



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Shasta
Redding, California**

**Date: June 25, 2018
Filing Ref: SHA19**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2018-19**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|--------------------------------|
| 1. Employee Fringe Benefits | 6. Fleet Management (ISF) |
| 2. Auditor-Controller | 7. Risk Management (ISF) |
| 3. Treasurer Tax Collector | 8. Information Systems (ISF) |
| 4. County Counsel | 9. Facilities Management (ISF) |
| 5. Personnel | 10. County Utilities (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are adjustments in the amount of \$87,943 in Exhibit A. These are internal adjustments and should not be included when calculating carry forward in the fiscal year 2020-21 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SHASTA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Brian Muir

**Renee Hszieh, Bureau Chief
Local Govt Policy & Reporting
Local Govt Programs & Services Division**

Name
Auditor-Controller

Title

6-29-2018

7-3-2018

Date

Date

**Negotiated by Ou Saelee
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

County of Shasta
Countywide Cost Allocation Plan,
EXHIBIT A

12/20/2017

Fiscal Year 16/17 Actual	Roll Forward										Total Actual Costs FY 2016-17 (To Be Used As 2018-2019 Estimate)	FY 2016-17 (16- 17 Actual Cost Minus 16-17 Est Paid)	Add'l Adj For FY 2018-19 Estimates	Total Claimable Costs FY 2018-19
	Building Use	Equipment Use	County Audit	County Admin Office 10200	Auditor- Controller 11000	Treasurer- Tax Collector 11100	Purchasing 11300	County Counsel 12000	Personnel 13000					
10100 Board of Supervisors	26,015	31,503	94	1,864	5,379	3		16,936	3,987	85,781	24,534		110,314	
10300 Clerk of the Board	45,275		56	1,121	3,647	2	590	32,285	2,321	85,297	(2,090)		83,207	
11200 Assessor	234,285	20,039	708	14,066	23,992	6	1,297	3,749	33,309	331,450	(13,304)		318,146	
14000 Elections			286	5,681	29,528	22	1,415	18,833	6,962	62,728	17,687		80,414	
15900 Inter Mountain Fair			3	66	247					316	(265)		52	
16300 Courthouse Remodel														
16600 Land, Buildings & Improvements			622	12,365	11,989	2	3,774			28,753	14,143	(14,143)	28,753	
16902 Capital Proj Juvenile Hall			0	1	38					39	(248)		39	
16903 Capital Proj Adult Rehab Center			33	655	1,984	0	354			3,026	(1,147)	1,147	3,026	
17200 Surveyor			3	63	154	0				221	(5)		216	
17500 CSA Administration			150	2,976	7,937	3			4,497	15,563	3,019		18,582	
20110 Trial Courts	71		351	6,967	11,290	2				18,681	(2,510)		16,171	
20300 Conflict Public Defender			401	7,957	21,259	26				29,644	(6,317)		23,326	
20700 Public Defender	19,849		644	12,797	23,935	12	118	2,205	21,945	81,506	8,328		89,833	
20800 Grand Jury			18	351	8,709	11	118	22,053		31,259	4,422		35,681	
22100 County Clerk			68	1,345	11,832	4	236	4,719	1,595	19,800	3,576		23,376	
22700 District Attorney	153,283	3,455	1,445	28,709	84,493	79	5,660	91,562	48,172	416,859	167,477		584,336	
