



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Shasta
Redding, California**

**Date: March 2, 2020
Filing Ref: SHA21**

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 **2020-21**. This approval is subject to the conditions contained in Section III.

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

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

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

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

SECTION III: CONDITIONS

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

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

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

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

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

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2020-21 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SHASTA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Brian Muir

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

Auditor-Controller

Title

3-5-2020

3-30-2020

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 18/19 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2018-19 (To Be Used As 2020-21 Estimate)	Roll Forward FY 2018-19 (2018-19 Actual Cost Minus 18-19 Est Paid)		Add'l Adj For FY 2020-21 Estimates	Total Claimable Costs FY 2020-21
10100 Board of Supervisors	24,543	31,503	103	1,865	5,744	10	-	17,953	4,507	86,228	447	-	-	86,676
10300 Clerk of the Board	42,714	-	72	1,308	4,819	9	349	27,001	3,605	79,878	(5,419)	-	-	74,458
11200 Assessor	221,030	20,039	769	13,914	27,266	18	2,621	1,137	37,822	324,616	(6,834)	-	-	317,782
14000 Elections	-	-	402	7,277	40,614	113	3,494	12,316	8,793	73,010	10,283	-	-	83,293
15900 Inter Mountain Fair	-	-	2	36	247	-	-	-	-	285	(31)	-	-	254
17200 Surveyor	-	-	2	36	109	-	-	-	-	147	(74)	-	-	74
17500 CSA Administration	-	-	160	2,894	9,678	13	2,097	-	5,392	20,233	4,670	-	-	24,903
20110 Trial Courts	71	-	323	5,837	11,942	7	-	-	-	18,179	(502)	-	-	17,677
20300 Conflict Public Defender	-	-	404	7,303	17,451	68	-	-	-	25,226	(4,418)	-	-	20,809
20700 Public Defender	25,326	-	586	10,597	21,451	26	3,197	4,879	25,117	91,178	9,672	-	-	100,850
20800 Grand Jury	-	-	15	268	5,810	24	349	15,016	-	21,482	(9,777)	-	-	11,705
22100 County Clerk	-	-	81	1,471	12,301	14	1,747	1,232	1,803	18,650	(1,150)	-	-	17,499
22700 District Attorney	153,283	3,455	1,488	26,917	85,879	141	10,186	38,180	52,670	372,200	(44,660)	-	-	327,540
22800 DCSS	-	-	1,201	21,729	53,936	67	1,101	3,790	75,196	157,020	(11,540)	-	-	145,480
23500 Sheriff	99,689	5,993	3,090	53,894	145,105	247	19,918	308,285	97,721	735,943	88,663	-	-	824,606
