



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Shasta
Redding, California**

**Date: May 25, 2022
Filing Ref: SHA23**

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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. 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.

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: The \$35,066 adjustments in the fiscal year 2022-23 Cost Allocation Plan Exhibit B are one-time adjustments, and will not be carried-forward to the fiscal year 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SHASTA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Nolda Short

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

Name

Auditor-Controller

Title

05/31/2022

05/31/2022

Date

Date

**Negotiated by Adam Russ
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Exhibit A

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 20/21 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2020-21 (To Be Used As 2022-23 Estimate)	Roll Forward FY	Add'l Adj For FY 2022-23 Estimates	Total Claimable Costs FY 2022-23
											2020-21 Actual Cost Minus 20-21 Est Paid)		
10100 Board of Supervisors	22,977	26,479	73	1,816	5,639	1	262	28,575	4,842	90,664	4,436	(208)	94,891
10300 Clerk of the Board	39,988	-	73	1,798	6,705	3	262	33,422	6,779	89,029	9,151	(313)	97,867
11200 Assessor	206,922	-	622	15,389	32,194	3	1,311	6,701	40,674	303,815	(20,801)	(25)	282,989
14000 Elections	-	-	594	14,708	39,542	19	7,996	31,989	13,558	108,405	35,395	(149)	143,651
15900 Later Mountain Fair	-	-	1	28	301	-	-	-	-	331	46	(0)	376
17200 Surveyor	-	-	1	37	108	-	-	-	-	147	(1)	(0)	146
17500 CSA Administration	-	-	110	2,735	10,886	3	393	-	5,811	19,938	(295)	(3)	19,641
20110 Trial Courts	71	-	208	5,141	12,633	2	-	-	-	18,055	(125)	(3)	17,927
20300 Conflict Public Defender	-	-	263	6,511	15,289	14	-	-	-	22,077	(3,149)	(4)	18,924
20700 Public Defender	28,064	-	562	13,924	33,335	8	2,228	18,544	31,958	128,624	37,446	(65)	166,004
20800 Grand Jury	-	-	14	352	5,673	5	393	22,548	-	28,986	7,504	(174)	36,317
22100 County Clerk	-	-	104	2,570	11,551	3	-	1,728	1,937	17,892	(757)	(16)	17,119
22700 District Attorney	153,283	1,733	1,304	32,291	95,274	28	17,826	34,602	64,884	401,226	29,026	(464)	429,788
22800 DCSS	-	-	1,858	45,991	60,973	17	3,932	6,743	64,884	184,399	27,379	(64)	211,714
23500 Sheriff	107,859	5,869	2,439	60,386	159,058	48	14,943	210,814	103,621	665,037	(70,906)	(3,600)	590,530
23600 Boating Safety	-	-	132	3,268	12,496	5	393	-	2,905	19,200	(483)	(3)	18,714
23700 Sheriff Civil Unit	118	3,449	92	2,277	11,597	2	1,049	-	4,842	23,425	11,526	(1)	34,949
