



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Shasta  
Redding, California**

**Date:  
Filing Ref:**

**May 14, 2025  
SHA26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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. Personnel                  |
| 2. Building Use                  | 9. Fleet Management ISF       |
| 3. County Audit                  | 10. Risk Management ISF       |
| 4. County Administrative Officer | 11. Information Systems ISF   |
| 5. Treasurer-Tax Collector       | 12. Facilities Management ISF |
| 6. Purchasing                    | 13. Mail Services ISF         |
| 7. County Counsel                |                               |

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 2025-26 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SHASTA****BY Original signed by**

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**Nolda Short**

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**Name  
Auditor-Controller**

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**Title  
05-16-2025**

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**Date****MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER****BY Original signed by**

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**SANDEEP SINGH  
Manager  
Local Government Policy Section  
Local Govt Programs and Services Division****05-16-2025**

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**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 23/24 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 2025-26
										Total Actual Costs FY 2023-24 (To Be Used As 2025-26 Estimate)	2023-24 (2023-24 Actual Cost Minus 23-24 Est Paid)	Add'l Adj For FY 2025-26 Estimates	
10100 Board of Supervisors	20,758	20,357	81	2,805	9,314	1	623	292,764	7,926	354,629	269,439		624,068
10300 Clerk of the Board	36,126		98	3,419	9,268	2	549	35,124	6,341	90,925	(21,824)		69,101
11200 Assessor	186,938	468	729	25,379	28,533	3	3,260	3,697	66,577	315,584	5,920		321,504
14000 Elections	71,249		461	16,050	50,091	13	6,371	59,545	30,118	233,899	61,792		295,691
15900 Inter Mountain Fair			2	76	94		69			242	70		312
17200 Surveyor			1	28	132	0	27			187	(26)		162
17500 CSA Administration			134	4,668	12,971	3	781		9,511	28,068	2,365		30,433
20110 Trial Courts			268	9,327	6,931	1	3,902			20,430	313		20,743
20300 Confiliet Public Defender			281	9,795	16,747	8	9,831			36,661	5,904		42,565
20700 Public Defender	28,694	68,128	785	27,311	30,899	4	4,315	4,573	60,236	224,946	67,836		292,782
20800 Grand Jury			18	612	13,177	6	318	23,351		37,481	(3,802)		33,680
22100 County Clerk	23,750		76	2,634	15,402	3	450	486	3,170	45,971	21,704		67,675
22700 District Attorney	153,283	9,616	1,681	58,524	96,430	12	10,328	66,842	117,302	514,020	89,664		603,684
22800 DCSS			3,276	30,509	45,055	8	4,074	3,308	88,769	175,000	12,429		187,429
23500 Sheriff	112,983	176,142	4,471	127,776	191,913	33	30,704	194,106	169,613	1,007,739	248,972		1,256,712
23600 Boating Safety			128	4,453	14,077	3	868		4,755	24,284	5,190		29,473
23700 Sheriff Civil Unit		16,053	95	3,324	26,873	1	406		7,926	54,678	14,113		68,791
24600 Detention Annex			82	2,868	8,478	1	258		7,926	19,613	4,412		24,024
25600 Victim Witness			204	7,100	13,358	1	773		26,948	48,383	5,371		53,754
26000 Jail		40,596	3,289	105,192	104,004	23	47,601	52,734	150,591	504,029	45,208		549,237
26100 Burney Substation	512		359	12,499	15,556	2	2,041		20,607	51,576	7,389		58,965
26200 Juvenile Rehab Facility		143	1,265	44,028	55,176	5	14,987	2,627	79,258	197,489	57,661		255,150
26300 Probation	55,036	105,566	2,223	77,377	128,226	26	30,027	153,436	136,324	688,241	202,633		890,875
28000 Agriculture Commissioner		1,296	320	11,142	23,654	3	3,316	3,016	22,192	64,939	1,337		66,276
28200 Building	13,345	22,905	429	14,945	32,904	4	2,417	91,945	36,459	215,352	(24,686)		190,667
28500 Knighton Rd Beetle Mitigation			0	1	104					104	(3)		101
28600 Planning	11,751	22,328	267	9,291	18,156	3	1,456	129,988	19,022	212,262	51,472		263,734
28700 Coroner	16,994	8,610	478	7,339	25,037	7	2,182	2,627	12,681	75,953	(4,754)		71,200
28800 Dispatch			226	7,865	570	0	49			8,710	1,310		10,020
29000 Recorder	68,453	59,430	160	5,556	20,060	2	2,294	3,016	14,266	173,237	(10,986)		162,251
29200 Public Guardian			87	3,029	24,031	0	2,469	134,356		163,972	91,928		255,900
29400 Wildlife			0	0	104					105	(156)		(51)
29700 Animal Control			83	2,885	7,708	1	1,220	9,438	6,341	27,676	11,133		38,809
29900 Public Administration			46	1,611	16,066	1	236		3,170	21,131	2,859		23,990
30100 Roads	57,766		2,959	102,992	168,363	53	46,923	189,533	133,154	701,741	227,084		928,825
40200 Environmental Health	14,543	22,789	417	14,525	37,325	7	4,106	6,616	31,703	132,033	(19,911)		112,121
40400 Mental Health Services Act		4,819	2,281	79,421	151,825	14	34,035		69,126	341,521	120,703		462,224
41000 Mental Health	112,880	5,077	4,957	172,546	179,554	34	35,422	90,777	122,223	723,470	104,814		828,285
41100 Public Health	112,789	45,060	3,640	126,717	262,646	38	47,053	15,470	192,351	805,764	(64,601)		741,163
41200 Health Care		14,191	39	1,350	1,719	1	100			17,398	1,324		18,722
41700 Child Services		1,542	252	8,765	12,999	1	2,431		12,022	38,012	5,342		43,355
42200 Alcohol & Drug		644	1,752	60,988	30,811	6	49,526		15,027	158,753	56,421		215,174
42500 Perinatal	6,179		95	3,304	10,703	1	1,171		8,015	29,467	6,781		36,248
50100 Social Services Administration	45,185	49,325	20,423	627,420	640,826	477	90,002	252,919	583,065	2,309,643	618,063		2,927,706
50200 Health and Human Services Agency	16,204	13,329	2,195	76,394	86,829	5	14,428	378,482	132,242	720,107	136,707		856,814
53000 Opportunity Center			46	1,585	7,670	1	658	97	51,093	61,151	(170,021)		(108,870)
54200 County Indigents			387	13,482	9,757	4	5,321			28,952	23,354		52,306

