0.0212	8,330			8,330
11100 TTC	16,221	0.0413	16,221			16,221
10100 Board of Supervisors	26,479	0.0674	26,479			26,479
20700 Public Defender	11,355	0.0289	11,355			11,355
22700 District Attorney	1,647	0.0042	1,647			1,647
23500 Sheriff	11,394	0.0290	11,394			11,394
23700 Sheriff Civil Unit	16,053	0.0409	16,053			16,053
26000 Jail	31,078	0.0791	31,078			31,078
26200 Juvenile Rehab Facility	2,392	0.0061	2,392			2,392
26300 Probation	37,306	0.0950	37,306			37,306
28000 Agriculture Commissioner	2,441	0.0062	2,441			2,441
28200 Building	22,328	0.0568	22,328			22,328
28600 Planning	22,328	0.0568	22,328			22,328
28700 Coroner	11,336	0.0289	11,336			11,336
29000 Recorder	58,900	0.1500	58,900			58,900
40200 Environmental Health	22,328	0.0568	22,328			22,328
40400 Mental Health Services Act	800	0.0020	800			800
41100 Public Health	33,694	0.0858	33,694			33,694
41200 Health Care	9,186	0.0234	9,186			9,186
50100 Social Services Administration	594	0.0015	594			594
53000 Opportunity Center	12,608	0.0321	12,608			12,608
59300 PHA Housing Assist Adm	1,274	0.0032	1,274			1,274
62000 Agriculture Extension Service	1,031	0.0026	1,031			1,031
71000 Veterans' Hall	3,539	0.0090	3,539			3,539
00200 Fall River Mills Airport	2,009	0.0051	2,009			2,009
94000 Fleet Management	333	0.0008	333			333
92500 Information Systems	1,040	0.0026	1,040			1,040
95500 Facilities Management	613	0.0016	613			613
00373 AQMD	24,144	0.0615	24,144			24,144
<b>Total</b>	<b>392,782</b>	<b>1.0000</b>	<b>392,782</b>			<b>392,782</b>
Direct Bill						
			392,782			392,782
Less CSD's	(24,552)	(0.0625)	(24,552)			(24,552)
<b>Total Operating</b>	<b>368,230</b>	<b>0.9375</b>	<b>368,230</b>			<b>368,230</b>

Basis of Allocation : Straightline Depreciation

COUNTY OF SHASTA  
EQUIPMENT USE

<b>Fiscal Year 21/22 Actual</b>	Total	General & Admin	Equip Use
10200 CAO			
11000 Auditor - Controller	8,330		8,330
11100 TTC	16,221		16,221
10100 Board of Supervisors	26,479		26,479
20700 Public Defender	11,355		11,355
22700 District Attorney	1,647		1,647
23500 Sheriff	11,394		11,394
23700 Sheriff Civil Unit	16,053		16,053
26000 Jail	31,078		31,078
26200 Juvenile Rehab Facility	2,392		2,392
26300 Probation	37,306		37,306
28000 Agriculture Commissioner	2,441		2,441
28200 Building	22,328		22,328
28600 Planning	22,328		22,328
28700 Coroner	11,336		11,336
29000 Recorder	58,900		58,900
40200 Environmental Health	22,328		22,328
40400 Mental Health Services Act	800		800
41100 Public Health	33,694		33,694
41200 Health Care	9,186		9,186
50100 Social Services Administration	594		594
53000 Opportunity Center	12,608		12,608
59300 PHA Housing Assist Adm	1,274		1,274
62000 Agriculture Extension Service	1,031		1,031
71000 Veterans' Hall	3,539		3,539
00200 Fall River Mills Airport	2,009		2,009
94000 Fleet Management	333		333
92500 Information Systems	1,040		1,040
95500 Facilities Management	613		613
00373 AQMD	24,144		24,144
<b>Total</b>	<b>392,782</b>		<b>392,782</b>
Direct Bill	392,782		392,782
Less CSD's	(24,552)		(24,552)
<b>Total Operating</b>	<b>368,230</b>		<b>368,230</b>

# County Audit

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**Fiscal Year 21/22 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 Generally Accepted Government Auditing Standards. The general portion of the audit was allocated to all departments based on actual FY 2021/22 total expenses.

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

The County did not direct bill for these costs in FY 2021/22.

*Schedule of Costs  
to be Reallocated  
by Function*

**COUNTY OF SHASTA  
COUNTY AUDIT**

<b>Fiscal Year 21/22 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>General Audit</b>	<b>Identified Audit</b>
<b>Other Expenditures &amp; Costs</b>				
General Audit	69,835		69,835	
Identified Audit	8,800			8,800
<b>Expenditures Per Financial Statements</b>	<u>78,635</u>		<u>69,835</u>	<u>8,800</u>
<b>Cost Adjustments</b>				
County Audit to CSD	(2,277)		(2,277)	
<b>Functional Cost</b>	<u>76,358</u>		<u>67,558</u>	<u>8,800</u>
<b>Total Allocated</b>	<u><u>76,358</u></u>		<u><u>67,558</u></u>	<u><u>8,800</u></u>

COUNTY OF SHASTA  
COUNTY AUDIT

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	4,028,087	0.0083	581	-	-	581
11000 Auditor - Controller	4,357,997	0.0090	629	-	-	629
11100 TTC	2,018,867	0.0042	291	-	-	291
11300 Purchasing	408,769	0.0008	59	-	-	59
12000 County Counsel	2,580,091	0.0053	372	-	-	372
13000 Personnel	2,388,462	0.0049	345	-	-	345
				-		
10100 Board of Supervisors	641,328	0.0013	93	-	-	93
10300 Clerk of the Board	867,061	0.0018	125	-	-	125
11200 Assessor	5,309,126	0.0110	766	-	-	766
14000 Elections	3,406,987	0.0070	491	-	-	491
15900 Inter Mountain Fair	4,893	0.0000	1	-	-	1
16600 Land, Buildings & Improvements	7,281,723	0.0150	1,050	(1,050)	-	-
16904 Capital Proj Energy Retrofit	1,446,051	0.0030	209	(209)	-	(0)
17200 Surveyor	15,068	0.0000	2	-	-	2
17500 CSA Administration	1,118,441	0.0023	161	-	-	161
20110 Trial Courts	1,614,687	0.0033	233	-	-	233
20300 Confilict Public Defender	2,242,060	0.0046	323	-	-	323
20700 Public Defender	5,588,923	0.0115	806	-	-	806
20800 Grand Jury	77,093	0.0002	11	-	-	11
22100 County Clerk	619,748	0.0013	89	-	-	89
22700 District Attorney	11,214,100	0.0232	1,618	-	-	1,618
22800 DCSS	6,760,880	0.0140	975	-	-	975
23500 Sheriff	21,794,702	0.0450	3,144	-	-	3,144
23600 Boating Safety	922,415	0.0019	133	-	-	133
23700 Sheriff Civil Unit	766,313	0.0016	111	-	-	111
24600 Detention Annex	423,841	0.0009	61	-	-	61
25600 Victim Witness	1,591,524	0.0033	230	-	-	230
26000 Jail	20,290,600	0.0419	2,927	-	-	2,927
26100 Burney Substation	2,834,938	0.0059	409	-	-	409
26200 Juvenile Rehab Facility	7,429,036	0.0153	1,072	-	-	1,072
26300 Probation	16,669,050	0.0344	2,405	-	-	2,405
28000 Agriculture Commissioner	2,356,844	0.0049	340	-	-	340
28200 Building	2,790,614	0.0058	403	-	-	403
28500 Knighton Rd Beetle Mitigation	100	0.0000	0	-	-	0
28600 Planning	1,985,386	0.0041	286	-	-	286
28700 Coroner	1,442,245	0.0030	208	-	-	208
28800 Dispatch	1,721,490	0.0036	248	-	-	248
29000 Recorder	1,514,172	0.0031	218	-	-	218
29200 Public Guardian	894,841	0.0018	129	-	-	129
29400 Wildlife	581	0.0000	0	-	-	0

COUNTY OF SHASTA  
COUNTY AUDIT

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29700 Animal Control	588,360	0.0012	85	-	-	85
29900 Public Administration	300,756	0.0006	43	-	-	43
30100 Roads	24,541,835	0.0507	3,540	-	-	3,540
40200 Environmental Health	2,697,970	0.0056	389	-	-	389
40400 Mental Health Services Act	16,045,323	0.0331	2,315	-	-	2,315
41000 Mental Health	36,594,016	0.0756	5,279	-	-	5,279
41100 Public Health	31,798,363	0.0657	4,587	-	-	4,587
41200 Health Care	166,494	0.0003	24	-	-	24
41700 Child Services	1,917,877	0.0040	277	-	-	277
42200 Alcohol & Drug	12,493,992	0.0258	1,802	-	-	1,802
42500 Perinatal	755,627	0.0016	109	-	-	109
50100 Social Services Administration	124,577,155	0.2573	17,971	-	-	17,971
50200 Health and Human Services Agency	16,956,291	0.0350	2,446	-	-	2,446
53000 Opportunity Center	7,018,143	0.0145	1,012	-	-	1,012
54200 County Indigents	1,310,869	0.0027	189	-	-	189
57000 Veterans' Services	721,530	0.0015	104	-	-	104
59000 Community Action Agency	3,314,335	0.0068	478	-	-	478
59100 HSG Cal Home	(53)	0.0000	(0)	-	-	(0)
59200 HSG Home IPP Admin	266,374	0.0006	38	-	-	38
59300 PHA Housing Assist Adm	5,128,035	0.0106	740	-	-	740
59600 Housing Rehabilitation	227,626	0.0005	33	-	-	33
61100 Library	1,535,911	0.0032	222	-	-	222
62000 Agriculture Extension Service	244,657	0.0005	35	-	-	35
70100 Recreation & Parks	49,618	0.0001	7	-	-	7
71000 Veterans' Hall	143,965	0.0003	21	-	-	21
00200 Fall River Mills Airport	333,473	0.0007	48	-	-	48
94000 Fleet Management	2,293,568	0.0047	331	-	-	331
95000 Risk Management	10,994,507	0.0227	1,586	-	-	1,586
92500 Information Systems	9,557,859	0.0197	1,379	-	-	1,379
95500 Facilities Management	5,576,278	0.0115	804	-	-	804
00207 Solid Waste	4,310,569	0.0089	622	-	-	622
00210 Shasta County Transit	734,071	0.0015	106	-	-	106
00300 Amber Lane PRD	549	0.0000	0	-	-	0
00302 Amber Ridge PRD	1,010	0.0000	0	-	-	0
00303 Marianas PRD	696	0.0000	0	-	-	0
00304 Coloma PRD	1,214	0.0000	0	-	-	0
00306 River Hill Estates PRD	491	0.0000	0	-	-	0
00307 Craig Lane PRD	288	0.0000	0	-	-	0
00308 E. Stillwater Way PRD	797	0.0000	0	-	-	0
00311 Skyway PRD	576	0.0000	0	-	-	0
00312 Mule Mt. PRD	561	0.0000	0	-	-	0

COUNTY OF SHASTA  
COUNTY AUDIT

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00313 Fore Way PRD	537	0.0000	0	-		0
00314 Blacks PRD	740	0.0000	0	-		0
00315 Logan PRD	1,287	0.0000	0	-		0
00316 Valparaiso PRD	761	0.0000	0	-		0
00317 Lakehead Lighting	1,026	0.0000	0	-		0
00318 Lark Court PRD	568	0.0000	0	-		0
00319 Manor Crest PRD	763	0.0000	0	-		0
00320 Santa Barbara Estates PRD	690	0.0000	0	-		0
00321 Victoria Highlands Estates PRD	679	0.0000	0	-		0
00322 Country Fields Estates PRD	682	0.0000	0	-		0
00324 China Gulch PRD	743	0.0000	0	-		0
00325 Manton Heights PRD	1,735	0.0000	0	-		0
00326 Manzanillo Orchard PRD	578	0.0000	0	-		0
00327 Lavern Lane PRD	730	0.0000	0	-		0
00328 Canto Del Lupine PRD Admin	730	0.0000	0	-		0
00329 Crowley Crk Ranchettes PRD Adm	918	0.0000	0	-		0
00330 Jordan Manor PRD Admin	529	0.0000	0	-		0
00331 Ritts Mill Road Admin	213	0.0000	0	-		0
00332 Rother Lighting	3,719	0.0000	1	-		1
00333 Robledo Road PRD Admin	538	0.0000	0	-		0
00334 Santa Barbara #2 PRD Admin	574	0.0000	0	-		0
00335 N Chaparral Dr PRD Admin	675	0.0000	0	-		0
00337 Woggon Lane PRD Admin	722	0.0000	0	-		0
00338 Aiden Park PRD Admin	548	0.0000	0	-		0
00339 L&R Estates PRD Admin	661	0.0000	0	-		0
00340 Squaw Carpet Fire Accs PRD Admin	555	0.0000	0	-		0
00341 Rolland Cntry Estates PRD Admin	564	0.0000	0	-		0
00342 Shelly Lane PRD Admin	820	0.0000	0	-		0
00343 Millville Way PRD Admin	946	0.0000	0	-		0
00344 Diamond Ridge PRD Admin	596	0.0000	0	-		0
00345 Mountain Gate Meadows PRD Admi	632	0.0000	0	-		0
00347 Sierra Lighting	2,237	0.0000	0	-		0
00351 Timber Ridge PRD Admin	579	0.0000	0	-		0
00360 Equestrian Estates PRD Admin	530	0.0000	0	-		0
00361 Tract 1323 PRD	879	0.0000	0	-		0
00364 Sonora PRD	1,179	0.0000	0	-		0
00366 Ponder PRD	769	0.0000	0	-		0
00367 Shasta Meadows PRD	892	0.0000	0	-		0
00368 Old Stagecoach PRD	507	0.0000	0	-		0
00369 Inter Mountain PRD	3,719	0.0000	1	-		1
00370 Alpine PRD	815	0.0000	0	-		0

COUNTY OF SHASTA  
COUNTY AUDIT

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00371 Water Agency	158,375	0.0003	23	-	-	23
00372 Dusty PRD	1,112	0.0000	0	-	-	0
00373 AQMD	1,646,501	0.0034	238	-	-	238
00374 Castella Water	281,836	0.0006	41	-	-	41
00375 Sugarloaf Water	232,561	0.0005	34	-	-	34
00376 Buckshot Ln Em Fire PRD Admin	513	0.0000	0	-	-	0
00377 Jones Valley Water	2,272,328	0.0047	328	-	-	328
00378 Palo Cedro Sewer	538,688	0.0011	78	-	-	78
00380 Amesbury Village PRD Admin	539	0.0000	0	-	-	0
00381 Palo Cedro Oaks PRD Admin	812	0.0000	0	-	-	0
00382 Shasta Lake Ranchos R/M	4,206	0.0000	1	-	-	1
00383 Holiday Acres R/M	2,561	0.0000	0	-	-	0
00384 Alpine Meadows Sewer	93,609	0.0002	14	-	-	14
00385 Belmont Storm Drain	293	0.0000	0	-	-	0
00386 Street Lighting Admin.	86,317	0.0002	12	-	-	12
00387 Cottonwood Sewer	1,808,471	0.0037	261	-	-	261
00391 Fire Protection Admin.	3,104,933	0.0064	448	-	-	448
00393 Burney Storm Drain	2,079	0.0000	0	-	-	0
00395 French Gulch Water	116,962	0.0002	17	-	-	17
00396 Cragview Water	98,211	0.0002	14	-	-	14
00397 Los Palos Dr Em Fire PRD Admin	559	0.0000	0	-	-	0
00398 Foxwood Estates PRD Admin	721	0.0000	0	-	-	0
00399 Rocky Ledge estates PRD Admin	1,044	0.0000	0	-	-	0
00600 Cottonwood Crk Meadows PRD	529	0.0000	0	-	-	0
00601 CSA #3 Castella Loan Admin	11,180	0.0000	2	-	-	2
00602 Aegean Way PRD	597	0.0000	0	-	-	0
00603 Village Green PRD	561	0.0000	0	-	-	0
00604 Butterfield PRD	621	0.0000	0	-	-	0
00605 Honeybee Acres PRD	568	0.0000	0	-	-	0
00606 Silver Saddle PRD	582	0.0000	0	-	-	0
00607 Wisteria Estates PRD	810	0.0000	0	-	-	0
00608 Santa Barbara PRD	637	0.0000	0	-	-	0
00609 Stillwater Ranch PRD	629	0.0000	0	-	-	0
00610 Sterling Ranch PRD	547	0.0000	0	-	-	0
00611 Mt. Lassen Woods PRD	932	0.0000	0	-	-	0
00612 Waterleaf Estates PRD	731	0.0000	0	-	-	0
00613 Jennifer Dr EFER PRD	651	0.0000	0	-	-	0
00614 White Oak Manor PRD	523	0.0000	0	-	-	0
00615 Terri Lee Terrace EFER PRD	597	0.0000	0	-	-	0
00616 Westview Rd EFER PRD	995	0.0000	0	-	-	0
00617 Sleeping Bull Estates PRD	855	0.0000	0	-	-	0

COUNTY OF SHASTA  
COUNTY AUDIT

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00618 Garth Dr EFER PRD	627	0.0000	0	-		0
00619 Clover Road PRD	690	0.0000	0	-		0
00620 Nunes Ranch PRD	655	0.0000	0	-		0
00621 No. 2 Squaw Carpet PRD	520	0.0000	0	-		0
00623 No. 2 Los Palos Dr EFER PRD	536	0.0000	0	-		0
00624 Scenic Oak PRD	593	0.0000	0	-		0
00626 No. 1 Skylark Lane EFER PRD	585	0.0000	0	-		0
00627 Lake Drive PRD Admin	558	0.0000	0	-		0
00629 CSA #6 JV S/A Elk Trail WSAD	121,660	0.0003	18	-		18
00630 CSA #23 CV S/A Cragview WSAD	16,039	0.0000	2	-		2
00631 Laurel Glen Estates PRD Admin	809	0.0000	0	-		0
00632 Irish Creek Road PRD Admin	596	0.0000	0	-		0
00633 Sol Semente EFER PRD Admin	611	0.0000	0	-		0
00634 Stillwater Ranches #2 PRD	797	0.0000	0	-		0
00635 Tudor Oaks Acres PRD	756	0.0000	0	-		0
00637 Beagle Street PRD	605	0.0000	0	-		0
00638 Oak Tree Lane PRD Admin	1,469	0.0000	0	-		0
00835 Detention Fac Inmate Funds Adm	363,784	0.0008	52	(52)		-
00851 IHSS Public Authority	450,093	0.0009	65	-		65
			-	-		-
Total	484,096,034	1.0000	69,835	(1,312)		68,523
Direct Bill				1,312		1,312
			69,835	-	-	69,835
Less CSD's	(15,782,273)	(0.0326)	(2,277)	-	-	(2,277)
Total Operating	468,313,761	0.9674	67,558	-	-	67,558

Basis of Allocation: Actual FY 21/22 Total Expenses by Department

*Detailed Allocation  
of Identified Audit*

**COUNTY OF SHASTA  
COUNTY AUDIT**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	8,800	1.0000	8,800			8,800
Total Direct Bill	8,800	1.0000	8,800			8,800
Less CSD's						
Total Operating	8,800	1.0000	8,800			8,800

Basis of Allocation : Direct Identification to Department



*Departmental Cost  
Allocation Summary*

**COUNTY OF SHASTA  
COUNTY AUDIT**

<b>Fiscal Year 21/22 Actual</b>	<b>Total</b>	<b>General Audit</b>	<b>Identified Audit</b>
10200 CAO	581	581	
11000 Auditor - Controller	629	629	
11100 TTC	291	291	
11300 Purchasing	59	59	
12000 County Counsel	372	372	
13000 Personnel	345	345	
10100 Board of Supervisors	93	93	
10300 Clerk of the Board	125	125	
11200 Assessor	766	766	
14000 Elections	491	491	
15900 Inter Mountain Fair	1	1	
17200 Surveyor	2	2	
17500 CSA Administration	161	161	
20110 Trial Courts	233	233	
20300 Conflict Public Defender	323	323	
20700 Public Defender	806	806	
20800 Grand Jury	11	11	
22100 County Clerk	89	89	
22700 District Attorney	1,618	1,618	
22800 DCSS	975	975	
23500 Sheriff	3,144	3,144	
23600 Boating Safety	133	133	
23700 Sheriff Civil Unit	111	111	
24600 Detention Annex	61	61	
25600 Victim Witness	230	230	
26000 Jail	2,927	2,927	
26100 Burney Substation	409	409	
26200 Juvenile Rehab Facility	1,072	1,072	
26300 Probation	2,405	2,405	

Departmental Cost  
Allocation Summary

COUNTY OF SHASTA  
COUNTY AUDIT

<b>Fiscal Year 21/22 Actual</b>	<b>Total</b>	<b>General Audit</b>	<b>Identified Audit</b>
28000 Agriculture Commissioner	340	340	
28200 Building	403	403	
28600 Planning	286	286	
28700 Coroner	208	208	
28800 Dispatch	248	248	
29000 Recorder	218	218	
29200 Public Guardian	129	129	
29700 Animal Control	85	85	
29900 Public Administration	43	43	
30100 Roads	3,540	3,540	
40200 Environmental Health	389	389	
40400 Mental Health Services Act	2,315	2,315	
41000 Mental Health	5,279	5,279	
41100 Public Health	4,587	4,587	
41200 Health Care	24	24	
41700 Child Services	277	277	
42200 Alcohol & Drug	1,802	1,802	
42500 Perinatal	109	109	
50100 Social Services Administration	26,771	17,971	8,800
50200 Health and Human Services Agency	2,446	2,446	
53000 Opportunity Center	1,012	1,012	
54200 County Indigents	189	189	
57000 Veterans' Services	104	104	
59000 Community Action Agency	478	478	
59200 HSG Home IPP Admin	38	38	
59300 PHA Housing Assist Adm	740	740	
59600 Housing Rehabilitation	33	33	
61100 Library	222	222	
62000 Agriculture Extension Service	35	35	
70100 Recreation & Parks	7	7	

Departmental Cost  
Allocation Summary

COUNTY OF SHASTA  
COUNTY AUDIT

<b>Fiscal Year 21/22 Actual</b>	<b>Total</b>	<b>General Audit</b>	<b>Identified Audit</b>
71000 Veterans' Hall	21	21	
00200 Fall River Mills Airport	48	48	
94000 Fleet Management	331	331	
95000 Risk Management	1,586	1,586	
92500 Information Systems	1,379	1,379	
95500 Facilities Management	804	804	
00207 Solid Waste	622	622	
00210 Shasta County Transit	106	106	
00332 Rother Lighting	1	1	
00369 Inter Mountain PRD	1	1	
00371 Water Agency	23	23	
00373 AQMD	238	238	
00374 Castella Water	41	41	
00375 Sugarloaf Water	34	34	
00377 Jones Valley Water	328	328	
00378 Palo Cedro Sewer	78	78	
00382 Shasta Lake Ranchos R/M	1	1	
00384 Alpine Meadows Sewer	14	14	
00386 Street Lighting Admin.	12	12	
00387 Cottonwood Sewer	261	261	
00391 Fire Protection Admin.	448	448	
00395 French Gulch Water	17	17	
00396 Cragview Water	14	14	
00601 CSA #3 Castella Loan Admin	2	2	
00629 CSA #6 JV S/A Elk Trail WSAD	18	18	
00630 CSA #23 CV S/A Cragview WSAD	2	2	
00851 IHSS Public Authority	65	65	
<b>Total</b>	<b>77,323</b>	<b>68,523</b>	<b>8,800</b>
Direct Bill	1,312	1,312	

*Departmental Cost  
Allocation Summary*

**COUNTY OF SHASTA  
COUNTY AUDIT**

<b><u>Fiscal Year 21/22 Actual</u></b>	<b>Total</b>	<b>General Audit</b>	<b>Identified Audit</b>
	78,635	69,835	8,800
Less CSD's	<u>(2,277)</u>	<u>(2,277)</u>	
Total Operating	<u>76,358</u>	<u>67,558</u>	<u>8,800</u>

# County Administrative Officer

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*Description of Costs  
to be Allocated*

**COUNTY OF SHASTA  
COUNTY ADMINISTRATOR**

**Fiscal Year 21/22 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 2021/22 total expenses.

Other than the cost centers shown in the direct bill column, the County did not direct bill these services for FY 2021/22.

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 21/22 Actual	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	38.87%	49.12%	12.01%
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,157,541	449,936	568,584	139,021
Benefits	597,178	232,123	293,334	71,721
<b>Services &amp; Supplies</b>				
Clothing/Personal Supplies	26	10	13	3
Communications	13,450	5,228	6,607	1,615
Household Exp.	29,453	11,448	14,467	3,537
Insurance	5,529	2,149	2,716	664
Maint. Of Equip.	6,820	2,651	3,350	819
Maint. Of Struct.	24,594	9,560	12,081	2,954
Memberships	1,554			1,554
Office Exp.	7,325	2,847	3,598	880
Office Exp. Opp. Center	4,633	1,801	2,276	556
Professional & Special Svs	4,940,478	4,940,478		
Info. Systems Service	30,786	11,967	15,122	3,697
Public & Legal Notices	1,419	552	697	170
Rents & Leases Equip	1,433	557	704	172
Rents & Leases Struct	1,622	630	797	195
Small Tools & Equip	7,369	2,864	3,620	885
Software	26,927	10,467	13,227	3,234
Special Dept. Expense	6,445	2,505	3,166	774
Trans. & Travel	17,753	7,842	9,911	
Utilities	26,597	10,338	13,064	3,194
<b>Cost Applied/Transfers</b>				
Cost Applied Cost Plan	(1,546,185)	(1,546,185)		
<b>Other Expenditures &amp; Costs</b>				
Taxes & Assessments	27	27		
Trans-Out	16,433	16,433		
<b>Expenditures Per Financial Statements</b>	<u>5,379,207</u>	<u>4,176,229</u>	<u>967,332</u>	<u>235,647</u>



Schedule of Costs  
to be Reallocated  
by Function

COUNTY OF SHASTA  
COUNTY ADMINISTRATOR

<b>Fiscal Year 21/22 Actual</b>	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	38.87%	49.12%	12.01%
<b>Cost Adjustments</b>				
Deductions - Cost Applied	1,546,185	1,546,185		
CAO Annual Calfire Contract	(4,906,204)	(4,906,204)		
COVID-19 Revenue	(438)	(438)		
Building Use to CSD	75,545	75,545		
County Audit to CSD	581	581		
<b>Functional Cost</b>	2,094,876	891,898	967,332	235,647
<b>Additions - 1st Allocation</b>				
Reallocate Admin		(891,898)	716,670	175,228
Allocable Costs	2,094,876		1,684,002	410,875
Unallocated	(410,875)			(410,875)
1st Allocation	1,684,002		1,684,002	
<b>Additions - 2nd Allocation</b>				
Other	163,632	163,632		
Reallocate Admin		(163,632)	131,484	32,148
Allocable Costs	163,632		131,484	32,148
Unallocated	(32,148)			(32,148)
2nd Allocation	131,484		131,484	
<b>Total Allocated</b>	<b>1,815,486</b>		<b>1,815,486</b>	

**COUNTY OF SHASTA  
COUNTY ADMINISTRATOR**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	4,028,087	0.0083	14,012			14,012
11000 Auditor - Controller	4,357,997	0.0090	15,160			15,160
11100 TTC	2,018,867	0.0042	7,023			7,023
11300 Purchasing	408,769	0.0008	1,422			1,422
12000 County Counsel	2,580,091	0.0053	8,975			8,975
13000 Personnel	2,388,462	0.0049	8,309			8,309
10100 Board of Supervisors	641,328	0.0013	2,231		180	2,411
10300 Clerk of the Board	867,061	0.0018	3,016		243	3,260
11200 Assessor	5,309,126	0.0110	18,469		1,491	19,959
14000 Elections	3,406,987	0.0070	11,852		957	12,808
15900 Inter Mountain Fair	4,893	0.0000	17		1	18
16600 Land, Buildings & Improvements	7,281,723	0.0150	25,331	(27,375)	2,044	0
16904 Capital Proj Energy Retrofit	1,446,051	0.0030	5,030	(5,436)	406	0
17200 Surveyor	15,068	0.0000	52		4	57
17500 CSA Administration	1,118,441	0.0023	3,891		314	4,205
20110 Trial Courts	1,614,687	0.0033	5,617		453	6,070
20300 Confilict Public Defender	2,242,060	0.0046	7,799		629	8,429
20700 Public Defender	5,588,923	0.0115	19,442		1,569	21,011
20800 Grand Jury	77,093	0.0002	268		22	290
22100 County Clerk	619,748	0.0013	2,156		174	2,330
22700 District Attorney	11,214,100	0.0232	39,010		3,148	42,158
22800 DCSS	6,760,880	0.0140	23,519		1,898	25,417
23500 Sheriff	21,794,702	0.0450	75,816		6,119	81,935
23600 Boating Safety	922,415	0.0019	3,209		259	3,468
23700 Sheriff Civil Unit	766,313	0.0016	2,666		215	2,881
24600 Detention Annex	423,841	0.0009	1,474		119	1,593
25600 Victim Witness	1,591,524	0.0033	5,536		447	5,983
26000 Jail	20,290,600	0.0419	70,584		5,697	76,281
26100 Burney Substation	2,834,938	0.0059	9,862		796	10,658
26200 Juvenile Rehab Facility	7,429,036	0.0153	25,843		2,086	27,929
26300 Probation	16,669,050	0.0344	57,986		4,680	62,666

