



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Shasta  
Redding, California**

**Date: March 15, 2021  
Filing Ref: SHA22**

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 **2021-22**. 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.

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

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The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|---------------------------------|-------------------------------|
| 1. Employee Fringe Benefits     | 8. County Counsel             |
| 2. Building Depreciation        | 9. Personnel                  |
| 3. County Audit                 | 10. Fleet Management ISF      |
| 4. County Administrative Office | 11. Risk Management ISF       |
| 5. Auditor-Controller           | 12. Information Systems ISF   |
| 6. Treasurer-Tax Collector      | 13. Facilities Management ISF |
| 7. Purchasing                   |                               |

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.

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**SECTION III: CONDITIONS**

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**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 no adjustments in the fiscal year 2021-22 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SHASTA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Brian Muir

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

3-16-2021

3-16-2021

Date

Date

**Negotiated by Loc Trinh  
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment: Exhibit A

Allocation Costs  
by Department

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 19/20 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2019-20 (To Be Used As 2021-22 Estimate)	Roll Forward FY 2019-20 (2019-20 Actual Cost Minus 19-20 Est Paid)		Add'l Adj For FY 2021-22 Estimates	Total Claimable Costs FY 2021-22
10100 Board of Supervisors	23,771	28,717	93	2,037	5,135	3	227	20,815	5,272	86,070	2,191	-	-	88,261
10300 Clerk of the Board	41,370	-	75	1,644	4,810	3	577	14,070	4,217	66,766	(19,197)	-	-	47,570
11200 Assessor	214,077	10,021	759	16,655	21,128	6	1,224	2,903	44,284	311,057	(15,786)	-	-	295,271
14000 Elections	-	-	395	8,654	41,055	39	5,246	10,541	11,598	77,528	2,879	-	-	80,408
15900 Inter Mountain Fair	-	-	1	27	331	-	-	-	-	359	82	-	-	441
17200 Surveyor	-	-	2	38	171	-	-	-	-	211	72	-	-	283
17500 CSA Administration	-	-	143	3,145	7,908	5	874	-	6,326	18,402	9	-	-	18,411
20110 Trial Courts	71	-	291	6,376	14,277	3	-	-	-	21,018	2,800	-	-	23,818
20300 Conflict Public Defender	-	-	356	7,811	18,092	21	350	7,459	-	34,089	5,367	-	-	39,456
20700 Public Defender	28,064	-	554	12,158	19,329	10	2,098	18,805	30,577	111,595	6,123	-	-	117,718
20800 Grand Jury	-	-	11	250	8,173	10	175	16,571	-	25,191	(3,686)	-	-	21,506
22100 County Clerk	-	-	77	1,684	12,200	4	-	536	2,109	16,610	1,090	-	-	17,699
22700 District Attorney	153,283	1,733	1,420	31,137	78,649	37	7,519	65,704	63,262	402,744	27,991	-	-	430,736
