



**Malia M. Cohen**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Shasta**  
**Redding, California**

**Date:**  
**Filing Ref:**

**April 9, 2024**  
**SHA25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 Use                  | 9. Personnel                  |
| 3. County Audit                  | 10. Fleet Management ISF      |
| 4. County Administrative Officer | 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 adjustments in the fiscal year 2024-25 Cost Allocation Plan Exhibit A totaling \$(217,315). All adjustments except \$(249,577) for the Opportunity Center must be included in the carry forward calculation in the fiscal year 2026-27 Cost Allocation Plan: the adjustment of \$(1,228) for Probation moving out of the old Juvenile Hall Building, the adjustment of \$(209) for eliminating the cost of County Counsel from SHASCOM, the adjustment of \$33,700 as an estimated cost for the new Mail Services ISF.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SHASTA**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

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**BY Original signed by**

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**Nolda Short**

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

**Name  
Auditor-Controller**

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**Title**

**04-16-2024**

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**04-16-2024**

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**Date**

**Date**

cc: State and Federal Agencies  
Attachment: Exhibit A

**Negotiated by Tatyana Boltovskaya  
Telephone (916) 306-7775**

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	Roll Forward FY		Total Claimable Costs FY 2024-25
										Total Actual Costs FY 2022-23 (To Be Used As 2024-25 Estimate)	2022-23 Actual (2022-23 Actual Cost Minus 23 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	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	(0)
54200 County Indigents	-	-	225	7,870	479	-	-	-	-	8,574	3,182	11,756

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	Roll Forward FY		Total Claimable Costs FY 2024-25
										Total Actual Costs FY 2022-23 (To Be Used As 2024-25 Estimate)	2022-23 Actual (2022-23 Actual Cost Minus 23 Est Paid)	
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
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

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 Actual (2022-23 Actual Cost Minus 22-23 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

Allocation Costs  
by Department

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

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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-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 Actual (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	-	17	-	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			
<b>Total</b>	<b>1,641,802</b>	<b>555,713</b>	<b>77,073</b>	<b>2,677,531</b>	<b>4,355,667</b>	<b>1,140,395</b>	<b>598,751</b>	<b>2,596,807</b>	<b>3,246,065</b>	<b>16,889,804</b>	<b>3,764,724</b>	<b>(217,315)</b>	<b>17,486,987</b>