23600 Boating Safety	-	-	149	2,692	10,627	21	3,494	-	2,700	19,683	3,659	-	-	23,342
23700 Sheriff Civil Unit	118	844	77	1,390	4,609	6	349	-	4,507	11,900	(565)	-	-	11,334
24600 Detention Annex	-	1,556	81	1,460	4,670	4	175	-	5,408	13,354	383	-	-	13,737
25600 Victim Witness	-	-	210	3,793	16,762	21	1,747	-	9,833	32,367	6,427	-	-	38,794
26000 Jail	-	10,279	2,826	51,108	92,375	172	17,647	104,783	80,022	359,211	45,122	-	-	404,333
26100 Burney Substation	-	-	334	6,045	10,030	12	349	-	13,520	30,291	(2,192)	-	-	28,099
26200 Juvenile Rehab Facility	-	3,997	871	15,748	31,364	27	4,368	1,658	32,449	90,481	(11,594)	-	-	78,887
26300 Probation	53,949	1,160	2,190	39,616	96,101	163	3,669	44,670	76,426	317,945	36,437	-	-	354,382
28000 Agriculture Commissioner	-	2,049	292	5,285	17,404	19	4,193	12,648	11,348	53,239	8,879	-	-	62,118
28200 Building	8,902	-	354	6,395	24,494	24	1,223	23,496	16,972	81,858	(10,384)	-	-	71,474
28500 Knighton Rd Beetle Mitigation	-	-	0	0	58	-	-	-	-	58	2	-	-	60
28600 Planning	11,538	-	275	4,969	15,287	21	175	91,330	10,816	134,410	60,557	-	-	194,967
28700 Coroner	16,994	6,247	229	4,135	13,885	32	1,223	4,737	6,310	53,792	3,575	-	-	57,367
28800 Dispatch	-	-	250	4,521	542	0	-	-	-	5,313	(252)	-	-	5,060
29000 Recorder	80,937	8,741	214	3,872	22,897	14	2,097	805	8,112	127,691	(4,126)	-	-	123,565
29200 Public Guardian	-	-	141	2,547	2,534	3	175	(4,812)	-	588	(102,369)	-	-	(101,781)
29400 Wildlife	-	-	0	1	374	-	-	-	-	375	11	-	-	386
29700 Animal Control	-	1,638	75	1,361	4,068	6	-	1,232	3,543	11,923	(4,073)	-	-	7,850
29900 Public Administration	-	-	41	744	8,438	19	-	-	1,803	11,045	1,013	-	-	12,058
30100 Roads	40,495	-	4,290	77,590	152,912	409	15,200	7,769	75,208	373,875	(102,961)	-	-	270,913
40200 Environmental Health	10,078	-	419	7,585	24,353	31	1,398	13,027	17,021	73,912	4,484	-	-	78,397
40400 Mental Health Services Act	-	800	2,046	37,003	65,540	104	10,833	-	29,845	146,170	7,472	-	-	153,641
41000 Mental Health	92,757	-	5,275	95,401	129,597	222	12,056	5,495	69,524	410,327	67,350	-	-	477,677
41100 Public Health	107,156	21,414	3,336	60,335	182,790	326	33,721	663	102,054	511,794	25,920	-	-	537,713
41200 Health Care	-	894	50	910	2,104	6	4,019	-	-	7,983	6,377	-	-	14,360
41700 Child Services	-	-	323	5,845	16,226	35	1,048	-	12,920	36,397	(3,416)	-	-	32,981
42200 Alcohol & Drug	-	-	796	14,399	25,246	52	1,398	-	12,894	54,785	8,306	-	-	63,091
42500 Perinatal	-	-	154	2,788	10,871	24	874	-	5,377	20,089	1,056	-	-	21,145
50100 Social Services Administration	124,782	-	32,523	329,935	400,161	434	21,840	18,138	361,313	1,289,125	(82,791)	-	-	1,206,334
50200 Health & Human Services Agency	-	-	2,183	39,487	83,863	72	12,405	495,681	77,292	710,984	146,235	-	-	857,220

