



**JOHN CHIANG**  
*California State Controller*

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Shasta  
Redding, California**

**Date: August 15, 2007  
Filing Ref: SHA08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from 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 the **2005-06** fiscal year and as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, 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 | 6. Information Systems (ISF)   |
| 2. Treasurer-Tax Collector  | 7. Facilities Management (ISF) |
| 3. County Counsel           | 8. County Utilities (ISF)      |
| 4. Personnel                | 9. Risk Management (ISF)       |
| 5. Fleet Management (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 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 costs of the county departments 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 that was 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 the 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 of 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.

**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 OMB Circular A-87, 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:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SHASTA**

**JOHN CHIANG  
CALIFORNIA STATE CONTROLLER**

**Original Signed By**

**Original Signed By**

**Connie Regnell**

**Michael J. Havey, Chief  
Bureau of Payments  
Division of Accounting and Reporting**

**Name**

**Auditor-Controller**

**Title**

**August 20, 2007**

**August 27, 2007**

**Date**

**Date**

**Negotiated by Phillip Pangilinan  
Telephone (916) 322-0798**

cc: State and Federal Agencies

Attachment

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

02/08/2007

Fiscal Year 05/06 Actual	Building Use	Equipment Use	County Audit	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs	Roll Forward	Add'l Adj For	Total Claimable
										FY 2005-06 (To Be Used As 2007-2008 Estimate)	FY 2005-06 (05-06 Est Paid Minus 05-06 Actual Cost)	FY 2007-08 Estimates	Costs FY 2007-08
10100 Board of Supervisors	46,622	11,664	131	3,920	4,636	112		10,551	2,719	80,354	(35,254)		45,100
10300 Clerk of the Board	81,138		88	2,632	2,483	102		4,178	2,175	92,795	(19,032)		73,763
11200 Assessor	419,860	32,349	981	29,440	24,602	846	763	25,702	23,259	557,802	15,115		572,917
14000 Elections		1,028	143	4,305	13,171	634	1,661	6,859	4,600	32,401	(2,272)		30,129
15900 Inter Mountain Fair			86	2,580	6,830	323	1,436	1,526	1,515	14,296	1,149		15,445
16600 Land, Buildings & Improvements					514	15				529	529	(529)	529
16700 Library Building Construction					876	37	1,032	646		2,592	2,592	(2,592)	2,592
16900 Administration Building Construction					181	6				187	187	(187)	187
17200 Surveyor					87					87	(38)		49
17500 CSA Administration			167	5,021	3,999	173	135	1,172	3,110	13,777	120		13,898
20110 Trial Courts	49,151				8,437	38				57,626	248		57,874
20300 Public Defender	3,238	246	548	16,448	15,634	702		4,905	10,752	52,472	26,025		78,498
20800 Grand Jury				1,898	3,471	59		400	1,088	23,549	(2,045)		21,503
22100 County Clerk			63		1,983	59,492		50,848	31,298	6,978	(9,444)		(2,466)
22700 District Attorney	24,652	4,892	1,666	50,001	95,201	4,551	1,122	50,848	31,298	264,231	(5,930)		258,301
22800 DCS			1,983	59,492	511,690	25,683	4,488	35,474	68,168	706,977	164,675		871,652
23500 Sheriff	49,785	70,814	3,683	110,520	98,233	3,846	19,525	113,677	60,616	530,700	(16,153)		514,546
23600 Boating Safety			158	4,742	6,710	322	1,391	1,778	2,719	17,819	1,657		19,476
23700 Sheriff Civil Unit	1,539		156	4,674	30,627	1,469	90	1,144	3,263	42,962	13,910		56,872
24600 Detention Annex	6,846	1,901	123	3,690	4,875	204		906	2,719	21,263	(17,994)		3,269
25600 Victim Witness			226	6,778	8,984	408	314	2,553	6,959	26,223	(6,755)		19,468
26000 Jail		18,634	2,182	65,472	51,981	2,206	6,374	34,807	51,656	233,312	5,414		238,725
26100 Burney Substation	2,152	4,208	427	12,807	8,700	342		2,901	8,700	40,236	(4,523)		35,713
26200 Juvenile Hall	32,354	2,431	692	20,752	20,663	941	1,885	7,163	17,944	104,824	(2,596)		102,228
26300 Probation	32,039	3,861	1,314	39,418	36,450	1,545	4,399	19,293	33,256	171,574	(13,919)	58,049	215,704
26400 Boys Camp		2,344	375	11,254	12,815	572	1,302	4,259	10,331	43,253	(10,058)		33,195
28000 Agriculture Commissioner			295	8,850	7,661	345	853	6,058	6,615	30,677	3,261		33,939
28200 Building	6,722	3,228	476	14,295	11,738	396	1,167	42,690	12,446	93,157	28,682		121,839
28500 Knighton Rd Beetle Mitigation					72	2				75			75
28600 Planning	8,712	530	220	6,588	7,784	286	224	61,965	4,969	91,278	7,235		98,513
28700 Coroner	3,986	2,695	267	8,013	7,411	299	224	1,485	3,806	28,186	(1,198)		26,988
28800 Dispatch		3,771			1,193	25				4,989	(1,453)		3,536
29000 Recorder	153,746	21,147	164	4,935	11,318	237	359	2,219	5,981	200,107	46,467		246,574
29200 Public Guardian					782	5		116,303		117,090	83,020		200,110
29400 Wildlife					406					406	(229)		177
29700 Animal Control	1,113	1,012	130	3,901	11,496	508	1,257	8,050	4,894	32,361	(10,286)		22,075
29900 Public Administration			17	500	1,239	38				1,793	(9,255)		(7,462)
30100 Roads	44,669		4,964	76,048	82,496	3,757	21,410	66,006	52,254	351,605	(18,177)		333,428
40200 Environmental Health	6,729		431	12,945	13,109	461	1,840	4,804	9,081	49,402	(22,984)		26,418
41000 Mental Health	43,201		3,427	102,850	81,032	3,609	539	53,597	76,028	364,283	(104,844)		259,439