22800 DCSS			4,886	25,718	57,203	44	1,061	14,070	65,578	168,561	22,957		191,517	
23500 Sheriff	76,780	145,759	3,447	68,492	141,485	102	11,911	112,909	86,394	647,280	87,133		734,413	
23600 Boating Safety			156	3,109	9,907	7	708		2,138	16,024	(526)		15,498	
23700 Sheriff Civil Unit	118	844	101	2,013	5,303	2	118		3,966	12,465	(156)		12,309	
24600 Detention Annex			89	1,764	4,658	2	118		4,785	12,971	(2,014)		10,957	
25600 Victim Witness			173	3,436	12,472	6	354		9,499	25,940	7,657		33,597	
26000 Jail		11,823	2,631	52,279	93,939	174	16,628	67,481	69,134	314,089	63,778		377,866	
26100 Burney Substation			410	8,140	11,260	4	708		11,962	32,483	4,509		36,992	
26200 Juvenile Rehab Facility		3,997	896	17,796	31,740	9	3,538	15,393	28,708	102,076	31,304		133,380	
26300 Probation	50,665	1,160	2,246	44,614	88,208	53	8,962	20,421	65,178	281,508	32,649		314,157	
28000 Agriculture Commissioner			251	279	5,540	7	1,533	10,541	9,969	44,360	5,580		49,939	
28200 Building	8,610	146	361	7,170	20,096	9	2,241	38,768	14,841	92,243	(67,585)		24,658	
28500 Knighton Rd Beetle Mitigation			(0)	(0)	56					56	(1)		55	
28600 Planning	11,160	146	322	6,398	15,095	8	236	31,094	9,393	73,853	(28,253)		45,600	
28700 Coroner	5,060	5,005	220	4,365	14,042	13	118	15,878	5,516	50,216	18,703		68,919	
28800 Dispatch			242	4,814	509	0				5,565	422		5,988	
29000 Recorder	85,791	8,741	171	3,401	18,731	5	1,533	6,439	7,003	131,816	(3,115)		128,702	
29200 Public Guardian			173	3,436	2,574	1	118	96,655		102,957	(9,575)		93,382	
29400 Wildlife			0	1	363					363	(75)		289	
29700 Animal Control		1,638	95	1,880	4,052	2	236	4,190	3,904	15,997	(22,170)		(6,173)	
29900 Public Administration			36	721	6,731	6	943		1,595	10,033	11,806		21,839	
30100 Roads	39,852		3,555	70,626	161,773	144	7,665	127,332	65,887	476,836	17,327		494,163	
40200 Environmental Health	8,620	146	393	7,806	27,057	14	4,599	6,131	14,662	69,428	13,009		82,527	
40400 Mental Health Services Act		800	1,948	38,712	58,431	31	9,434		29,341	138,698	31,483		170,181	
41000 Mental Health	46,810		4,657	92,531	99,688	52	9,670	31,138	58,432	342,977	26,532		369,509	
41100 Public Health	97,066	19,033	2,909	57,793	157,321	94	29,128	33,829	88,702	485,874	62,847		548,721	
41200 Health Care			26	526	934	1	118			1,605	(220)		1,386	
41700 Child Services			391	7,770	20,391	15	590		10,657	39,813	1,952		41,765	
42200 Alcohol & Drug			606	12,038	19,939	12	2,123		11,761	46,478	8,874		55,352	
42500 Perinatal			161	3,196	10,407	8	354		4,907	19,032	927		19,959	
50100 Social Services Administration	124,272		28,151	363,053	390,148	968	38,090	87,908	339,326	1,371,916	398,754		1,770,670	
50200 Health & Human Services Agency			1,832	36,396	69,060	22	7,901	384,730	64,809	564,749	93,702		658,452	
53000 Opportunity Center	38,106	6,243	1,119	22,046	120,343	85	3,302	1,941	28,625	221,800	33,212		255,012	
54200 County Indigents			272	5,398	481					6,151	(1,924)		4,227	
54300 Housing	61,993	9,847	150	2,989	26,843	104	236	14,775	4,222	121,159	(33,658)		87,502	