22800 DCSS	-	-	1,132	24,827	44,211	23	3,322	16,705	88,567	178,788	6,450	-	-	185,237
23500 Sheriff	107,859	5,993	2,629	57,658	135,259	79	18,011	125,736	114,399	567,623	(10,830)	-	-	556,793
23600 Boating Safety	-	-	118	2,583	9,920	7	2,623	-	3,163	18,414	(2,396)	-	-	16,018
23700 Sheriff Civil Unit	118	844	85	1,870	5,009	2	1,224	-	5,272	14,424	1,913	-	-	16,336
24600 Detention Annex	-	130	72	1,586	3,966	1	-	-	6,326	12,081	(1,089)	-	-	10,992
25600 Victim Witness	-	-	226	4,950	13,807	3	874	-	15,816	35,676	8,796	-	-	44,473
26000 Jail	-	14,350	2,723	59,724	81,141	60	14,339	99,249	94,893	366,480	8,982	-	-	375,462
26100 Burney Substation	-	-	335	7,346	10,145	5	1,224	-	15,816	34,871	4,876	-	-	39,747
26200 Juvenile Rehab Facility	-	3,997	807	17,695	24,991	11	1,049	1,563	37,957	88,070	(13,545)	-	-	74,525
26300 Probation	55,036	1,160	2,151	47,176	99,505	74	19,585	50,428	87,513	362,628	53,087	-	-	415,715
28000 Agriculture Commissioner	-	2,293	281	6,165	16,705	9	2,623	11,926	15,816	55,817	11,978	-	-	67,794
28200 Building	8,960	22,328	351	7,699	28,465	12	175	52,617	20,033	140,641	48,544	-	-	189,185
28500 Knighton Rd Beetle Mitigation	-	-	0	0	76	-	-	-	-	76	24	-	-	100
28600 Planning	11,614	22,328	294	6,443	13,581	6	-	92,772	12,652	159,691	45,557	-	-	205,248
28700 Coroner	16,994	6,247	213	4,661	14,664	12	525	5,494	7,381	56,190	125	-	-	56,315
28800 Dispatch	-	-	235	5,149	519	0	-	-	-	5,904	775	-	-	6,678
29000 Recorder	78,391	57,162	190	4,170	20,660	4	525	7,727	9,489	178,318	41,882	-	-	220,200
29200 Public Guardian	-	-	149	3,273	3,190	1	175	(5,313)	-	1,477	(82,899)	-	-	(81,423)
29400 Wildlife	-	-	0	1	460	-	-	-	-	462	119	-	-	581
29700 Animal Control	-	1,638	69	1,514	5,809	4	350	16,125	4,217	29,726	15,636	-	-	45,362
29900 Public Administration	-	-	38	828	9,167	7	-	-	1,582	11,622	3,431	-	-	15,053
30100 Roads	45,816	45,840	3,296	72,290	143,365	127	25,880	158,164	88,567	583,345	126,356	-	-	709,701
40200 Environmental Health	10,144	22,328	415	9,098	24,949	12	4,546	4,154	20,033	95,679	26,481	-	-	122,160
40400 Mental Health Services Act	-	800	1,953	42,825	67,661	39	8,044	-	34,982	156,304	14,848	-	-	171,152
41000 Mental Health	109,357	-	4,936	108,250	121,172	76	4,022	6,164	74,249	428,225	28,473	-	-	456,697
41100 Public Health	108,344	23,491	3,374	73,984	184,420	113	45,430	80,667	109,944	629,767	121,901	-	-	751,668
41200 Health Care	-	8,931	149	3,275	1,516	1	1,749	-	-	15,622	11,638	-	-	27,260
41700 Child Services	-	-	263	5,757	8,342	3	2,098	-	10,709	27,172	(12,526)	-	-	14,646
42200 Alcohol & Drug	-	-	796	17,451	27,730	20	874	-	14,278	61,150	7,139	-	-	68,289
42500 Perinatal	-	-	143	3,133	11,774	9	175	-	5,711	20,944	1,642	-	-	22,586
50100 Social Services Administration	48,946	-	32,181	392,557	362,452	934	24,708	11,694	373,382	1,246,853	(96,969)	-	-	1,149,884
50200 Health & Human Services Agency	33,091	-	2,137	46,862	65,919	23	8,568	430,941	82,815	670,356	37,264	-	-	707,619

