

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

ACTUAL COST FOR FISCAL YEAR 2022/2023

Revised April 8, 2024



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

THIS PAGE INTENTIONALLY
LEFT BLANK



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

December 22, 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: Tatyana Boltovskaya, Cost Plans Analyst

Enclosed is Shasta County's COWCAP which includes both FY 2022/23 Actual and FY 2024/25 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 the following corrections for estimates to be paid in FY 2024/25:

1. Probation is moving out of the old Juvenile Hall Building and it will be torn down in FY2023/24. The FY2024/25 estimate was adjusted accordingly with a \$1,228 credit.
2. SHASCOM discontinued using County Counsel as of November 2022 and the FY 2024/25 estimate was adjusted accordingly with a \$209 credit.
3. The Opportunity Center 53000 closed in FY 2024 resulting in the removal of a \$240,603 estimate that will not be needed in FY 2024/25. The \$8,974 roll forward will be direct billed as the fund is closed in FY 2024.
4. The Mail Services 93000 is a new ISF that will be taking over the countywide mail services functions from the Opportunity Center. Thirteen and a half

percent of the Opportunity Center estimate, \$33,700, will be used as the FY 2024/25 estimate since the ISF will be performing approximately 13.5% of the functions that were formerly provided by the Opportunity Center.

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

Fleet Management is under the allowable WCR by \$70,311 down from the \$51,578 overage reported for FY 2021/22. For Cost Plan purposes, the amounts designated for vehicle replacement were removed from the unrestricted retained earnings, as shown in the FY 2022/23 Annual Comprehensive Financial Report. The Fleet WCR is being monitored and rates have been corrected for compliance.

Information Technology is under the allowable WCR, by \$2,408, down from the \$175,368 overage reported for FY 2021/22. Rates will continue to be monitored for compliance.

Facilities Management is under the allowable WCR by \$414,727, down from the \$358,722 overage reported for FY 2021/22. This is a result of the over correction of rates based on last year's overage. The underage on WCR was factored into the current fiscal year rates and should bring the underage closer to a preferred WCR. Rates will continue to be monitored until a healthier WCR is achieved.

Risk Management is currently under their allowable WCR by \$1,169,844, up from the \$3,220,270 underage reported for FY 2021/22. This is due mainly to significant reduction in claims expense over the past five fiscal years coupled with an increase in rates intended to bring the WCR up to an optimal level. The goal will be to have less significant swings year over year by continuing to review figures for potential mid-year rate adjustments.

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

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 2024. 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 2022/2023 and billings for fiscal year 2024/2025, 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: 4/8/24

THIS PAGE INTENTIONALLY
LEFT BLANK

**County of Shasta
Countywide Cost Allocation Plan**

Fiscal Year 22/23 Actual

Summary Data

Summary Pages

Allocated Costs by Department	A	1
Summary of Roll Forward	B	6
Summary of Allocated Costs	C	12
Detail of Allocated Costs	D	18
Summary of Allocation Basis	E	19

Building Use

Detail Pages

Narrative	1.01	1
Schedule of Costs to be Allocated by Function	1.02	2
Detail Allocation - <i>Courthouse</i>	1.03	3
Detail Allocation - <i>Courthouse Annex</i>	1.04	4
Detail Allocation - <i>Placer St. Building</i>	1.05	5
Detail Allocation - <i>Hospital Buildings</i>	1.06	6
Detail Allocation - <i>Juvenile Hall</i>	1.07	7
Detail Allocation - <i>Miscellaneous Shared HHSA Buildings</i>	1.08	8
Detail Allocation - <i>1600 Court/1815 Yuba</i>	1.09	9
Detail Allocation - <i>Individual Buildings</i>	1.10	10
Detail Allocation - <i>Administrative Center Building</i>	1.11	11
Detail Allocation - <i>District Attorney/Veteran Services Office Building</i>	1.12	12
Departmental Cost Allocation Summary	1.13	13

**County of Shasta
Countywide Cost Allocation Plan**

Equipment Use	Detail Pages	
Narrative	2.01	15
Schedule of Costs to be Allocated by Function	2.02	16
Detail Allocation - <i>Equipment Use</i>	2.03	17
Departmental Cost Allocation Summary	2.04	18
County Audit		
Narrative	3.01	19
Schedule of Costs to be Allocated by Function	3.02	20
Detail Allocation - <i>General Audit</i>	3.03	21
Detail Allocation - <i>Identified Audit</i>	3.04	26
Departmental Cost Allocation Summary	3.05	27
County Administrator		
Narrative	4.01	31
Schedule of Costs to be Allocated by Function	4.02	32
Detail Allocation - <i>Budget & Administration</i>	4.03	34
Departmental Cost Allocation Summary	4.04	40

**County of Shasta
Countywide Cost Allocation Plan**

Auditor Controller	Detail Pages	
Narrative	5.01	45
Schedule of Costs to be Allocated by Function	5.02	46
Detail Allocation - <i>Claims & Accounting</i>	5.03	48
Detail Allocation - <i>Payroll</i>	5.04	54
Detail Allocation - <i>Individual Services</i>	5.05	56
Detail Allocation - <i>Budget Assistance</i>	5.06	57
Detail Allocation - <i>Cost Plan</i>	5.07	62
Detail Allocation - <i>Property Management</i>	5.08	63
Detail Allocation - <i>Reimbursed Audits</i>	5.09	65
Departmental Cost Allocation Summary	5.10	66
Treasurer - Tax Collector		
Narrative	6.01	73
Schedule of Costs to be Allocated by Function	6.02	74
Detail Allocation - <i>Bank Charge Identified</i>	6.03	76
Detail Allocation - <i>Check Reconciliation</i>	6.04	77
Departmental Cost Allocation Summary	6.05	82

**County of Shasta
Countywide Cost Allocation Plan**

Purchasing	Detail Pages	
Narrative	7.01	87
Schedule of Costs to be Allocated by Function	7.02	88
Detail Allocation - <i>Purchase Assistance</i>	7.03	90
Departmental Cost Allocation Summary	7.04	93
County Counsel		
Narrative	8.01	97
Schedule of Costs to be Allocated by Function	8.02	98
Detail Allocation - <i>Individual Attorney Services</i>	8.03	101
Detail Allocation - <i>Outstationed At</i>	8.04	103
Departmental Cost Allocation Summary	8.05	104
Personnel		
Narrative	9.01	107
Schedule of Costs to be Allocated by Function	9.02	108
Detail Allocation - <i>General Personnel</i>	9.03	110
Departmental Cost Allocation Summary	9.04	112

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 22/23 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs	Roll Forward FY	Add'l Adj For FY 2024-25 Estimates	Total Claimable Costs FY 2024-25
										FY 2022-23 (To Be Used As 2024-25 Estimate)	2022-23 Cost Minus 2023 Est Paid)		
10100 Board of Supervisors	21,458	26,479	93	3,246	7,869	1	-	100,540	7,623	167,309	76,645		243,954
10300 Clerk of the Board	37,345	-	141	4,940	9,363	2	1,498	54,802	10,673	118,763	29,734		148,496
11200 Assessor	193,248	-	785	27,521	28,746	3	499	10,877	64,037	325,715	21,900		347,615
14000 Elections	-	-	577	20,228	53,565	10	12,235	69,234	22,870	178,719	70,314		249,034
15900 Inter Mountain Fair	-	-	1	42	127	-	-	-	-	170	(161)		9
17200 Surveyor	-	-	1	50	177	-	-	-	-	229	83		312
17500 CSA Administration	-	-	165	5,789	12,692	2	749	-	9,148	28,545	8,607		37,152
20110 Trial Courts	-	-	282	9,884	10,069	1	-	-	-	20,237	2,182	-	22,419
20300 Conflict Public Defender	-	-	311	10,885	24,419	8	-	-	-	35,622	13,545		49,167
20700 Public Defender	28,064	68,128	821	28,793	30,339	4	9,988	4,741	56,414	227,292	98,668		325,960
20800 Grand Jury	-	-	14	477	13,750	4	-	20,568	-	34,813	5,826		40,639
22100 County Clerk	-	-	90	3,165	18,502	2	-	418	3,049	25,228	7,335		32,563
22700 District Attorney	153,283	705	1,841	64,516	98,980	13	13,983	39,881	105,204	478,405	77,179		555,584
22800 DCSS	-	-	3,350	33,313	50,475	8	4,494	697	93,006	185,344	946		186,290
23500 Sheriff	107,891	49,627	3,480	121,975	204,589	32	58,926	214,884	166,191	927,594	262,558		1,190,152
23600 Boating Safety	-	-	129	4,526	13,078	3	4,994	-	4,574	27,304	8,104		35,408
23700 Sheriff Civil Unit	-	16,053	97	3,397	19,881	1	-	-	7,623	47,052	23,627		70,679
24600 Detention Annex	-	-	48	1,686	5,257	1	-	-	9,148	16,140	2,919		19,059
25600 Victim Witness	-	-	242	8,496	17,014	1	749	-	22,870	49,373	15,075		64,448
26000 Jail	-	36,117	2,875	100,765	114,977	23	45,818	58,218	131,123	489,916	112,859		602,775
26100 Burney Substation	-	-	394	13,797	15,547	2	2,497	-	22,870	55,107	18,038		73,144
26200 Juvenile Rehab Facility	-	-	1,213	42,513	44,913	5	8,989	628	71,660	169,920	55,691	-	225,611
26300 Probation	55,036	97,201	2,373	83,195	141,116	26	21,348	79,483	129,599	609,378	242,808	(1,228)	850,958
28000 Agriculture Commissioner	-	-	367	12,864	21,595	3	3,745	14,921	21,346	74,841	20,687		95,528
28200 Building	11,562	22,391	398	13,957	39,680	4	5,743	81,645	30,494	205,874	8,387		214,260
28500 Knighton Rd Beetle Mitigation	-	-	0	0	125	-	-	-	-	125	56		181
28600 Planning	11,751	22,328	296	10,372	19,862	3	1,998	99,773	18,296	184,678	61,313		245,991
28700 Coroner	16,994	11,336	217	7,623	30,613	7	3,496	1,255	12,198	83,739	8,430		92,168
28800 Dispatch	-	-	247	8,667	828	0	-	-	-	9,742	4,155		13,897
29000 Recorder	70,764	59,406	212	7,443	27,679	2	1,748	2,510	13,722	183,487	10,734		194,221
29200 Public Guardian	-	-	46	1,602	33,605	6	250	107,041	-	142,549	134,054		276,603
29400 Wildlife	-	-	0	1	149	-	-	-	-	151	(176)		(25)
29700 Animal Control	-	-	85	2,988	7,737	1	-	7,321	6,099	24,231	(504)		23,727
29900 Public Administration	-	-	60	2,106	16,199	3	250	-	3,049	21,667	11,112		32,778
30100 Roads	51,213	-	3,549	124,400	205,032	49	33,583	187,623	129,599	735,047	356,098		1,091,145
40200 Environmental Health	12,760	22,391	591	20,719	50,189	9	6,492	32,700	30,494	176,344	62,742		239,086
40400 Mental Health Services Act	-	1,518	2,377	83,319	102,805	14	16,230	-	65,079	271,343	99,072		370,414
41000 Mental Health	102,556	655	5,598	196,215	184,926	32	10,237	65,888	136,776	702,882	226,628		929,510
41100 Public Health	116,081	38,834	3,959	138,774	267,072	40	42,697	42,252	236,049	885,756	87,327		973,084
41200 Health Care	-	9,186	26	928	2,408	1	2,996	-	-	15,546	3,731		19,277
41700 Child Services	-	643	259	9,066	12,275	1	125	-	13,236	35,604	8,417		44,021
42200 Alcohol & Drug	-	-	1,839	64,468	36,952	7	1,998	-	19,855	125,119	57,988		183,108
42500 Perinatal	-	-	104	3,658	13,964	3	1,998	-	7,721	27,448	8,088		35,536
50100 Social Services Administration	57,330	17,555	23,529	656,490	485,815	309	33,708	54,823	629,831	1,959,389	512,365		2,471,754
50200 Health and Human Services Agency	17,208	4,169	2,627	92,093	113,108	11	15,980	356,769	141,188	743,153	66,810		809,963
53000 Opportunity Center	31,432	12,608	1,076	37,727	85,204	15	1,498	9,273	61,770	240,603	8,974	(249,577)	(0)
54200 County Indigents	-	-	225	7,870	479	-	-	-	-	8,574	3,182		11,756

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 22/23 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2022-23 (To Be Used As 2024-25 Estimate)	Roll Forward FY 2022-23		Total Claimable Costs FY 2024-25
											(2022-23 Actual Cost Minus 23 Est Paid)	Add'l Adj For FY 2024-25 Estimates	
57000 Veterans' Services	13,331	-	97	3,413	9,207	1	-	5,508	12,198	43,755	13,212		56,967
59000 Community Action Agency	56,011	1,274	339	11,892	89,933	22	1,998	-	15,247	176,716	71,556		248,272
59100 HSG Cal Home	-	-	2	74	-	-	-	-	-	76	76		152
59200 HSG Home IPP Admin	-	-	29	1,029	3,139	1	-	-	-	4,199	1,979		6,177
59300 PHA Housing Assist Adm	51,122	-	745	26,113	4,810	0	3,995	115,530	12,198	214,513	75,851		290,365
59600 Housing Rehabilitation	-	-	71	2,475	2,887	0	-	-	1,525	6,957	4,206		11,164
61100 Library	7,947	-	217	7,616	1,345	0	499	-	-	17,625	3,536		21,161
62000 Agriculture Extension Service	-	1,125	39	1,357	4,867	1	749	-	3,049	11,186	1,835		13,021
70100 Recreation & Parks	-	-	6	201	364	0	-	-	-	571	207		778
71000 Veterans' Hall	8,521	3,539	38	1,329	1,669	0	250	-	-	15,345	1,849		17,193
00200 Fall River Mills Airport	-	2,410	46	1,604	5,758	1	499	-	-	10,319	5,413		15,732
94000 Fleet Management	-	1,995	474	16,611	83,542	24	18,727	-	7,623	128,995	68,597		197,592
95000 Risk Management	72,459	-	1,534	53,757	42,182	10	1,248	4,323	12,198	187,710	52,247		239,957
92500 Information Systems	291,737	2,079	1,495	52,419	70,759	12	59,176	23,148	82,333	583,159	104,271		687,430
93000 Mail Services	-	-	-	-	-	-	-	-	-	-	-	33,700	33,700
95500 Facilities Management	12,606	1,051	919	32,210	213,589	62	23,471	9,203	56,414	349,525	(1,173)		348,352
00207 Solid Waste	-	-	571	20,013	18,407	3	4,744	-	6,099	49,837	12,760		62,597
00210 Shasta County Transit	-	-	109	3,805	2,792	1	499	-	-	7,206	3,433		10,638
00300 Amber Lane PRD	-	-	0	3	269	-	-	-	-	272	68		339
00302 Amber Ridge PRD	-	-	1	30	285	-	-	-	-	316	186		502
00303 Marianas PRD	-	-	0	5	239	-	-	-	-	244	(83)		161
00304 Coloma PRD	-	-	0	5	269	-	-	-	-	274	155		429
00306 River Hill Estates PRD	-	-	1	20	271	-	-	-	-	292	(68)		224
00307 Craig Lane PRD	-	-	0	2	249	-	-	-	-	251	132		383
00308 E. Stillwater Way PRD	-	-	0	2	239	-	-	-	-	241	118		359
00311 Skyway PRD	-	-	0	2	249	-	-	-	-	251	128		379
00312 Mule Mt. PRD	-	-	0	2	254	-	-	-	-	256	132		388
00313 Fore Way PRD	-	-	0	2	259	-	-	-	-	261	137		398
00314 Blacks PRD	-	-	0	4	239	-	-	-	-	244	115		359
00315 Logan PRD	-	-	0	11	281	-	-	-	-	292	175		467
00316 Valparaiso PRD	-	-	0	2	239	-	-	-	-	241	128		370
00317 Lakehead Lighting	-	-	0	4	1,010	0	-	-	-	1,014	451		1,465
00318 Lark Court PRD	-	-	0	2	229	-	-	-	-	231	112		344
00319 Manor Crest PRD	-	-	0	4	239	-	-	-	-	244	(94)		150
00320 Santa Barbara Estates PRD	-	-	0	2	249	-	-	-	-	251	134		385
00321 Victoria Highlands Estates PRD	-	-	0	2	229	-	-	-	-	232	113		344
00322 Country Fields Estates PRD	-	-	0	3	239	-	-	-	-	242	117		359
00324 China Gulch PRD	-	-	0	4	249	-	-	-	-	254	122		376
00325 Manton Heights PRD	-	-	0	5	249	-	-	-	-	254	131		386
00326 Manzanillo Orchard PRD	-	-	0	2	229	-	-	-	-	231	112		344
00327 Lavern Lane PRD	-	-	0	3	294	-	-	-	-	296	158		454
00328 Canto Del Lupine PRD Admin	-	-	0	4	249	-	-	-	-	254	140		394
00329 Crowley Crk Ranchettes PRD Adm	-	-	0	2	239	-	-	-	-	241	110		351
00330 Jordan Manor PRD Admin	-	-	0	2	229	-	-	-	-	231	112		344
00331 Ritts Mill Road Admin	-	-	0	1	149	-	-	-	-	150	49		198
00332 Rother Lighting	-	-	1	18	1,011	0	-	-	-	1,030	440		1,470
00333 Robledo Road PRD Admin	-	-	0	2	249	-	-	-	-	251	126		377

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 22/23 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs	Roll Forward FY	Add'l Adj For FY 2024-25 Estimates	Total Claimable Costs FY 2024-25
										FY 2022-23 (To Be Used As 2024-25 Estimate)	2022-23 (2022-23 Actual Cost Minus 23 Est Paid)		
00334 Santa Barbara #2 PRD Admin	-	-	0	2	229	-	-	-	-	231	120		350
00335 N Chaparral Dr PRD Admin	-	-	0	2	282	-	-	-	-	284	141		425
00337 Woggon Lane PRD Admin	-	-	0	2	291	-	-	-	-	294	162		455
00338 Aiden Park PRD Admin	-	-	0	2	229	-	-	-	-	231	114		345
00339 L&R Estates PRD Admin	-	-	0	5	249	-	-	-	-	255	(139)		116
00340 Squaw Carpet Fire Accs PRD Admin	-	-	0	4	259	-	-	-	-	263	139		402
00341 Rolland Cntry Estates PRD Admin	-	-	0	2	239	-	-	-	-	241	129		370
00342 Shelly Lane PRD Admin	-	-	0	6	259	-	-	-	-	265	(113)		152
00343 Millville Way PRD Admin	-	-	0	3	239	-	-	-	-	242	129		370
00344 Diamond Ridge PRD Admin	-	-	0	2	239	-	-	-	-	241	118		359
00345 Mountain Gate Meadows PRD Admin	-	-	0	2	229	-	-	-	-	231	112		344
00347 Sierra Lighting	-	-	0	10	1,001	0	-	-	-	1,011	438		1,449
00351 Timber Ridge PRD Admin	-	-	0	4	229	-	-	-	-	234	(101)		133
00360 Equestrian Estates PRD Admin	-	-	0	4	249	-	-	-	-	253	(85)		168
00361 Tract 1323 PRD	-	-	0	3	553	-	-	-	-	555	251		806
00364 Sonora PRD	-	-	0	3	239	-	-	-	-	243	124		366
00366 Ponder PRD	-	-	0	2	269	-	-	-	-	271	147		418
00367 Shasta Meadows PRD	-	-	0	5	239	-	-	-	-	244	(97)		147
00368 Old Stagecoach PRD	-	-	0	4	239	-	-	-	-	244	(96)		148
00369 Inter Mountain PRD	-	-	2	86	404	0	-	-	-	493	340		832
00370 Alpine PRD	-	-	0	6	239	-	-	-	-	245	(224)		21
00371 Water Agency	-	-	18	628	3,127	0	-	3,695	-	7,468	3,948		11,416
00372 Dusty PRD	-	-	0	3	249	-	-	-	-	253	120		373
00373 AQMD	12,302	24,144	509	17,827	19,983	3	1,748	6,484	10,673	93,672	26,345		120,017
00374 Castella Water	-	-	47	1,658	7,054	1	1,248	-	-	10,008	5,898		15,906
00375 Sugarloaf Water	-	-	95	3,323	13,356	3	-	-	-	16,776	12,582		29,358
00376 Buckshot Ln Em Fire PRD Admin	-	-	0	2	219	-	-	-	-	221	124		345
00377 Jones Valley Water	-	-	136	4,757	13,526	2	-	-	-	18,420	9,810		28,231
00378 Palo Cedro Sewer	-	-	89	3,111	10,557	2	7,491	-	-	21,249	14,366		35,616
00380 Amesbury Village PRD Admin	-	-	0	3	249	-	-	-	-	252	56		308
00381 Palo Cedro Oaks PRD Admin	-	-	0	10	259	-	-	-	-	270	(87)		183
00382 Shasta Lake Ranchos R/M	-	-	0	9	262	-	-	-	-	271	(35)		236
00383 Holiday Acres R/M	-	-	0	5	249	-	-	-	-	255	130		385
00384 Alpine Meadows Sewer	-	-	13	446	6,444	1	999	-	-	7,902	4,395		12,297
00385 Belmont Storm Drain	-	-	0	4	254	-	-	-	-	258	137		395
00386 Street Lighting Admin.	-	-	11	374	1,204	0	-	-	-	1,589	600		2,189
00387 Cottonwood Sewer	-	-	426	14,916	28,370	7	999	-	-	44,717	11,116		55,833
00391 Fire Protection Admin.	11,243	-	710	24,877	90,242	23	93,883	9,622	4,574	235,173	125,034		360,207
00393 Burney Storm Drain	-	-	0	2	379	0	-	-	-	381	(12)		369
00395 French Gulch Water	-	-	17	604	5,047	1	-	-	-	5,668	2,510		8,178
00396 Cragview Water	-	-	13	467	6,068	1	-	-	-	6,550	3,041		9,591
00397 Los Palos Dr Em Fire PRD Admin	-	-	0	3	249	-	-	-	-	253	134		386
00398 Foxwood Estates PRD Admin	-	-	0	3	239	-	-	-	-	242	123		365
00399 Rocky Ledge estates PRD Admin	-	-	0	8	239	-	-	-	-	248	(168)		80
00402 Burney Cemetery	-	-	-	-	24,082	7	-	-	-	24,089	10,476		34,564
00403 South Shasta Cemetery	-	-	-	-	22,175	6	-	-	-	22,181	10,612		32,793
00405 Halcumb Cemetery	-	-	-	-	25,067	8	-	-	-	25,074	15,022		40,097

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 22/23 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs	Roll Forward FY	Add'l Adj For FY 2024-25 Estimates	Total Claimable Costs FY 2024-25
										FY 2022-23 (To Be Used As 2024-25 Estimate)	2022-23 (2022-23 Actual Cost Minus 23 Est Paid)		
00406 Manton Cemetery	-	-	-	-	701	0	-	-	-	701	306		1,008
00407 Millville Cemetery	-	-	-	-	13,199	4	-	-	-	13,202	5,793		18,995
00408 Pine Grove Cemetery	-	-	-	-	23,604	7	-	-	-	23,611	7,400		31,012
00422 Centerville CSD	-	-	-	-	816	0	-	-	-	816	311		1,127
00423 Clear Creek CSD	-	-	-	-	766	0	-	-	-	766	320		1,087
00424 Fall River Mills CSD	-	-	-	-	786	0	-	-	-	786	343		1,129
00428 Shasta CSD	-	-	-	-	945	0	-	-	-	945	96		1,041
00429 Mountain Gate CSD	-	-	-	-	851	0	-	-	-	851	332		1,183
00441 Anderson FPD	-	-	-	-	56,007	17	-	-	-	56,025	29,202		85,226
00442 Buckeye FPD	-	-	-	-	2,092	0	-	-	-	2,093	1,412		3,505
00443 Burney FPD	-	-	-	-	816	0	-	-	-	816	353		1,169
00444 Castella FPD	-	-	-	-	20,562	6	-	-	-	20,569	9,133		29,702
00445 Shasta Lake FPD	-	-	-	-	49,130	15	-	-	-	49,145	23,346		72,491
00446 Cottonwood FPD	-	-	-	-	39,687	12	-	-	-	39,700	24,090		63,789
00447 Fall River Mills FPD	-	-	-	-	1,030	0	-	-	-	1,030	(13,649)		(12,620)
00449 Happy Valley FPD	-	-	-	-	42,723	13	-	-	-	42,737	15,428		58,165
00452 Millville FPD	-	-	-	-	15,461	5	-	-	-	15,466	3,895		19,360
00461 Pine Grove MAD	-	-	-	-	17,916	5	-	-	-	17,921	9,543		27,465
00462 Shasta MAD	-	-	-	-	761	-	-	-	-	761	330		1,091
00463 Burney MAD	-	-	-	-	12,003	4	-	-	-	12,006	6,533		18,540
00481 Fall River Mills RCD	-	-	-	-	1,209	0	-	-	-	1,209	556		1,765
00482 W. Shasta RCD	-	-	-	-	70	-	-	-	-	70	64		134
00490 ACID	-	-	-	-	890	0	-	-	-	890	355		1,246
00491 Bella Vista Water	-	-	-	-	1,298	0	-	-	-	1,298	637		1,935
00497 Mayers Memorial Hospital	-	-	-	-	2,174	0	-	-	-	2,174	1,022		3,196
00600 Cottonwood Crk Meadows PRD	-	-	0	4	339	0	-	-	-	343	11		354
00601 CSA #3 Castella Loan Admin	-	-	2	56	576	0	-	-	-	633	182		815
00602 Aegean Way PRD	-	-	0	9	260	-	-	-	-	270	(63)		207
00603 Village Green PRD	-	-	0	2	229	-	-	-	-	231	112		344
00604 Butterfield PRD	-	-	0	3	239	-	-	-	-	242	123		365
00605 Honeybee Acres PRD	-	-	0	4	229	-	-	-	-	233	(97)		137
00606 Silver Saddle PRD	-	-	0	4	229	-	-	-	-	233	(98)		135
00607 Wisteria Estates PRD	-	-	0	6	239	-	-	-	-	245	(95)		150
00608 Santa Barbara PRD	-	-	0	2	239	-	-	-	-	241	123		364
00609 Stillwater Ranch PRD	-	-	0	4	229	-	-	-	-	234	(109)		125
00610 Sterling Ranch PRD	-	-	0	3	219	-	-	-	-	222	38		260
00611 Mt. Lassen Woods PRD	-	-	1	42	252	-	-	-	-	295	(118)		177
00612 Waterleaf Estates PRD	-	-	0	6	259	-	-	-	-	265	(82)		182
00613 Jennifer Dr EFER PRD	-	-	0	3	249	-	-	-	-	252	128		380
00614 White Oak Manor PRD	-	-	0	2	229	-	-	-	-	231	123		355
00615 Terri Lee Terrace EFER PRD	-	-	0	3	259	-	-	-	-	262	137		399
00616 Westview Rd EFER PRD	-	-	0	5	259	-	-	-	-	264	139		403
00617 Sleeping Bull Estates PRD	-	-	1	38	261	-	-	-	-	300	181		481
00618 Garth Dr EFER PRD	-	-	0	4	269	-	-	-	-	273	143		417
00619 Clover Road PRD	-	-	0	2	229	-	-	-	-	231	113		344
00620 Nunes Ranch PRD	-	-	0	6	239	-	-	-	-	246	132		378
00621 No. 2 Squaw Carpet PRD	-	-	0	2	249	-	-	-	-	251	127		378

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 22/23 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 FY 2024-25 Estimates	Total Claimable Costs FY 2024-25
										FY 2022-23 (To Be Used As 2024-25 Estimate)	2022-23 (2022-23 Actual Cost Minus 22-23 Est Paid)		
00623 No. 2 Los Palos Dr EFER PRD	-	-	0	2	249	-	-	-	-	251	127		378
00624 Scenic Oak PRD	-	-	0	4	229	-	-	-	-	233	(93)		141
00626 No. 1 Skylark Lane EFER PRD	-	-	0	4	259	-	-	-	-	263	145		408
00627 Lake Drive PRD Admin	-	-	0	3	239	-	-	-	-	242	118		360
00629 CSA #6 JV S/A Elk Trail WSAD	-	-	17	581	633	0	-	-	-	1,230	701		1,931
00630 CSA #23 CV S/A Cragview WSAD	-	-	2	78	462	0	-	-	-	542	270		812
00631 Laurel Glen Estates PRD Admin	-	-	0	3	239	-	-	-	-	242	129		371
00632 Irish Creek Road PRD Admin	-	-	0	4	249	-	-	-	-	253	134		387
00633 Sol Semente EFER PRD Admin	-	-	0	3	239	-	-	-	-	243	129		372
00634 Stillwater Ranches #2 PRD	-	-	0	4	239	-	-	-	-	243	124		368
00635 Tudor Oaks Acres PRD	-	-	0	4	239	-	-	-	-	244	130		374
00637 Beagle Street PRD	-	-	0	2	229	-	-	-	-	231	112		344
00638 Oak Tree Lane PRD Admin	-	-	0	3	249	-	-	-	-	252	125		378
00639 Lassen Mountain Pines PRD	-	-	0	3	130	-	-	-	-	132	132		265
00640 Silverbridge Hghlnds T1992 PRD	-	-	0	3	90	-	-	-	-	92	92		185
00851 IHSS Public Authority	-	765	67	2,341	7,979	1	749	5,369	6,099	23,369	1,485		24,854
00862 Law Library	141	-	-	-	6,486	2	-	-	-	6,629	2,683		9,312
00892 RTPA	-	-	-	-	2,636	1	-	-	-	2,637	1,126		3,762
00928 SHASCOM	-	-	-	-	49,534	15	-	209	-	49,758	6,230	(209)	55,779
03010 Schools	-	-	-	-	96,623	1,668	-	-	-	98,291	34,573		132,864
Subtotal	1,633,396	555,713	75,929	2,409,066	4,021,751	2,649	594,506	1,901,855	2,744,713	13,939,578	3,764,724	(217,315)	17,486,987
Direct Billed	8,405	-	1,144	40,110	24,256	9,431	4,245	654,368	501,352	1,243,312			
Unallocated				228,355	309,659	1,128,315	-	40,584	-	1,706,913			
Total	1,641,802	555,713	77,073	2,677,531	4,355,667	1,140,395	598,751	2,596,807	3,246,065	16,889,804	3,764,724	(217,315)	17,486,987

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 22/23 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2022-23	PAID FOR FY 2022-23	FORWARD FOR FY 2022-23	FY 2024-25 ESTIMATE	CHARGE FY 2024-25
10100 Board of Supervisors	167,309	90,664	76,645		243,954
10300 Clerk of the Board	118,763	89,029	29,734		148,496
11200 Assessor	325,715	303,815	21,900		347,615
14000 Elections	178,719	108,405	70,314		249,034
15900 Inter Mountain Fair	170	331	(161)		9
17200 Surveyor	229	147	83		312
17500 CSA Administration	28,545	19,938	8,607		37,152
20110 Trial Courts	20,237	18,055	2,182		22,419
20300 Conflict Public Defender	35,622	22,077	13,545		49,167
20700 Public Defender	227,292	128,624	98,668		325,960
20800 Grand Jury	34,813	28,986	5,826		40,639
22100 County Clerk	25,228	17,892	7,335		32,563
22700 District Attorney	478,405	401,226	77,179		555,584
22800 DCSS	185,344	184,399	946		186,290
23500 Sheriff	927,594	665,037	262,558		1,190,152
23600 Boating Safety	27,304	19,200	8,104		35,408
23700 Sheriff Civil Unit	47,052	23,425	23,627		70,679
24600 Detention Annex	16,140	13,221	2,919		19,059
25600 Victim Witness	49,373	34,297	15,075		64,448
26000 Jail	489,916	377,057	112,859		602,775
26100 Burney Substation	55,107	37,069	18,038		73,144
26200 Juvenile Rehab Facility	169,920	114,229	55,691		225,611
26300 Probation	609,378	366,569	242,808	(1,228)	850,958
28000 Agriculture Commissioner	74,841	54,154	20,687		95,528
28200 Building	205,874	197,487	8,387		214,260
28500 Knighton Rd Beetle Mitigation	125	69	56		181
28600 Planning	184,678	123,365	61,313		245,991
28700 Coroner	83,739	75,309	8,430		92,168
28800 Dispatch	9,742	5,587	4,155		13,897
29000 Recorder	183,487	172,753	10,734		194,221
29200 Public Guardian	142,549	8,495	134,054		276,603
29400 Wildlife	151	326	(176)		(25)
29700 Animal Control	24,231	24,735	(504)		23,727
29900 Public Administration	21,667	10,555	11,112		32,778
30100 Roads	735,047	378,948	356,098		1,091,145
40200 Environmental Health	176,344	113,601	62,742		239,086
40400 Mental Health Services Act	271,343	172,271	99,072		370,414

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 22/23 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2022-23	PAID FOR FY 2022-23	FORWARD FOR FY 2022-23	FY 2024-25 ESTIMATE	CHARGE FY 2024-25
41000 Mental Health	702,882	476,254	226,628		929,510
41100 Public Health	885,756	798,429	87,327		973,084
41200 Health Care	15,546	11,815	3,731		19,277
41700 Child Services	35,604	27,187	8,417		44,021
42200 Alcohol & Drug	125,119	67,131	57,988		183,108
42500 Perinatal	27,448	19,359	8,088		35,536
50100 Social Services Administration	1,959,390	1,447,025	512,365		2,471,754
50200 Health and Human Services Agency	743,153	676,342	66,810		809,963
53000 Opportunity Center	240,603	231,629	8,974	(249,577)	-
54200 County Indigents	8,574	5,392	3,182		11,756
57000 Veterans' Services	43,755	30,544	13,212		56,967
59000 Community Action Agency	176,716	105,160	71,556		248,272
59100 HSG Cal Home	76	-	76		152
59200 HSG Home IPP Admin	4,199	2,220	1,979		6,177
59300 PHA Housing Assist Adm	214,513	138,662	75,851		290,365
59600 Housing Rehabilitation	6,957	2,751	4,206		11,164
61100 Library	17,625	14,089	3,536		21,161
62000 Agriculture Extension Service	11,186	9,351	1,835		13,021
62100 Farm Advisor	-	169	(169)		(169)
70100 Recreation & Parks	571	363	207		778
71000 Veterans' Hall	15,345	13,496	1,849		17,193
00200 Fall River Mills Airport	10,319	4,906	5,413		15,732
94000 Fleet Management	128,995	60,398	68,597		197,592
95000 Risk Management	187,710	135,463	52,247		239,957
92500 Information Systems	583,159	478,888	104,271		687,430
93000 Mail Services	-	-	-	33,700	33,700
95500 Facilities Management	349,525	350,697	(1,173)		348,352
00207 Solid Waste	49,837	37,078	12,760		62,597
00210 Shasta County Transit	7,206	3,773	3,433		10,638
00300 Amber Lane PRD	272	204	68		339
00302 Amber Ridge PRD	316	130	186		502
00303 Marianas PRD	244	327	(83)		161
00304 Coloma PRD	274	119	155		429
00306 River Hill Estates PRD	292	360	(68)		224
00307 Craig Lane PRD	251	119	132		383
00308 E. Stillwater Way PRD	241	124	118		359
00311 Skyway PRD	251	124	128		379