**COUNTY OF SHASTA  
COUNTY ADMINISTRATOR**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28000 Agriculture Commissioner	2,356,844	0.0049	8,199		662	8,860
28200 Building	2,790,614	0.0058	9,708		783	10,491
28500 Knighton Rd Beetle Mitigation	100	0.0000	0		0	0
28600 Planning	1,985,386	0.0041	6,906		557	7,464
28700 Coroner	1,442,245	0.0030	5,017		405	5,422
28800 Dispatch	1,721,490	0.0036	5,988		483	6,472
29000 Recorder	1,514,172	0.0031	5,267		425	5,692
29200 Public Guardian	894,841	0.0018	3,113		251	3,364
29400 Wildlife	581	0.0000	2		0	2
29700 Animal Control	588,360	0.0012	2,047		165	2,212
29900 Public Administration	300,756	0.0006	1,046		84	1,131
30100 Roads	24,541,835	0.0507	85,373		6,890	92,263
40200 Environmental Health	2,697,970	0.0056	9,385		757	10,143
40400 Mental Health Services Act	16,045,323	0.0331	55,816		4,505	60,321
41000 Mental Health	36,594,016	0.0756	127,298		10,274	137,572
41100 Public Health	31,798,363	0.0657	110,615		8,928	119,543
41200 Health Care	166,494	0.0003	579		47	626
41700 Child Services	1,917,877	0.0040	6,672		538	7,210
42200 Alcohol & Drug	12,493,992	0.0258	43,462		3,508	46,970
42500 Perinatal	755,627	0.0016	2,629		212	2,841
50100 Social Services Administration	124,577,155	0.2573	433,361		34,976	468,337
50200 Health and Human Services Agency	16,956,291	0.0350	58,985		4,761	63,746
53000 Opportunity Center	7,018,143	0.0145	24,414		1,970	26,384
54200 County Indigents	1,310,869	0.0027	4,560		368	4,928
57000 Veterans' Services	721,530	0.0015	2,510		203	2,713
59000 Community Action Agency	3,314,335	0.0068	11,529		931	12,460
59100 HSG Cal Home	(53)	0.0000	(0)		(0)	(0)
59200 HSG Home IPP Admin	266,374	0.0006	927		75	1,001
59300 PHA Housing Assist Adm	5,128,035	0.0106	17,839		1,440	19,278
59600 Housing Rehabilitation	227,626	0.0005	792		64	856
61100 Library	1,535,911	0.0032	5,343		431	5,774
62000 Agriculture Extension Service	244,657	0.0005	851		69	920

**COUNTY OF SHASTA  
COUNTY ADMINISTRATOR**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
70100 Recreation & Parks	49,618	0.0001	173		14	187
71000 Veterans' Hall	143,965	0.0003	501		40	541
00200 Fall River Mills Airport	333,473	0.0007	1,160		94	1,254
94000 Fleet Management	2,293,568	0.0047	7,979		644	8,622
95000 Risk Management	10,994,507	0.0227	38,246		3,087	41,333
92500 Information Systems	9,557,859	0.0197	33,248		2,683	35,932
95500 Facilities Management	5,576,278	0.0115	19,398		1,566	20,964
00207 Solid Waste	4,310,569	0.0089	14,995		1,210	16,205
00210 Shasta County Transit	734,071	0.0015	2,554		206	2,760
00300 Amber Lane PRD	549	0.0000	2		0	2
00302 Amber Ridge PRD	1,010	0.0000	4		0	4
00303 Marianas PRD	696	0.0000	2		0	3
00304 Coloma PRD	1,214	0.0000	4		0	5
00306 River Hill Estates PRD	491	0.0000	2		0	2
00307 Craig Lane PRD	288	0.0000	1		0	1
00308 E. Stillwater Way PRD	797	0.0000	3		0	3
00311 Skyway PRD	576	0.0000	2		0	2
00312 Mule Mt. PRD	561	0.0000	2		0	2
00313 Fore Way PRD	537	0.0000	2		0	2
00314 Blacks PRD	740	0.0000	3		0	3
00315 Logan PRD	1,287	0.0000	4		0	5
00316 Valparaiso PRD	761	0.0000	3		0	3
00317 Lakehead Lighting	1,026	0.0000	4		0	4
00318 Lark Court PRD	568	0.0000	2		0	2
00319 Manor Crest PRD	763	0.0000	3		0	3
00320 Santa Barbara Estates PRD	690	0.0000	2		0	3
00321 Victoria Highlands Estates PRD	679	0.0000	2		0	3
00322 Country Fields Estates PRD	682	0.0000	2		0	3
00324 China Gulch PRD	743	0.0000	3		0	3
00325 Manton Heights PRD	1,735	0.0000	6		0	7
00326 Manzanillo Orchard PRD	578	0.0000	2		0	2
00327 Lavern Lane PRD	730	0.0000	3		0	3

**COUNTY OF SHASTA  
COUNTY ADMINISTRATOR**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00328 Canto Del Lupine PRD Admin	730	0.0000	3		0	3
00329 Crowley Crk Ranchettes PRD Adm	918	0.0000	3		0	3
00330 Jordan Manor PRD Admin	529	0.0000	2		0	2
00331 Ritts Mill Road Admin	213	0.0000	1		0	1
00332 Rother Lighting	3,719	0.0000	13		1	14
00333 Robledo Road PRD Admin	538	0.0000	2		0	2
00334 Santa Barbara #2 PRD Admin	574	0.0000	2		0	2
00335 N Chaparral Dr PRD Admin	675	0.0000	2		0	3
00337 Woggon Lane PRD Admin	722	0.0000	3		0	3
00338 Aiden Park PRD Admin	548	0.0000	2		0	2
00339 L&R Estates PRD Admin	661	0.0000	2		0	2
00340 Squaw Carpet Fire Accs PRD Admin	555	0.0000	2		0	2
00341 Rolland Cntry Estates PRD Admin	564	0.0000	2		0	2
00342 Shelly Lane PRD Admin	820	0.0000	3		0	3
00343 Millville Way PRD Admin	946	0.0000	3		0	4
00344 Diamond Ridge PRD Admin	596	0.0000	2		0	2
00345 Mountain Gate Meadows PRD Admin	632	0.0000	2		0	2
00347 Sierra Lighting	2,237	0.0000	8		1	8
00351 Timber Ridge PRD Admin	579	0.0000	2		0	2
00360 Equestrian Estates PRD Admin	530	0.0000	2		0	2
00361 Tract 1323 PRD	879	0.0000	3		0	3
00364 Sonora PRD	1,179	0.0000	4		0	4
00366 Ponder PRD	769	0.0000	3		0	3
00367 Shasta Meadows PRD	892	0.0000	3		0	3
00368 Old Stagecoach PRD	507	0.0000	2		0	2
00369 Inter Mountain PRD	3,719	0.0000	13		1	14
00370 Alpine PRD	815	0.0000	3		0	3
00371 Water Agency	158,375	0.0003	551		44	595
00372 Dusty PRD	1,112	0.0000	4		0	4
00373 AQMD	1,646,501	0.0034	5,728		462	6,190
00374 Castella Water	281,836	0.0006	980		79	1,060
00375 Sugarloaf Water	232,561	0.0005	809		65	874

COUNTY OF SHASTA  
COUNTY ADMINISTRATOR

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00376 Buckshot Ln Em Fire PRD Admin	513	0.0000	2		0	2
00377 Jones Valley Water	2,272,328	0.0047	7,905		638	8,543
00378 Palo Cedro Sewer	538,688	0.0011	1,874		151	2,025
00380 Amesbury Village PRD Admin	539	0.0000	2		0	2
00381 Palo Cedro Oaks PRD Admin	812	0.0000	3		0	3
00382 Shasta Lake Ranchos R/M	4,206	0.0000	15		1	16
00383 Holiday Acres R/M	2,561	0.0000	9		1	10
00384 Alpine Meadows Sewer	93,609	0.0002	326		26	352
00385 Belmont Storm Drain	293	0.0000	1		0	1
00386 Street Lighting Admin.	86,317	0.0002	300		24	324
00387 Cottonwood Sewer	1,808,471	0.0037	6,291		508	6,799
00391 Fire Protection Admin.	3,104,933	0.0064	10,801		872	11,673
00393 Burney Storm Drain	2,079	0.0000	7		1	8
00395 French Gulch Water	116,962	0.0002	407		33	440
00396 Cragview Water	98,211	0.0002	342		28	369
00397 Los Palos Dr Em Fire PRD Admin	559	0.0000	2		0	2
00398 Foxwood Estates PRD Admin	721	0.0000	3		0	3
00399 Rocky Ledge estates PRD Admin	1,044	0.0000	4		0	4
00600 Cottonwood Crk Meadows PRD	529	0.0000	2		0	2
00601 CSA #3 Castella Loan Admin	11,180	0.0000	39		3	42
00602 Aegean Way PRD	597	0.0000	2		0	2
00603 Village Green PRD	561	0.0000	2		0	2
00604 Butterfield PRD	621	0.0000	2		0	2
00605 Honeybee Acres PRD	568	0.0000	2		0	2
00606 Silver Saddle PRD	582	0.0000	2		0	2
00607 Wisteria Estates PRD	810	0.0000	3		0	3
00608 Santa Barbara PRD	637	0.0000	2		0	2
00609 Stillwater Ranch PRD	629	0.0000	2		0	2
00610 Sterling Ranch PRD	547	0.0000	2		0	2
00611 Mt. Lassen Woods PRD	932	0.0000	3		0	4
00612 Waterleaf Estates PRD	731	0.0000	3		0	3
00613 Jennifer Dr EFER PRD	651	0.0000	2		0	2

**COUNTY OF SHASTA  
COUNTY ADMINISTRATOR**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00614 White Oak Manor PRD	523	0.0000	2		0	2
00615 Terri Lee Terrace EFER PRD	597	0.0000	2		0	2
00616 Westview Rd EFER PRD	995	0.0000	3		0	4
00617 Sleeping Bull Estates PRD	855	0.0000	3		0	3
00618 Garth Dr EFER PRD	627	0.0000	2		0	2
00619 Clover Road PRD	690	0.0000	2		0	3
00620 Nunes Ranch PRD	655	0.0000	2		0	2
00621 No. 2 Squaw Carpet PRD	520	0.0000	2		0	2
00623 No. 2 Los Palos Dr EFER PRD	536	0.0000	2		0	2
00624 Scenic Oak PRD	593	0.0000	2		0	2
00626 No. 1 Skylark Lane EFER PRD	585	0.0000	2		0	2
00627 Lake Drive PRD Admin	558	0.0000	2		0	2
00629 CSA #6 JV S/A Elk Trail WSAD	121,660	0.0003	423		34	457
00630 CSA #23 CV S/A Cragview WSAD	16,039	0.0000	56		5	60
00631 Laurel Glen Estates PRD Admin	809	0.0000	3		0	3
00632 Irish Creek Road PRD Admin	596	0.0000	2		0	2
00633 Sol Semente EFER PRD Admin	611	0.0000	2		0	2
00634 Stillwater Ranches #2 PRD	797	0.0000	3		0	3
00635 Tudor Oaks Acres PRD	756	0.0000	3		0	3
00637 Beagle Street PRD	605	0.0000	2		0	2
00638 Oak Tree Lane PRD Admin	1,469	0.0000	5		0	6
00835 Detention Fac Inmate Funds Adm	363,784	0.0008	1,265	(1,368)	102	0
00851 IHSS Public Authority	450,093	0.0009	1,566		126	1,692
<b>Total</b>	<b>484,096,034</b>	<b>1.0000</b>	<b>1,684,002</b>	<b>(34,179)</b>	<b>131,484</b>	<b>1,781,307</b>
<b>Direct Bill</b>				<b>34,179</b>		<b>34,179</b>
			<b>1,684,002</b>		<b>131,484</b>	<b>1,815,486</b>
<b>Less CSD's</b>	<b>(15,782,273)</b>	<b>(0.0326)</b>	<b>(54,901)</b>			<b>(54,901)</b>
<b>Total Operating</b>	<b>468,313,761</b>	<b>0.9674</b>	<b>1,629,101</b>		<b>131,484</b>	<b>1,760,585</b>

Basis of Allocation : Actual FY 21/22 Expenses by Department

COUNTY OF SHASTA  
COUNTY ADMINISTRATOR

<b>Fiscal Year 21/22 Actual</b>	Total	Budgets & Admin
10200 CAO	14,012	14,012
11000 Auditor - Controller	15,160	15,160
11100 TTC	7,023	7,023
11300 Purchasing	1,422	1,422
12000 County Counsel	8,975	8,975
13000 Personnel	8,309	8,309
10100 Board of Supervisors	2,411	2,411
10300 Clerk of the Board	3,260	3,260
11200 Assessor	19,959	19,959
14000 Elections	12,808	12,808
15900 Inter Mountain Fair	18	18
16600 Land, Buildings & Improvements	0	0
16904 Capital Proj Energy Retrofit	0	0
17200 Surveyor	57	57
17500 CSA Administration	4,205	4,205
20110 Trial Courts	6,070	6,070
20300 Conflict Public Defender	8,429	8,429
20700 Public Defender	21,011	21,011
20800 Grand Jury	290	290
22100 County Clerk	2,330	2,330
22700 District Attorney	42,158	42,158
22800 DCSS	25,417	25,417
23500 Sheriff	81,935	81,935
23600 Boating Safety	3,468	3,468
23700 Sheriff Civil Unit	2,881	2,881
24600 Detention Annex	1,593	1,593
25600 Victim Witness	5,983	5,983
26000 Jail	76,281	76,281
26100 Burney Substation	10,658	10,658
26200 Juvenile Rehab Facility	27,929	27,929
26300 Probation	62,666	62,666
28000 Agriculture Commissioner	8,860	8,860
28200 Building	10,491	10,491
28500 Knighton Rd Beetle Mitigation	0	0
28600 Planning	7,464	7,464
28700 Coroner	5,422	5,422
28800 Dispatch	6,472	6,472
29000 Recorder	5,692	5,692
29200 Public Guardian	3,364	3,364



COUNTY OF SHASTA  
COUNTY ADMINISTRATOR

<b>Fiscal Year 21/22 Actual</b>	Total	Budgets & Admin
29400 Wildlife	2	2
29700 Animal Control	2,212	2,212
29900 Public Administration	1,131	1,131
30100 Roads	92,263	92,263
40200 Environmental Health	10,143	10,143
40400 Mental Health Services Act	60,321	60,321
41000 Mental Health	137,572	137,572
41100 Public Health	119,543	119,543
41200 Health Care	626	626
41700 Child Services	7,210	7,210
42200 Alcohol & Drug	46,970	46,970
42500 Perinatal	2,841	2,841
50100 Social Services Administration	468,337	468,337
50200 Health and Human Services Agency	63,746	63,746
53000 Opportunity Center	26,384	26,384
54200 County Indigents	4,928	4,928
57000 Veterans' Services	2,713	2,713
59000 Community Action Agency	12,460	12,460
59100 HSG Cal Home	(0)	(0)
59200 HSG Home IPP Admin	1,001	1,001
59300 PHA Housing Assist Adm	19,278	19,278
59600 Housing Rehabilitation	856	856
61100 Library	5,774	5,774
62000 Agriculture Extension Service	920	920
70100 Recreation & Parks	187	187
71000 Veterans' Hall	541	541
00200 Fall River Mills Airport	1,254	1,254
94000 Fleet Management	8,622	8,622
95000 Risk Management	41,333	41,333
92500 Information Systems	35,932	35,932
95500 Facilities Management	20,964	20,964
00207 Solid Waste	16,205	16,205
00210 Shasta County Transit	2,760	2,760
00300 Amber Lane PRD	2	2
00302 Amber Ridge PRD	4	4
00303 Marianas PRD	3	3
00304 Coloma PRD	5	5
00306 River Hill Estates PRD	2	2
00307 Craig Lane PRD	1	1
00308 E. Stillwater Way PRD	3	3
00311 Skyway PRD	2	2
00312 Mule Mt. PRD	2	2

COUNTY OF SHASTA  
COUNTY ADMINISTRATOR

<b>Fiscal Year 21/22 Actual</b>	Total	Budgets & Admin
00313 Fore Way PRD	2	2
00314 Blacks PRD	3	3
00315 Logan PRD	5	5
00316 Valparaiso PRD	3	3
00317 Lakehead Lighting	4	4
00318 Lark Court PRD	2	2
00319 Manor Crest PRD	3	3
00320 Santa Barbara Estates PRD	3	3
00321 Victoria Highlands Estates PRD	3	3
00322 Country Fields Estates PRD	3	3
00324 China Gulch PRD	3	3
00325 Manton Heights PRD	7	7
00326 Manzanillo Orchard PRD	2	2
00327 Lavern Lane PRD	3	3
00328 Canto Del Lupine PRD Admin	3	3
00329 Crowley Crk Ranchettes PRD Adm	3	3
00330 Jordan Manor PRD Admin	2	2
00331 Ritts Mill Road Admin	1	1
00332 Rother Lighting	14	14
00333 Robledo Road PRD Admin	2	2
00334 Santa Barbara #2 PRD Admin	2	2
00335 N Chaparral Dr PRD Admin	3	3
00337 Woggon Lane PRD Admin	3	3
00338 Aiden Park PRD Admin	2	2
00339 L&R Estates PRD Admin	2	2
00340 Squaw Carpet Fire Accs PRD Admin	2	2
00341 Rolland Cntry Estates PRD Admin	2	2
00342 Shelly Lane PRD Admin	3	3
00343 Millville Way PRD Admin	4	4
00344 Diamond Ridge PRD Admin	2	2
00345 Mountain Gate Meadows PRD Admin	2	2
00347 Sierra Lighting	8	8
00351 Timber Ridge PRD Admin	2	2
00360 Equestrian Estates PRD Admin	2	2
00361 Tract 1323 PRD	3	3
00364 Sonora PRD	4	4
00366 Ponder PRD	3	3
00367 Shasta Meadows PRD	3	3
00368 Old Stagecoach PRD	2	2
00369 Inter Mountain PRD	14	14
00370 Alpine PRD	3	3
00371 Water Agency	595	595

<b>Fiscal Year 21/22 Actual</b>	Total	Budgets & Admin
00372 Dusty PRD	4	4
00373 AQMD	6,190	6,190
00374 Castella Water	1,060	1,060
00375 Sugarloaf Water	874	874
00376 Buckshot Ln Em Fire PRD Admin	2	2
00377 Jones Valley Water	8,543	8,543
00378 Palo Cedro Sewer	2,025	2,025
00380 Amesbury Village PRD Admin	2	2
00381 Palo Cedro Oaks PRD Admin	3	3
00382 Shasta Lake Ranchos R/M	16	16
00383 Holiday Acres R/M	10	10
00384 Alpine Meadows Sewer	352	352
00385 Belmont Storm Drain	1	1
00386 Street Lighting Admin.	324	324
00387 Cottonwood Sewer	6,799	6,799
00391 Fire Protection Admin.	11,673	11,673
00393 Burney Storm Drain	8	8
00395 French Gulch Water	440	440
00396 Cragview Water	369	369
00397 Los Palos Dr Em Fire PRD Admin	2	2
00398 Foxwood Estates PRD Admin	3	3
00399 Rocky Ledge estates PRD Admin	4	4
00600 Cottonwood Crk Meadows PRD	2	2
00601 CSA #3 Castella Loan Admin	42	42
00602 Aegean Way PRD	2	2
00603 Village Green PRD	2	2
00604 Butterfield PRD	2	2
00605 Honeybee Acres PRD	2	2
00606 Silver Saddle PRD	2	2
00607 Wisteria Estates PRD	3	3
00608 Santa Barbara PRD	2	2
00609 Stillwater Ranch PRD	2	2
00610 Sterling Ranch PRD	2	2
00611 Mt. Lassen Woods PRD	4	4
00612 Waterleaf Estates PRD	3	3
00613 Jennifer Dr EFER PRD	2	2
00614 White Oak Manor PRD	2	2
00615 Terri Lee Terrace EFER PRD	2	2
00616 Westview Rd EFER PRD	4	4
00617 Sleeping Bull Estates PRD	3	3
00618 Garth Dr EFER PRD	2	2
00619 Clover Road PRD	3	3

COUNTY OF SHASTA  
COUNTY ADMINISTRATOR

<b>Fiscal Year 21/22 Actual</b>	Total	Budgets & Admin
00620 Nunes Ranch PRD	2	2
00621 No. 2 Squaw Carpet PRD	2	2
00623 No. 2 Los Palos Dr EFER PRD	2	2
00624 Scenic Oak PRD	2	2
00626 No. 1 Skylark Lane EFER PRD	2	2
00627 Lake Drive PRD Admin	2	2
00629 CSA #6 JV S/A Elk Trail WSAD	457	457
00630 CSA #23 CV S/A Cragview WSAD	60	60
00631 Laurel Glen Estates PRD Admin	3	3
00632 Irish Creek Road PRD Admin	2	2
00633 Sol Semente EFER PRD Admin	2	2
00634 Stillwater Ranches #2 PRD	3	3
00635 Tudor Oaks Acres PRD	3	3
00637 Beagle Street PRD	2	2
00638 Oak Tree Lane PRD Admin	6	6
00835 Detention Fac Inmate Funds Adm	0	0
00851 IHSS Public Authority	1,692	1,692
<b>Total</b>	<b>1,781,307</b>	<b>1,781,307</b>
Direct Bill	34,179	34,179
	1,815,486	1,815,486
Less CSD's	(54,901)	(54,901)
<b>Total Operating</b>	<b>1,760,585</b>	<b>1,760,585</b>

# Auditor Controller

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**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

**Fiscal Year 21/22 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 2021/22 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 2021/22 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 2021/22.

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

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

Other than the cost centers shown in the direct bill column, the County did not direct bill these services for FY 2021/22.

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

Fiscal Year 21/22 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%	9.36%	56.46%	19.06%	1.86%	2.89%	1.05%	0.32%	0.27%	7.71%	1.02%
<b>Wages &amp; Benefits</b>											
Salaries & Wages	1,993,830	202,484	1,096,875	387,553	36,128	58,325	20,867	6,331	5,405	159,598	20,265
Benefits	1,198,431	96,412	705,344	220,958	23,381	33,983	12,602	3,795	3,268	86,446	12,240
<b>Services &amp; Supplies</b>											
Clothing/Personal Supplies	14	14									
Communications	13,414	8,562	3,228	936	61	100	41	14	11	461	
Food	89	89									
Household Exp.	30,025	30,026									
Insurance	16,274	10,999	3,247	1,145	107	173	62	19	16	472	34
Maint. Of Equip.	167,941	9,639	68,680	68,680						20,942	
Maint. Of Struct.	28,424	28,424									
Medical/Dental/Lab	157	157									
Memberships	2,636	1,017	1,023	225	39	64	27	9	7	225	
Office Exp.	14,072	9,901	2,202	1,957	3	5	2	1	1		
Office Exp. Opp. Center	18,693	18,604			89						
Professional & Special Svs	25,698	6,580	1,419	17,699							
Info. Systems Service	740,229	645,969	41,249	22,147	535	1,722	364	128	96	28,020	
Personnel Preemployment Services	1,264	1,264									
Public & Legal Notices	888	0	835		14	23	10	3	3		
Rents & Leases Struct	2,160	90	990	585						495	
Small Tools & Equip	26,138	5,768	15,107	3,131	139	228	94	33	25	1,614	
Special Dept. Expense	19,823	1,822	11,293	5,680				280		748	
Trans. & Travel	14,683	5,282	4,242	1,214.14	253	417	172	61	45	2,998	
Utilities	43,069	43,069									
<b>Cost Applied/Transfers</b>											
Cost Applied Cost Plan	(2,222,501)	(2,222,501)									
<b>Other Expenditures &amp; Costs</b>											
Taxes & Assessments	45	45									
Trans-Out	26,844	26,844									
<b>Expenditures Per Financial Statements</b>	<b>2,162,340</b>	<b>(1,070,705)</b>	<b>1,956,998</b>	<b>731,911</b>	<b>60,748</b>	<b>95,039</b>	<b>34,241</b>	<b>10,675</b>	<b>8,876</b>	<b>302,018</b>	<b>32,539</b>



COUNTY OF SHASTA  
AUDITOR-CONTROLLER

Fiscal Year 21/22 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%	9.36%	56.46%	19.06%	1.86%	2.89%	1.05%	0.32%	0.27%	7.71%	1.02%
<b>Cost Adjustments</b>											
Deductions - Cost Applied	2,222,501	2,222,501									
Property Tax Fees	(136,495)									(136,495)	
Auditors' Fees - Payroll	(1,252)			(1,252)							
Charges for Services - Cost Plan	(58,468)	(58,468)									
Deduction - PY Cost Reimb Rev	194,963	194,963									
Miscellaneous Revenue/Exp	(247,056)	(86,590)	(99,732)	(0)						(60,734)	
Building Use to CSD	123,403	123,403									
Equipment Use to CSD	8,330	8,330									
County Audit to CSD	629	629									
<b>Functional Cost</b>	<b>4,268,895</b>	<b>1,334,063</b>	<b>1,857,266</b>	<b>730,658</b>	<b>60,748</b>	<b>95,039</b>	<b>34,241</b>	<b>10,675</b>	<b>8,876</b>	<b>104,789</b>	<b>32,539</b>
<b>Additions - 1st Allocation</b>											
Reallocate Admin	0	(1,334,063)	830,961	280,570	27,438	42,561	15,432	4,669	3,999	113,445	14,987
Allocable Costs	4,268,895		2,688,227	1,011,228	88,186	137,600	49,673	15,344	12,875	218,234	47,526
Unallocated	(265,760)									(218,234)	(47,526)
1st Allocation	<b>4,003,135</b>	<b>-</b>	<b>2,688,227</b>	<b>1,011,228</b>	<b>88,186</b>	<b>137,600</b>	<b>49,673</b>	<b>15,344</b>	<b>12,875</b>	<b>-</b>	<b>-</b>
<b>Additions - 2nd Allocation</b>											
Other	427,019	427,019									
Reallocate Admin	0	(427,019)	269,094	90,858	8,885	13,783		1,512	1,295	36,738	4,853
Allocable Costs	427,019		269,094	90,858	8,885	13,783	-	1,512	1,295	36,738	4,853
Unallocated	(41,591)									(36,738)	(4,853)
2nd Allocation	<b>385,428</b>	<b>-</b>	<b>269,094</b>	<b>90,858</b>	<b>8,885</b>	<b>13,783</b>	<b>-</b>	<b>1,512</b>	<b>1,295</b>	<b>-</b>	<b>-</b>
<b>Total Allocated</b>	<b>4,388,563</b>	<b>-</b>	<b>2,957,321</b>	<b>1,102,087</b>	<b>97,072</b>	<b>151,382</b>	<b>49,673</b>	<b>16,856</b>	<b>14,170</b>	<b>-</b>	<b>-</b>

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	672	0.0073	19,666			19,666
11000 Auditor - Controller	11,432	0.1244	334,483			334,483
11100 TTC	1,493	0.0163	43,695			43,695
11300 Purchasing	84	0.0009	2,465			2,465
12000 County Counsel	297	0.0032	8,683			8,683
13000 Personnel	207	0.0023	6,068			6,068
10100 Board of Supervisors	137	0.0015	3,994		473	4,467
10300 Clerk of the Board	174	0.0019	5,098		604	5,702
11200 Assessor	276	0.0030	8,072		956	9,027
14000 Elections	1,234	0.0134	36,113		4,275	40,389
15900 Inter Mountain Fair	5	0.0001	135		16	151
16600 Land, Buildings & Improvements	97	0.0011	2,835	(3,170)	336	(0)
16904 Capital Proj Energy Retrofit	58	0.0006	1,701	(1,902)	201	(0)
17200 Surveyor	5	0.0001	135		16	151
17500 CSA Administration	223	0.0024	6,536		774	7,310
20110 Trial Courts	400	0.0044	11,715		1,387	13,102
20300 Conflict Public Defender	654	0.0071	19,136		2,265	21,401
20700 Public Defender	471	0.0051	13,774		1,631	15,404
20800 Grand Jury	295	0.0032	8,639		1,023	9,662
22100 County Clerk	471	0.0051	13,778		1,631	15,409
22700 District Attorney	1,671	0.0182	48,904		5,789	54,693
22800 DCSS	793	0.0086	23,192		2,745	25,937
23500 Sheriff	3,494	0.0380	102,222		12,101	114,323
23600 Boating Safety	218	0.0024	6,390		756	7,146
23700 Sheriff Civil Unit	356	0.0039	10,416		1,233	11,649
24600 Detention Annex	115	0.0013	3,365		398	3,763
25600 Victim Witness	230	0.0025	6,741		798	7,539
26000 Jail	2,180	0.0237	63,786		7,551	71,336
26100 Burney Substation	250	0.0027	7,315		866	8,181
26200 Juvenile Rehab Facility	557	0.0061	16,301		1,930	18,231
26300 Probation	2,432	0.0265	71,166		8,425	79,591
28000 Agriculture Commissioner	398	0.0043	11,653		1,379	13,032
28200 Building	927	0.0101	27,113		3,210	30,322
28500 Knighton Rd Beetle Mitigation	2	0.0000	51		6	57
28600 Planning	455	0.0050	13,313		1,576	14,889
28700 Coroner	756	0.0082	22,127		2,619	24,747
28800 Dispatch	8	0.0001	227		27	254
29000 Recorder	666	0.0072	19,483		2,306	21,790

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29200 Public Guardian	122	0.0013	3,559		421	3,980
29400 Wildlife	8	0.0001	230		27	258
29700 Animal Control	158	0.0017	4,627		548	5,174
29900 Public Administration	421	0.0046	12,307		1,457	13,764
30100 Roads	4,212	0.0458	123,248		14,590	137,838
40200 Environmental Health	660	0.0072	19,308		2,286	21,593
40400 Mental Health Services Act	1,866	0.0203	54,602		6,464	61,065
41000 Mental Health	3,452	0.0376	101,000		11,956	112,956
41100 Public Health	5,979	0.0651	174,942		20,709	195,652
41200 Health Care	48	0.0005	1,415		168	1,583
41700 Child Services	199	0.0022	5,808		688	6,496
42200 Alcohol & Drug	781	0.0085	22,852		2,705	25,557
42500 Perinatal	316	0.0034	9,246		1,095	10,341
50100 Social Services Administration	6,229	0.0678	182,246		21,574	203,820
50200 Health and Human Services Agency	1,166	0.0127	34,109		4,038	38,147
53000 Opportunity Center	1,071	0.0117	31,348		3,711	35,059
57000 Veterans' Services	163	0.0018	4,766		564	5,330
59000 Community Action Agency	2,167	0.0236	63,391		7,504	70,895
59200 HSG Home IPP Admin	73	0.0008	2,143		254	2,397
59300 PHA Housing Assist Adm	32	0.0003	929		110	1,039
59600 Housing Rehabilitation	43	0.0005	1,258		149	1,407
61100 Library	24	0.0003	702		83	785
62000 Agriculture Extension Service	98	0.0011	2,878		341	3,219
70100 Recreation & Parks	15	0.0002	432		51	483
71000 Veterans' Hall	41	0.0004	1,207		143	1,350
00200 Fall River Mills Airport	144	0.0016	4,202		497	4,700
94000 Fleet Management	1,671	0.0182	48,878		5,786	54,664
95000 Risk Management	785	0.0085	22,972		2,719	25,692
92500 Information Systems	1,157	0.0126	33,846		4,007	37,852
95500 Facilities Management	4,669	0.0508	136,620		16,173	152,793
00207 Solid Waste	328	0.0036	9,582		1,134	10,717
00210 Shasta County Transit	61	0.0007	1,778		210	1,988
00300 Amber Lane PRD	6	0.0001	183		22	205
00302 Amber Ridge PRD	6	0.0001	161		19	180
00303 Marianas PRD	6	0.0001	168		20	188
00304 Coloma PRD	6	0.0001	176		21	196
00306 River Hill Estates PRD	6	0.0001	176		21	196
00307 Craig Lane PRD	6	0.0001	161		19	180
00308 E. Stillwater Way PRD	6	0.0001	168		20	188
00311 Skyway PRD	6	0.0001	176		21	196
00312 Mule Mt. PRD	6	0.0001	183		22	205