24600 Detention Annex	-	-	70	1,738	5,601	1	-	-	5,811	13,221	(132)	(1)	13,087
25600 Victim Witness	-	-	184	4,553	14,640	1	393	-	14,526	34,297	1,930	(4)	36,224
26000 Jail	-	26,765	2,474	61,246	104,982	39	11,404	86,863	83,284	377,057	17,846	(1,248)	393,655
26100 Burney Substation	-	-	316	7,834	14,125	4	262	-	14,526	37,069	6,778	(5)	43,842
26200 Juvenile Rehab Facility	-	3,997	760	18,804	42,461	9	1,966	716	45,516	114,229	23,748	(32)	137,945
26300 Probation	55,036	1,706	1,811	44,839	108,888	42	6,816	65,115	82,316	366,569	48,625	(545)	414,649
28000 Agriculture Commissioner	-	2,692	270	6,685	20,896	5	1,704	8,345	13,558	54,154	915	(151)	54,918
28200 Building	8,960	22,328	315	7,804	33,465	8	-	105,238	19,368	197,487	115,629	(277)	312,839
28500 Knighton Rd Beetle Mitigation	-	-	0	0	69	-	-	-	-	69	11	(0)	81
28600 Planning	11,614	22,328	291	7,206	20,299	7	393	49,606	11,621	123,365	(11,045)	(1,057)	111,264
28700 Coroner	16,994	11,336	185	4,582	16,731	8	655	18,038	6,779	75,309	21,517	(58)	96,768
28800 Dispatch	-	-	198	4,906	483	0	-	-	-	5,587	274	(2)	5,859
29000 Recorder	75,771	53,900	168	4,154	20,868	3	786	8,387	8,716	172,753	45,062	(13)	217,802
29200 Public Guardian	-	-	114	2,820	7,683	1	262	(2,384)	-	8,495	7,907	(146)	16,257
29400 Wildlife	-	-	0	1	325	-	-	-	-	326	(48)	(0)	278
29700 Animal Control	-	683	61	1,504	5,631	2	-	12,981	3,874	24,735	12,812	(15)	37,532
29900 Public Administration	-	-	33	821	8,114	3	131	-	1,453	10,555	(490)	(1)	10,064
30100 Roads	45,816	-	2,400	59,407	162,619	91	14,287	12,012	82,316	378,948	5,074	(260)	383,762
40200 Environmental Health	10,144	22,328	415	10,262	30,036	8	2,622	18,418	19,368	113,601	39,689	(157)	153,133
40400 Mental Health Services Act	-	800	1,655	40,964	80,770	28	6,161	-	41,894	172,271	26,102	(26)	198,347
41000 Mental Health	109,357	-	4,222	104,514	144,001	55	7,078	31,483	75,545	476,254	65,927	(122)	542,059
41100 Public Health	109,269	29,166	4,971	123,065	271,065	95	69,339	73,334	118,125	798,429	286,635	(66)	1,084,999
41200 Health Care	-	9,186	58	1,435	1,135	1	-	-	-	11,815	3,832	(2)	15,645
41700 Child Services	-	-	217	5,365	12,838	2	524	-	8,241	27,187	(9,210)	(5)	17,973
42200 Alcohol & Drug	-	-	1,161	28,743	24,331	9	524	-	12,362	67,131	12,346	(9)	79,468
42500 Perinatal	-	-	112	2,770	11,535	5	131	-	4,807	19,359	(729)	(3)	18,628
50100 Social Services Administration	88,507	-	18,416	376,677	493,161	576	13,632	68,029	388,026	1,447,025	157,900	(317)	1,604,607
50200 Health & Human Services Agency	-	-	2,041	50,534	111,436	17	17,695	408,773	85,846	676,342	(34,642)	(5,750)	635,951