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 22/23 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2022-23	PAID FOR FY 2022-23	FORWARD FOR FY 2022-23	FY 2024-25 ESTIMATE	CHARGE FY 2024-25
00312 Mule Mt. PRD	256	125	132		388
00313 Fore Way PRD	261	124	137		398
00314 Blacks PRD	244	129	115		359
00315 Logan PRD	292	118	175		467
00316 Valparaiso PRD	241	113	128		370
00317 Lakehead Lighting	1,014	564	451		1,465
00318 Lark Court PRD	231	119	112		344
00319 Manor Crest PRD	244	337	(94)		150
00320 Santa Barbara Estates PRD	251	117	134		385
00321 Victoria Highlands Estates PRD	232	119	113		344
00322 Country Fields Estates PRD	242	125	117		359
00324 China Gulch PRD	254	131	122		376
00325 Manton Heights PRD	254	123	131		386
00326 Manzanillo Orchard PRD	231	119	112		344
00327 Lavern Lane PRD	296	139	158		454
00328 Canto Del Lupine PRD Admin	254	113	140		394
00329 Crowley Crk Ranchettes PRD Adm	241	131	110		351
00330 Jordan Manor PRD Admin	231	119	112		344
00331 Ritts Mill Road Admin	150	101	49		198
00332 Rother Lighting	1,030	590	440		1,470
00333 Robledo Road PRD Admin	251	125	126		377
00334 Santa Barbara #2 PRD Admin	231	111	120		350
00335 N Chaparral Dr PRD Admin	284	143	141		425
00337 Woggon Lane PRD Admin	294	132	162		455
00338 Aiden Park PRD Admin	231	117	114		345
00339 L&R Estates PRD Admin	255	394	(139)		116
00340 Squaw Carpet Fire Accs PRD Admin	263	124	139		402
00341 Rolland Cntry Estates PRD Admin	241	112	129		370
00342 Shelly Lane PRD Admin	265	378	(113)		152
00343 Millville Way PRD Admin	242	113	129		370
00344 Diamond Ridge PRD Admin	241	123	118		359
00345 Mountain Gate Meadows PRD Admin	231	119	112		344
00347 Sierra Lighting	1,011	573	438		1,449
00351 Timber Ridge PRD Admin	234	335	(101)		133
00360 Equestrian Estates PRD Admin	253	339	(85)		168
00361 Tract 1323 PRD	555	305	251		806
00364 Sonora PRD	243	119	124		366

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 22/23 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2022-23	PAID FOR FY 2022-23	FORWARD FOR FY 2022-23	FY 2024-25 ESTIMATE	CHARGE FY 2024-25
00366 Ponder PRD	271	124	147		418
00367 Shasta Meadows PRD	244	341	(97)		147
00368 Old Stagecoach PRD	244	339	(96)		148
00369 Inter Mountain PRD	493	153	340		832
00370 Alpine PRD	245	469	(224)		21
00371 Water Agency	7,468	3,520	3,948		11,417
00372 Dusty PRD	253	132	120		373
00373 AQMD	93,672	67,327	26,345		120,017
00374 Castella Water	10,008	4,110	5,898		15,906
00375 Sugarloaf Water	16,776	4,194	12,582		29,358
00376 Buckshot Ln Em Fire PRD Admin	221	96	124		345
00377 Jones Valley Water	18,420	8,610	9,810		28,231
00378 Palo Cedro Sewer	21,249	6,883	14,366		35,616
00380 Amesbury Village PRD Admin	252	196	56		308
00381 Palo Cedro Oaks PRD Admin	270	357	(87)		183
00382 Shasta Lake Ranchos R/M	271	307	(35)		236
00383 Holiday Acres R/M	255	125	130		385
00384 Alpine Meadows Sewer	7,902	3,507	4,395		12,297
00385 Belmont Storm Drain	258	122	137		395
00386 Street Lighting Admin.	1,589	989	600		2,189
00387 Cottonwood Sewer	44,717	33,602	11,116		55,833
00391 Fire Protection Admin.	235,173	110,139	125,034		360,207
00393 Burney Storm Drain	381	393	(12)		369
00395 French Gulch Water	5,668	3,158	2,510		8,178
00396 Cragview Water	6,550	3,508	3,041		9,591
00397 Los Palos Dr Em Fire PRD Admin	253	119	134		386
00398 Foxwood Estates PRD Admin	242	119	123		365
00399 Rocky Ledge estates PRD Admin	248	416	(168)		80
00401 Anderson Cemetery	-	6,985	(6,985)		(6,985)
00402 Burney Cemetery	24,089	13,613	10,476		34,564
00403 South Shasta Cemetery	22,181	11,569	10,612		32,793
00405 Halcumb Cemetery	25,074	10,052	15,022		40,097
00406 Manton Cemetery	701	395	306		1,008
00407 Millville Cemetery	13,202	7,409	5,793		18,995
00408 Pine Grove Cemetery	23,611	16,211	7,400		31,012
00422 Centerville CSD	816	504	311		1,127
00423 Clear Creek CSD	766	446	320		1,087

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 22/23 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2022-23	PAID FOR FY 2022-23	FORWARD FOR FY 2022-23	FY 2024-25 ESTIMATE	CHARGE FY 2024-25
00424	Fall River Mills CSD	786	443	343	1,129
00428	Shasta CSD	945	849	96	1,041
00429	Mountain Gate CSD	851	518	332	1,183
00441	Anderson FPD	56,025	26,823	29,202	85,226
00442	Buckeye FPD	2,093	681	1,412	3,505
00443	Burney FPD	816	462	353	1,169
00444	Castella FPD	20,569	11,435	9,133	29,702
00445	Shasta Lake FPD	49,145	25,800	23,346	72,491
00446	Cottonwood FPD	39,700	15,610	24,090	63,789
00447	Fall River Mills FPD	1,030	14,679	(13,649)	(12,620)
00449	Happy Valley FPD	42,737	27,309	15,428	58,165
00450	McArthur FPD	-	443	(443)	(443)
00452	Millville FPD	15,466	11,571	3,895	19,360
00461	Pine Grove MAD	17,921	8,378	9,543	27,465
00462	Shasta MAD	761	431	330	1,091
00463	Burney MAD	12,006	5,473	6,533	18,540
00481	Fall River Mills RCD	1,209	653	556	1,765
00482	W. Shasta RCD	70	6	64	134
00490	ACID	890	535	355	1,246
00491	Bella Vista Water	1,298	661	637	1,935
00497	Mayers Memorial Hospital	2,174	1,152	1,022	3,196
00600	Cottonwood Crk Meadows PRD	343	332	11	354
00601	CSA #3 Castella Loan Admin	633	451	182	815
00602	Aegean Way PRD	270	332	(63)	207
00603	Village Green PRD	231	119	112	344
00604	Butterfield PRD	242	119	123	365
00605	Honeybee Acres PRD	233	330	(97)	137
00606	Silver Saddle PRD	233	332	(98)	135
00607	Wisteria Estates PRD	245	340	(95)	150
00608	Santa Barbara PRD	241	119	123	364
00609	Stillwater Ranch PRD	234	343	(109)	125
00610	Sterling Ranch PRD	222	184	38	260
00611	Mt. Lassen Woods PRD	295	413	(118)	177
00612	Waterleaf Estates PRD	265	347	(82)	182
00613	Jennifer Dr EFER PRD	252	124	128	380
00614	White Oak Manor PRD	231	108	123	355
00615	Terri Lee Terrace EFER PRD	262	124	137	399

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 22/23 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2022-23	PAID FOR FY 2022-23	FORWARD FOR FY 2022-23	FY 2024-25 ESTIMATE	CHARGE FY 2024-25
00616 Westview Rd EFER PRD	264	124	139		403
00617 Sleeping Bull Estates PRD	300	119	181		481
00618 Garth Dr EFER PRD	273	130	143		417
00619 Clover Road PRD	231	119	113		344
00620 Nunes Ranch PRD	246	113	132		378
00621 No. 2 Squaw Carpet PRD	251	124	127		378
00623 No. 2 Los Palos Dr EFER PRD	251	124	127		378
00624 Scenic Oak PRD	233	326	(93)		141
00626 No. 1 Skylark Lane EFER PRD	263	119	145		408
00627 Lake Drive PRD Admin	242	124	118		360
00629 CSA #6 JV S/A Elk Trail WSAD	1,230	529	701		1,931
00630 CSA #23 CV S/A Cragview WSAD	542	272	270		812
00631 Laurel Glen Estates PRD Admin	242	113	129		371
00632 Irish Creek Road PRD Admin	253	119	134		387
00633 Sol Semente EFER PRD Admin	243	113	129		372
00634 Stillwater Ranches #2 PRD	243	119	124		368
00635 Tudor Oaks Acres PRD	244	113	130		374
00637 Beagle Street PRD	231	119	112		344
00638 Oak Tree Lane PRD Admin	252	127	125		378
00639 Lassen Mountain Pines PRD	132	-	132		265
00640 Silverbridge Hghlnds T1992 PRD	92	-	92		185
00835 Detention Fac Inmate Funds Adm	-	2	(2)		(2)
00851 IHSS Public Authority	23,369	21,885	1,485		24,854
00862 Law Library	6,629	3,946	2,683		9,312
00892 RTPA	2,637	1,511	1,126		3,762
00928 SHASCOM	49,758	43,528	6,230	(209)	55,779
00952 Courts	-	1	(1)		(1)
03010 Schools	98,291	63,718	34,573		132,864
Total	13,939,578	10,174,855	3,764,724	(217,315)	17,486,987

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 22/23 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use	2,108,645	(466,843)	
Equipment Use	568,463	(12,749)	
County Audit	80,100	(3,027)	
10200 CAO	821,671	1,719,140	
11000 Auditor - Controller	1,283,763	3,181,173	
11100 TTC	2,037,103	(1,050,418)	
11300 Purchasing	222,488	367,153	
12000 County Counsel	492,060	2,376,447	
13000 Personnel	761,868	2,402,769	
10100 Board of Supervisors			167,309
10300 Clerk of the Board			118,763
11200 Assessor			325,715
14000 Elections			178,719
15900 Inter Mountain Fair			170
17200 Surveyor			229
17500 CSA Administration			28,545
20110 Trial Courts			20,237
20300 Conflict Public Defender			35,622
20700 Public Defender			227,292
20800 Grand Jury			34,813
22100 County Clerk			25,228
22700 District Attorney			478,405
22800 DCSS			185,344
23500 Sheriff			927,594
23600 Boating Safety			27,304
23700 Sheriff Civil Unit			47,052
24600 Detention Annex			16,140
25600 Victim Witness			49,373
26000 Jail			489,916
26100 Burney Substation			55,107
26200 Juvenile Rehab Facility			169,920
26300 Probation			609,378
28000 Agriculture Commissioner			74,841
28200 Building			205,874
28500 Knighton Rd Beetle Mitigation			125
28600 Planning			184,678
28700 Coroner			83,739
28800 Dispatch			9,742
29000 Recorder			183,487
29200 Public Guardian			142,549
29400 Wildlife			151
29700 Animal Control			24,231

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 22/23 Actual	Total Expenditures	Cost Adjustments	Total Allocated
29900 Public Administration			21,667
30100 Roads			735,047
40200 Environmental Health			176,344
40400 Mental Health Services Act			271,343
41000 Mental Health			702,882
41100 Public Health			885,756
41200 Health Care			15,546
41700 Child Services			35,604
42200 Alcohol & Drug			125,119
42500 Perinatal			27,448
50100 Social Services Administration			1,959,389
50200 Health and Human Services Agency			743,153
53000 Opportunity Center			240,603
54200 County Indigents			8,574
57000 Veterans' Services			43,755
59000 Community Action Agency			176,716
59100 HSG Cal Home			76
59200 HSG Home IPP Admin			4,199
59300 PHA Housing Assist Adm			214,513
59600 Housing Rehabilitation			6,957
61100 Library			17,625
62000 Agriculture Extension Service			11,186
70100 Recreation & Parks			571
71000 Veterans' Hall			15,345
00200 Fall River Mills Airport			10,319
94000 Fleet Management			128,995
95000 Risk Management			187,710
92500 Information Systems			583,159
95500 Facilities Management			349,525
00207 Solid Waste			49,837
00210 Shasta County Transit			7,206
00300 Amber Lane PRD			272
00302 Amber Ridge PRD			316
00303 Marianas PRD			244
00304 Coloma PRD			274
00306 River Hill Estates PRD			292
00307 Craig Lane PRD			251
00308 E. Stillwater Way PRD			241
00311 Skyway PRD			251
00312 Mule Mt. PRD			256
00313 Fore Way PRD			261
00314 Blacks PRD			244
00315 Logan PRD			292

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 22/23 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00316 Valparaiso PRD			241
00317 Lakehead Lighting			1,014
00318 Lark Court PRD			231
00319 Manor Crest PRD			244
00320 Santa Barbara Estates PRD			251
00321 Victoria Highlands Estates PRD			232
00322 Country Fields Estates PRD			242
00324 China Gulch PRD			254
00325 Manton Heights PRD			254
00326 Manzanillo Orchard PRD			231
00327 Lavern Lane PRD			296
00328 Canto Del Lupine PRD Admin			254
00329 Crowley Crk Ranchettes PRD Adm			241
00330 Jordan Manor PRD Admin			231
00331 Ritts Mill Road Admin			150
00332 Rother Lighting			1,030
00333 Robledo Road PRD Admin			251
00334 Santa Barbara #2 PRD Admin			231
00335 N Chaparral Dr PRD Admin			284
00337 Woggon Lane PRD Admin			294
00338 Aiden Park PRD Admin			231
00339 L&R Estates PRD Admin			255
00340 Squaw Carpet Fire Accs PRD Admin			263
00341 Rolland Cntry Estates PRD Admin			241
00342 Shelly Lane PRD Admin			265
00343 Millville Way PRD Admin			242
00344 Diamond Ridge PRD Admin			241
00345 Mountain Gate Meadows PRD Admin			231
00347 Sierra Lighting			1,011
00351 Timber Ridge PRD Admin			234
00360 Equestrian Estates PRD Admin			253
00361 Tract 1323 PRD			555
00364 Sonora PRD			243
00366 Ponder PRD			271
00367 Shasta Meadows PRD			244
00368 Old Stagecoach PRD			244
00369 Inter Mountain PRD			493
00370 Alpine PRD			245
00371 Water Agency			7,468
00372 Dusty PRD			6,737
00373 AQMD			87,188
00374 Castella Water			10,008
00375 Sugarloaf Water			16,776

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 22/23 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00376 Buckshot Ln Em Fire PRD Admin			221
00377 Jones Valley Water			18,420
00378 Palo Cedro Sewer			21,249
00380 Amesbury Village PRD Admin			252
00381 Palo Cedro Oaks PRD Admin			270
00382 Shasta Lake Ranchos R/M			271
00383 Holiday Acres R/M			255
00384 Alpine Meadows Sewer			7,902
00385 Belmont Storm Drain			258
00386 Street Lighting Admin.			1,589
00387 Cottonwood Sewer			44,717
00391 Fire Protection Admin.			235,173
00393 Burney Storm Drain			381
00395 French Gulch Water			5,668
00396 Cragview Water			6,550
00397 Los Palos Dr Em Fire PRD Admin			253
00398 Foxwood Estates PRD Admin			242
00399 Rocky Ledge estates PRD Admin			248
00402 Burney Cemetery			24,089
00403 South Shasta Cemetery			22,181
00405 Halcumb Cemetery			25,074
00406 Manton Cemetery			701
00407 Millville Cemetery			13,202
00408 Pine Grove Cemetery			23,611
00422 Centerville CSD			816
00423 Clear Creek CSD			766
00424 Fall River Mills CSD			786
00428 Shasta CSD			945
00429 Mountain Gate CSD			851
00441 Anderson FPD			56,025
00442 Buckeye FPD			2,093
00443 Burney FPD			816
00444 Castella FPD			20,569
00445 Shasta Lake FPD			49,145
00446 Cottonwood FPD			39,700
00447 Fall River Mills FPD			1,030
00449 Happy Valley FPD			42,737
00452 Millville FPD			15,466
00461 Pine Grove MAD			17,921
00462 Shasta MAD			761
00463 Burney MAD			12,006
00481 Fall River Mills RCD			1,209
00482 W. Shasta RCD			70

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 22/23 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00490 ACID			890
00491 Bella Vista Water			1,298
00497 Mayers Memorial Hospital			2,174
00600 Cottonwood Crk Meadows PRD			343
00601 CSA #3 Castella Loan Admin			633
00602 Aegean Way PRD			270
00603 Village Green PRD			231
00604 Butterfield PRD			242
00605 Honeybee Acres PRD			233
00606 Silver Saddle PRD			233
00607 Wisteria Estates PRD			245
00608 Santa Barbara PRD			241
00609 Stillwater Ranch PRD			234
00610 Sterling Ranch PRD			222
00611 Mt. Lassen Woods PRD			295
00612 Waterleaf Estates PRD			265
00613 Jennifer Dr EFER PRD			252
00614 White Oak Manor PRD			231
00615 Terri Lee Terrace EFER PRD			262
00616 Westview Rd EFER PRD			264
00617 Sleeping Bull Estates PRD			300
00618 Garth Dr EFER PRD			273
00619 Clover Road PRD			231
00620 Nunes Ranch PRD			246
00621 No. 2 Squaw Carpet PRD			251
00623 No. 2 Los Palos Dr EFER PRD			251
00624 Scenic Oak PRD			233
00626 No. 1 Skylark Lane EFER PRD			263
00627 Lake Drive PRD Admin			242
00629 CSA #6 JV S/A Elk Trail WSAD			1,230
00630 CSA #23 CV S/A Cragview WSAD			542
00631 Laurel Glen Estates PRD Admin			242
00632 Irish Creek Road PRD Admin			253
00633 Sol Semente EFER PRD Admin			243
00634 Stillwater Ranches #2 PRD			243
00635 Tudor Oaks Acres PRD			244
00637 Beagle Street PRD			231
00638 Oak Tree Lane PRD Admin			252
00639 Lassen Mountain Pines PRD			132
00640 Silverbridge Hghlnds T1992 PRD			92
00851 IHSS Public Authority			23,369
00862 Law Library			6,629
00892 RTPA			2,637

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 22/23 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00928 SHASCOM			49,758
03010 Schools			98,291
Direct Billed			1,243,312
Unallocated			1,706,913
Total	8,376,161	8,513,643	16,889,804

County of Shasta
 Countywide Cost Allocation Plan
 EXHIBIT D

Fiscal Year 22/23 Actual	CAO	Auditor	TTC	Purchasing	County Counsel	Personnel	Total CSD Allocated
Schedule Referenced	4.04	5.10	6.06	7.04	8.05	9.04	
10200 CAO	39,496	49,230	3	2,350	129,575	12,873	233,527
11000 Auditor - Controller	19,966	411,085	90	5,640	7,650	37,189	481,619
11100 TTC	8,911	81,522	7	5,875	36,760	20,740	153,816
11300 Purchasing	2,424	5,917	1	1,645	20,919	4,291	35,196
12000 County Counsel	12,454	21,823	3	3,290	-	18,594	56,165
13000 Personnel	13,555	21,313	2	7,285	132,960	25,746	200,862
Subtotal	96,807	590,889	105	26,086	327,865	119,434	1,161,185
Total	96,807	590,889	105	26,086	327,865	119,434	1,161,185

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 22/23 Actual

Department	Basis of Allocation
Building Use	
1.03 Courthouse	Square Footage Occupied by Department
1.04 Courthouse Annex	Square Footage Occupied by Department
1.05 Placer St. Building	Square Footage Occupied by Department
1.06 Hospital Buildings	Square Footage Occupied by Department
1.07 Juvenile Hall	Square Footage Occupied by Department
1.08 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
Equipment Use	
2.03 Equipment Use	Straightline Depreciation
County Audit	
3.03 General Audit	Actual FY 22/23 Total Expenses by Department
3.04 Identified Audit	Direct Identification to Department
County Administrator	
4.03 Budgets & Administration	Actual FY 22/23 Expenses by Department
Auditor Controller	
5.03 Claims & Accounting	Transactions By Department
5.04 Payroll	Computed Number of Payroll Checks by Department
5.05 Individual Services	Actual Salaries & Benefits Expense by Project
5.06 Budget Assistance	Budgeted FY 22/23 Expenses by Department
5.07 Cost Plan	Actual FY 22/23 Total Expenses by Department
5.08 Property Management	Capital Asset Transactions by Department
5.09 Reimbursed Audits	Actual Salaries & Benefits Expense by Project

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 22/23 Actual	
Department	Basis of Allocation
Treasurer - Tax Collector	
6.03 Bank Charge Identified	Bank Charges per Department Account Statements
6.04 Bank Charge General	Computed Number of Checks Cashed by Department
6.05 Check Reconciliation	Computed Number of Checks Cashed by Department
Purchasing	
7.03 Purchase Assistance	Contracts, Purchase Orders, Bids, Requisitions, Surplus by Department
County Counsel	
8.03 Individual Attorney Services	Attorney Hours
8.04 Outstationed Attorney	Actual Salaries & Benefits Expense
Personnel	
9.03 General Personnel	Number of Authorized Positions

Summary Schedules

THIS PAGE INTENTIONALLY
LEFT BLANK

Building Use

THIS PAGE INTENTIONALLY
LEFT BLANK

*Description of Costs
to be Allocated*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 22/23 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 2022/23.

COUNTY OF SHASTA
BUILDING USE

Fiscal Year 22/23 Actual	Total	General & Admin	Courthouse	Courthouse Annex	Placer St. Building	Hospital Buildings	Juvenile Hall	Misc HHS Buildings	1600 Court/ 1815 Yuba	Individual Buildings	Admin Center Bulding	DA/VSO Building
	100.00%		0.09%	0.31%	3.69%	7.37%	0.06%	0.79%	2.41%	16.08%	61.29%	7.90%
Other Expenditures & Costs												
Building Use	2,108,645		1,964	6,582	77,807	155,465	1,228	16,708	50,741	339,115	1,292,421	166,614
Expenditures Per Financial Statements	2,108,645		1,964	6,582	77,807	155,465	1,228	16,708	50,741	339,115	1,292,421	166,614
Cost Adjustments												
Building Use to CSD	(466,843)		-	-	-	-	-	-	-	-	(466,843)	-
Total Allocated	1,641,802		1,964	6,582	77,807	155,465	1,228	16,708	50,741	339,115	825,577	166,614

Detail Allocation of
Courthouse

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00862 Law Library	141	0.0718	141			141
00952 Courts	1,823	0.9282	1,823	(1,823)		
Total	1,964	1.0000	1,964	(1,823)		141
Direct Bill				1,823		1,823
			1,964			1,964
Less CSD's						
Total Operating	1,964	1.0000	1,964			1,964

Basis of Allocation : Square Footage Occupied by Department

*Detail Allocation of
Courthouse Annex*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00952 Courts	6,582	1.0000	6,582	(6,582)		
Total Direct Bill	6,582	1.0000	6,582	(6,582) 6,582		6,582
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**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	9,066	0.1165	9,066			9,066
28600 Planning	11,751	0.1510	11,751			11,751
30100 Roads	34,667	0.4455	34,667			34,667
40200 Environmental Health	10,264	0.1319	10,264			10,264
00373 AQMD	12,060	0.1550	12,060			12,060
Total	77,807	1.0000	77,807			77,807
Direct Bill						
			77,807			77,807
Less CSD's						
Total Operating	77,807	1.0000	77,807			77,807

Basis of Allocation : Square Footage Occupied by Department

*Detail Allocation of
Hospital Buildings*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	42,626	0.2742	42,626			42,626
41000 Mental Health	95,699	0.6156	95,699			95,699
41100 Public Health	14,221	0.0915	14,221			14,221
50100 Social Services Administration	2,677	0.0172	2,677			2,677
00373 AQMD	242	0.0016	242			242
Total	155,465	1.0000	155,465			155,465
Direct Bill				155,465		155,465
Less CSD's						
Total Operating	155,465	1.0000	155,465			155,465

Basis of Allocation : Square Footage Occupied by Department

*Detail Allocation of
Juvenile Hall*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
26300 Probation	1,228	1.0000	1,228			1,228
Total Direct Bill	1,228	1.0000	1,228			1,228
Less CSD's				1,228		1,228
Total Operating	1,228	1.0000	1,228			1,228

Basis of Allocation : Square Footage Occupied by Department

*Detail Allocation of
Miscellaneous Shared HHSA Buildings*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
41000 Mental Health	4,277	0.2560	4,277			4,277
41100 Public Health	5,130	0.3071	5,130			5,130
50100 Social Services Administration	7,300	0.4369	7,300			7,300
Total	16,708	1.0000	16,708	-		16,708
Direct Bill	-		-	-		-
			16,708	-		16,708
Less CSD's	-		-	-	-	-
Total Operating	16,708	1.0000	16,708	-	-	16,708

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 22/23 Actual	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**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	65,265	0.1925	65,265			65,265
26300 Probation	31,131	0.0918	31,131			31,131
28200 Building	2,496	0.0074	2,496			2,496
28700 Coroner	16,994	0.0501	16,994			16,994
30100 Roads	16,546	0.0488	16,546			16,546
40200 Environmental Health	2,496	0.0074	2,496			2,496
41000 Mental Health	2,580	0.0076	2,580			2,580
41100 Public Health	96,730	0.2852	96,730			96,730
50100 Social Services Administration	47,353	0.1396	47,353			47,353
50200 Health and Human Services Agency	17,208	0.0507	17,208			17,208
61100 Library	7,947	0.0234	7,947			7,947
71000 Veterans' Hall	8,521	0.0251	8,521			8,521
95500 Facilities Management	12,606	0.0372	12,606			12,606
00391 Fire Protection Admin.	11,243	0.0332	11,243			11,243
Total	339,115	1.0000	339,115			339,115
Direct Bill						
			339,115			339,115
Less CSD's						
Total Operating	339,115	1.0000	339,115			339,115

Basis of Allocation : Straightline Depreciation

Detail Allocation of
Administration Center

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	73,154	0.0566	73,154			73,154
11000 Auditor - Controller	119,497	0.0925	119,497			119,497
11100 TTC	102,074	0.0790	102,074			102,074
11300 Purchasing	32,639	0.0253	32,639			32,639
12000 County Counsel	68,740	0.0532	68,740			68,740
13000 Personnel	70,740	0.0547	70,740			70,740
10100 Board of Supervisors	21,458	0.0166	21,458			21,458
10300 Clerk of the Board	37,345	0.0289	37,345			37,345
11200 Assessor	193,248	0.1495	193,248			193,248
29000 Recorder	70,764	0.0548	70,764			70,764
53000 Opportunity Center	31,432	0.0243	31,432			31,432
59000 Community Action Agency	56,011	0.0433	56,011			56,011
59300 PHA Housing Assist Adm	51,122	0.0396	51,122			51,122
95000 Risk Management	72,459	0.0561	72,459			72,459
92500 Information Systems	291,737	0.2257	291,737			291,737
Total	1,292,421	1.0000	1,292,421			1,292,421
Direct Bill						
			1,292,421			1,292,421
Less CSD's	(466,843)	(0.3612)	(466,843)			(466,843)
Total Operating	825,577	0.6388	825,577			825,577

Basis of Allocation: Square Footage Occupied by Department

*Detail Allocation of
DA/VSO Building*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
22700 District Attorney	153,283	0.9200	153,283			153,283
57000 Veterans' Services	13,331	0.0800	13,331			13,331
Total	166,614	1.0000	166,614			166,614
Direct Bill				166,614		166,614
Less CSD's						
Total Operating	166,614	1.0000	166,614			166,614

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF SHASTA
BUILDING USE

Fiscal Year 22/23 Actual	Total	Courthouse	Courthouse Annex	Placer St. Building	Hospital Buildings	Juvenile Hall	Misc	1600 Court/ 1815 Yuba	Individual Buildings	Admin	DA/VSO Building
							HSA Bldgs			Center Building	
10200 CAO	73,154									73,154	
11000 Auditor - Controller	119,497									119,497	
11100 TTC	102,074									102,074	
11300 Purchasing	32,639									32,639	
12000 County Counsel	68,740									68,740	
13000 Personnel	70,740									70,740	
10100 Board of Supervisors	21,458									21,458	
10300 Clerk of the Board	37,345									37,345	
11200 Assessor	193,248									193,248	
20700 Public Defender	28,064							28,064			
22700 District Attorney	153,283										153,283
23500 Sheriff	107,891				42,626				65,265		
26300 Probation	55,036					1,228		22,677	31,131		
28200 Building	11,562			9,066					2,496		
28600 Planning	11,751			11,751							
28700 Coroner	16,994								16,994		
29000 Recorder	70,764									70,764	
30100 Roads	51,213			34,667					16,546		
40200 Environmental Health	12,760			10,264					2,496		
41000 Mental Health	102,556				95,699		4,277		2,580		
41100 Public Health	116,081				14,221		5,130		96,730		
50100 Social Services Administration	57,330				2,677		7,300		47,353		
50200 Health and Human Services Agency	17,208								17,208		
53000 Opportunity Center	31,432									31,432	
57000 Veterans' Services	13,331										13,331
59000 Community Action Agency	56,011									56,011	
59300 PHA Housing Assist Adm	51,122									51,122	
61100 Library	7,947								7,947		
71000 Veterans' Hall	8,521								8,521		
95000 Risk Management	72,459									72,459	
92500 Information Systems	291,737									291,737	
95500 Facilities Management	12,606								12,606		
00373 AQMD	12,302			12,060	242						
00391 Fire Protection Admin.	11,243								11,243		
00862 Law Library	141	141									
Total	2,100,240	141		77,807	155,465	1,228	16,708	50,741	339,115	1,292,421	166,614
Direct Bill	8,405	1,823	6,582	77,807	155,465	1,228	16,708	50,741	339,115	1,292,421	166,614
Less CSD's	(466,843)									(466,843)	
Total Operating	1,641,802	1,964	6,582	77,807	155,465	1,228	16,708	50,741	339,115	825,577	166,614

**THIS PAGE INTENTIONALLY
LEFT BLANK**

Equipment Use

THIS PAGE INTENTIONALLY
LEFT BLANK

*Description of Costs
to be Allocated*

**COUNTY OF SHASTA
EQUIPMENT USE**

Fiscal Year 22/23 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 2022/23.

Schedule of Costs
to be Reallocated
by Function

**COUNTY OF SHASTA
EQUIPMENT USE**

Fiscal Year 22/23 Actual	Total	General & Admin	Equipment Use
	100%		100.00%
Other Expenditures & Costs			
Equipment Use	568,463		568,463
Expenditures Per Financial Statements	<u>568,463</u>		<u>568,463</u>
Cost Adjustments			
Equipment Use to CSD	(12,749)		(12,749)
Total Allocated	<u><u>555,713</u></u>		<u><u>555,713</u></u>

COUNTY OF SHASTA
EQUIPMENT USE

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	1,247	0.0022	1,247			1,247
11000 Auditor - Controller	6,502	0.0114	6,502			6,502
11100 TTC	5,000	0.0088	5,000			5,000
10100 Board of Supervisors	26,479	0.0466	26,479			26,479
20700 Public Defender	68,128	0.1198	68,128			68,128
22700 District Attorney	705	0.0012	705			705
23500 Sheriff	49,627	0.0873	49,627			49,627
23700 Sheriff Civil Unit	16,053	0.0282	16,053			16,053
26000 Jail	36,117	0.0635	36,117			36,117
26300 Probation	97,201	0.1710	97,201			97,201
28200 Building	22,391	0.0394	22,391			22,391
28600 Planning	22,328	0.0393	22,328			22,328
28700 Coroner	11,336	0.0199	11,336			11,336
29000 Recorder	59,406	0.1045	59,406			59,406
40200 Environmental Health	22,391	0.0394	22,391			22,391
40400 Mental Health Services Act	1,518	0.0027	1,518			1,518
41000 Mental Health	655	0.0012	655			655
41100 Public Health	38,834	0.0683	38,834			38,834
41200 Health Care	9,186	0.0162	9,186			9,186
41700 Child Services	643	0.0011	643			643
50100 Social Services Administration	17,555	0.0309	17,555			17,555
50200 Health and Human Services Agency	4,169	0.0073	4,169			4,169
53000 Opportunity Center	12,608	0.0222	12,608			12,608
59000 Community Action Agency	1,274	0.0022	1,274			1,274
62000 Agriculture Extension Service	1,125	0.0020	1,125			1,125
71000 Veterans' Hall	3,539	0.0062	3,539			3,539
00200 Fall River Mills Airport	2,410	0.0042	2,410			2,410
94000 Fleet Management	1,995	0.0035	1,995			1,995
92500 Information Systems	2,079	0.0037	2,079			2,079
95500 Facilities Management	1,051	0.0018	1,051			1,051
00373 AQMD	24,144	0.0425	24,144			24,144
00851 IHSS Public Authority	765	0.0013	765			765
Total	568,463	1.0000	568,463			568,463
Direct Bill			568,463			568,463
Less CSD's	(12,749)	(0.0224)	(12,749)			(12,749)
Total Operating	555,713	0.9776	555,713			555,713

Basis of Allocation : Straightline Depreciation

COUNTY OF SHASTA
EQUIPMENT USE

Fiscal Year 22/23 Actual	Total	General & Admin	Equip Use
10200 CAO	1,247		1,247
11000 Auditor - Controller	6,502		6,502
11100 TTC	5,000		5,000
10100 Board of Supervisors	26,479		26,479
20700 Public Defender	68,128		68,128
22700 District Attorney	705		705
23500 Sheriff	49,627		49,627
23700 Sheriff Civil Unit	16,053		16,053
26000 Jail	36,117		36,117
26300 Probation	97,201		97,201
28200 Building	22,391		22,391
28600 Planning	22,328		22,328
28700 Coroner	11,336		11,336
29000 Recorder	59,406		59,406
40200 Environmental Health	22,391		22,391
40400 Mental Health Services Act	1,518		1,518
41000 Mental Health	655		655
41100 Public Health	38,834		38,834
41200 Health Care	9,186		9,186
41700 Child Services	643		643
50100 Social Services Administration	17,555		17,555
50200 Health and Human Services Agency	4,169		4,169
53000 Opportunity Center	12,608		12,608
59000 Community Action Agency	1,274		1,274
62000 Agriculture Extension Service	1,125		1,125
71000 Veterans' Hall	3,539		3,539
00200 Fall River Mills Airport	2,410		2,410
94000 Fleet Management	1,995		1,995
92500 Information Systems	2,079		2,079
95500 Facilities Management	1,051		1,051
00373 AQMD	24,144		24,144
00851 IHSS Public Authority	765		765
Total	568,463		568,463
Direct Bill			
	568,463		568,463
Less CSD's	(12,749)		(12,749)
Total Operating	555,713		555,713

County Audit

THIS PAGE INTENTIONALLY
LEFT BLANK

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 22/23 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 2022/23 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 2022/23.