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 18/19 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controllor	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2018-19 (To Be Used As 2020-21 Estimate)	Roll Forward FY 2018-19 (2018-19 Actual Cost Minus 18-19 Est Paid)		Add'l Adj For FY 2020-21 Estimates	Total Claimable Costs FY 2020-21
53000 Opportunity Center	35,950	8,107	1,172	21,196	110,835	49	4,543	1,232	38,676	221,760	(40)	-	-	221,720
54200 County Indigents	-	-	220	3,980	352	-	-	-	-	4,552	(1,599)	-	-	2,953
54300 Housing	58,472	9,847	133	2,405	9,628	17	1,747	40,170	8,111	130,529	9,370	-	-	139,899
57000 Veterans' Services	13,331	-	73	1,328	7,199	7	699	379	4,472	27,488	1,088	-	-	28,576
59000 Community Action Agency	29,898	-	175	3,163	44,825	137	2,795	-	3,500	84,495	26,530	-	-	111,025
59200 HSG Home IPP Admin	-	-	225	4,065	1,145	2	-	-	-	5,436	(9,691)	-	-	(4,254)
59300 PHA Housing Assistance Adm	-	-	791	14,306	724	-	175	-	-	15,996	(3,136)	-	-	12,860
59600 Housing Rehabilitation	-	-	212	3,831	282	2	-	-	-	4,327	2,848	-	-	7,175
61100 Library	8,820	-	234	4,232	866	1	175	-	-	14,327	(395)	-	-	13,932
62000 Agriculture Extension Service	-	717	34	609	3,715	5	-	-	1,803	6,882	(280)	-	-	6,601
62100 Farm Advisor	-	-	0	0	5	-	-	-	-	6	(1,086)	-	-	(1,081)
70100 Recreation & Parks	-	-	8	145	367	1	-	-	-	521	76	-	-	598
71000 Veterans' Hall	8,521	-	21	389	1,187	3	524	-	-	10,645	400	-	-	11,045
00200 Fall River Mills Airport	-	-	62	1,127	2,920	7	349	-	-	4,466	708	-	-	5,174
94000 Fleet Management	-	-	574	10,377	61,261	204	9,959	-	4,477	86,851	14,651	-	-	101,502
95000 Risk Management	82,876	3,733	1,275	23,051	21,994	55	-	4,974	8,112	146,070	(18,546)	-	-	127,524
92500 Information Systems	290,016	30,140	1,176	21,265	48,686	65	26,557	5,921	43,433	467,259	(6,705)	-	-	460,554