Allocation Costs  
by Department

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 19/20 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2019-20 (To Be Used As 2021-22 Estimate)	Roll Forward FY 2019-20 (2019-20 Actual Cost Minus 19-20 Est Paid)		Add'l Adj For FY 2021-22 Estimates	Total Claimable Costs FY 2021-22
53000 Opportunity Center	34,820	10,932	1,135	24,889	85,498	76	2,973	5,539	40,694	206,554	(33,097)	-	173,457	
54200 County Indigents	-	-	282	6,184	349	-	-	-	-	6,815	1,900	-	8,715	
54300 Housing	56,632	5,135	-	-	1,154	0	699	46,096	-	109,717	(28,399)	-	81,318	
57000 Veterans' Services	13,331	-	81	1,770	6,608	3	-	357	5,272	27,422	1,060	-	28,482	
59000 Community Action Agency	28,958	160	505	11,074	54,862	54	1,574	-	8,435	105,621	21,542	-	127,163	
59200 HSG Home IPP Admin	-	-	28	610	2,075	2	-	-	-	2,715	399	-	3,114	
59300 PHA Housing Assistance Adm	-	-	714	15,648	2,276	0	175	-	8,435	27,248	9,775	-	37,023	
59600 Housing Rehabilitation	-	-	19	407	1,407	1	-	-	-	1,833	1,624	-	3,458	
61100 Library	7,947	-	268	5,882	1,210	0	175	-	-	15,482	1,208	-	16,690	
62000 Agriculture Extension Service	-	717	39	854	3,701	2	525	-	2,109	7,946	177	-	8,123	
62100 Farm Advisor	-	-	-	-	-	-	-	-	-	-	(162)	-	(162)	
70100 Recreation & Parks	-	-	9	193	232	0	-	-	-	434	(7)	-	427	
71000 Veterans' Hall	8,521	1,672	28	618	1,239	1	350	-	-	12,428	1,952	-	14,380	
00200 Fall River Mills Airport	-	-	107	2,344	3,774	3	175	-	-	6,403	2,411	-	8,814	
94000 Fleet Management	-	-	384	8,420	47,399	52	11,016	-	5,272	72,543	8,205	-	80,748	
95000 Risk Management	80,269	4,415	1,321	28,961	19,900	16	1,749	6,119	9,489	152,239	(21,637)	-	130,602	
92500 Information Systems	323,182	12,521	1,190	26,100	45,712	23	20,284	-	51,664	480,676	9,225	-	489,901	
95500 Facilities Management	11,365	-	772	16,934	148,588	161	9,618	6,164	39,012	232,613	41,879	-	274,492	
00207 Solid Waste	-	-	623	13,664	11,617	8	4,022	-	4,217	34,151	6,503	-	40,654	
00210 Shasta County Transit	-	-	101	2,208	1,770	2	175	-	-	4,255	625	-	4,881	
00300 Amber Lane PRD	-	-	0	2	153	-	-	-	-	155	67	-	221	
00301 Burney Meadows Storm Drain	-	-	-	-	-	-	-	-	-	-	(40)	-	(40)	
00302 Amber Ridge PRD	-	-	0	3	172	0	-	-	-	175	85	-	260	
00303 Marianas PRD	-	-	0	5	159	-	-	-	-	164	(251)	-	(87)	
00304 Coloma PRD	-	-	0	3	140	-	-	-	-	143	(172)	-	(28)	
00305 Vedder Road PRD	-	-	-	-	-	-	-	-	-	-	(1)	-	(1)	
00306 River Hill Estates PRD	-	-	0	7	210	-	-	-	-	218	(543)	-	(325)	
00307 Craig Lane PRD	-	-	0	4	153	-	-	-	-	157	(302)	-	(145)	
00308 E. Stillwater Way PRD	-	-	0	2	160	-	-	-	-	163	75	-	238	
00309 Fullerton Way PRD	-	-	0	1	147	-	-	-	-	148	71	-	219	
00310 Deer Flat Road	-	-	-	-	-	-	-	-	-	-	(10)	-	(10)	
00311 Skyway PRD	-	-	0	1	146	-	-	-	-	148	76	-	224	
00312 Mule Mt. PRD	-	-	0	1	146	-	-	-	-	147	79	-	226	
00313 Fore Way PRD	-	-	0	1	146	-	-	-	-	147	59	-	206	
00314 Blacks PRD	-	-	0	2	159	-	-	-	-	161	79	-	239	
00315 Logan PRD	-	-	0	2	153	-	-	-	-	155	60	-	215	
00316 Valparaiso PRD	-	-	0	2	140	-	-	-	-	142	56	-	198	
00317 Lakehead Lighting	-	-	0	3	643	0	-	-	-	647	78	-	725	
00318 Lark Court PRD	-	-	0	2	153	-	-	-	-	155	76	-	231	
00319 Manor Crest PRD	-	-	0	2	153	-	-	-	-	155	69	-	224	
00320 Santa Barbara Estates PRD	-	-	0	2	146	-	-	-	-	148	67	-	215	
00321 Victoria Highlands Estates PRD	-	-	0	1	146	-	-	-	-	148	78	-	225	
00322 Country Fields Estates PRD	-	-	0	5	153	-	-	-	-	158	(268)	-	(111)	
00324 China Gulch PRD	-	-	0	2	153	-	-	-	-	155	66	-	221	
00325 Manton Heights PRD	-	-	0	3	153	-	-	-	-	156	68	-	224	