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00313 Fore Way PRD	6	0.0001	183		22	205
00314 Blacks PRD	6	0.0001	176		21	196
00315 Logan PRD	6	0.0001	176		21	196
00316 Valparaiso PRD	6	0.0001	161		19	180
00317 Lakehead Lighting	25	0.0003	717		85	802
00318 Lark Court PRD	6	0.0001	161		19	180
00319 Manor Crest PRD	6	0.0001	183		22	205
00320 Santa Barbara Estates PRD	6	0.0001	168		20	188
00321 Victoria Highlands Estates PRD	6	0.0001	161		19	180
00322 Country Fields Estates PRD	6	0.0001	176		21	196
00324 China Gulch PRD	6	0.0001	168		20	188
00325 Manton Heights PRD	6	0.0001	176		21	196
00326 Manzanillo Orchard PRD	6	0.0001	161		19	180
00327 Lavern Lane PRD	7	0.0001	205		24	229
00328 Canto Del Lupine PRD Admin	6	0.0001	161		19	180
00329 Crowley Crk Ranchettes PRD Adm	6	0.0001	168		20	188
00330 Jordan Manor PRD Admin	6	0.0001	161		19	180
00331 Ritts Mill Road Admin	5	0.0001	139		16	155
00332 Rother Lighting	25	0.0003	724		86	810
00333 Robledo Road PRD Admin	6	0.0001	176		21	196
00334 Santa Barbara #2 PRD Admin	6	0.0001	161		19	180
00335 N Chaparral Dr PRD Admin	7	0.0001	205		24	229
00337 Woggon Lane PRD Admin	7	0.0001	212		25	237
00338 Aiden Park PRD Admin	6	0.0001	161		19	180
00339 L&R Estates PRD Admin	6	0.0001	176		21	196
00340 Squaw Carpet Fire Accs PRD Admin	6	0.0001	176		21	196
00341 Rolland Cntry Estates PRD Admin	6	0.0001	161		19	180
00342 Shelly Lane PRD Admin	6	0.0001	183		22	205
00343 Millville Way PRD Admin	6	0.0001	168		20	188
00344 Diamond Ridge PRD Admin	6	0.0001	161		19	180
00345 Mountain Gate Meadows PRD Admin	6	0.0001	161		19	180
00347 Sierra Lighting	24	0.0003	710		84	794
00351 Timber Ridge PRD Admin	6	0.0001	168		20	188
00360 Equestrian Estates PRD Admin	6	0.0001	176		21	196
00361 Tract 1323 PRD	14	0.0001	395		47	442
00364 Sonora PRD	6	0.0001	176		21	196
00366 Ponder PRD	6	0.0001	183		22	205
00367 Shasta Meadows PRD	6	0.0001	168		20	188
00368 Old Stagecoach PRD	6	0.0001	168		20	188
00369 Inter Mountain PRD	6	0.0001	168		20	188
00370 Alpine PRD	6	0.0001	176		21	196

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00371 Water Agency	97	0.0011	2,827		335	3,162
00372 Dusty PRD	6	0.0001	176		21	196
00373 AQMD	374	0.0041	10,943		1,295	12,238
00374 Castella Water	164	0.0018	4,806		569	5,375
00375 Sugarloaf Water	207	0.0023	6,057		717	6,774
00376 Buckshot Ln Em Fire PRD Admin	5	0.0001	154		18	172
00377 Jones Valley Water	374	0.0041	10,943		1,295	12,238
00378 Palo Cedro Sewer	244	0.0027	7,125		843	7,968
00380 Amesbury Village PRD Admin	6	0.0001	176		21	196
00381 Palo Cedro Oaks PRD Admin	6	0.0001	183		22	205
00382 Shasta Lake Ranchos R/M	8	0.0001	219		26	245
00383 Holiday Acres R/M	6	0.0001	176		21	196
00384 Alpine Meadows Sewer	161	0.0018	4,722		559	5,281
00385 Belmont Storm Drain	5	0.0001	157		19	176
00386 Street Lighting Admin.	32	0.0003	933		110	1,043
00387 Cottonwood Sewer	638	0.0069	18,671		2,210	20,881
00391 Fire Protection Admin.	2,078	0.0226	60,797		7,197	67,995
00393 Burney Storm Drain	17	0.0002	505		60	564
00395 French Gulch Water	124	0.0013	3,617		428	4,045
00396 Cragview Water	139	0.0015	4,060		481	4,540
00397 Los Palos Dr Em Fire PRD Admin	6	0.0001	161		19	180
00398 Foxwood Estates PRD Admin	6	0.0001	161		19	180
00399 Rocky Ledge estates PRD Admin	6	0.0001	168		20	188
00401 Anderson Cemetery	11	0.0001	307		36	344
00402 Burney Cemetery	615	0.0067	18,006		2,131	20,137
00403 South Shasta Cemetery	629	0.0068	18,401		2,178	20,579
00405 Halcumb Cemetery	586	0.0064	17,142		2,029	19,172
00406 Manton Cemetery	17	0.0002	486		58	544
00407 Millville Cemetery	389	0.0042	11,393		1,349	12,742
00408 Pine Grove Cemetery	699	0.0076	20,456		2,422	22,878
00422 Centerville CSD	20	0.0002	585		69	654
00423 Clear Creek CSD	19	0.0002	549		65	614
00424 Fall River Mills CSD	19	0.0002	556		66	622
00428 Shasta CSD	23	0.0003	680		81	761
00429 Mountain Gate CSD	23	0.0002	666		79	744
00441 Anderson FPD	1,213	0.0132	35,499		4,202	39,701
00442 Buckeye FPD	29	0.0003	834		99	933
00443 Burney FPD	20	0.0002	571		68	638
00444 Castella FPD	524	0.0057	15,343		1,816	17,159
00445 Shasta Lake FPD	1,269	0.0138	37,116		4,394	41,509
00446 Cottonwood FPD	906	0.0099	26,516		3,139	29,655

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

Fiscal Year 21/22 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
00447 Fall River Mills FPD	269	0.0029	7,856		930	8,786
00449 Happy Valley FPD	1,093	0.0119	31,992		3,787	35,779
00450 McArthur FPD	15	0.0002	446		53	499
00452 Millville FPD	512	0.0056	14,992		1,775	16,767
00461 Pine Grove MAD	364	0.0040	10,639		1,259	11,899
00462 Shasta MAD	18	0.0002	538		64	601
00463 Burney MAD	305	0.0033	8,935		1,058	9,993
00481 Fall River Mills RCD	29	0.0003	838		99	937
00482 W. Shasta RCD	4	0.0000	110		13	123
00490 ACID	23	0.0003	684		81	765
00491 Bella Vista Water	31	0.0003	918		109	1,027
00497 Mayers Memorial Hospital	56	0.0006	1,646		195	1,841
00600 Cottonwood Crk Meadows PRD	8	0.0001	241		29	270
00601 CSA #3 Castella Loan Admin	21	0.0002	614		73	687
00602 Aegean Way PRD	6	0.0001	168		20	188
00603 Village Green PRD	6	0.0001	161		19	180
00604 Butterfield PRD	6	0.0001	161		19	180
00605 Honeybee Acres PRD	6	0.0001	168		20	188
00606 Silver Saddle PRD	6	0.0001	183		22	205
00607 Wisteria Estates PRD	6	0.0001	168		20	188
00608 Santa Barbara PRD	6	0.0001	168		20	188
00609 Stillwater Ranch PRD	6	0.0001	168		20	188
00610 Sterling Ranch PRD	6	0.0001	161		19	180
00611 Mt. Lassen Woods PRD	6	0.0001	168		20	188
00612 Waterleaf Estates PRD	6	0.0001	183		22	205
00613 Jennifer Dr EFER PRD	6	0.0001	176		21	196
00614 White Oak Manor PRD	5	0.0001	154		18	172
00615 Terri Lee Terrace EFER PRD	6	0.0001	176		21	196
00616 Westview Rd EFER PRD	6	0.0001	176		21	196
00617 Sleeping Bull Estates PRD	6	0.0001	161		19	180
00618 Garth Dr EFER PRD	6	0.0001	176		21	196
00619 Clover Road PRD	6	0.0001	168		20	188
00620 Nunes Ranch PRD	6	0.0001	161		19	180
00621 No. 2 Squaw Carpet PRD	6	0.0001	183		22	205
00623 No. 2 Los Palos Dr EFER PRD	6	0.0001	176		21	196
00624 Scenic Oak PRD	6	0.0001	168		20	188
00626 No. 1 Skylark Lane EFER PRD	6	0.0001	168		20	188
00627 Lake Drive PRD Admin	6	0.0001	168		20	188
00629 CSA #6 JV S/A Elk Trail WSAD	18	0.0002	530		63	593
00630 CSA #23 CV S/A Cragview WSAD	11	0.0001	329		39	368
00631 Laurel Glen Estates PRD Admin	6	0.0001	161		19	180

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00632 Irish Creek Road PRD Admin	6	0.0001	161		19	180
00633 Sol Semente EFER PRD Admin	6	0.0001	161		19	180
00634 Stillwater Ranches #2 PRD	6	0.0001	168		20	188
00635 Tudor Oaks Acres PRD	6	0.0001	161		19	180
00637 Beagle Street PRD	6	0.0001	161		19	180
00638 Oak Tree Lane PRD Admin	7	0.0001	198		23	221
00835 Detention Fac Inmate Funds Adm	3	0.0000	88	(98)	10	0
00843 Prop 10 Children & Fam. 1st	7	0.0001	216	(241)	26	(0)
00851 IHSS Public Authority	172	0.0019	5,029		595	5,624
00862 Law Library	192	0.0021	5,614		665	6,279
00892 RTPA	67	0.0007	1,957		232	2,188
00928 SHASCOM	1,374	0.0150	40,210		4,760	44,970
00952 Courts	583	0.0063	17,066	(19,086)	2,020	0
03010 Schools	2,095	0.0228	61,288		7,255	68,543
<b>Total</b>	<b>91,876</b>	<b>1.0000</b>	<b>2,688,227</b>	<b>(24,497)</b>	<b>269,094</b>	<b>2,932,824</b>
Direct Bill				24,497		24,497
			2,688,227	-	269,094	2,957,321
Less CSD's	(14,186)	(0.1544)	(415,060)			(415,060)
<b>Total Operating</b>	<b>77,690</b>	<b>0.8456</b>	<b>2,273,167</b>		<b>269,094</b>	<b>2,542,262</b>

Basis of Allocation : Transactions By Department

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	225	0.0042	4,272			4,272
11000 Auditor - Controller	661	0.0124	12,549			12,549
11100 TTC	345	0.0065	6,550			6,550
11300 Purchasing	69	0.0013	1,310			1,310
12000 County Counsel	306	0.0057	5,809			5,809
13000 Personnel	440	0.0083	8,353			8,353
10100 Board of Supervisors	131	0.0025	2,487		232	2,719
10300 Clerk of the Board	139	0.0026	2,639		247	2,886
11200 Assessor	1016	0.0191	19,289		1,802	21,091
14000 Elections	701	0.0132	13,309		1,244	14,552
17500 CSA Administration	260	0.0049	4,936		461	5,397
20700 Public Defender	804	0.0151	15,264		1,426	16,690
22100 County Clerk	52	0.0010	987		92	1,079
22700 District Attorney	1696	0.0318	32,199		3,009	35,208
22800 DCSS	1336	0.0251	25,364		2,370	27,734
23500 Sheriff	2516	0.0472	47,767		4,463	52,230
23600 Boating Safety	163	0.0031	3,095		289	3,384
23700 Sheriff Civil Unit	119	0.0022	2,259		211	2,470
24600 Detention Annex	69	0.0013	1,310		122	1,432
25600 Victim Witness	358	0.0067	6,797		635	7,432
26000 Jail	1898	0.0356	36,034		3,367	39,401
26100 Burney Substation	284	0.0053	5,392		504	5,896
26200 Juvenile Rehab Facility	1141	0.0214	21,662		2,024	23,686
26300 Probation	1860	0.0349	35,312		3,300	38,612
28000 Agriculture Commissioner	414	0.0078	7,860		734	8,594
28200 Building	493	0.0093	9,360		875	10,234
28600 Planning	348	0.0065	6,607		617	7,224
28700 Coroner	147	0.0028	2,791		261	3,052
29000 Recorder	218	0.0041	4,139		387	4,525
29700 Animal Control	100	0.0019	1,899		177	2,076
29900 Public Administration	35	0.0007	664		62	727
30100 Roads	2288	0.0430	43,438		4,059	47,497
40200 Environmental Health	475	0.0089	9,018		843	9,861
40400 Mental Health Services Act	1326	0.0249	25,174		2,352	27,527
41000 Mental Health	2353	0.0442	44,672		4,174	48,846
41100 Public Health	4793	0.0900	90,996		8,503	99,499
41700 Child Services	332	0.0062	6,303		589	6,892
42200 Alcohol & Drug	309	0.0058	5,866		548	6,415
42500 Perinatal	110	0.0021	2,088		195	2,284



COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	12335	0.2316	234,183		21,882	256,064
50200 Health and Human Services Agency	3055	0.0574	58,000		5,419	63,419
53000 Opportunity Center	3235	0.0607	61,417		5,739	67,156
57000 Veterans' Services	170	0.0032	3,227		302	3,529
59000 Community Action Agency	255	0.0048	4,841		452	5,294
59300 PHA Housing Assist Adm	268	0.0050	5,088		475	5,563
59600 Housing Rehabilitation	29	0.0005	551		51	602
62000 Agriculture Extension Service	49	0.0009	930		87	1,017
94000 Fleet Management	144	0.0027	2,734		255	2,989
95000 Risk Management	199	0.0037	3,778		353	4,131
92500 Information Systems	1250	0.0235	23,732		2,217	25,949
95500 Facilities Management	925	0.0174	17,561		1,641	19,202
00207 Solid Waste	88	0.0017	1,671		156	1,827
00373 AQMD	177	0.0033	3,360		314	3,674
00851 IHSS Public Authority	84	0.0016	1,595		149	1,744
03010 Schools	671	0.0126	12,739		1,190	13,929
<b>Total</b>	<b>53,264</b>	<b>1.0000</b>	<b>1,011,228</b>		<b>90,858</b>	<b>1,102,087</b>
Direct Bill						
			1,011,228		90,858	1,102,087
Less CSD's	(2,046)	(0.0384)	(38,844)			(38,844)
<b>Total Operating</b>	<b>51,218</b>	<b>0.9616</b>	<b>972,384</b>		<b>90,858</b>	<b>1,063,243</b>

Basis of Allocation : Computed Number of Payroll Checks by Department

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11000 Auditor - Controller	443	0.0086	756			756
11100 TTC	12,203	0.2363	20,838			20,838
22700 District Attorney	944	0.0183	1,612		215	1,827
23500 Sheriff	696	0.0135	1,188		159	1,347
23600 Boating Safety	438	0.0085	747		100	847
25600 Victim Witness	244	0.0047	416		56	472
26300 Probation	22	0.0004	37		5	42
28000 Agriculture Commissioner	1,182	0.0229	2,018		269	2,287
29200 Public Guardian	2,235	0.0433	3,816		509	4,325
30100 Roads	780	0.0151	1,331		178	1,509
41000 Mental Health	8,248	0.1597	14,084		1,879	15,964
41100 Public Health	207	0.0040	354		47	401
42200 Alcohol & Drug	22	0.0004	37		5	42
50100 Social Services Administration	23,212	0.4495	39,637		5,289	44,926
50200 Health and Human Services Agency	236	0.0046	404		54	458
57000 Veterans' Services	290	0.0056	495		66	561
95000 Risk Management	243	0.0047	415		55	471
<b>Total</b>	<b>51,643</b>	<b>1.0000</b>	<b>88,186</b>		<b>8,885</b>	<b>97,072</b>
Direct Bill						
			<b>88,186</b>		<b>8,885</b>	<b>97,072</b>
Less CSD's	(12,646)	(0.2449)	(21,594)			(21,594)
<b>Total Operating</b>	<b>38,997</b>	<b>0.7551</b>	<b>66,592</b>		<b>8,885</b>	<b>75,478</b>

Basis of Allocation : Actual Salaries & Benefits Expense by Project

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	27,540,354	0.0447	6,151			6,151
11000 Auditor - Controller	4,628,294	0.0075	1,034			1,034
11100 TTC	2,209,719	0.0036	494			494
11300 Purchasing	517,149	0.0008	116			116
12000 County Counsel	2,905,666	0.0047	649			649
13000 Personnel	2,796,361	0.0045	625			625
10100 Board of Supervisors	654,475	0.0011	146		16	162
10300 Clerk of the Board	1,026,909	0.0017	229		25	254
11200 Assessor	5,640,681	0.0092	1,260		135	1,395
14000 Elections	3,876,440	0.0063	866		93	959
15900 Inter Mountain Fair	4,893	0.0000	1		0	1
16600 Land, Buildings & Improvements	17,534,732	0.0285	3,917	(4,337)	420	0
17200 Surveyor	12,283	0.0000	3		0	3
17500 CSA Administration	1,120,801	0.0018	250		27	277
20110 Trial Courts	2,582,606	0.0042	577		62	639
20300 Conflict Public Defender	2,389,612	0.0039	534		57	591
20700 Public Defender	6,348,480	0.0103	1,418		152	1,570
20800 Grand Jury	91,506	0.0001	20		2	23
22100 County Clerk	713,609	0.0012	159		17	176
22700 District Attorney	12,017,232	0.0195	2,684		288	2,972
22800 DCSS	7,218,458	0.0117	1,612		173	1,785
23500 Sheriff	27,701,333	0.0450	6,187		663	6,851
23600 Boating Safety	1,063,340	0.0017	238		25	263
23700 Sheriff Civil Unit	868,273	0.0014	194		21	215
24600 Detention Annex	798,160	0.0013	178		19	197
25600 Victim Witness	1,815,571	0.0029	406		43	449
26000 Jail	30,098,012	0.0489	6,723		721	7,444
26100 Burney Substation	3,203,006	0.0052	715		77	792
26200 Juvenile Rehab Facility	8,237,543	0.0134	1,840		197	2,037
26300 Probation	17,884,951	0.0290	3,995		428	4,423
28000 Agriculture Commissioner	2,539,065	0.0041	567		61	628
28200 Building	3,394,710	0.0055	758		81	840
28500 Knighton Rd Beetle Mitigation	200,100	0.0003	45		5	49
28600 Planning	2,783,833	0.0045	622		67	688
28700 Coroner	1,831,127	0.0030	409		44	453
28800 Dispatch	1,721,687	0.0028	385		41	426
29000 Recorder	1,635,046	0.0027	365		39	404
29200 Public Guardian	903,071	0.0015	202		22	223
29400 Wildlife	1,081	0.0000	0		0	0
29700 Animal Control	715,657	0.0012	160		17	177

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

Fiscal Year 21/22 Actual	Allocation Units	Allocated	1st	Direct	2nd	Total
		Percent	Allocation	Billed	Allocation	
29900 Public Administration	321,591	0.0005	72		8	80
30100 Roads	30,754,964	0.0499	6,869		737	7,606
40200 Environmental Health	4,585,866	0.0074	1,024		110	1,134
40400 Mental Health Services Act	20,409,871	0.0331	4,559		489	5,048
41000 Mental Health	44,633,136	0.0725	9,969		1,069	11,038
41100 Public Health	35,239,613	0.0572	7,871		844	8,715
41200 Health Care	608,651	0.0010	136		15	151
41700 Child Services	2,427,145	0.0039	542		58	600
42200 Alcohol & Drug	11,660,288	0.0189	2,604		279	2,884
42500 Perinatal	1,351,692	0.0022	302		32	334
50100 Social Services Administration	137,850,763	0.2238	30,790		3,302	34,092
50200 Health and Human Services Agency	17,840,238	0.0290	3,985		427	4,412
53000 Opportunity Center	8,043,740	0.0131	1,797		193	1,989
54200 County Indigents	1,945,085	0.0032	434		47	481
57000 Veterans' Services	760,246	0.0012	170		18	188
59000 Community Action Agency	10,273,672	0.0167	2,295		246	2,541
59200 HSG Home IPP Admin	327,714	0.0005	73		8	81
59600 Housing Rehabilitation	276,058	0.0004	62		7	68
61100 Library	1,564,918	0.0025	350		37	387
62000 Agriculture Extension Service	272,361	0.0004	61		7	67
70100 Recreation & Parks	472,615	0.0008	106		11	117
71000 Veterans' Hall	836,020	0.0014	187		20	207
00200 Fall River Mills Airport	351,290	0.0006	78		8	87
94000 Fleet Management	2,948,567	0.0048	659		71	729
95000 Risk Management	11,291,898	0.0183	2,522		270	2,793
92500 Information Systems	11,877,172	0.0193	2,653		284	2,937
95500 Facilities Management	6,595,283	0.0107	1,473		158	1,631
00207 Solid Waste	11,655,314	0.0189	2,603		279	2,882
00210 Shasta County Transit	738,881	0.0012	165		18	183
00300 Amber Lane PRD	1,448	0.0000	0		0	0
00302 Amber Ridge PRD	1,661	0.0000	0		0	0
00303 Marianas PRD	1,327	0.0000	0		0	0
00304 Coloma PRD	1,525	0.0000	0		0	0
00306 River Hill Estates PRD	1,104	0.0000	0		0	0
00307 Craig Lane PRD	1,126	0.0000	0		0	0
00308 E. Stillwater Way PRD	1,560	0.0000	0		0	0
00311 Skyway PRD	1,461	0.0000	0		0	0
00312 Mule Mt. PRD	1,457	0.0000	0		0	0
00313 Fore Way PRD	1,435	0.0000	0		0	0
00314 Blacks PRD	1,538	0.0000	0		0	0
00315 Logan PRD	2,237	0.0000	0		0	1

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00316 Valparaiso PRD	1,522	0.0000	0		0	0
00317 Lakehead Lighting	1,240	0.0000	0		0	0
00318 Lark Court PRD	1,462	0.0000	0		0	0
00319 Manor Crest PRD	1,537	0.0000	0		0	0
00320 Santa Barbara Estates PRD	1,501	0.0000	0		0	0
00321 Victoria Highlands Estates PRD	1,504	0.0000	0		0	0
00322 Country Fields Estates PRD	1,308	0.0000	0		0	0
00324 China Gulch PRD	1,528	0.0000	0		0	0
00325 Manton Heights PRD	2,695	0.0000	1		0	1
00326 Manzanillo Orchard PRD	1,461	0.0000	0		0	0
00327 Lavern Lane PRD	20,153	0.0000	5		0	5
00328 Canto Del Lupine PRD Admin	1,522	0.0000	0		0	0
00329 Crowley Crk Ranchettes PRD Adm	1,780	0.0000	0		0	0
00330 Jordan Manor PRD Admin	1,502	0.0000	0		0	0
00331 Ritts Mill Road Admin	213	0.0000	0		0	0
00332 Rother Lighting	7,343	0.0000	2		0	2
00333 Robledo Road PRD Admin	1,221	0.0000	0		0	0
00334 Santa Barbara #2 PRD Admin	1,450	0.0000	0		0	0
00335 N Chaparral Dr PRD Admin	11,834	0.0000	3		0	3
00337 Woggon Lane PRD Admin	20,471	0.0000	5		0	5
00338 Aiden Park PRD Admin	1,454	0.0000	0		0	0
00339 L&R Estates PRD Admin	1,279	0.0000	0		0	0
00340 Squaw Carpet Fire Accs PRD Admin	1,453	0.0000	0		0	0
00341 Rolland Cntry Estates PRD Admin	1,447	0.0000	0		0	0
00342 Shelly Lane PRD Admin	1,539	0.0000	0		0	0
00343 Millville Way PRD Admin	1,596	0.0000	0		0	0
00344 Diamond Ridge PRD Admin	1,477	0.0000	0		0	0
00345 Mountain Gate Meadows PRD Admin	1,482	0.0000	0		0	0
00347 Sierra Lighting	3,479	0.0000	1		0	1
00351 Timber Ridge PRD Admin	1,460	0.0000	0		0	0
00360 Equestrian Estates PRD Admin	1,441	0.0000	0		0	0
00361 Tract 1323 PRD	1,717	0.0000	0		0	0
00364 Sonora PRD	2,132	0.0000	0		0	1
00366 Ponder PRD	1,121	0.0000	0		0	0
00367 Shasta Meadows PRD	1,600	0.0000	0		0	0
00368 Old Stagecoach PRD	1,302	0.0000	0		0	0
00369 Inter Mountain PRD	4,642	0.0000	1		0	1
00370 Alpine PRD	1,557	0.0000	0		0	0
00371 Water Agency	304,305	0.0005	68		7	75
00372 Dusty PRD	2,068	0.0000	0		0	1
00373 AQMD	2,114,106	0.0034	472		51	523

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

Fiscal Year 21/22 Actual	Allocation Units	Allocated	1st	Direct	2nd	Total
		Percent	Allocation	Billed	Allocation	
00374 Castella Water	295,147	0.0005	66		7	73
00375 Sugarloaf Water	315,362	0.0005	70		8	78
00376 Buckshot Ln Em Fire PRD Admin	1,038	0.0000	0		0	0
00377 Jones Valley Water	2,733,136	0.0044	610		65	676
00378 Palo Cedro Sewer	804,685	0.0013	180		19	199
00380 Amesbury Village PRD Admin	1,456	0.0000	0		0	0
00381 Palo Cedro Oaks PRD Admin	1,560	0.0000	0		0	0
00382 Shasta Lake Ranchos R/M	4,701	0.0000	1		0	1
00383 Holiday Acres R/M	3,542	0.0000	1		0	1
00384 Alpine Meadows Sewer	101,224	0.0002	23		2	25
00385 Belmont Storm Drain	2,165	0.0000	0		0	1
00386 Street Lighting Admin.	118,254	0.0002	26		3	29
00387 Cottonwood Sewer	2,338,480	0.0038	522		56	578
00391 Fire Protection Admin.	11,208,831	0.0182	2,504		268	2,772
00393 Burney Storm Drain	2,764	0.0000	1		0	1
00395 French Gulch Water	161,431	0.0003	36		4	40
00396 Cragview Water	110,897	0.0002	25		3	27
00397 Los Palos Dr Em Fire PRD Admin	1,456	0.0000	0		0	0
00398 Foxwood Estates PRD Admin	1,360	0.0000	0		0	0
00399 Rocky Ledge estates PRD Admin	1,630	0.0000	0		0	0
00401 Anderson Cemetery	261,030	0.0004	58		6	65
00402 Burney Cemetery	172,056	0.0003	38		4	43
00403 South Shasta Cemetery	315,463	0.0005	70		8	78
00405 Halcumb Cemetery	91,503	0.0001	20		2	23
00407 Millville Cemetery	201,600	0.0003	45		5	50
00408 Pine Grove Cemetery	146,605	0.0002	33		4	36
00441 Anderson FPD	1,581,999	0.0026	353		38	391
00442 Buckeye FPD	73,107	0.0001	16		2	18
00444 Castella FPD	322,257	0.0005	72		8	80
00445 Shasta Lake FPD	1,988,757	0.0032	444		48	492
00446 Cottonwood FPD	1,228,882	0.0020	274		29	304
00449 Happy Valley FPD	651,746	0.0011	146		16	161
00452 Millville FPD	98,145	0.0002	22		2	24
00461 Pine Grove MAD	118,470	0.0002	26		3	29
00463 Burney MAD	176,745	0.0003	39		4	44
00600 Cottonwood Crk Meadows PRD	1,407	0.0000	0		0	0
00601 CSA #3 Castella Loan Admin	14,099	0.0000	3		0	3
00602 Aegean Way PRD	1,480	0.0000	0		0	0
00603 Village Green PRD	1,461	0.0000	0		0	0
00604 Butterfield PRD	1,473	0.0000	0		0	0
00605 Honeybee Acres PRD	1,468	0.0000	0		0	0