Allocation Costs  
by Department

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 23/24 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Roll Forward FY			
										Total Actual Costs FY 2023-24 (To Be Used As 2025-26 Estimate)	2023-24 (2023-24 Actual Cost Minus 23- 24 Est Paid)	Add'l Adj For FY 2025-26 Estimates	Total Claimable Costs FY 2025-26
54300 Housing													
57000 Veterans' Services	13,331	524	103	3,601	11,889	1	519	1,362	12,681	44,012	3,171		47,183
59000 Community Action Agency	4,515		4,227	21,856	15,044	3	1,766		10,018	57,429	(83,307)		(25,878)
59100 HSG Cal Home			1	28	167		1			197	197		393
59200 HSG Home IPP Admin			31	1,063	2,173	1	17			3,285	(234)		3,051
59300 PHA Housing Assist Adm	4,121		2,034	29,053	53,979	22	763	48,259	7,013	145,244	10,482		155,726
59600 Housing Rehabilitation			453	15,757	4,574	1	15,149		1,002	36,935	32,806		69,741
61100 Library	7,947		196	6,807	1,138	0	197			16,285	1,170		17,455
62000 Agriculture Extension Service		1,125	36	1,249	7,540	1	213		3,170	13,334	4,394		17,727
70100 Recreation & Parks			6	206	265	0	204			681	(112)		569
71000 Veterans' Hall	8,521	3,539	67	2,333	3,145	0	1,081			18,686	4,507		23,193
00200 Fall River Mills Airport			50	1,731	4,238	2	617			6,637	(2,504)		4,133
94000 Fleet Management			436	15,163	65,234	27	3,122	1,751	7,926	93,660	9,903		103,562
95000 Risk Management	70,093		3,283	114,272	38,123	11	13,163	7,784	12,681	259,410	92,527		351,937
92500 Information Systems	282,211		1,396	48,586	65,553	13	12,831	4,865	87,184	502,639	(6,148)		496,491
93000 Mail Services	27,872		104	3,615	9,149	2	1,504		9,511	51,756	51,756		103,512
95500 Facilities Management	12,606	8,251	985	34,275	180,834	73	11,270	3,892	79,258	331,443	(136,117)		195,326
00207 Solid Waste			330	11,475	13,642	4	3,023		6,341	34,814	(3,467)		31,347
00210 Shasta County Transit			102	3,553	2,181	1	74			5,911	874		6,784
00300 Amber Lane PRD			0	3	87		2			91	(116)		(25)
00302 Amber Ridge PRD			8	263	335	0	266			872	688		1,560
00303 Marianas PRD			0	4	80		3			86	(105)		(18)
00304 Coloma PRD			3	89	156	0	89			337	135		472
00306 River Hill Estates PRD			3	109	103		110			324	126		450
00307 Craig Lane PRD			0	3	79		2			84	(97)		(13)
00308 E. Stillwater Way PRD			0	3	72		2			78	(114)		(36)
00311 Skyway PRD			0	3	79		2			84	(115)		(31)
00312 Mule Mt. PRD			0	3	83		2			87	(120)		(32)
00313 Fore Way PRD			0	3	79		2			84	(123)		(39)
00314 Blacks PRD			0	3	83		2			88	(111)		(23)
00315 Logan PRD			0	6	90		5			101	(101)		0
00316 Valparaiso PRD			0	3	72		2			78	(105)		(28)
00317 Lakehead Lighting			0	6	514	0	2			522	(284)		238
00318 Lark Court PRD			0	2	72		2			76	(106)		(30)
00319 Manor Crest PRD			0	3	76		2			81	(126)		(45)
00320 Santa Barbara Estates PRD			0	3	76		2			81	(110)		(29)
00321 Victoria Highlands Estates PRD			0	3	72		2			77	(106)		(29)
00322 Country Fields Estates PRD			0	4	76		3			83	(116)		(33)
00324 China Gulch PRD			0	3	83		2			88	(103)		(15)
00325 Manton Heights PRD			0	8	83		7			99	(105)		(6)
00326 Manzanillo Orchard PRD			0	3	72		2			77	(106)		(30)
00327 Lavern Lane PRD			0	4	98		2			104	(133)		(29)
00328 Canto Del Lupine PRD Admin			0	3	83		2			88	(95)		(7)
00329 Crowley Crk Ranchettes PRD Adm			0	2	76		2			81	(112)		(31)
00330 Jordan Manor PRD Admin			0	2	76		2			80	(103)		(23)
00331 Ritts Mill Road Admin			0	1	36					37	(120)		(83)
00332 Rother Lighting			1	18	516	0	14			549	(278)		271