*Schedule of Costs
to be Reallocated
by Function*

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 22/23 Actual	Total	General & Admin	General Audit	Identified Audit
General Audit	72,900		72,900	
Identified Audit	7,200			7,200
Expenditures Per Financial Statements	<u>80,100</u>		<u>72,900</u>	<u>7,200</u>
Cost Adjustments				
County Audit to CSD	(3,027)		(3,027)	
Functional Cost	<u>77,073</u>		<u>69,873</u>	<u>7,200</u>
Total Allocated	<u>77,073</u>		<u>69,873</u>	<u>7,200</u>

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	8,966,050	0.0169	1,235	-		1,235
11000 Auditor - Controller	4,532,416	0.0086	624	-		624
11100 TTC	2,023,005	0.0038	279	-		279
11300 Purchasing	550,264	0.0010	76	-		76
12000 County Counsel	2,827,259	0.0053	389	-		389
13000 Personnel	3,077,255	0.0058	424	-		424
				-		
10100 Board of Supervisors	672,490	0.0013	93	-		93
10300 Clerk of the Board	1,023,239	0.0019	141	-		141
11200 Assessor	5,700,800	0.0108	785	-		785
14000 Elections	4,190,247	0.0079	577	-		577
15900 Inter Mountain Fair	8,680	0.0000	1	-		1
16600 Land, Buildings & Improvements	8,151,424	0.0154	1,123	(1,123)		-
17200 Surveyor	10,430	0.0000	1	-		1
17500 CSA Administration	1,199,092	0.0023	165	-		165
20110 Trial Courts	2,047,516	0.0039	282	-		282
20300 Conflict Public Defender	2,254,697	0.0043	311	-		311
20700 Public Defender	5,964,325	0.0113	821	-		821
20800 Grand Jury	98,851	0.0002	14	-		14
22100 County Clerk	655,691	0.0012	90	-		90
22700 District Attorney	13,364,123	0.0252	1,841	-		1,841
22800 DCSS	6,900,687	0.0130	950	-		950
23500 Sheriff	25,266,548	0.0477	3,480	-		3,480
23600 Boating Safety	937,551	0.0018	129	-		129
23700 Sheriff Civil Unit	703,629	0.0013	97	-		97
24600 Detention Annex	349,349	0.0007	48	-		48
25600 Victim Witness	1,759,879	0.0033	242	-		242
26000 Jail	20,873,090	0.0394	2,875	-		2,875
26100 Burney Substation	2,857,926	0.0054	394	-		394
26200 Juvenile Rehab Facility	8,806,416	0.0166	1,213	-		1,213
26300 Probation	17,233,472	0.0326	2,373	-		2,373
28000 Agriculture Commissioner	2,664,773	0.0050	367	-		367
28200 Building	2,891,043	0.0055	398	-		398
28500 Knighton Rd Beetle Mitigation	81	0.0000	0	-		0
28600 Planning	2,148,552	0.0041	296	-		296
28700 Coroner	1,579,064	0.0030	217	-		217
28800 Dispatch	1,795,299	0.0034	247	-		247
29000 Recorder	1,541,771	0.0029	212	-		212
29200 Public Guardian	331,762	0.0006	46	-		46
29400 Wildlife	278	0.0000	0	-		0
29700 Animal Control	618,890	0.0012	85	-		85

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29900 Public Administration	436,250	0.0008	60	-	-	60
30100 Roads	25,768,854	0.0487	3,549	-	-	3,549
40200 Environmental Health	4,291,752	0.0081	591	-	-	591
40400 Mental Health Services Act	17,259,227	0.0326	2,377	-	-	2,377
41000 Mental Health	40,645,016	0.0768	5,598	-	-	5,598
41100 Public Health	28,746,421	0.0543	3,959	-	-	3,959
41200 Health Care	192,333	0.0004	26	-	-	26
41700 Child Services	1,877,916	0.0035	259	-	-	259
42200 Alcohol & Drug	13,354,343	0.0252	1,839	-	-	1,839
42500 Perinatal	757,773	0.0014	104	-	-	104
50100 Social Services Administration	135,989,099	0.2569	18,729	-	-	18,729
50200 Health and Human Services Agency	19,076,608	0.0360	2,627	-	-	2,627
53000 Opportunity Center	7,815,035	0.0148	1,076	-	-	1,076
54200 County Indigents	1,630,264	0.0031	225	-	-	225
57000 Veterans' Services	706,934	0.0013	97	-	-	97
59000 Community Action Agency	2,463,453	0.0047	339	-	-	339
59100 HSG Cal Home	15,259	0.0000	2	-	-	2
59200 HSG Home IPP Admin	213,209	0.0004	29	-	-	29
59300 PHA Housing Assist Adm	5,409,237	0.0102	745	-	-	745
59600 Housing Rehabilitation	512,652	0.0010	71	-	-	71
61100 Library	1,577,671	0.0030	217	-	-	217
62000 Agriculture Extension Service	281,001	0.0005	39	-	-	39
70100 Recreation & Parks	41,731	0.0001	6	-	-	6
71000 Veterans' Hall	275,245	0.0005	38	-	-	38
00200 Fall River Mills Airport	332,288	0.0006	46	-	-	46
94000 Fleet Management	3,440,872	0.0065	474	-	-	474
95000 Risk Management	11,135,599	0.0210	1,534	-	-	1,534
92500 Information Systems	10,858,325	0.0205	1,495	-	-	1,495
95500 Facilities Management	6,672,236	0.0126	919	-	-	919
00207 Solid Waste	4,145,579	0.0078	571	-	-	571
00210 Shasta County Transit	788,155	0.0015	109	-	-	109
00300 Amber Lane PRD	579	0.0000	0	-	-	0
00302 Amber Ridge PRD	6,298	0.0000	1	-	-	1
00303 Marianas PRD	945	0.0000	0	-	-	0
00304 Coloma PRD	985	0.0000	0	-	-	0
00306 River Hill Estates PRD	4,163	0.0000	1	-	-	1
00307 Craig Lane PRD	430	0.0000	0	-	-	0
00308 E. Stillwater Way PRD	463	0.0000	0	-	-	0
00311 Skyway PRD	447	0.0000	0	-	-	0
00312 Mule Mt. PRD	434	0.0000	0	-	-	0
00313 Fore Way PRD	443	0.0000	0	-	-	0

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00314 Blacks PRD	919	0.0000	0	-		0
00315 Logan PRD	2,226	0.0000	0	-		0
00316 Valparaiso PRD	467	0.0000	0	-		0
00317 Lakehead Lighting	877	0.0000	0	-		0
00318 Lark Court PRD	416	0.0000	0	-		0
00319 Manor Crest PRD	900	0.0000	0	-		0
00320 Santa Barbara Estates PRD	466	0.0000	0	-		0
00321 Victoria Highlands Estates PRD	470	0.0000	0	-		0
00322 Country Fields Estates PRD	537	0.0000	0	-		0
00324 China Gulch PRD	915	0.0000	0	-		0
00325 Manton Heights PRD	1,031	0.0000	0	-		0
00326 Manzanillo Orchard PRD	434	0.0000	0	-		0
00327 Lavern Lane PRD	535	0.0000	0	-		0
00328 Canto Del Lupine PRD Admin	892	0.0000	0	-		0
00329 Crowley Crk Ranchettes PRD Adm	323	0.0000	0	-		0
00330 Jordan Manor PRD Admin	427	0.0000	0	-		0
00331 Ritts Mill Road Admin	110	0.0000	0	-		0
00332 Rother Lighting	3,635	0.0000	1	-		1
00333 Robledo Road PRD Admin	385	0.0000	0	-		0
00334 Santa Barbara #2 PRD Admin	367	0.0000	0	-		0
00335 N Chaparral Dr PRD Admin	476	0.0000	0	-		0
00337 Woggon Lane PRD Admin	454	0.0000	0	-		0
00338 Aiden Park PRD Admin	420	0.0000	0	-		0
00339 L&R Estates PRD Admin	1,068	0.0000	0	-		0
00340 Squaw Carpet Fire Accs PRD Admin	829	0.0000	0	-		0
00341 Rolland Cntry Estates PRD Admin	400	0.0000	0	-		0
00342 Shelly Lane PRD Admin	1,227	0.0000	0	-		0
00343 Millville Way PRD Admin	538	0.0000	0	-		0
00344 Diamond Ridge PRD Admin	382	0.0000	0	-		0
00345 Mountain Gate Meadows PRD Admi	427	0.0000	0	-		0
00347 Sierra Lighting	2,084	0.0000	0	-		0
00351 Timber Ridge PRD Admin	861	0.0000	0	-		0
00360 Equestrian Estates PRD Admin	846	0.0000	0	-		0
00361 Tract 1323 PRD	569	0.0000	0	-		0
00364 Sonora PRD	651	0.0000	0	-		0
00366 Ponder PRD	502	0.0000	0	-		0
00367 Shasta Meadows PRD	960	0.0000	0	-		0
00368 Old Stagecoach PRD	899	0.0000	0	-		0
00369 Inter Mountain PRD	17,858	0.0000	2	-		2
00370 Alpine PRD	1,188	0.0000	0	-		0
00371 Water Agency	130,127	0.0002	18	-		18

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00372 Dusty PRD	680	0.0000	0	-		0
00373 AQMD	3,692,700	0.0070	509	-		509
00374 Castella Water	343,409	0.0006	47	-		47
00375 Sugarloaf Water	688,253	0.0013	95	-		95
00376 Buckshot Ln Em Fire PRD Admin	358	0.0000	0	-		0
00377 Jones Valley Water	985,387	0.0019	136	-		136
00378 Palo Cedro Sewer	644,391	0.0012	89	-		89
00380 Amesbury Village PRD Admin	561	0.0000	0	-		0
00381 Palo Cedro Oaks PRD Admin	2,142	0.0000	0	-		0
00382 Shasta Lake Ranchos R/M	1,924	0.0000	0	-		0
00383 Holiday Acres R/M	1,105	0.0000	0	-		0
00384 Alpine Meadows Sewer	92,318	0.0002	13	-		13
00385 Belmont Storm Drain	843	0.0000	0	-		0
00386 Street Lighting Admin.	77,497	0.0001	11	-		11
00387 Cottonwood Sewer	3,089,887	0.0058	426	-		426
00391 Fire Protection Admin.	5,153,165	0.0097	710	-		710
00393 Burney Storm Drain	459	0.0000	0	-		0
00395 French Gulch Water	125,040	0.0002	17	-		17
00396 Cragview Water	96,820	0.0002	13	-		13
00397 Los Palos Dr Em Fire PRD Admin	700	0.0000	0	-		0
00398 Foxwood Estates PRD Admin	574	0.0000	0	-		0
00399 Rocky Ledge estates PRD Admin	1,748	0.0000	0	-		0
00600 Cottonwood Crk Meadows PRD	825	0.0000	0	-		0
00601 CSA #3 Castella Loan Admin	11,565	0.0000	2	-		2
00602 Aegean Way PRD	1,890	0.0000	0	-		0
00603 Village Green PRD	421	0.0000	0	-		0
00604 Butterfield PRD	628	0.0000	0	-		0
00605 Honeybee Acres PRD	844	0.0000	0	-		0
00606 Silver Saddle PRD	842	0.0000	0	-		0
00607 Wisteria Estates PRD	1,167	0.0000	0	-		0
00608 Santa Barbara PRD	437	0.0000	0	-		0
00609 Stillwater Ranch PRD	877	0.0000	0	-		0
00610 Sterling Ranch PRD	549	0.0000	0	-		0
00611 Mt. Lassen Woods PRD	8,717	0.0000	1	-		1
00612 Waterleaf Estates PRD	1,142	0.0000	0	-		0
00613 Jennifer Dr EFER PRD	581	0.0000	0	-		0
00614 White Oak Manor PRD	399	0.0000	0	-		0
00615 Terri Lee Terrace EFER PRD	561	0.0000	0	-		0
00616 Westview Rd EFER PRD	948	0.0000	0	-		0
00617 Sleeping Bull Estates PRD	7,771	0.0000	1	-		1
00618 Garth Dr EFER PRD	892	0.0000	0	-		0

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00619 Clover Road PRD	460	0.0000	0	-		0
00620 Nunes Ranch PRD	1,307	0.0000	0	-		0
00621 No. 2 Squaw Carpet PRD	434	0.0000	0	-		0
00623 No. 2 Los Palos Dr EFER PRD	437	0.0000	0	-		0
00624 Scenic Oak PRD	843	0.0000	0	-		0
00626 No. 1 Skylark Lane EFER PRD	861	0.0000	0	-		0
00627 Lake Drive PRD Admin	529	0.0000	0	-		0
00629 CSA #6 JV S/A Elk Trail WSAD	120,297	0.0002	17	-		17
00630 CSA #23 CV S/A Cragview WSAD	16,063	0.0000	2	-		2
00631 Laurel Glen Estates PRD Admin	598	0.0000	0	-		0
00632 Irish Creek Road PRD Admin	773	0.0000	0	-		0
00633 Sol Semente EFER PRD Admin	693	0.0000	0	-		0
00634 Stillwater Ranches #2 PRD	835	0.0000	0	-		0
00635 Tudor Oaks Acres PRD	902	0.0000	0	-		0
00637 Beagle Street PRD	449	0.0000	0	-		0
00638 Oak Tree Lane PRD Admin	619	0.0000	0	-		0
00639 Lassen Mountain Pines PRD	542	0.0000	0	-		0
00640 Silverbridge Hghlnds T1992 PRD	585	0.0000	0	-		0
00835 Detention Fac Inmate Funds Adm	157,166	0.0003	22	(22)		(0)
00851 IHSS Public Authority	484,885	0.0009	67	-		67
Total	529,312,826	1.0000	72,900	(1,144)		71,756
Direct Bill				1,144		1,144
			72,900	-	-	72,900
Less CSD's	(21,976,247)	(0.0415)	(3,027)	-	-	(3,027)
Total Operating	507,336,579	0.9585	69,873	-	-	69,873

Basis of Allocation : Actual FY 22/23 Total Expenses by Department

*Detailed Allocation
of Identified Audit*

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
22800 DCSS	2,400	0.3333	2,400			2,400
50100 Social Services Administration	4,800	0.6667	4,800			4,800
Total	7,200	1.0000	7,200			7,200
Direct Bill				7,200		7,200
Less CSD's						
Total Operating	7,200	1.0000	7,200			7,200

Basis of Allocation: Direct Identification to Department

Departmental Cost
Allocation Summary

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 22/23 Actual	Total	General Audit	Identified Audit
10200 CAO	1,235	1,235	
11000 Auditor - Controller	624	624	
11100 TTC	279	279	
11300 Purchasing	76	76	
12000 County Counsel	389	389	
13000 Personnel	424	424	
10100 Board of Supervisors	93	93	
10300 Clerk of the Board	141	141	
11200 Assessor	785	785	
14000 Elections	577	577	
15900 Inter Mountain Fair	1	1	
17200 Surveyor	1	1	
17500 CSA Administration	165	165	
20110 Trial Courts	282	282	
20300 Conflict Public Defender	311	311	
20700 Public Defender	821	821	
20800 Grand Jury	14	14	
22100 County Clerk	90	90	
22700 District Attorney	1,841	1,841	
22800 DCSS	3,350	950	2,400
23500 Sheriff	3,480	3,480	
23600 Boating Safety	129	129	
23700 Sheriff Civil Unit	97	97	
24600 Detention Annex	48	48	
25600 Victim Witness	242	242	
26000 Jail	2,875	2,875	
26100 Burney Substation	394	394	
26200 Juvenile Rehab Facility	1,213	1,213	
26300 Probation	2,373	2,373	

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 22/23 Actual	Total	General Audit	Identified Audit
28000 Agriculture Commissioner	367	367	
28200 Building	398	398	
28600 Planning	296	296	
28700 Coroner	217	217	
28800 Dispatch	247	247	
29000 Recorder	212	212	
29200 Public Guardian	46	46	
29700 Animal Control	85	85	
29900 Public Administration	60	60	
30100 Roads	3,549	3,549	
40200 Environmental Health	591	591	
40400 Mental Health Services Act	2,377	2,377	
41000 Mental Health	5,598	5,598	
41100 Public Health	3,959	3,959	
41200 Health Care	26	26	
41700 Child Services	259	259	
42200 Alcohol & Drug	1,839	1,839	
42500 Perinatal	104	104	
50100 Social Services Administration	23,529	18,729	4,800
50200 Health and Human Services Agency	2,627	2,627	
53000 Opportunity Center	1,076	1,076	
54200 County Indigents	225	225	
57000 Veterans' Services	97	97	
59000 Community Action Agency	339	339	
59100 HSG Cal Home	2	2	
59200 HSG Home IPP Admin	29	29	
59300 PHA Housing Assist Adm	745	745	
59600 Housing Rehabilitation	71	71	
61100 Library	217	217	
62000 Agriculture Extension Service	39	39	

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 22/23 Actual	Total	General Audit	Identified Audit
70100 Recreation & Parks	6	6	
71000 Veterans' Hall	38	38	
00200 Fall River Mills Airport	46	46	
94000 Fleet Management	474	474	
95000 Risk Management	1,534	1,534	
92500 Information Systems	1,495	1,495	
95500 Facilities Management	919	919	
00207 Solid Waste	571	571	
00210 Shasta County Transit	109	109	
00302 Amber Ridge PRD	1	1	
00306 River Hill Estates PRD	1	1	
00332 Rother Lighting	1	1	
00369 Inter Mountain PRD	2	2	
00371 Water Agency	18	18	
00373 AQMD	509	509	
00374 Castella Water	47	47	
00375 Sugarloaf Water	95	95	
00377 Jones Valley Water	136	136	
00378 Palo Cedro Sewer	89	89	
00384 Alpine Meadows Sewer	13	13	
00386 Street Lighting Admin.	11	11	
00387 Cottonwood Sewer	426	426	
00391 Fire Protection Admin.	710	710	
00395 French Gulch Water	17	17	
00396 Cragview Water	13	13	
00601 CSA #3 Castella Loan Admin	2	2	
00611 Mt. Lassen Woods PRD	1	1	
00617 Sleeping Bull Estates PRD	1	1	
00629 CSA #6 JV S/A Elk Trail WSAD	17	17	
00630 CSA #23 CV S/A Cragview WSAD	2	2	

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 22/23 Actual	Total	General Audit	Identified Audit
00851 IHSS Public Authority	67	67	
Total	78,956	71,756	7,200
Direct Bill	1,144	1,144	
	80,100	72,900	7,200
Less CSD's	(3,027)	(3,027)	
Total Operating	77,073	69,873	7,200

County Administrative Officer

THIS PAGE INTENTIONALLY
LEFT BLANK

*Description of Costs
to be Allocated*

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 22/23 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 2022/23 total expenses.

Other than the cost centers shown in the direct bill column, the County did not direct bill these services for FY 2022/23.

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 22/23 Actual	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	21.74%	71.83%	6.43%
Wages & Benefits				
Salaries & Wages	1,437,073	312,356	1,032,269	92,448
Benefits	698,878	151,905	502,014	44,959
Services & Supplies				
Clothing/Personal Supplies	18	4	13	1
Communications	10,024	2,179	7,200	645
Food	451	98	324	29
Household Exp.	26,331	5,723	18,914	1,694
Insurance	12,035	2,616	8,645	774
Maint. Of Equip.	3,313	720	2,380	213
Maint. Of Struct.	21,883	4,756	15,719	1,408
Memberships	1,585			1,585
Office Exp.	5,596	1,216	4,020	360
Office Exp. Opp. Center	5,345	1,162	3,839	344
Professional & Special Svs	116,699	116,699		
Info. Systems Service	37,743	8,204	27,111	2,428
Public & Legal Notices	905	197	650	58
Rents & Leases Equip	724	157	520	47
Rents & Leases Struct	1,500	326	1,077	96
Small Tools & Equip	1,125	245	808	72
Software	26,738	5,812	19,206	1,720
Special Dept. Expense	3,020	656	2,169	194
Trans. & Travel	18,086	4,201	13,885	
Utilities	19,294	4,194	13,859	1,241
Cost Applied/Transfers				
Cost Applied Cost Plan	(1,643,509)	(1,643,509)		
Taxes & Assessments	27	27		
Trans-Out	16,787	16,787		
Expenditures Per Financial Statements	821,671	(1,003,270)	1,674,623	150,317

Schedule of Costs
to be Reallocated
by Function

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 22/23 Actual	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	21.74%	71.83%	6.43%
Cost Adjustments				
Deductions - Cost Applied	1,643,509	1,643,509		
Miscellaneous Revenue/Exp	(5)	(5)		
Building Use to CSD	73,154	73,154		
Equipment Use to CSD	1,247	1,247		
County Audit to CSD	1,235	1,235		
Functional Cost	<u>2,540,811</u>	<u>715,870</u>	<u>1,674,623</u>	<u>150,317</u>
Additions - 1st Allocation				
Reallocate Admin		(715,870)	657,028	58,842
Allocable Costs	2,540,811		2,331,651	209,160
Unallocated	(209,160)			(209,160)
1st Allocation	<u>2,331,651</u>		<u>2,331,651</u>	
Additions - 2nd Allocation				
Other	233,527	233,527		
Reallocate Admin		(233,527)	214,332	19,195
Allocable Costs	233,527		214,332	19,195
Unallocated	(19,195)			(19,195)
2nd Allocation	<u>214,332</u>		<u>214,332</u>	
Total Allocated	<u><u>2,545,983</u></u>		<u><u>2,545,983</u></u>	

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	8,966,050	0.0169	39,496			39,496
11000 Auditor - Controller	4,532,416	0.0086	19,966			19,966
11100 TTC	2,023,005	0.0038	8,911			8,911
11300 Purchasing	550,264	0.0010	2,424			2,424
12000 County Counsel	2,827,259	0.0053	12,454			12,454
13000 Personnel	3,077,255	0.0058	13,555			13,555
10100 Board of Supervisors	672,490	0.0013	2,962		284	3,246
10300 Clerk of the Board	1,023,239	0.0019	4,507		432	4,940
11200 Assessor	5,700,800	0.0108	25,112		2,408	27,521
14000 Elections	4,190,247	0.0079	18,458		1,770	20,228
15900 Inter Mountain Fair	8,680	0.0000	38		4	42
16600 Land, Buildings & Improvements	8,151,424	0.0154	35,907	(39,351)	3,444	(0)
17200 Surveyor	10,430	0.0000	46		4	50
17500 CSA Administration	1,199,092	0.0023	5,282		507	5,789
20110 Trial Courts	2,047,516	0.0039	9,019		865	9,884
20300 Conflict Public Defender	2,254,697	0.0043	9,932		953	10,885
20700 Public Defender	5,964,325	0.0113	26,273		2,520	28,793
20800 Grand Jury	98,851	0.0002	435		42	477
22100 County Clerk	655,691	0.0012	2,888		277	3,165
22700 District Attorney	13,364,123	0.0252	58,870		5,646	64,516
22800 DCSS	6,900,687	0.0130	30,398		2,915	33,313
23500 Sheriff	25,266,548	0.0477	111,300		10,674	121,975
23600 Boating Safety	937,551	0.0018	4,130		396	4,526
23700 Sheriff Civil Unit	703,629	0.0013	3,100		297	3,397
24600 Detention Annex	349,349	0.0007	1,539		148	1,686
25600 Victim Witness	1,759,879	0.0033	7,752		743	8,496
26000 Jail	20,873,090	0.0394	91,947		8,818	100,765
26100 Burney Substation	2,857,926	0.0054	12,589		1,207	13,797
26200 Juvenile Rehab Facility	8,806,416	0.0166	38,793		3,720	42,513
26300 Probation	17,233,472	0.0326	75,914		7,281	83,195
28000 Agriculture Commissioner	2,664,773	0.0050	11,738		1,126	12,864

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	2,891,043	0.0055	12,735		1,221	13,957
28500 Knighton Rd Beetle Mitigation	81	0.0000	0		0	0
28600 Planning	2,148,552	0.0041	9,464		908	10,372
28700 Coroner	1,579,064	0.0030	6,956		667	7,623
28800 Dispatch	1,795,299	0.0034	7,908		758	8,667
29000 Recorder	1,541,771	0.0029	6,792		651	7,443
29200 Public Guardian	331,762	0.0006	1,461		140	1,602
29400 Wildlife	278	0.0000	1		0	1
29700 Animal Control	618,890	0.0012	2,726		261	2,988
29900 Public Administration	436,250	0.0008	1,922		184	2,106
30100 Roads	25,768,854	0.0487	113,513		10,886	124,400
40200 Environmental Health	4,291,752	0.0081	18,905		1,813	20,719
40400 Mental Health Services Act	17,259,227	0.0326	76,028		7,291	83,319
41000 Mental Health	40,645,016	0.0768	179,043		17,171	196,215
41100 Public Health	28,746,421	0.0543	126,630		12,144	138,774
41200 Health Care	192,333	0.0004	847		81	928
41700 Child Services	1,877,916	0.0035	8,272		793	9,066
42200 Alcohol & Drug	13,354,343	0.0252	58,827		5,642	64,468
42500 Perinatal	757,773	0.0014	3,338		320	3,658
50100 Social Services Administration	135,989,099	0.2569	599,039		57,451	656,490
50200 Health and Human Services Agency	19,076,608	0.0360	84,033		8,059	92,093
53000 Opportunity Center	7,815,035	0.0148	34,426		3,302	37,727
54200 County Indigents	1,630,264	0.0031	7,181		689	7,870
57000 Veterans' Services	706,934	0.0013	3,114		299	3,413
59000 Community Action Agency	2,463,453	0.0047	10,852		1,041	11,892
59100 HSG Cal Home	15,259	0.0000	67		6	74
59200 HSG Home IPP Admin	213,209	0.0004	939		90	1,029
59300 PHA Housing Assist Adm	5,409,237	0.0102	23,828		2,285	26,113
59600 Housing Rehabilitation	512,652	0.0010	2,258		217	2,475
61100 Library	1,577,671	0.0030	6,950		667	7,616
62000 Agriculture Extension Service	281,001	0.0005	1,238		119	1,357
70100 Recreation & Parks	41,731	0.0001	184		18	201

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
71000 Veterans' Hall	275,245	0.0005	1,212		116	1,329
00200 Fall River Mills Airport	332,288	0.0006	1,464		140	1,604
94000 Fleet Management	3,440,872	0.0065	15,157		1,454	16,611
95000 Risk Management	11,135,599	0.0210	49,053		4,704	53,757
92500 Information Systems	10,858,325	0.0205	47,831		4,587	52,419
95500 Facilities Management	6,672,236	0.0126	29,392		2,819	32,210
00207 Solid Waste	4,145,579	0.0078	18,261		1,751	20,013
00210 Shasta County Transit	788,155	0.0015	3,472		333	3,805
00300 Amber Lane PRD	579	0.0000	3		0	3
00302 Amber Ridge PRD	6,298	0.0000	28		3	30
00303 Marianas PRD	945	0.0000	4		0	5
00304 Coloma PRD	985	0.0000	4		0	5
00306 River Hill Estates PRD	4,163	0.0000	18		2	20
00307 Craig Lane PRD	430	0.0000	2		0	2
00308 E. Stillwater Way PRD	463	0.0000	2		0	2
00311 Skyway PRD	447	0.0000	2		0	2
00312 Mule Mt. PRD	434	0.0000	2		0	2
00313 Fore Way PRD	443	0.0000	2		0	2
00314 Blacks PRD	919	0.0000	4		0	4
00315 Logan PRD	2,226	0.0000	10		1	11
00316 Valparaiso PRD	467	0.0000	2		0	2
00317 Lakehead Lighting	877	0.0000	4		0	4
00318 Lark Court PRD	416	0.0000	2		0	2
00319 Manor Crest PRD	900	0.0000	4		0	4
00320 Santa Barbara Estates PRD	466	0.0000	2		0	2
00321 Victoria Highlands Estates PRD	470	0.0000	2		0	2
00322 Country Fields Estates PRD	537	0.0000	2		0	3
00324 China Gulch PRD	915	0.0000	4		0	4
00325 Manton Heights PRD	1,031	0.0000	5		0	5
00326 Manzanillo Orchard PRD	434	0.0000	2		0	2
00327 Lavern Lane PRD	535	0.0000	2		0	3
00328 Canto Del Lupine PRD Admin	892	0.0000	4		0	4

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00329 Crowley Crk Ranchettes PRD Adm	323	0.0000	1		0	2
00330 Jordan Manor PRD Admin	427	0.0000	2		0	2
00331 Ritts Mill Road Admin	110	0.0000	0		0	1
00332 Rother Lighting	3,635	0.0000	16		2	18
00333 Robledo Road PRD Admin	385	0.0000	2		0	2
00334 Santa Barbara #2 PRD Admin	367	0.0000	2		0	2
00335 N Chaparral Dr PRD Admin	476	0.0000	2		0	2
00337 Woggon Lane PRD Admin	454	0.0000	2		0	2
00338 Aiden Park PRD Admin	420	0.0000	2		0	2
00339 L&R Estates PRD Admin	1,068	0.0000	5		0	5
00340 Squaw Carpet Fire Accs PRD Admin	829	0.0000	4		0	4
00341 Rolland Cntry Estates PRD Admin	400	0.0000	2		0	2
00342 Shelly Lane PRD Admin	1,227	0.0000	5		1	6
00343 Millville Way PRD Admin	538	0.0000	2		0	3
00344 Diamond Ridge PRD Admin	382	0.0000	2		0	2
00345 Mountain Gate Meadows PRD Admin	427	0.0000	2		0	2
00347 Sierra Lighting	2,084	0.0000	9		1	10
00351 Timber Ridge PRD Admin	861	0.0000	4		0	4
00360 Equestrian Estates PRD Admin	846	0.0000	4		0	4
00361 Tract 1323 PRD	569	0.0000	3		0	3
00364 Sonora PRD	651	0.0000	3		0	3
00366 Ponder PRD	502	0.0000	2		0	2
00367 Shasta Meadows PRD	960	0.0000	4		0	5
00368 Old Stagecoach PRD	899	0.0000	4		0	4
00369 Inter Mountain PRD	17,858	0.0000	79		8	86
00370 Alpine PRD	1,188	0.0000	5		1	6
00371 Water Agency	130,127	0.0002	573		55	628
00372 Dusty PRD	680	0.0000	3		0	3
00373 AQMD	3,692,700	0.0070	16,267		1,560	17,827
00374 Castella Water	343,409	0.0006	1,513		145	1,658
00375 Sugarloaf Water	688,253	0.0013	3,032		291	3,323
00376 Buckshot Ln Em Fire PRD Admin	358	0.0000	2		0	2

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00377 Jones Valley Water	985,387	0.0019	4,341		416	4,757
00378 Palo Cedro Sewer	644,391	0.0012	2,839		272	3,111
00380 Amesbury Village PRD Admin	561	0.0000	2		0	3
00381 Palo Cedro Oaks PRD Admin	2,142	0.0000	9		1	10
00382 Shasta Lake Ranchos R/M	1,924	0.0000	8		1	9
00383 Holiday Acres R/M	1,105	0.0000	5		0	5
00384 Alpine Meadows Sewer	92,318	0.0002	407		39	446
00385 Belmont Storm Drain	843	0.0000	4		0	4
00386 Street Lighting Admin.	77,497	0.0001	341		33	374
00387 Cottonwood Sewer	3,089,887	0.0058	13,611		1,305	14,916
00391 Fire Protection Admin.	5,153,165	0.0097	22,700		2,177	24,877
00393 Burney Storm Drain	459	0.0000	2		0	2
00395 French Gulch Water	125,040	0.0002	551		53	604
00396 Cragview Water	96,820	0.0002	426		41	467
00397 Los Palos Dr Em Fire PRD Admin	700	0.0000	3		0	3
00398 Foxwood Estates PRD Admin	574	0.0000	3		0	3
00399 Rocky Ledge estates PRD Admin	1,748	0.0000	8		1	8
00600 Cottonwood Crk Meadows PRD	825	0.0000	4		0	4
00601 CSA #3 Castella Loan Admin	11,565	0.0000	51		5	56
00602 Aegean Way PRD	1,890	0.0000	8		1	9
00603 Village Green PRD	421	0.0000	2		0	2
00604 Butterfield PRD	628	0.0000	3		0	3
00605 Honeybee Acres PRD	844	0.0000	4		0	4
00606 Silver Saddle PRD	842	0.0000	4		0	4
00607 Wisteria Estates PRD	1,167	0.0000	5		0	6
00608 Santa Barbara PRD	437	0.0000	2		0	2
00609 Stillwater Ranch PRD	877	0.0000	4		0	4
00610 Sterling Ranch PRD	549	0.0000	2		0	3
00611 Mt. Lassen Woods PRD	8,717	0.0000	38		4	42
00612 Waterleaf Estates PRD	1,142	0.0000	5		0	6
00613 Jennifer Dr EFER PRD	581	0.0000	3		0	3
00614 White Oak Manor PRD	399	0.0000	2		0	2

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00615 Terri Lee Terrace EFER PRD	561	0.0000	2		0	3
00616 Westview Rd EFER PRD	948	0.0000	4		0	5
00617 Sleeping Bull Estates PRD	7,771	0.0000	34		3	38
00618 Garth Dr EFER PRD	892	0.0000	4		0	4
00619 Clover Road PRD	460	0.0000	2		0	2
00620 Nunes Ranch PRD	1,307	0.0000	6		1	6
00621 No. 2 Squaw Carpet PRD	434	0.0000	2		0	2
00623 No. 2 Los Palos Dr EFER PRD	437	0.0000	2		0	2
00624 Scenic Oak PRD	843	0.0000	4		0	4
00626 No. 1 Skylark Lane EFER PRD	861	0.0000	4		0	4
00627 Lake Drive PRD Admin	529	0.0000	2		0	3
00629 CSA #6 JV S/A Elk Trail WSAD	120,297	0.0002	530		51	581
00630 CSA #23 CV S/A Cragview WSAD	16,063	0.0000	71		7	78
00631 Laurel Glen Estates PRD Admin	598	0.0000	3		0	3
00632 Irish Creek Road PRD Admin	773	0.0000	3		0	4
00633 Sol Semente EFER PRD Admin	693	0.0000	3		0	3
00634 Stillwater Ranches #2 PRD	835	0.0000	4		0	4
00635 Tudor Oaks Acres PRD	902	0.0000	4		0	4
00637 Beagle Street PRD	449	0.0000	2		0	2
00638 Oak Tree Lane PRD Admin	619	0.0000	3		0	3
00639 Lassen Mountain Pines PRD	542	0.0000	2		0	3
00640 Silverbridge Hghlnds T1992 PRD	585	0.0000	3		0	3
00835 Detention Fac Inmate Funds Adm	157,166	0.0003	692	(759)	66	(0)
00851 IHSS Public Authority	484,885	0.0009	2,136		205	2,341
Total	529,312,826	1.0000	2,331,651	(40,110)	214,332	2,505,873
Direct Bill				40,110		40,110
			2,331,651		214,332	2,545,983
Less CSD's	(21,976,247)	(0.0415)	(96,807)			(96,807)
Total Operating	507,336,579	0.9585	2,234,845		214,332	2,449,176