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00606 Silver Saddle PRD	1,463	0.0000	0		0	0
00607 Wisteria Estates PRD	1,558	0.0000	0		0	0
00608 Santa Barbara PRD	1,475	0.0000	0		0	0
00609 Stillwater Ranch PRD	1,485	0.0000	0		0	0
00610 Sterling Ranch PRD	1,446	0.0000	0		0	0
00611 Mt. Lassen Woods PRD	1,591	0.0000	0		0	0
00612 Waterleaf Estates PRD	1,531	0.0000	0		0	0
00613 Jennifer Dr EFER PRD	1,492	0.0000	0		0	0
00614 White Oak Manor PRD	1,411	0.0000	0		0	0
00615 Terri Lee Terrace EFER PRD	1,465	0.0000	0		0	0
00616 Westview Rd EFER PRD	1,650	0.0000	0		0	0
00617 Sleeping Bull Estates PRD	1,583	0.0000	0		0	0
00618 Garth Dr EFER PRD	1,505	0.0000	0		0	0
00619 Clover Road PRD	1,503	0.0000	0		0	0
00620 Nunes Ranch PRD	1,484	0.0000	0		0	0
00621 No. 2 Squaw Carpet PRD	1,438	0.0000	0		0	0
00623 No. 2 Los Palos Dr EFER PRD	1,447	0.0000	0		0	0
00624 Scenic Oak PRD	1,483	0.0000	0		0	0
00626 No. 1 Skylark Lane EFER PRD	1,454	0.0000	0		0	0
00627 Lake Drive PRD Admin	1,462	0.0000	0		0	0
00629 CSA #6 JV S/A Elk Trail WSAD	124,545	0.0002	28		3	31
00630 CSA #23 CV S/A Cragview WSAD	19,220	0.0000	4		0	5
00631 Laurel Glen Estates PRD Admin	1,586	0.0000	0		0	0
00632 Irish Creek Road PRD Admin	1,476	0.0000	0		0	0
00633 Sol Semente EFER PRD Admin	1,477	0.0000	0		0	0
00634 Stillwater Ranches #2 PRD	1,543	0.0000	0		0	0
00635 Tudor Oaks Acres PRD	1,538	0.0000	0		0	0
00637 Beagle Street PRD	1,495	0.0000	0		0	0
00638 Oak Tree Lane PRD Admin	1,549	0.0000	0		0	0
00851 IHSS Public Authority	507,064	0.0008	113		12	125
<b>Total</b>	<b>616,044,552</b>	<b>1.0000</b>	<b>137,600</b>	<b>(4,337)</b>	<b>13,783</b>	<b>147,046</b>
Direct Bill				4,337		4,337
			137,600		13,783	151,382
Less CSD's	(40,597,543)	(0.0659)	(9,068)			(9,068)
<b>Total Operating</b>	<b>575,447,009</b>	<b>0.9341</b>	<b>128,532</b>		<b>13,783</b>	<b>142,315</b>

Basis of Allocation : Budgeted FY 21/22 Expenses by Department

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	4,028,087	0.2552	12,678			12,678
11000 Auditor - Controller	4,357,997	0.2761	13,716			13,716
11100 TTC	2,018,867	0.1279	6,354			6,354
11300 Purchasing	408,769	0.0259	1,287			1,287
12000 County Counsel	2,580,091	0.1635	8,121			8,121
13000 Personnel	2,388,462	0.1513	7,517			7,517
<b>Total</b>	<b>15,782,273</b>	<b>1.0000</b>	<b>49,673</b>			<b>49,673</b>
Direct Bill						
			49,673			49,673
Less CSD's	(15,782,273)	(1.0000)	(49,673)			(49,673)
<b>Total Operating</b>						

Basis of Allocation : Actual FY 21/22 Total Expenses by Department



COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11000 Auditor - Controller	3	0.0037	56			56
11100 TTC	1	0.0012	19			19
16600 Land, Buildings & Improvements	114	0.1399	2,146	(2,359)	213	0
16904 Capital Proj Energy Retrofit	343	0.4209	6,458	(7,097)	639	0
20700 Public Defender	21	0.0258	395		39	435
22700 District Attorney	2	0.0025	38		4	41
22800 DCSS	1	0.0012	19		2	21
23500 Sheriff	18	0.0221	339		34	372
25600 Victim Witness	1	0.0012	19		2	21
26000 Jail	11	0.0135	207		21	228
26100 Burney Substation	1	0.0012	19		2	21
26300 Probation	2	0.0025	38		4	41
28000 Agriculture Commissioner	2	0.0025	38		4	41
28600 Planning	1	0.0012	19		2	21
29700 Animal Control	4	0.0049	75		7	83
30100 Roads	16	0.0196	301		30	331
40400 Mental Health Services Act	1	0.0012	19		2	21
41000 Mental Health	1	0.0012	19		2	21
41100 Public Health	9	0.0110	169		17	186
50100 Social Services Administration	4	0.0049	75		7	83
62000 Agriculture Extension Service	1	0.0012	19		2	21
00200 Fall River Mills Airport	3	0.0037	56		6	62
94000 Fleet Management	36	0.0442	678		67	745
92500 Information Systems	5	0.0061	94		9	103
95500 Facilities Management	4	0.0049	75		7	83
00373 AQMD	3	0.0037	56		6	62
00374 Castella Water	17	0.0209	320		32	352
00375 Sugarloaf Water	19	0.0233	358		35	393
00377 Jones Valley Water	20	0.0245	377		37	414
00378 Palo Cedro Sewer	6	0.0074	113		11	124
00387 Cottonwood Sewer	38	0.0466	715		71	786
00391 Fire Protection Admin.	103	0.1264	1,939		192	2,131
00835 Detention Fac Inmate Funds Adm	4	0.0049	75	(83)	7	0
<b>Total</b>	<b>815</b>	<b>1.0000</b>	<b>15,344</b>	<b>(9,538)</b>	<b>1,512</b>	<b>7,317</b>
<b>Direct Bill</b>				<b>9,538</b>		<b>9,538</b>
			<b>15,344</b>		<b>1,512</b>	<b>16,856</b>
<b>Less CSD's</b>	<b>(4)</b>	<b>(0.0049)</b>	<b>(75)</b>			<b>(75)</b>
<b>Total Operating</b>	<b>811</b>	<b>0.9951</b>	<b>15,268</b>		<b>1,512</b>	<b>16,780</b>

Basis of Allocation : Capital Asset Transactions by Department

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

Fiscal Year 21/22 Actual	Allocation Units	Allocated		Direct		Total
		Percent	1st Allocation	Billed	2nd Allocation	
11100 TTC	65	0.0090	116			116
11200 Assessor	89	0.0124	160		16	176
14000 Elections	57	0.0080	103		10	113
22100 County Clerk	57	0.0080	103		10	113
22700 District Attorney	760	0.1054	1,357		138	1,494
22800 DCSS	918	0.1273	1,639		166	1,805
23500 Sheriff	195	0.0270	348		35	383
23600 Boating Safety	84	0.0117	151		15	166
23700 Sheriff Civil Unit	39	0.0054	70		7	77
25600 Victim Witness	754	0.1046	1,347		137	1,484
28000 Agriculture Commissioner	111	0.0154	198		20	218
28200 Building	23	0.0032	41		4	45
28600 Planning	23	0.0032	41		4	45
29000 Recorder	89	0.0124	160		16	176
30100 Roads	895	0.1242	1,599		162	1,761
40200 Environmental Health	23	0.0032	41		4	45
41000 Mental Health	52	0.0072	93		9	102
41100 Public Health	400	0.0555	714		72	787
50100 Social Services Administration	49	0.0068	87		9	96
57000 Veterans' Services	315	0.0437	563		57	620
59000 Community Action Agency	2,156	0.2990	3,850		391	4,241
62000 Agriculture Extension Service	54	0.0075	96		10	106
Total	7,210	1.0000	12,875		1,295	14,170
Direct Bill	-					
			12,875		1,295	14,170
Less CSD's	(65)	(0.0090)	(116)			(116)
Total Operating	7,145	0.9910	12,759		1,295	14,054

Basis of Allocation : Actual Salaries & Benefits Expense by Project

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 21/22 Actual</b>	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
10200 CAO	42,767	19,666	4,272		6,151	12,678		
11000 Auditor - Controller	362,595	334,483	12,549	756	1,034	13,716	56	
11100 TTC	78,066	43,695	6,550	20,838	494	6,354	19	116
11300 Purchasing	5,177	2,465	1,310		116	1,287		
12000 County Counsel	23,262	8,683	5,809		649	8,121		
13000 Personnel	22,563	6,068	8,353		625	7,517		
10100 Board of Supervisors	7,348	4,467	2,719		162			
10300 Clerk of the Board	8,841	5,702	2,886		254			
11200 Assessor	31,690	9,027	21,091		1,395			176
14000 Elections	56,012	40,389	14,552		959			113
15900 Inter Mountain Fair	153	151			1			
17200 Surveyor	154	151			3			
17500 CSA Administration	12,984	7,310	5,397		277			
20110 Trial Courts	13,740	13,102			639			
20300 Conflict Public Defender	21,992	21,401			591			
20700 Public Defender	34,099	15,404	16,690		1,570		435	
20800 Grand Jury	9,684	9,662			23			
22100 County Clerk	16,778	15,409	1,079		176			113
22700 District Attorney	96,234	54,693	35,208	1,827	2,972		41	1,494
22800 DCSS	57,283	25,937	27,734		1,785		21	1,805
23500 Sheriff	175,507	114,323	52,230	1,347	6,851		372	383
23600 Boating Safety	11,806	7,146	3,384	847	263			166
23700 Sheriff Civil Unit	14,411	11,649	2,470		215			77
24600 Detention Annex	5,393	3,763	1,432		197			
25600 Victim Witness	17,395	7,539	7,432	472	449		21	1,484
26000 Jail	118,409	71,336	39,401		7,444		228	
26100 Burney Substation	14,889	8,181	5,896		792		21	
26200 Juvenile Rehab Facility	43,954	18,231	23,686		2,037			
26300 Probation	122,710	79,591	38,612	42	4,423		41	
28000 Agriculture Commissioner	24,801	13,032	8,594	2,287	628		41	218
28200 Building	41,441	30,322	10,234		840			45
28500 Knighton Rd Beetle Mitigation	107	57			49			
28600 Planning	22,868	14,889	7,224		688		21	45
28700 Coroner	28,251	24,747	3,052		453			
28800 Dispatch	679	254			426			
29000 Recorder	26,895	21,790	4,525		404			176
29200 Public Guardian	8,528	3,980		4,325	223			
29400 Wildlife	258	258			0			
29700 Animal Control	7,510	5,174	2,076		177		83	

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 21/22 Actual</b>	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
29900 Public Administration	14,570	13,764	727		80			
30100 Roads	196,542	137,838	47,497	1,509	7,606		331	1,761
40200 Environmental Health	32,633	21,593	9,861		1,134			45
40400 Mental Health Services Act	93,660	61,065	27,527		5,048		21	
41000 Mental Health	188,928	112,956	48,846	15,964	11,038		21	102
41100 Public Health	305,239	195,652	99,499	401	8,715		186	787
41200 Health Care	1,734	1,583			151			
41700 Child Services	13,988	6,496	6,892		600			
42200 Alcohol & Drug	34,897	25,557	6,415	42	2,884			
42500 Perinatal	12,958	10,341	2,284		334			
50100 Social Services Administration	539,081	203,820	256,064	44,926	34,092		83	96
50200 Health and Human Services Agency	106,436	38,147	63,419	458	4,412			
53000 Opportunity Center	104,204	35,059	67,156		1,989			
54200 County Indigents	481				481			
57000 Veterans' Services	10,228	5,330	3,529	561	188			620
59000 Community Action Agency	82,970	70,895	5,294		2,541			4,241
59200 HSG Home IPP Admin	2,478	2,397			81			
59300 PHA Housing Assistance Admin	6,602	1,039	5,563					
59600 Housing Rehabilitation	2,077	1,407	602		68			
61100 Library	1,172	785			387			
62000 Agriculture Extension Service	4,430	3,219	1,017		67		21	106
70100 Recreation & Parks	600	483			117			
71000 Veterans' Hall	1,557	1,350			207			
00200 Fall River Mills Airport	4,849	4,700			87		62	
94000 Fleet Management	59,127	54,664	2,989		729		745	
95000 Risk Management	33,086	25,692	4,131	471	2,793			
92500 Information Systems	66,842	37,852	25,949		2,937		103	
95500 Facilities Management	173,709	152,793	19,202		1,631		83	
00207 Solid Waste	15,426	10,717	1,827		2,882			
00210 Shasta County Transit	2,171	1,988			183			
00300 Amber Lane PRD	205	205			0			
00302 Amber Ridge PRD	180	180			0			
00303 Marianas PRD	188	188			0			
00304 Coloma PRD	197	196			0			
00306 River Hill Estates PRD	197	196			0			
00307 Craig Lane PRD	180	180			0			
00308 E. Stillwater Way PRD	189	188			0			
00311 Skyway PRD	197	196			0			
00312 Mule Mt. PRD	205	205			0			
00313 Fore Way PRD	205	205			0			

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 21/22 Actual</b>	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00314 Blacks PRD	197	196			0			
00315 Logan PRD	197	196			1			
00316 Valparaiso PRD	180	180			0			
00317 Lakehead Lighting	802	802			0			
00318 Lark Court PRD	180	180			0			
00319 Manor Crest PRD	205	205			0			
00320 Santa Barbara Estates PRD	189	188			0			
00321 Victoria Highlands Estates PRD	180	180			0			
00322 Country Fields Estates PRD	197	196			0			
00324 China Gulch PRD	189	188			0			
00325 Manton Heights PRD	197	196			1			
00326 Manzanillo Orchard PRD	180	180			0			
00327 Lavern Lane PRD	234	229			5			
00328 Canto Del Lupine PRD Admin	180	180			0			
00329 Crowley Crk Ranchettes PRD Adm	189	188			0			
00330 Jordan Manor PRD Admin	180	180			0			
00331 Ritts Mill Road Admin	155	155			0			
00332 Rother Lighting	812	810			2			
00333 Robledo Road PRD Admin	197	196			0			
00334 Santa Barbara #2 PRD Admin	180	180			0			
00335 N Chaparral Dr PRD Admin	232	229			3			
00337 Woggon Lane PRD Admin	242	237			5			
00338 Aiden Park PRD Admin	180	180			0			
00339 L&R Estates PRD Admin	197	196			0			
00340 Squaw Carpet Fire Accs PRD Admin	197	196			0			
00341 Rolland Cntry Estates PRD Admin	180	180			0			
00342 Shelly Lane PRD Admin	205	205			0			
00343 Millville Way PRD Admin	189	188			0			
00344 Diamond Ridge PRD Admin	180	180			0			
00345 Mountain Gate Meadows PRD Admin	180	180			0			
00347 Sierra Lighting	794	794			1			
00351 Timber Ridge PRD Admin	189	188			0			
00360 Equestrian Estates PRD Admin	197	196			0			
00361 Tract 1323 PRD	442	442			0			
00364 Sonora PRD	197	196			1			
00366 Ponder PRD	205	205			0			
00367 Shasta Meadows PRD	189	188			0			
00368 Old Stagecoach PRD	188	188			0			
00369 Inter Mountain PRD	189	188			1			
00370 Alpine PRD	197	196			0			

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 21/22 Actual</b>	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00371 Water Agency	3,237	3,162			75			
00372 Dusty PRD	197	196			1			
00373 AQMD	16,498	12,238	3,674		523		62	
00374 Castella Water	5,800	5,375			73		352	
00375 Sugarloaf Water	7,245	6,774			78		393	
00376 Buckshot Ln Em Fire PRD Admin	172	172			0			
00377 Jones Valley Water	13,328	12,238			676		414	
00378 Palo Cedro Sewer	8,291	7,968			199		124	
00380 Amesbury Village PRD Admin	197	196			0			
00381 Palo Cedro Oaks PRD Admin	205	205			0			
00382 Shasta Lake Ranchos R/M	247	245			1			
00383 Holiday Acres R/M	197	196			1			
00384 Alpine Meadows Sewer	5,306	5,281			25			
00385 Belmont Storm Drain	176	176			1			
00386 Street Lighting Admin.	1,072	1,043			29			
00387 Cottonwood Sewer	22,246	20,881			578		786	
00391 Fire Protection Admin.	72,898	67,995			2,772		2,131	
00393 Burney Storm Drain	565	564			1			
00395 French Gulch Water	4,085	4,045			40			
00396 Cragview Water	4,568	4,540			27			
00397 Los Palos Dr Em Fire PRD Admin	180	180			0			
00398 Foxwood Estates PRD Admin	180	180			0			
00399 Rocky Ledge estates PRD Admin	189	188			0			
00401 Anderson Cemetery	408	344			65			
00402 Burney Cemetery	20,180	20,137			43			
00403 South Shasta Cemetery	20,657	20,579			78			
00405 Halcumb Cemetery	19,194	19,172			23			
00406 Manton Cemetery	544	544						
00407 Millville Cemetery	12,791	12,742			50			
00408 Pine Grove Cemetery	22,914	22,878			36			
00422 Centerville CSD	654	654						
00423 Clear Creek CSD	614	614						
00424 Fall River Mills CSD	622	622						
00428 Shasta CSD	761	761						
00429 Mountain Gate CSD	744	744						
00441 Anderson FPD	40,093	39,701			391			
00442 Buckeye FPD	951	933			18			
00443 Burney FPD	638	638						
00444 Castella FPD	17,239	17,159			80			
00445 Shasta Lake FPD	42,001	41,509			492			

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 21/22 Actual</b>	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00446 Cottonwood FPD	29,959	29,655			304			
00447 Fall River Mills FPD	8,786	8,786						
00449 Happy Valley FPD	35,940	35,779			161			
00450 McArthur FPD	499	499						
00452 Millville FPD	16,791	16,767			24			
00461 Pine Grove MAD	11,928	11,899			29			
00462 Shasta MAD	601	601						
00463 Burney MAD	10,037	9,993			44			
00481 Fall River Mills RCD	937	937						
00482 W. Shasta RCD	123	123						
00490 ACID	765	765						
00491 Bella Vista Water	1,027	1,027						
00497 Mayers Memorial Hospital	1,841	1,841						
00600 Cottonwood Crk Meadows PRD	270	270			0			
00601 CSA #3 Castella Loan Admin	691	687			3			
00602 Aegean Way PRD	189	188			0			
00603 Village Green PRD	180	180			0			
00604 Butterfield PRD	180	180			0			
00605 Honeybee Acres PRD	189	188			0			
00606 Silver Saddle PRD	205	205			0			
00607 Wisteria Estates PRD	189	188			0			
00608 Santa Barbara PRD	189	188			0			
00609 Stillwater Ranch PRD	189	188			0			
00610 Sterling Ranch PRD	180	180			0			
00611 Mt. Lassen Woods PRD	189	188			0			
00612 Waterleaf Estates PRD	205	205			0			
00613 Jennifer Dr EFER PRD	197	196			0			
00614 White Oak Manor PRD	172	172			0			
00615 Terri Lee Terrace EFER PRD	197	196			0			
00616 Westview Rd EFER PRD	197	196			0			
00617 Sleeping Bull Estates PRD	180	180			0			
00618 Garth Dr EFER PRD	197	196			0			
00619 Clover Road PRD	189	188			0			
00620 Nunes Ranch PRD	180	180			0			
00621 No. 2 Squaw Carpet PRD	205	205			0			
00623 No. 2 Los Palos Dr EFER PRD	197	196			0			
00624 Scenic Oak PRD	189	188			0			
00626 No. 1 Skylark Lane EFER PRD	189	188			0			
00627 Lake Drive PRD Admin	189	188			0			
00629 CSA #6 JV S/A Elk Trail WSAD	624	593			31			

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 21/22 Actual</b>	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00630 CSA #23 CV S/A Cragview WSAD	373	368			5			
00631 Laurel Glen Estates PRD Admin	180	180			0			
00632 Irish Creek Road PRD Admin	180	180			0			
00633 Sol Semente EFER PRD Admin	180	180			0			
00634 Stillwater Ranches #2 PRD	189	188			0			
00635 Tudor Oaks Acres PRD	180	180			0			
00637 Beagle Street PRD	180	180			0			
00638 Oak Tree Lane PRD Admin	221	221			0			
00851 IHSS Public Authority	7,493	5,624	1,744		125			
00862 Law Library	6,279	6,279						
00892 RTPA	2,188	2,188						
00928 SHASCOM	44,970	44,970						
03010 Schools	82,472	68,543	13,929					
<b>Total</b>	<b>4,350,189</b>	<b>2,932,824</b>	<b>1,102,087</b>	<b>97,072</b>	<b>147,046</b>	<b>49,673</b>	<b>7,317</b>	<b>14,170</b>
Direct Bill	38,372	24,497			4,337		9,538	
	4,388,563	2,957,321	1,102,087	97,072	151,382	49,673	16,856	14,170
Less CSD's	(534,430)	(415,060)	(38,844)	(21,594)	(9,068)	(49,673)	(75)	(116)
<b>Total Operating</b>	<b>3,854,133</b>	<b>2,542,262</b>	<b>1,063,243</b>	<b>75,478</b>	<b>142,315</b>		<b>16,780</b>	<b>14,054</b>



**Treasurer/Tax Collector**

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*Description of Costs  
to be Allocated*

**COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR**

**Fiscal Year 21/22 Actual**

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

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

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

Check reconciliation is allowable for Plan purposes. The costs were allocated based on the computed number of checks issued by each user department. The County did not direct bill these costs during FY 2021/22.

Schedule of Costs  
to be Reallocated  
by Function

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR

Fiscal Year 21/22 Actual	Total	Bank			Other Treasurer	Tax - Collector
		General & Admin	Charge Identified	Check Reconcile		
	100.00%			0.23%	42.59%	57.18%
<b>Wages &amp; Benefits</b>						
Salaries & Wages	792,861			1,808	337,664	453,389
Benefits	496,931			1,133	211,633	284,165
<b>Services &amp; Supplies</b>						
Clothing/Personal Supplies	68				91	(24)
Communications	9,675				3,735	5,939
Household Exp.	24,103				14,364	9,740
Insurance	5,948			5	2,106	3,836
Maint. Of Equip.	80,152				8,629	71,524
Maint. Of Struct.	21,877				8,668	13,209
Medical/Dental/Lab	210					210
Memberships	745				583	163
Office Exp.	19,828				7,724	12,104
Office Exp. Opp. Center	1,287				826	462
Postage	90,551				1,000	89,552
Secured Envelopes	4,280					4,280
Office Exp. - Printing	5,298					5,298
Office Exp. - Spec. Forms	4,115					4,115
Investment Services	197,492		31,875		165,617	
Professional & Special Svs	50,725				1,851	44,729
Info. Systems Service	99,450				26,602	72,848
Personnel Preemployment Services	850					850
Public & Legal Notices	9,526					13,671
Rents & Leases Equip	7,706				675	7,031
Rents & Leases Struct	2,871				2,850	21
Small Tools & Equip	6,594				3,616	2,978
Special Dept. Expense	2,218				10,000	(7,783)
Trans. & Travel	6,458				4,801	1,657
Utilities	32,049				14,299	17,750
<b>Cost Applied/Transfers</b>						
Cost Applied Cost Plan	(2,414)	(2,414)				
Cost Applied AC	(99)		(99)			
Cost Applied Bank Charges	(2,379)		(2,379)			
<b>Other Expenditures &amp; Costs</b>						
Lease Principal Exp	19,234	19,234				
Lease Interest Exp	729	729				
Taxes & Assessments	33	33				
Trans-Out	19,919	19,919				
<b>Expenditures Per Financial Statements</b>	<b>2,008,891</b>	<b>37,501</b>	<b>29,397</b>	<b>2,946</b>	<b>827,335</b>	<b>1,111,714</b>

Schedule of Costs  
to be Reallocated  
by Function

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR

<b>Fiscal Year 21/22 Actual</b>	Total	General & Admin	Bank Charge Identified	Check Reconcile	Other Treasurer	Tax - Collector
	100.00%			0.23%	42.59%	57.18%
<b>Cost Adjustments</b>						
Deductions - Cost Applied	4,892	2,414	2,478			
Property Tax Fees	(574,981)					(574,981)
Treas Investment Fees	(805,329)				(805,329)	
Bank Charges	(29,397)		(29,397)			
Charges for Services - Cost Plan	(56)	(56)				
Deduction - PY Cost Reimb Rev	267,740	56				267,684
Deduction - Direct Billed Revenue	29,397		29,397			
COVID-19 Revenue	(67)	(67)				
Miscellaneous Revenue/Exp	1,825					1,825
Building Use to CSD	105,411	105,411				
Equipment Use to CSD	16,221	16,221				
County Audit to CSD	291	291				
<b>Functional Cost</b>	<u>1,024,839</u>	<u>161,772</u>	<u>31,875</u>	<u>2,946</u>	<u>22,006</u>	<u>806,243</u>
<b>Additions - 1st Allocation</b>						
Reallocate Admin		(161,772)		369	68,895	92,507
Allocable Costs	1,024,839		31,875	3,315	90,901	898,750
Unallocated	(989,651)				(90,901)	(898,750)
1st Allocation	<u>35,187</u>		<u>31,875</u>	<u>3,315</u>		
<b>Additions - 2nd Allocation</b>						
Other	139,122	139,122				
Reallocate Admin		(139,122)		317	59,249	79,555
Allocable Costs	139,122			317	59,249	79,555
Unallocated	(138,804)				(59,249)	(79,555)
2nd Allocation	<u>317</u>			<u>317</u>		
<b>Total Allocated</b>	<u><u>35,505</u></u>		<u><u>31,875</u></u>	<u><u>3,633</u></u>		

Detail Allocation of  
Bank Charges Identified

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

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11000 Auditor - Controller	158.75	0.0050	159	(159)		
11100 TTC	30.00	0.0009	30	(30)		
11200 Assessor	402.00	0.0126	402	(402)		
22100 County Clerk	156.00	0.0049	156	(156)		
23500 Sheriff	36.00	0.0011	36	(36)		
30100 Roads	984.00	0.0309	984	(984)		
40200 Environmental Health	306.00	0.0096	306	(306)		
41100 Public Health	90.00	0.0028	90	(90)		
50100 Social Services Administration	342.00	0.0107	342	(342)		
00402 Burney Cemetery	60.00	0.0019	60	(60)		
00405 Halcumb Cemetery	31.25	0.0010	31	(31)		
00408 Pine Grove Cemetery	11.25	0.0004	11	(11)		
00444 Castella FPD	10.00	0.0003	10	(10)		
00446 Cottonwood FPD	(27.00)	-0.0008	(27)	27		
00447 Fall River Mills FPD	27.50	0.0009	28	(28)		
00449 Happy Valley FPD	43.75	0.0014	44	(44)		
00452 Millville FPD	3.75	0.0001	4	(4)		
00461 Pine Grove MAD	3.75	0.0001	4	(4)		
00463 Burney MAD	30.00	0.0009	30	(30)		
00952 Courts	27,363.01	0.8585	27,363	(27,363)		
03010 Schools	1,812.50	0.0569	1,813	(1,813)		
Total	31,875	1.0000	31,875	(31,875)		
Direct Bill				31,875		31,875
			31,875			31,875
Less CSD's	(189)	(0.0059)	(189)	189		
Total Operating	31,686	0.9941	31,686	189		31,875

Basis of Allocation : Bank Charges per Department Account Statements

Detail Allocation of  
Checks Reconciled

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	194	0.0015	5			5
11000 Auditor - Controller	5,413	0.0409	136			136
11100 TTC	491	0.0037	12			12
11300 Purchasing	27	0.0002	1			1
12000 County Counsel	149	0.0011	4			4
13000 Personnel	84	0.0006	2			2
10100 Board of Supervisors	67	0.0005	2		0	2
10300 Clerk of the Board	92	0.0007	2		0	3
11200 Assessor	121	0.0009	3		0	3
14000 Elections	794	0.0060	20		2	22
16600 Land, Buildings & Improvements	45	0.0003	1	(1)	0	(0)
16904 Capital Proj Energy Retrofit	1	0.0000	0	(0)	0	(0)
17500 CSA Administration	129	0.0010	3		0	4
20110 Trial Courts	70	0.0005	2		0	2
20300 Conflict Public Defender	473	0.0036	12		1	13
20700 Public Defender	257	0.0019	6		1	7
20800 Grand Jury	207	0.0016	5		1	6
22100 County Clerk	115	0.0009	3		0	3
22700 District Attorney	700	0.0053	18		2	19
22800 DCSS	434	0.0033	11		1	12
23500 Sheriff	1,594	0.0120	40		4	44
23600 Boating Safety	117	0.0009	3		0	3
23700 Sheriff Civil Unit	54	0.0004	1		0	1
24600 Detention Annex	37	0.0003	1		0	1
25600 Victim Witness	46	0.0003	1		0	1
26000 Jail	1,403	0.0106	35		4	39
26100 Burney Substation	125	0.0009	3		0	3
26200 Juvenile Rehab Facility	244	0.0018	6		1	7
26300 Probation	1,418	0.0107	36		4	39

Detail Allocation of  
Checks Reconciled

**COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28000 Agriculture Commissioner	175	0.0013	4		0	5
28200 Building	295	0.0022	7		1	8
28600 Planning	206	0.0016	5		1	6
28700 Coroner	442	0.0033	11		1	12
28800 Dispatch	3	0.0000	0		0	0
29000 Recorder	105	0.0008	3		0	3
29200 Public Guardian	31	0.0002	1		0	1
29700 Animal Control	64	0.0005	2		0	2
29900 Public Administration	194	0.0015	5		0	5
30100 Roads	2,828	0.0214	71		7	78
40200 Environmental Health	219	0.0017	5		1	6
40400 Mental Health Services Act	830	0.0063	21		2	23
41000 Mental Health	1,834	0.0139	46		5	51
41100 Public Health	2,826	0.0214	71		7	78
41200 Health Care	31	0.0002	1		0	1
41700 Child Services	87	0.0007	2		0	2
42200 Alcohol & Drug	437	0.0033	11		1	12
42500 Perinatal	164	0.0012	4		0	5
50100 Social Services Administration	23,074	0.1743	578		58	636
50200 Health and Human Services Agency	561	0.0042	14		1	15
53000 Opportunity Center	986	0.0074	25		2	27
57000 Veterans' Services	75	0.0006	2		0	2
59000 Community Action Agency	1,302	0.0098	33		3	36
59200 HSG Home IPP Admin	44	0.0003	1		0	1
59300 PHA Housing Assist Adm	8	0.0001	0		0	0
59600 Housing Rehabilitation	9	0.0001	0		0	0
61100 Library	9	0.0001	0		0	0
62000 Agriculture Extension Service	40	0.0003	1		0	1
70100 Recreation & Parks	8	0.0001	0		0	0
71000 Veterans' Hall	12	0.0001	0		0	0