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

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											Minus 20-21 Est Paid)	Add'l Adj For FY 2022-23 Estimates	
53000 Opportunity Center	33,656	12,608	891	22,063	115,961	32	3,408	4,552	38,459	231,629	9,869	(34)	241,465
54200 County Indigents	-	-	196	4,842	354	-	-	-	-	5,392	839	(2)	6,229
54300 Housing	-	-	-	-	-	-	-	-	-	-	(130,529)	130,529	-
57000 Veterans' Services	13,331	-	74	1,821	7,631	2	-	1,391	6,295	30,544	3,056	(6)	33,593
59000 Community Action Agency	27,990	-	446	11,047	51,730	40	6,161	-	7,747	105,160	20,666	(4)	125,822
59200 HSG Home IPP Admin	-	-	25	609	1,585	1	-	-	-	2,220	(3,217)	(2)	(998)
59300 PHA Housing Assistance Adm	54,740	1,274	8,561	13,886	6,711	0	393	45,349	7,747	138,662	122,666	(131,001)	130,327
59600 Housing Rehabilitation	-	-	17	423	1,343	0	-	-	968	2,751	(1,575)	(2)	1,174
61100 Library	7,947	-	192	4,757	1,062	0	131	-	-	14,089	(238)	(2)	13,849
62000 Agriculture Extension Service	-	1,553	27	661	3,861	1	1,311	-	1,937	9,351	2,469	(1)	11,820
62100 Farm Advisor	-	-	7	162	-	-	-	-	-	169	163	0	332
70100 Recreation & Parks	-	-	-	-	363	0	-	-	-	363	(158)	(0)	205
71000 Veterans' Hall	8,521	3,539	15	378	1,043	0	-	-	-	13,496	2,851	(0)	16,346
00200 Fall River Mills Airport	-	-	44	1,077	3,390	2	393	-	-	4,906	440	(1)	5,346
94000 Fleet Management	-	-	314	7,771	44,470	38	2,753	211	4,842	60,398	(26,453)	(10)	33,935
95000 Risk Management	77,586	-	1,025	25,370	19,736	10	1,966	2,023	7,747	135,463	(10,607)	(69)	124,787
92500 Information Systems	312,380	-	1,053	26,067	58,404	17	19,399	10,241	51,326	478,888	11,629	(93)	490,425
95500 Facilities Management	11,365	-	678	16,787	140,550	111	26,608	118,767	35,831	350,697	68,969	(1,014)	418,653
00207 Solid Waste	-	-	656	16,246	13,544	5	2,753	-	3,874	37,078	6,251	(7)	43,322
00210 Shasta County Transit	-	-	86	2,134	1,289	1	262	-	-	3,773	7	(1)	3,779
00300 Amber Lane PRD	-	-	0	7	197	0	-	-	-	204	87	(0)	291
00302 Amber Ridge PRD	-	-	0	1	129	-	-	-	-	130	20	(0)	151
00303 Marianas PRD	-	-	0	4	192	0	131	-	-	327	194	(0)	521
00304 Coloma PRD	-	-	0	1	118	-	-	-	-	119	5	(0)	124
00305 Vedder Road PRD	-	-	-	-	-	-	-	-	-	-	(11)	11	-
00306 River Hill Estates PRD	-	-	1	35	193	0	131	-	-	360	240	(0)	600
00307 Craig Lane PRD	-	-	0	1	118	-	-	-	-	119	(9)	(0)	110
00308 E. Stillwater Way PRD	-	-	0	0	123	-	-	-	-	124	(18)	(0)	106
00309 Fullerton Way PRD	-	-	-	-	-	-	-	-	-	-	(109)	109	-
00311 Skyway PRD	-	-	0	0	123	-	-	-	-	124	29	(0)	152
00312 Mule Mt. PRD	-	-	0	1	123	-	-	-	-	125	20	(0)	144
00313 Fore Way PRD	-	-	0	1	123	-	-	-	-	124	30	(0)	154
00314 Blacks PRD	-	-	(0)	(0)	129	-	-	-	-	129	27	(0)	155
00315 Logan PRD	-	-	(0)	(0)	118	-	-	-	-	118	(1)	(0)	117
00316 Valparaiso PRD	-	-	0	1	112	-	-	-	-	113	(3)	(0)	110
00317 Lakehead Lighting	-	-	0	3	560	0	-	-	-	564	(18)	(0)	545
00318 Lark Court PRD	-	-	0	1	118	-	-	-	-	119	6	(0)	125
00319 Manor Crest PRD	-	-	1	14	192	0	131	-	-	337	209	(0)	547
00320 Santa Barbara Estates PRD	-	-	(0)	(0)	118	-	-	-	-	117	13	(0)	131
00321 Victoria Highlands Estates PRD	-	-	0	1	118	-	-	-	-	119	25	(0)	144
00322 Country Fields Estates PRD	-	-	0	1	124	-	-	-	-	125	(14)	(0)	111
00324 China Gulch PRD	-	-	0	2	129	-	-	-	-	131	3	(0)	134
00325 Manton Heights PRD	-	-	(0)	(0)	123	-	-	-	-	123	13	(0)	136
00326 Manzanillo Orchard PRD	-	-	0	1	118	-	-	-	-	119	19	(0)	138
00327 Lavern Lane PRD	-	-	0	1	138	-	-	-	-	139	22	(0)	161