Basis of Allocation : Actual FY 22/23 Expenses by Department

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 22/23 Actual	Total	Budgets & Admin
10200 CAO	39,496	39,496
11000 Auditor - Controller	19,966	19,966
11100 TTC	8,911	8,911
11300 Purchasing	2,424	2,424
12000 County Counsel	12,454	12,454
13000 Personnel	13,555	13,555
10100 Board of Supervisors	3,246	3,246
10300 Clerk of the Board	4,940	4,940
11200 Assessor	27,521	27,521
14000 Elections	20,228	20,228
15900 Inter Mountain Fair	42	42
17200 Surveyor	50	50
17500 CSA Administration	5,789	5,789
20110 Trial Courts	9,884	9,884
20300 Conflict Public Defender	10,885	10,885
20700 Public Defender	28,793	28,793
20800 Grand Jury	477	477
22100 County Clerk	3,165	3,165
22700 District Attorney	64,516	64,516
22800 DCSS	33,313	33,313
23500 Sheriff	121,975	121,975
23600 Boating Safety	4,526	4,526
23700 Sheriff Civil Unit	3,397	3,397
24600 Detention Annex	1,686	1,686
25600 Victim Witness	8,496	8,496
26000 Jail	100,765	100,765
26100 Burney Substation	13,797	13,797
26200 Juvenile Rehab Facility	42,513	42,513
26300 Probation	83,195	83,195
28000 Agriculture Commissioner	12,864	12,864
28200 Building	13,957	13,957
28600 Planning	10,372	10,372
28700 Coroner	7,623	7,623
28800 Dispatch	8,667	8,667
29000 Recorder	7,443	7,443
29200 Public Guardian	1,602	1,602

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 22/23 Actual	Total	Budgets & Admin
29400 Wildlife	1	1
29700 Animal Control	2,988	2,988
29900 Public Administration	2,106	2,106
30100 Roads	124,400	124,400
40200 Environmental Health	20,719	20,719
40400 Mental Health Services Act	83,319	83,319
41000 Mental Health	196,215	196,215
41100 Public Health	138,774	138,774
41200 Health Care	928	928
41700 Child Services	9,066	9,066
42200 Alcohol & Drug	64,468	64,468
42500 Perinatal	3,658	3,658
50100 Social Services Administration	656,490	656,490
50200 Health and Human Services Agency	92,093	92,093
53000 Opportunity Center	37,727	37,727
54200 County Indigents	7,870	7,870
57000 Veterans' Services	3,413	3,413
59000 Community Action Agency	11,892	11,892
59100 HSG Cal Home	74	74
59200 HSG Home IPP Admin	1,029	1,029
59300 PHA Housing Assist Adm	26,113	26,113
59600 Housing Rehabilitation	2,475	2,475
61100 Library	7,616	7,616
62000 Agriculture Extension Service	1,357	1,357
70100 Recreation & Parks	201	201
71000 Veterans' Hall	1,329	1,329
00200 Fall River Mills Airport	1,604	1,604
94000 Fleet Management	16,611	16,611
95000 Risk Management	53,757	53,757
92500 Information Systems	52,419	52,419
95500 Facilities Management	32,210	32,210
00207 Solid Waste	20,013	20,013
00210 Shasta County Transit	3,805	3,805
00300 Amber Lane PRD	3	3
00302 Amber Ridge PRD	30	30
00303 Marianas PRD	5	5
00304 Coloma PRD	5	5
00306 River Hill Estates PRD	20	20
00307 Craig Lane PRD	2	2
00308 E. Stillwater Way PRD	2	2
00311 Skyway PRD	2	2
00312 Mule Mt. PRD	2	2

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 22/23 Actual	Total	Budgets & Admin
00313 Fore Way PRD	2	2
00314 Blacks PRD	4	4
00315 Logan PRD	11	11
00316 Valparaiso PRD	2	2
00317 Lakehead Lighting	4	4
00318 Lark Court PRD	2	2
00319 Manor Crest PRD	4	4
00320 Santa Barbara Estates PRD	2	2
00321 Victoria Highlands Estates PRD	2	2
00322 Country Fields Estates PRD	3	3
00324 China Gulch PRD	4	4
00325 Manton Heights PRD	5	5
00326 Manzanillo Orchard PRD	2	2
00327 Lavern Lane PRD	3	3
00328 Canto Del Lupine PRD Admin	4	4
00329 Crowley Crk Ranchettes PRD Adm	2	2
00330 Jordan Manor PRD Admin	2	2
00331 Ritts Mill Road Admin	1	1
00332 Rother Lighting	18	18
00333 Robledo Road PRD Admin	2	2
00334 Santa Barbara #2 PRD Admin	2	2
00335 N Chaparral Dr PRD Admin	2	2
00337 Woggon Lane PRD Admin	2	2
00338 Aiden Park PRD Admin	2	2
00339 L&R Estates PRD Admin	5	5
00340 Squaw Carpet Fire Accs PRD Admin	4	4
00341 Rolland Cntry Estates PRD Admin	2	2
00342 Shelly Lane PRD Admin	6	6
00343 Millville Way PRD Admin	3	3
00344 Diamond Ridge PRD Admin	2	2
00345 Mountain Gate Meadows PRD Admin	2	2
00347 Sierra Lighting	10	10
00351 Timber Ridge PRD Admin	4	4
00360 Equestrian Estates PRD Admin	4	4
00361 Tract 1323 PRD	3	3
00364 Sonora PRD	3	3
00366 Ponder PRD	2	2
00367 Shasta Meadows PRD	5	5
00368 Old Stagecoach PRD	4	4
00369 Inter Mountain PRD	86	86
00370 Alpine PRD	6	6
00371 Water Agency	628	628

Fiscal Year 22/23 Actual	Total	Budgets & Admin
00372 Dusty PRD	3	3
00373 AQMD	17,827	17,827
00374 Castella Water	1,658	1,658
00375 Sugarloaf Water	3,323	3,323
00376 Buckshot Ln Em Fire PRD Admin	2	2
00377 Jones Valley Water	4,757	4,757
00378 Palo Cedro Sewer	3,111	3,111
00380 Amesbury Village PRD Admin	3	3
00381 Palo Cedro Oaks PRD Admin	10	10
00382 Shasta Lake Ranchos R/M	9	9
00383 Holiday Acres R/M	5	5
00384 Alpine Meadows Sewer	446	446
00385 Belmont Storm Drain	4	4
00386 Street Lighting Admin.	374	374
00387 Cottonwood Sewer	14,916	14,916
00391 Fire Protection Admin.	24,877	24,877
00393 Burney Storm Drain	2	2
00395 French Gulch Water	604	604
00396 Cragview Water	467	467
00397 Los Palos Dr Em Fire PRD Admin	3	3
00398 Foxwood Estates PRD Admin	3	3
00399 Rocky Ledge estates PRD Admin	8	8
00600 Cottonwood Crk Meadows PRD	4	4
00601 CSA #3 Castella Loan Admin	56	56
00602 Aegean Way PRD	9	9
00603 Village Green PRD	2	2
00604 Butterfield PRD	3	3
00605 Honeybee Acres PRD	4	4
00606 Silver Saddle PRD	4	4
00607 Wisteria Estates PRD	6	6
00608 Santa Barbara PRD	2	2
00609 Stillwater Ranch PRD	4	4
00610 Sterling Ranch PRD	3	3
00611 Mt. Lassen Woods PRD	42	42
00612 Waterleaf Estates PRD	6	6
00613 Jennifer Dr EFER PRD	3	3
00614 White Oak Manor PRD	2	2
00615 Terri Lee Terrace EFER PRD	3	3
00616 Westview Rd EFER PRD	5	5
00617 Sleeping Bull Estates PRD	38	38
00618 Garth Dr EFER PRD	4	4
00619 Clover Road PRD	2	2

Fiscal Year 22/23 Actual	Total	Budgets & Admin
00620 Nunes Ranch PRD	6	6
00621 No. 2 Squaw Carpet PRD	2	2
00623 No. 2 Los Palos Dr EFER PRD	2	2
00624 Scenic Oak PRD	4	4
00626 No. 1 Skylark Lane EFER PRD	4	4
00627 Lake Drive PRD Admin	3	3
00629 CSA #6 JV S/A Elk Trail WSAD	581	581
00630 CSA #23 CV S/A Cragview WSAD	78	78
00631 Laurel Glen Estates PRD Admin	3	3
00632 Irish Creek Road PRD Admin	4	4
00633 Sol Semente EFER PRD Admin	3	3
00634 Stillwater Ranches #2 PRD	4	4
00635 Tudor Oaks Acres PRD	4	4
00637 Beagle Street PRD	2	2
00638 Oak Tree Lane PRD Admin	3	3
00639 Lassen Mountain Pines PRD	3	3
00640 Silverbridge Hghlnds T1992 PRD	3	3
00851 IHSS Public Authority	2,341	2,341
Total	2,505,873	2,505,873
Direct Bill	40,110	40,110
	2,545,983	2,545,983
Less CSD's	(96,807)	(96,807)
Total Operating	2,449,176	2,449,176

Auditor Controller

THIS PAGE INTENTIONALLY
LEFT BLANK

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 22/23 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 2022/23 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 2022/23 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 2022/23.

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 2022/23.

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 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%	7.47%	68.16%	9.77%	2.04%	3.07%	0.78%	0.30%	0.30%	7.17%	0.94%
Wages & Benefits											
Salaries & Wages	2,103,595	149,074	1,429,990	210,883	42,038	63,900	16,264	6,273	6,074	158,831	20,268
Benefits	1,307,206	105,722	894,704	122,383	27,424	40,879	10,459	3,877	4,051	85,865	11,840
Services & Supplies											
Clothing/Personal Supplies	-										
Communications	12,195	7,687	2,968	835	48	101	31	13	11	501	
Food	330	238	93								
Household Exp.	29,102	29,102									
Insurance	21,163	6,601	8,996	3,140	301	556	95	43	55	1,200	178
Maint. Of Equip.	177,870	11,266	71,595	71,595						23,414	
Maint. Of Struct.	29,196	29,196									
Medical/Dental/Lab	63	63									
Memberships	2,753	1,085	1,191		41	87	27	11	10	300	
Office Exp.	16,283	7,966	5,661	2,474	4	8	2	1	1	166	
Office Exp. Opp. Center	19,068	18,936			132						
Professional & Special Svs	14,318	7,102	1,599	5,403						215	
Info. Systems Service	694,929	223,148	195,484	207,259	17,222	16,286	297	125	106	35,002	
Public & Legal Notices	244		244								
Rents & Leases Struct	2,160		1,125.00	495.00						540	
Small Tools & Equip	23,762	2,036	16,803	3,301	60	126	39	16	14	1,367	
Special Dept. Expense	16,200	1,258	6,813	8,129							
Trans. & Travel	22,851	7,545	4,466	3,639.68	150	316	97	41	35	6,561	
Utilities	31,523	31,523									
Cost Applied/Transfers											
Cost Applied Cost Plan	(3,268,514)	(3,268,514)									
Other Expenditures & Costs											
Taxes & Assessments	45	45									
Trans-Out	27,421	27,421									
Expenditures Per Financial Statements	1,283,763	(2,601,501)	2,641,734	639,535	87,419	122,258	27,311	10,400	10,358	313,961	32,286

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 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%	7.47%	68.16%	9.77%	2.04%	3.07%	0.78%	0.30%	0.30%	7.17%	0.94%
Cost Adjustments											
Deductions - Cost Applied	3,268,514	3,268,514									
Property Tax Fees	(159,948)									(159,947)	
Auditors' Fees - Payroll	(1,264)		(1,264)								
Charges for Services - Cost Plan	(52,464)	(52,464)									
Deduction - PY Cost Reimb Rev	212,412	212,412									
Miscellaneous Revenue/Exp	(212,700)	(158)	(114,178)	(95,499)						(2,865)	
Building Use to CSD	119,497	119,497									
Equipment Use to CSD	6,502	6,502									
County Audit to CSD	624	624									
Functional Cost	4,464,936	953,426	2,526,291	544,037	87,419	122,258	27,311	10,400	10,358	151,149	32,286
Additions - 1st Allocation											
Reallocate Admin	(0)	(953,426)	702,288	100,679	20,985	31,654	8,073	3,066	3,059	73,922	9,700
Allocable Costs	4,464,936		3,228,579	644,716	108,404	153,912	35,384	13,467	13,417	225,071	41,986
Unallocated	(267,057)									(225,071)	(41,986)
1st Allocation	4,197,879	-	3,228,579	644,716	108,404	153,912	35,384	13,467	13,417	-	-
Additions - 2nd Allocation											
Other	481,619	481,619									
Reallocate Admin	(0)	(481,619)	357,787	51,292	10,691	16,126		1,562	1,558	37,660	4,942
Allocable Costs	481,619		357,787	51,292	10,691	16,126	-	1,562	1,558	37,660	4,942
Unallocated	(42,602)									(37,660)	(4,942)
2nd Allocation	439,017	-	357,787	51,292	10,691	16,126	-	1,562	1,558	-	-
Total Allocated	4,636,896	-	3,586,367	696,008	119,095	170,038	35,384	15,029	14,975	-	-

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	582	0.0063	20,494			20,494
11000 Auditor - Controller	11,188	0.1219	393,717			393,717
11100 TTC	1,490	0.0162	52,416			52,416
11300 Purchasing	103	0.0011	3,625			3,625
12000 County Counsel	330	0.0036	11,626			11,626
13000 Personnel	268	0.0029	9,422			9,422
10100 Board of Supervisors	149	0.0016	5,257		687	5,944
10300 Clerk of the Board	182	0.0020	6,405		837	7,242
11200 Assessor	314	0.0034	11,054		1,445	12,499
14000 Elections	922	0.0100	32,437		4,240	36,677
15900 Inter Mountain Fair	3	0.0000	110		14	124
16600 Land, Buildings & Improvements	104	0.0011	3,651	(4,128)	477	0
17200 Surveyor	4	0.0000	154		20	174
17500 CSA Administration	225	0.0025	7,931		1,037	8,968
20110 Trial Courts	236	0.0026	8,287		1,083	9,371
20300 Conflict Public Defender	598	0.0065	21,057		2,752	23,810
20700 Public Defender	456	0.0050	16,034		2,096	18,129
20800 Grand Jury	345	0.0038	12,136		1,586	13,723
22100 County Clerk	442	0.0048	15,545		2,032	17,577
22700 District Attorney	1,758	0.0192	61,874		8,087	69,961
22800 DCSS	799	0.0087	28,117		3,675	31,793
23500 Sheriff	3,920	0.0427	137,934		18,029	155,963
23600 Boating Safety	268	0.0029	9,418		1,231	10,649
23700 Sheriff Civil Unit	455	0.0050	16,012		2,093	18,105
24600 Detention Annex	111	0.0012	3,911		511	4,422
25600 Victim Witness	227	0.0025	7,979		1,043	9,022
26000 Jail	2,086	0.0227	73,408		9,595	83,003
26100 Burney Substation	278	0.0030	9,765		1,276	11,042
26200 Juvenile Rehab Facility	626	0.0068	22,025		2,879	24,904
26300 Probation	2,690	0.0293	94,654		12,372	107,026
28000 Agriculture Commissioner	379	0.0041	13,346		1,744	15,091
28200 Building	782	0.0085	27,510		3,596	31,106
28500 Knighton Rd Beetle Mitigation	2	0.0000	66		9	75
28600 Planning	368	0.0040	12,963		1,694	14,658
28700 Coroner	702	0.0077	24,699		3,228	27,928
28800 Dispatch	10	0.0001	334		44	378
29000 Recorder	587	0.0064	20,670		2,702	23,372

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29200 Public Guardian	627	0.0068	22,051		2,882	24,934
29400 Wildlife	4	0.0000	132		17	149
29700 Animal Control	160	0.0017	5,635		737	6,371
29900 Public Administration	389	0.0042	13,676		1,788	15,464
30100 Roads	4,153	0.0453	146,160		19,104	165,264
40200 Environmental Health	1,053	0.0115	37,043		4,842	41,884
40400 Mental Health Services Act	1,956	0.0213	68,837		8,998	77,835
41000 Mental Health	3,253	0.0355	114,475		14,963	129,438
41100 Public Health	5,134	0.0560	180,656		23,613	204,269
41200 Health Care	54	0.0006	1,909		250	2,159
41700 Child Services	195	0.0021	6,875		899	7,774
42200 Alcohol & Drug	742	0.0081	26,125		3,415	29,539
50100 Social Services Administration	6,139	0.0669	216,035		28,238	244,273
50200 Health and Human Services Agency	1,207	0.0132	42,458		5,550	48,007
53000 Opportunity Center	982	0.0107	34,557		4,517	39,074
57000 Veterans' Services	156	0.0017	5,503		719	6,222
59000 Community Action Agency	2,074	0.0226	72,968		9,538	82,505
59200 HSG Home IPP Admin	77	0.0008	2,718		355	3,074
59300 PHA Housing Assist Adm	45	0.0005	1,584		207	1,791
59600 Housing Rehabilitation	60	0.0006	2,094		274	2,368
61100 Library	24	0.0003	836		109	945
62000 Agriculture Extension Service	101	0.0011	3,563		466	4,029
70100 Recreation & Parks	9	0.0001	308		40	348
71000 Veterans' Hall	36	0.0004	1,276		167	1,442
00200 Fall River Mills Airport	143	0.0016	5,015		655	5,670
94000 Fleet Management	1,961	0.0214	68,991		9,018	78,009
95000 Risk Management	892	0.0097	31,394		4,104	35,498
92500 Information Systems	1,248	0.0136	43,922		5,741	49,663
95500 Facilities Management	4,989	0.0544	175,566		22,948	198,514
00207 Solid Waste	376	0.0041	13,223		1,728	14,951
00210 Shasta County Transit	65	0.0007	2,279		298	2,576
00300 Amber Lane PRD	7	0.0001	238		31	269
00302 Amber Ridge PRD	7	0.0001	246		32	279
00303 Marianas PRD	6	0.0001	211		28	239
00304 Coloma PRD	7	0.0001	238		31	269
00306 River Hill Estates PRD	7	0.0001	238		31	269
00307 Craig Lane PRD	6	0.0001	220		29	249
00308 E. Stillwater Way PRD	6	0.0001	211		28	239
00311 Skyway PRD	6	0.0001	220		29	249
00312 Mule Mt. PRD	6	0.0001	224		29	254
00313 Fore Way PRD	7	0.0001	229		30	259

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00314 Blacks PRD	6	0.0001	211		28	239
00315 Logan PRD	7	0.0001	246		32	279
00316 Valparaiso PRD	6	0.0001	211		28	239
00317 Lakehead Lighting	25	0.0003	893		117	1,010
00318 Lark Court PRD	6	0.0001	202		26	229
00319 Manor Crest PRD	6	0.0001	211		28	239
00320 Santa Barbara Estates PRD	6	0.0001	220		29	249
00321 Victoria Highlands Estates PRD	6	0.0001	202		26	229
00322 Country Fields Estates PRD	6	0.0001	211		28	239
00324 China Gulch PRD	6	0.0001	220		29	249
00325 Manton Heights PRD	6	0.0001	220		29	249
00326 Manzanillo Orchard PRD	6	0.0001	202		26	229
00327 Lavern Lane PRD	7	0.0001	255		33	288
00328 Canto Del Lupine PRD Admin	6	0.0001	220		29	249
00329 Crowley Crk Ranchettes PRD Adm	6	0.0001	211		28	239
00330 Jordan Manor PRD Admin	6	0.0001	202		26	229
00331 Ritts Mill Road Admin	4	0.0000	132		17	149
00332 Rother Lighting	25	0.0003	893		117	1,010
00333 Robledo Road PRD Admin	6	0.0001	220		29	249
00334 Santa Barbara #2 PRD Admin	6	0.0001	202		26	229
00335 N Chaparral Dr PRD Admin	7	0.0001	246		32	279
00337 Woggon Lane PRD Admin	7	0.0001	255		33	288
00338 Aiden Park PRD Admin	6	0.0001	202		26	229
00339 L&R Estates PRD Admin	6	0.0001	220		29	249
00340 Squaw Carpet Fire Accs PRD Admin	7	0.0001	229		30	259
00341 Rolland Cntry Estates PRD Admin	6	0.0001	211		28	239
00342 Shelly Lane PRD Admin	7	0.0001	229		30	259
00343 Millville Way PRD Admin	6	0.0001	211		28	239
00344 Diamond Ridge PRD Admin	6	0.0001	211		28	239
00345 Mountain Gate Meadows PRD Admin	6	0.0001	202		26	229
00347 Sierra Lighting	25	0.0003	884		116	1,000
00351 Timber Ridge PRD Admin	6	0.0001	202		26	229
00360 Equestrian Estates PRD Admin	6	0.0001	220		29	249
00361 Tract 1323 PRD	14	0.0002	488		64	552
00364 Sonora PRD	6	0.0001	211		28	239
00366 Ponder PRD	7	0.0001	238		31	269
00367 Shasta Meadows PRD	6	0.0001	211		28	239
00368 Old Stagecoach PRD	6	0.0001	211		28	239
00369 Inter Mountain PRD	10	0.0001	352		46	398
00370 Alpine PRD	6	0.0001	211		28	239
00371 Water Agency	77	0.0008	2,692		352	3,044

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
00372 Dusty PRD	6	0.0001	220		29	249
00373 AQMD	410	0.0045	14,411		1,884	16,294
00374 Castella Water	168	0.0018	5,894		770	6,665
00375 Sugarloaf Water	304	0.0033	10,694		1,398	12,091
00376 Buckshot Ln Em Fire PRD Admin	6	0.0001	194		25	219
00377 Jones Valley Water	320	0.0035	11,265		1,472	12,738
00378 Palo Cedro Sewer	258	0.0028	9,075		1,186	10,261
00380 Amesbury Village PRD Admin	6	0.0001	220		29	249
00381 Palo Cedro Oaks PRD Admin	7	0.0001	229		30	259
00382 Shasta Lake Ranchos R/M	7	0.0001	229		30	259
00383 Holiday Acres R/M	6	0.0001	220		29	249
00384 Alpine Meadows Sewer	161	0.0018	5,679		742	6,421
00385 Belmont Storm Drain	6	0.0001	224		29	254
00386 Street Lighting Admin.	30	0.0003	1,038		136	1,174
00387 Cottonwood Sewer	685	0.0075	24,088		3,149	27,237
00391 Fire Protection Admin.	2,144	0.0234	75,431		9,860	85,291
00393 Burney Storm Drain	10	0.0001	334		44	378
00395 French Gulch Water	126	0.0014	4,425		578	5,004
00396 Cragview Water	152	0.0017	5,340		698	6,038
00397 Los Palos Dr Em Fire PRD Admin	6	0.0001	220		29	249
00398 Foxwood Estates PRD Admin	6	0.0001	211		28	239
00399 Rocky Ledge estates PRD Admin	6	0.0001	211		28	239
00402 Burney Cemetery	604	0.0066	21,260		2,779	24,038
00403 South Shasta Cemetery	555	0.0060	19,526		2,552	22,079
00405 Halcumb Cemetery	629	0.0069	22,144		2,894	25,038
00406 Manton Cemetery	18	0.0002	620		81	701
00407 Millville Cemetery	330	0.0036	11,626		1,520	13,146
00408 Pine Grove Cemetery	592	0.0064	20,824		2,722	23,546
00422 Centerville CSD	21	0.0002	721		94	816
00423 Clear Creek CSD	19	0.0002	677		89	766
00424 Fall River Mills CSD	20	0.0002	695		91	786
00428 Shasta CSD	24	0.0003	836		109	945
00429 Mountain Gate CSD	21	0.0002	752		98	851
00441 Anderson FPD	1,395	0.0152	49,100		6,418	55,518
00442 Buckeye FPD	52	0.0006	1,834		240	2,074
00443 Burney FPD	21	0.0002	721		94	816
00444 Castella FPD	515	0.0056	18,110		2,367	20,477
00445 Shasta Lake FPD	1,222	0.0133	42,985		5,619	48,604
00446 Cottonwood FPD	993	0.0108	34,927		4,565	39,492
00447 Fall River Mills FPD	26	0.0003	911		119	1,030
00449 Happy Valley FPD	1,070	0.0117	37,641		4,920	42,561

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00452 Millville FPD	388	0.0042	13,636		1,782	15,419
00461 Pine Grove MAD	449	0.0049	15,814		2,067	17,881
00462 Shasta MAD	19	0.0002	673		88	761
00463 Burney MAD	301	0.0033	10,579		1,383	11,962
00481 Fall River Mills RCD	30	0.0003	1,069		140	1,209
00482 W. Shasta RCD	2	0.0000	62		8	70
00490 ACID	22	0.0002	787		103	890
00491 Bella Vista Water	33	0.0004	1,148		150	1,298
00497 Mayers Memorial Hospital	55	0.0006	1,922		251	2,174
00600 Cottonwood Crk Meadows PRD	9	0.0001	299		39	338
00601 CSA #3 Castella Loan Admin	14	0.0002	506		66	572
00602 Aegean Way PRD	7	0.0001	229		30	259
00603 Village Green PRD	6	0.0001	202		26	229
00604 Butterfield PRD	6	0.0001	211		28	239
00605 Honeybee Acres PRD	6	0.0001	202		26	229
00606 Silver Saddle PRD	6	0.0001	202		26	229
00607 Wisteria Estates PRD	6	0.0001	211		28	239
00608 Santa Barbara PRD	6	0.0001	211		28	239
00609 Stillwater Ranch PRD	6	0.0001	202		26	229
00610 Sterling Ranch PRD	6	0.0001	194		25	219
00611 Mt. Lassen Woods PRD	6	0.0001	220		29	249
00612 Waterleaf Estates PRD	7	0.0001	229		30	259
00613 Jennifer Dr EFER PRD	6	0.0001	220		29	249
00614 White Oak Manor PRD	6	0.0001	202		26	229
00615 Terri Lee Terrace EFER PRD	7	0.0001	229		30	259
00616 Westview Rd EFER PRD	7	0.0001	229		30	259
00617 Sleeping Bull Estates PRD	7	0.0001	229		30	259
00618 Garth Dr EFER PRD	7	0.0001	238		31	269
00619 Clover Road PRD	6	0.0001	202		26	229
00620 Nunes Ranch PRD	6	0.0001	211		28	239
00621 No. 2 Squaw Carpet PRD	6	0.0001	220		29	249
00623 No. 2 Los Palos Dr EFER PRD	6	0.0001	220		29	249
00624 Scenic Oak PRD	6	0.0001	202		26	229
00626 No. 1 Skylark Lane EFER PRD	7	0.0001	229		30	259
00627 Lake Drive PRD Admin	6	0.0001	211		28	239
00629 CSA #6 JV S/A Elk Trail WSAD	15	0.0002	532		70	602
00630 CSA #23 CV S/A Cragview WSAD	12	0.0001	405		53	458
00631 Laurel Glen Estates PRD Admin	6	0.0001	211		28	239
00632 Irish Creek Road PRD Admin	6	0.0001	220		29	249
00633 Sol Semente EFER PRD Admin	6	0.0001	211		28	239
00634 Stillwater Ranches #2 PRD	6	0.0001	211		28	239

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00635 Tudor Oaks Acres PRD	6	0.0001	211		28	239
00637 Beagle Street PRD	6	0.0001	202		26	229
00638 Oak Tree Lane PRD Admin	6	0.0001	220		29	249
00639 Lassen Mountain Pines PRD	3	0.0000	114		15	129
00640 Silverbridge Hghlnds T1992 PRD	2	0.0000	79		10	90
00835 Detention Fac Inmate Funds Adm	3	0.0000	106	(119)	14	0
00843 Prop 10 Children & Fam. 1st	8	0.0001	268	(303)	35	0
00851 IHSS Public Authority	161	0.0018	5,661		740	6,401
00862 Law Library	163	0.0018	5,736		750	6,486
00892 RTPA	66	0.0007	2,331		305	2,636
00928 SHASCOM	1,245	0.0136	43,808		5,726	49,534
00952 Courts	311	0.0034	10,949	(12,380)	1,431	(0)
03010 Schools	2,247	0.0245	79,056		10,333	89,389
Total	91,745	1.0000	3,228,579	(16,931)	357,787	3,569,436
Direct Bill				16,931		16,931
			3,228,579	-	357,787	3,586,367
Less CSD's	(13,961)	(0.1522)	(491,301)			(491,301)
Total Operating	77,784	0.8478	2,737,278		357,787	3,095,065

Basis of Allocation : Transactions By Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	240	0.0045	2,910			2,910
11000 Auditor - Controller	687	0.0129	8,329			8,329
11100 TTC	353	0.0066	4,280			4,280
11300 Purchasing	76	0.0014	921			921
12000 County Counsel	293	0.0055	3,552			3,552
13000 Personnel	482	0.0091	5,844			5,844
10100 Board of Supervisors	132	0.0025	1,600		133	1,733
10300 Clerk of the Board	135	0.0025	1,637		136	1,772
11200 Assessor	1018	0.0191	12,342		1,023	13,365
14000 Elections	558	0.0105	6,765		561	7,326
17500 CSA Administration	261	0.0049	3,164		262	3,426
20700 Public Defender	812	0.0153	9,844		816	10,660
22100 County Clerk	50	0.0009	606		50	656
22700 District Attorney	1884	0.0354	22,841		1,893	24,734
22800 DCSS	1286	0.0242	15,591		1,292	16,883
23500 Sheriff	2623	0.0493	31,800		2,636	34,436
23600 Boating Safety	161	0.0030	1,952		162	2,114
23700 Sheriff Civil Unit	120	0.0023	1,455		121	1,575
24600 Detention Annex	55	0.0010	667		55	722
25600 Victim Witness	403	0.0076	4,886		405	5,291
26000 Jail	1905	0.0358	23,095		1,914	25,009
26100 Burney Substation	274	0.0052	3,322		275	3,597
26200 Juvenile Rehab Facility	1340	0.0252	16,246		1,346	17,592
26300 Probation	2047	0.0385	24,817		2,057	26,874
28000 Agriculture Commissioner	422	0.0079	5,116		424	5,540
28200 Building	551	0.0104	6,680		554	7,234
28600 Planning	309	0.0058	3,746		310	4,057
28700 Coroner	169	0.0032	2,049		170	2,219
29000 Recorder	195	0.0037	2,364		196	2,560
29700 Animal Control	91	0.0017	1,103		91	1,195
29900 Public Administration	46	0.0009	558		46	604
30100 Roads	2250	0.0423	27,278		2,261	29,539
40200 Environmental Health	461	0.0087	5,589		463	6,052
40400 Mental Health Services Act	1401	0.0263	16,985		1,408	18,393
41000 Mental Health	2427	0.0456	29,424		2,439	31,862
41100 Public Health	3995	0.0751	48,433		4,014	52,448
41700 Child Services	290	0.0055	3,516		291	3,807
42200 Alcohol & Drug	288	0.0054	3,492		289	3,781
42500 Perinatal	114	0.0021	1,382		115	1,497

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	12117	0.2279	146,901		12,175	159,076
50200 Health and Human Services Agency	3334	0.0627	40,420		3,350	43,770
53000 Opportunity Center	3311	0.0623	40,141		3,327	43,468
57000 Veterans' Services	165	0.0031	2,000		166	2,166
59000 Community Action Agency	275	0.0052	3,334		276	3,610
59300 PHA Housing Assist Adm	230	0.0043	2,788		231	3,020
59600 Housing Rehabilitation	18	0.0003	218		18	236
62000 Agriculture Extension Service	52	0.0010	630		52	683
94000 Fleet Management	176	0.0033	2,134		177	2,311
95000 Risk Management	206	0.0039	2,497		207	2,704
92500 Information Systems	1222	0.0230	14,815		1,228	16,043
95500 Facilities Management	994	0.0187	12,051		999	13,050
00207 Solid Waste	69	0.0013	837		69	906
00373 AQMD	163	0.0031	1,976		164	2,140
00851 IHSS Public Authority	92	0.0017	1,115		92	1,208
03010 Schools	551	0.0104	6,680		554	7,234
Total	53,179	1.0000	644,716		51,292	696,008
Direct Bill			644,716		51,292	696,008
Less CSD's	(2,131)	(0.0401)	(25,835)			(25,835)
Total Operating	51,048	0.9599	618,881		51,292	670,173

Basis of Allocation : Computed Number of Payroll Checks by Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11000 Auditor - Controller	281	0.0045	486			486
11100 TTC	12,072	0.1925	20,869			20,869
11300 Purchasing	59	0.0009	102			102
13000 Personnel	59	0.0009	102			102
14000 Elections	4,179	0.0666	7,224		889	8,114
22700 District Attorney	316	0.0050	546		67	614
23500 Sheriff	800	0.0128	1,383		170	1,554
25600 Victim Witness	1,053	0.0168	1,821		224	2,045
26300 Probation	302	0.0048	523		64	587
29200 Public Guardian	4,339	0.0692	7,500		923	8,423
30100 Roads	804	0.0128	1,391		171	1,562
41000 Mental Health	6,392	0.1019	11,049		1,360	12,409
41100 Public Health	736	0.0117	1,272		157	1,429
50100 Social Services Administration	21,631	0.3449	37,392		4,603	41,995
50200 Health and Human Services Agency	8,303	0.1324	14,354		1,767	16,121
53000 Opportunity Center	318	0.0051	550		68	618
57000 Veterans' Services	296	0.0047	512		63	576
59000 Community Action Agency	600	0.0096	1,037		128	1,165
95000 Risk Management	59	0.0009	102		13	114
00851 IHSS Public Authority	110	0.0017	190		23	213
Total	62,710	1.0000	108,404		10,691	119,095
Direct Bill			108,404		10,691	119,095
Less CSD's	(12,471)	(0.1989)	(21,558)			(21,558)
Total Operating	50,239	0.8011	86,846		10,691	97,537