Detail Allocation of  
Checks Reconciled

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00200 Fall River Mills Airport	73	0.0006	2		0	2
94000 Fleet Management	1,144	0.0086	29		3	32
95000 Risk Management	468	0.0035	12		1	13
92500 Information Systems	559	0.0042	14		1	15
95500 Facilities Management	3,310	0.0250	83		8	91
00207 Solid Waste	158	0.0012	4		0	4
00210 Shasta County Transit	36	0.0003	1		0	1
00317 Lakehead Lighting	9	0.0001	0		0	0
00332 Rother Lighting	9	0.0001	0		0	0
00347 Sierra Lighting	9	0.0001	0		0	0
00371 Water Agency	23	0.0002	1		0	1
00373 AQMD	140	0.0011	4		0	4
00374 Castella Water	71	0.0005	2		0	2
00375 Sugarloaf Water	101	0.0008	3		0	3
00377 Jones Valley Water	149	0.0011	4		0	4
00378 Palo Cedro Sewer	92	0.0007	2		0	3
00382 Shasta Lake Ranchos R/M	1	0.0000	0		0	0
00384 Alpine Meadows Sewer	68	0.0005	2		0	2
00386 Street Lighting Admin.	9	0.0001	0		0	0
00387 Cottonwood Sewer	353	0.0027	9		1	10
00391 Fire Protection Admin.	1,260	0.0095	32		3	35
00393 Burney Storm Drain	9	0.0001	0		0	0
00395 French Gulch Water	39	0.0003	1		0	1
00396 Cragview Water	55	0.0004	1		0	2
00402 Burney Cemetery	416	0.0031	10		1	11
00403 South Shasta Cemetery	417	0.0032	10		1	11
00405 Halcumb Cemetery	390	0.0029	10		1	11
00406 Manton Cemetery	3	0.0000	0		0	0
00407 Millville Cemetery	249	0.0019	6		1	7
00408 Pine Grove Cemetery	473	0.0036	12		1	13

Detail Allocation of  
Checks Reconciled

**COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00422 Centerville CSD	5	0.0000	0		0	0
00423 Clear Creek CSD	5	0.0000	0		0	0
00424 Fall River Mills CSD	5	0.0000	0		0	0
00428 Shasta CSD	5	0.0000	0		0	0
00429 Mountain Gate CSD	2	0.0000	0		0	0
00441 Anderson FPD	858	0.0065	21		2	24
00442 Buckeye FPD	9	0.0001	0		0	0
00443 Burney FPD	5	0.0000	0		0	0
00444 Castella FPD	362	0.0027	9		1	10
00445 Shasta Lake FPD	900	0.0068	23		2	25
00446 Cottonwood FPD	624	0.0047	16		2	17
00447 Fall River Mills FPD	182	0.0014	5		0	5
00449 Happy Valley FPD	776	0.0059	19		2	21
00450 McArthur FPD	5	0.0000	0		0	0
00452 Millville FPD	356	0.0027	9		1	10
00461 Pine Grove MAD	253	0.0019	6		1	7
00463 Burney MAD	207	0.0016	5		1	6
00481 Fall River Mills RCD	6	0.0000	0		0	0
00482 W. Shasta RCD	1	0.0000	0		0	0
00490 ACID	6	0.0000	0		0	0
00491 Bella Vista Water	7	0.0001	0		0	0
00497 Mayers Memorial Hospital	12	0.0001	0		0	0
00600 Cottonwood Crk Meadows PRD	1	0.0000	0		0	0
00601 CSA #3 Castella Loan Admin	10	0.0001	0		0	0
00628 No. 2 Skylark Lane EFER PRD	5	0.0000	0		0	0
00629 CSA #6 JV S/A Elk Trail WSAD	3	0.0000	0		0	0
00638 Oak Tree Lane PRD Admin	1	0.0000	0		0	0
00851 IHSS Public Authority	73	0.0006	2		0	2
00862 Law Library	124	0.0009	3		0	3
00892 RTPA	33	0.0002	1		0	1

Detail Allocation of  
Checks Reconciled

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

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00928 SHASCOM	960	0.0073	24		2	26
00952 Courts	246	0.0019	6	(7)	1	(0)
03010 Schools	64,411	0.4867	1,613		162	1,776
Total	132,351	1.0000	3,315	(8)	317	3,624
Direct Bill				8		8
			3,315		317	3,633
Less CSD's	(6,358)	(0.0480)	(159)			(159)
Total Operating	125,993	0.9520	3,156		317	3,473

Basis of Allocation : Computed Number of Checks Cashed by Department

Departmental Costs  
Allocation Summary

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR

<b>Fiscal Year 21/22 Actual</b>	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
10200 CAO	5			5
11000 Auditor - Controller	136			136
11100 TTC	12			12
11300 Purchasing	1			1
12000 County Counsel	4			4
13000 Personnel	2			2
10100 Board of Supervisors	2			2
10300 Clerk of the Board	3			3
11200 Assessor	3			3
14000 Elections	22			22
17500 CSA Administration	4			4
20110 Trial Courts	2			2
20300 Conflict Public Defender	13			13
20700 Public Defender	7			7
20800 Grand Jury	6			6
22100 County Clerk	3			3
22700 District Attorney	19			19
22800 DCSS	12			12
23500 Sheriff	44			44
23600 Boating Safety	3			3
23700 Sheriff Civil Unit	1			1
24600 Detention Annex	1			1
25600 Victim Witness	1			1
26000 Jail	39			39
26100 Burney Substation	3			3
26200 Juvenile Rehab Facility	7			7
26300 Probation	39			39
28000 Agriculture Commissioner	5			5

Departmental Costs  
Allocation Summary

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR

<b>Fiscal Year 21/22 Actual</b>	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
28200 Building	8			8
28600 Planning	6			6
28700 Coroner	12			12
28800 Dispatch	0			0
29000 Recorder	3			3
29200 Public Guardian	1			1
29700 Animal Control	2			2
29900 Public Administration	5			5
30100 Roads	78			78
40200 Environmental Health	6			6
40400 Mental Health Services Act	23			23
41000 Mental Health	51			51
41100 Public Health	78			78
41200 Health Care	1			1
41700 Child Services	2			2
42200 Alcohol & Drug	12			12
42500 Perinatal	5			5
50100 Social Services Administration	636			636
50200 Health and Human Services Agency	15			15
53000 Opportunity Center	27			27
57000 Veterans' Services	2			2
59000 Community Action Agency	36			36
59200 HSG Home IPP Admin	1			1
62000 Agriculture Extension Service	1			1
00200 Fall River Mills Airport	2			2
94000 Fleet Management	32			32
95000 Risk Management	13			13
92500 Information Systems	15			15
95500 Facilities Management	91			91

Departmental Costs  
Allocation Summary

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR

<b>Fiscal Year 21/22 Actual</b>	<b>Total</b>	<b>Bank Charge Identified</b>	<b>Bank Charge General</b>	<b>Check Reconcile</b>
00207 Solid Waste	4			4
00210 Shasta County Transit	1			1
00371 Water Agency	1			1
00373 AQMD	4			4
00374 Castella Water	2			2
00375 Sugarloaf Water	3			3
00377 Jones Valley Water	4			4
00378 Palo Cedro Sewer	3			3
00384 Alpine Meadows Sewer	2			2
00387 Cottonwood Sewer	10			10
00391 Fire Protection Admin.	35			35
00395 French Gulch Water	1			1
00396 Cragview Water	2			2
00402 Burney Cemetery	11			11
00403 South Shasta Cemetery	11			11
00405 Halcumb Cemetery	11			11
00407 Millville Cemetery	7			7
00408 Pine Grove Cemetery	13			13
00441 Anderson FPD	24			24
00444 Castella FPD	10			10
00445 Shasta Lake FPD	25			25
00446 Cottonwood FPD	17			17
00447 Fall River Mills FPD	5			5
00449 Happy Valley FPD	21			21
00452 Millville FPD	10			10
00461 Pine Grove MAD	7			7
00463 Burney MAD	6			6
00851 IHSS Public Authority	2			2
00862 Law Library	3			3

Departmental Costs  
Allocation Summary

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR

<b>Fiscal Year 21/22 Actual</b>	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
00892 RTPA	1			1
00928 SHASCOM	26			26
03010 Schools	1,776			1,776
Total	<b>3,624</b>			<b>3,624</b>
Direct Bill	31,883	31,875		8
	35,507	31,875		3,633
Less CSD's	(159)			(159)
Total Operating	<b>35,348</b>	<b>31,875</b>		<b>3,473</b>

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Purchasing

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*Description of Costs  
to be Allocated*

**COUNTY OF SHASTA  
PURCHASING**

**Fiscal Year 21/22 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.

Other than the cost centers shown in the direct bill column, the County did not direct bill these services for FY 2021/22.

*Schedule of Costs  
to be Reallocated  
by Function*

**COUNTY OF SHASTA  
PURCHASING**

<b>Fiscal Year 21/22 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Purchase Assistance</b>
<b>Wages &amp; Benefits</b>			
Salaries & Wages	209,931		209,931
Benefits	148,469		148,469
<b>Services &amp; Supplies</b>			
Clothing/Personal Supplies	21		21
Communications	2,161		2,161
Household Exp.	8,061		8,061
Insurance	1,399		1,399
Maint. Of Equip.	1,198		1,198
Maint. Of Struct.	7,065		7,065
Memberships	4,359		4,359
Office Exp.	1,106		1,106
Office Exp. Opp. Center	1,529		1,529
Professional & Special Svs	1,769		1,769
Info. Systems Service	5,824		5,824
Rents & Leases Equip	22		22
Small Tools & Equip	1,589		1,589
Special Dept. Expense	585		585
Trans. & Travel	1,901		1,901
Utilities	11,768		11,768
<b>Cost Applied/Transfers</b>			
Cost Applied Cost Plan	(335,164)	(335,164)	
<b>Other Expenditures &amp; Costs</b>			
Taxes & Assessments	12	12	
Trans-Out	7,332	7,332	
<b>Expenditures Per Financial Statements</b>	<u>80,937</u>	<u>(327,820)</u>	<u>408,757</u>

*Schedule of Costs  
to be Reallocated  
by Function*

**COUNTY OF SHASTA  
PURCHASING**

<b>Fiscal Year 21/22 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Purchase Assistance</b>
<b>Cost Adjustments</b>			
Deductions - Cost Applied	335,164	335,164	
Building Use to CSD	33,706	33,706	
County Audit to CSD	59	59	
<b>Functional Cost</b>	<u>449,866</u>	<u>41,109</u>	<u>408,757</u>
<b>Additions - 1st Allocation</b>			
Reallocate Admin		(41,109)	41,109
Allocable Costs	449,866		449,866
1st Allocation	<u>449,866</u>		<u>449,866</u>
<b>Additions - 2nd Allocation</b>			
Other	28,454	28,454	
Reallocate Admin		(28,454)	28,454
Allocable Costs	28,454		28,454
2nd Allocation	<u>28,454</u>		<u>28,454</u>
<b>Total Allocated</b>	<u><u>478,320</u></u>		<u><u>478,320</u></u>

Detail Allocation of  
Purchasing Assistance

**COUNTY OF SHASTA  
PURCHASING**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	5	0.0020	919			919
11000 Auditor - Controller	22	0.0090	4,045			4,045
11100 TTC	25	0.0102	4,596			4,596
11300 Purchasing	6	0.0025	1,103			1,103
12000 County Counsel	11	0.0045	2,022			2,022
13000 Personnel	9	0.0037	1,655			1,655
10100 Board of Supervisors	3	0.0012	552		36	588
10300 Clerk of the Board	13	0.0053	2,390		156	2,546
11200 Assessor	10	0.0041	1,838		120	1,959
14000 Elections	58	0.0237	10,663		697	11,360
16600 Land, Buildings & Improvements	6	0.0025	1,103	(1,175)	72	0
17500 CSA Administration	7	0.0029	1,287		84	1,371
20700 Public Defender	36	0.0147	6,618		432	7,051
20800 Grand Jury	9	0.0037	1,655		108	1,763
22700 District Attorney	55	0.0225	10,111		661	10,772
22800 DCSS	16	0.0065	2,942		192	3,134
23500 Sheriff	128	0.0523	23,532		1,537	25,069
23600 Boating Safety	1	0.0004	184		12	196
23700 Sheriff Civil Unit	6	0.0025	1,103		72	1,175
24600 Detention Annex	6	0.0025	1,103		72	1,175
25600 Victim Witness	10	0.0041	1,838		120	1,959
26000 Jail	215	0.0879	39,526		2,582	42,109
26100 Burney Substation	4	0.0016	735		48	783
26200 Juvenile Rehab Facility	29	0.0119	5,331		348	5,680
26300 Probation	116	0.0474	21,326		1,393	22,719
28000 Agriculture Commissioner	15	0.0061	2,758		180	2,938
28200 Building	4	0.0016	735		48	783
28600 Planning	5	0.0020	919		60	979
28700 Coroner	12	0.0049	2,206		144	2,350

Detail Allocation of  
Purchasing Assistance

COUNTY OF SHASTA  
PURCHASING

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29000 Recorder	7	0.0029	1,287		84	1,371
29200 Public Guardian	1	0.0004	184		12	196
29700 Animal Control	4	0.0016	735		48	783
29900 Public Administration	1	0.0004	184		12	196
30100 Roads	116	0.0474	21,326		1,393	22,719
40200 Environmental Health	9	0.0037	1,655		108	1,763
40400 Mental Health Services Act	59	0.0241	10,847		709	11,555
41000 Mental Health	75	0.0306	13,788		901	14,689
41100 Public Health	259	0.1058	47,616		3,111	50,726
41200 Health Care	23	0.0094	4,228		276	4,505
41700 Child Services	3	0.0012	552		36	588
42200 Alcohol & Drug	14	0.0057	2,574		168	2,742
42500 Perinatal	3	0.0012	552		36	588
50100 Social Services Administration	136	0.0556	25,003		1,634	26,636
50200 Health and Human Services Agency	86	0.0351	15,811		1,033	16,844
53000 Opportunity Center	9	0.0037	1,655		108	1,763
57000 Veterans' Services	4	0.0016	735		48	783
59000 Community Action Agency	31	0.0127	5,699		372	6,072
59300 PHA Housing Assist Adm	12	0.0049	2,206		144	2,350
62000 Agriculture Extension Service	1	0.0004	184		12	196
00200 Fall River Mills Airport	5	0.0020	919		60	979
94000 Fleet Management	48	0.0196	8,825		577	9,401
92500 Information Systems	130	0.0531	23,900		1,561	25,461
95500 Facilities Management	189	0.0772	34,746		2,270	37,017
00207 Solid Waste	7	0.0029	1,287		84	1,371
00377 Jones Valley Water	17	0.0069	3,125		204	3,330
00378 Palo Cedro Sewer	19	0.0078	3,493		228	3,721
00387 Cottonwood Sewer	20	0.0082	3,677		240	3,917
00391 Fire Protection Admin.	312	0.1275	57,359		3,747	61,107
00835 Detention Fac Inmate Funds Adm	5	0.0020	919	(979)	60	0

*Detail Allocation of  
Purchasing Assistance*

**COUNTY OF SHASTA  
PURCHASING**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
Total	2,447	1.0000	449,866	(2,154)	28,454	476,166
Direct Bill				2154.4		2,154
			449,866		28,454	478,320
Less CSD's	(78)	(0.0319)	(14,340)			(14,340)
Total Operating	2,369	0.9681	435,526		28,454	463,980

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



*Departmental Costs  
Allocation Summary*

**COUNTY OF SHASTA  
PURCHASING**

<b>Fiscal Year 21/22 Actual</b>	<b>Total</b>	<b>Purchase Assistance</b>
10200 CAO	919	919
11000 Auditor - Controller	4,045	4,045
11100 TTC	4,596	4,596
11300 Purchasing	1,103	1,103
12000 County Counsel	2,022	2,022
13000 Personnel	1,655	1,655
10100 Board of Supervisors	588	588
10300 Clerk of the Board	2,546	2,546
11200 Assessor	1,959	1,959
14000 Elections	11,360	11,360
17500 CSA Administration	1,371	1,371
20700 Public Defender	7,051	7,051
20800 Grand Jury	1,763	1,763
22700 District Attorney	10,772	10,772
22800 DCSS	3,134	3,134
23500 Sheriff	25,069	25,069
23600 Boating Safety	196	196
23700 Sheriff Civil Unit	1,175	1,175
24600 Detention Annex	1,175	1,175
25600 Victim Witness	1,959	1,959
26000 Jail	42,109	42,109
26100 Burney Substation	783	783
26200 Juvenile Rehab Facility	5,680	5,680
26300 Probation	22,719	22,719
28000 Agriculture Commissioner	2,938	2,938
28200 Building	783	783
28600 Planning	979	979
28700 Coroner	2,350	2,350
29000 Recorder	1,371	1,371

Departmental Costs  
Allocation Summary

COUNTY OF SHASTA  
PURCHASING

<b>Fiscal Year 21/22 Actual</b>	Total	Purchase Assistance
29200 Public Guardian	196	196
29700 Animal Control	783	783
29900 Public Administration	196	196
30100 Roads	22,719	22,719
40200 Environmental Health	1,763	1,763
40400 Mental Health Services Act	11,555	11,555
41000 Mental Health	14,689	14,689
41100 Public Health	50,726	50,726
41200 Health Care	4,505	4,505
41700 Child Services	588	588
42200 Alcohol & Drug	2,742	2,742
42500 Perinatal	588	588
50100 Social Services Administration	26,636	26,636
50200 Health and Human Services Agency	16,844	16,844
53000 Opportunity Center	1,763	1,763
57000 Veterans' Services	783	783
59000 Community Action Agency	6,072	6,072
59300 PHA Housing Assist Adm	2,350	2,350
62000 Agriculture Extension Service	196	196
00200 Fall River Mills Airport	979	979
94000 Fleet Management	9,401	9,401
92500 Information Systems	25,461	25,461
95500 Facilities Management	37,017	37,017
00207 Solid Waste	1,371	1,371
00377 Jones Valley Water	3,330	3,330
00378 Palo Cedro Sewer	3,721	3,721
00387 Cottonwood Sewer	3,917	3,917
00391 Fire Protection Admin.	61,107	61,107
<b>Total</b>	<b>476,166</b>	<b>476,166</b>

*Departmental Costs  
Allocation Summary*

**COUNTY OF SHASTA  
PURCHASING**

<b><u>Fiscal Year 21/22 Actual</u></b>	Total	Purchase Assistance
Direct Bill	<u>2,154</u>	<u>2,154</u>
	478,320	478,320
Less CSD's	<u>(14,340)</u>	<u>(14,340)</u>
Total Operating	<u>463,980</u>	<u>463,980</u>

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# County Counsel

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*Description of Costs  
to be Allocated*

**COUNTY OF SHASTA  
COUNTY COUNSEL**

**Fiscal Year 21/22 Actual**

County Counsel performs legal services for various departments within the County. These services are allowable for Plan purposes. Attorneys within the County Counsel department keep actual time records.

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

Individual Attorney Services are allocated based on number of attorney hours.

Outstationed Attorney Services are allocated based on actual salaries and benefits expense.

\$26,407 of legal service revenue was treated as a direct bill during the year. \$702,042 was collected for the Outstationed Attorneys specifically assigned to individual departments during FY 2021/22, this amount is also treated as direct billed.

Other than the cost centers shown in the direct bill column, the County did not direct bill these services for FY 2021/22.

*Schedule of Costs  
to be Reallocated  
by Function*

**COUNTY OF SHASTA  
COUNTY COUNSEL**

<b>Fiscal Year 21/22 Actual</b>	Individual				
	Total	General & Admin	Attorney Services	General Government	Outstationed Attorneys
Time %	100.00%	26.68%	72.25%	1.07%	
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,553,879	293,890	795,860	11,786	452,343
Benefits	798,409	146,539	396,830	5,877	249,163
<b>Services &amp; Supplies</b>					
Clothing/Personal Supplies					
Communications	10,726	2,839	7,687	114	87
Household Exp.	16,955	4,524	12,250	181	
Insurance	6,670	1,262	3,416	51	1,942
Maint. Of Equip.	4,491	1,198	3,245	48	
Maint. Of Struct.	16,769	4,474	12,116	179	
Memberships	13,613	2,513	6,805	101	4,194
Office Exp.	4,171	1,113	3,014	45	
Office Exp. Legal Research Pubs.	21,338	4,036	10,929	162	6,212
Office Exp. Opp. Center	2,024	540	1,462	22	
Professional & Special Svs	3,657	976	2,642	39	
Info. Systems Service	30,105	8,032	21,751	322	
Personnel Preemployment Services	144	38	104	2	
Rents & Leases Equip	1,869	499	1,350	20	
Rents & Leases Struct	(157)	(42)	(113)	(2)	
Small Tools & Equip	12,222	3,251	8,803	130	38
Software	2,878	768	2,079	31	
Special Dept. Expense	33,973	9,064	24,545	364	
Trans. & Travel	18,955	5,009	13,565	201	180
Utilities	24,774	6,610	17,899	265	
<b>Cost Applied/Transfers</b>					
Cost Applied Other	(702,042)				(702,042)
Cost Applied Cost Plan	(1,476,794)	(1,476,794)			



*Schedule of Costs  
to be Reallocated  
by Function*

**COUNTY OF SHASTA  
COUNTY COUNSEL**

<b>Fiscal Year 21/22 Actual</b>	Total	General & Admin	Individual Attorney Services	General Government	Outstationed Attorneys
<b>Other Expenditures &amp; Costs</b>					
Lease Principal Exp	2,361	2,361			
Lease Interest Exp	237	237			
Taxes & Assessments	26	26			
Trans-Out	15,442	15,442			
<b>Expenditures Per Financial Statements</b>	<u>416,695</u>	<u>(961,598)</u>	<u>1,346,239</u>	<u>19,937</u>	<u>12,116</u>

Schedule of Costs  
to be Reallocated  
by Function

COUNTY OF SHASTA  
COUNTY COUNSEL

Fiscal Year 21/22 Actual	Total	General & Admin	Individual		
			Attorney Services	General Government	Outstationed Attorneys
<b>Cost Adjustments</b>					
Deductions - Cost Applied	2,178,836	1,476,794			702,042
Legal Services Revenue	(61,329)	(34,922)	(26,407)		
Charges for Services - Cost Plan	(2,028)	(2,028)			
Deduction - PY Cost Reimb Rev	2,028	2,028			
Deduction - Direct Billed Revenue	26,407		26,407		
Miscellaneous Revenue/Exp	(3)	(3)			
Building Use to CSD	70,987	70,987			
County Audit to CSD	372	372			
<b>Functional Cost</b>	<u>2,631,966</u>	<u>551,631</u>	<u>1,346,239</u>	<u>19,937</u>	<u>714,158</u>
<b>Additions - 1st Allocation</b>					
Reallocate Admin	(0)	(551,631)	543,581	8,050	
Allocable Costs	2,631,966		1,889,819	27,988	714,158
Unallocated	(27,988)			(27,988)	
1st Allocation	<u>2,603,978</u>		<u>1,889,819</u>		<u>714,158</u>
<b>Additions - 2nd Allocation</b>					
Other	48,809	48,809			
Reallocate Admin	(0)	(48,809)	48,097	712	
Allocable Costs	48,809		48,097	712	
Unallocated	(712)			(712)	
2nd Allocation	<u>48,097</u>		<u>48,097</u>		
<b>Total Allocated</b>	<u><u>2,652,075</u></u>		<u><u>1,937,916</u></u>		<u><u>714,158</u></u>

Detail Allocation of  
Individual Attorney Services

COUNTY OF SHASTA  
COUNTY COUNSEL

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	512.50	0.0507	95,859			95,859
11000 Auditor - Controller	85.50	0.0085	15,992			15,992
11100 TTC	177.50	0.0176	33,200			33,200
11300 Purchasing	93.00	0.0092	17,395			17,395
13000 Personnel	219.75	0.0217	41,102			41,102
10100 Board of Supervisors	105.50	0.0104	19,733		563	20,296
10300 Clerk of the Board	266.50	0.0264	49,847		1,422	51,268
11200 Assessor	35.75	0.0035	6,687		191	6,877
14000 Elections	384.50	0.0381	71,917		2,051	73,969
20700 Public Defender	60.75	0.0060	11,363		324	11,687
20800 Grand Jury	153.50	0.0152	28,711		819	29,530
22100 County Clerk	14.25	0.0014	2,665		76	2,741
22700 District Attorney	199.50	0.0197	37,315		1,064	38,379
22800 DCSS	25.00	0.0025	4,676		133	4,809
23500 Sheriff	1,180.25	0.1168	220,756		6,297	227,052
26000 Jail	457.25	0.0453	85,525		2,439	87,964
26200 Juvenile Rehab Facility	21.50	0.0021	4,021		115	4,136
26300 Probation	436.00	0.0432	81,550		2,326	83,876
28000 Agriculture Commissioner	41.25	0.0041	7,715		220	7,936
28200 Building	688.00	0.0681	128,684		3,670	132,355
28600 Planning	422.50	0.0418	79,025		2,254	81,279
28700 Coroner	35.50	0.0035	6,640		189	6,829
29000 Recorder	39.50	0.0039	7,388		211	7,599
29200 Public Guardian	448.25	0.0444	83,841	(26,407)	2,391	59,825
29700 Animal Control	6.75	0.0007	1,263		36	1,299
30100 Roads	77.00	0.0076	14,402		411	14,813
40200 Environmental Health	266.50	0.0264	49,847		1,422	51,268
41000 Mental Health	276.50	0.0274	51,717		1,475	53,192
41100 Public Health	302.00	0.0299	56,486		1,611	58,098

Detail Allocation of  
Individual Attorney Services

**COUNTY OF SHASTA  
COUNTY COUNSEL**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	158.50	0.0157	29,646		846	30,492
50200 Health and Human Services Agency	1,366.00	0.1352	255,499		7,287	262,786
53000 Opportunity Center	16.75	0.0017	3,133		89	3,222
57000 Veterans' Services	22.75	0.0023	4,255		121	4,377
59000 Community Action Agency	0.50	0.0000	94		3	96
59300 PHA Housing Assist Adm	220.50	0.0218	41,243		1,176	42,419
94000 Fleet Management	0.50	0.0000	94		3	96
95000 Risk Management	35.00	0.0035	6,546		187	6,733
92500 Information Systems	73.00	0.0072	13,654		389	14,043
95500 Facilities Management	935.50	0.0926	174,977		4,991	179,968
00371 Water Agency	6.75	0.0007	1,263		36	1,299
00373 AQMD	13.50	0.0013	2,525		72	2,597
00391 Fire Protection Admin.	43.75	0.0043	8,183		233	8,416
00851 IHSS Public Authority	121.75	0.0120	22,772		650	23,422
00928 SHASCOM	56.75	0.0056	10,615		303	10,917
<b>Total</b>	<b>10,104</b>	<b>1.0000</b>	<b>1,889,819</b>	<b>(26,407)</b>	<b>48,097</b>	<b>1,911,509</b>
Direct Bill				26,407		26,407
			1,889,819	-	48,097	1,937,916
Less CSD's	(1,088)	(0.1077)	(203,548)			(203,548)
<b>Total Operating</b>	<b>9,016</b>	<b>0.8923</b>	<b>1,686,272</b>		<b>48,097</b>	<b>1,734,368</b>

Basis of Allocation : Attorney Hours

*Detail Allocation of  
Outstationed At*

**COUNTY OF SHASTA  
COUNTY COUNSEL**

<b>Fiscal Year 21/22 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	627,746.36	0.8949	639,069	(627,746)		11,322
50200 Health and Human Services Agency	73,759.46	0.1051	75,090	(74,296)		794
Total	701,506	1.0000	714,158	(702,042)		12,116
Direct Bill				702,042		702,042
			714,158	-		714,158
Less CSD's						
Total Operating	701,506	1.0000	714,158			714,158

Basis of Allocation : Actual Salaries & Benefits Expense

Departmental Cost  
Allocation Summary

COUNTY OF SHASTA  
COUNTY COUNSEL

<b>Fiscal Year 21/22 Actual</b>	<b>Total</b>	<b>Individual Attorney Services</b>	<b>Outstationed Attorneys</b>
10200 CAO	95,859	95,859	
11000 Auditor - Controller	15,992	15,992	
11100 TTC	33,200	33,200	
11300 Purchasing	17,395	17,395	
13000 Personnel	41,102	41,102	
10100 Board of Supervisors	20,296	20,296	
10300 Clerk of the Board	51,268	51,268	
11200 Assessor	6,877	6,877	
14000 Elections	73,969	73,969	
20700 Public Defender	11,687	11,687	
20800 Grand Jury	29,530	29,530	
22100 County Clerk	2,741	2,741	
22700 District Attorney	38,379	38,379	
22800 DCSS	4,809	4,809	
23500 Sheriff	227,052	227,052	
26000 Jail	87,964	87,964	
26200 Juvenile Rehab Facility	4,136	4,136	
26300 Probation	83,876	83,876	
28000 Agriculture Commissioner	7,936	7,936	
28200 Building	132,355	132,355	
28600 Planning	81,279	81,279	
28700 Coroner	6,829	6,829	
29000 Recorder	7,599	7,599	
29200 Public Guardian	59,825	59,825	
29700 Animal Control	1,299	1,299	
30100 Roads	14,813	14,813	
40200 Environmental Health	51,268	51,268	
41000 Mental Health	53,192	53,192	

Departmental Cost  
Allocation Summary

COUNTY OF SHASTA  
COUNTY COUNSEL

<b>Fiscal Year 21/22 Actual</b>	Total	Individual Attorney Services	Outstationed Attorneys
41100 Public Health	58,098	58,098	
50100 Social Services Administration	41,814	30,492	11,322
50200 Health and Human Services Agency	263,580	262,786	794
53000 Opportunity Center	3,222	3,222	
57000 Veterans' Services	4,377	4,377	
59000 Community Action Agency	96	96	
59300 PHA Housing Assist Adm	42,419	42,419	
94000 Fleet Management	96	96	
95000 Risk Management	6,733	6,733	
92500 Information Systems	14,043	14,043	
95500 Facilities Management	179,968	179,968	
00371 Water Agency	1,299	1,299	
00373 AQMD	2,597	2,597	
00391 Fire Protection Admin.	8,416	8,416	
00851 IHSS Public Authority	23,422	23,422	
00928 SHASCOM	10,917	10,917	
<b>Total</b>	<b>1,923,625</b>	<b>1,911,509</b>	<b>12,116</b>
Direct Bill	728,450	26,407	702,042
	2,652,075	1,937,916	714,158
Less CSD's	(203,548)	(203,548)	
<b>Total Operating</b>	<b>2,448,527</b>	<b>1,734,368</b>	<b>714,158</b>

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Personnel

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*Description of Costs  
to be Allocated*

**COUNTY OF SHASTA  
PERSONNEL**

**Fiscal Year 21/22 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 2021/22 based on actual time records. The County did not direct bill any other departments for general personnel services during FY 2021/22.