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 05/06 Actual	Building Use	Equipment Use	County Audit	CAO 10200		Auditor 11000		TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs	Roll Forward	Add'l Adj For	Total Claimable
				FY 2005-06 (To Be Used As 2007- 2008 Estimate)	FY 2005-06 (05-06 Est Paid Minus 05-06 Actual Cost)	FY 2007-08 Estimates	Costs FY 2007-08								
41100 Public Health	102,059		3,058	91,776	130,808	5,818	80,163	83,968	85,772	583,423	162,667			746,090	
41200 Health Care			0	6	211	6	135	84		442	(659)			(217)	
41700 Child Services			306	9,173	9,747	453	718	2,897	7,158	30,451	3,487			33,938	
42200 Alcohol & Drug			370	11,089	10,953	478	135	5,171	13,430	41,625	(3,445)			38,180	
42400 Substance Abuse Crime Prevention			105	3,159	3,904	162	135	1,172	3,256	11,893	309			12,202	
42500 Perinatal			233	6,995	5,252	231		1,450	4,350	18,511	(2,735)			15,776	
50100 Social Services Administration	23,684	578	13,574	212,892	204,363	19,719	10,682	149,498	228,023	863,014	30,488			893,501	
53000 Opportunity Center	68,290	2,541	750	22,516	71,740	3,705	3,636	13,023	31,538	217,739	(22,899)			194,840	
54000 County Indigents					355	4				359	(154)			205	
54300 Housing	97,535	7,328	112	3,367	18,009	788		1,269	3,649	132,056	(1,574)	(24,324)		106,158	
57000 Veterans' Services	632		65	1,950	1,993	89	135	945	2,175	7,982	1,000			8,982	
59000 Community Action Agency	135,230	10,157	2,386	2,720	7,574	260	1,032	2,837	3,187	165,382	14,420	(33,725)		146,078	
59600 Housing Rehabilitation			2,343	1,441	2,339	99		363	1,088	7,672	544			8,216	
61000 Library	23,373	11,921	249	7,462	12,770	495	1,930	5,834	7,481	71,513	(10,255)			61,258	
62000 Agriculture Extension Service	1,079	950	31	919	2,155	92	135	447	1,088	6,894	(2,396)			4,498	
62100 Farm Advisor			9	275	672	32		91	272	1,351	(279)			1,071	
62200 CO-OP Extension Forestry					413	18				431	106			537	
70100 Recreation & Parks					87	1				87	(3,230)			(3,143)	
71000 Veterans' Hall	2,083	686			501	15				3,285	(288)			2,997	
00200 Fall River Mills Airport					1,275	32				1,298	(99)			1,199	
94000 Fleet Management			138	4,140	25,463	1,248	7,541	5,990	3,806	48,325	(6,233)			42,093	
95000 Risk Management	157,428	14,782	240	7,208	19,465	1,965	943	3,680	5,956	211,667	6,112			217,779	
00203 Information Systems	633,844	34,443	1,094	32,816	32,758	1,227	52,470	44,996	25,218	858,865	81,379			940,244	
00204 Facilities Management			703	21,088	44,911	2,198	5,027	10,436	20,790	105,153	(8,063)			97,090	
00207 Solid Waste					1,376	50				1,426	(727)			699	
00300 Amber Lane PRD					36					36				36	
00301 Burney Meadows Storm Drain					51					51	(7)			43	
00302 Amber Ridge PRD					58	1				59				59	
00303 Marianas PRD					43					43				43	
00304 Coloma PRD					65	1				66				66	
00305 Vedder Road PRD					58					58	(9)			49	
00306 River Hill Estates PRD					87	1				88	4			92	
00307 Craig Lane PRD					58					58	(17)			41	
00308 E. Stillwater Way PRD					65					65	(2)			64	
00309 Fullerton Way PRD					65					65	(2)			64	
00310 Deer Flat Road					58					58	(9)			49	
00311 Skyway PRD					58					58	(9)			49	
00312 Mule Mt. PRD					58					58	(9)			49	
00313 Fore Way PRD					58					58	(9)			49	
00314 Blacks PRD					65					65	(19)			46	