Basis of Allocation : Actual Salaries & Benefits Expense by Project

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	42,778,155	0.0624	9,603			9,603
11000 Auditor - Controller	5,148,449	0.0075	1,156			1,156
11100 TTC	2,404,040	0.0035	540			540
11300 Purchasing	590,345	0.0009	133			133
12000 County Counsel	3,320,792	0.0048	745			745
13000 Personnel	3,298,696	0.0048	740			740
10100 Board of Supervisors	693,441	0.0010	156		18	173
10300 Clerk of the Board	1,319,301	0.0019	296		34	330
11200 Assessor	6,323,400	0.0092	1,419		162	1,582
14000 Elections	4,630,257	0.0068	1,039		119	1,158
15900 Inter Mountain Fair	8,681	0.0000	2		0	2
16600 Land, Buildings & Improvements	19,952,679	0.0291	4,479	(4,991)	512	0
17200 Surveyor	13,146	0.0000	3		0	3
17500 CSA Administration	1,191,054	0.0017	267		31	298
20110 Trial Courts	2,791,773	0.0041	627		72	698
20300 Conflict Public Defender	2,437,460	0.0036	547		63	610
20700 Public Defender	6,193,664	0.0090	1,390		159	1,549
20800 Grand Jury	107,490	0.0002	24		3	27
22100 County Clerk	726,435	0.0011	163		19	182
22700 District Attorney	13,397,041	0.0195	3,007		344	3,351
22800 DCSS	7,194,502	0.0105	1,615		185	1,800
23500 Sheriff	37,066,005	0.0541	8,321		952	9,272
23600 Boating Safety	1,188,543	0.0017	267		31	297
23700 Sheriff Civil Unit	803,160	0.0012	180		21	201
24600 Detention Annex	451,946	0.0007	101		12	113
25600 Victim Witness	1,860,386	0.0027	418		48	465
26000 Jail	27,176,859	0.0396	6,101		698	6,798
26100 Burney Substation	3,036,627	0.0044	682		78	760
26200 Juvenile Rehab Facility	9,587,497	0.0140	2,152		246	2,398
26300 Probation	18,965,240	0.0277	4,257		487	4,744
28000 Agriculture Commissioner	2,728,238	0.0040	612		70	682
28200 Building	3,518,593	0.0051	790		90	880
28500 Knighton Rd Beetle Mitigation	200,081	0.0003	45		5	50
28600 Planning	2,894,644	0.0042	650		74	724
28700 Coroner	1,864,130	0.0027	418		48	466
28800 Dispatch	1,796,987	0.0026	403		46	450
29000 Recorder	1,788,359	0.0026	401		46	447
29200 Public Guardian	992,345	0.0014	223		25	248
29400 Wildlife	778	0.0000	0		0	0
29700 Animal Control	685,093	0.0010	154		18	171

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29900 Public Administration	525,190	0.0008	118		13	131
30100 Roads	29,726,828	0.0434	6,673		763	7,436
40200 Environmental Health	7,236,881	0.0106	1,625		186	1,810
40400 Mental Health Services Act	25,479,955	0.0372	5,720		654	6,374
41000 Mental Health	44,615,330	0.0651	10,015		1,145	11,161
41100 Public Health	33,758,866	0.0492	7,578		867	8,445
41200 Health Care	996,641	0.0015	224		26	249
41700 Child Services	2,698,054	0.0039	606		69	675
42200 Alcohol & Drug	14,518,951	0.0212	3,259		373	3,632
42500 Perinatal	1,289,156	0.0019	289		33	322
50100 Social Services Administration	154,031,008	0.2247	34,577		3,955	38,532
50200 Health and Human Services Agency	20,532,188	0.0299	4,609		527	5,136
53000 Opportunity Center	8,025,268	0.0117	1,802		206	2,008
54200 County Indigents	1,915,006	0.0028	430		49	479
57000 Veterans' Services	898,725	0.0013	202		23	225
59000 Community Action Agency	10,453,404	0.0152	2,347		268	2,615
59200 HSG Home IPP Admin	261,299	0.0004	59		7	65
59600 Housing Rehabilitation	1,132,188	0.0017	254		29	283
61100 Library	1,597,486	0.0023	359		41	400
62000 Agriculture Extension Service	299,327	0.0004	67		8	75
70100 Recreation & Parks	61,307	0.0001	14		2	15
71000 Veterans' Hall	904,427	0.0013	203		23	226
00200 Fall River Mills Airport	352,338	0.0005	79		9	88
94000 Fleet Management	4,031,913	0.0059	905		104	1,009
95000 Risk Management	14,287,698	0.0208	3,207		367	3,574
92500 Information Systems	11,876,387	0.0173	2,666		305	2,971
95500 Facilities Management	7,282,010	0.0106	1,635		187	1,822
00207 Solid Waste	9,232,355	0.0135	2,072		237	2,310
00210 Shasta County Transit	862,771	0.0013	194		22	216
00300 Amber Lane PRD	1,733	0.0000	0		0	0
00302 Amber Ridge PRD	25,857	0.0000	6		1	6
00303 Marianas PRD	2,249	0.0000	1		0	1
00304 Coloma PRD	1,744	0.0000	0		0	0
00306 River Hill Estates PRD	11,350	0.0000	3		0	3
00307 Craig Lane PRD	1,618	0.0000	0		0	0
00308 E. Stillwater Way PRD	1,693	0.0000	0		0	0
00311 Skyway PRD	1,609	0.0000	0		0	0
00312 Mule Mt. PRD	1,591	0.0000	0		0	0
00313 Fore Way PRD	1,598	0.0000	0		0	0
00314 Blacks PRD	1,706	0.0000	0		0	0
00315 Logan PRD	11,029	0.0000	2		0	3

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00316 Valparaiso PRD	1,700	0.0000	0		0	0
00317 Lakehead Lighting	1,060	0.0000	0		0	0
00318 Lark Court PRD	1,472	0.0000	0		0	0
00319 Manor Crest PRD	2,019	0.0000	0		0	1
00320 Santa Barbara Estates PRD	1,531	0.0000	0		0	0
00321 Victoria Highlands Estates PRD	1,565	0.0000	0		0	0
00322 Country Fields Estates PRD	1,746	0.0000	0		0	0
00324 China Gulch PRD	1,597	0.0000	0		0	0
00325 Manton Heights PRD	2,227	0.0000	0		0	1
00326 Manzanillo Orchard PRD	1,497	0.0000	0		0	0
00327 Lavern Lane PRD	20,811	0.0000	5		1	5
00328 Canto Del Lupine PRD Admin	1,574	0.0000	0		0	0
00329 Crowley Crk Ranchettes PRD Adm	1,396	0.0000	0		0	0
00330 Jordan Manor PRD Admin	1,472	0.0000	0		0	0
00331 Ritts Mill Road Admin	110	0.0000	0		0	0
00332 Rother Lighting	7,054	0.0000	2		0	2
00333 Robledo Road PRD Admin	1,562	0.0000	0		0	0
00334 Santa Barbara #2 PRD Admin	1,429	0.0000	0		0	0
00335 N Chaparral Dr PRD Admin	11,895	0.0000	3		0	3
00337 Woggon Lane PRD Admin	11,480	0.0000	3		0	3
00338 Aiden Park PRD Admin	1,468	0.0000	0		0	0
00339 L&R Estates PRD Admin	2,287	0.0000	1		0	1
00340 Squaw Carpet Fire Accs PRD Admin	1,498	0.0000	0		0	0
00341 Rolland Cntry Estates PRD Admin	1,463	0.0000	0		0	0
00342 Shelly Lane PRD Admin	2,186	0.0000	0		0	1
00343 Millville Way PRD Admin	1,737	0.0000	0		0	0
00344 Diamond Ridge PRD Admin	1,446	0.0000	0		0	0
00345 Mountain Gate Meadows PRD Admin	1,509	0.0000	0		0	0
00347 Sierra Lighting	3,214	0.0000	1		0	1
00351 Timber Ridge PRD Admin	1,923	0.0000	0		0	0
00360 Equestrian Estates PRD Admin	1,994	0.0000	0		0	0
00361 Tract 1323 PRD	1,832	0.0000	0		0	0
00364 Sonora PRD	2,119	0.0000	0		0	1
00366 Ponder PRD	939	0.0000	0		0	0
00367 Shasta Meadows PRD	2,222	0.0000	0		0	1
00368 Old Stagecoach PRD	2,112	0.0000	0		0	1
00369 Inter Mountain PRD	23,557	0.0000	5		1	6
00370 Alpine PRD	2,433	0.0000	1		0	1
00371 Water Agency	330,552	0.0005	74		8	83
00372 Dusty PRD	2,154	0.0000	0		0	1
00373 AQMD	4,715,494	0.0069	1,059		121	1,180

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Allocation Units	Allocated	1st	Direct	2nd	Total
		Percent	Allocation	Billed	Allocation	
00374 Castella Water	369,572	0.0005	83		9	92
00375 Sugarloaf Water	3,276,703	0.0048	736		84	820
00376 Buckshot Ln Em Fire PRD Admin	603	0.0000	0		0	0
00377 Jones Valley Water	1,372,089	0.0020	308		35	343
00378 Palo Cedro Sewer	740,663	0.0011	166		19	185
00380 Amesbury Village PRD Admin	1,704	0.0000	0		0	0
00381 Palo Cedro Oaks PRD Admin	2,171	0.0000	0		0	1
00382 Shasta Lake Ranchos R/M	13,118	0.0000	3		0	3
00383 Holiday Acres R/M	3,087	0.0000	1		0	1
00384 Alpine Meadows Sewer	91,428	0.0001	21		2	23
00385 Belmont Storm Drain	2,249	0.0000	1		0	1
00386 Street Lighting Admin.	120,873	0.0002	27		3	30
00387 Cottonwood Sewer	3,197,915	0.0047	718		82	800
00391 Fire Protection Admin.	12,608,809	0.0184	2,830		324	3,154
00393 Burney Storm Drain	2,721	0.0000	1		0	1
00395 French Gulch Water	172,528	0.0003	39		4	43
00396 Cragview Water	118,431	0.0002	27		3	30
00397 Los Palos Dr Em Fire PRD Admin	1,586	0.0000	0		0	0
00398 Foxwood Estates PRD Admin	1,775	0.0000	0		0	0
00399 Rocky Ledge estates PRD Admin	2,465	0.0000	1		0	1
00402 Burney Cemetery	172,983	0.0003	39		4	43
00403 South Shasta Cemetery	384,093	0.0006	86		10	96
00405 Halcumb Cemetery	113,581	0.0002	25		3	28
00407 Millville Cemetery	211,250	0.0003	47		5	53
00408 Pine Grove Cemetery	232,794	0.0003	52		6	58
00441 Anderson FPD	1,957,642	0.0029	439		50	490
00442 Buckeye FPD	73,107	0.0001	16		2	18
00444 Castella FPD	340,362	0.0005	76		9	85
00445 Shasta Lake FPD	2,103,703	0.0031	472		54	526
00446 Cottonwood FPD	781,492	0.0011	175		20	195
00449 Happy Valley FPD	649,155	0.0009	146		17	162
00452 Millville FPD	168,176	0.0002	38		4	42
00461 Pine Grove MAD	139,815	0.0002	31		4	35
00463 Burney MAD	163,225	0.0002	37		4	41
00600 Cottonwood Crk Meadows PRD	1,990	0.0000	0		0	0
00601 CSA #3 Castella Loan Admin	14,310	0.0000	3		0	4
00602 Aegean Way PRD	7,021	0.0000	2		0	2
00603 Village Green PRD	1,573	0.0000	0		0	0
00604 Butterfield PRD	1,539	0.0000	0		0	0
00605 Honeybee Acres PRD	1,998	0.0000	0		0	0
00606 Silver Saddle PRD	2,007	0.0000	0		0	1

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00607 Wisteria Estates PRD	2,150	0.0000	0		0	1
00608 Santa Barbara PRD	1,624	0.0000	0		0	0
00609 Stillwater Ranch PRD	2,055	0.0000	0		0	1
00610 Sterling Ranch PRD	1,703	0.0000	0		0	0
00611 Mt. Lassen Woods PRD	11,372	0.0000	3		0	3
00612 Waterleaf Estates PRD	2,135	0.0000	0		0	1
00613 Jennifer Dr EFER PRD	1,660	0.0000	0		0	0
00614 White Oak Manor PRD	1,559	0.0000	0		0	0
00615 Terri Lee Terrace EFER PRD	1,631	0.0000	0		0	0
00616 Westview Rd EFER PRD	1,863	0.0000	0		0	0
00617 Sleeping Bull Estates PRD	10,740	0.0000	2		0	3
00618 Garth Dr EFER PRD	1,626	0.0000	0		0	0
00619 Clover Road PRD	1,665	0.0000	0		0	0
00620 Nunes Ranch PRD	1,645	0.0000	0		0	0
00621 No. 2 Squaw Carpet PRD	1,578	0.0000	0		0	0
00623 No. 2 Los Palos Dr EFER PRD	1,585	0.0000	0		0	0
00624 Scenic Oak PRD	2,002	0.0000	0		0	1
00626 No. 1 Skylark Lane EFER PRD	1,604	0.0000	0		0	0
00627 Lake Drive PRD Admin	1,679	0.0000	0		0	0
00629 CSA #6 JV S/A Elk Trail WSAD	123,013	0.0002	28		3	31
00630 CSA #23 CV S/A Cragview WSAD	19,230	0.0000	4		0	5
00631 Laurel Glen Estates PRD Admin	1,720	0.0000	0		0	0
00632 Irish Creek Road PRD Admin	1,607	0.0000	0		0	0
00633 Sol Semente EFER PRD Admin	1,599	0.0000	0		0	0
00634 Stillwater Ranches #2 PRD	1,748	0.0000	0		0	0
00635 Tudor Oaks Acres PRD	1,701	0.0000	0		0	0
00637 Beagle Street PRD	1,605	0.0000	0		0	0
00638 Oak Tree Lane PRD Admin	1,667	0.0000	0		0	0
00639 Lassen Mountain Pines PRD	1,850	0.0000	0		0	0
00851 IHSS Public Authority	552,823	0.0008	124		14	138
Total	685,635,127	1.0000	153,912	(4,991)	16,126	165,047
Direct Bill				4,991		4,991
			153,912		16,126	170,038
Less CSD's	(57,540,477)	(0.0839)	(12,917)			(12,917)
Total Operating	628,094,650	0.9161	140,995		16,126	157,121

Basis of Allocation : Budgeted FY 22/23 Expenses by Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	8,966,050	0.4080	14,436			14,436
11000 Auditor - Controller	4,532,416	0.2062	7,298			7,298
11100 TTC	2,023,005	0.0921	3,257			3,257
11300 Purchasing	550,264	0.0250	886			886
12000 County Counsel	2,827,259	0.1287	4,552			4,552
13000 Personnel	3,077,255	0.1400	4,955			4,955
Total	21,976,247	1.0000	35,384			35,384
Direct Bill						
			35,384			35,384
Less CSD's	(21,976,247)	(1.0000)	(35,384)			(35,384)
Total Operating						

Basis of Allocation : Actual FY 22/23 Total Expenses by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	1	0.0012	17			17
11000 Auditor - Controller	6	0.0074	100			100
13000 Personnel						
10100 Board of Supervisors	1	0.0012	17		2	19
10300 Clerk of the Board	1	0.0012	17		2	19
11200 Assessor	1	0.0012	17		2	19
14000 Elections	11	0.0135	182		21	204
16600 Land, Buildings & Improvements	126	0.1552	2,090	(2,334)	245	0
22700 District Attorney	7	0.0086	116		14	130
23500 Sheriff	170	0.2094	2,819		330	3,149
23600 Boating Safety	1	0.0012	17		2	19
26000 Jail	9	0.0111	149		17	167
26100 Burney Substation	8	0.0099	133		16	148
26200 Juvenile Rehab Facility	1	0.0012	17		2	19
26300 Probation	9	0.0111	149		17	167
28000 Agriculture Commissioner	4	0.0049	66		8	74
28200 Building	2	0.0025	33		4	37
29000 Recorder	1	0.0012	17		2	19
30100 Roads	59	0.0727	978		114	1,093
40200 Environmental Health	1	0.0012	17		2	19
40400 Mental Health Services Act	11	0.0135	182		21	204
41000 Mental Health	3	0.0037	50		6	56
41100 Public Health	26	0.0320	431		50	482
41700 Child Services	1	0.0012	17		2	19
42500 Perinatal	1	0.0012	17		2	19
50100 Social Services Administration	29	0.0357	481		56	537
50200 Health and Human Services Agency	4	0.0049	66		8	74
53000 Opportunity Center	2	0.0025	33		4	37
57000 Veterans' Services	1	0.0012	17		2	19
59000 Community Action Agency	2	0.0025	33		4	37
62000 Agriculture Extension Service	1	0.0012	17		2	19
94000 Fleet Management	67	0.0825	1,111		130	1,241
92500 Information Systems	35	0.0431	580		68	648
95500 Facilities Management	11	0.0135	182		21	204
00207 Solid Waste	13	0.0160	216		25	241
00374 Castella Water	16	0.0197	265		31	296
00375 Sugarloaf Water	24	0.0296	398		47	445
00377 Jones Valley Water	24	0.0296	398		47	445
00378 Palo Cedro Sewer	6	0.0074	100		12	111
00387 Cottonwood Sewer	18	0.0222	299		35	333

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00391 Fire Protection Admin.	97	0.1195	1,609		188	1,797
00851 IHSS Public Authority	1	0.0012	17		2	19
Total	812	1.0000	13,467	(2,334)	1,562	12,695
Direct Bill				2,334		2,334
			13,467		1,562	15,029
Less CSD's	(7)	(0.0086)	(116)			(116)
Total Operating	805	0.9914	13,351		1,562	14,913

Basis of Allocation : Capital Asset Transactions by Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 22/23 Actual	Allocation Units	Allocated		Direct		Total
		Percent	1st Allocation	Billed	2nd Allocation	
10200 CAO	1,156	0.1319	1,770			1,770
11100 TTC	104	0.0119	160			160
11300 Purchasing	164	0.0187	250			250
12000 County Counsel	880	0.1004	1,347			1,347
13000 Personnel	164	0.0187	250			250
11200 Assessor	721	0.0822	1,103		178	1,281
14000 Elections	49	0.0056	75		12	87
22100 County Clerk	49	0.0056	75		12	87
22700 District Attorney	107	0.0122	164		27	191
23500 Sheriff	121	0.0138	185		30	215
25600 Victim Witness	107	0.0122	164		27	191
26300 Probation	966	0.1103	1,479		239	1,719
28000 Agriculture Commissioner	117	0.0133	179		29	208
28200 Building	238	0.0272	364		59	423
28600 Planning	238	0.0272	364		59	423
29000 Recorder	721	0.0822	1,103		178	1,281
30100 Roads	78	0.0089	119		19	138
40200 Environmental Health	238	0.0272	364		59	423
50100 Social Services Administration	788	0.0900	1,207		195	1,402
62000 Agriculture Extension Service	35	0.0040	53		9	62
94000 Fleet Management	547	0.0624	837		135	972
95000 Risk Management	164	0.0187	250		40	291
92500 Information Systems	806	0.0920	1,234		200	1,434
00373 AQMD	208	0.0237	318		51	370
Total	8,764	1.0000	13,417		1,558	14,975
Direct Bill	-					
			13,417		1,558	14,975
Less CSD's	(2,467)	(0.2815)	(3,777)			(3,777)
Total Operating	6,296	0.7185	9,639		1,558	11,198

Basis of Allocation : Actual Salaries & Benefits Expense by Project

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
10200 CAO	49,230	20,494	2,910		9,603	14,436	17	1,770
11000 Auditor - Controller	411,085	393,717	8,329	486	1,156	7,298	100	
11100 TTC	81,522	52,416	4,280	20,869	540	3,257		160
11300 Purchasing	5,917	3,625	921	102	133	886		250
12000 County Counsel	21,823	11,626	3,552		745	4,552		1,347
13000 Personnel	21,313	9,422	5,844	102	740	4,955		250
10100 Board of Supervisors	7,869	5,944	1,733		173		19	
10300 Clerk of the Board	9,363	7,242	1,772		330		19	
11200 Assessor	28,746	12,499	13,365		1,582		19	1,281
14000 Elections	53,565	36,677	7,326	8,114	1,158		204	87
15900 Inter Mountain Fair	127	124			2			
17200 Surveyor	177	174			3			
17500 CSA Administration	12,692	8,968	3,426		298			
20110 Trial Courts	10,069	9,371			698			
20300 Conflict Public Defender	24,419	23,810			610			
20700 Public Defender	30,339	18,129	10,660		1,549			
20800 Grand Jury	13,750	13,723			27			
22100 County Clerk	18,502	17,577	656		182			87
22700 District Attorney	98,980	69,961	24,734	614	3,351		130	191
22800 DCSS	50,475	31,793	16,883		1,800			
23500 Sheriff	204,589	155,963	34,436	1,554	9,272		3,149	215
23600 Boating Safety	13,078	10,649	2,114		297		19	
23700 Sheriff Civil Unit	19,881	18,105	1,575		201			
24600 Detention Annex	5,257	4,422	722		113			
25600 Victim Witness	17,014	9,022	5,291	2,045	465			191
26000 Jail	114,977	83,003	25,009		6,798		167	
26100 Burney Substation	15,547	11,042	3,597		760		148	
26200 Juvenile Rehab Facility	44,913	24,904	17,592		2,398		19	
26300 Probation	141,116	107,026	26,874	587	4,744		167	1,719
28000 Agriculture Commissioner	21,595	15,091	5,540		682		74	208
28200 Building	39,680	31,106	7,234		880		37	423
28500 Knighton Rd Beetle Mitigation	125	75			50			
28600 Planning	19,862	14,658	4,057		724			423
28700 Coroner	30,613	27,928	2,219		466			
28800 Dispatch	828	378			450			
29000 Recorder	27,679	23,372	2,560		447		19	1,281
29200 Public Guardian	33,605	24,934		8,423	248			
29400 Wildlife	149	149			0			
29700 Animal Control	7,737	6,371	1,195		171			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
29900 Public Administration	16,199	15,464	604		131			
30100 Roads	205,032	165,264	29,539	1,562	7,436		1,093	138
40200 Environmental Health	50,189	41,884	6,052		1,810		19	423
40400 Mental Health Services Act	102,805	77,835	18,393		6,374		204	
41000 Mental Health	184,926	129,438	31,862	12,409	11,161		56	
41100 Public Health	267,072	204,269	52,448	1,429	8,445		482	
41200 Health Care	2,408	2,159			249			
41700 Child Services	12,275	7,774	3,807		675		19	
42200 Alcohol & Drug	36,952	29,539	3,781		3,632			
42500 Perinatal	13,964	12,126	1,497		322		19	
50100 Social Services Administration	485,815	244,273	159,076	41,995	38,532		537	1,402
50200 Health and Human Services Agency	113,108	48,007	43,770	16,121	5,136		74	
53000 Opportunity Center	85,204	39,074	43,468	618	2,008		37	
54200 County Indigents	479				479			
57000 Veterans' Services	9,207	6,222	2,166	576	225		19	
59000 Community Action Agency	89,933	82,505	3,610	1,165	2,615		37	
59200 HSG Home IPP Admin	3,139	3,074			65			
59300 PHA Housing Assistance Admin	4,810	1,791	3,020					
59600 Housing Rehabilitation	2,887	2,368	236		283			
61100 Library	1,345	945			400			
62000 Agriculture Extension Service	4,867	4,029	683		75		19	62
70100 Recreation & Parks	364	348			15			
71000 Veterans' Hall	1,669	1,442			226			
00200 Fall River Mills Airport	5,758	5,670			88			
94000 Fleet Management	83,542	78,009	2,311		1,009		1,241	972
95000 Risk Management	42,182	35,498	2,704	114	3,574			291
92500 Information Systems	70,759	49,663	16,043		2,971		648	1,434
95500 Facilities Management	213,589	198,514	13,050		1,822		204	
00207 Solid Waste	18,407	14,951	906		2,310		241	
00210 Shasta County Transit	2,792	2,576			216			
00300 Amber Lane PRD	269	269			0			
00302 Amber Ridge PRD	285	279			6			
00303 Marianas PRD	239	239			1			
00304 Coloma PRD	269	269			0			
00306 River Hill Estates PRD	271	269			3			
00307 Craig Lane PRD	249	249			0			
00308 E. Stillwater Way PRD	239	239			0			
00311 Skyway PRD	249	249			0			
00312 Mule Mt. PRD	254	254			0			
00313 Fore Way PRD	259	259			0			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00314 Blacks PRD	239	239			0			
00315 Logan PRD	281	279			3			
00316 Valparaiso PRD	239	239			0			
00317 Lakehead Lighting	1,010	1,010			0			
00318 Lark Court PRD	229	229			0			
00319 Manor Crest PRD	239	239			1			
00320 Santa Barbara Estates PRD	249	249			0			
00321 Victoria Highlands Estates PRD	229	229			0			
00322 Country Fields Estates PRD	239	239			0			
00324 China Gulch PRD	249	249			0			
00325 Manton Heights PRD	249	249			1			
00326 Manzanillo Orchard PRD	229	229			0			
00327 Lavern Lane PRD	294	288			5			
00328 Canto Del Lupine PRD Admin	249	249			0			
00329 Crowley Crk Ranchettes PRD Adm	239	239			0			
00330 Jordan Manor PRD Admin	229	229			0			
00331 Ritts Mill Road Admin	149	149			0			
00332 Rother Lighting	1,011	1,010			2			
00333 Robledo Road PRD Admin	249	249			0			
00334 Santa Barbara #2 PRD Admin	229	229			0			
00335 N Chaparral Dr PRD Admin	282	279			3			
00337 Woggon Lane PRD Admin	291	288			3			
00338 Aiden Park PRD Admin	229	229			0			
00339 L&R Estates PRD Admin	249	249			1			
00340 Squaw Carpet Fire Accs PRD Admin	259	259			0			
00341 Rolland Cntry Estates PRD Admin	239	239			0			
00342 Shelly Lane PRD Admin	259	259			1			
00343 Millville Way PRD Admin	239	239			0			
00344 Diamond Ridge PRD Admin	239	239			0			
00345 Mountain Gate Meadows PRD Admin	229	229			0			
00347 Sierra Lighting	1,001	1,000			1			
00351 Timber Ridge PRD Admin	229	229			0			
00360 Equestrian Estates PRD Admin	249	249			0			
00361 Tract 1323 PRD	553	552			0			
00364 Sonora PRD	239	239			1			
00366 Ponder PRD	269	269			0			
00367 Shasta Meadows PRD	239	239			1			
00368 Old Stagecoach PRD	239	239			1			
00369 Inter Mountain PRD	404	398			6			
00370 Alpine PRD	239	239			1			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00371 Water Agency	3,127	3,044			83			
00372 Dusty PRD	249	249			1			
00373 AQMD	19,983	16,294	2,140		1,180			370
00374 Castella Water	7,054	6,665			92		296	
00375 Sugarloaf Water	13,356	12,091			820		445	
00376 Buckshot Ln Em Fire PRD Admin	219	219			0			
00377 Jones Valley Water	13,526	12,738			343		445	
00378 Palo Cedro Sewer	10,557	10,261			185		111	
00380 Amesbury Village PRD Admin	249	249			0			
00381 Palo Cedro Oaks PRD Admin	259	259			1			
00382 Shasta Lake Ranchos R/M	262	259			3			
00383 Holiday Acres R/M	249	249			1			
00384 Alpine Meadows Sewer	6,444	6,421			23			
00385 Belmont Storm Drain	254	254			1			
00386 Street Lighting Admin.	1,204	1,174			30			
00387 Cottonwood Sewer	28,370	27,237			800		333	
00391 Fire Protection Admin.	90,242	85,291			3,154		1,797	
00393 Burney Storm Drain	379	378			1			
00395 French Gulch Water	5,047	5,004			43			
00396 Cragview Water	6,068	6,038			30			
00397 Los Palos Dr Em Fire PRD Admin	249	249			0			
00398 Foxwood Estates PRD Admin	239	239			0			
00399 Rocky Ledge estates PRD Admin	239	239			1			
00402 Burney Cemetery	24,082	24,038			43			
00403 South Shasta Cemetery	22,175	22,079			96			
00405 Halcumb Cemetery	25,067	25,038			28			
00406 Manton Cemetery	701	701						
00407 Millville Cemetery	13,199	13,146			53			
00408 Pine Grove Cemetery	23,604	23,546			58			
00422 Centerville CSD	816	816						
00423 Clear Creek CSD	766	766						
00424 Fall River Mills CSD	786	786						
00428 Shasta CSD	945	945						
00429 Mountain Gate CSD	851	851						
00441 Anderson FPD	56,007	55,518			490			
00442 Buckeye FPD	2,092	2,074			18			
00443 Burney FPD	816	816						
00444 Castella FPD	20,562	20,477			85			
00445 Shasta Lake FPD	49,130	48,604			526			
00446 Cottonwood FPD	39,687	39,492			195			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00447 Fall River Mills FPD	1,030	1,030						
00449 Happy Valley FPD	42,723	42,561			162			
00452 Millville FPD	15,461	15,419			42			
00461 Pine Grove MAD	17,916	17,881			35			
00462 Shasta MAD	761	761						
00463 Burney MAD	12,003	11,962			41			
00481 Fall River Mills RCD	1,209	1,209						
00482 W. Shasta RCD	70	70						
00490 ACID	890	890						
00491 Bella Vista Water	1,298	1,298						
00497 Mayers Memorial Hospital	2,174	2,174						
00600 Cottonwood Crk Meadows PRD	339	338			0			
00601 CSA #3 Castella Loan Admin	576	572			4			
00602 Aegean Way PRD	260	259			2			
00603 Village Green PRD	229	229			0			
00604 Butterfield PRD	239	239			0			
00605 Honeybee Acres PRD	229	229			0			
00606 Silver Saddle PRD	229	229			1			
00607 Wisteria Estates PRD	239	239			1			
00608 Santa Barbara PRD	239	239			0			
00609 Stillwater Ranch PRD	229	229			1			
00610 Sterling Ranch PRD	219	219			0			
00611 Mt. Lassen Woods PRD	252	249			3			
00612 Waterleaf Estates PRD	259	259			1			
00613 Jennifer Dr EFER PRD	249	249			0			
00614 White Oak Manor PRD	229	229			0			
00615 Terri Lee Terrace EFER PRD	259	259			0			
00616 Westview Rd EFER PRD	259	259			0			
00617 Sleeping Bull Estates PRD	261	259			3			
00618 Garth Dr EFER PRD	269	269			0			
00619 Clover Road PRD	229	229			0			
00620 Nunes Ranch PRD	239	239			0			
00621 No. 2 Squaw Carpet PRD	249	249			0			
00623 No. 2 Los Palos Dr EFER PRD	249	249			0			
00624 Scenic Oak PRD	229	229			1			
00626 No. 1 Skylark Lane EFER PRD	259	259			0			
00627 Lake Drive PRD Admin	239	239			0			
00629 CSA #6 JV S/A Elk Trail WSAD	633	602			31			
00630 CSA #23 CV S/A Cragview WSAD	462	458			5			
00631 Laurel Glen Estates PRD Admin	239	239			0			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 22/23 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00632 Irish Creek Road PRD Admin	249	249			0			
00633 Sol Semente EFER PRD Admin	239	239			0			
00634 Stillwater Ranches #2 PRD	239	239			0			
00635 Tudor Oaks Acres PRD	239	239			0			
00637 Beagle Street PRD	229	229			0			
00638 Oak Tree Lane PRD Admin	249	249			0			
00639 Lassen Mountain Pines PRD	130	129			0			
00640 Silverbridge Hghlnds T1992 PRD	90	90						
00851 IHSS Public Authority	7,979	6,401	1,208	213	138		19	
00862 Law Library	6,486	6,486						
00892 RTPA	2,636	2,636						
00928 SHASCOM	49,534	49,534						
03010 Schools	96,623	89,389	7,234					
Total	4,612,640	3,569,436	696,008	119,095	165,047	35,384	12,695	14,975
Direct Bill	24,256	16,931			4,991		2,334	
	4,636,896	3,586,367	696,008	119,095	170,038	35,384	15,029	14,975
Less CSD's	(590,889)	(491,301)	(25,835)	(21,558)	(12,917)	(35,384)	(116)	(3,777)
Total Operating	4,046,007	3,095,065	670,173	97,537	157,121		14,913	11,198

**THIS PAGE INTENTIONALLY
LEFT BLANK**

Treasurer/Tax Collector

THIS PAGE INTENTIONALLY
LEFT BLANK

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 22/23 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 2022/23.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 22/23 Actual	Total	Bank			Check Reconcile	Other Treasurer	Tax - Collector
		General & Admin	Charge Identified	Bank Charge General			
	100.00%				0.17%	41.31%	58.52%
Wages & Benefits							
Salaries & Wages	849,365				1,405	350,908	497,052
Benefits	509,787				843	210,614	298,330
Services & Supplies							
Clothing/Personal Supplies	140					56	84
Communications	7,235					2,793	4,442
Household Exp.	21,285					10,154	11,131
Insurance	10,621				11	3,246	7,365
Maint. Of Equip.	87,628					10,570	77,059
Maint. Of Struct.	75,004					26,688	48,316
Medical/Dental/Lab	55						55
Memberships	515					410	105
Office Exp.	24,521					6,237	18,284
Office Exp. Opp. Center	1,854					1,385	469
Postage	78,489					1,103	77,386
Secured Envelopes	12,610						12,610
Office Exp. - Printing	2,018						2,018
Office Exp. - Spec. Forms	12,022						12,022
Investment Services	89,417		9,427			79,990	
Professional & Special Svs	21,369					1,086	20,283
Info. Systems Service	119,930					39,165	80,765
Public & Legal Notices	14,700						14,700
Rents & Leases Equip	7,278					675	6,603
Rents & Leases Struct	1,625					846	779
Small Tools & Equip	21,784					8,546	13,237
Special Dept. Expense	2,711						2,711
Trans. & Travel	7,932					6,235	1,697
Utilities	22,389					10,064	12,326
Cost Applied/Transfers							
Cost Applied Cost Plan	1,342	1,342					
Cost Applied AC	(102)		(102)				
Cost Applied Bank Charges	(6,763)		(6,763)				
Other Expenditures & Costs							
Lease Principal Exp	19,415	19,415					
Lease Interest Exp	548	548					
Taxes & Assessments	32	32					
Trans-Out	20,347	20,347					
Expenditures Per Financial Statements	2,037,103	41,684	2,562		2,259	770,768	1,219,829

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 22/23 Actual	Total	General & Admin	Bank	Bank Charge General	Check Reconcile	Other Treasurer	Tax - Collector
			Charge Identified				
	100.00%				0.17%	41.31%	58.52%
Cost Adjustments							
Deductions - Cost Applied	5,523	(1,342)	6,865				
Property Tax Fees	(708,316)						(708,316)
Treas Investment Fees	(770,247)					(770,247)	
Bank Charges	(2,561)		(2,561)				
Charges for Services - Cost Plan	34	34					
Deduction - PY Cost Reimb Rev	312,361	(34)					312,395
Deduction - Direct Billed Revenue	2,561		2,561				
Miscellaneous Revenue/Exp	2,874						2,874
Building Use to CSD	102,074	102,074					
Equipment Use to CSD	5,000	5,000					
County Audit to CSD	279	279					
Functional Cost	<u>986,685</u>	<u>147,695</u>	<u>9,427</u>		<u>2,259</u>	<u>521</u>	<u>826,782</u>
Additions - 1st Allocation							
Reallocate Admin		(147,695)			244	61,019	86,432
Allocable Costs	986,685		9,427		2,503	61,540	913,213
Unallocated	(974,754)					(61,540)	(913,213)
1st Allocation	<u>11,931</u>		<u>9,427</u>		<u>2,503</u>		
Additions - 2nd Allocation							
Other	153,816	153,816					
Reallocate Admin		(153,816)			254	63,548	90,014
Allocable Costs	153,816				254	63,548	90,014
Unallocated	(153,561)					(63,548)	(90,014)
2nd Allocation	<u>254</u>				<u>254</u>		
Total Allocated	<u>12,185</u>		<u>9,427</u>		<u>2,758</u>		