Other than the cost centers shown in the direct bill column, the County did not direct bill these services for FY 2021/22.

Description of Costs  
to be Allocated

**COUNTY OF SHASTA  
PERSONNEL**

<b>Fiscal Year 21/22 Actual</b>	Total	General & Admin	General Personnel
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,216,524		1,216,524
Benefits	797,837		797,837
<b>Services &amp; Supplies</b>			
Clothing/Personal Supplies	21		21
Communications	9,413		9,413
Household Exp.	17,927		17,927
Insurance	5,753		5,753
Maint. Of Equip.	6,521		6,521
Maint. Of Struct.	18,437		18,437
Memberships	11,848		11,848
Office Exp.	13,102		13,102
Office Exp. Opp. Center	2,711		2,711
Professional & Special Svs	57,931		57,931
Labor Management Negotiator	75,958		75,958
Info. Systems Service	54,339		54,339
Public & Legal Notices	217		217
Rents & Leases Equip	5,255		5,255
Small Tools & Equip	5,523		5,523
Special Dept. Expense	55,784		55,784
Trans. & Travel	7,141		7,141
Utilities	25,488		25,488

Description of Costs  
to be Allocated

COUNTY OF SHASTA  
PERSONNEL

<b>Fiscal Year 21/22 Actual</b>	Total	General & Admin	General Personnel
<b>Cost Applied/Transfers</b>			
Cost Applied Cost Plan	(2,035,550)	(2,035,550)	
Cost Applied HHSA	(331,946)	(331,946)	
<b>Other Expenditures &amp; Costs</b>			
Taxes & Assessments	26	26	
Trans-Out	15,891	15,891	
<b>Expenditures Per Financial Statements</b>	<u>36,151</u>	<u>(2,351,579)</u>	<u>2,387,730</u>
<b>Cost Adjustments</b>			
Deductions - Cost Applied	2,367,496	2,367,496	
COVID-19 Revenue	(2,024)	(2,024)	
Miscellaneous Revenue/Exp	593	593	
Building Use to CSD	73,052	73,052	
County Audit to CSD	345	345	
<b>Functional Cost</b>	<u>2,475,613</u>	<u>87,883</u>	<u>2,387,730</u>
<b>Additions - 1st Allocation</b>			
Reallocate Admin		(87,883)	87,883
Allocable Costs	<u>2,475,613</u>		<u>2,475,613</u>
1st Allocation	<u>2,475,613</u>		<u>2,475,613</u>
<b>Additions - 2nd Allocation</b>			
Other	93,771	93,771	
Reallocate Admin		(93,771)	93,771
Allocable Costs	<u>93,771</u>		<u>93,771</u>
2nd Allocation	<u>93,771</u>		<u>93,771</u>
<b>Total Allocated</b>	<u><u>2,569,384</u></u>		<u><u>2,569,384</u></u>

Description of Costs  
to be Allocated

COUNTY OF SHASTA  
PERSONNEL

Fiscal Year 21/22 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
			Percent				
10200 CAO	9.00		0.0041	10,070			10,070
11000 Auditor - Controller	26.00		0.0118	29,092			29,092
11100 TTC	14.50		0.0066	16,224			16,224
11300 Purchasing	3.00		0.0014	3,357			3,357
12000 County Counsel	13.00		0.0059	14,546			14,546
13000 Personnel	18.00		0.0081	20,141			20,141
10100 Board of Supervisors	5.00		0.0023	5,595		220	5,815
10300 Clerk of the Board	7.00		0.0032	7,832		308	8,141
11200 Assessor	42.00		0.0190	46,995		1,850	48,845
14000 Elections	15.00		0.0068	16,784		661	17,444
17500 CSA Administration	6.00		0.0027	6,714		264	6,978
20700 Public Defender	37.00		0.0167	41,400		1,630	43,030
22100 County Clerk	2.00		0.0009	2,238		88	2,326
22700 District Attorney	69.00		0.0312	77,206		3,039	80,245
22800 DCSS	61.00		0.0276	68,254		2,687	70,941
23500 Sheriff	109.00		0.0493	121,962		4,801	126,763
23600 Boating Safety	3.00		0.0014	3,357		132	3,489
23700 Sheriff Civil Unit	5.00		0.0023	5,595		220	5,815
24600 Detention Annex	6.00		0.0027	6,714		264	6,978
25600 Victim Witness	15.00		0.0068	16,784		661	17,444
26000 Jail	86.00		0.0389	96,227		3,788	100,015
26100 Burney Substation	15.00		0.0068	16,784		661	17,444
26200 Juvenile Rehab Facility	47.00		0.0212	52,589		2,070	54,659
26300 Probation	85.00		0.0384	95,108		3,744	98,852
28000 Agriculture Commissioner	14.00		0.0063	15,665		617	16,282
28200 Building	20.00		0.0090	22,378		881	23,259
28600 Planning	12.00		0.0054	13,427		529	13,956
28700 Coroner	8.00		0.0036	8,951		352	9,304
29000 Recorder	9.00		0.0041	10,070		396	10,467
29700 Animal Control	4.00		0.0018	4,476		176	4,652
29900 Public Administration	2.00		0.0009	2,238		88	2,326

Description of Costs  
to be Allocated

COUNTY OF SHASTA  
PERSONNEL

Fiscal Year 21/22 Actual	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
	Allocation Units	Percent				
30100 Roads	85.00	0.0384	95,108		3,744	98,852
40200 Environmental Health	20.00	0.0090	22,378		881	23,259
40400 Mental Health Services Act	59.00	0.0267	66,016	(16,472)	2,599	52,143
41000 Mental Health	124.00	0.0560	138,746	(34,618)	5,462	109,589
41100 Public Health	214.00	0.0967	239,449	(59,745)	9,426	189,130
41700 Child Services	12.00	0.0054	13,427	(3,350)	529	10,605
42200 Alcohol & Drug	18.00	0.0081	20,141	(5,025)	793	15,908
42500 Perinatal	7.00	0.0032	7,832	(1,954)	308	6,186
50100 Social Services Administration	571.00	0.2581	638,904	(159,412)	25,150	504,641
50200 Health and Human Services Agency	128.00	0.0579	143,222	(35,735)	5,638	113,125
53000 Opportunity Center	56.00	0.0253	62,660	(15,634)	2,467	49,492
57000 Veterans' Services	8.00	0.0036	8,951		352	9,304
59000 Community Action Agency	10.00	0.0045	11,189		440	11,630
59300 PHA Housing Assist Adm	8.00	0.0036	8,951		352	9,304
59600 Housing Rehabilitation	1.00	0.0005	1,119		44	1,163
62000 Agriculture Extension Service	2.00	0.0009	2,238		88	2,326
94000 Fleet Management	5.00	0.0023	5,595		220	5,815
95000 Risk Management	8.00	0.0036	8,951		352	9,304
92500 Information Systems	54.00	0.0244	60,422		2,378	62,800
95500 Facilities Management	37.00	0.0167	41,400		1,630	43,030
00207 Solid Waste	4.00	0.0018	4,476		176	4,652
00373 AQMD	7.00	0.0032	7,832		308	8,141
00391 Fire Protection Admin.	3.00	0.0014	3,357		132	3,489
00851 IHSS Public Authority	4.00	0.0018	4,476		176	4,652
<b>Total</b>	<b>2,212.50</b>	<b>1.0000</b>	<b>2,475,613</b>	<b>(331,946)</b>	<b>93,771</b>	<b>2,237,439</b>
<b>Direct Bill</b>				<b>331,946</b>		<b>331,946</b>
			<b>2,475,613</b>	<b>-</b>	<b>93,771</b>	<b>2,569,384</b>
<b>Less CSD's</b>	<b>(83.50)</b>	<b>(0.0377)</b>	<b>(93,430)</b>			<b>(93,430)</b>
<b>Total Operating</b>	<b>2,129.00</b>	<b>0.9623</b>	<b>2,382,183</b>		<b>93,771</b>	<b>2,475,954</b>

Basis of Allocation Number of Authorized Positions

Description of Costs  
to be Allocated

COUNTY OF SHASTA  
PERSONNEL

Fiscal Year 21/22 Actual	Total	General Personnel
10200 CAO	10,070	10,070
11000 Auditor - Controller	29,092	29,092
11100 TTC	16,224	16,224
11300 Purchasing	3,357	3,357
12000 County Counsel	14,546	14,546
13000 Personnel	20,141	20,141
10100 Board of Supervisors	5,815	5,815
10300 Clerk of the Board	8,141	8,141
11200 Assessor	48,845	48,845
14000 Elections	17,444	17,444
17500 CSA Administration	6,978	6,978
20700 Public Defender	43,030	43,030
22100 County Clerk	2,326	2,326
22700 District Attorney	80,245	80,245
22800 DCSS	70,941	70,941
23500 Sheriff	126,763	126,763
23600 Boating Safety	3,489	3,489
23700 Sheriff Civil Unit	5,815	5,815
24600 Detention Annex	6,978	6,978
25600 Victim Witness	17,444	17,444
26000 Jail	100,015	100,015
26100 Burney Substation	17,444	17,444
26200 Juvenile Rehab Facility	54,659	54,659
26300 Probation	98,852	98,852
28000 Agriculture Commissioner	16,282	16,282
28200 Building	23,259	23,259
28600 Planning	13,956	13,956
28700 Coroner	9,304	9,304
29000 Recorder	10,467	10,467



Description of Costs  
to be Allocated

COUNTY OF SHASTA  
PERSONNEL

<b>Fiscal Year 21/22 Actual</b>	Total	General Personnel
29700 Animal Control	4,652	4,652
29900 Public Administration	2,326	2,326
30100 Roads	98,852	98,852
40200 Environmental Health	23,259	23,259
40400 Mental Health Services Act	52,143	52,143
41000 Mental Health	109,589	109,589
41100 Public Health	189,130	189,130
41700 Child Services	10,605	10,605
42200 Alcohol & Drug	15,908	15,908
42500 Perinatal	6,186	6,186
50100 Social Services Administration	504,641	504,641
50200 Health and Human Services Agency	113,125	113,125
53000 Opportunity Center	49,492	49,492
57000 Veterans' Services	9,304	9,304
59000 Community Action Agency	11,630	11,630
59300 PHA Housing Assist Adm	9,304	9,304
59600 Housing Rehabilitation	1,163	1,163
62000 Agriculture Extension Service	2,326	2,326
94000 Fleet Management	5,815	5,815
95000 Risk Management	9,304	9,304
92500 Information Systems	62,800	62,800
95500 Facilities Management	43,030	43,030
00207 Solid Waste	4,652	4,652
00373 AQMD	8,141	8,141
00391 Fire Protection Admin.	3,489	3,489
00851 IHSS Public Authority	4,652	4,652
	<hr/>	<hr/>
Total	<b>2,237,439</b>	<b>2,237,439</b>
Direct Bill	331,946	331,946
	<hr/>	<hr/>
	2,569,384	2,569,384
Less CSD's	(93,430)	(93,430)
Total Operating	<hr/> <b>2,475,954</b>	<hr/> <b>2,475,954</b>

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# Internal Service Funds

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*Working Capital Reserve  
Reconciliation*

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

<b>Unrestricted Retained Earnings Per G/L 6-30-22:</b>		
Net Investment in Capital Assets	\$	2,026,530
Designation For Vehicle Replacement		3,965,657
R/E Designation For Fair Value Of Investments		(136,159)
Retained Earnings		241,977
		<hr/>
<b>Unrestricted Retained Earnings Per FS 6-30-22:</b>	\$	6,098,006
Less:		
Net Investment in Capital Assets Net		2,026,530
Designation For Vehicle Replacement		3,965,657
Designation For Fair Value Of Investments		(136,159)
Subtotal		<hr/> (5,856,028)
<b>Unrestricted Retained Earnings, As Restated</b>		241,977
Financial Statement Expenditures:		
Operating Expenses		1,643,460
Other Expense		-
Subtotal Financial Statement Expenditures		<hr/> 1,643,460
Less Depreciation		<hr/> (501,064)
Adjusted Financial Statement Expenditures		1,142,396
Divided By		<hr/> 6
<b>Computed Allowable Working Capital</b>		<hr/> 190,399
<b>Difference Over (Under)</b>	\$	<hr/> <hr/> 51,578

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

Location	Asset ID	PC	SC	TC	Asset Description	Acq Date	Acq Value	Accum Depr	Book Value
20100	40123	32	EQ	201	KOOLKARE PLUS CHARGING SYSTEM	01/15/2015	5,235.14	5,235.14	-
20100	40325	32	EQ	201	POLARTEK A/C CHARGING SYSTEM	03/27/2017	9,234.61	9,234.61	-
20100	40654	60	EQ	201	VEHICLE HOISTS	06/04/2019	12,822.76	4,942.09	7,880.67
20100	40655	60	EQ	201	VEHICLE HOISTS	06/04/2019	12,822.75	4,942.09	7,880.66
20100	40693	41	EQ	201	40 FOOT STORAGE CONTAINER	06/17/2020	5,850.00	1,462.50	4,387.50
20100	40846	35	EQ	201	SHIPPING CONTAINER	04/19/2022	9,975.00	332.5	9,642.50
<b>20100 Total</b>						<b>Subtotal Equipment</b>	<b>55,940.26</b>	<b>26148.93</b>	<b>29,791.33</b>
20106	99931	99	BD	201	BUILDING - PLACER & COURT	06/30/1976	45,246.54	41,626.49	3,620.05
20106	99950	0	LD	201	LAND - PLACER & COURT	03/06/1985	55,374.69	0	55,374.69
<b>20106 Total</b>						<b>Subtotal Land &amp; Building</b>	<b>100,621.23</b>	<b>41626.49</b>	<b>58,994.74</b>
20100	40642	82	VH	201	2020 FORD F150	05/18/2020	62,201.06	25,548.01	36,653.05
20100	40643	82	VH	201	2020 FORD F150	05/18/2020	62,086.70	25,502.27	36,584.43
20100	40644	82	VH	201	2020 FORD F150	05/18/2020	59,807.02	20,640.11	39,166.91
20100	40645	82	VH	201	2020 FORD F150	05/18/2020	62,670.50	25,735.79	36,934.71
20100	40647	83	VH	201	2020 JEEP CHEROKEE LATITUDE	04/08/2020	26,336.45	5,925.69	20,410.76
20111	31766	82	VH	201	4X4 PICKUP 96 CHEVROLET 3/4 T	06/18/1996	29,560.41	29,560.41	-
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	36776	82	VH	201	2006 FORD EXPLORER	03/15/2007	26,475.62	26,475.62	-
20111	36783	83	VH	201	2007 FORD TAURUS	02/05/2007	13,892.26	13,892.26	-
20111	36790	82	VH	201	2007 FORD F150	10/01/2007	37,898.88	37,898.88	-
20111	36792	82	VH	201	2007 FORD F150	12/01/2007	30,216.79	30,216.79	-
20111	36807	82	VH	201	2008 FORD F350	05/20/2008	49,677.14	49,677.14	-
20111	36808	83	VH	201	2004 TOYOTA PRIUS	06/18/2007	13,254.00	13,254.00	-
20111	36810	82	VH	201	2008 FORD ESCAPE	06/20/2007	26,322.10	26,322.10	-
20111	36821	83	VH	201	2006 FORD EXPLORER	12/14/2007	19,265.49	19,265.49	-
20111	36826	82	VH	201	2008 FORD F150	01/11/2008	31,262.78	31,262.78	-
20111	36836	83	VH	201	2007 FORD RANGER	03/12/2008	16,823.41	16,823.41	-

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20111	36855	83	VH	201	2008 MERCURY GRAND MARQUIS	11/26/2008	16,204.30	16,204.30	-
20111	36856	83	VH	201	2008 DODGE AVENGER	12/28/2008	12,376.81	12,376.81	-
20111	36857	83	VH	201	2008 CHRYSLER SEBRING	12/12/2008	12,376.81	12,376.81	-
20111	36858	83	VH	201	2006 JEEP LIBERTY	12/12/2008	13,357.99	13,357.99	-
20111	36860	83	VH	201	2007 FORD FUSION	12/12/2008	13,152.24	13,152.24	-
20111	36861	83	VH	201	2009 TOYOTA PRIUS	12/31/2008	24,605.61	24,605.61	-
20111	36864	83	VH	201	2007 FORD FUSION	12/15/2008	16,959.55	16,959.55	-
20111	36867	83	VH	201	2009 FORD F150	01/22/2009	37,209.77	37,209.77	-
20111	36868	83	VH	201	2008 MERCURY SABLE	02/18/2009	18,343.28	18,343.28	-
20111	36869	83	VH	201	2008 FORD E350	02/23/2009	21,864.25	21,864.25	-
20111	36872	83	VH	201	2001 TOYOTA PRIUS	04/09/2009	22,052.70	22,052.70	-
20111	36891	82	VH	201	2004 FORD EXPLORER	03/03/2005	20,822.58	20,822.58	-
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	36962	83	VH	201	2006 FORD F350	05/12/2006	26,198.42	26,198.42	-
20111	39628	83	VH	201	2008 CHEVROLET TRAILBLAZER	10/06/2009	19,527.22	19,527.22	-
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	15,764.54	-
20111	39638	83	VH	201	2010 FORD FUSION	06/03/2010	15,764.54	15,764.54	-
20111	39642	83	VH	201	2010 FORD RANGER	06/14/2010	17,888.93	17,888.93	-
20111	39643	83	VH	201	2010 FORD RANGER	06/14/2010	21,960.96	21,960.96	-
20111	39644	83	VH	201	2010 FORD FUSION	07/28/2010	15,764.54	15,764.54	-
20111	39645	83	VH	201	2010 FORD FUSION	06/30/2010	15,764.54	15,764.54	-
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	25,895.64	-
20111	39657	82	VH	201	2011 FORD EXPEDITION	11/09/2010	37,934.21	37,934.21	-

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20111	39660	83	VH	201	2011 FORD FUSION	01/18/2011	15,764.54	15,764.54	-
20111	39661	83	VH	201	2011 FORD FUSION	01/18/2011	15,764.54	15,764.54	-
20111	39662	83	VH	201	2011 FORD FUSION	01/18/2011	15,764.54	15,764.54	-
20111	39663	83	VH	201	2011 FORD FUSION	01/18/2011	15,764.54	15,764.54	-
20111	39664	83	VH	201	2011 FORD FUSION	01/18/2011	15,764.54	15,764.54	-
20111	39668	80	VH	201	2011 CROWN VICTORIA	05/03/2011	33,956.05	33,956.05	-
20111	39674	80	VH	201	2012 FORD FUSION	11/21/2011	17,469.95	17,469.95	-
20111	39675	81	VH	201	2012 FORD F250	01/03/2012	50,708.54	50,708.54	-
20111	39679	83	VH	201	2012 FORD EXPEDITION	03/13/2012	37,352.45	37,352.45	-
20111	39680	83	VH	201	2012 FORD CARGO VAN	03/20/2012	46,857.74	46,857.74	-
20111	39683	83	VH	201	2012 CHEVROLET TAHOE	05/01/2012	49,296.48	49,296.48	-
20111	39689	83	VH	201	2012 FORD F150 4X4	06/22/2012	30,314.08	30,314.08	-
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	34,140.63	-
20111	39702	81	VH	201	2013 DODGE CARGO VAN	02/27/2013	26,494.29	26,494.29	-
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	22,461.63	2,266.75
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	22,041.29	2,677.92
20111	40015	83	VH	201	2013 TOYOTA TACOMA	09/11/2013	24,707.76	21,825.22	2,882.54
20111	40016	81	VH	201	2013 FORD FUSION	09/20/2013	18,386.51	18,386.51	-
20111	40017	83	VH	201	2013 FORD F150	11/20/2013	26,308.25	22,581.21	3,727.04
20111	40019	83	VH	201	2014 FORD EXPLORER	11/25/2013	41,633.20	35,735.16	5,898.04
20111	40022	83	VH	201	2013 FORD TRANSIT CONNECT	12/11/2013	23,468.60	20,143.88	3,324.72
20111	40036	81	VH	201	2013 TOYOTA TACOMA 4X4	04/08/2014	29,003.50	29,003.50	-
20111	40037	81	VH	201	2013 TOYOTA TACOMA 4X4	04/08/2014	29,003.50	29,003.50	-
20111	40038	82	VH	201	2014 FORD F450	04/16/2014	48,300.80	48,300.80	-
20111	40124	82	VH	201	2015 CHEVROLET TAHOE	02/27/2015	47,938.62	47,938.62	-



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20111	40125	82	VH	201	2015 CHEVY SILVERADO	03/13/2015	40,264.34	40,264.34	-
20111	40129	82	VH	201	2015 DODGE DURANGO	04/28/2015	36,809.48	36,809.48	-
20111	40130	82	VH	201	2015 FORD F250 4X4	04/27/2015	31,484.75	31,484.75	-
20111	40134	82	VH	201	2015 FORD EXPLORER 4X4	05/26/2015	27,905.27	27,905.27	-
20111	40145	82	VH	201	2015 CHEVY TAHOE 4WD	07/30/2015	57,149.21	57,149.21	-
20111	40147	82	VH	201	2014 CHEVY MALIBU	09/24/2015	23,740.79	23,740.79	-
20111	40148	82	VH	201	2016 CHEVY COLORADO	08/28/2015	28,361.85	28,361.85	-
20111	40149	82	VH	201	2016 CHEVY COLORADO	08/28/2015	28,361.85	28,361.85	-
20111	40159	82	VH	201	2016 FORD F150 SUPER CAB 4X4	06/17/2016	43,948.81	43,948.81	-
20111	40166	82	VH	201	2016 FORD EXPLORER UTILITY	03/31/2016	46,785.79	46,785.79	-
20111	40251	82	VH	201	2016 CHEVROLET COLORADO 4WD	02/17/2016	30,547.59	30,547.59	-
20111	40254	82	VH	201	2015 FORD EXPLORER	03/17/2016	47,446.34	47,446.34	-
20111	40257	82	VH	201	2016 FORD F250 CREW CAB V-67	08/15/2016	46,071.51	46,071.51	-
20111	40258	82	VH	201	2016 JEEP CHEROKEE 4X4	04/19/2016	24,885.33	24,885.33	-
20111	40262	82	VH	201	2016 CHEVROLET COLORADO 4WD EXT CAB	06/07/2016	30,718.54	30,776.54	(58.00)
20111	40263	82	VH	201	2016 FORD F150 SUPERCAB 4X2	06/03/2016	23,600.00	23,600.00	-
20111	40266	83	VH	201	2016 FORD FUSION V-113	08/30/2016	19,997.00	11,664.92	8,332.08
20111	40267	80	VH	201	2017 FORD UTILITY PATROL V-34	01/03/2017	49,880.61	49,880.61	-
20111	40268	83	VH	201	2016 CHEVROLET COLORADO V-235	10/12/2016	31,150.67	17,911.65	13,239.02
20111	40269	83	VH	201	2017 FORD TRANSIT V-645	10/13/2016	24,604.75	14,147.76	10,456.99
20111	40272	82	VH	201	2017 FORD EXPLORER V-87	12/01/2016	42,497.30	42,497.30	-
20111	40274	82	VH	201	2017 FORD F-250 CREW CAB V-56	06/01/2017	51,586.68	51,586.68	-
20111	40275	81	VH	201	2017 DODGE CHARGER V-4	01/11/2017	35,012.66	27,509.95	7,502.71
20111	40276	83	VH	201	2017 FORD EXPLORER V-220	11/30/2016	31,213.85	17,427.71	13,786.14
20111	40302	83	VH	201	FORD EXPLORER V-233	01/09/2017	31,624.50	17,393.47	14,231.03
20111	40303	82	VH	201	FORD F150 SUPERCREW PU V-68	04/01/2017	43,463.78	43,463.78	-
20111	40317	81	VH	201	DODGE CHARGER V-8	05/31/2017	33,868.63	24,595.10	9,273.53
20111	40318	83	VH	201	CHEVY COLORADO 4X4 PU V-294	02/09/2017	29,870.41	16,179.80	13,690.61
20111	40320	83	VH	201	CHEVY COLORADO PU 4X4 V-255	03/02/2017	30,095.29	16,050.83	14,044.46

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20111	40322	84	VH	201	CHEVY COLORADO PU	04/05/2017	32,299.41	16,957.19	15,342.22
20111	40323	82	VH	201	CHEVY TAHOE 2WD V-10	06/30/2017	47,091.53	47,091.53	-
20111	40324	82	VH	201	FORD F150 4X4 SUPER CAB V-5	06/30/2017	40,401.71	40,401.70	0.01
20111	40326	84	VH	201	FORD ESCAPE V653	05/01/2017	24,842.49	12,835.29	12,007.20
20111	40328	80	VH	201	FORD EXPLORER PATROL V82	06/30/2017	44,753.31	44,753.31	-
20111	40330	80	VH	201	CHEVY TAHOE PATROL V83	06/30/2017	56,044.67	56,044.67	-
20111	40343	80	VH	201	2017 FORD UTILITY	06/30/2017	47,679.96	47,679.96	-
20111	40344	80	VH	201	2017 FORD UTILITY	06/30/2017	41,367.52	41,367.52	-
20111	40345	83	VH	201	2017 TOYOTA COROLLA	09/07/2017	18,108.30	8,752.34	9,355.96
20111	40346	83	VH	201	2017 TOYOTA COROLLA	09/05/2017	20,718.55	10,013.99	10,704.56
20111	40526	83	VH	201	2018 TOYOTA COROLLA	03/19/2018	19,462.23	8,271.44	11,190.79
20111	40528	82	VH	201	2018 DODGE DURANGO SXT	05/01/2018	29,349.43	24,457.87	4,891.56
20111	40536	83	VH	201	2018 CHEVY SILVERADO	06/15/2018	25,777.86	10,525.98	15,251.88
20111	40537	83	VH	201	2018 DODGE DURANGO SXT	06/19/2018	26,897.40	10,758.96	16,138.44
20111	40538	83	VH	201	2018 CHEVY COLORADO	06/22/2018	30,407.35	12,162.96	18,244.39
20111	40548	81	VH	201	2018 DODGE CHARGER	07/10/2018	34,002.72	19,430.12	14,572.60
20111	40549	82	VH	201	2018 CHEVROLET COLORADO	06/30/2018	30,407.35	24,325.88	6,081.47
20111	40550	80	VH	201	2018 DODGE CHARGER	07/17/2018	45,260.75	45,260.75	-
20111	40551	80	VH	201	2018 DODGE CHARGER	07/17/2018	45,239.79	45,239.79	-
20111	40552	80	VH	201	2018 DODGE CHARGER	07/17/2018	45,175.82	45,175.82	-
20111	40553	80	VH	201	2018 DODGE CHARGER	07/17/2018	45,347.66	45,347.66	-
20111	40554	80	VH	201	2018 DODGE CHARGER	07/17/2018	45,244.94	45,244.94	-
20111	40555	80	VH	201	2018 DODGE CHARGER	07/17/2018	45,335.87	45,335.87	-
20111	40560	80	VH	201	2017 FORD EXPLORER POLICE UTILITY	09/27/2018	37,400.51	37,400.51	-
20111	40561	83	VH	201	2019 TOYOTA COROLLA	11/16/2018	19,538.30	7,001.22	12,537.08
20111	40599	83	VH	201	2019 TOYOTA COROLLA SE	12/21/2018	19,538.30	6,838.41	12,699.89
20111	40600	82	VH	201	2019 DODGE DURANGO	01/31/2019	28,492.18	19,469.67	9,022.51
20111	40602	82	VH	201	2019 DODGE DURANGO	02/11/2019	28,492.18	19,469.67	9,022.51
20111	40603	82	VH	201	2019 DODGE DURANGO	02/11/2019	28,492.18	19,469.67	9,022.51

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20111	40604	82	VH	201	2019 DODGE DURANGO	02/11/2019	28,492.18	19,469.67	9,022.51
20111	40605	82	VH	201	2019 DODGE CHARGER PURSUIT	02/11/2019	46,479.62	30,412.17	16,067.45
20111	40606	82	VH	201	2019 DODGE DURANGO	02/19/2019	28,492.18	18,994.80	9,497.38
20111	40607	82	VH	201	2019 DODGE DURANGO	02/19/2019	31,321.01	20,880.67	10,440.34
20111	40608	82	VH	201	2019 TOYOTA COROLLA	02/15/2019	19,538.30	13,351.17	6,187.13
20111	40611	82	VH	201	2019 DODGE CHARGER SXT	03/12/2019	23,912.56	15,941.70	7,970.86
20111	40630	82	VH	201	2019 CHEVROLET TAHOE	05/21/2019	64,680.77	39,500.20	25,180.57
20111	40631	83	VH	201	2019 DODGE DURANGO SXT	05/29/2019	28,492.18	8,785.09	19,707.09
20111	40633	83	VH	201	FORD ESCAPE 4X4	06/18/2019	23,129.68	6,938.91	16,190.77
20111	40636	81	VH	201	2020 CHEVY TAHOE	02/11/2020	51,390.95	17,742.11	33,648.84
20111	40637	81	VH	201	2020 FORD F150	03/20/2020	45,255.75	14,012.90	31,242.85
20111	40638	81	VH	201	2020 DODGE CHARGER	06/18/2020	29,132.67	8,323.62	20,809.05
20111	40639	83	VH	201	2020 DODGE CHARGER	03/20/2020	26,068.61	5,865.44	20,203.17
20111	40640	83	VH	201	2020 CHRYSLER VOYAGER	03/19/2020	25,854.90	5,817.35	20,037.55
20111	40641	83	VH	201	2020 DODGE DURANGO	06/18/2020	33,059.42	6,611.88	26,447.54
20111	40689	81	VH	201	2020 FORD RANGER	06/11/2020	32,123.08	9,560.44	22,562.64
20111	40690	81	VH	201	2020 FORD F250	05/04/2020	64,401.16	19,461.46	44,939.70
20111	40694	81	VH	201	2020 FORD ESCAPE	06/25/2020	25,703.00	7,343.72	18,359.28
20111	40695	83	VH	201	2020 FORD RANGER SUPERCAB 4WD	07/21/2020	30,192.00	5,786.80	24,405.20
20111	40696	83	VH	201	2020 DODGE CHARGER	07/21/2020	26,193.75	5,020.47	21,173.28
20111	40697	83	VH	201	2020 DODGE CHARGER	07/21/2020	26,240.82	5,029.49	21,211.33
20111	40698	83	VH	201	2020 DODGE DURANGO	07/21/2020	34,189.23	6,552.93	27,636.30
20111	40699	83	VH	201	2020 DODGE DURANGO PURSUIT	08/07/2020	32,920.37	6,309.74	26,610.63
20111	40701	83	VH	201	2020 FORD EXPLORER	07/30/2020	58,273.07	9,303.68	48,969.39
20111	40702	83	VH	201	2020 FORD EXPLORER	07/30/2020	38,501.00	7,379.36	31,121.64
20111	40703	80	VH	201	2020 FORD EXPLORER	07/30/2020	58,592.45	31,118.71	27,473.74
20111	40705	83	VH	201	2020 FORD F150 CREW CAB 4X4	12/16/2020	45,082.16	6,762.33	38,319.83
20111	40706	83	VH	201	CHEVY TRAILBLAZER	12/15/2020	34,871.12	5,521.26	29,349.86
20111	40707	83	VH	201	2021 FORD SUPER DUTY F250	04/16/2021	26,365.00	3,075.92	23,289.08