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

02/08/2007

Fiscal Year 05/06 Actual	Building Use	Equipment Use	County Audit	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs		Add'l Adj For FY 2007-08 Estimates	Total Claimable Costs FY 2007-08
										FY 2005-06 (To Be Used As 2007-2008 Estimate)	Roll Forward FY 2005-06 (05-06 Est Paid Minus 05-06 Actual Cost)		
00315 Logan PRD					65					65			64
00316 Valparaiso PRD					36					36	(2)		36
00318 Lark Court PRD					36					36			36
00319 Manor Crest PRD					36					36			36
00320 Santa Barbara Estates PRD					36					36			36
00321 Victoria Highlands Estates PRD					36					36			36
00322 Country Fields Estates PRD					36					36			36
00324 China Gulch PRD					36					36			36
00325 Manton Heights PRD					36					36			36
00326 Manzanillo Orchard PRD					36					36			36
00327 Lavern Lane PRD					29					29			29
00328 Canto Del Lupine PRD Admin					80	2				81			81
00329 Crowley Crk Ranchettes PRD Adm					14					14			14
00330 Jordan Manor PRD Admin					14					14			14
00331 Ritts Mill Road Admin					14					14			14
00332 Rother Lighting					14					14			14
00333 Robledo Road PRD Admin					203					203			203
00334 Santa Barbara #2 PRD Admin					14					14	(13)		189
00335 N Chaparral Dr PRD Admin					14					14			14
00337 Woggon Lane PRD Admin					51					51			51
00347 Sierra Lighting					29					29			29
00361 Tract 1323 PRD					203	1				204	(21)		183
00364 Sonora PRD					196	1				196	13		209
00366 Ponder PRD					87	1				88	13		101
00367 Shasta Meadows PRD					58					58	(9)		49
00368 Old Stagecoach PRD					58					58	(17)		41
00369 Inter Mountain PRD					58					58	(9)		49
00370 Alpine PRD					72	1				73	(11)		62
00371 Water Agency					58					58	(9)		49
00372 Dusty PRD					818	20		75		814	(42)		872
00373 AQMD	9,027				87	1				88	(4)		84
00374 Castella Water			148	4,439	4,858	180	404	7,634	3,784	30,474	(4,793)		25,682
00375 Sugarloaf Water					912	30	269	169		1,381	318		1,699
00377 Jones Valley Water					724	19	135	84		963	(225)		737
00378 Palo Cedro Sewer					1,716	50	180	112		2,059	(428)		1,630
00382 Shasta Lake Ranchos R/M					1,579	58	90	56		1,782	46		1,828
00383 Holiday Acres R/M					87	1				88	(12)		76
00384 Alpine Meadows Sewer					94	1				95	3		98
00385 Belmont Storm Drain					688	19				707	(428)		279
00386 Street Lighting-Admin.					65					65	(10)		55
					239	1				240	(1)		238