Detail Allocation of
Bank Charges Identified

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11000 Auditor - Controller	905	0.1310	1,235	(1,235)		
22700 District Attorney	434	0.0628	592	(592)		
23500 Sheriff	121	0.0175	165	(165)		
26000 Jail	1,719	0.2489	2,346	(2,346)		
50100 Social Services Administration	1,166	0.1689	1,592	(1,592)		
95000 Risk Management	6	0.0008	8	(8)		
00402 Burney Cemetery	60	0.0087	82	(82)		
00405 Halcumb Cemetery	40	0.0058	55	(55)		
00408 Pine Grove Cemetery	46	0.0067	63	(63)		
00444 Castella FPD	10	0.0014	14	(14)		
00449 Happy Valley FPD	48	0.0069	65	(65)		
00452 Millville FPD	15	0.0022	20	(20)		
00461 Pine Grove MAD	19	0.0027	26	(26)		
00463 Burney MAD	33	0.0047	44	(44)		
00601 CSA #3 Castella Loan Admin	339	0.0491	463	(463)		
03010 Schools	1,946	0.2818	2,656	(2,656)		
Total	6,907	1.0000	9,427	(9,427)		
Direct Bill				9,427		9,427
			9,427			9,427
Less CSD's	(905)	(0.1310)	(1,235)	1,235		
Total Operating	6,002	0.8690	8,192	1,235		9,427

Basis of Allocation: Bank Charges per Department Account Statements

Detail Allocation of
Checks Reconciled

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	185	0.0011	3			3
11000 Auditor - Controller	5,820	0.0358	90			90
11100 TTC	468	0.0029	7			7
11300 Purchasing	43	0.0003	1			1
12000 County Counsel	185	0.0011	3			3
13000 Personnel	130	0.0008	2			2
10100 Board of Supervisors	75	0.0005	1		0	1
10300 Clerk of the Board	91	0.0006	1		0	2
11200 Assessor	154	0.0009	2		0	3
14000 Elections	575	0.0035	9		1	10
16600 Land, Buildings & Improvements	41	0.0003	1	(1)	0	0
17500 CSA Administration	132	0.0008	2		0	2
20110 Trial Courts	84	0.0005	1		0	1
20300 Conflict Public Defender	449	0.0028	7		1	8
20700 Public Defender	236	0.0015	4		0	4
20800 Grand Jury	250	0.0015	4		0	4
22100 County Clerk	115	0.0007	2		0	2
22700 District Attorney	783	0.0048	12		1	13
22800 DCSS	460	0.0028	7		1	8
23500 Sheriff	1,858	0.0114	29		3	32
23600 Boating Safety	153	0.0009	2		0	3
23700 Sheriff Civil Unit	51	0.0003	1		0	1
24600 Detention Annex	35	0.0002	1		0	1
25600 Victim Witness	40	0.0002	1		0	1
26000 Jail	1,343	0.0083	21		2	23
26100 Burney Substation	139	0.0009	2		0	2
26200 Juvenile Rehab Facility	287	0.0018	4		0	5
26300 Probation	1,499	0.0092	23		2	26
28000 Agriculture Commissioner	176	0.0011	3		0	3

Detail Allocation of
Checks Reconciled

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	213	0.0013	3		0	4
28600 Planning	151	0.0009	2		0	3
28700 Coroner	404	0.0025	6		1	7
28800 Dispatch	5	0.0000	0		0	0
29000 Recorder	100	0.0006	2		0	2
29200 Public Guardian	338	0.0021	5		1	6
29700 Animal Control	72	0.0004	1		0	1
29900 Public Administration	162	0.0010	2		0	3
30100 Roads	2,860	0.0176	44		5	49
40200 Environmental Health	513	0.0032	8		1	9
40400 Mental Health Services Act	847	0.0052	13		1	14
41000 Mental Health	1,868	0.0115	29		3	32
41100 Public Health	2,337	0.0144	36		4	40
41200 Health Care	34	0.0002	1		0	1
41700 Child Services	84	0.0005	1		0	1
42200 Alcohol & Drug	432	0.0027	7		1	7
42500 Perinatal	148	0.0009	2		0	3
50100 Social Services Administration	18,118	0.1114	279		30	309
50200 Health and Human Services Agency	648	0.0040	10		1	11
53000 Opportunity Center	896	0.0055	14		1	15
57000 Veterans' Services	73	0.0004	1		0	1
59000 Community Action Agency	1,271	0.0078	20		2	22
59200 HSG Home IPP Admin	45	0.0003	1		0	1
59300 PHA Housing Assist Adm	7	0.0000	0		0	0
59600 Housing Rehabilitation	17	0.0001	0		0	0
61100 Library	9	0.0001	0		0	0
62000 Agriculture Extension Service	40	0.0002	1		0	1
70100 Recreation & Parks	4	0.0000	0		0	0
71000 Veterans' Hall	10	0.0001	0		0	0
00200 Fall River Mills Airport	72	0.0004	1		0	1

Detail Allocation of
Checks Reconciled

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
94000 Fleet Management	1,398	0.0086	22		2	24
95000 Risk Management	570	0.0035	9		1	10
92500 Information Systems	692	0.0043	11		1	12
95500 Facilities Management	3,659	0.0225	56		6	62
00207 Solid Waste	197	0.0012	3		0	3
00210 Shasta County Transit	38	0.0002	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
00369 Inter Mountain PRD	2	0.0000	0		0	0
00371 Water Agency	21	0.0001	0		0	0
00373 AQMD	158	0.0010	2		0	3
00374 Castella Water	70	0.0004	1		0	1
00375 Sugarloaf Water	174	0.0011	3		0	3
00377 Jones Valley Water	115	0.0007	2		0	2
00378 Palo Cedro Sewer	100	0.0006	2		0	2
00384 Alpine Meadows Sewer	66	0.0004	1		0	1
00386 Street Lighting Admin.	9	0.0001	0		0	0
00387 Cottonwood Sewer	394	0.0024	6		1	7
00391 Fire Protection Admin.	1,353	0.0083	21		2	23
00393 Burney Storm Drain	3	0.0000	0		0	0
00395 French Gulch Water	40	0.0002	1		0	1
00396 Cragview Water	63	0.0004	1		0	1
00402 Burney Cemetery	427	0.0026	7		1	7
00403 South Shasta Cemetery	374	0.0023	6		1	6
00405 Halcumb Cemetery	442	0.0027	7		1	8
00406 Manton Cemetery	3	0.0000	0		0	0
00407 Millville Cemetery	216	0.0013	3		0	4
00408 Pine Grove Cemetery	411	0.0025	6		1	7
00422 Centerville CSD	5	0.0000	0		0	0

Detail Allocation of
Checks Reconciled

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
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	5	0.0000	0		0	0
00441 Anderson FPD	1,022	0.0063	16		2	17
00442 Buckeye FPD	27	0.0002	0		0	0
00443 Burney FPD	5	0.0000	0		0	0
00444 Castella FPD	367	0.0023	6		1	6
00445 Shasta Lake FPD	897	0.0055	14		1	15
00446 Cottonwood FPD	716	0.0044	11		1	12
00447 Fall River Mills FPD	5	0.0000	0		0	0
00449 Happy Valley FPD	788	0.0048	12		1	13
00452 Millville FPD	274	0.0017	4		0	5
00461 Pine Grove MAD	321	0.0020	5		1	5
00463 Burney MAD	210	0.0013	3		0	4
00481 Fall River Mills RCD	7	0.0000	0		0	0
00490 ACID	5	0.0000	0		0	0
00491 Bella Vista Water	7	0.0000	0		0	0
00497 Mayers Memorial Hospital	12	0.0001	0		0	0
00600 Cottonwood Crk Meadows PRD	2	0.0000	0		0	0
00601 CSA #3 Castella Loan Admin	4	0.0000	0		0	0
00629 CSA #6 JV S/A Elk Trail WSAD	5	0.0000	0		0	0
00630 CSA #23 CV S/A Cragview WSAD	3	0.0000	0		0	0
00851 IHSS Public Authority	65	0.0004	1		0	1
00862 Law Library	106	0.0007	2		0	2
00892 RTPA	32	0.0002	0		0	1
00928 SHASCOM	896	0.0055	14		1	15
00952 Courts	198	0.0012	3	(3)	0	0
03010 Schools	97,966	0.6024	1,508		160	1,668

*Detail Allocation of
Checks Reconciled*

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
Total	162,622	1.0000	2,503	(4)	254	2,754
Direct Bill				4		4
			2,503		254	2,758
Less CSD's	(6,831)	(0.0420)	(105)			(105)
Total Operating	155,791	0.9580	2,398		254	2,653

Basis of Allocation : Computed Number of Checks Cashed by Department

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 22/23 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
10200 CAO	3			3
11000 Auditor - Controller	90			90
11100 TTC	7			7
11300 Purchasing	1			1
12000 County Counsel	3			3
13000 Personnel	2			2
10100 Board of Supervisors	1			1
10300 Clerk of the Board	2			2
11200 Assessor	3			3
14000 Elections	10			10
17500 CSA Administration	2			2
20110 Trial Courts	1			1
20300 Conflict Public Defender	8			8
20700 Public Defender	4			4
20800 Grand Jury	4			4
22100 County Clerk	2			2
22700 District Attorney	13			13
22800 DCSS	8			8
23500 Sheriff	32			32
23600 Boating Safety	3			3
23700 Sheriff Civil Unit	1			1
24600 Detention Annex	1			1
25600 Victim Witness	1			1
26000 Jail	23			23
26100 Burney Substation	2			2
26200 Juvenile Rehab Facility	5			5
26300 Probation	26			26
28000 Agriculture Commissioner	3			3

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 22/23 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
28200 Building	4			4
28600 Planning	3			3
28700 Coroner	7			7
28800 Dispatch	0			0
29000 Recorder	2			2
29200 Public Guardian	6			6
29700 Animal Control	1			1
29900 Public Administration	3			3
30100 Roads	49			49
40200 Environmental Health	9			9
40400 Mental Health Services Act	14			14
41000 Mental Health	32			32
41100 Public Health	40			40
41200 Health Care	1			1
41700 Child Services	1			1
42200 Alcohol & Drug	7			7
42500 Perinatal	3			3
50100 Social Services Administration	309			309
50200 Health and Human Services Agency	11			11
53000 Opportunity Center	15			15
57000 Veterans' Services	1			1
59000 Community Action Agency	22			22
59200 HSG Home IPP Admin	1			1
62000 Agriculture Extension Service	1			1
00200 Fall River Mills Airport	1			1
94000 Fleet Management	24			24
95000 Risk Management	10			10
92500 Information Systems	12			12
95500 Facilities Management	62			62

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 22/23 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
00207 Solid Waste	3			3
00210 Shasta County Transit	1			1
00373 AQMD	3			3
00374 Castella Water	1			1
00375 Sugarloaf Water	3			3
00377 Jones Valley Water	2			2
00378 Palo Cedro Sewer	2			2
00384 Alpine Meadows Sewer	1			1
00387 Cottonwood Sewer	7			7
00391 Fire Protection Admin.	23			23
00395 French Gulch Water	1			1
00396 Cragview Water	1			1
00402 Burney Cemetery	7			7
00403 South Shasta Cemetery	6			6
00405 Halcumb Cemetery	8			8
00407 Millville Cemetery	4			4
00408 Pine Grove Cemetery	7			7
00441 Anderson FPD	17			17
00444 Castella FPD	6			6
00445 Shasta Lake FPD	15			15
00446 Cottonwood FPD	12			12
00449 Happy Valley FPD	13			13
00452 Millville FPD	5			5
00461 Pine Grove MAD	5			5
00463 Burney MAD	4			4
00851 IHSS Public Authority	1			1
00862 Law Library	2			2
00892 RTPA	1			1
00928 SHASCOM	15			15

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 22/23 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
03010 Schools	1,668			1,668
Total	2,754			2,754
Direct Bill	9,431	9,427		4
	<u>12,185</u>	<u>9,427</u>		<u>2,758</u>
Less CSD's	(105)			(105)
Total Operating	<u>12,080</u>	<u>9,427</u>		<u>2,653</u>

**THIS PAGE INTENTIONALLY
LEFT BLANK**

Purchasing

THIS PAGE INTENTIONALLY
LEFT BLANK

*Description of Costs
to be Allocated*

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 22/23 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 2022/23.

*Schedule of Costs
to be Reallocated
by Function*

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 22/23 Actual	Total	General & Admin	Purchase Assistance
Wages & Benefits			
Salaries & Wages	274,044		274,044
Benefits	186,676		186,676
Services & Supplies			
Communications	3,114		3,114
Household Exp.	7,883		7,883
Insurance	3,005		3,005
Maint. Of Equip.	1,355		1,355
Maint. Of Struct.	7,774		7,774
Memberships	3,328		3,328
Office Exp.	2,272		2,272
Office Exp. Opp. Center	1,561		1,561
Professional & Special Svs	2,145		2,145
Info. Systems Service	7,629		7,629
Rents & Leases Equip	48		48
Special Dept. Expense	36,795		36,795
Trans. & Travel	4,006		4,006
Utilities	8,614		8,614
Cost Applied/Transfers			
Cost Applied Cost Plan	(335,263)	(335,263)	
Other Expenditures & Costs			
Taxes & Assessments	12	12	
Trans-Out	7,490	7,490	
Expenditures Per Financial Statements	<u>222,488</u>	<u>(327,761)</u>	<u>550,249</u>

Schedule of Costs
to be Reallocated
by Function

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 22/23 Actual	Total	General & Admin	Purchase Assistance
Cost Adjustments			
Deductions - Cost Applied	335,263	335,263	
Miscellaneous Revenue/Exp	(825)		(825)
Building Use to CSD	32,639	32,639	
County Audit to CSD	76	76	
Functional Cost	<u>589,641</u>	<u>40,217</u>	<u>549,424</u>
Additions - 1st Allocation			
Reallocate Admin		(40,217)	40,217
Allocable Costs	589,641		589,641
1st Allocation	<u>589,641</u>		<u>589,641</u>
Additions - 2nd Allocation			
Other	35,196	35,196	
Reallocate Admin		(35,196)	35,196
Allocable Costs	35,196		35,196
2nd Allocation	<u>35,196</u>		<u>35,196</u>
Total Allocated	<u><u>624,837</u></u>		<u><u>624,837</u></u>

Detail Allocation of
Purchasing Assistance

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	10	0.0040	2,350			2,350
11000 Auditor - Controller	24	0.0096	5,640			5,640
11100 TTC	25	0.0100	5,875			5,875
11300 Purchasing	7	0.0028	1,645			1,645
12000 County Counsel	14	0.0056	3,290			3,290
13000 Personnel	31	0.0124	7,285			7,285
10300 Clerk of the Board	6	0.0024	1,410		88	1,498
11200 Assessor	2	0.0008	470		29	499
14000 Elections	49	0.0195	11,515		719	12,235
16600 Land, Buildings & Improvements	15	0.0060	3,525	(3,745)	220	0
17500 CSA Administration	3	0.0012	705		44	749
20700 Public Defender	40	0.0159	9,400		587	9,988
22700 District Attorney	56	0.0223	13,161		822	13,983
22800 DCSS	18	0.0072	4,230		264	4,494
23500 Sheriff	236	0.0941	55,462		3,464	58,926
23600 Boating Safety	20	0.0080	4,700		294	4,994
25600 Victim Witness	3	0.0012	705		44	749
26000 Jail	184	0.0731	43,124		2,693	45,818
26100 Burney Substation	10	0.0040	2,350		147	2,497
26200 Juvenile Rehab Facility	36	0.0143	8,460		528	8,989
26300 Probation	86	0.0341	20,093		1,255	21,348
28000 Agriculture Commissioner	15	0.0060	3,525		220	3,745
28200 Building	23	0.0092	5,405		338	5,743
28600 Planning	8	0.0032	1,880		117	1,998
28700 Coroner	14	0.0056	3,290		205	3,496
29000 Recorder	7	0.0028	1,645		103	1,748
29200 Public Guardian	1	0.0004	235		15	250
29900 Public Administration	1	0.0004	235		15	250
30100 Roads	135	0.0536	31,609		1,974	33,583

Detail Allocation of
Purchasing Assistance

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
40200 Environmental Health	26	0.0104	6,110		382	6,492
40400 Mental Health Services Act	65	0.0259	15,276		954	16,230
41000 Mental Health	41	0.0163	9,635		602	10,237
41100 Public Health	171	0.0682	40,187		2,510	42,697
41200 Health Care	12	0.0048	2,820		176	2,996
41700 Child Services	1	0.0002	118		7	125
42200 Alcohol & Drug	8	0.0032	1,880		117	1,998
42500 Perinatal	8	0.0032	1,880		117	1,998
50100 Social Services Administration	135	0.0538	31,726		1,981	33,708
50200 Health and Human Services Agency	64	0.0255	15,041		939	15,980
53000 Opportunity Center	6	0.0024	1,410		88	1,498
59000 Community Action Agency	8	0.0032	1,880		117	1,998
59300 PHA Housing Assist Adm	16	0.0064	3,760		235	3,995
61100 Library	2	0.0008	470		29	499
62000 Agriculture Extension Service	3	0.0012	705		44	749
71000 Veterans' Hall	1	0.0004	235		15	250
00200 Fall River Mills Airport	2	0.0008	470		29	499
94000 Fleet Management	75	0.0299	17,626		1,101	18,727
95000 Risk Management	5	0.0020	1,175		73	1,248
92500 Information Systems	237	0.0945	55,697		3,479	59,176
95500 Facilities Management	94	0.0375	22,091		1,380	23,471
00207 Solid Waste	19	0.0076	4,465		279	4,744
00210 Shasta County Transit	2	0.0008	470		29	499
00373 AQMD	7	0.0028	1,645		103	1,748
00374 Castella Water	5	0.0020	1,175		73	1,248
00378 Palo Cedro Sewer	30	0.0120	7,050		440	7,491
00384 Alpine Meadows Sewer	4	0.0016	940		59	999
00387 Cottonwood Sewer	4	0.0016	940		59	999
00391 Fire Protection Admin.	376	0.1499	88,364		5,519	93,883
00835 Detention Fac Inmate Funds Adm	2	0.0008	470	(499)	29	0

*Detail Allocation of
Purchasing Assistance*

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00851 IHSS Public Authority	3	0.0012	705		44	749
Total	2,509	1.0000	589,641	(4,245)	35,196	620,592
Direct Bill				4244.7		4,245
			589,641		35,196	624,837
Less CSD's	(111)	(0.0442)	(26,086)			(26,086)
Total Operating	2,398	0.9558	563,554		35,196	598,751

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

Departmental Costs
Allocation Summary

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 22/23 Actual	Total	Purchase Assistance
10200 CAO	2,350	2,350
11000 Auditor - Controller	5,640	5,640
11100 TTC	5,875	5,875
11300 Purchasing	1,645	1,645
12000 County Counsel	3,290	3,290
13000 Personnel	7,285	7,285
10300 Clerk of the Board	1,498	1,498
11200 Assessor	499	499
14000 Elections	12,235	12,235
17500 CSA Administration	749	749
20700 Public Defender	9,988	9,988
22700 District Attorney	13,983	13,983
22800 DCSS	4,494	4,494
23500 Sheriff	58,926	58,926
23600 Boating Safety	4,994	4,994
25600 Victim Witness	749	749
26000 Jail	45,818	45,818
26100 Burney Substation	2,497	2,497
26200 Juvenile Rehab Facility	8,989	8,989
26300 Probation	21,348	21,348
28000 Agriculture Commissioner	3,745	3,745
28200 Building	5,743	5,743
28600 Planning	1,998	1,998
28700 Coroner	3,496	3,496
29000 Recorder	1,748	1,748
29200 Public Guardian	250	250
29900 Public Administration	250	250
30100 Roads	33,583	33,583
40200 Environmental Health	6,492	6,492

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
PURCHASING

Fiscal Year 22/23 Actual	Total	Purchase Assistance
40400 Mental Health Services Act	16,230	16,230
41000 Mental Health	10,237	10,237
41100 Public Health	42,697	42,697
41200 Health Care	2,996	2,996
41700 Child Services	125	125
42200 Alcohol & Drug	1,998	1,998
42500 Perinatal	1,998	1,998
50100 Social Services Administration	33,708	33,708
50200 Health and Human Services Agency	15,980	15,980
53000 Opportunity Center	1,498	1,498
59000 Community Action Agency	1,998	1,998
59300 PHA Housing Assist Adm	3,995	3,995
61100 Library	499	499
62000 Agriculture Extension Service	749	749
71000 Veterans' Hall	250	250
00200 Fall River Mills Airport	499	499
94000 Fleet Management	18,727	18,727
95000 Risk Management	1,248	1,248
92500 Information Systems	59,176	59,176
95500 Facilities Management	23,471	23,471
00207 Solid Waste	4,744	4,744
00210 Shasta County Transit	499	499
00373 AQMD	1,748	1,748
00374 Castella Water	1,248	1,248
00378 Palo Cedro Sewer	7,491	7,491
00384 Alpine Meadows Sewer	999	999
00387 Cottonwood Sewer	999	999
00391 Fire Protection Admin.	93,883	93,883
00851 IHSS Public Authority	749	749

*Departmental Costs
Allocation Summary*

**COUNTY OF SHASTA
PURCHASING**

<u>Fiscal Year 22/23 Actual</u>	Total	Purchase Assistance
Total	620,592	620,592
Direct Bill	4,245	4,245
	<u>624,837</u>	<u>624,837</u>
Less CSD's	(26,086)	(26,086)
Total Operating	<u>598,751</u>	<u>598,751</u>

**THIS PAGE INTENTIONALLY
LEFT BLANK**

County Counsel

THIS PAGE INTENTIONALLY
LEFT BLANK

Fiscal Year 22/23 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.

\$10,929 of legal service revenue was treated as a direct bill during the year. \$643,440 was collected for the Outstationed Attorneys specifically assigned to individual departments during FY 2022/23, 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 2022/23.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 22/23 Actual	Individual				
	Total	General & Admin	Attorney Services	General Government	Outstationed Attorneys
Time %	100.00%	27.88%	70.83%	1.29%	
Wages & Benefits					
Salaries & Wages	1,697,631	358,293	910,253	16,578	412,507
Benefits	889,051	183,483	466,145	8,490	230,933
Services & Supplies					
Communications	8,243	2,298	5,839	106	
Household Exp.	18,388	5,127	13,024	237	
Insurance	14,011	2,957	7,513	137	3,405
Maint. Of Equip.	4,703	1,311	3,331	61	
Maint. Of Struct.	17,365	4,841	12,300	224	
Medical/Dental/Lab	48	13	34	1	
Memberships	13,468	2,842	7,221	132	3,273
Office Exp.	5,555	1,549	3,935	72	
Office Exp. Legal Research Pubs.	23,107	4,877	12,390	226	5,615
Office Exp. Opp. Center	2,105	587	1,491	27	
Professional & Special Svs	5,765	1,607	4,083	74	
Info. Systems Service	40,196	11,207	28,471	519	
Public & Legal Notices	6,743	1,880	4,776	87	
Rents & Leases Equip	(671)	(187)	(475)	(9)	
Rents & Leases Struct	2,724	759	1,929	35	
Small Tools & Equip	7,483	2,086	5,300	97	
Software	3,022	843	2,140	39	
Special Dept. Expense	33,856	9,439	23,980	437	
Trans. & Travel	13,708	3,822	9,709	177	
Utilities	18,132	5,055	12,843	234	
Cost Applied/Transfers					
Cost Applied Other	(643,440)				(643,440)
Cost Applied Cost Plan	(1,707,533)	(1,707,533)			

*Schedule of Costs
to be Reallocated
by Function*

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 22/23 Actual	Total	General & Admin	Individual Attorney Services	General Government	Outstationed Attorneys
Other Expenditures & Costs					
Lease Principal Exp	2,428	2,428			
Lease Interest Exp	172	172			
Taxes & Assessments	26	26			
Trans-Out	15,774	15,774			
Expenditures Per Financial Statements	<u>492,060</u>	<u>(1,084,443)</u>	<u>1,536,233</u>	<u>27,979</u>	<u>12,292</u>

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 22/23 Actual	Total	General & Admin	Individual Attorney Services	General Government	Outstationed Attorneys
Cost Adjustments					
Deductions - Cost Applied	2,350,973	1,707,533			643,440
Legal Services Revenue	(54,434)	(43,505)	(10,929)		
Charges for Services - Cost Plan	(29,526)	(29,526)			
Deduction - PY Cost Reimb Rev	29,526	29,526			
Deduction - Direct Billed Revenue	10,929		10,929		
Miscellaneous Revenue/Exp	(150)	(150)			
Building Use to CSD	68,740	68,740			
County Audit to CSD	389	389			
Functional Cost	<u>2,868,507</u>	<u>648,564</u>	<u>1,536,233</u>	<u>27,979</u>	<u>655,731</u>
Additions - 1st Allocation					
Reallocate Admin	0	(648,564)	636,963	11,601	
Allocable Costs	2,868,507		2,173,196	39,580	655,731
Unallocated	(39,580)			(39,580)	
1st Allocation	<u>2,828,928</u>		<u>2,173,196</u>		<u>655,731</u>
Additions - 2nd Allocation					
Other	56,165	56,165			
Reallocate Admin	(0)	(56,165)	55,160	1,005	
Allocable Costs	56,165		55,160	1,005	
Unallocated	(1,005)			(1,005)	
2nd Allocation	<u>55,160</u>		<u>55,160</u>		
Total Allocated	<u><u>2,884,088</u></u>		<u><u>2,228,356</u></u>		<u><u>655,731</u></u>

Detail Allocation of
Individual Attorney Services

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	479	0.0596	129,575			129,575
11000 Auditor - Controller	28	0.0035	7,650			7,650
11100 TTC	136	0.0169	36,760			36,760
11300 Purchasing	77	0.0096	20,919			20,919
13000 Personnel	491	0.0612	132,960			132,960
10100 Board of Supervisors	361	0.0449	97,622		2,918	100,540
10300 Clerk of the Board	197	0.0245	53,211		1,591	54,802
11200 Assessor	39	0.0049	10,561		316	10,877
14000 Elections	248	0.0309	67,225		2,009	69,234
20700 Public Defender	17	0.0021	4,604		138	4,741
20800 Grand Jury	74	0.0092	19,971		597	20,568
22100 County Clerk	2	0.0002	406		12	418
22700 District Attorney	143	0.0178	38,724		1,158	39,881
22800 DCSS	3	0.0003	677		20	697
23500 Sheriff	771	0.0960	208,647		6,237	214,884
26000 Jail	209	0.0260	56,528		1,690	58,218
26200 Juvenile Rehab Facility	2	0.0003	609		18	628
26300 Probation	285	0.0355	77,177		2,307	79,483
28000 Agriculture Commissioner	54	0.0067	14,488		433	14,921
28200 Building	293	0.0365	79,275		2,370	81,645
28600 Planning	358	0.0446	96,877		2,896	99,773
28700 Coroner	5	0.0006	1,219		36	1,255
29000 Recorder	9	0.0011	2,437		73	2,510
29200 Public Guardian	423	0.0527	114,546	(10,929)	3,424	107,041
29700 Animal Control	26	0.0033	7,108		212	7,321
30100 Roads	673	0.0838	182,177		5,446	187,623
40200 Environmental Health	117	0.0146	31,751		949	32,700
41000 Mental Health	236	0.0294	63,975		1,912	65,888
41100 Public Health	152	0.0189	41,025		1,226	42,252

Detail Allocation of
Individual Attorney Services

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	153	0.0190	41,296		1,234	42,531
50200 Health and Human Services Agency	1,279	0.1594	346,414		10,355	356,769
53000 Opportunity Center	33	0.0041	9,004		269	9,273
57000 Veterans' Services	20	0.0025	5,348		160	5,508
59300 PHA Housing Assist Adm	414	0.0516	112,177		3,353	115,530
95000 Risk Management	16	0.0019	4,197		125	4,323
92500 Information Systems	83	0.0103	22,476		672	23,148
95500 Facilities Management	33	0.0041	8,936		267	9,203
00371 Water Agency	13	0.0017	3,588		107	3,695
00373 AQMD	23	0.0029	6,296		188	6,484
00391 Fire Protection Admin.	35	0.0043	9,342		279	9,622
00851 IHSS Public Authority	19	0.0024	5,213		156	5,369
00928 SHASCOM	1	0.0001	203		6	209
Total	8,025	1.0000	2,173,196	(10,929)	55,160	2,217,428
Direct Bill				10,929		10,929
			2,173,196	-	55,160	2,228,356
Less CSD's	(1,211)	(0.1509)	(327,865)			(327,865)
Total Operating	6,815	0.8491	1,845,331		55,160	1,900,491

Basis of Allocation: Attorney Hours

*Detail Allocation of
Outstationed At*

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 22/23 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	643,440	1.0000	655,731	(643,440)		12,292
Total	643,440	1.0000	655,731	(643,440)		12,292
Direct Bill				643,440		643,440
			655,731	-		655,731
Less CSD's						
Total Operating	643,440	1.0000	655,731			655,731

Basis of Allocation : Actual Salaries & Benefits Expense

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 22/23 Actual	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed Attorneys
10200 CAO	129,575	129,575				
11000 Auditor - Controller	7,650	7,650				
11100 TTC	36,760	36,760				
11300 Purchasing	20,919	20,919				
13000 Personnel	132,960	132,960				
10100 Board of Supervisors	100,540	100,540				
10300 Clerk of the Board	54,802	54,802				
11200 Assessor	10,877	10,877				
14000 Elections	69,234	69,234				
20700 Public Defender	4,741	4,741				
20800 Grand Jury	20,568	20,568				
22100 County Clerk	418	418				
22700 District Attorney	39,881	39,881				
22800 DCSS	697	697				
23500 Sheriff	214,884	214,884				
26000 Jail	58,218	58,218				
26200 Juvenile Rehab Facility	628	628				
26300 Probation	79,483	79,483				
28000 Agriculture Commissioner	14,921	14,921				
28200 Building	81,645	81,645				
28600 Planning	99,773	99,773				
28700 Coroner	1,255	1,255				
29000 Recorder	2,510	2,510				
29200 Public Guardian	107,041	107,041				
29700 Animal Control	7,321	7,321				
30100 Roads	187,623	187,623				
40200 Environmental Health	32,700	32,700				
41000 Mental Health	65,888	65,888				

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 22/23 Actual	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed Attorneys
41100 Public Health	42,252	42,252				
50100 Social Services Administration	54,823	42,531				12,292
50200 Health and Human Services Agency	356,769	356,769				
53000 Opportunity Center	9,273	9,273				
57000 Veterans' Services	5,508	5,508				
59300 PHA Housing Assist Adm	115,530	115,530				
95000 Risk Management	4,323	4,323				
92500 Information Systems	23,148	23,148				
95500 Facilities Management	9,203	9,203				
00371 Water Agency	3,695	3,695				
00373 AQMD	6,484	6,484				
00391 Fire Protection Admin.	9,622	9,622				
00851 IHSS Public Authority	5,369	5,369				
00928 SHASCOM	209	209				
Total	2,229,719	2,217,428				12,292
Direct Bill	654,368	10,929				643,440
	2,884,088	2,228,356				655,731
Less CSD's	(327,865)	(327,865)				
Total Operating	2,556,223	1,900,491				655,731

**THIS PAGE INTENTIONALLY
LEFT BLANK**

Personnel

THIS PAGE INTENTIONALLY
LEFT BLANK

*Description of Costs
to be Allocated*

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 22/23 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 2022/23 based on actual time records. The County did not direct bill any other departments for general personnel services during FY 2022/23.

Other than the cost centers shown in the direct bill column, the County did not direct bill these services for FY 2022/23.