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20111	40708	83	VH	201	2021 DODGE DURANGO PURSUIT AWD	04/14/2021	39,612.11	4,790.99	34,821.12
20111	40762	83	VH	201	2021 DODGE CHARGER SXT	04/14/2021	33,016.64	3,938.06	29,078.58
20111	40763	83	VH	201	2021 DODGE DURANGO	04/14/2021	39,448.57	4,774.64	34,673.93
20111	40764	83	VH	201	2021 DODGE DURANGO	04/14/2021	41,040.90	4,933.87	36,107.03
20111	40765	80	VH	201	2021 DODGE DURANGO PURSUIT	04/20/2021	42,080.00	16,364.45	25,715.55
20111	40767	80	VH	201	2021 DODGE DURANGO	05/14/2021	42,080.00	16,364.45	25,715.55
20111	40768	80	VH	201	2021 DODGE DURANGO	06/30/2021	42,080.00	14,026.67	28,053.33
20111	40769	83	VH	201	2021 FORD T150	09/28/2021	47,566.00	3,567.45	43,998.55
20111	40770	83	VH	201	2022 FORD MAVERICK	10/15/2021	26,823.37	2,011.75	24,811.62
20111	40772	81	VH	201	2021 NISSAN ALTIMA	11/19/2021	23,997.09	1,999.76	21,997.33
20111	40773	81	VH	201	2021 FORD BRONCO	11/22/2021	39,461.43	3,288.45	36,172.98
20111	40775	83	VH	201	2022 FORD BRONCO SPORT	02/08/2022	35,995.00	1,499.79	34,495.21
20111	40776	81	VH	201	2022 CHEVROLET EQUINOX	02/14/2022	38,640.25	2,300.01	36,340.24
20111	40777	85	VH	201	2022 FORD T150	02/24/2022	41,333.52	1,377.78	39,955.74
20111	40778	85	VH	201	2021 DODGE CHARGER	03/15/2022	30,792.69	1,026.42	29,766.27
20111	40780	83	CO	201	2022 DODGE CHARGER		35,025.00	0	35,025.00
20111	40781	81	VH	201	2022 DODGE DURANGO	06/16/2022	41,658.50	0	41,658.50
20111	40844	81	CO	201	2022 DODGE DURANGO		35,321.89	0	35,321.89
20111	40845	83	VH	201	2022 NISSAN FRONTIER	05/11/2022	35,500.95	591.68	34,909.27
20111	40847	81	VH	201	2021 CHEVY COLORADO	06/30/2022	41,891.49	0	41,891.49
2350000	40040	82	VH	201	2014 FORD EXPLORER	05/28/2014	43,811.04	43,811.04	-
2350000	40054	82	VH	201	2015 FORD TAURUS	11/03/2014	30,756.11	30,756.11	-
2350000	40111	82	VH	201	2014 FORD F-150 SUPERCREW	12/03/2014	42,362.09	42,362.09	-
2350000	40113	82	VH	201	2014 FORD F-150 SUPERCREW	12/30/2014	37,673.10	37,673.10	-
2356500	40009	83	VH	201	2013 FORD E-350	06/30/2013	34,700.14	31,230.09	3,470.05
2356500	40023	82	VH	201	2014 FORD EXPLORER 4WS	12/19/2013	35,684.68	35,684.68	-
2358000	40045	81	VH	201	2013 FORD F-150 SUPERCREW	06/23/2014	36,304.27	36,304.27	-
2370000	40051	82	VH	201	2014 FORD UTILITY	09/16/2014	45,465.65	45,465.65	-
2600000	40048	82	VH	201	2015 FORD EXPLORER	08/19/2014	34,096.84	34,096.84	-

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COUNTY OF SHASTA  
Appendix of Internal Service Funds

2600000	40613	83	VH	201	2019 CHEVROLET MALIBU	04/11/2019	21,791.60	7,082.27	14,709.33	
2600000	40617	83	VH	201	2019 FORD TRANSIT 250	04/17/2019	74,123.81	23,472.54	50,651.27	
2610000	40614	82	VH	201	2019 CHEVROLET TAHOE PPV	01/10/2020	59,783.36	59,783.36	-	
2610000	40615	82	VH	201	2019 CHEVROLET TAHOE PPV	03/11/2020	63,984.35	40,465.87	23,518.48	
2610000	40616	82	VH	201	2019 CHEVROLET TAHOE PPV	01/10/2020	60,250.32	38,225.44	22,024.88	
2630200	40527	84	VH	201	2018 DODGE DURANGO	03/30/2018	29,399.85	12,494.92	16,904.93	
2970000	40050	83	VH	201	2015 FORD F-250 CREW CAB	09/06/2014	41,467.39	32,482.80	8,984.59	
2970000	40056	83	VH	201	2015 FORD F-250 XL	11/13/2014	41,469.42	31,793.21	9,676.21	
<b>VH Total</b>							<b>Subtotal Fleet Vehicles</b>	<b>6,595,714.06</b>	<b>4,616,079.12</b>	<b>1,979,634.94</b>
							<b>Subtotal Equipment</b>	<b>55,940.26</b>	<b>26,148.93</b>	<b>29,791.33</b>
							<b>Subtotal Land &amp; Buildings</b>	<b>100,621.23</b>	<b>41,626.49</b>	<b>58,994.74</b>
							<b>Subtotal Fleet Vehicles</b>	<b>6,595,714.06</b>	<b>4,616,079.12</b>	<b>1,979,634.94</b>
							<b>Total Reconciled to Captital Asset System</b>	<b>6,752,275.55</b>	<b>4,683,854.54</b>	<b>2,068,421.01</b>

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

<b>Unrestricted Retained Earnings Per G/L 6-30-22:</b>		
R/E Designated For Fair Value Of Investment	\$ (723,299)	
Retained Earnings	<u>2,920,800</u>	
<b>Unrestricted Retained Earnings Per FS 6-30-22:</b>		2,197,500
Less:		
Designation For Fair Value Of Investments	(723,299)	
Adjustment for Board Approved 85% Confidence Level:		
General Liability	1,162,000	
Workers Comp	<u>3,365,000</u>	
Subtotal		<u>(3,803,701)</u>
<b>Unrestricted Retained Earnings, As Restated:</b>		(1,606,200)
Financial Statement Expenditures:		
Operating Expenses	9,684,420	
Other Expense	<u>-</u>	
Subtotal Financial Statement Expenditures	9,684,420	
Less Depreciation	<u>-</u>	
Adjusted Financial Statement Expenditures	9,684,420	
Divided By	<u>6</u>	
<b>Computed Allowable Working Capital</b>		<u>1,614,070</u>
<b>Difference Over (Under)</b>		<u><u>\$ (3,220,270)</u></u>

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

<b>Unrestricted Retained Earnings Per G/L 6-30-22:</b>		
Net Investment in Capital Assets	\$	285,967
Designation For Fair Value Of Investments		(73,818)
Retained Earnings		1,745,443
		<hr/>
<b>Unrestricted Retained Earnings Per FS 6-30-22:</b>	\$	1,957,592
Less:		
Net Investment in Capital Assets		285,967
Designation For Fair Value Of Investments		(73,818)
Subtotal		<hr/>
		(212,149)
<b>Unrestricted Retained Earnings, As Restated</b>		1,745,443
Financial Statement Expenditures:		
Operating Expenses		9,545,383
Other Expense		-
Subtotal Financial Statement Expenditures		<hr/>
		9,545,383
Less Depreciation		<hr/>
		(124,933)
Adjusted Financial Statement Expenditures		<hr/>
		9,420,451
Divided By		<hr/>
		6
<b>Computed Allowable Working Capital</b>		<hr/>
		1,570,075
<b>Difference Over (Under)</b>	\$	<hr/> <hr/>
		175,368

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

Asset ID	PC	SC	TC	Asset Description	Acq Date	Acq Value	Accum	Book Value
40592	49	EQ	203	EXAGRID EX SEC	07/20/2021	36,175.13	5,526.76	30,648.37
40583	49	EQ	203	EXAGRID 40000E SEC	10/30/2019	42,214.75	18,762.11	23,452.64
40582	49	EQ	203	CISCO 5520 ROUTER	09/18/2019	36,452.45	16,707.38	19,745.07
40591	49	EQ	203	TEGILE HE-50	02/22/2021	23,937.25	5,319.39	18,617.86
40211	49	EQ	203	EXAGRID DATA BACKUP STORAGE SYSTEM	06/08/2018	56,767.14	38,633.19	18,133.95
40584	49	EQ	203	DELL EMC ML3E TAPE LIBRARY EXPANSION	01/24/2020	20,484.54	8,250.72	12,233.82
40216	49	EQ	203	TEGILE HE-50 ARRAY	02/11/2019	27,315.71	15,554.78	11,760.93
40593	49	EQ	203	POWEREDGE T640 SERVER	01/11/2022	12,475.25	1,039.60	11,435.65
40212	49	EQ	203	EXAGRID DATA BACKUP STORAGE SYSTEM	06/08/2018	32,925.44	22,407.58	10,517.86
40585	49	EQ	203	DELL POWER EDGE SERVER	04/10/2020	14,982.90	5,618.59	9,364.31
40586	49	EQ	203	DELL POWER EDGE SERVER	04/10/2020	14,982.90	5,618.59	9,364.31
40579	49	EQ	203	POWEREDGE R740	04/09/2019	14,736.26	7,982.13	6,754.13
40580	49	EQ	203	POWEREDGE R740	04/09/2019	14,736.26	7,982.13	6,754.13
40220	49	EQ	203	R740 SERVER	04/09/2019	14,736.25	7,982.13	6,754.12
40578	49	EQ	203	POWEREDGE R740	04/09/2019	14,736.25	7,982.13	6,754.12
40197	49	EQ	203	TEGILE HE-50	06/15/2017	42,389.60	35,913.39	6,476.21
40214	49	EQ	203	DELL EMC ML3 TAPE LIBRARY	10/24/2018	15,009.70	9,172.60	5,837.10
40588	49	EQ	203	HP ARUBA 3910M SWITCH	08/10/2020	8,167.09	2,608.93	5,558.16
40589	49	EQ	203	HP ARUBA 3910M SWITCH	08/10/2020	8,167.09	2,608.93	5,558.16
40213	49	EQ	203	PSA 3000 FIREWALL	09/28/2018	13,404.11	8,377.57	5,026.54
40193	49	EQ	203	TRUSTED SYS-ASSUREON SERVER 16TB	01/26/2017	47,960.00	43,297.21	4,662.79
40587	49	EQ	203	PSA 5000 0320042020100191	06/03/2020	6,435.00	2,234.38	4,200.62
40202	49	EQ	203	EQ BROCADE 6510 SWITCH	10/06/2017	19,821.53	15,692.05	4,129.48
40210	49	EQ	203	SERVER	05/01/2018	11,956.14	8,302.88	3,653.26
40581	49	EQ	203	FIREWALL PSA5000	01/29/2020	6,006.00	2,419.08	3,586.92
40194	49	EQ	203	TEGILE T4100 FLASH ARRAY	03/09/2017	28,933.91	25,719.04	3,214.87
40196	49	EQ	203	BROCADE 6510 SWITCH 24 PORTS	06/01/2017	20,272.24	17,175.11	3,097.13

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40217	49	EQ	203	CISCO ASA 5516-X FIREWALL	02/15/2019	6,327.75	3,603.29	2,724.46	
40218	49	EQ	203	CISCO ASA 5516-X FIREWALL	02/15/2019	6,327.75	3,603.29	2,724.46	
40207	49	EQ	203	DELL POWEREDGE R640 SERVER	04/18/2018	7,806.51	5,421.17	2,385.34	
40208	49	EQ	203	DELL POWEREDGE R640 SERVER	04/18/2018	7,013.65	4,870.58	2,143.07	
40209	49	EQ	203	POWEREDGE R640 SERVER	04/18/2018	7,013.65	4,870.58	2,143.07	
40206	49	EQ	203	SERVER	01/05/2018	8,066.51	6,049.89	2,016.62	
40215	49	EQ	203	HP DESIGNJET T7100 PRINTER	11/09/2018	5,169.88	3,159.38	2,010.50	
40195	49	EQ	203	DELL POWEREDGE R730 SERVER	03/29/2017	15,380.67	13,458.06	1,922.61	
40198	49	EQ	203	FIREWALL	09/01/2017	9,545.25	7,689.25	1,856.00	
40199	49	EQ	203	FIREWALL	07/21/2017	9,545.25	7,821.82	1,723.43	
40205	49	EQ	203	POWEREDGE R640 SERVER	11/08/2017	5,788.04	4,501.80	1,286.24	
40204	49	EQ	203	POWER EDGE R640 SERVER	11/08/2017	5,788.05	4,501.84	1,286.21	
40192	49	EQ	203	ARUBA/HP 3810 M SWITCH	03/22/2017	10,125.51	8,859.80	1,265.71	
40203	49	EQ	203	SWITCH	10/23/2017	5,560.92	4,325.16	1,235.76	
40200	49	EQ	203	ROUTER	09/07/2017	5,201.62	4,190.21	1,011.41	
40201	49	EQ	203	ROUTER	07/31/2017	5,201.63	4,262.45	939.18	
		<b>EQ Total</b>				<b>726,043.53</b>	<b>440,076.95</b>	<b>285,966.58</b>	
						<b>Subtotal IT Equipment</b>	<b>726,043.53</b>	<b>440,076.95</b>	<b>285,966.58</b>
28224	49	EZ	203	PDU-LIEBERT 100 KVA	09/01/1990	14,381.95	14,381.95	0.00	
28225	49	EZ	203	AIR CONDITIONER-LIEBERT	09/01/1990	19,608.21	19,608.21	0.00	
33862	49	EZ	203	LAN CABLE ANALYZER	12/10/1998	6,228.01	6,228.01	0.00	
34646	49	EZ	203	RACK	07/16/2002	6,075.71	6,075.71	0.00	
35520	49	EZ	203	CABLE TESTER	03/14/2003	9,724.17	9,724.17	0.00	
35525	49	EZ	203	PIX FIREWALL 515E UR	06/01/2003	5,627.41	5,627.41	0.00	
35528	49	EZ	203	SERVER	06/23/2003	6,001.78	6,001.78	0.00	
36254	49	EZ	203	FILE SERVER	02/01/2005	5,805.62	5,805.62	0.00	
36261	49	EZ	203	FILE SERVER	01/30/2006	9,434.56	9,434.56	0.00	
36268	49	EZ	203	SERVER IBM P SERIES	05/01/2006	64,735.19	64,735.19	0.00	
36271	49	EZ	203	NETWORK STORAGE APPLIANCE	07/01/2006	50,842.76	50,842.76	0.00	

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Appendix of Internal Service Funds**

36272	49	EZ	203	NETWORK STORAGE APPLIANCE	07/01/2006	50,842.75	50,842.75	0.00
36282	49	EZ	203	SERVER	04/01/2007	6,009.21	6,009.21	0.00
36283	49	EZ	203	SERVER	04/01/2007	8,637.26	8,637.26	0.00
36454	49	EZ	203	SERVER	05/01/2005	5,914.36	5,914.36	0.00
36756	49	EZ	203	NetApp shelf-Network Attached	01/11/2008	32,887.83	32,887.83	0.00
36761	49	EZ	203	SERVER	03/04/2008	9,269.55	9,269.55	0.00
36762	49	EZ	203	Dell PowerEdge 1950 III Xeon	04/21/2008	6,470.86	6,470.86	0.00
36774	49	EZ	203	NETWORK STORAGE DEVICE	06/30/2008	46,350.43	46,350.43	0.00
40362	49	EZ	203	DELL POWEREDGE R720	05/10/2013	13,893.70	13,893.70	0.00
40363	49	EZ	203	DELL POWEREDGE R720	05/10/2013	13,893.70	13,893.70	0.00
40364	49	EZ	203	DELL POWEREDGE R720	05/10/2013	13,893.71	13,893.71	0.00
40370	49	EZ	203	EXP SHELVES FOR NAS ITFILER01	05/16/2013	52,015.80	52,015.80	0.00
40371	49	EZ	203	DELL POWEREDGE R720	06/25/2013	13,414.94	13,414.94	0.00
40372	49	EZ	203	DELL POWEREDGE R720	06/25/2013	13,414.95	13,414.95	0.00
40373	49	EZ	203	DELL POWEREDGE R720	06/25/2013	13,414.95	13,414.95	0.00
40374	49	EZ	203	QLOGIC SANBOX 4PT 8GB FC 1PWR	06/30/2013	5,411.55	5,411.55	0.00
40375	49	EZ	203	QLOGIC SANBOX 4PT 8GB FC 1PWR	06/30/2013	5,411.55	5,411.55	0.00
40376	49	EZ	203	DELL POWEREDGE R720XD SERVER	08/16/2013	28,620.61	28,620.61	0.00
40379	49	EZ	203	PURE STORAGE FLASH ARRAY 420	09/26/2013	95,807.24	95,807.24	0.00
40381	49	EZ	203	CISCO CATALYST 4500-X SWITCH	06/18/2014	22,687.10	22,687.10	0.00
40382	49	EZ	203	FUJITSU BX900 SERVER	06/24/2014	27,772.15	27,772.15	0.00
40383	49	EZ	203	FUJITSU PRIMERGYBX ETHERNET SW	06/24/2014	16,876.43	16,876.43	0.00
40384	49	EZ	203	FUJITSU PY BX920 S4 DUAL SERVE	06/24/2014	9,873.34	9,873.34	0.00
40385	49	EZ	203	PALO ALTO FIREWALL PA-3020	03/06/2015	5,456.19	5,456.19	0.00
40386	49	EZ	203	PALO ALTO FIREWALL PA-3020	03/06/2015	5,456.19	5,456.19	0.00
40387	49	EZ	203	FUJITSU PRIMERGY BX920 SERVER	05/27/2015	10,827.81	10,827.81	0.00
40388	49	EZ	203	FUJITSU ETERNUS JX40 SERVER	03/20/2015	6,139.83	6,139.83	0.00
40390	49	EZ	203	THUNDER 1030S ROUTER	04/17/2015	18,061.88	18,061.88	0.00

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Appendix of Internal Service Funds**

40391	49	EZ	203	THUNDER 1030S ROUTER	04/17/2015	18,061.87	18,061.87	0.00
40392	49	EZ	203	HP-5900 SWITCH	03/30/2015	23,484.48	23,484.48	0.00
40393	49	EZ	203	HP-5900 SWITCH	03/30/2015	23,484.49	23,484.49	0.00
40394	49	EZ	203	HP 2920-48G SWITCH	04/14/2015	9,370.68	9,370.68	0.00
40395	49	EZ	203	HP-3800 SWITCH	04/14/2015	9,292.40	9,292.40	0.00
40396	49	EZ	203	FUJITSU PYBX2560 M1 SERVER	06/15/2015	9,035.36	9,035.36	0.00
40397	49	EZ	203	DELL POWEREDGE R730 SERVER	10/28/2015	15,910.08	15,910.08	0.00
40398	49	EZ	203	DELL POWEREDGE R730 SERVER	10/28/2015	15,910.09	15,910.09	0.00
40399	49	EZ	203	STORAGE SERVER SS-400 5.5TB	12/21/2015	44,397.00	44,397.00	0.00
40401	49	EZ	203	SERVER	11/20/2008	5,073.70	5,073.70	0.00
40406	49	EZ	203	NETWORK ATTACHED STORAGE-SHELF	01/19/2009	32,866.65	32,866.65	0.00
40411	49	EZ	203	LOAD BALANCER	03/27/2009	15,520.54	15,520.54	0.00
40412	49	EZ	203	LOAD BALANCER	03/27/2009	15,520.53	15,520.53	0.00
40413	49	EZ	203	I/O DRAWER	03/19/2009	22,054.89	22,054.89	0.00
40414	49	EZ	203	AX Series 2000 load balancer	04/06/2009	11,985.19	11,985.19	0.00
40415	49	EZ	203	Quantum Scalar i500 14U Redund	06/30/2009	69,175.00	69,175.00	0.00
40416	49	EZ	203	BridgeWave SLE100	06/23/2009	18,593.11	18,593.11	0.00
40418	49	EZ	203	Qlogic 4 port upgrade software	12/09/2009	11,074.36	11,074.36	0.00
40430	49	EZ	203	DELL POWEREDGE R710 SERVER	06/01/2010	9,603.51	9,603.51	0.00
40431	49	EZ	203	DELL POWEREDGE R710 SERVER	06/01/2010	9,603.51	9,603.51	0.00
40446	49	EZ	203	NETWORK STORAGE DVC	03/29/2011	26,357.27	26,357.27	0.00
40447	49	EZ	203	DELL POWEREDGE SERVER	03/29/2011	7,172.67	7,172.67	0.00
40458	49	EZ	203	DELL POWEREDGER710	05/03/2011	9,838.11	9,838.11	0.00
40459	49	EZ	203	NETAPP FA 3210 SAN	06/14/2011	100,153.90	100,153.90	0.00
40467	49	EZ	203	SERVER	06/14/2011	7,408.78	7,408.78	0.00
40474	49	EZ	203	5508 SERIES WIRELESS CONTROLLR	11/01/2011	17,069.34	17,069.34	0.00
40475	49	EZ	203	QUANTUM DXi6701 DISK DUPLICATN	11/08/2011	34,401.75	34,401.75	0.00
40476	49	EZ	203	QUANTUM DXi6701 and DXi6702 8T	11/08/2011	34,401.75	34,401.75	0.00

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

40477	49	EZ	203	DELL POWEREDGE T610 SERVER	11/01/2011	5,889.34	5,889.34	0.00	
40478	49	EZ	203	SERVER DELL POWEREDGE R710	11/01/2011	13,989.66	13,989.66	0.00	
40479	49	EZ	203	SERVER DELL POWEREDGE R710	11/01/2011	7,871.92	7,871.92	0.00	
40487	49	EZ	203	EXPANSION MODULE	05/22/2012	28,976.88	28,976.88	0.00	
40491	49	EZ	203	SERVER	06/22/2012	11,216.76	11,216.76	0.00	
40492	49	EZ	203	SERVER	06/22/2012	11,216.75	11,216.75	0.00	
40499	49	EZ	203	DELL-POWEREDGE R520	02/01/2013	5,445.16	5,445.16	0.00	
		<b>EZ Total</b>		<b>Subtotal Fully Depreciated Equipment</b>		<b>1,468,618.72</b>	<b>1,468,618.72</b>	<b>0.00</b>	
						<b>Subtotal IT Equipment</b>	<b>726,043.53</b>	<b>440,076.95</b>	<b>285,966.58</b>
						<b>Subtotal Department Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>
						<b>Subtotal Fully Depreciated Equipment</b>	<b>1,468,618.72</b>	<b>1,468,618.72</b>	<b>-</b>
						<b>Total Reconciled to Capital Asset System</b>	<b>2,194,662.25</b>	<b>1,908,695.67</b>	<b>285,966.58</b>

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

<b>Unrestricted Retained Earnings Per G/L 6-30-22:</b>		
Net Investment in Capital Assets	\$	261,970
Designation For Fair Value Of Investments		(54,367)
Retained Earnings		1,278,373
		<hr/>
<b>Unrestricted Retained Earnings Per FS 6-30-22:</b>	\$	1,485,977
Less:		
Net Investment in Capital Assets		261,970
Designation For Fair Value Of Investments		(54,367)
Subtotal		<hr/>
		(207,603)
<b>Unrestricted Retained Earnings, As Restated</b>		1,278,373
Financial Statement Expenditures:		
Operating Expenses		5,571,023
Other Expense		-
Subtotal Financial Statement Expenditures		<hr/>
		5,571,023
Less Depreciation		<hr/>
		(53,115)
Adjusted Financial Statement Expenditures		<hr/>
		5,517,908
Divided By		<hr/>
		6
<b>Computed Allowable Working Capital</b>		<hr/>
		919,651
<b>Difference Over (Under)</b>	\$	<hr/> <hr/>
		358,722

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COUNTY OF SHASTA

<b>Fiscal Year 21/22 Actual</b>	Total (Memo Only)	Building Use	Equipment Use	County Audit	CAO	Auditor	TTC	Purchasing	County Counsel	Personnel
<b>Wages &amp; Benefits</b>										
Salaries & Wages	6,924,566				1,157,541	1,993,830	792,861	209,931	1,553,879	1,216,524
Benefits	4,037,255				597,178	1,198,431	496,931	148,469	798,409	797,837
Sub Total	10,961,821				1,754,719	3,192,261	1,289,792	358,400	2,352,288	2,014,361
<b>Services &amp; Supplies</b>										
Clothing/Personal Supplies	150				26	14	68	21		21
Communications	58,839				13,450	13,414	9,675	2,161	10,726	9,413
Food	89					89				
Household Exp.	126,524				29,453	30,025	24,103	8,061	16,955	17,927
Insurance	41,573				5,529	16,274	5,948	1,399	6,670	5,753
Maint. Of Equip.	267,123				6,820	167,941	80,152	1,198	4,491	6,521
Maint. Of Struct.	117,166				24,594	28,424	21,877	7,065	16,769	18,437
Medical/Dental/Lab	367					157	210			
Memberships	34,755				1,554	2,636	745	4,359	13,613	11,848
Office Exp.	59,604				7,325	14,072	19,828	1,106	4,171	13,102
Office Exp. Legal Research Pubs.	21,338								21,338	
Office Exp. Opp. Center	30,877				4,633	18,693	1,287	1,529	2,024	2,711
Postage	90,551						90,551			
Secured Envelopes	4,280						4,280			
Office Exp. - Printing	5,298						5,298			
Office Exp. - Spec. Forms	4,115						4,115			
Investment Services	197,492						197,492			
Professional & Special Svs	5,080,258				4,940,478	25,698	50,725	1,769	3,657	57,931
Labor Management Negotiator	75,958									75,958
Info. Systems Service	960,733				30,786	740,229	99,450	5,824	30,105	54,339
Personnel Preemployment Services	2,258					1,264	850		144	
Public & Legal Notices	12,050				1,419	888	9,526			217
Rents & Leases Equip	16,285				1,433		7,706	22	1,869	5,255
Rents & Leases Struct	6,496				1,622	2,160	2,871		(157)	
Small Tools & Equip	59,435				7,369	26,138	6,594	1,589	12,222	5,523
Software	29,805				26,927				2,878	
Special Dept. Expense	118,828				6,445	19,823	2,218	585	33,973	55,784
Trans. & Travel	66,891				17,753	14,683	6,458	1,901	18,955	7,141
Utilities	163,745				26,597	43,069	32,049	11,768	24,774	25,488
Sub Total	7,652,883				5,154,213	1,165,691	684,076	50,357	225,177	373,369
<b>Cost Applied/Transfers</b>										
Cost Applied Other	(702,042)								(702,042)	
Cost Applied Cost Plan	(7,618,608)				(1,546,185)	(2,222,501)	(2,414)	(335,164)	(1,476,794)	(2,035,550)
Cost Applied HHSA	(331,946)									(331,946)
Cost Applied AC	(99)						(99)			
Cost Applied Bank Charges	(2,379)						(2,379)			
Sub Total	(8,655,074)				(1,546,185)	(2,222,501)	(4,892)	(335,164)	(2,178,836)	(2,367,496)
<b>Other Expenditures &amp; Costs</b>										
Building Use	2,122,512	2,122,512								
Equipment Use	392,782		392,782							
General Audit	69,835			69,835						

COUNTY OF SHASTA

<b>Fiscal Year 21/22 Actual</b>	Total (Memo Only)	Building Use	Equipment Use	County Audit	CAO	Auditor	TTC	Purchasing	County Counsel	Personnel
Identified Audit	8,800			8,800						
Lease Principal Exp	21,595						19,234		2,361	
Lease Interest Exp	966						729		237	
Taxes & Assessments	169				27	45	33	12	26	26
Trans-Out	101,861				16,433	26,844	19,919	7,332	15,442	15,891
<b>Expenditures Per Financial Statements</b>	<b>12,678,149</b>	<b>2,122,512</b>	<b>392,782</b>	<b>78,635</b>	<b>5,379,207</b>	<b>2,162,340</b>	<b>2,008,891</b>	<b>80,937</b>	<b>416,695</b>	<b>36,151</b>
<b>Cost Adjustments</b>										
Deductions - Cost Applied	8,655,074				1,546,185	2,222,501	4,892	335,164	2,178,836	2,367,496
Property Tax Fees	(711,476)					(136,495)	(574,981)			
CAO Annual Calfire Contract	(4,906,204)				(4,906,204)					
Auditors' Fees - Payroll	(1,252)					(1,252)				
Treas Investment Fees	(805,329)						(805,329)			
Legal Services Revenue	(61,329)								(61,329)	
Bank Charges	(29,397)						(29,397)			
Charges for Services - Cost Plan	(60,552)					(58,468)	(56)		(2,028)	
Deduction - PY Cost Reimb Rev	464,731					194,963	267,740		2,028	
Deduction - Direct Billed Revenue	55,804						29,397		26,407	
COVID-19 Revenue	(2,529)				(438)		(67)			(2,024)
Miscellaneous Revenue/Exp	(244,641)					(247,056)	1,825		(3)	593
Building Use to CSD	-	(482,105)			75,545	123,403	105,411	33,706	70,987	73,052
Equipment Use to CSD	-		(24,552)		-	8,330	16,221	-	-	-
County Audit to CSD	-			(2,277)	581	629	291	59	372	345
<b>Functional Cost</b>	<b>15,031,049</b>	<b>1,640,407</b>	<b>368,230</b>	<b>76,358</b>	<b>2,094,876</b>	<b>4,268,895</b>	<b>1,024,839</b>	<b>449,866</b>	<b>2,631,966</b>	<b>2,475,613</b>
<b>Additions - 1st Allocation</b>										
Other	2,084,995	1,640,407	368,230	76,358	-	-	-	-	-	-
Allocable Costs	12,946,054				2,094,876	4,268,895	1,024,839	449,866	2,631,966	2,475,613
Unallocated	(1,694,274)				(410,875)	(265,760)	(989,651)	-	(27,988)	-
1st Allocation	<b>13,336,776</b>	<b>1,640,407</b>	<b>368,230</b>	<b>76,358</b>	<b>1,684,002</b>	<b>4,003,135</b>	<b>35,187</b>	<b>449,866</b>	<b>2,603,978</b>	<b>2,475,613</b>
<b>Additions - 2nd Allocation</b>										
Other	900,808				163,632	427,019	139,122	28,454	48,809	93,771
Allocable Costs	900,808				163,632	427,019	139,122	28,454	48,809	93,771
Unallocated	(213,256)				(32,148)	(41,591)	(138,804)	-	(712)	-
2nd Allocation	<b>687,552</b>				<b>131,484</b>	<b>385,428</b>	<b>317</b>	<b>28,454</b>	<b>48,097</b>	<b>93,771</b>
<b>Total Allocated</b>	<b>14,024,328</b>	<b>1,640,407</b>	<b>368,230</b>	<b>76,358</b>	<b>1,815,486</b>	<b>4,388,563</b>	<b>35,505</b>	<b>478,320</b>	<b>2,652,075</b>	<b>2,569,384</b>
Direct Billed	1,176,583	8,288	-	1,312	34,179	38,372	31,883	2,154	728,450	331,946
Unallocated	1,907,530	-	-	-	443,023	307,351	1,128,456	-	28,700	-