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

12/20/2017

Fiscal Year 16/17 Actual	Building Use	Equipment Use	County Audit	County Admin Office 10200	Auditor-Controller 11000	Treasurer-Tax Collector 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs FY 2016-17 (To Be Used As 2018-2019 Estimate)	Roll Forward		Total Claimable Costs FY 2018-19
											FY 2016-17 (16-17 Actual Cost Minus 16-17 Est Paid)	Add'l Adj For FY 2018-19 Estimates	
57000 Veterans' Services	13,331		71	1,419	6,798	3	118	750	3,910	26,400	(107)	26,294	
59000 Community Action Agency	31,706		85	1,698	22,558	18	354		1,545	57,964	(5,771)	52,193	
59200 HSG Home IPP Admin			84	1,676	13,351	16				15,127	576	15,703	
59300 PHA Housing Assistance Adm			917	18,215						19,132	19,132	38,264	
59600 Housing Rehabilitation			3	61	617	0			797	1,479	(2,257)	(778)	
61100 Library	8,820		238	4,729	817	0	118			14,722	61	14,784	
62000 Agriculture Extension Service		717	36	724	3,571	3	118		1,994	7,162	(3,011)	4,151	
62100 Farm Advisor			9	176	907	0				1,092	(1,035)	56	
70100 Recreation & Parks			6	115	324	0				445	(26)	419	
71000 Veterans' Hall	8,130		28	565	1,520	2				10,245	(2,096)	8,150	
00200 Fall River Mills Airport			58	1,151	2,548	2				3,759	(50)	3,709	
94000 Fleet Management			457	9,068	49,762	55	8,844	88	3,905	72,200	(2,240)	69,960	
95000 Risk Management	87,846	5,600	1,278	25,392	34,815	119	472	1,941	7,153	164,615	(46,375)	118,240	
92500 Information Systems	307,408	25,042	1,266	25,145	49,943	23	21,463	7,145	37,429	473,964	(34,858)	439,105	
95500 Facilities Management	10,525		798	15,850	103,189	112	10,613	7,013	27,171	175,272	50,959	226,231	
00207 Solid Waste			1,081	21,476	12,858	7	3,420			41,233	33,731	74,964	
00210 Shasta County Transit			111	2,208	1,249	1	118			3,688	852	4,540	
00300 Amber Lane PRD			0	1	122					123	2	125	
00301 Burney Meadows Storm Drain			0	0	47					47	(5)	42	
00302 Amber Ridge PRD			0	0	86					86	(16)	70	
00303 Marianas PRD			0	0	88					88	6	95	
00304 Coloma PRD			0	5	79					85	(214)	(129)	
00305 Vedder Road PRD			0	0	33					33	(58)	(24)	
00306 River Hill Estates PRD			0	2	104					106	26	132	
00307 Craig Lane PRD			0	2	107					109	9	118	
00308 E. Stillwater Way PRD			1	13	205	0	118			337	228	565	
00309 Fullerton Way PRD			0	1	110					110	13	123	
00310 Deer Flat Road			0	0	52					52	(29)	23	
00311 Skyway PRD			1	17	171	0	118			306	227	533	
00312 Mule Mt. PRD			0	1	81					83	3	86	
00313 Fore Way PRD			0	6	81					205	124	329	
00314 Blacks PRD			3	62	225	0	236			527	454	981	
00315 Logan PRD			4	70	223	0	236			533	449	982	
00316 Valparaiso PRD			0	1	84					85	7	92	
00317 Lakehend Lighting			0	4	549	0				553	(65)	488	
00318 Lark Court PRD			0	2	83					85	(197)	(112)	
00319 Manor Crest PRD			(0)	(0)	84					83	(11)	73	
00320 Santa Barbara Estates PRD			9	179	201	0	118			508	419	927	
00321 Victoria Highlands Estates PRD			0	3	69					73	(336)	(263)	
00322 Country Fields Estates PRD			0	2	95					97	11	107	
00324 China Gulch PRD			0	1	84					85	(9)	75	
00325 Manton Heights PRD			11	213	206	0	118			548	429	977	
00326 Manzanillo Orchard PRD			0	3	69					73	(306)	(233)	
00327 Lavern Lane PRD			0	5	172					177	(416)	(239)	
00328 Canto Del Lupine PRD Admin			0	1	82					83	2	86	
00329 Crowley Ck Ranchettes PRD Adm			0	1	86					87	(15)	72	
00330 Jordan Manor PRD Admin			1	10	81					92	(5)	87	
00331 Ribs Mill Road Admin			0	0	112					112	34	146	
00332 Rother Lighting			1	19	619	0				639	(41)	598	
00333 Robledo Road PRD Admin			0	3	118					121	(18)	103	
00334 Santa Barbara #2 PRD Admin			8	168	218	0	354			749	649	1,398	
00335 N Chaparral Dr PRD Admin			0	1	112					113	17	130	
00337 Woggon Lane PRD Admin			0	1	121					123	9	131	