Description of Costs
to be Allocated

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 22/23 Actual	Total	General & Admin	General Personnel	Pre- Employment
Wages & Benefits				
Salaries & Wages	1,433,589		1,433,589	
Benefits	914,510		914,510	
Services & Supplies				
Communications	9,535		9,535	
Household Exp.	17,503		17,503	
Insurance	12,165		12,165	
Maint. Of Equip.	8,839		8,839	
Maint. Of Struct.	21,736		21,736	
Memberships	5,913		5,913	
Office Exp.	34,074		34,074	
Office Exp. Opp. Center	2,433		2,433	
Professional & Special Svs	232,214		232,214	
Labor Management Negotiator	174,390		174,390	
Info. Systems Service	79,775		79,775	
Public & Legal Notices	968		968	
Rents & Leases Equip	4,320		4,320	
Small Tools & Equip	16,842		16,842	
Software	291		291	
Special Dept. Expense	76,265		76,265	
Trans. & Travel	13,072		13,072	
Utilities	18,654		18,654	

Description of Costs
to be Allocated

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 22/23 Actual	Total	General & Admin	General Personnel	Pre- Employment
Cost Applied/Transfers				
Cost Applied Cost Plan	(1,830,128)	(1,830,128)		
Cost Applied HHSA	(501,352)	(501,352)		
Other Expenditures & Costs				
Taxes & Assessments	27	27		
Trans-Out	16,233	16,233		
Expenditures Per Financial Statements	<u>761,868</u>	<u>(2,315,220)</u>	<u>3,077,088</u>	
Cost Adjustments				
Deductions - Cost Applied	2,331,480	2,331,480		
Miscellaneous Revenue/Exp	125	125		
Building Use to CSD	70,740	70,740		
County Audit to CSD	424	424		
Functional Cost	<u>3,164,637</u>	<u>87,549</u>	<u>3,077,088</u>	
Additions - 1st Allocation				
Reallocate Admin		(87,549)	87,549	
Allocable Costs	3,164,637		3,164,637	
1st Allocation	<u>3,164,637</u>		<u>3,164,637</u>	
Additions - 2nd Allocation				
Other	200,862	200,862		
Reallocate Admin		(200,862)	200,862	
Allocable Costs	200,862		200,862	
2nd Allocation	<u>200,862</u>		<u>200,862</u>	
Total Allocated	<u><u>3,365,499</u></u>		<u><u>3,365,499</u></u>	

Description of Costs
to be Allocated

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 22/23 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
			Percent				
10200 CAO	9	0.0041		12,873			12,873
11000 Auditor - Controller	26	0.0118		37,189			37,189
11100 TTC	15	0.0066		20,740			20,740
11300 Purchasing	3	0.0014		4,291			4,291
12000 County Counsel	13	0.0059		18,594			18,594
13000 Personnel	18	0.0081		25,746			25,746
10100 Board of Supervisors	5	0.0023		7,152		472	7,623
10300 Clerk of the Board	7	0.0032		10,012		660	10,673
11200 Assessor	42	0.0190		60,074		3,963	64,037
14000 Elections	15	0.0068		21,455		1,415	22,870
17500 CSA Administration	6	0.0027		8,582		566	9,148
20700 Public Defender	37	0.0167		52,923		3,491	56,414
22100 County Clerk	2	0.0009		2,861		189	3,049
22700 District Attorney	69	0.0312		98,694		6,510	105,204
22800 DCSS	61	0.0276		87,251		5,755	93,006
23500 Sheriff	109	0.0493		155,908		10,284	166,191
23600 Boating Safety	3	0.0014		4,291		283	4,574
23700 Sheriff Civil Unit	5	0.0023		7,152		472	7,623
24600 Detention Annex	6	0.0027		8,582		566	9,148
25600 Victim Witness	15	0.0068		21,455		1,415	22,870
26000 Jail	86	0.0389		123,010		8,114	131,123
26100 Burney Substation	15	0.0068		21,455		1,415	22,870
26200 Juvenile Rehab Facility	47	0.0212		67,226		4,434	71,660
26300 Probation	85	0.0384		121,579		8,019	129,599
28000 Agriculture Commissioner	14	0.0063		20,025		1,321	21,346
28200 Building	20	0.0090		28,607		1,887	30,494
28600 Planning	12	0.0054		17,164		1,132	18,296
28700 Coroner	8	0.0036		11,443		755	12,198
29000 Recorder	9	0.0041		12,873		849	13,722
29700 Animal Control	4	0.0018		5,721		377	6,099
29900 Public Administration	2	0.0009		2,861		189	3,049

Description of Costs
to be Allocated

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 22/23 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
			Percent				
30100 Roads	85	0.0384		121,579		8,019	129,599
40200 Environmental Health	20	0.0090		28,607		1,887	30,494
40400 Mental Health Services Act	59	0.0267		84,390	(24,878)	5,566	65,079
41000 Mental Health	124	0.0560		177,363	(52,286)	11,699	136,776
41100 Public Health	214	0.0967		306,094	(90,235)	20,190	236,049
41700 Child Services	12	0.0054		17,164	(5,060)	1,132	13,236
42200 Alcohol & Drug	18	0.0081		25,746	(7,590)	1,698	19,855
42500 Perinatal	7	0.0032		10,012	(2,952)	660	7,721
50100 Social Services Administration	571	0.2581		816,727	(240,767)	53,872	629,831
50200 Health and Human Services Agency	128	0.0579		183,084	(53,972)	12,076	141,188
53000 Opportunity Center	56	0.0253		80,099	(23,613)	5,283	61,770
57000 Veterans' Services	8	0.0036		11,443		755	12,198
59000 Community Action Agency	10	0.0045		14,303		943	15,247
59300 PHA Housing Assist Adm	8	0.0036		11,443		755	12,198
59600 Housing Rehabilitation	1	0.0005		1,430		94	1,525
62000 Agriculture Extension Service	2	0.0009		2,861		189	3,049
94000 Fleet Management	5	0.0023		7,152		472	7,623
95000 Risk Management	8	0.0036		11,443		755	12,198
92500 Information Systems	54	0.0244		77,239		5,095	82,333
95500 Facilities Management	37	0.0167		52,923		3,491	56,414
00207 Solid Waste	4	0.0018		5,721		377	6,099
00373 AQMD	7	0.0032		10,012		660	10,673
00391 Fire Protection Admin.	3	0.0014		4,291		283	4,574
00851 IHSS Public Authority	4	0.0018		5,721		377	6,099
Total	2213	1.0000		3,164,637	(501,352)	200,862	2,864,147
Direct Bill					501,352		501,352
				3,164,637	-	200,862	3,365,499
Less CSD's	(84)	(0.0377)		(119,434)			(119,434)
Total Operating	2129	0.9623		3,045,203		200,862	3,246,065

Basis of Allocation Number of Authorized Positions

Description of Costs
to be Allocated

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 22/23 Actual	Total	General Personnel
10200 CAO	12,873	12,873
11000 Auditor - Controller	37,189	37,189
11100 TTC	20,740	20,740
11300 Purchasing	4,291	4,291
12000 County Counsel	18,594	18,594
13000 Personnel	25,746	25,746
10100 Board of Supervisors	7,623	7,623
10300 Clerk of the Board	10,673	10,673
11200 Assessor	64,037	64,037
14000 Elections	22,870	22,870
17500 CSA Administration	9,148	9,148
20700 Public Defender	56,414	56,414
22100 County Clerk	3,049	3,049
22700 District Attorney	105,204	105,204
22800 DCSS	93,006	93,006
23500 Sheriff	166,191	166,191
23600 Boating Safety	4,574	4,574
23700 Sheriff Civil Unit	7,623	7,623
24600 Detention Annex	9,148	9,148
25600 Victim Witness	22,870	22,870
26000 Jail	131,123	131,123
26100 Burney Substation	22,870	22,870
26200 Juvenile Rehab Facility	71,660	71,660
26300 Probation	129,599	129,599
28000 Agriculture Commissioner	21,346	21,346
28200 Building	30,494	30,494
28600 Planning	18,296	18,296
28700 Coroner	12,198	12,198
29000 Recorder	13,722	13,722

Description of Costs
to be Allocated

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 22/23 Actual	Total	General Personnel
29700 Animal Control	6,099	6,099
29900 Public Administration	3,049	3,049
30100 Roads	129,599	129,599
40200 Environmental Health	30,494	30,494
40400 Mental Health Services Act	65,079	65,079
41000 Mental Health	136,776	136,776
41100 Public Health	236,049	236,049
41700 Child Services	13,236	13,236
42200 Alcohol & Drug	19,855	19,855
42500 Perinatal	7,721	7,721
50100 Social Services Administration	629,831	629,831
50200 Health and Human Services Agency	141,188	141,188
53000 Opportunity Center	61,770	61,770
57000 Veterans' Services	12,198	12,198
59000 Community Action Agency	15,247	15,247
59300 PHA Housing Assist Adm	12,198	12,198
59600 Housing Rehabilitation	1,525	1,525
62000 Agriculture Extension Service	3,049	3,049
94000 Fleet Management	7,623	7,623
95000 Risk Management	12,198	12,198
92500 Information Systems	82,333	82,333
95500 Facilities Management	56,414	56,414
00207 Solid Waste	6,099	6,099
00373 AQMD	10,673	10,673
00391 Fire Protection Admin.	4,574	4,574
00851 IHSS Public Authority	6,099	6,099
	<hr/>	<hr/>
Total	2,864,147	2,864,147
Direct Bill	501,352	501,352
	<hr/>	<hr/>
	3,365,499	3,365,499
Less CSD's	(119,434)	(119,434)
Total Operating	<hr/> 3,246,065	<hr/> 3,246,065

THIS PAGE INTENTIONALLY
LEFT BLANK

Internal Service Funds

THIS PAGE INTENTIONALLY
LEFT BLANK

Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unrestricted Retained Earnings Per G/L 6-30-23:

Net Investment in Capital Assets	\$	2,948,571	
Designation For Vehicle Replacement		2,893,748	
R/E Designation For Fair Value Of Investments		(98,475)	
Retained Earnings		142,897	
		<u> </u>	
Unrestricted Retained Earnings Per FS 6-30-23:	\$		5,886,741
Less:			
Net Investment in Capital Assets Net		2,948,571	
Designation For Vehicle Replacement		2,893,748	
Designation For Fair Value Of Investments		(98,475)	
Subtotal		<u> </u>	(5,743,844)
			<u> </u>
Unrestricted Retained Earnings, As Restated			142,897
Financial Statement Expenditures:			
Operating Expenses		1,804,155	
Other Expense		-	
Subtotal Financial Statement Expenditures		<u>1,804,155</u>	
Less Depreciation		<u>(524,906)</u>	
Adjusted Financial Statement Expenditures		1,279,249	
Divided By		<u>6</u>	
Computed Allowable Working Capital			<u>213,208</u>
Difference Over (Under)	\$		<u><u>(70,311)</u></u>

Working Capital Reserve
Reconciliation

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	40642	82	VH	201	2020 FORD F150	05/18/2020	62,201.06	37,988.22	24,212.84
20100	40643	82	VH	201	2020 FORD F150	05/18/2020	62,086.70	37,919.61	24,167.09
20100	40644	82	VH	201	2020 FORD F150	05/18/2020	59,807.02	32,601.51	27,205.51
20100	40645	82	VH	201	2020 FORD F150	05/18/2020	62,670.50	38,269.89	24,400.61
20100	40647	83	VH	201	2020 JEEP CHEROKEE LATITUDE	04/08/2020	26,336.45	8,559.33	17,777.12
20100	40654	60	EQ	201	VEHICLE HOISTS	06/04/2019	12,822.76	6,544.93	6,277.83
20100	40655	60	EQ	201	VEHICLE HOISTS	06/04/2019	12,822.75	6,544.93	6,277.82
20100	40693	41	EQ	201	40 FOOT STORAGE CONTAINER	06/17/2020	5,850.00	2,193.75	3,656.25
20100	40846	35	EQ	201	SHIPPING CONTAINER	04/19/2022	9,975.00	2,327.50	7,647.50
20100 Total						Subtotal Equipment	329,041.99	187,419.42	141,622.57
20106	99931	99	BD	201	BUILDING - PLACER & COURT	06/30/1976	45,246.54	42,531.42	2,715.12
20106	99950	0	LD	201	LAND - PLACER & COURT	03/06/1985	55,374.69	0	55,374.69
20106 Total						Subtotal Land & Building	100,621.23	42,531.42	58,089.81
20111	31766	82	VH	201	4X4 PICKUP 96 CHEVROLET 3/4 T	06/18/1996	29,560.41	29,560.41	-
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	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	-
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	-

Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

20111	36860	83 VH	201 2007 FORD FUSION	12/12/2008	13,152.24	13,152.24	-
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	36869	83 VH	201 2008 FORD E350	02/23/2009	21,864.25	21,864.25	-
20111	36891	82 VH	201 2004 FORD EXPLORER	03/03/2005	20,822.58	20,822.58	-
20111	36935	83 VH	201 2005 FORD EXPLORER	11/15/2005	18,284.15	18,284.15	-
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 SUPERDUTY	10/13/2010	25,895.64	25,895.64	-
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	-

Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

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	24,728.38	-
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	24,513.21	206.00
20111	40015	83 VH	201 2013 TOYOTA TACOMA	09/11/2013	24,707.76	24,296.00	411.76
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	25,212.03	1,096.22
20111	40019	83 VH	201 2014 FORD EXPLORER	11/25/2013	41,633.20	39,898.48	1,734.72
20111	40022	83 VH	201 2013 FORD TRANSIT CONNECT	12/11/2013	23,468.60	22,490.74	977.86
20111	40036	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	-
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	40257	82 VH	201 2016 FORD F250 CREW CAB V-67	08/15/2016	46,071.51	46,071.51	-

Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

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	13,664.62	6,332.38
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	21,026.72	10,123.95
20111	40269	83 VH	201 2017 FORD TRANSIT V-645	10/13/2016	24,604.75	16,608.24	7,996.51
20111	40272	82 VH	201 2017 FORD EXPLORER V-87	12/01/2016	42,497.30	42,497.30	-
20111	40275	81 VH	201 2017 DODGE CHARGER V-4	01/11/2017	35,012.66	32,511.76	2,500.90
20111	40276	83 VH	201 2017 FORD EXPLORER V-220	11/30/2016	31,213.85	20,549.09	10,664.76
20111	40302	83 VH	201 FORD EXPLORER V-233	01/09/2017	31,624.50	20,555.92	11,068.58
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	29,433.48	4,435.15
20111	40318	83 VH	201 CHEVY COLORADO 4X4 PU V-294	02/09/2017	29,870.41	19,166.84	10,703.57
20111	40320	83 VH	201 CHEVY COLORADO PU 4X4 V-255	03/02/2017	30,095.29	19,060.36	11,034.93
20111	40322	84 VH	201 CHEVY COLORADO PU	04/05/2017	32,299.41	20,187.13	12,112.28
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	40,401.71	-
20111	40326	84 VH	201 FORD ESCAPE V653	05/01/2017	24,842.49	15,319.54	9,522.95
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	10,563.17	7,545.13
20111	40346	83 VH	201 2017 TOYOTA COROLLA	09/05/2017	20,718.55	12,085.85	8,632.70
20111	40526	83 VH	201 2018 TOYOTA COROLLA	03/19/2018	19,462.23	10,217.66	9,244.57
20111	40528	82 VH	201 2018 DODGE DURANGO SXT	05/01/2018	29,349.43	29,349.43	-
20111	40536	83 VH	201 2018 CHEVY SILVERADO	06/15/2018	25,777.86	13,103.77	12,674.09
20111	40537	83 VH	201 2018 DODGE DURANGO SXT	06/19/2018	26,897.40	13,448.70	13,448.70

Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

20111	40538	83 VH	201 2018 CHEVY COLORADO	06/22/2018	30,407.35	15,203.70	15,203.65
20111	40548	81 VH	201 2018 DODGE CHARGER	07/10/2018	34,002.72	24,287.65	9,715.07
20111	40549	82 VH	201 2018 CHEVROLET COLORADO	06/30/2018	30,407.35	30,407.35	-
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	8,955.05	10,583.25
20111	40599	83 VH	201 2019 TOYOTA COROLLA SE	12/21/2018	19,538.30	8,792.24	10,746.06
20111	40600	82 VH	201 2019 DODGE DURANGO	01/31/2019	28,492.18	25,168.11	3,324.07
20111	40602	82 VH	201 2019 DODGE DURANGO	02/11/2019	28,492.18	25,168.11	3,324.07
20111	40603	82 VH	201 2019 DODGE DURANGO	02/11/2019	28,492.18	25,168.11	3,324.07
20111	40604	82 VH	201 2019 DODGE DURANGO	02/11/2019	28,492.18	25,168.11	3,324.07
20111	40606	82 VH	201 2019 DODGE DURANGO	02/19/2019	28,492.18	24,693.24	3,798.94
20111	40607	82 VH	201 2019 DODGE DURANGO	02/19/2019	31,321.01	27,144.87	4,176.14
20111	40608	82 VH	201 2019 TOYOTA COROLLA	02/15/2019	19,538.30	17,258.83	2,279.47
20111	40611	82 VH	201 2019 DODGE CHARGER SXT	03/12/2019	23,912.56	20,724.21	3,188.35
20111	40630	82 VH	201 2019 CHEVROLET TAHOE	05/21/2019	64,680.77	52,436.35	12,244.42
20111	40631	83 VH	201 2019 DODGE DURANGO SXT	05/29/2019	28,492.18	11,634.31	16,857.87
20111	40633	83 VH	201 FORD ESCAPE 4X4	06/18/2019	23,129.68	9,251.88	13,877.80
20111	40636	81 VH	201 2020 CHEVY TAHOE	02/11/2020	51,390.95	25,083.67	26,307.28
20111	40637	81 VH	201 2020 FORD F150	03/20/2020	45,255.75	20,478.01	24,777.74
20111	40638	81 VH	201 2020 DODGE CHARGER	06/18/2020	29,132.67	12,485.43	16,647.24
20111	40639	83 VH	201 2020 DODGE CHARGER	03/20/2020	26,068.61	8,472.30	17,596.31
20111	40640	83 VH	201 2020 CHRYSLER VOYAGER	03/19/2020	25,854.90	8,402.84	17,452.06
20111	40641	83 VH	201 2020 DODGE DURANGO	06/18/2020	33,059.42	9,917.82	23,141.60

Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

20111	40689	81 VH	201 2020 FORD RANGER	06/11/2020	32,123.08	14,149.45	17,973.63
20111	40690	81 VH	201 2020 FORD F250	05/04/2020	64,401.16	28,661.63	35,739.53
20111	40694	81 VH	201 2020 FORD ESCAPE	06/25/2020	25,703.00	11,015.58	14,687.42
20111	40695	83 VH	201 2020 FORD RANGER SUPERCAB 4WD	07/21/2020	30,192.00	8,806.00	21,386.00
20111	40696	83 VH	201 2020 DODGE CHARGER	07/21/2020	26,193.75	7,639.85	18,553.90
20111	40697	83 VH	201 2020 DODGE CHARGER	07/21/2020	26,240.82	7,653.57	18,587.25
20111	40698	83 VH	201 2020 DODGE DURANGO	07/21/2020	34,189.23	9,971.85	24,217.38
20111	40699	83 VH	201 2020 DODGE DURANGO PURSUIT	08/07/2020	32,920.37	9,601.78	23,318.59
20111	40701	83 VH	201 2020 FORD EXPLORER	07/30/2020	58,273.07	15,130.99	43,142.08
20111	40702	83 VH	201 2020 FORD EXPLORER	07/30/2020	63,842.77	28,660.28	35,182.49
20111	40703	80 VH	201 2020 FORD EXPLORER	07/30/2020	58,592.45	50,649.53	7,942.92
20111	40705	83 VH	201 2020 FORD F150 CREW CAB 4X4	12/16/2020	45,082.16	13,202.64	31,879.52
20111	40706	83 VH	201 CHEVY TRAILBLAZER	12/15/2020	34,871.12	9,008.37	25,862.75
20111	40707	83 VH	201 2021 FORD SUPER DUTY F250	04/16/2021	26,365.00	5,712.42	20,652.58
20111	40708	83 VH	201 2021 DODGE DURANGO PURSUIT AWD	04/14/2021	39,612.11	8,752.20	30,859.91
20111	40762	83 VH	201 2021 DODGE CHARGER SXT	04/14/2021	33,016.64	7,239.72	25,776.92
20111	40763	83 VH	201 2021 DODGE DURANGO	04/14/2021	39,448.57	8,719.50	30,729.07
20111	40764	83 VH	201 2021 DODGE DURANGO	04/14/2021	41,040.90	9,037.96	32,002.94
20111	40765	80 VH	201 2021 DODGE DURANGO PURSUIT	04/20/2021	63,124.56	37,405.97	25,718.59
20111	40767	80 VH	201 2021 DODGE DURANGO	05/14/2021	63,072.86	37,388.74	25,684.12
20111	40768	80 VH	201 2021 DODGE DURANGO	06/30/2021	66,470.41	36,183.47	30,286.94
20111	40769	83 VH	201 2021 FORD T150	09/28/2021	47,566.00	8,324.05	39,241.95
20111	40770	83 VH	201 2022 FORD MAVERICK	10/15/2021	26,823.37	4,694.09	22,129.28
20111	40772	81 VH	201 2021 NISSAN ALTIMA	11/19/2021	31,769.15	6,538.21	25,230.94
20111	40773	81 VH	201 2021 FORD BRONCO	11/22/2021	39,461.43	8,925.80	30,535.63
20111	40775	83 VH	201 2022 FORD BRONCO SPORT	02/08/2022	35,995.00	5,099.29	30,895.71
20111	40776	81 VH	201 2022 CHEVROLET EQUINOX	02/14/2022	39,648.95	7,964.15	31,684.80
20111	40777	85 VH	201 2022 FORD T150	02/24/2022	41,333.52	5,511.13	35,822.39
20111	40778	85 VH	201 2021 DODGE CHARGER	03/15/2022	36,700.57	4,696.48	32,004.09

Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

20111	40780	83 VH	201 2022 DODGE CHARGER	08/15/2022	41,413.82	3,796.27	37,617.55
20111	40781	81 VH	201 2022 DODGE DURANGO	06/16/2022	45,942.52	6,563.22	39,379.30
20111	40844	81 VH	201 2022 DODGE DURANGO	07/22/2022	44,481.82	5,825.00	38,656.82
20111	40845	83 VH	201 2022 NISSAN FRONTIER	05/11/2022	36,044.54	4,196.13	31,848.41
20111	40847	81 VH	201 2021 CHEVY COLORADO	06/30/2022	41,891.49	5,984.50	35,906.99
20111	40848	81 VH	201 2023 TOYOTA CAMRY	04/01/2023	37,554.84	1,341.24	36,213.60
20111	40849	83 VH	201 2022 CHEVY SILVERADO	01/02/2023	60,845.32	3,042.27	57,803.05
20111	40850	86 CO	201 2022 FORD F-150		37,325.00	0	37,325.00
20111	40851	86 CO	201 2022 FORD F150		37,325.00	0	37,325.00
20111	40858	81 VH	201 2022 CHEVY SILVERADO 1500	03/24/2023	70,776.99	2,527.75	68,249.24
20111	40859	81 VH	201 2022 CHEVY SILVERADO 1500	06/01/2023	67,414.04	802.55	66,611.49
20111	40860	83 VH	201 2022 CHEVY SILVERADO 3500	03/20/2023	81,203.82	2,030.10	79,173.72
20111	40861	83 VH	201 2023 CHEVY SILVERADO	12/16/2022	57,238.96	2,861.95	54,377.01
20111	40862	83 VH	201 2023 NISSAN ALTIMA	06/30/2023	36,999.97	0	36,999.97
20111	40863	83 VH	201 2023 FORD POLICE INTERCEPTOR	06/01/2023	51,516.05	429.3	51,086.75
20111	40901	83 VH	201 2023 FORD POLICE INTERCEPTOR	06/01/2023	56,568.64	471.41	56,097.23
20111	40904	83 VH	201 2023 NISSAN ALTIMA	03/27/2023	29,940.00	748.5	29,191.50
20111	40905	83 VH	201 2023 NISSAN SENTRA	04/13/2023	24,922.00	623.05	24,298.95
20111	40908	80 CO	201 2023 FORD INTERCEPTOR		50,717.86	0	50,717.86
20111	40909	83 VH	201 2023 FORD RANGER	06/13/2023	41,472.97	345.61	41,127.36
20111	40910	80 CO	201 2023 FORD INTERCEPTOR		50,717.86	0	50,717.86
20111	40911	80 CO	201 2023 FORD INTERCEPTOR		50,717.86	0	50,717.86
20111	40912	80 CO	201 2023 FORD INTERCEPTOR		50,717.86	0	50,717.86
20111	40914	82 VH	201 2023 FORD RANGER	06/14/2023	35,332.36	588.87	34,743.49
20111	40915	80 CO	201 2023 FORD INTERCEPTOR		50,717.86	0	50,717.86
20111	40916	80 CO	201 2023 FORD INTERCEPTOR		50,717.86	0	50,717.86
20111	40917	80 CO	201 2023 FORD INTERCEPTOR		50,717.86	0	50,717.86
20111	40918	80 CO	201 2023 FORD INTERCEPTOR		50,717.86	0	50,717.86
20111	40919	83 VH	201 2023 NORTHSTAR PRISONER TRANSPORT 2023 C	06/19/2023	171,094.66	0	171,094.66

Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

20111	40920	80 CO	201 2023 FORD INTERCEPTOR		50,717.86	0	50,717.86	
20111	41026	80 CO	201 2023 FORD INTERCEPTOR		50,717.86	0	50,717.86	
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	34,700.10	0.04	
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	-	
2600000	40613	83 VH	201 2019 CHEVROLET MALIBU	04/11/2019	21,791.60	9,261.43	12,530.17	
2600000	40617	83 VH	201 2019 FORD TRANSIT 250	04/17/2019	74,123.81	30,884.92	43,238.89	
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	53,262.74	10,721.61	
2610000	40616	82 VH	201 2019 CHEVROLET TAHOE PPV	01/10/2020	60,250.32	50,275.50	9,974.82	
2630200	40527	84 VH	201 2018 DODGE DURANGO	03/30/2018	29,399.85	15,434.90	13,964.95	
2970000	40056	83 VH	201 2015 FORD F-250 XL	11/13/2014	41,469.42	35,940.15	5,529.27	
	VH Total				Subtotal Fleet Vehicles	7,389,994.21	4,539,700.21	2,850,294.00
					Subtotal Equipment	329,041.99	187,419.42	141,622.57
					Subtotal Land & Buildings	100,621.23	42,531.42	58,089.81
					Subtotal Fleet Vehicles	7,389,994.21	4,539,700.21	2,850,294.00
					Total Reconciled to Captital Asset System	7,819,657.43	4,769,651.05	3,050,006.38

**THIS PAGE INTENTIONALLY
LEFT BLANK**

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unrestricted Retained Earnings Per G/L 6-30-23:		
R/E Designated For Fair Value Of Investment	\$	(717,709)
Retained Earnings		4,604,782
		<hr/>
Unrestricted Retained Earnings Per FS 6-30-23:	\$	3,887,073
Less:		
Designation For Fair Value Of Investments		(717,709)
Adjustment for Board Approved 85% Confidence Level:		
General Liability		1,123,000
Workers Comp		3,040,000
Subtotal		<hr/>
		(3,445,291)
Unrestricted Retained Earnings, As Restated:		441,782
Financial Statement Expenditures:		
Operating Expenses		9,669,752
Other Expense		-
Subtotal Financial Statement Expenditures		<hr/>
		9,669,752
Less Depreciation		-
Adjusted Financial Statement Expenditures		<hr/>
		9,669,752
Divided By		<hr/>
		6
Computed Allowable Working Capital		<hr/>
		1,611,625
Difference Over (Under)	\$	<hr/> <hr/>
		(1,169,844)

**THIS PAGE INTENTIONALLY
LEFT BLANK**

*Working Capital Reserve
Reconciliation*

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

Unrestricted Retained Earnings Per G/L 6-30-23:		
Net Investment in Capital Assets	\$	625,616
Designation For Fair Value Of Investments		(66,452)
Retained Earnings		1,728,112
		<hr/>
Unrestricted Retained Earnings Per FS 6-30-23:	\$	2,287,275
Less:		
Net Investment in Capital Assets		625,616
Designation For Fair Value Of Investments		(66,452)
Subtotal		<hr/>
		(559,164)
Unrestricted Retained Earnings, As Restated		1,728,112
Financial Statement Expenditures:		
Operating Expenses		10,383,227
Other Expense		-
Subtotal Financial Statement Expenditures		<hr/>
		10,383,227
Less Depreciation		<hr/>
		(159,433)
Adjusted Financial Statement Expenditures		<hr/>
		10,223,794
Divided By		<hr/>
		6
Computed Allowable Working Capital		<hr/>
		1,703,966
Difference Over (Under)	\$	<hr/> <hr/>
		24,146

COUNTY OF SHASTA
Appendix of Internal Service Funds

Asset ID	PC	SC	TC	Asset Description	Acq Date	Acq Value	Accum	Book Value
40809	49	EQ	203	FA-X20RX-FC 22TB	01/17/2023	78,056.98	5,420.62	72,636.36
40597	49	EQ	203	DFM-DP 22 TB	09/29/2022	66,755.81	8,344.48	58,411.33
40825	49	EQ	203	EXAGRID EX36-SEC	06/21/2023	38,888.85	0	38,888.85
40826	49	EQ	203	EXAGRID EX36-SEC 96 TB STORAGE	08/11/2023	38,888.85	0	38,888.85
40813	49	EQ	203	HP ARUBA 8320 SWITCH	04/03/2023	26,376.54	1,099.02	25,277.52
40592	49	EQ	203	EXAGRID EX SEC	07/20/2021	36,175.13	11,555.95	24,619.18
40595	49	EQ	203	PA 5410 FIREWALL	10/13/2022	26,093.93	3,261.74	22,832.19
40596	49	EQ	203	PA 5410	10/13/2022	26,093.92	3,261.74	22,832.18
40811	49	EQ	203	ARUBA 48Y8C 5325 SWITCH	04/03/2023	22,776.26	949.01	21,827.25
40812	49	EQ	203	ARUBA 4878C 8325 SWITCH	04/03/2023	22,776.25	949.01	21,827.24
40827	49	EQ	203	DELL POWEREDGE R740XD2 SERVER	06/22/2023	17,649.97	0	17,649.97
40814	49	EQ	203	HP ARUBA 8320 SWITCH	04/03/2023	18,058.48	752.44	17,306.04
40583	49	EQ	203	EXAGRID 40000E SEC	10/30/2019	42,214.75	25,797.90	16,416.85
40591	49	EQ	203	TEGILE HE-50	02/22/2021	23,937.25	9,308.93	14,628.32
40582	49	EQ	203	CISCO 5520 ROUTER	09/18/2019	36,452.45	22,782.79	13,669.66
40824	49	EQ	203	CISCO MDS 9148T SWITCH	08/11/2023	12,743.59	0	12,743.59
40823	49	EQ	203	CISCO MDS 9148T SWITCH	05/01/2023	12,743.60	353.99	12,389.61
40817	49	EQ	203	DELL POWEREDGE R750 SERVER	04/03/2023	9,873.59	411.4	9,462.19
40815	49	EQ	203	DELL POWEREDGE R750 SERVER	04/03/2023	9,873.58	411.4	9,462.18
40816	49	EQ	203	DELL POWEREDGE R750 SERVER	04/03/2023	9,873.58	411.4	9,462.18
40593	49	EQ	203	POWEREDGE T640 SERVER	01/11/2022	12,475.25	3,118.81	9,356.44
40584	49	EQ	203	DELL EMC ML3E TAPE LIBRARY EXPANSION	01/24/2020	20,484.54	11,664.81	8,819.73
40211	49	EQ	203	EXAGRID DATA BACKUP STORAGE SYSTEM	06/08/2018	56,767.14	48,094.38	8,672.76
40810	49	EQ	203	HPE ARUBA 3910M SWITCH	04/03/2023	8,016.40	334.02	7,682.38
40216	49	EQ	203	TEGILE HE-50 ARRAY	02/11/2019	27,315.71	20,107.40	7,208.31
40818	49	EQ	203	HP ARUBA 6300M SWITCH	05/09/2023	7,405.62	205.71	7,199.91
40819	49	EQ	203	HP ARUBA 6300M SWITCH	03/06/2023	7,384.16	410.23	6,973.93

Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

40820	49 EQ	203 HP ARUBA 6300M SWITCH	03/06/2023	7,384.16	410.23	6,973.93
40821	49 EQ	203 HP ARUBA 6300M SWITCH	03/06/2023	7,384.16	410.23	6,973.93
40585	49 EQ	203 DELL POWER EDGE SERVER	04/10/2020	14,982.90	8,115.74	6,867.16
40586	49 EQ	203 DELL POWER EDGE SERVER	04/10/2020	14,982.90	8,115.74	6,867.16
40212	49 EQ	203 EXAGRID DATA BACKUP STORAGE SYSTEM	06/08/2018	32,925.44	27,895.15	5,030.29
40579	49 EQ	203 POWEREDGE R740	04/09/2019	14,736.26	10,438.17	4,298.09
40580	49 EQ	203 POWEREDGE R740	04/09/2019	14,736.26	10,438.17	4,298.09
40220	49 EQ	203 R740 SERVER	04/09/2019	14,736.25	10,438.17	4,298.08
40578	49 EQ	203 POWEREDGE R740	04/09/2019	14,736.25	10,438.17	4,298.08
40588	49 EQ	203 HP ARUBA 3910M SWITCH	08/10/2020	8,167.09	3,970.11	4,196.98
40589	49 EQ	203 HP ARUBA 3910M SWITCH	08/10/2020	8,167.09	3,970.11	4,196.98
40214	49 EQ	203 DELL EMC ML3 TAPE LIBRARY	10/24/2018	15,009.70	11,674.22	3,335.48
40587	49 EQ	203 PSA 5000 0320042020100191	06/03/2020	6,435.00	3,306.88	3,128.12
40213	49 EQ	203 PSA 3000 FIREWALL	09/28/2018	13,404.11	10,611.59	2,792.52
40581	49 EQ	203 FIREWALL PSA5000	01/29/2020	6,006.00	3,420.08	2,585.92
40217	49 EQ	203 CISCO ASA 5516-X FIREWALL	02/15/2019	6,327.75	4,657.91	1,669.84
40218	49 EQ	203 CISCO ASA 5516-X FIREWALL	02/15/2019	6,327.75	4,657.91	1,669.84
40210	49 EQ	203 SERVER	05/01/2018	11,956.14	10,295.57	1,660.57
40215	49 EQ	203 HP DESIGNJET T7100 PRINTER	11/09/2018	5,169.88	4,021.03	1,148.85
40207	49 EQ	203 DELL POWEREDGE R640 SERVER	04/18/2018	7,806.51	6,722.25	1,084.26
40208	49 EQ	203 DELL POWEREDGE R640 SERVER	04/18/2018	7,013.65	6,039.52	974.13
40209	49 EQ	203 POWEREDGE R640 SERVER	04/18/2018	7,013.65	6,039.52	974.13
40202	49 EQ	203 EQ BROCADE 6510 SWITCH	10/06/2017	19,821.53	18,995.64	825.89
40206	49 EQ	203 SERVER	01/05/2018	8,066.51	7,394.31	672.20
40205	49 EQ	203 POWEREDGE R640 SERVER	11/08/2017	5,788.04	5,466.47	321.57
40204	49 EQ	203 POWER EDGE R640 SERVER	11/08/2017	5,788.05	5,466.52	321.53
40203	49 EQ	203 SWITCH	10/23/2017	5,560.92	5,251.98	308.94
40198	49 EQ	203 FIREWALL	09/01/2017	9,545.25	9,280.13	265.12

Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

40200	49 EQ	203 ROUTER	09/07/2017	5,201.62	5,057.15	144.47
40199	49 EQ	203 FIREWALL	07/21/2017	9,545.25	9,412.70	132.55
40201	49 EQ	203 ROUTER	07/31/2017	5,201.63	5,129.39	72.24
	EQ Total		Subtotal IT Equipment	1,036,079.88	416,547.94	619,531.94
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
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
40192	49 EZ	203 ARUBA/HP 3810 M SWITCH	03/22/2017	10,125.51	10,125.51	0.00
40193	49 EZ	203 TRUSTED SYS-ASSUREON SERVER 16TB	01/26/2017	47,960.00	47,960.00	0.00
40194	49 EZ	203 TEGILE T4100 FLASH ARRAY	03/09/2017	28,933.91	28,933.91	0.00
40195	49 EZ	203 DELL POWEREDGE R730 SERVER	03/29/2017	15,380.67	15,380.67	0.00
40196	49 EZ	203 BROCADE 6510 SWITCH 24 PORTS	06/01/2017	20,272.24	20,272.24	0.00

Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

40197	49 EZ	203 TEGILE HE-50	06/15/2017	42,389.60	42,389.60	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
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

COUNTY OF SHASTA
Appendix of Internal Service Funds

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
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

*Working Capital Reserve
Reconciliation*

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

EZ Total	Subtotal Fully Depreciated Equipment	<u>1,633,680.65</u>	<u>1,633,680.65</u>	<u>0.00</u>
	Subtotal IT Equipment	1,036,079.88	416,547.94	619,531.94
	Subtotal Department Equipment	-	-	-
	Subtotal Fully Depreciated Equipment	<u>1,633,680.65</u>	<u>1,633,680.65</u>	<u>-</u>
	Total Reconciled to Capital Asset System	<u><u>2,669,760.53</u></u>	<u><u>2,050,228.59</u></u>	<u><u>619,531.94</u></u>