Allocation Costs  
by Department

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 19/20 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsl	Personnel	Total Actual Costs FY 2019-20 (To Be Used As 2021-22 Estimate)	Roll Forward FY 2019-20 (2019-20 Actual Cost Minus 19-20 Est Paid)		Add'l Adj For FY 2021-22 Estimates	Total Claimable Costs FY 2021-22
00326 Manzanillo Orchard PRD	-	-	0	1	146	-	-	-	-	148	75	-	-	223
00327 Lavern Lane PRD	-	-	0	3	169	-	-	-	-	172	(192)	-	-	(20)
00328 Canto Del Lupine PRD Admin	-	-	0	2	147	-	-	-	-	149	70	-	-	220
00329 Crowley Crk Ranchettes PRD Adm	-	-	0	6	200	-	-	-	-	207	93	-	-	300
00330 Jordan Manor PRD Admin	-	-	0	0	146	-	-	-	-	147	73	-	-	219
00331 Ritts Mill Road Admin	-	-	0	0	147	-	-	-	-	147	66	-	-	213
00332 Rother Lighting	-	-	1	12	715	0	-	-	-	728	65	-	-	793
00333 Robledo Road PRD Admin	-	-	0	4	153	-	-	-	-	157	(316)	-	-	(158)
00334 Santa Barbara #2 PRD Admin	-	-	0	1	140	-	-	-	-	141	66	-	-	208
00335 N Chaparral Dr PRD Admin	-	-	0	1	161	-	-	-	-	162	69	-	-	232
00337 Woggon Lane PRD Admin	-	-	0	2	180	-	-	-	-	182	79	-	-	261
00338 Aiden Park PRD Admin	-	-	0	1	153	-	-	-	-	154	79	-	-	233
00339 L&R Estates PRD Admin	-	-	0	6	229	-	-	-	-	235	(383)	-	-	(148)
00340 Squaw Carpet Fire Acces PRD Admin	-	-	0	1	146	-	-	-	-	148	77	-	-	225
00341 Rolland Cntry Estates PRD Admin	-	-	0	2	146	-	-	-	-	149	60	-	-	208
00342 Shelly Lane PRD Admin	-	-	0	3	153	-	-	-	-	156	36	-	-	191
00343 Millville Way PRD Admin	-	-	0	1	140	-	-	-	-	141	51	-	-	192
00344 Diamond Ridge PRD Admin	-	-	0	2	153	-	-	-	-	155	82	-	-	237
00345 Mountain Gate Meadows PRD Admin	-	-	0	2	153	-	-	-	-	154	66	-	-	220
00347 Sierra Lighting	-	-	0	7	698	0	-	-	-	706	63	-	-	769