95500 Facilities Management	10,799	-	801	14,496	125,243	423	12,580	86,356	31,030	281,728	106,456	-	-	388,184
00207 Solid Waste	-	-	567	10,257	12,176	28	4,193	-	3,605	30,827	(10,406)	-	-	20,421
00210 Shasta County Transit	-	-	106	1,921	1,559	5	175	-	-	3,766	79	-	-	3,845
00300 Amber Lane PRD	-	-	0	3	114	-	-	-	-	118	(6)	-	-	112
00302 Amber Ridge PRD	-	-	0	3	106	-	-	-	-	110	24	-	-	134
00303 Marianas PRD	-	-	0	4	130	0	-	-	-	134	45	-	-	179
00304 Coloma PRD	-	-	0	2	112	0	-	-	-	114	30	-	-	144
00305 Vedder Road PRD	-	-	-	-	11	-	-	-	-	11	(23)	-	-	(12)
00306 River Hill Estates PRD	-	-	0	4	115	0	-	-	-	120	13	-	-	133
00307 Craig Lane PRD	-	-	0	2	125	0	-	-	-	128	19	-	-	146
00308 E. Stillwater Way PRD	-	-	0	5	137	-	-	-	-	142	(195)	-	-	(53)
00309 Fullerton Way PRD	-	-	0	3	105	-	-	-	-	109	(2)	-	-	107
00310 Deer Flat Road	-	-	-	-	-	-	-	-	-	-	(52)	-	-	(52)
00311 Skyway PRD	-	-	0	4	91	-	-	-	-	95	(212)	-	-	(117)
00312 Mule Mt. PRD	-	-	0	2	103	-	-	-	-	105	22	-	-	127
00313 Fore Way PRD	-	-	0	3	91	-	-	-	-	94	(111)	-	-	(17)
00314 Blacks PRD	-	-	0	5	97	-	-	-	-	102	(425)	-	-	(323)
00315 Logan PRD	-	-	0	6	112	-	-	-	-	118	(415)	-	-	(297)
00316 Valparaiso PRD	-	-	1	10	107	-	-	-	-	117	32	-	-	148
00317 Lakehead Lighting	-	-	0	2	578	1	-	-	-	582	28	-	-	610
00318 Lark Court PRD	-	-	0	3	110	-	-	-	-	113	28	-	-	140
00319 Manor Crest PRD	-	-	0	5	123	-	-	-	-	128	45	-	-	173
00320 Santa Barbara Estates PRD	-	-	0	5	99	-	-	-	-	104	(404)	-	-	(299)
00321 Victoria Highlands Estates PRD	-	-	0	1	92	-	-	-	-	94	21	-	-	115
00322 Country Fields Estates PRD	-	-	0	4	134	0	-	-	-	138	42	-	-	180
00324 China Gulch PRD	-	-	0	4	124	-	-	-	-	128	44	-	-	172
00325 Manton Heights PRD	-	-	0	6	103	-	-	-	-	110	(438)	-	-	(328)
00326 Manzanillo Orchard PRD	-	-	0	1	98	-	-	-	-	100	27	-	-	126