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

12/20/2017

Fiscal Year 16/17 Actual	Building Use	Equipment Use	County Audit	County Admin Office 10200	Auditor-Controller 11000	Treasurer-Tax Collector 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs FY 2016-17 (To Be Used As 2018-2019 Estimate)	Roll Forward		Add'l Adj For FY 2018-19 Estimates	Total Claimable Costs FY 2018-19
											FY 2016-17 (16-17 Actual Cost Minus 16-17 Est Paid)	FY 2018-19		
00338 Aiden Park PRD Admin			3	61	214	0	236			515	432		947	
00339 L&R Estates PRD Admin			0	2	104					106	1		108	
00340 Squaw Carpet Fire Aces PRD Admin			0	1	76					77	(2)		75	
00341 Rolland Cntry Estates PRD Admin			5	92	187	0	118			402	320		722	
00342 Shelly Lane PRD Admin			1	14	107					121	(297)		(176)	
00343 Millville Way PRD Admin			1	15	88					103	19		122	
00344 Diamond Ridge PRD Admin			4	84	218	0	236			542	459		1,001	
00345 Mountain Gate Meadows PRD Admin			0	1	83					84	(1)		83	
00347 Sierra Lighting			0	8	600	0				608	(112)		496	
00351 Timber Ridge PRD Admin			0	1	81					82	(23)		59	
00360 Equestrian Estates PRD Admin			0	1	94					95	(3)		93	
00361 Tract 1323 PRD			0	2	349					352	(36)		316	
00364 Sonora PRD			3	60	199	0				263	150		413	
00366 Ponder PRD			0	1	97					98	(4)		94	
00367 Shasta Meadows PRD			0	3	75					78	(260)		(181)	
00368 Old Stugeococh PRD			(0)	(0)	87					87	4		92	
00369 Inter Mountain PRD			1	23	108					132	(218)		(86)	
00370 Alpine PRD			0	3	91					94	(270)		(176)	
00371 Water Agency			58	1,149	2,774	2	472	3,087		7,542	3,829		11,371	
00372 Dusty PRD			0	7	116					123	(291)		(167)	
00373 AQMD	11,548		414	8,217	11,631	7	2,241	3,352	5,572	42,982	2,679		45,661	
00374 Castella Water			16	313	3,034	2				3,365	(110)		3,255	
00375 Sugarloaf Water			28	550	2,693	2				3,272	694		3,966	
00376 Buckshot Ln Em Fire PRD Admin			0	1	57					58	6		64	
00377 Jones Valley Water			113	2,247	7,186	4	236			9,786	658		10,444	
00378 Palo Cedro Sewer			67	1,321	5,133	4	472			6,996	521		7,517	
00380 Amesbury Village PRD Admin			0	1	73					74	10		84	
00381 Palo Cedro Oaks PRD Admin			0	1	93					94	(6)		88	
00382 Shasta Lake Ranchos R/M			6	114	201	0	118			438	66		504	
00383 Holiday Acres R/M			0	6	103					109	(79)		29	
00384 Alpine Meadows Sewer			10	204	2,484	2				2,699	293		2,992	
00385 Belmont Storm Drain			0	0	77					77	(49)		28	
00386 Street Lighting Admin.			20	388	820	0				1,228	116		1,343	
00387 Cottonwood Sewer			173	3,428	12,608	11	1,061			17,282	653		17,935	
00391 Fire Protection Admin.			940	18,668	48,710	55	16,745	5,337	2,313	92,768	(20,314)		72,455	
00393 Dumey Storm Drain			0	2	304	0				306	(35)		271	
00394 Keswick Admin.			34	678	4,378	3				5,093	(3,373)		1,720	
00395 French Gulch Water			20	407	2,889	2	118			3,436	(297)		3,139	
00396 Cragview Water			14	288	3,151	2				3,456	(751)		2,706	
00397 Los Pinos Dr Em Fire PRD Admin			0	2	115	0				117	45		162	
00398 Foxwood Estates PRD Admin			0	2	106					107	29		136	
00399 Rocky Lodge estates PRD Admin			0	2	122					124	(25)		100	
00401 Anderson Cemetery					7,592	9				7,601	(398)		7,203	
00402 Dumey Cemetery					5,395	6				5,401	(1,327)		4,074	
00403 Cottonwood Cemetery					8,524	10				8,534	3,285		11,819	
00404 Fall River Mills Cemetery					3,346	4				3,349	(790)		2,559	
00405 Halecumb Cemetery					5,674	7				5,681	841		6,522	
00406 Manton Cemetery					789	1				790	(49)		741	
00407 Millville Cemetery					5,696	6				5,702	(496)		5,206	
00408 Pine Grove Cemetery					9,456	11				9,467	(1,996)		7,471	
00422 Centerville CSD					1,691	1				1,692	(536)		1,156	
00423 Clear Creek CSD					1,366	1				1,367	(351)		1,016	
00424 Fall River Mills CSD					1,288	1				1,289	(372)		918	