00351 Timber Ridge PRD Admin	-	-	0	2	146	-	-	-	-	148	71	-	-	220
00360 Equestrian Estates PRD Admin	-	-	0	2	153	-	-	-	-	155	66	-	-	221
00361 Tract 1323 PRD	-	-	0	2	371	-	-	-	-	374	0	-	-	374
00364 Sonora PRD	-	-	0	6	159	-	-	-	-	166	(243)	-	-	(78)
00366 Ponder PRD	-	-	0	1	139	-	-	-	-	141	49	-	-	190
00367 Shasta Meadows PRD	-	-	0	2	153	-	-	-	-	155	83	-	-	238
00368 Old Stagecoach PRD	-	-	0	4	159	-	-	-	-	163	(162)	-	-	1
00369 Inter Mountain PRD	-	-	1	23	160	-	-	-	-	183	50	-	-	234
00370 Alpine PRD	-	-	0	2	153	-	-	-	-	155	62	-	-	218
00371 Water Agency	-	-	19	427	2,520	1	525	7,995	-	11,487	7,940	-	-	19,427
00372 Dusty PRD	-	-	0	7	223	-	-	-	-	230	(382)	-	-	(152)
00373 AQMD	12,161	24,144	339	7,429	12,979	7	699	5,628	7,381	70,767	34,312	-	-	105,079
00374 Castella Water	-	-	14	313	3,708	3	-	-	-	4,038	84	-	-	4,122
00375 Sugarloaf Water	-	-	59	1,293	5,176	4	350	-	-	6,881	(471)	-	-	6,409
00376 Buckshot Ln Fire PRD Admin	-	-	0	1	114	-	-	-	-	115	70	-	-	185
00377 Jones Valley Water	-	-	121	2,658	8,166	5	874	-	-	11,824	1,072	-	-	12,896
00378 Palo Cedro Sewer	-	-	61	1,338	6,264	4	-	-	-	7,668	1,558	-	-	9,225
00380 Amesbury Village PRD Admin	-	-	0	2	153	-	-	-	-	154	86	-	-	241
00381 Palo Cedro Oaks PRD Admin	-	-	0	2	159	-	-	-	-	162	67	-	-	229
00382 Shasta Lake Ranchos R/M	-	-	1	17	147	-	-	-	-	165	(269)	-	-	(104)
00383 Holiday Acres R/M	-	-	0	8	153	-	-	-	-	162	(356)	-	-	(194)
00384 Alpine Meadows Sewer	-	-	9	204	3,105	2	-	-	-	3,319	448	-	-	3,768
00385 Belmont Storm Drain	-	-	0	0	138	-	-	-	-	138	67	-	-	205
00386 Street Lighting Admin.	-	-	12	265	946	0	-	-	-	1,224	31	-	-	1,254
00387 Cottonwood Sewer	-	-	424	9,292	19,647	18	1,574	-	-	30,955	14,624	-	-	45,579