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 18/19 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2018-19 (To Be Used As 2020-21 Estimate)	Roll Forward FY		Total Claimable Costs FY 2020-21
											2018-19 (2018-19 Actual Cost Minus 18-19 Est Paid)	Add'l Adj For FY 2020-21 Estimates	
00327 Lavern Lane PRD	-	-	0	1	115	-	-	-	-	116	(61)	-	56
00328 Canto Del Lupine PRD Admin	-	-	0	3	106	-	-	-	-	110	26	-	136
00329 Crowley Crk Ranchettes PRD Adm	-	-	0	2	124	0	-	-	-	126	40	-	166
00330 Jordan Manor PRD Admin	-	-	0	2	92	-	-	-	-	95	3	-	98
00331 Ritts Mill Road Admin	-	-	0	0	92	-	-	-	-	92	(20)	-	72
00332 Rother Lighting	-	-	1	12	662	1	-	-	-	675	35	-	710
00333 Robledo Road PRD Admin	-	-	4	66	193	0	-	-	-	263	142	-	405
00334 Santa Barbara #2 PRD Admin	-	-	0	6	152	-	-	-	-	158	(591)	-	(433)
00335 N Chaparral Dr PRD Admin	-	-	0	4	129	-	-	-	-	133	20	-	152
00337 Woggon Lane PRD Admin	-	-	0	3	134	-	-	-	-	138	15	-	153
00338 Aiden Park PRD Admin	-	-	0	5	95	-	-	-	-	100	(415)	-	(314)
00339 L&R Estates PRD Admin	-	-	0	3	143	0	-	-	-	147	41	-	188
00340 Squaw Carpet Fire Acces PRD Admin	-	-	0	2	92	-	-	-	-	94	17	-	111
00341 Rolland Cnry Estates PRD Admin	-	-	0	5	116	-	-	-	-	121	(281)	-	(159)
00342 Shelly Lane PRD Admin	-	-	0	3	119	-	-	-	-	121	(0)	-	121
00343 Millville Way PRD Admin	-	-	0	3	98	-	-	-	-	101	(2)	-	100
00344 Diamond Ridge PRD Admin	-	-	0	6	156	-	-	-	-	162	(380)	-	(217)
00345 Mountain Gate Meadows PRD Admin	-	-	0	3	121	-	-	-	-	124	40	-	164
00347 Sierra Lighting	-	-	0	6	640	1	-	-	-	647	39	-	687
00351 Timber Ridge PRD Admin	-	-	0	3	104	-	-	-	-	107	25	-	132
00360 Equestrian Estates PRD Admin	-	-	0	3	110	-	-	-	-	113	18	-	131
00361 Tract 1323 PRD	-	-	0	2	350	-	-	-	-	352	0	-	353
00364 Sonora PRD	-	-	0	7	140	0	-	-	-	147	(115)	-	32
00366 Ponder PRD	-	-	0	2	107	-	-	-	-	109	11	-	120
00367 Shasta Meadows PRD	-	-	0	3	105	-	-	-	-	108	29	-	137
00368 Old Stagecoach PRD	-	-	0	4	116	-	-	-	-	120	33	-	153
00369 Inter Mountain PRD	-	-	1	22	122	-	-	-	-	146	14	-	160
00370 Alpine PRD	-	-	0	3	114	-	-	-	-	117	23	-	140
00371 Water Agency	-	-	26	466	2,645	5	349	3,269	-	6,760	(782)	-	5,978
00372 Dusty PRD	-	-	0	5	140	0	-	-	-	146	22	-	168
00373 AQMD	12,045	1,059	412	7,444	13,356	22	1,223	7,058	6,306	48,925	5,942	-	54,867
00374 Castella Water	-	-	17	309	3,429	9	-	-	-	3,764	400	-	4,164
00375 Sugarloaf Water	-	-	52	946	4,626	8	-	-	-	5,653	2,361	-	7,994
00376 Buckshot Ln Em Fire PRD Admin	-	-	0	2	70	-	-	-	-	72	14	-	85
00377 Jones Valley Water	-	-	141	2,544	8,054	15	1,223	-	-	11,977	2,191	-	14,169
00378 Palo Cedro Sewer	-	-	72	1,310	5,499	13	524	-	-	7,419	423	-	7,842
00380 Amesbury Village PRD Admin	-	-	0	6	104	-	-	-	-	110	36	-	146
00381 Palo Cedro Oaks PRD Admin	-	-	0	5	138	-	-	-	-	143	49	-	192
00382 Shasta Lake Ranchos R/M	-	-	0	7	133	0	-	-	-	141	(298)	-	(157)
00383 Holiday Acres R/M	-	-	0	6	135	0	-	-	-	141	33	-	174
00384 Alpine Meadows Sewer	-	-	9	160	2,710	5	-	-	-	2,884	185	-	3,069
00385 Belmont Storm Drain	-	-	0	0	194	-	-	-	-	195	71	-	265
00386 Street Lighting Admin.	-	-	15	276	813	1	-	-	-	1,104	(123)	-	981
00387 Cottonwood Sewer	-	-	240	4,335	15,237	43	1,922	-	-	21,776	4,494	-	26,270
00391 Fire Protection Admin.	-	46,597	888	16,058	67,461	189	24,810	1,753	2,704	160,460	67,692	-	228,152