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 20/21 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2020-21 (To Be Used As 2022-23 Estimate)	Roll Forward FY 2020-21 (2020-21 Actual Cost Minus 20-21 Est Paid)		Add'l Adj For FY 2022-23 Estimates	Total Claimable Costs FY 2022-23
00328 Canto Del Lupine PRD Admin	-	-	0	1	112	-	-	-	-	113	4	(0)		117
00329 Crowley Crk Ranchettes PRD Adm	-	-	0	2	129	-	-	-	-	131	5	(120)		15
00330 Jordan Manor PRD Admin	-	-	0	1	118	-	-	-	-	119	24	(0)		143
00331 Ritts Mill Road Admin	-	-	0	0	101	-	-	-	-	101	9	(0)		110
00332 Rother Lighting	-	-	0	11	578	0	-	-	-	590	(85)	(0)		505
00333 Robledo Road PRD Admin	-	-	0	2	124	-	-	-	-	125	(137)	(0)		(12)
00334 Santa Barbara #2 PRD Admin	-	-	(0)	(1)	112	-	-	-	-	111	(47)	(0)		65
00335 N Chaparral Dr PRD Admin	-	-	0	1	142	-	-	-	-	143	11	(0)		154
00337 Woggon Lane PRD Admin	-	-	0	1	131	-	-	-	-	132	(6)	(0)		126
00338 Aiden Park PRD Admin	-	-	(0)	(0)	118	-	-	-	-	117	17	(0)		135
00339 L&R Estates PRD Admin	-	-	2	60	200	0	131	-	-	394	247	(0)		640
00340 Squaw Carpet Fire Accs PRD Admin	-	-	0	1	123	-	-	-	-	124	30	0		155
00341 Rolland Cntry Estates PRD Admin	-	-	0	0	112	-	-	-	-	112	(9)	(0)		104
00342 Shelly Lane PRD Admin	-	-	1	20	226	0	131	-	-	378	257	(0)		636
00343 Millville Way PRD Admin	-	-	0	1	112	-	-	-	-	113	12	(0)		125
00344 Diamond Ridge PRD Admin	-	-	(0)	(0)	123	-	-	-	-	123	(39)	(0)		85
00345 Mountain Gate Meadows PRD Admin	-	-	0	1	118	-	-	-	-	119	(5)	(0)		114
00347 Sierra Lighting	-	-	0	6	566	0	-	-	-	573	(74)	(0)		499
00351 Timber Ridge PRD Admin	-	-	0	11	192	0	131	-	-	335	228	(0)		562
00360 Equestrian Estates PRD Admin	-	-	0	5	203	0	131	-	-	339	225	(0)		564
00361 Tract 1323 PRD	-	-	0	2	303	-	-	-	-	305	(47)	(0)		257
00364 Sonora PRD	-	-	0	1	118	-	-	-	-	119	(29)	(0)		90
00366 Ponder PRD	-	-	0	1	123	-	-	-	-	124	15	(0)		139
00367 Shasta Meadows PRD	-	-	1	23	187	0	131	-	-	341	234	(0)		575
00368 Old Stagecoach PRD	-	-	1	16	192	0	131	-	-	339	219	(0)		559
00369 Inter Mountain PRD	-	-	0	1	152	-	-	-	-	153	7	(0)		160
00370 Alpine PRD	-	-	0	9	197	0	262	-	-	469	352	(0)		821
00371 Water Agency	-	-	24	593	2,476	1	131	295	-	3,520	(3,240)	(38)		242
00372 Dusty PRD	-	-	0	3	129	-	-	-	-	132	(13)	(0)		119
00373 AQMD	12,161	24,144	279	6,904	13,913	5	1,835	1,307	6,779	67,327	18,402	(86)		85,643
00374 Castella Water	-	-	17	412	3,548	2	131	-	-	4,110	346	(0)		4,456
00375 Sugarloaf Water	-	-	20	491	3,681	2	-	-	-	4,194	(1,439)	(1)		2,755
00376 Buckshot Ln Em Fire PRD Admin	-	-	0	1	95	-	-	-	-	96	25	(0)		121
00377 Jones Valley Water	-	-	69	1,718	6,688	3	131	-	-	8,610	(3,367)	(2)		5,241
00378 Palo Cedro Sewer	-	-	53	1,324	5,503	3	-	-	-	6,883	(536)	(1)		6,346
00380 Amesbury Village PRD Admin	-	-	0	4	191	0	-	-	-	196	86	(0)		281
00381 Palo Cedro Oaks PRD Admin	-	-	1	27	198	0	131	-	-	357	214	(0)		571
00382 Shasta Lake Ranchos R/M	-	-	3	86	217	0	-	-	-	307	166	(0)		473
00383 Holiday Acres R/M	-	-	0	1	124	-	-	-	-	125	(17)	(0)		108
00384 Alpine Meadows Sewer	-	-	7	178	3,320	2	-	-	-	3,507	623	(0)		4,130
00385 Belmont Storm Drain	-	-	0	1	121	-	-	-	-	122	(73)	(0)		49
00386 Street Lighting Admin.	-	-	10	255	723	0	-	-	-	989	(115)	(0)		874
00387 Cottonwood Sewer	-	-	658	16,291	15,855	11	786	-	-	33,602	11,826	(3)		45,425
00391 Fire Protection Admin.	-	-	433	10,727	49,470	40	35,522	11,042	2,905	110,139	(50,321)	46,559		106,378
00393 Burney Storm Drain	-	-	0	6	387	0	-	-	-	393	(72)	(0)		321