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Fiscal Year 05/06 Actual	Building Use	Equipment Use	County Audit	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs	Roll Forward	Add'l Adj For	Total Claimable
										FY 2005-06 (To Be Used As 2007-2008 Estimate)	FY 2005-06 (05-06 Est Paid Minus 05-06 Actual Cost)	FY 2007-08 Estimates	Costs FY 2007-08
00387 Cottonwood Sewer					3,136	133	1,391	871					
00391 Fire Protection Admin.			153	4,587	21,137	996	18,043	18,147	1,199	5,532	639		6,170
00393 Burney Storm Drain					87					64,262	(22,954)		41,307
00394 Keswick Admin.					941	24	45	28		87	(47)		40
00395 French Gulch Water					768	22	90	56		1,039	(760)		279
00396 Cragview Water					1,014	27	45	28		935	52		987
00401 Anderson Cemetery					3,143	131				1,114	97		1,211
00402 Burney Cemetery					3,548	159		480		3,274	(131)		3,143
00403 Cottonwood Cemetery					1,376	55				4,188	78		4,265
00404 Fall River Mills Cemetery					1,275	53				1,431	(44)		1,386
00405 Halcumb Cemetery					2,296	101				1,327	(777)		550
00407 Millville Cemetery					1,984	77				2,397	(436)		1,961
00408 Pine Grove Cemetery					5,026	239				2,061	(498)		1,563
00422 Centerville CSD					760	25				5,264	(7)		5,258
00423 Clear Creek CSD					558	20				785	(39)		746
00424 Fall River Mills CSD					521	19				578	(61)		517
00428 Shasta CSD					521	19		235		775	179		954
00429 Mountain Gate CSD					224	1				541	(55)		486
00441 Anderson FPD					5,279	251				225	(68)		157
00442 Buckeye FPD					246	4				5,530	(857)		4,673
00443 Burney FPD					5,859	266		2,641		251	(130)		120
00444 Castella FPD					2,998	143				8,765	218		8,983
00445 Shasta Lake FPD					7,416	355				3,141	1,094		4,235
00446 Cottonwood FPD					5,315	255		(213)		7,770	958		8,728
00447 Fall River Mills FPD					3,961	189				5,358	(1,213)		4,145
00449 Happy Valley FPD					6,250	307				4,150	(681)		3,469
00450 McArthur FPD					826	34				6,557	92		6,648
00452 Millville FPD					818	34				860	(208)		652
00461 Pine Grove MAD					2,491	112				852	(250)		602
00462 Shasta MAD					32,494	1,633				2,604	722		3,325
00463 Burney MAD					2,600	122		38		34,127	(2,212)		31,915
00481 Fall River Mills RCD					2,571	116		(595)		2,759	300		3,059
00482 W. Shasta RCD					36	2				2,092	(2,099)		(7)
00490 ACID					529	19				38	(14)		24
00491 Bella Vista Water					717	26				548	(48)		500
00492 Burney Water					138	1				743	(58)		685
00497 Mayers Memorial Hospital					695	25		1,351		138	13		151
00835 Detention Fac Inmate Funds Adm					2,086	94				2,072	1,222		3,293
00843 Prop 10 Children & Fam. 1st			96	2,893	5,625	245		1,309		2,180			2,180
00851 IHSS Public Authority					2,491	113	853	6,915		10,168	3,535		13,703
										10,373	(8,212)		2,161