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

12/20/2017

Fiscal Year 16/17 Actual	Building Use	Equipment Use	County Audit	County Admin Office 10200	Auditor-Controller 11000	Treasurer-Tax Collector 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs FY 2016-17 (To Be Used As 2018-2019 Estimate)	Roll Forward		Total Claimable Costs FY 2018-19
											FY 2016-17 (16-17 Actual Cost Minus 16-17 Est Paid)	Add'l Adj For FY 2018-19 Estimates	
00428 Shasta CSD					1,288	1				1,289	(323)		967
00429 Mountain Gate CSD					669	0				669	(61)		608
00441 Anderson FPD					16,110	19				16,129	(2,842)		13,287
00442 Buckeye FPD					1,050	1				1,050	214		1,264
00443 Burney FPD					11,920	14				11,934	(6,178)		5,756
00444 Castella FPD					9,207	11				9,218	2,228		11,446
00445 Shasta Lake FPD					17,518	22				17,540	(1,464)		16,076
00446 Coltonwood FPD					11,500	14				11,514	(2,418)		9,096
00447 Fall River Mills FPD					7,026	9				7,035	(1,676)		5,359
00449 Happy Valley FPD					13,500	17				13,517	(2,810)		10,706
00450 McArthur FPD					4,700	5				4,705	(769)		3,936
00452 Millville FPD					9,024	11				9,035	(585)		8,450
00461 Pine Grove MAD					7,039	8				7,047	(554)		6,493
00462 Shasta MAD					476					476	(29,188)		(28,712)
00463 Burney MAD					7,136	9				7,145	(317)		6,828
00481 Fall River Mills RCD					1,543	1				1,544	(8,052)		(6,508)
00482 W. Shasta RCD					125	0				125	(17)		108
00490 ACID					1,321	1				1,322	(473)		850
00491 Bella Vista Water					1,707	2				1,709	(532)		1,177
00492 Burney Water					212					212	(103)		109
00497 Mayers Memorial Hospital					2,115	2				2,116	(700)		1,416
00600 Coltonwood Ck Meadows PRD			0	1	81					82	(12)		70
00601 CSA #3 Castola Loan Admin			2	38	156	18				214	1		215
00602 Acgenm Way PRD			0	1	83					84	(6)		79
00603 Village Green PRD			0	1	80					81	(1)		80
00604 Butterfield PRD			0	1	78					80	(1)		79
00605 Honeybee Acres PRD			0	1	84					85	4		89
00606 Silver Saddle PRD			1	11	92					103	13		116
00607 Wistaria Estates PRD			0	1	114					116	28		144
00608 Santa Barbara PRD			1	10	174	0				185	(89)		96
00609 Stillwater Ranch PRD			0	1	76					77	(5)		72
00610 Sterling Ranch PRD			0	1	85					87	4		90
00611 Mt. Lassen Woods PRD			0	2	98					100	4		104
00612 Waterleaf Estates PRD			1	20	170	0	118			309	224		533
00613 Jennifer Dr EFER PRD			0	1	78					79	(19)		60
00614 White Oak Manor PRD			0	1	79					80	6		87
00615 Terri Lee Terrace EFER PRD			0	1	72					73	(6)		66
00616 Westview Rd EFER PRD			0	2	81					83	(7)		76
00617 Sleeping Bull Estates PRD			0	2	92					94	11		105
00618 Garth Dr EFER PRD			0	1	77					77	6		83
00619 Clover Road PRD			0	1	83					85	(6)		79
00620 Nunes Ranch PRD			0	1	80					81	(0)		81
00621 No. 2 Squaw Carpet PRD			0	1	71					72	1		73
00622 No. 2 Crowley Ck Rncltts PRD			0	1	71					72	1		73
00623 No. 2 Los Palos Dr EFER PRD			0	1	72					73	2		74
00624 Scenic Oak PRD			0	1	81					83	19		102
00625 No. 2 Butterfield Ln EFER PRD					5					5	(58)		(53)
00626 No. 1 Skylark Lane EFER PRD			0	2	183					185	143		327
00627 Lake Drive PRD Admin			0	1	88					89	58		146
00628 No. 2 Skylark Lane EFER PRD											(31)		(31)
00629 CSA #6 JV S/A Elk Trail WSAD			21	426	322	0				769	253		1,022
00630 CSA # 23 CV S/A Crayview WSAD			3	56	181	0				240	(32)		207
00631 Laurel Glen Estates PRD Admin			0	1	71					72	41		114