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00394 Keswick Admin.	-	-	-	-	-	-	-	-	-	-	(5,684)	5,684	-	-
00395 French Gulch Water	-	-	13	329	2,814	1	-	-	-	3,158	(984)	(0)	(0)	2,173
00396 Cragview Water	-	-	11	261	3,235	2	-	-	-	3,508	(433)	(0)	(0)	3,075
00397 Los Palos Dr Em Fire PRD Admin	-	-	0	1	118	-	-	-	-	119	23	(0)	(0)	141
00398 Foxwood Estates PRD Admin	-	-	0	1	118	-	-	-	-	119	(68)	(0)	(0)	51
00399 Rocky Ledge estates PRD Admin	-	-	3	86	196	0	131	-	-	416	269	(0)	(0)	685
00401 Anderson Cemetery	-	-	-	-	6,979	6	-	-	-	6,985	(2,041)	(0)	(0)	4,943
00402 Burney Cemetery	-	-	-	-	13,601	13	-	-	-	13,613	1,036	(0)	(0)	14,649
00403 Cottonwood Cemetery	-	-	-	-	11,558	11	-	-	-	11,569	806	(0)	(0)	12,374
00404 Fall River Mills Cemetery	-	-	-	-	-	-	-	-	-	-	(22)	22	-	-
00405 Halcumb Cemetery	-	-	-	-	10,042	9	-	-	-	10,052	1,978	(0)	(0)	12,029
00406 Manton Cemetery	-	-	-	-	395	0	-	-	-	395	(68)	(0)	(0)	327
00407 Millville Cemetery	-	-	-	-	7,403	6	-	-	-	7,409	385	(0)	(0)	7,794
00408 Pine Grove Cemetery	-	-	-	-	16,195	15	-	-	-	16,211	5,498	(23)	(0)	21,685
00422 Centerville CSD	-	-	-	-	504	0	-	-	-	504	(324)	(0)	(0)	180
00423 Clear Creek CSD	-	-	-	-	445	0	-	-	-	446	(173)	(0)	(0)	273
00424 Fall River Mills CSD	-	-	-	-	443	0	-	-	-	443	(138)	(0)	(0)	304
00428 Shasta CSD	-	-	-	-	849	0	-	-	-	849	263	(0)	(0)	1,112
00429 Mountain Gate CSD	-	-	-	-	518	0	-	-	-	518	(167)	(0)	(0)	352
00441 Anderson FPD	-	-	-	-	26,797	26	-	-	-	26,823	5,801	(1)	(0)	32,623
00442 Buckeye FPD	-	-	-	-	681	0	-	-	-	681	(395)	(0)	(0)	286
00443 Burney FPD	-	-	-	-	462	0	-	-	-	462	(569)	(0)	(0)	(107)
00444 Castella FPD	-	-	-	-	11,425	11	-	-	-	11,435	(11,239)	(1)	(0)	196
00445 Shasta Lake FPD	-	-	-	-	25,775	25	-	-	-	25,800	(3,123)	(1)	(0)	22,675
00446 Cottonwood FPD	-	-	-	-	15,595	15	-	-	-	15,610	(1,621)	(1)	(0)	13,988
00447 Fall River Mills FPD	-	-	-	-	14,665	14	-	-	-	14,679	3,848	(0)	(0)	18,527
00449 Happy Valley FPD	-	-	-	-	27,282	27	-	-	-	27,309	(196)	(1)	(0)	27,112
00450 McArthur FPD	-	-	-	-	443	0	-	-	-	443	(5,324)	(0)	(0)	(4,882)
00452 Millville FPD	-	-	-	-	11,559	11	-	-	-	11,571	2,630	(0)	(0)	14,201
00461 Pine Grove MAD	-	-	-	-	8,370	8	-	-	-	8,378	(613)	(0)	(0)	7,764
00462 Shasta MAD	-	-	-	-	431	-	-	-	-	431	(88)	(0)	(0)	344
00463 Burney MAD	-	-	-	-	5,468	5	-	-	-	5,473	(625)	(0)	(0)	4,848
00481 Fall River Mills RCD	-	-	-	-	653	0	-	-	-	653	(93)	(0)	(0)	560
00482 W. Shasta RCD	-	-	-	-	6	-	-	-	-	6	(40)	(0)	(0)	(34)
00490 ACID	-	-	-	-	535	0	-	-	-	535	(113)	(0)	(0)	423
00491 Bella Vista Water	-	-	-	-	661	0	-	-	-	661	(144)	(0)	(0)	518
00492 Burney Water	-	-	-	-	-	-	-	-	-	-	(219)	(0)	(0)	(219)
00497 Mayers Memorial Hospital	-	-	-	-	1,151	0	-	-	-	1,152	(146)	(0)	(0)	1,006
00600 Cottonwood Crk Meadows PRD	-	-	0	9	191	0	131	-	-	332	194	(0)	(0)	526
00601 CSA #3 Castella Loan Admin	-	-	1	33	417	-	-	-	-	451	259	(0)	(0)	710
00602 Aegean Way PRD	-	-	0	9	191	0	131	-	-	332	229	(0)	(0)	561
00603 Village Green PRD	-	-	0	1	118	-	-	-	-	119	13	(0)	(0)	132
00604 Butterfield PRD	-	-	0	2	118	-	-	-	-	119	17	(90)	(0)	46
00605 Honeybee Acres PRD	-	-	0	7	191	0	131	-	-	330	226	(0)	(0)	556
00606 Silver Saddle PRD	-	-	0	9	191	0	131	-	-	332	213	(0)	(0)	545