Allocation Costs  
by Department

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

										Roll Forward FY			
		Equipment	County	County Admin	Auditor-	Treasurer-		County		Total Actual Costs FY 2023-24 (To Be Used As 2025-26 Estimate)	2023-24 (2023-24 Actual Cost Minus 23- 24 Est Paid)	Add'l Adj For FY 2025-26 Estimates	Total Claimable Costs FY 2025-26
Fiscal Year 23/24 Actual	Building Use	Use	Audit	Office	Controller	Tax Collector	Purchasing	Counsel	Personnel				
00333 Robledo Road PRD Admin			0	4	80		3			87	(112)		(26)
00334 Santa Barbara #2 PRD Admin			0	3	72		2			77	(106)		(29)
00335 N Chaparral Dr PRD Admin			0	3	96		2			101	(133)		(32)
00337 Woggon Lane PRD Admin			0	3	92		2			98	(147)		(50)
00338 Aiden Park PRD Admin			0	2	72		2			76	(106)		(30)
00339 L&R Estates PRD Admin			0	4	72		3			79	(120)		(41)
00340 Squaw Carpet Fire Aces PRD Admin			0	3	97		2			103	(96)		6
00341 Rolland Cntry Estates PRD Admin			0	3	72		2			77	(106)		(30)
00342 Shelly Lane PRD Admin			0	6	97		5			108	(100)		9
00343 Millville Way PRD Admin			0	4	72		3			79	(113)		(34)
00344 Diamond Ridge PRD Admin			0	3	79		2			84	(99)		(15)
00345 Mountain Gate Meadows PRD Admin			0	3	76		2			80	(102)		(22)
00347 Sierra Lighting			0	11	515	0	7			534	(269)		265
00351 Timber Ridge PRD Admin			0	3	72		2			77	(114)		(38)
00360 Equestrian Estates PRD Admin			0	2	83		1			87	(112)		(25)
00361 Tract 1323 PRD			0	4	191		2			197	(248)		(51)
00364 Sonora PRD			0	7	83		6			96	(106)		(10)
00366 Ponder PRD			0	2	83		1			87	(121)		(35)
00367 Shasta Meadows PRD			0	3	76		3			82	(110)		(28)
00368 Old Stagecoach PRD			0	3	76		2			81	(109)		(28)
00369 Inter Mountain PRD			2	54	104		53			213	9		221
00370 Alpine PRD			0	3	76		2			82	(118)		(36)
00371 Water Agency			10	363	1,036	0	374	778		2,562	(2,592)		(30)
00372 Dusty PRD			0	6	83		6			96	(106)		(10)
00373 AQMD	12,328	24,144	274	9,523	16,092	3	5,342	12,843	11,096	91,645	21,661		113,307
00374 Castella Water			17	585	4,245	2	382			5,230	(1,672)		3,558
00375 Sugarloaf Water			239	8,305	5,910	2	417			14,872	6,717		21,589
00376 Buckshot Ln Em Fire PRD Admin			0	1	76		0			77	(97)		(19)
00377 Jones Valley Water			127	4,419	8,784	2	1,563			14,895	(10,637)		4,259
00378 Palo Cedro Sewer			57	1,977	6,249	2	1,413			9,698	(4,420)		5,277
00380 Amesbury Village PRD Admin			0	2	79		1			83	(115)		(32)
00381 Palo Cedro Oaks PRD Admin		2,158	0	9	104		9			2,280	2,071		4,351
00382 Shasta Lake Ranchos R/M			1	24	88		22			135	(128)		7
00383 Holiday Acres R/M			0	10	80		9			99	(109)		(10)
00384 Alpine Meadows Sewer			278	397	3,924	1	339			4,939	(734)		4,205
00385 Belmont Storm Drain			0	2	65		1			67	(110)		(43)
00386 Street Lighting Admin.			10	352	637	0	350			1,349	(60)		1,289
00387 Cottonwood Sewer			253	8,810	19,246	7	4,558			32,874	(358)		32,516
00391 Fire Protection Admin.	135,854		917	22,635	82,397	25	8,603	5,449	4,755	260,634	102,569		363,203
00393 Burney Storm Drain			0	4	317	0	1			322	(252)		70
00395 French Gulch Water			15	533	3,316	1	336			4,201	(342)		3,858
00396 Cragview Water			13	450	3,701	1	302			4,467	(486)		3,982