COUNTY OF SHASTA

Fiscal Year 21/22 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12	2.03	3.03	3.04	4.03
10200 CAO									75,545			4,028,087		4,028,087
11000 Auditor - Controller									123,403		8,330	4,357,997		4,357,997
11100 TTC									105,411		16,221	2,018,867		2,018,867
11300 Purchasing									33,706			408,769		408,769
12000 County Counsel									70,987			2,580,091		2,580,091
13000 Personnel									73,052			2,388,462		2,388,462
10100 Board of Supervisors									22,160		26,479	641,328		641,328
10300 Clerk of the Board									38,566			867,061		867,061
11200 Assessor									199,565			5,309,126		5,309,126
14000 Elections												3,406,987		3,406,987
15900 Inter Mountain Fair												4,893		4,893
16600 Land, Buildings & Improvements												7,281,723		7,281,723
16904 Capital Proj Energy Retrofit												1,446,051		1,446,051
17200 Surveyor												15,068		15,068
17500 CSA Administration												1,118,441		1,118,441
20110 Trial Courts					71							1,614,687		1,614,687
20300 Conflict Public Defender												2,242,060		2,242,060
20700 Public Defender							28,064				11,355	5,588,923		5,588,923
20800 Grand Jury												77,093		77,093
22100 County Clerk												619,748		619,748
22700 District Attorney										153,283	1,647	11,214,100		11,214,100
22800 DCSS												6,760,880		6,760,880
23500 Sheriff				42,594				65,265			11,394	21,794,702		21,794,702
23600 Boating Safety												922,415		922,415
23700 Sheriff Civil Unit		118									16,053	766,313		766,313
24600 Detention Annex												423,841		423,841
25600 Victim Witness												1,591,524		1,591,524
26000 Jail											31,078	20,290,600		20,290,600
26100 Burney Substation												2,834,938		2,834,938
26200 Juvenile Rehab Facility											2,392	7,429,036		7,429,036
26300 Probation					1,228		22,677	31,131			37,306	16,669,050		16,669,050
28000 Agriculture Commissioner												2,441		2,356,844
28200 Building			8,969									2,790,614		2,790,614
28500 Knighton Rd Beetle Mitigation												100		100
28600 Planning			11,625								22,328	1,985,386		1,985,386
28700 Coroner								16,994			11,336	1,442,245		1,442,245
28800 Dispatch												1,721,490		1,721,490
29000 Recorder									73,077		58,900	1,514,172		1,514,172
29200 Public Guardian												894,841		894,841
29400 Wildlife												581		581
29700 Animal Control												588,360		588,360
29900 Public Administration												300,756		300,756
30100 Roads			34,296					11,554				24,541,835		24,541,835
40200 Environmental Health			10,154								22,328	2,697,970		2,697,970
40400 Mental Health Services Act											800	16,045,323		16,045,323
41000 Mental Health				102,500		4,277		2,580				36,594,016		36,594,016
41100 Public Health				7,337		5,202		96,730			33,694	31,798,363		31,798,363
41200 Health Care											9,186	166,494		166,494
41700 Child Services												1,917,877		1,917,877
42200 Alcohol & Drug												12,493,992		12,493,992
42500 Perinatal												755,627		755,627
50100 Social Services Administration				2,675		7,552		41,994	30,848		594	124,577,155	8,800	124,577,155
50200 Health and Human Services Agency								17,208				16,956,291		16,956,291
53000 Opportunity Center									32,459		12,608	7,018,143		7,018,143
54200 County Indigents												1,310,869		1,310,869
57000 Veterans' Services										13,331		721,530		721,530
59000 Community Action Agency									26,995			3,314,335		3,314,335
59100 HSG Cal Home												(53)		(53)
59200 HSG Home IPP Admin												266,374		266,374
59300 PHA Housing Assist Adm									52,794		1,274	5,128,035		5,128,035
59600 Housing Rehabilitation												227,626		227,626
61100 Library								7,947				1,535,911		1,535,911
62000 Agriculture Extension Service											1,031	244,657		244,657
70100 Recreation & Parks												49,618		49,618
71000 Veterans' Hall								8,521			3,539	143,965		143,965
00200 Fall River Mills Airport											2,009	333,473		333,473

COUNTY OF SHASTA

Fiscal Year 21/22 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12	2.03	3.03	3.04	4.03
94000 Fleet Management											333	2,293,568		2,293,568
95000 Risk Management									74,828		-	10,994,507		10,994,507
92500 Information Systems									301,275		1,040	9,557,859		9,557,859
95500 Facilities Management								11,365			613	5,576,278		5,576,278
00207 Solid Waste												4,310,569		4,310,569
00210 Shasta County Transit												734,071		734,071
00300 Amber Lane PRD												549		549
00302 Amber Ridge PRD												1,010		1,010
00303 Marianas PRD												696		696
00304 Coloma PRD												1,214		1,214
00306 River Hill Estates PRD												491		491
00307 Craig Lane PRD												288		288
00308 E. Stillwater Way PRD												797		797
00311 Skyway PRD												576		576
00312 Mule Mt. PRD												561		561
00313 Fore Way PRD												537		537
00314 Blacks PRD												740		740
00315 Logan PRD												1,287		1,287
00316 Valparaiso PRD												761		761
00317 Lakehead Lighting												1,026		1,026
00318 Lark Court PRD												568		568
00319 Manor Crest PRD												763		763
00320 Santa Barbara Estates PRD												690		690
00321 Victoria Highlands Estates PRD												679		679
00322 Country Fields Estates PRD												682		682
00324 China Gulch PRD												743		743
00325 Manton Heights PRD												1,735		1,735
00326 Manzanillo Orchard PRD												578		578
00327 Lavern Lane PRD												730		730
00328 Canto Del Lupine PRD Admin												730		730
00329 Crowley Crk Ranchettes PRD Adm												918		918
00330 Jordan Manor PRD Admin												529		529
00331 Ritts Mill Road Admin												213		213
00332 Rother Lighting												3,719		3,719
00333 Robledo Road PRD Admin												538		538
00334 Santa Barbara #2 PRD Admin												574		574
00335 N Chaparral Dr PRD Admin												675		675
00337 Woggon Lane PRD Admin												722		722
00338 Aiden Park PRD Admin												548		548
00339 L&R Estates PRD Admin												661		661
00340 Squaw Carpet Fire Acces PRD Admin												555		555
00341 Rolland Cntry Estates PRD Admin												564		564
00342 Shelly Lane PRD Admin												820		820
00343 Millville Way PRD Admin												946		946
00344 Diamond Ridge PRD Admin												596		596
00345 Mountain Gate Meadows PRD Admin												632		632
00347 Sierra Lighting												2,237		2,237
00351 Timber Ridge PRD Admin												579		579
00360 Equestrian Estates PRD Admin												530		530
00361 Tract 1323 PRD												879		879
00364 Sonora PRD												1,179		1,179
00366 Ponder PRD												769		769
00367 Shasta Meadows PRD												892		892
00368 Old Stagecoach PRD												507		507
00369 Inter Mountain PRD												3,719		3,719
00370 Alpine PRD												815		815
00371 Water Agency												158,375		158,375
00372 Dusty PRD												1,112		1,112
00373 AQMD				11,931	241						24,144	1,646,501		1,646,501
00374 Castella Water												281,836		281,836
00375 Sugarloaf Water												232,561.09		232,561
00376 Buekshot Ln Em Fire PRD Admin												513		513
00377 Jones Valley Water												2,272,328		2,272,328
00378 Palo Cedro Sewer												538,688		538,688
00380 Amesbury Village PRD Admin												539		539
00381 Palo Cedro Oaks PRD Admin												812		812
00382 Shasta Lake Ranchos R/M												4,206		4,206

COUNTY OF SHASTA

Fiscal Year 21/22 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12	2.03	3.03	3.04	4.03
00383 Holiday Acres R/M												2,561		2,561
00384 Alpine Meadows Sewer												93,609		93,609
00385 Belmont Storm Drain												293		293
00386 Street Lighting Admin.												86,317		86,317
00387 Cottonwood Sewer												1,808,471		1,808,471
00391 Fire Protection Admin.												3,104,933		3,104,933
00393 Burney Storm Drain												2,079		2,079
00395 French Gulch Water												116,962		116,962
00396 Cragview Water												98,211		98,211
00397 Los Palos Dr Em Fire PRD Admin												559		559
00398 Foxwood Estates PRD Admin												721		721
00399 Rocky Ledge estates PRD Admin												1,044		1,044
00401 Anderson Cemetery												-		-
00402 Burney Cemetery												-		-
00403 South Shasta 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												-		-
00497 Mayers Memorial Hospital												-		-
00600 Cottonwood Crk Meadows PRD												529		529
00601 CSA #3 Castella Loan Admin												11,180		11,180
00602 Aegean Way PRD												597		597
00603 Village Green PRD												561		561
00604 Butterfield PRD												621		621
00605 Honeybee Acres PRD												568		568
00606 Silver Saddle PRD												582		582
00607 Wisteria Estates PRD												810		810
00608 Santa Barbara PRD												637		637
00609 Stillwater Ranch PRD												629		629
00610 Sterling Ranch PRD												547		547
00611 Mt. Lassen Woods PRD												932		932
00612 Waterleaf Estates PRD												731		731
00613 Jennifer Dr EFER PRD												651		651
00614 White Oak Manor PRD												523		523
00615 Terri Lee Terrace EFER PRD												597		597
00616 Westview Rd EFER PRD												995		995
00617 Sleeping Bull Estates PRD												855		855
00618 Garth Dr EFER PRD												627		627
00619 Clover Road PRD												690		690
00620 Nunes Ranch PRD												655		655
00621 No. 2 Squaw Carpet PRD												520		520
00623 No. 2 Los Palos Dr EFER PRD												536		536
00624 Scenic Oak PRD												593		593
00626 No. 1 Skylark Lane EFER PRD												585		585

COUNTY OF SHASTA

Fiscal Year 21/22 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12	2.03	3.03	3.04	4.03
00627 Lake Drive PRD Admin												558		558
00628 No. 2 Skylark Lane EFER PRD														-
00629 CSA #6 JV S/A Elk Trail WSAD												121,660		121,660
00630 CSA #23 CV S/A Cragview WSAD												16,039		16,039
00631 Laurel Glen Estates PRD Admin												809		809
00632 Irish Creek Road PRD Admin												596		596
00633 Sol Semente EFER PRD Admin												611		611
00634 Stillwater Ranches #2 PRD												797		797
00635 Tudor Oaks Acres PRD												756		756
00637 Beagle Street PRD												605		605
00638 Oak Tree Lane PRD Admin												1,469		1,469
00835 Detention Fac Inmate Funds Adm												363,784		363,784
00843 Prop 10 Children & Fam. 1st														-
00851 IHSS Public Authority												450,093		450,093
00862 Law Library		141												-
00892 RTPA														-
00928 SHASCOM														-
00952 Courts		1,706	6,582											-
03010 Schools														-
Total Direct Bill	1,964	6,582	76,975	155,348	1,299	17,031	50,741	311,287	1,334,671	166,614	392,782	484,096,034	8,800	484,096,034
Less CSD's														(15,782,273)
Total Operating														468,313,761



COUNTY OF SHASTA

Fiscal Year 21/22 Actual	5.03	5.04	5.05	5.06	5.07	5.08	5.09	6.03	6.04	7.03	8.03	8.04	9.03
10200 CAO	672	225		27,540,354	4,028,087				194	5	513		9
11000 Auditor - Controllor	11,432	661	443	4,628,294	4,357,997	3		159	5,413	22	86		26
11100 TTC	1,493	345	12,203	2,209,719	2,018,867	1	65	30	491	25	178		15
11300 Purchasing	84	69		517,149	408,769				27	6	93		3
12000 County Counsel	297	306		2,905,666	2,580,091				149	11			13
13000 Personnel	207	440		2,796,361	2,388,462				84	9	220		18
10100 Board of Supervisors	137	131		654,475					67	3	106		5
10300 Clerk of the Board	174	139		1,026,909					92	13	267		7
11200 Assessor	276	1016		5,640,681			89	402	121	10	36		42
14000 Elections	1,234	701		3,876,440			57		794	58	385		15
15900 Inter Mountain Fair	5			4,893									
16600 Land, Buildings & Improvements	97			17,534,732		114			45	6			
16904 Capital Proj Energy Retrofit	58					343			1				
17200 Surveyor	5			12,283									
17500 CSA Administration	223	260		1,120,801					129	7			6
20110 Trial Courts	400			2,582,606					70				
20300 Conflict Public Defender	654			2,389,612					473				
20700 Public Defender	471	804		6,348,480		21			257	36	61		37
20800 Grand Jury	295			91,506					207	9	154		
22100 County Clerk	471	52		713,609				156	115		14		2
22700 District Attorney	1,671	1696	944	12,017,232		2	760		700	55	200		69
22800 DCSS	793	1336		7,218,458		1	918		434	16	25		61
23500 Sheriff	3,494	2516	696	27,701,333		18		36	1,594	128	1,180		109
23600 Boating Safety	218	163	438	1,063,340			84		117	1			3
23700 Sheriff Civil Unit	356	119		868,273			39		54	6			5
24600 Detention Annex	115	69		798,160					37	6			6
25600 Victim Witness	230	358	244	1,815,571		1	754		46	10			15
26000 Jail	2,180	1898		30,098,012		11			1,403	215	457		86
26100 Burney Substation	250	284		3,203,006		1			125	4			15
26200 Juvenile Rehab Facility	557	1141		8,237,543					244	29	22		47
26300 Probation	2,432	1860	22	17,884,951		2			1,418	116	436		85
28000 Agriculture Commissioner	398	414	1,182	2,539,065		2	111		175	15	41		14
28200 Building	927	493		3,394,710			23		295	4	688		20
28500 Knighton Rd Beetle Mitigation	2			200,100									
28600 Planning	455	348		2,783,833		1	23		206	5	423		12
28700 Coroner	756	147		1,831,127					442	12	36		8
28800 Dispatch	8			1,721,687					3				
29000 Recorder	666	218		1,635,046			89		105	7	40		9
29200 Public Guardian	122		2,235	903,071					31	1	448		
29400 Wildlife	8			1,081									
29700 Animal Control	158	100		715,657		4			64	4	7		4
29900 Public Administration	421	35		321,591					194	1			2
30100 Roads	4,212	2288	780	30,754,964		16	895	984	2,828	116	77		85
40200 Environmental Health	660	475		4,585,866			23	306	219	9	267		20
40400 Mental Health Services Act	1,866	1326		20,409,871		1			830	59			59
41000 Mental Health	3,452	2353	8,248	44,633,136		1	52		1,834	75	277		124
41100 Public Health	5,979	4793	207	35,239,613		9	400	90	2,826	259	302		214
41200 Health Care	48			608,651					31	23			
41700 Child Services	199	332		2,427,145					87	3			12
42200 Alcohol & Drug	781	309	22	11,660,288					437	14			18
42500 Perinatal	316	110		1,351,692					164	3			7
50100 Social Services Administration	6,229	12335	23,212	137,850,763		4	49	342	23,074	136	159	627,746	571
50200 Health and Human Services Agency	1,166	3055	236	17,840,238					561	86	1,366	73,759	128
53000 Opportunity Center	1,071	3235		8,043,740					986	9	17		56
54200 County Indigents				1,945,085									
57000 Veterans' Services	163	170	290	760,246			315		75	4	23		8
59000 Community Action Agency	2,167	255		10,273,672			2,156		1,302	31	1		10
59100 HSG Cal Home													
59200 HSG Home IPP Admin	73			327,714					44				
59300 PHA Housing Assist Adm	32	268							8	12	221		8
59600 Housing Rehabilitation	43	29		276,058					9				1
61100 Library	24			1,564,918					9				
62000 Agriculture Extension Service	98	49		272,361		1	54		40	1			2
70100 Recreation & Parks	15			472,615					8				
71000 Veterans' Hall	41			836,020					12				
00200 Fall River Mills Airport	144			351,290		3			73	5			

COUNTY OF SHASTA

Fiscal Year 21/22 Actual	5.03	5.04	5.05	5.06	5.07	5.08	5.09	6.03	6.04	7.03	8.03	8.04	9.03
94000 Fleet Management	1,671	144		2,948,567		36			1,144	48	1		5
95000 Risk Management	785	199	243	11,291,898					468		35		8
92500 Information Systems	1,157	1250		11,877,172		5			559	130	73		54
95500 Facilities Management	4,669	925		6,595,283		4			3,310	189	936		37
00207 Solid Waste	328	88		11,655,314					158	7			4
00210 Shasta County Transit	61			738,881					36				
00300 Amber Lane PRD	6			1,448									
00302 Amber Ridge PRD	6			1,661									
00303 Marianas PRD	6			1,327									
00304 Coloma PRD	6			1,525									
00306 River Hill Estates PRD	6			1,104									
00307 Craig Lane PRD	6			1,126									
00308 E. Stillwater Way PRD	6			1,560									
00311 Skyway PRD	6			1,461									
00312 Mule Mt. PRD	6			1,457									
00313 Fore Way PRD	6			1,435									
00314 Blacks PRD	6			1,538									
00315 Logan PRD	6			2,237									
00316 Valparaiso PRD	6			1,522									
00317 Lakhead Lighting	25			1,240					9				
00318 Lark Court PRD	6			1,462									
00319 Manor Crest PRD	6			1,537									
00320 Santa Barbara Estates PRD	6			1,501									
00321 Victoria Highlands Estates PRD	6			1,504									
00322 Country Fields Estates PRD	6			1,308									
00324 China Gulch PRD	6			1,528									
00325 Manton Heights PRD	6			2,695									
00326 Manzanillo Orchard PRD	6			1,461									
00327 Lavern Lane PRD	7			20,153									
00328 Canto Del Lupine PRD Admin	6			1,522									
00329 Crowley Crk Ranchettes PRD Adm	6			1,780									
00330 Jordan Manor PRD Admin	6			1,502									
00331 Ritts Mill Road Admin	5			213									
00332 Rother Lighting	25			7,343					9				
00333 Robledo Road PRD Admin	6			1,221									
00334 Santa Barbara #2 PRD Admin	6			1,450									
00335 N Chaparral Dr PRD Admin	7			11,834									
00337 Woggon Lane PRD Admin	7			20,471									
00338 Aiden Park PRD Admin	6			1,454									
00339 L&R Estates PRD Admin	6			1,279									
00340 Squaw Carpet Fire Aces PRD Admin	6			1,453									
00341 Rolland Cntry Estates PRD Admin	6			1,447									
00342 Shelly Lane PRD Admin	6			1,539									
00343 Millville Way PRD Admin	6			1,596									
00344 Diamond Ridge PRD Admin	6			1,477									
00345 Mountain Gate Meadows PRD Admin	6			1,482									
00347 Sierra Lighting	24			3,479					9				
00351 Timber Ridge PRD Admin	6			1,460									
00360 Equestrian Estates PRD Admin	6			1,441									
00361 Tract 1323 PRD	14			1,717									
00364 Sonora PRD	6			2,132									
00366 Ponder PRD	6			1,121									
00367 Shasta Meadows PRD	6			1,600									
00368 Old Stagecoach PRD	6			1,302									
00369 Inter Mountain PRD	6			4,642									
00370 Alpine PRD	6			1,557									
00371 Water Agency	97			304,305					23		7		
00372 Dusty PRD	6			2,068									
00373 AQMD	374	177		2,114,106		3			140		14		7
00374 Castella Water	164			295,147		17			71				
00375 Sugarloaf Water	207			315,362		19			101				
00376 Buckshot Ln Em Fire PRD Admin	5			1,038									
00377 Jones Valley Water	374			2,733,136		20			149	17			
00378 Palo Cedro Sewer	244			804,685		6			92	19			
00380 Amesbury Village PRD Admin	6			1,456									
00381 Palo Cedro Oaks PRD Admin	6			1,560									
00382 Shasta Lake Ranchos R/M	8			4,701					1				

COUNTY OF SHASTA

Fiscal Year 21/22 Actual	5.03	5.04	5.05	5.06	5.07	5.08	5.09	6.03	6.04	7.03	8.03	8.04	9.03
00383 Holiday Acres R/M	6			3,542									
00384 Alpine Meadows Sewer	161			101,224					68				
00385 Belmont Storm Drain	5			2,165									
00386 Street Lighting Admin.	32			118,254					9				
00387 Cottonwood Sewer	638			2,338,480		38			353	20			
00391 Fire Protection Admin.	2,078			11,208,831		103			1,260	312	44		3
00393 Burney Storm Drain	17			2,764					9				
00395 French Gulch Water	124			161,431					39				
00396 Cragview Water	139			110,897					55				
00397 Los Palos Dr Em Fire PRD Admin	6			1,456									
00398 Foxwood Estates PRD Admin	6			1,360									
00399 Rocky Ledge estates PRD Admin	6			1,630									
00401 Anderson Cemetery	11			261,030									
00402 Burney Cemetery	615			172,056				60	416				
00403 South Shasta Cemetery	629			315,463					417				
00405 Halcumb Cemetery	586			91,503				31	390				
00406 Manton Cemetery	17								3				
00407 Millville Cemetery	389			201,600					249				
00408 Pine Grove Cemetery	699			146,605				11	473				
00422 Centerville CSD	20								5				
00423 Clear Creek CSD	19								5				
00424 Fall River Mills CSD	19								5				
00428 Shasta CSD	23								5				
00429 Mountain Gate CSD	23								2				
00441 Anderson FPD	1,213			1,581,999					858				
00442 Buckeye FPD	29			73,107					9				
00443 Burney FPD	20								5				
00444 Castella FPD	524			322,257					362				
00445 Shasta Lake FPD	1,269			1,988,757				10	900				
00446 Cottonwood FPD	906			1,228,882					624				
00447 Fall River Mills FPD	269								28				
00449 Happy Valley FPD	1,093			651,746					44				
00450 McArthur FPD	15								5				
00452 Millville FPD	512			98,145					4				
00461 Pine Grove MAD	364			118,470					4				
00462 Shasta MAD	18								253				
00463 Burney MAD	305			176,745					207				
00481 Fall River Mills RCD	29								6				
00482 W. Shasta RCD	4								1				
00490 ACID	23								6				
00491 Bella Vista Water	31								7				
00497 Mayers Memorial Hospital	56								12				
00600 Cottonwood Crk Meadows PRD	8			1,407					1				
00601 CSA #3 Castella Loan Admin	21			14,099					10				
00602 Aegean Way PRD	6			1,480									
00603 Village Green PRD	6			1,461									
00604 Butterfield PRD	6			1,473									
00605 Honeybee Acres PRD	6			1,468									
00606 Silver Saddle PRD	6			1,463									
00607 Wisteria Estates PRD	6			1,558									
00608 Santa Barbara PRD	6			1,475									
00609 Stillwater Ranch PRD	6			1,485									
00610 Sterling Ranch PRD	6			1,446									
00611 Mt. Lassen Woods PRD	6			1,591									
00612 Waterleaf Estates PRD	6			1,531									
00613 Jennifer Dr EFER PRD	6			1,492									
00614 White Oak Manor PRD	5			1,411									
00615 Terri Lee Terrace EFER PRD	6			1,465									
00616 Westview Rd EFER PRD	6			1,650									
00617 Sleeping Bull Estates PRD	6			1,583									
00618 Garth Dr EFER PRD	6			1,505									
00619 Clover Road PRD	6			1,503									
00620 Nunes Ranch PRD	6			1,484									
00621 No. 2 Squaw Carpet PRD	6			1,438									
00623 No. 2 Los Palos Dr EFER PRD	6			1,447									
00624 Scenic Oak PRD	6			1,483									
00626 No. 1 Skylark Lane EFER PRD	6			1,454									

COUNTY OF SHASTA

Fiscal Year 21/22 Actual	5.03	5.04	5.05	5.06	5.07	5.08	5.09	6.03	6.04	7.03	8.03	8.04	9.03
00627 Lake Drive PRD Admin	6			1,462									
00628 No. 2 Skylark Lane EFER PRD									5				
00629 CSA #6 JV S/A Elk Trail WSAD	18			124,545					3				
00630 CSA #23 CV S/A Cragview WSAD	11			19,220									
00631 Laurel Glen Estates PRD Admin	6			1,586									
00632 Irish Creek Road PRD Admin	6			1,476									
00633 Sol Semente EFER PRD Admin	6			1,477									
00634 Stillwater Ranches #2 PRD	6			1,543									
00635 Tudor Oaks Acres PRD	6			1,538									
00637 Beagle Street PRD	6			1,495									
00638 Oak Tree Lane PRD Admin	7			1,549					1				
00835 Detention Fac Inmate Funds Adm	3					4				5			
00843 Prop 10 Children & Fam. 1st	7												
00851 IHSS Public Authority	172	84		507,064					73		122		4
00862 Law Library	192								124				
00892 RTPA	67								33				
00928 SHASCOM	1,374								960		57		
00952 Courts	583							27,363	246				
03010 Schools	2,095	671						1,813	64,411				
<b>Total</b>	<b>91,876</b>	<b>53,264</b>	<b>51,643</b>	<b>616,044,552</b>	<b>15,782,273</b>	<b>815</b>	<b>7,210</b>	<b>31,875</b>	<b>132,351</b>	<b>2,447</b>	<b>10,104</b>	<b>701,506</b>	<b>2,213</b>
Direct Bill													
Less CSD's	(14,186)	(2,046)	(12,646)	(40,597,543)	(15,782,273)	(4)	(65)	(189)	(6,358)	(78)	(1,088)	-	(84)
<b>Total Operating</b>	<b>77,690</b>	<b>51,218</b>	<b>38,997</b>	<b>575,447,009</b>	<b>-</b>	<b>811</b>	<b>7,145</b>	<b>31,686</b>	<b>125,993</b>	<b>2,369</b>	<b>9,016</b>	<b>701,506</b>	<b>2,129</b>

COUNTY OF SHASTA

Fiscal Year 21/22 Actual	1.03	1.04	3.03	4.03	5.03	5.06	5.08	6.03	6.04	7.03	8.03	8.04	9.03	Total
11000 Auditor - Controller								(159)						(159)
11100 TTC								(30)						(30)
11200 Assessor								(402)						(402)
16600 Land, Buildings & Improvements			(1,050)	(27,375)	(3,170)	(4,337)	(2,359)		(1)	(1,175)				(39,467)
16904 Capital Proj Energy Retrofit			(209)	(5,436)	(1,902)		(7,097)		(0)					(14,644)
22100 County Clerk								(156)						(156)
23500 Sheriff								(36)						(36)
29200 Public Guardian											(26,407)			(26,407)
30100 Roads								(984)						(984)
40200 Environmental Health								(306)						(306)
40400 Mental Health Services Act													(16,472)	(16,472)
41000 Mental Health													(34,618)	(34,618)
41100 Public Health								(90)					(59,745)	(59,835)
41700 Child Services													(3,350)	(3,350)
42200 Alcohol & Drug													(5,025)	(5,025)
42500 Perinatal													(1,954)	(1,954)
50100 Social Services Administration								(342)				(627,746)	(159,412)	(787,500)
50200 Health and Human Services Agency												(74,296)	(35,735)	(110,031)
53000 Opportunity Center													(15,634)	(15,634)
00402 Burney Cemetery								(60)						(60)
00405 Halcumb Cemetery								(31)						(31)
00408 Pine Grove Cemetery								(11)						(11)
00444 Castella FPD								(10)						(10)
00446 Cottonwood FPD								27						27
00447 Fall River Mills FPD								(28)						(28)
00449 Happy Valley FPD								(44)						(44)
00452 Millville FPD								(4)						(4)
00461 Pine Grove MAD								(4)						(4)
00463 Burney MAD								(30)						(30)
00835 Detention Fac Inmate Funds Adm			(52)	(1,368)	(98)		(83)			(979)				(2,580)
00843 Prop 10 Children & Fam. 1st					(241)									(241)
00952 Courts	(1,706)	(6,582)			(19,086)			(27,363)	(7)					(54,743)
03010 Schools								(1,813)						(1,813)
Total	(1,706)	(6,582)	(1,312)	(34,179)	(24,497)	(4,337)	(9,538)	(31,875)	(8)	(2,154)	(26,407)	(702,042)	(331,946)	(1,176,583)
Direct Bill	1,706	6,582	1,312	34,179	24,497	4,337	9,538	31,875	8	2,154	26,407	702,042	331,946	1,176,583

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