Allocation Costs  
by Department

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

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00391 Fire Protection Admin.	-	52,551	595	13,047	69,664	78	36,721	11,703	3,163	187,522	66,211	-	-	253,734
00393 Burney Storm Drain	-	-	0	2	440	0	-	-	-	442	121	-	-	564
00394 Keswick Admin.	-	-	274	6,019	3,446	2	-	-	-	9,741	2,999	-	-	12,740
00395 French Gulch Water	-	-	19	425	3,285	2	-	-	-	3,732	(447)	-	-	3,285
00396 Cragview Water	-	-	15	320	4,068	3	-	-	-	4,406	195	-	-	4,601
00397 Los Palos Dr Em Fire PRD Admin	-	-	0	1	146	-	-	-	-	148	79	-	-	227
00398 Foxwood Estates PRD Admin	-	-	0	4	140	-	-	-	-	144	(196)	-	-	(52)
00399 Rocky Ledge estates PRD Admin	-	-	0	3	153	-	-	-	-	156	24	-	-	181
00401 Anderson Cemetery	-	-	-	-	9,157	10	-	-	-	9,167	214	-	-	9,381
00402 Burney Cemetery	-	-	-	-	15,315	18	-	-	-	15,333	2,844	-	-	18,177
00403 Cottonwood Cemetery	-	-	-	-	14,646	17	-	-	-	14,663	4,722	-	-	19,385
00404 Fall River Mills Cemetery	-	-	-	-	-	-	-	-	-	-	(200)	-	-	(200)
00405 Halcumb Cemetery	-	-	-	-	10,582	12	-	-	-	10,594	4,394	-	-	14,988
00406 Mantou Cemetery	-	-	-	-	497	0	-	-	-	498	30	-	-	527
00407 Millville Cemetery	-	-	-	-	7,337	8	-	-	-	7,345	1,031	-	-	8,377
00408 Pine Grove Cemetery	-	-	-	-	15,865	19	-	-	-	15,884	5,492	-	-	21,376
00422 Centerville CSD	-	-	-	-	650	0	-	-	-	650	(286)	-	-	364
00423 Clear Creek CSD	-	-	-	-	592	0	-	-	-	593	(37)	-	-	556
00424 Fall River Mills CSD	-	-	-	-	558	0	-	-	-	558	(30)	-	-	528
00428 Shasta CSD	-	-	-	-	650	0	-	-	-	650	50	-	-	700
00429 Mountain Gate CSD	-	-	-	-	773	0	-	-	-	773	94	-	-	867
00441 Anderson FPD	-	-	-	-	31,419	38	-	-	-	31,457	13,177	-	-	44,634
00442 Buckeye FPD	-	-	-	-	1,149	1	-	-	-	1,150	(50)	-	-	1,099
00443 Burney FPD	-	-	-	-	672	0	-	-	-	672	(15,198)	-	-	(14,526)
00444 Castella FPD	-	-	-	-	20,994	25	-	-	-	21,019	8,948	-	-	29,968
00445 Shasta Lake FPD	-	-	-	-	32,269	39	-	-	-	32,308	10,128	-	-	42,436
00446 Cottonwood FPD	-	-	-	-	23,981	28	-	-	-	24,010	10,403	-	-	34,413
00447 Fall River Mills FPD	-	-	-	-	12,164	15	-	-	-	12,178	4,410	-	-	16,589
00449 Happy Valley FPD	-	-	-	-	35,607	44	-	-	-	35,650	21,201	-	-	56,851
00450 McArthur FPD	-	-	-	-	3,191	3	-	-	-	3,194	(1,903)	-	-	1,291
00452 Millville FPD	-	-	-	-	9,400	11	-	-	-	9,411	(317)	-	-	9,095
00461 Pine Grove MAD	-	-	-	-	10,303	12	-	-	-	10,316	2,752	-	-	13,068
00462 Shasta MAD	-	-	-	-	577	-	-	-	-	577	39	-	-	616
00463 Burney MAD	-	-	-	-	6,612	8	-	-	-	6,620	390	-	-	7,009
00481 Fall River Mills RCD	-	-	-	-	849	0	-	-	-	849	115	-	-	965
00482 W. Shasta RCD	-	-	-	-	13	-	-	-	-	13	(47)	-	-	(34)
00490 ACID	-	-	-	-	684	0	-	-	-	685	10	-	-	695
00491 Bella Vista Water	-	-	-	-	814	0	-	-	-	815	(7)	-	-	808
00492 Burney Water	-	-	-	-	653	0	-	-	-	653	474	-	-	1,127
00497 Mayers Memorial Hospital	-	-	-	-	1,324	0	-	-	-	1,325	78	-	-	1,403
00600 Cottonwood Crk Meadows PRD	-	-	0	2	146	-	-	-	-	148	15	-	-	164
00601 CSA #3 Castella Loan Admin	-	-	2	36	243	-	-	-	-	281	118	-	-	399
00602 Acgean Way PRD	-	-	0	2	153	-	-	-	-	155	86	-	-	241
00603 Village Green PRD	-	-	0	2	153	-	-	-	-	155	79	-	-	234
00604 Butterfield PRD	-	-	0	1	140	-	-	-	-	141	71	-	-	212