00397 Los Palos Dr Em Fire PRD Admin			0	2	79		2			84	(99)		(15)
00398 Foxwood Estates PRD Admin			0	4	80		3			86	(97)		(11)
00399 Rocky Ledge estates PRD Admin			0	4	83		3			90	(102)		(12)
00401 Anderson Cemetery											(408)		(408)
00402 Burney Cemetery											(20,191)		(20,191)

Allocation Costs  
by Department

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 23/24 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2023-24 (To Be Used As 2025-26 Estimate)	Roll Forward FY		Total Claimable Costs FY 2025-26
											2023-24 (2023-24 Actual Cost Minus 23- 24 Est Paid)	Add'l Adj For FY 2025-26 Estimates	
00403 South Shasta Cemetery											(20,668)		(20,668)
00405 Halcumb Cemetery											(19,205)		(19,205)
00406 Manton Cemetery											(544)		(544)
00407 Millville Cemetery											(12,798)		(12,798)
00408 Pine Grove Cemetery											(22,927)		(22,927)
00422 Centerville CSD											(655)		(655)
00423 Clear Creek CSD											(614)		(614)
00424 Fall River Valley CSD											(622)		(622)
00428 Shasta CSD											(761)		(761)
00429 Mountain Gate CSD											(745)		(745)
00441 Anderson FPD											(40,116)		(40,116)
00442 Buckeye FPD											(951)		(951)
00443 Burney FPD											(638)		(638)
00444 Castella FPD											(17,249)		(17,249)
00445 Shasta Lake FPD											(42,026)		(42,026)
00446 Cottonwood FPD											(29,976)		(29,976)
00447 Fall River Valley FPD											(8,791)		(8,791)
00449 Happy Valley FPD											(35,961)		(35,961)
00450 McArthur FPD											(499)		(499)
00452 Millville FPD											(16,801)		(16,801)
00461 Pine Grove MAD											(11,935)		(11,935)
00462 Shasta MAD											(601)		(601)
00463 Burney MAD											(10,042)		(10,042)
00481 Fall River Mills RCD											(937)		(937)
00482 W. Shasta RCD											(123)		(123)
00490 ACID											(765)		(765)
00491 Bella Vista Water											(1,027)		(1,027)
00497 Mayers Memorial Hospital											(1,841)		(1,841)
00600 Cottonwood Crk Meadows PRD			0	3	80		2			85	(188)		(103)
00601 CSA #3 Castella Loan Admin			1	50	258		6			316	(419)		(103)
00602 Aegean Way PRD			0	3	79		2			84	(107)		(23)
00603 Village Green PRD			0	2	72		2			76	(106)		(30)
00604 Butterfield PRD			0	3	83		2			88	(95)		(7)
00605 Honeybee Acres PRD			0	2	72		2			76	(114)		(38)
00606 Silver Saddle PRD			0	3	76		2			80	(127)		(47)
00607 Wisteria Estates PRD			0	6	90		5			101	(90)		11
00608 Santa Barbara PRD			1	37	86		36			160	(31)		129
00609 Stillwater Ranch PRD			0	3	72		2			77	(114)		(38)
00610 Sterling Ranch PRD			0	2	72		2			76	(106)		(30)
00611 Mt. Lassen Woods PRD			0	17	87		16			121	(71)		50
00612 Waterleaf Estates PRD			0	3	87		2			92	(116)		(24)
00613 Jennifer Dr EFER PRD			0	3	83		2			88	(111)		(23)
00614 White Oak Manor PRD			0	3	76		2			80	(94)		(14)
00615 Terri Lee Terrace EFER PRD			0	3	87		2			91	(108)		(17)
00616 Westview Rd EFER PRD			0	4	87		3			93	(107)		(14)
00617 Sleeping Bull Estates PRD			5	174	122		176			478	294		772
00618 Garth Dr EFER PRD			0	3	83		2			87	(112)		(24)