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 05/06 Actual	Building Use	Equipment Use	County Audit	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs	Roll Forward	Add'l Adj For FY 2007-08 Estimates	Total Claimable Costs FY 2007-08
										FY 2005-06 (To Be Used As 2007-2008 Estimate)	FY 2005-06 (05-06 Est Paid Minus 05-06 Actual Cost)		
00862 Law Library					2,053	82		5,968	390	8,493	6,350		14,843
00866 LAFCO			39	1,172	1,783	76				3,070	(1,164)		1,906
00892 RTPA					630	18				648	(182)		466
00928 SHASCOM					6,344	279		(765)		5,859	2,263		8,121
00952 Courts	2,467				53,221	1,707				57,394	(48,216)		9,178
03010 Schools					34,507	77,608				112,115	223		112,338
04000 Miscellaneous - Other					0		135	84		219	(30,785)		(30,566)
Subtotal	2,274,983	270,141	51,785	1,148,852	2,073,843	181,019	260,284	1,093,701	976,520	8,331,127	213,396	(3,308)	8,541,215
Direct Billed						44,149		269,684	203,686	517,519			
Unallocated				73,656	365,964	1,633,055		35,565		2,108,240			
Total	2,274,983	270,141	51,785	1,222,508	2,439,807	1,858,223	260,284	1,398,950	1,180,206	10,956,886	213,396	(3,308)	8,541,215

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT B

<b>Fiscal Year 05/06 Actual</b>	<b>ACTUAL FY 2005-06</b>	<b>ESTIMATES PAID FOR FY 2005-06</b>	<b>ROLL FORWARD FOR FY 2005-06</b>	<b>ADJUSTMENTS FY 2007-08 ESTIMATE</b>	<b>PROPOSED CHARGE FY 07-08</b>
10100 Board of Supervisors	80,354	115,608	(35,254)		45,100
10300 Clerk of the Board	92,795	111,827	(19,032)		73,763
11200 Assessor	557,802	542,687	15,115		572,917
14000 Elections	32,401	34,673	(2,272)		30,129
15900 Inter Mountain Fair	14,296	13,147	1,149		15,445
16600 Land, Buildings & Improvements	529		529	(529)	529
16700 Library Building Construction	2,592		2,592	(2,592)	2,592
16900 Administration Building Construction	187		187	(187)	187
17200 Surveyor	87	125	(38)		49
17500 CSA Administration	13,777	13,657	120		13,897
20110 Trial Courts	57,626	57,378	248		57,874
20300 Public Defender	52,472	26,447	26,025		78,497
20800 Grand Jury	23,549	25,594	(2,045)		21,504
22100 County Clerk	6,978	16,422	(9,444)		(2,466)
22700 District Attorney	264,231	270,161	(5,930)		258,301
22800 DCSS	706,977	542,302	164,675		871,652
23500 Sheriff	530,700	546,853	(16,153)		514,547
23600 Boating Safety	17,819	16,162	1,657		19,476
23700 Sheriff Civil Unit	42,962	29,052	13,910		56,872
24600 Detention Annex	21,263	39,257	(17,994)		3,269
25600 Victim Witness	26,223	32,978	(6,755)		19,468
26000 Jail	233,312	227,898	5,414		238,726
26100 Burney Substation	40,236	44,759	(4,523)		35,713
26200 Juvenile Hall	104,824	107,420	(2,596)		102,228
26300 Probation	171,574	185,493	(13,919)	58,049	215,704
26400 Boys Camp	43,253	53,311	(10,058)		33,195
28000 Agriculture Commissioner	30,677	27,416	3,261		33,938
28200 Building	93,157	64,475	28,682		121,839
28500 Knighton Rd Beetle Mitigation	75				75
28600 Planning	91,278	84,043	7,235		98,513
28700 Coroner	28,186	29,384	(1,198)		26,988