Allocation Costs  
by Department

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 19/20 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsl	Personnel	Total Actual Costs FY 2019-20 (To Be Used As 2021-22 Estimate)	Roll Forward FY 2019-20 (2019-20 Actual Cost Minus 19-20 Est Paid)		Total Claimable Costs FY 2021-22
											Add'l Adj For FY 2021-22 Estimates		
00605 Honeybee Acres PRD	-	-	0	2	153	-	-	-	-	155	85	-	240
00606 Silver Saddle PRD	-	-	0	1	153	-	-	-	-	154	69	-	223
00607 Wisteria Estates PRD	-	-	0	5	159	-	-	-	-	165	60	-	225
00608 Santa Barbara PRD	-	-	0	2	147	-	-	-	-	148	57	-	205
00609 Stillwater Ranch PRD	-	-	0	2	153	-	-	-	-	155	73	-	227
00610 Sterling Ranch PRD	-	-	0	2	146	-	-	-	-	148	71	-	219
00611 Mt. Lassen Woods PRD	-	-	0	3	147	-	-	-	-	150	46	-	195
00612 Waterleaf Estates PRD	-	-	0	3	153	-	-	-	-	155	78	-	234
00613 Jennifer Dr EFER PRD	-	-	0	1	146	-	-	-	-	148	74	-	222
00614 White Oak Manor PRD	-	-	0	1	127	-	-	-	-	129	47	-	176
00615 Terri Lee Terrace EFER PRD	-	-	0	1	140	-	-	-	-	141	74	-	215
00616 Westview Rd EFER PRD	-	-	0	6	165	0	-	-	-	172	76	-	248
00617 Sleeping Bull Estates PRD	-	-	1	13	159	-	-	-	-	173	62	-	235
00618 Garth Dr EFER PRD	-	-	0	2	165	0	-	-	-	167	95	-	262
00619 Clover Road PRD	-	-	0	2	153	-	-	-	-	154	60	-	214
00620 Nunes Ranch PRD	-	-	0	1	140	-	-	-	-	142	65	-	207
00621 No. 2 Squaw Carpet PRD	-	-	0	1	146	-	-	-	-	147	76	-	224
00622 No. 2 Crowley Crk Rnchts PRD	-	-	-	-	155	-	-	-	-	155	72	-	227
00623 No. 2 Los Palos Dr EFER PRD	-	-	0	1	146	-	-	-	-	148	81	-	228
00624 Scenic Oak PRD	-	-	0	8	153	-	-	-	-	161	88	-	249
00626 No. 1 Skylark Lane EFER PRD	-	-	0	2	140	-	-	-	-	142	63	-	205
00627 Lake Drive PRD Admin	-	-	0	1	159	-	-	-	-	160	78	-	238
00629 CSA #6 JV S/A Elk Trail WSAD	-	-	27	603	481	0	350	-	-	1,461	581	-	2,041
00630 CSA # 23 CV S/A Cragview WSAD	-	-	3	76	282	0	-	-	-	362	131	-	493
00631 Laurel Glen Estates PRD Admin	-	-	1	16	153	-	-	-	-	170	100	-	271
00632 Irish Creek Road PRD Admin	-	-	0	1	146	-	-	-	-	148	86	-	234
00633 Sol Semente EFER PRD Admin	-	-	0	2	146	-	-	-	-	148	77	-	225
00634 Stillwater Ranches #2 PRD	-	-	0	2	134	-	-	-	-	136	71	-	206
00635 Tudor Oaks Acres PRD	-	-	0	2	140	-	-	-	-	142	85	-	227
00637 Beagle Street PRD	-	-	0	2	146	-	-	-	-	149	113	-	262
00638 Oak Tree Lane PRD Admin	-	-	0	1	140	-	-	-	-	141	141	-	282
00851 IHSS Public Authority	-	-	60	1,325	5,056	3	315	6,030	4,217	17,006	(4,021)	-	12,985
00862 Law Library	141	-	-	-	4,319	5	-	-	-	4,464	820	-	5,284
00892 RTPA	-	-	-	-	1,964	2	-	-	-	1,966	(7)	-	1,959
00928 SHASCOM	-	-	-	-	30,901	37	-	1,340	-	32,278	9,897	-	42,175
03010 Schools	-	-	-	-	54,506	3,321	-	-	-	57,827	12,089	-	69,916
Subtotal	1,672,630	392,577	75,592	1,344,549	2,757,824	6,032	305,924	1,421,189	1,712,567	9,688,885	665,539	-	10,354,423
Direct Billed	8,288	-	1,222	26,796	33,579	67,783	1,749	567,685	356,108	1,063,210	-	-	-
Unallocated	-	-	-	59,355	403,201	1,090,825	-	24,698	-	1,578,078	-	-	-
Total	1,680,918	392,577	76,814	1,430,700	3,194,604	1,164,639	307,673	2,013,571	2,068,675	12,330,174	665,539	-	10,354,423