Allocation Costs  
by Department

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 23/24 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2023-24 (To Be Used As 2025-26 Estimate)	Roll Forward FY 2023-24 2023-24 Actual (2023-24 Actual Cost Minus 23-24 Est Paid)		Add'l Adj For FY 2025-26 Estimates	Total Claimable Costs FY 2025-26
00619 Clover Road PRD			0	3	76		2			81	(110)			(29)
00620 Nunes Ranch PRD			0	3	83		2			88	(95)			(7)
00621 No. 2 Squaw Carpet PRD			0	3	87		2			91	(116)			(24)
00623 No. 2 Los Palos Dr EFER PRD			0	3	79		1			84	(115)			(32)
00624 Scenic Oak PRD			0	3	72		2			76	(114)			(38)
00626 No. 1 Skylark Lane EFER PRD			0	3	79		2			84	(107)			(23)
00627 Lake Drive PRD Admin			0	5	79		4			89	(102)			(13)
00629 CSA #6 JV S/A Elk Trail WSAD			15	506	346	0	19			886	(213)			672
00630 CSA #23 CV S/A Cragview WSAD			2	68	227	0	9			306	(130)			176
00631 Laurel Glen Estates PRD Admin			0	3	79		2			85	(99)			(14)
00632 Irish Creek Road PRD Admin			0	3	76		2			80	(103)			(22)
00633 Sol Semente EFER PRD Admin			0	3	83		2			87	(95)			(8)
00634 Stillwater Ranches #2 PRD			0	3	83		2			89	(103)			(14)
00635 Tudor Oaks Acres PRD			0	3	79		2			85	(99)			(14)
00637 Beagle Street PRD			0	2	72		2			76	(106)			(30)
00638 Oak Tree Lane PRD Admin			4	125	86		126			340	113			454
00639 Lassen Mountain Pines PRD			0	1	54		1			57	57			114
00640 Silverbridge Hghlnds T1992 PRD			0	5	76		5			85	85			170
00641 Silverbridge Hghlnds T1900 PRD			0	2	54		2			59	59			118
00851 IHSS Public Authority			54	1,890	5,269	1	504	19,946	4,007	31,671	(5,655)			26,017
00862 Law Library	1,028				4,746	2				5,776	(647)			5,130
00892 RTPA											(2,189)			(2,189)
00928 SHASCOM					39,991	19				40,010	(4,987)			35,023
03010 Schools											(84,248)			(84,248)
Subtotal	1,745,842	748,152	77,697	2,305,594	3,357,042	1,051	610,528	2,307,804	2,714,698	13,868,408	1,932,387			15,800,795
Direct Billed	8,405		29	1,005	519,687	14,129	772	546,776	702,918	1,793,722				
Unallocated				472,048	366,895	1,140,864		5,265		1,985,071				
Total	1,754,247	748,152	77,726	2,778,647	4,243,623	1,156,044	611,300	2,859,844	3,417,616	17,647,200	1,932,387			15,800,795