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 16/17 Actual	Building Use	Equipment Use	County Audit	County Admin Office 10200	Auditor-Controller 11000	Treasurer-Tax Collector 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Roll Forward		Add'l Adj For FY 2018-19 Estimates	Total Claimable Costs FY 2018-19
										Total Actual Costs FY 2016-17 (To Be Used As 2018-2019 Estimate)	FY 2016-17 (16-17 Actual Cost Minus 16-17 Est Paid)		
00632 Irish Creek Road PRD Admin			0	1	57					58	58		116
00633 Sol Semento EFER PRD Admin			0	1	42					43	43		86
00634 Stillwater Ranches #2 PRD					24					24	24		47
00635 Tudor Oaks Acres PRD					24					24	24		47
00835 Detention Fac Inmate Funds Adm			42	840	71					953	(452)	452	953
00843 Prop 10 Children & Fam. 1st					(0)			0		(0)	(2,105)	2,105	(0)
00851 IHSS Public Authority			85	1,685	5,993	4	590	6,616	3,190	18,162	3,406		21,567
00862 Law Library	141				3,404	4				3,549	(2,446)		1,103
00892 RTPA					1,937	2				1,939	453		2,392
00928 SHASCOM					17,733	20				17,753	(2,758)		14,995
00952 Courts					(0)	0				(0)	(98,134)	98,134	(0)
03010 Schools					65,098	3,383				68,481	17,155		85,636
Subtotal	1,613,138	303,491	76,633	1,254,924	2,658,136	6,273	247,645	1,349,293	1,341,053	8,850,585	873,533	87,943	9,812,061
Direct Billed					22,488	57,840		472,472	328,529	881,329			
Unallocated				46,448	275,182	876,052		16,645		1,214,327			
Total	1,613,138	303,491	76,633	1,301,373	2,955,806	940,164	247,645	1,838,410	1,669,582	10,946,241	873,533	87,943	9,812,061