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

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00393 Burney Storm Drain	-	-	0	1	462	2	-	-	-	465	159	-	-	624
00394 Keswick Admn.	-	-	39	714	4,920	11	-	-	-	5,684	591	-	-	6,276
00395 French Gulch Water	-	-	22	389	3,549	8	175	-	-	4,143	707	-	-	4,849
00396 Cragview Water	-	-	14	254	3,665	8	-	-	-	3,941	485	-	-	4,426
00397 Los Palos Dr Em Fire PRD Admin	-	-	0	2	94	-	-	-	-	96	(21)	-	-	75
00398 Foxwood Estates PRD Admin	-	-	3	53	132	-	-	-	-	187	80	-	-	268
00399 Rocky Ledge estates PRD Admin	-	-	0	3	143	-	-	-	-	147	22	-	-	169
00401 Anderson Cemetery	-	-	-	-	8,992	35	-	-	-	9,026	1,425	-	-	10,452
00402 Burney Cemetery	-	-	-	-	12,529	49	-	-	-	12,577	7,176	-	-	19,754
00403 Cottonwood Cemetery	-	-	-	-	10,721	42	-	-	-	10,763	2,229	-	-	12,992
00404 Fall River Mills Cemetery	-	-	-	-	22	-	-	-	-	22	(3,327)	-	-	(3,304)
00405 Halcumb Cemetery	-	-	-	-	8,044	31	-	-	-	8,074	2,393	-	-	10,467
00406 Manton Cemetery	-	-	-	-	463	0	-	-	-	463	(326)	-	-	137
00407 Millville Cemetery	-	-	-	-	6,999	25	-	-	-	7,024	1,322	-	-	8,347
00408 Pine Grove Cemetery	-	-	-	-	10,672	41	-	-	-	10,713	1,246	-	-	11,959
00422 Centerville CSD	-	-	-	-	828	1	-	-	-	829	(863)	-	-	(35)
00423 Clear Creek CSD	-	-	-	-	617	1	-	-	-	618	(749)	-	-	(130)
00424 Fall River Mills CSD	-	-	-	-	580	1	-	-	-	581	(708)	-	-	(127)
00428 Shasta CSD	-	-	-	-	586	1	-	-	-	586	(703)	-	-	(117)
00429 Mountain Gate CSD	-	-	-	-	684	1	-	-	-	685	16	-	-	701
00441 Anderson FPD	-	-	-	-	20,939	83	-	-	-	21,022	4,894	-	-	25,916
00442 Buckeye FPD	-	-	-	-	1,074	2	-	-	-	1,076	26	-	-	1,102
00443 Burney FPD	-	-	-	-	1,030	1	-	-	-	1,032	(10,902)	-	-	(9,871)
00444 Castella FPD	-	-	-	-	22,582	92	-	-	-	22,674	13,456	-	-	36,130
00445 Shasta Lake FPD	-	-	-	-	28,807	116	-	-	-	28,923	11,383	-	-	40,306
00446 Cottonwood FPD	-	-	-	-	17,165	66	-	-	-	17,231	5,717	-	-	22,948
00447 Fall River Mills FPD	-	-	-	-	10,788	43	-	-	-	10,831	3,796	-	-	14,627
00449 Happy Valley FPD	-	-	-	-	27,393	112	-	-	-	27,505	13,988	-	-	41,493
00450 McArthur FPD	-	-	-	-	5,745	22	-	-	-	5,767	1,062	-	-	6,829
00452 Millville FPD	-	-	-	-	8,905	35	-	-	-	8,940	(95)	-	-	8,845
00461 Pine Grove MAD	-	-	-	-	8,956	35	-	-	-	8,991	1,944	-	-	10,935
00462 Shasta MAD	-	-	-	-	519	-	-	-	-	519	43	-	-	563
00463 Burney MAD	-	-	-	-	6,075	23	-	-	-	6,098	(1,047)	-	-	5,051
00481 Fall River Mills RCD	-	-	-	-	745	1	-	-	-	746	(798)	-	-	(52)
00482 W. Shasta RCD	-	-	-	-	45	0	-	-	-	45	(80)	-	-	(34)
00490 ACID	-	-	-	-	647	1	-	-	-	648	(675)	-	-	(27)
00491 Bella Vista Water	-	-	-	-	804	1	-	-	-	805	(904)	-	-	(99)
00492 Burney Water	-	-	-	-	218	0	-	-	-	219	7	-	-	225
00497 Mayers Memorial Hospital	-	-	-	-	1,296	1	-	-	-	1,298	(819)	-	-	479
00600 Cottonwood Crk Meadows PRD	-	-	0	2	136	0	-	-	-	138	56	-	-	194
00601 CSA #3 Castella Loan Admin	-	-	2	33	157	-	-	-	-	192	(22)	-	-	170
00602 Aegean Way PRD	-	-	0	3	100	-	-	-	-	103	19	-	-	122
00603 Village Green PRD	-	-	0	4	102	-	-	-	-	106	25	-	-	131
00604 Butterfield PRD	-	-	0	2	100	-	-	-	-	103	23	-	-	125
00605 Honeybee Acres PRD	-	-	0	3	100	-	-	-	-	104	19	-	-	123