**THIS PAGE INTENTIONALLY
LEFT BLANK**

*Working Capital Reserve
Reconciliation*

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

Unrestricted Retained Earnings Per G/L 6-30-23:		
Net Investment in Capital Assets	\$	449,234
Designation For Fair Value Of Investments		(32,186)
Retained Earnings		644,254
		<hr/>
Unrestricted Retained Earnings Per FS 6-30-23:	\$	1,061,303
Less:		
Net Investment in Capital Assets		449,234
Designation For Fair Value Of Investments		(32,186)
Subtotal		<hr/>
		(417,049)
Unrestricted Retained Earnings, As Restated		644,254
Financial Statement Expenditures:		
Operating Expenses		6,419,430
Other Expense		-
Subtotal Financial Statement Expenditures		<hr/>
		6,419,430
Less Depreciation		<hr/>
		(65,542)
Adjusted Financial Statement Expenditures		<hr/>
		6,353,888
Divided By		<hr/>
		6
Computed Allowable Working Capital		<hr/>
		1,058,981
Difference Over (Under)	\$	<hr/> <hr/>
		(414,727)

**THIS PAGE INTENTIONALLY
LEFT BLANK**

COUNTY OF SHASTA

Fiscal Year 22/23 Actual	Total (Memo Only)	Building Use	Equipment Use	County Audit	CAO	Auditor	TTC	Purchasing	County Counsel	Personnel
Wages & Benefits										
Salaries & Wages	7,795,297				1,437,073	2,103,595	849,365	274,044	1,697,631	1,433,589
Benefits	4,506,108				698,878	1,307,206	509,787	186,676	889,051	914,510
Sub Total	12,301,405				2,135,951	3,410,801	1,359,152	460,720	2,586,682	2,348,099
Services & Supplies										
Clothing/Personal Supplies	158		18				140			
Communications	50,346				10,024	12,195	7,235	3,114	8,243	9,535
Food	781		451			330				
Household Exp.	120,492				26,331	29,102	21,285	7,883	18,388	17,503
Insurance	73,000				12,035	21,163	10,621	3,005	14,011	12,165
Maint. Of Equip.	283,708				3,313	177,870	87,628	1,355	4,703	8,839
Maint. Of Struct.	172,958				21,883	29,196	75,004	7,774	17,365	21,736
Medical/Dental/Lab	166					63	55		48	
Memberships	27,562				1,585	2,753	515	3,328	13,468	5,913
Office Exp.	88,301				5,596	16,283	24,521	2,272	5,555	34,074
Office Exp. Legal Research Pubs.	23,107								23,107	
Office Exp. Opp. Center	32,366				5,345	19,068	1,854	1,561	2,105	2,433
Postage	78,489						78,489			
Secured Envelopes	12,610						12,610			
Office Exp. - Printing	2,018						2,018			
Office Exp. - Spec. Forms	12,022						12,022			
Investment Services	89,417						89,417			
Professional & Special Svs	392,510				116,699	14,318	21,369	2,145	5,765	232,214
Labor Management Negotiator	174,390									174,390
Info. Systems Service	980,202				37,743	694,929	119,930	7,629	40,196	79,775
Public & Legal Notices	23,560				905	244	14,700		6,743	968
Rents & Leases Equip	11,699				724		7,278	48	(671)	4,320
Rents & Leases Struct	8,009				1,500	2,160	1,625		2,724	
Small Tools & Equip	70,996				1,125	23,762	21,784		7,483	16,842
Software	30,051				26,738				3,022	291
Special Dept. Expense	168,847				3,020	16,200	2,711	36,795	33,856	76,265
Trans. & Travel	79,655				18,086	22,851	7,932	4,006	13,708	13,072
Utilities	118,606				19,294	31,523	22,389	8,614	18,132	18,654
Sub Total	3,126,026				312,415	1,114,010	643,132	89,529	237,951	728,989
Cost Applied/Transfers										
Cost Applied Other	(643,440)								(643,440)	
Cost Applied Cost Plan	(8,783,605)				(1,643,509)	(3,268,514)	1,342	(335,263)	(1,707,533)	(1,830,128)
Cost Applied HHSA	(501,352)									(501,352)
Cost Applied AC	(102)						(102)			
Cost Applied Bank Charges	(6,763)						(6,763)			
Sub Total	(9,935,262)				(1,643,509)	(3,268,514)	(5,523)	(335,263)	(2,350,973)	(2,331,480)
Other Expenditures & Costs										
Building Use	2,108,645	2,108,645								
Equipment Use	568,463		568,463							
General Audit	72,900			72,900						
Identified Audit	7,200			7,200						

COUNTY OF SHASTA

Fiscal Year 22/23 Actual	Total (Memo Only)	Building Use	Equipment Use	County Audit	CAO	Auditor	TTC	Purchasing	County Counsel	Personnel
Lease Principal Exp	21,843						19,415		2,428	
Lease Interest Exp	720						548		172	
Taxes & Assessments	169				27	45	32	12	26	27
Trans-Out	104,052				16,787	27,421	20,347	7,490	15,774	16,233
Expenditures Per Financial Statements	8,376,161	2,108,645	568,463	80,100	821,671	1,283,763	2,037,103	222,488	492,060	761,868
Cost Adjustments										
Deductions - Cost Applied	9,935,262				1,643,509	3,268,514	5,523	335,263	2,350,973	2,331,480
Property Tax Fees	(868,264)					(159,948)	(708,316)			
Auditors' Fees - Payroll	(1,264)					(1,264)				
Treas Investment Fees	(770,247)						(770,247)			
Legal Services Revenue	(54,434)								(54,434)	
Bank Charges	(2,561)						(2,561)			
Charges for Services - Cost Plan	(81,956)					(52,464)	34		(29,526)	
Deduction - PY Cost Reimb Rev	554,299					212,412	312,361		29,526	
Deduction - Direct Billed Revenue	13,490						2,561		10,929	
Miscellaneous Revenue/Exp	(210,681)				(5)	(212,700)	2,874	(825)	(150)	125
Building Use to CSD	-	(466,843)			73,154	119,497	102,074	32,639	68,740	70,740
Equipment Use to CSD	-		(12,749)		1,247	6,502	5,000	-	-	-
County Audit to CSD	-			(3,027)	1,235	624	279	76	389	424
Functional Cost	16,889,804	1,641,802	555,713	77,073	2,540,811	4,464,936	986,685	589,641	2,868,507	3,164,637
Additions - 1st Allocation										
Other	2,274,588	1,641,802	555,713	77,073	-	-	-	-	-	-
Allocable Costs	14,615,216				2,540,811	4,464,936	986,685	589,641	2,868,507	3,164,637
Unallocated	(1,490,550)				(209,160)	(267,057)	(974,754)	-	(39,580)	-
1st Allocation	15,399,254	1,641,802	555,713	77,073	2,331,651	4,197,879	11,931	589,641	2,828,928	3,164,637
Additions - 2nd Allocation										
Other	1,161,185				233,527	481,619	153,816	35,196	56,165	200,862
Allocable Costs	1,161,185				233,527	481,619	153,816	35,196	56,165	200,862
Unallocated	(216,363)				(19,195)	(42,602)	(153,561)	-	(1,005)	-
2nd Allocation	944,822				214,332	439,017	254	35,196	55,160	200,862
Total Allocated	16,344,076	1,641,802	555,713	77,073	2,545,983	4,636,896	12,185	624,837	2,884,088	3,365,499
Direct Billed	1,243,312	8,405	-	1,144	40,110	24,256	9,431	4,245	654,368	501,352
Unallocated	1,706,913	-	-	-	228,355	309,659	1,128,315	-	40,584	-

COUNTY OF SHASTA

Fiscal Year 22/23 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									73,154		1,247	8,966,050		8,966,050
11000 Auditor - Controller									119,497		6,502	4,532,416		4,532,416
11100 TTC									102,074		5,000	2,023,005		2,023,005
11300 Purchasing									32,639			550,264		550,264
12000 County Counsel									68,740			2,827,259		2,827,259
13000 Personnel									70,740			3,077,255		3,077,255
10100 Board of Supervisors									21,458		26,479	672,490		672,490
10300 Clerk of the Board									37,345			1,023,239		1,023,239
11200 Assessor									193,248			5,700,800		5,700,800
14000 Elections												4,190,247		4,190,247
15900 Inter Mountain Fair												8,680		8,680
16600 Land, Buildings & Improvements												8,151,424		8,151,424
17200 Surveyor												10,430		10,430
17500 CSA Administration												1,199,092		1,199,092
20110 Trial Courts					-							2,047,516		2,047,516
20300 Conflict Public Defender												2,254,697		2,254,697
20700 Public Defender							28,064				68,128	5,964,325		5,964,325
20800 Grand Jury												98,851		98,851
22100 County Clerk												655,691		655,691
22700 District Attorney										153,283	705	13,364,123		13,364,123
22800 DCSS												6,900,687	2,400	6,900,687
23500 Sheriff				42,626				65264.76			49,627	25,266,548		25,266,548
23600 Boating Safety												937,551		937,551
23700 Sheriff Civil Unit											16,053	703,629		703,629
24600 Detention Annex												349,349		349,349
25600 Victim Witness												1,759,879		1,759,879
26000 Jail											36,117	20,873,090		20,873,090
26100 Burney Substation												2,857,926		2,857,926
26200 Juvenile Rehab Facility					-							8,806,416		8,806,416
26300 Probation					1,228		22,677	31,131			97,201	17,233,472		17,233,472
28000 Agriculture Commissioner												2,664,773		2,664,773
28200 Building			9,066					2,496			22,391	2,891,043		2,891,043
28500 Knighton Rd Beetle Mitigation												81		81
28600 Planning			11,751								22,328	2,148,552		2,148,552
28700 Coroner								16,994			11,336	1,579,064		1,579,064
28800 Dispatch												1,795,299		1,795,299
29000 Recorder									70,764		59,406	1,541,771		1,541,771
29200 Public Guardian												331,762		331,762
29400 Wildlife												278		278
29700 Animal Control												618,890		618,890
29900 Public Administration												436,250		436,250
30100 Roads			34,667					16546.12				25,768,854		25,768,854
40200 Environmental Health			10,264					2,496			22,391	4,291,752		4,291,752
40400 Mental Health Services Act											1,518	17,259,227		17,259,227
41000 Mental Health				95,699		4,277		2,580			655	40,645,016		40,645,016
41100 Public Health				14,221		5,130		96,730			38,834	28,746,421		28,746,421
41200 Health Care											9,186	192,333		192,333
41700 Child Services											643	1,877,916		1,877,916
42200 Alcohol & Drug												13,354,343		13,354,343
42500 Perinatal												757,773		757,773
50100 Social Services Administration				2,677		7,300		47353.085			17,555	135,989,099	4,800	135,989,099
50200 Health and Human Services Agency								17,208			4,169	19,076,608		19,076,608
53000 Opportunity Center									31,432		12,608	7,815,035		7,815,035
54200 County Indigents												1,630,264		1,630,264
57000 Veterans' Services										13,331		706,934		706,934
59000 Community Action Agency									56,011		1,274	2,463,453		2,463,453
59100 HSG Cal Home												15,259		15,259
59200 HSG Home IPP Admin												213,209		213,209
59300 PHA Housing Assist Adm									51,122			5,409,237		5,409,237
59600 Housing Rehabilitation												512,652		512,652
61100 Library								7,947				1,577,671		1,577,671
62000 Agriculture Extension Service											1,125	281,001		281,001
70100 Recreation & Parks												41,731		41,731
71000 Veterans' Hall								8520.71				275,245		275,245
00200 Fall River Mills Airport												332,288		332,288
94000 Fleet Management											1,995	3,440,872		3,440,872

COUNTY OF SHASTA

Fiscal Year 22/23 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
95000 Risk Management									72,459		-	11,135,599		11,135,599
92500 Information Systems									291,737		2,079	10,858,325		10,858,325
93000 Mail Services														
95500 Facilities Management								12605.53			1,051	6,672,236		6,672,236
00207 Solid Waste												4,145,579		4,145,579
00210 Shasta County Transit												788,155		788,155
00300 Amber Lane PRD												579		579
00302 Amber Ridge PRD												6,298		6,298
00303 Marianas PRD												945		945
00304 Coloma PRD												985		985
00305 Vedder Road PRD												-		-
00306 River Hill Estates PRD												4,163		4,163
00307 Craig Lane PRD												430		430
00308 E. Stillwater Way PRD												463		463
00311 Skyway PRD												447		447
00312 Mule Mt. PRD												434		434
00313 Fore Way PRD												443		443
00314 Blacks PRD												919		919
00315 Logan PRD												2,226		2,226
00316 Valparaiso PRD												467		467
00317 Lakehead Lighting												877		877
00318 Lark Court PRD												416		416
00319 Manor Crest PRD												900		900
00320 Santa Barbara Estates PRD												466		466
00321 Victoria Highlands Estates PRD												470		470
00322 Country Fields Estates PRD												537		537
00324 China Gulch PRD												915		915
00325 Manton Heights PRD												1,031		1,031
00326 Manzanillo Orchard PRD												434		434
00327 Lavern Lane PRD												535		535
00328 Canto Del Lupine PRD Admin												892		892
00329 Crowley Crk Ranchettes PRD Adm												323		323
00330 Jordan Manor PRD Admin												427		427
00331 Ritts Mill Road Admin												110		110
00332 Rother Lighting												3,635		3,635
00333 Robledo Road PRD Admin												385		385
00334 Santa Barbara #2 PRD Admin												367		367
00335 N Chaparral Dr PRD Admin												476		476
00337 Woggon Lane PRD Admin												454		454
00338 Aiden Park PRD Admin												420		420
00339 L&R Estates PRD Admin												1,068		1,068
00340 Squaw Carpet Fire Accs PRD Admin												829		829
00341 Rolland Cntry Estates PRD Admin												400		400
00342 Shelly Lane PRD Admin												1,227		1,227
00343 Millville Way PRD Admin												538		538
00344 Diamond Ridge PRD Admin												382		382
00345 Mountain Gate Meadows PRD Admin												427		427
00347 Sierra Lighting												2,084		2,084
00351 Timber Ridge PRD Admin												861		861
00360 Equestrian Estates PRD Admin												846		846
00361 Tract 1323 PRD												569		569
00364 Sonora PRD												651		651
00366 Ponder PRD												502		502
00367 Shasta Meadows PRD												960		960
00368 Old Stagecoach PRD												899		899
00369 Inter Mountain PRD												17,858		17,858
00370 Alpine PRD												1,188		1,188
00371 Water Agency												130,127		130,127
00372 Dusty PRD												680		680
00373 AQMD			12,060	242							24,144	3,692,700		3,692,700
00374 Castella Water												343,409		343,409
00375 Sugarloaf Water												688,253		688,253
00376 Buckshot Ln Em Fire PRD Admin												358		358
00377 Jones Valley Water												985,387		985,387
00378 Palo Cedro Sewer												644,391		644,391
00380 Amesbury Village PRD Admin												561		561
00381 Palo Cedro Oaks PRD Admin												2,142		2,142

COUNTY OF SHASTA

Fiscal Year 22/23 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
00382 Shasta Lake Ranchos R/M												1,924		1,924
00383 Holiday Acres R/M												1,105		1,105
00384 Alpine Meadows Sewer												92,318		92,318
00385 Belmont Storm Drain												843		843
00386 Street Lighting Admin.												77,497		77,497
00387 Cottonwood Sewer												3,089,887		3,089,887
00391 Fire Protection Admin.								11,243				5,153,165		5,153,165
00393 Burney Storm Drain												459		459
00395 French Gulch Water												125,040		125,040
00396 Cragview Water												96,820		96,820
00397 Los Palos Dr Em Fire PRD Admin												700		700
00398 Foxwood Estates PRD Admin												574		574
00399 Rocky Ledge estates PRD Admin												1,748		1,748
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												-		-
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												825		825
00601 CSA #3 Castella Loan Admin												11,565		11,565
00602 Aegean Way PRD												1,890		1,890
00603 Village Green PRD												421		421
00604 Butterfield PRD												628		628
00605 Honeybee Acres PRD												844		844
00606 Silver Saddle PRD												842		842
00607 Wisteria Estates PRD												1,167		1,167
00608 Santa Barbara PRD												437		437
00609 Stillwater Ranch PRD												877		877
00610 Sterling Ranch PRD												549		549
00611 Mt. Lassen Woods PRD												8,717		8,717
00612 Waterleaf Estates PRD												1,142		1,142
00613 Jennifer Dr EFER PRD												581		581
00614 White Oak Manor PRD												399		399
00615 Terri Lee Terrace EFER PRD												561		561
00616 Westview Rd EFER PRD												948		948
00617 Sleeping Bull Estates PRD												7,771		7,771
00618 Garth Dr EFER PRD												892		892
00619 Clover Road PRD												460		460
00620 Nunes Ranch PRD												1,307		1,307
00621 No. 2 Squaw Carpet PRD												434		434
00623 No. 2 Los Palos Dr EFER PRD												437		437
00624 Scenic Oak PRD												843		843
00626 No. 1 Skylark Lane EFER PRD												861		861
00627 Lake Drive PRD Admin												529		529

COUNTY OF SHASTA

Fiscal Year 22/23 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
00629 CSA #6 JV S/A Elk Trail WSAD												120,297		120,297
00630 CSA #23 CV S/A Cragview WSAD												16,063		16,063
00631 Laurel Glen Estates PRD Admin												598		598
00632 Irish Creek Road PRD Admin												773		773
00633 Sol Semente EFER PRD Admin												693		693
00634 Stillwater Ranches #2 PRD												835		835
00635 Tudor Oaks Acres PRD												902		902
00637 Beagle Street PRD												449		449
00638 Oak Tree Lane PRD Admin												619		619
00639 Lassen Mountain Pines PRD												542		542
00640 Silverbridge HghLnds T1992 PRD												585		585
00835 Detention Fac Inmate Funds Adm												157,166		157,166
00843 Prop 10 Children & Fam. 1st														-
00851 IHSS Public Authority											765	484,885		484,885
00862 Law Library		141												-
00892 RTPA														-
00928 SHASCOM														-
00952 Courts		1,823	6,582											-
03010 Schools														-
Total Direct Bill	1,964	6,582	77,807	155,465	1,228	16,708	50,741	339,115	1,292,421	166,614	568,463	529,312,826	7,200	529,312,826
Less CSD's														(21,976,247)
Total Operating														507,336,579

COUNTY OF SHASTA

Fiscal Year 22/23 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	582	240		42,778,155	8,966,050	1	1,156		185	10	479		9
11000 Auditor - Controller	11,188	687	280.90	5,148,449	4,532,416	6		905	5,820	24	28		26
11100 TTC	1,490	353	12,072	2,404,040	2,023,005		104		468	25	136		15
11300 Purchasing	103	76	59	590,345	550,264		164		43	7	77		3
12000 County Counsel	330	293		3,320,792	2,827,259		880		185	14			13
13000 Personnel	268	482	59	3,298,696	3,077,255		164		130	31	491		18
10100 Board of Supervisors	149	132		693,441		1			75		361		5
10300 Clerk of the Board	182	135		1,319,301		1			91	6	197		7
11200 Assessor	314	1018		6,323,400		1	721		154	2	39		42
14000 Elections	922	558	4,179	4,630,257		11	49		575	49	248		15
15900 Inter Mountain Fair	3			8,681					-				
16600 Land, Buildings & Improvements	104			19,952,679		126			41	15			
17200 Surveyor	4			13,146					-				
17500 CSA Administration	225	261		1,191,054					132	3			6
20110 Trial Courts	236			2,791,773					84				
20300 Conflict Public Defender	598			2,437,460					449				
20700 Public Defender	456	812		6,193,664					236	40	17		37
20800 Grand Jury	345			107,490					250		74		
22100 County Clerk	442	50		726,435			49		115		2		2
22700 District Attorney	1,758	1884	316	13,397,041		7	107	434	783	56	143		69
22800 DCSS	799	1286		7,194,502					460	18	3		61
23500 Sheriff	3,920	2623	800	37,066,005		170	121	121	1,858	236	771		109
23600 Boating Safety	268	161		1,188,543		1			153	20			3
23700 Sheriff Civil Unit	455	120		803,160					51				5
24600 Detention Annex	111	55		451,946					35				6
25600 Victim Witness	227	403	1,053	1,860,386			107		40	3			15
26000 Jail	2,086	1905		27,176,859		9		1,719	1,343	184	209		86
26100 Burney Substation	278	274		3,036,627		8			139	10			15
26200 Juvenile Rehab Facility	626	1340		9,587,497		1			287	36	2		47
26300 Probation	2,690	2047	302	18,965,240		9	966		1,499	86	285		85
28000 Agriculture Commissioner	379	422		2,728,238		4	117		176	15	54		14
28200 Building	782	551		3,518,593		2	238		213	23	293		20
28500 Knighton Rd Beetle Mitigation	2			200,081					-				
28600 Planning	368	309		2,894,644			238		151	8	358		12
28700 Coroner	702	169		1,864,130					404	14	5		8
28800 Dispatch	10			1,796,987					5				
29000 Recorder	587	195		1,788,359		1	721		100	7	9		9
29200 Public Guardian	627		4,339	992,345					338	1	423		
29400 Wildlife	4			778					-				
29700 Animal Control	160	91		685,093					72		26		4
29900 Public Administration	389	46		525,190					162	1			2
30100 Roads	4,153	2250	804	29,726,828		59	78		2,860	135	673		85
40200 Environmental Health	1,053	461		7,236,881		1	238		513	26	117		20
40400 Mental Health Services Act	1,956	1401		25,479,955		11			847	65			59
41000 Mental Health	3,253	2427	6,392	44,615,330		3			1,868	41	236		124
41100 Public Health	5,134	3995	736	33,758,866		26			2,337	171	152		214
41200 Health Care	54			996,641					34	12			
41700 Child Services	195	290		2,698,054		1			84	1			12
42200 Alcohol & Drug	742	288		14,518,951					432	8			18
42500 Perinatal	305	114		1,289,156		1			148	8			7
50100 Social Services Administration	6,139	12117	21,631	154,031,008		29	788	1,166	18,118	135	153	643,440	571
50200 Health and Human Services Agency	1,207	3334	8,303	20,532,188		4			648	64	1,279		128
53000 Opportunity Center	982	3311	318	8,025,268		2			896	6	33		56
54200 County Indigents				1,915,006					-				
57000 Veterans' Services	156	165	296	898,725		1			73		20		8
59000 Community Action Agency	2,074	275	600	10,453,404		2			1,271	8			10
59100 HSG Cal Home									-				
59200 HSG Home IPP Admin	77			261,299					45				
59300 PHA Housing Assist Adm	45	230							7	16	414		8
59600 Housing Rehabilitation	60	18		1,132,188					17				1
61100 Library	24			1,597,486					9	2			
62000 Agriculture Extension Service	101	52		299,327		1	35		40	3			2
70100 Recreation & Parks	9			61,307					4				
71000 Veterans' Hall	36			904,427					10	1			
00200 Fall River Mills Airport	143			352,338					72	2			
94000 Fleet Management	1,961	176		4,031,913		67	547		1,398	75			5

COUNTY OF SHASTA

Fiscal Year 22/23 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
95000 Risk Management	892	206	59	14,287,698			164	6	570	5	16		8
92500 Information Systems	1,248	1222		11,876,387		35	806		692	237	83		54
93000 Mail Services													
95500 Facilities Management	4,989	994		7,282,010		11			3,659	94	33		37
00207 Solid Waste	376	69		9,232,355		13			197	19			4
00210 Shasta County Transit	65			862,771					38	2			
00300 Amber Lane PRD	7			1,733					-				
00302 Amber Ridge PRD	7			25,857					-				
00303 Marianas PRD	6			2,249					-				
00304 Coloma PRD	7			1,744					-				
00305 Vedder Road PRD									-				
00306 River Hill Estates PRD	7			11,350					-				
00307 Craig Lane PRD	6			1,618					-				
00308 E. Stillwater Way PRD	6			1,693					-				
00311 Skyway PRD	6			1,609					-				
00312 Mule Mt. PRD	6			1,591					-				
00313 Fore Way PRD	7			1,598					-				
00314 Blacks PRD	6			1,706					-				
00315 Logan PRD	7			11,029					-				
00316 Valparaiso PRD	6			1,700					-				
00317 Lakehead Lighting	25			1,060					9				
00318 Lark Court PRD	6			1,472					-				
00319 Manor Crest PRD	6			2,019					-				
00320 Santa Barbara Estates PRD	6			1,531					-				
00321 Victoria Highlands Estates PRD	6			1,565					-				
00322 Country Fields Estates PRD	6			1,746					-				
00324 China Gulch PRD	6			1,597					-				
00325 Manton Heights PRD	6			2,227					-				
00326 Manzanillo Orchard PRD	6			1,497					-				
00327 Lavern Lane PRD	7			20,811					-				
00328 Canto Del Lupine PRD Admin	6			1,574					-				
00329 Crowley Crk Ranchettes PRD Adm	6			1,396					-				
00330 Jordan Manor PRD Admin	6			1,472					-				
00331 Riitts Mill Road Admin	4			110					-				
00332 Rother Lighting	25			7,054					9				
00333 Robledo Road PRD Admin	6			1,562					-				
00334 Santa Barbara #2 PRD Admin	6			1,429					-				
00335 N Chaparral Dr PRD Admin	7			11,895					-				
00337 Woggon Lane PRD Admin	7			11,480					-				
00338 Aiden Park PRD Admin	6			1,468					-				
00339 L&R Estates PRD Admin	6			2,287					-				
00340 Squaw Carpet Fire Accs PRD Admin	7			1,498					-				
00341 Rolland Cntry Estates PRD Admin	6			1,463					-				
00342 Shelly Lane PRD Admin	7			2,186					-				
00343 Millville Way PRD Admin	6			1,737					-				
00344 Diamond Ridge PRD Admin	6			1,446					-				
00345 Mountain Gate Meadows PRD Admin	6			1,509					-				
00347 Sierra Lighting	25			3,214					9				
00351 Timber Ridge PRD Admin	6			1,923					-				
00360 Equestrian Estates PRD Admin	6			1,994					-				
00361 Tract 1323 PRD	14			1,832					-				
00364 Sonora PRD	6			2,119					-				
00366 Ponder PRD	7			939					-				
00367 Shasta Meadows PRD	6			2,222					-				
00368 Old Stagecoach PRD	6			2,112					-				
00369 Inter Mountain PRD	10			23,557					2				
00370 Alpine PRD	6			2,433					-				
00371 Water Agency	77			330,552					21		13		
00372 Dusty PRD	6			2,154					-				
00373 AQMD	410	163		4,715,494			208		158	7	23		7
00374 Castella Water	168			369,572		16			70	5			
00375 Sugarloaf Water	304			3,276,703		24			174				
00376 Buckshot Ln Em Fire PRD Admin	6			603					-				
00377 Jones Valley Water	320			1,372,089		24			115				
00378 Palo Cedro Sewer	258			740,663		6			100	30			
00380 Amesbury Village PRD Admin	6			1,704					-				
00381 Palo Cedro Oaks PRD Admin	7			2,171					-				

COUNTY OF SHASTA

Fiscal Year 22/23 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
00382 Shasta Lake Ranchos R/M	7			13,118					-				
00383 Holiday Acres R/M	6			3,087					-				
00384 Alpine Meadows Sewer	161			91,428					66	4			
00385 Belmont Storm Drain	6			2,249					-				
00386 Street Lighting Admin.	30			120,873					9				
00387 Cottonwood Sewer	685			3,197,915		18			394	4			
00391 Fire Protection Admin.	2,144			12,608,809		97			1,353	376	35		3
00393 Burney Storm Drain	10			2,721					3				
00395 French Gulch Water	126			172,528					40				
00396 Cragview Water	152			118,431					63				
00397 Los Palos Dr Em Fire PRD Admin	6			1,586					-				
00398 Foxwood Estates PRD Admin	6			1,775					-				
00399 Rocky Ledge estates PRD Admin	6			2,465					-				
00402 Burney Cemetery	604			172,983				60	427				
00403 South Shasta Cemetery	555			384,093					374				
00405 Halcumb Cemetery	629			113,581				40	442				
00406 Manton Cemetery	18								3				
00407 Millville Cemetery	330			211,250					216				
00408 Pine Grove Cemetery	592			232,794				46	411				
00422 Centerville CSD	21								5				
00423 Clear Creek CSD	19								5				
00424 Fall River Mills CSD	20								5				
00428 Shasta CSD	24								5				
00429 Mountain Gate CSD	21								5				
00441 Anderson FPD	1,395			1,957,642					1,022				
00442 Buckeye FPD	52			73,107					27				
00443 Burney FPD	21								5				
00444 Castella FPD	515			340,362					367				
00445 Shasta Lake FPD	1,222			2,103,703				10	897				
00446 Cottonwood FPD	993			781,492					716				
00447 Fall River Mills FPD	26								5				
00449 Happy Valley FPD	1,070			649,155				48	788				
00452 Millville FPD	388			168,176				15	274				
00461 Pine Grove MAD	449			139,815				19	321				
00462 Shasta MAD	19								-				
00463 Burney MAD	301			163,225				33	210				
00481 Fall River Mills RCD	30								7				
00482 W. Shasta RCD	2								-				
00490 ACID	22								5				
00491 Bella Vista Water	33								7				
00497 Mayers Memorial Hospital	55								12				
00600 Cottonwood Crk Meadows PRD	9			1,990					2				
00601 CSA #3 Castella Loan Admin	14			14,310				339	4				
00602 Aegean Way PRD	7			7,021					-				
00603 Village Green PRD	6			1,573					-				
00604 Butterfield PRD	6			1,539					-				
00605 Honeybee Acres PRD	6			1,998					-				
00606 Silver Saddle PRD	6			2,007					-				
00607 Wisteria Estates PRD	6			2,150					-				
00608 Santa Barbara PRD	6			1,624					-				
00609 Stillwater Ranch PRD	6			2,055					-				
00610 Sterling Ranch PRD	6			1,703					-				
00611 Mt. Lassen Woods PRD	6			11,372					-				
00612 Waterleaf Estates PRD	7			2,135					-				
00613 Jennifer Dr EFER PRD	6			1,660					-				
00614 White Oak Manor PRD	6			1,559					-				
00615 Terri Lee Terrace EFER PRD	7			1,631					-				
00616 Westview Rd EFER PRD	7			1,863					-				
00617 Sleeping Bull Estates PRD	7			10,740					-				
00618 Garth Dr EFER PRD	7			1,626					-				
00619 Clover Road PRD	6			1,665					-				
00620 Nunes Ranch PRD	6			1,645					-				
00621 No. 2 Squaw Carpet PRD	6			1,578					-				
00623 No. 2 Los Palos Dr EFER PRD	6			1,585					-				
00624 Scenic Oak PRD	6			2,002					-				
00626 No. 1 Skylark Lane EFER PRD	7			1,604					-				
00627 Lake Drive PRD Admin	6			1,679					-				

COUNTY OF SHASTA

Fiscal Year 22/23 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
00629 CSA #6 JV S/A Elk Trail WSAD	15			123,013					5				
00630 CSA #23 CV S/A Cragview WSAD	12			19,230					3				
00631 Laurel Glen Estates PRD Admin	6			1,720					-				
00632 Irish Creek Road PRD Admin	6			1,607					-				
00633 Sol Semente EFER PRD Admin	6			1,599					-				
00634 Stillwater Ranches #2 PRD	6			1,748					-				
00635 Tudor Oaks Acres PRD	6			1,701					-				
00637 Beagle Street PRD	6			1,605					-				
00638 Oak Tree Lane PRD Admin	6			1,667					-				
00639 Lassen Mountain Pines PRD	3			1,850					-				
00640 Silverbridge Hghlnds T1992 PRD	2								-				
00835 Detention Fac Inmate Funds Adm	3								-	2			
00843 Prop 10 Children & Fam. 1st	8								-				
00851 IHSS Public Authority	161	92	110	552,823		1			65	3	19		4
00862 Law Library	163								106				
00892 RTPA	66								32				
00928 SHASCOM	1,245								896		1		
00952 Courts	311								198				
03010 Schools	2,247	551						1,946	97,966				
Total Direct Bill	91,745	53,179	62,710	685,635,127	21,976,247	812	8,764	6,907	162,622	2,509	8,025	643,440	2,213
Less CSD's	(13,961)	(2,131)	(12,471)	-57,540,477	(21,976,247)	(7)	(2,467)	(905)	(6,831)	(111)	(1,211)	-	(84)
Total Operating	77,784	51,048	50,239	628,094,650	-	805	6,296	6,002	155,791	2,398	6,815	643,440	2,129

COUNTY OF SHASTA

Fiscal Year 22/23 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								(1,235)						(1,235)
16600 Land, Buildings & Improvements			(1,123)	(39,351)	(4,128)	(4,991)	(2,334)	-	(1)	(3,745)				(55,673)
22700 District Attorney								(592)						(592)
23500 Sheriff								(165)						(165)
26000 Jail								(2,346)						(2,346)
29200 Public Guardian								-			(10,929)			(10,929)
40400 Mental Health Services Act								-					(24,878)	(24,878)
41000 Mental Health								-					(52,286)	(52,286)
41100 Public Health								-					(90,235)	(90,235)
41700 Child Services								-					(5,060)	(5,060)
42200 Alcohol & Drug								-					(7,590)	(7,590)
42500 Perinatal								-					(2,952)	(2,952)
50100 Social Services Administration								(1,592)				(643,440)	(240,767)	(885,799)
50200 Health and Human Services Agency								-					(53,972)	(53,972)
53000 Opportunity Center								-					(23,613)	(23,613)
95000 Risk Management								(8)						(8)
00402 Burney Cemetery								(82)						(82)
00405 Halcumb Cemetery								(55)						(55)
00408 Pine Grove Cemetery								(63)						(63)
00444 Castella FPD								(14)						(14)
00449 Happy Valley FPD								(65)						(65)
00452 Millville FPD								(20)						(20)
00461 Pine Grove MAD								(26)						(26)
00463 Burney MAD								(44)						(44)
00601 CSA #3 Castella Loan Admin								(463)						(463)
00835 Detention Fac Inmate Funds Adm			(22)	(759)	(119)			-		(499)				(1,399)
00843 Prop 10 Children & Fam. 1st					(303)			-						(303)
00952 Courts	(1,823)	(6,582)			(12,380)			-	(3)					(20,788)
03010 Schools								(2,656)						(2,656)
Total	(1,823)	(6,582)	(1,144)	(40,110)	(16,931)	(4,991)	(2,334)	(9,427)	(4)	(4,245)	(10,929)	(643,440)	(501,352)	(1,243,312)
Direct Bill	1,823	6,582	1,144	40,110	16,931	4,991	2,334	9,427	4	4,245	10,929	643,440	501,352	1,243,312