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 18/19 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2018-19 (To Be Used As 2020-21 Estimate)	Roll Forward FY		Total Claimable Costs FY 2020-21
											2018-19 (2018-19 Actual Cost Minus 18-19 Est Paid)	Add'l Adj For FY 2020-21 Estimates	
00606 Silver Saddle PRD	-	-	0	4	114	-	-	-	-	119	16	-	135
00607 Wisteria Estates PRD	-	-	1	9	123	-	-	-	-	133	17	-	150
00608 Santa Barbara PRD	-	-	0	3	117	-	-	-	-	121	(64)	-	57
00609 Stillwater Ranch PRD	-	-	0	4	113	-	-	-	-	118	41	-	159
00610 Sterling Ranch PRD	-	-	0	3	103	-	-	-	-	107	20	-	126
00611 Mt. Lassen Woods PRD	-	-	1	11	140	-	-	-	-	152	52	-	203
00612 Waterleaf Estates PRD	-	-	0	5	103	-	-	-	-	108	(201)	-	(93)
00613 Jennifer Dr EFER PRD	-	-	0	2	94	-	-	-	-	96	17	-	113
00614 White Oak Manor PRD	-	-	0	3	107	-	-	-	-	110	30	-	140
00615 Terri Lee Terrace EFER PRD	-	-	0	3	92	-	-	-	-	95	23	-	118
00616 Westview Rd EFER PRD	-	-	0	3	92	-	-	-	-	95	12	-	107
00617 Sleeping Bull Estates PRD	-	-	0	3	123	-	-	-	-	125	31	-	156
00618 Garth Dr EFER PRD	-	-	0	3	98	-	-	-	-	101	23	-	124
00619 Clover Road PRD	-	-	0	2	106	-	-	-	-	108	24	-	132
00620 Nunes Ranch PRD	-	-	0	2	97	-	-	-	-	100	19	-	118
00621 No. 2 Squaw Carpet PRD	-	-	0	2	91	-	-	-	-	93	22	-	115
00622 No. 2 Crowley Crk Rnchts PRD	-	-	0	2	118	0	-	-	-	120	48	-	168
00623 No. 2 Los Palos Dr EFER PRD	-	-	0	2	92	-	-	-	-	94	22	-	116
00624 Scenic Oak PRD	-	-	0	3	98	-	-	-	-	102	19	-	121
00625 No. 2 Butterfield Ln EFER PRD	-	-	-	-	90	-	-	-	-	90	86	-	176
00626 No. 1 Skylark Lane EFER PRD	-	-	0	3	104	-	-	-	-	107	(77)	-	30
00627 Lake Drive PRD Admin	-	-	0	3	1	-	-	-	-	4	(84)	-	(80)
00629 CSA #6 JV S/A Elk Trail WSAD	-	-	20	367	360	1	-	-	-	748	(21)	-	727
00630 CSA # 23 CV S/A Cragview WSAD	-	-	3	48	191	0	-	-	-	241	2	-	243
00631 Laurel Glen Estates PRD Admin	-	-	0	1	80	-	-	-	-	82	9	-	91
00632 Irish Creek Road PRD Admin	-	-	0	2	92	-	-	-	-	95	37	-	132
00633 Sol Semente EFER PRD Admin	-	-	0	4	105	-	-	-	-	107	64	-	172
00634 Stillwater Ranches #2 PRD	-	-	0	2	97	-	-	-	-	99	75	-	174
00635 Tudor Oaks Acres PRD	-	-	0	2	92	-	-	-	-	95	71	-	166
00637 Beagle Street PRD	-	-	0	2	81	-	-	-	-	83	83	-	166
00638 Oak Tree Lane PRD Admin	-	-	0	2	87	-	-	-	-	89	89	-	178
00851 IHSS Public Authority	-	-	67	1,207	5,268	8	175	6,300	3,605	16,630	(1,531)	-	15,099
00862 Law Library	141	-	-	-	3,633	13	-	-	-	3,788	239	-	4,026
00892 RTPA	-	-	-	-	2,177	8	-	-	-	2,185	246	-	2,431
00928 SHASCOM	-	-	-	-	24,193	96	-	142	-	24,432	6,679	-	31,111
03010 Schools	-	-	-	-	42,892	3	-	-	-	42,895	(25,586)	-	17,309
Subtotal	1,665,230	220,809	78,627	1,163,774	2,820,613	5,384	295,605	1,408,661	1,519,678	9,178,383	360,568	0	9,538,951
Direct Billed	8,288	-	283	5,123	25,754	63,185	2,621	535,644	284,331	925,228	-	-	-
Unallocated	-	-	-	75,097	464,137	1,011,842	-	36,122	-	1,587,197	-	-	-
Total	1,673,518	220,809	78,911	1,243,993	3,310,504	1,080,411	298,226	1,980,427	1,804,009	11,690,808	360,568	0	9,538,951