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 20/21 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2020-21 (To Be Used As 2022-23 Estimate)	Roll Forward FY 2020-21 Actual Cost		Total Claimable Costs FY 2022-23
											21 Actual Cost Minus 20-21 Est	Add'l Adj For FY 2022-23 Estimates	
00607 Wisteria Estates PRD	-	-	1	21	187	0	131	-	-	340	207	(0)	547
00608 Santa Barbara PRD	-	-	0	1	118	-	-	-	-	119	(2)	(0)	117
00609 Stillwater Ranch PRD	-	-	1	14	197	0	131	-	-	343	225	(0)	567
00610 Sterling Ranch PRD	-	-	0	3	180	0	-	-	-	184	77	(0)	261
00611 Mt. Lassen Woods PRD	-	-	3	82	196	0	131	-	-	413	261	(0)	673
00612 Waterleaf Estates PRD	-	-	1	23	192	0	131	-	-	347	239	(0)	587
00613 Jennifer Dr EFER PRD	-	-	0	1	123	-	-	-	-	124	29	(0)	153
00614 White Oak Manor PRD	-	-	0	1	107	-	-	-	-	108	(3)	(0)	105
00615 Terri Lee Terrace EFER PRD	-	-	0	1	123	-	-	-	-	124	29	(0)	154
00616 Westview Rd EFER PRD	-	-	0	1	123	-	-	-	-	124	30	(0)	154
00617 Sleeping Bull Estates PRD	-	-	0	1	118	-	-	-	-	119	(6)	(0)	113
00618 Garth Dr EFER PRD	-	-	0	1	129	-	-	-	-	130	30	(0)	160
00619 Clover Road PRD	-	-	0	1	118	-	-	-	-	119	10	(0)	129
00620 Nunes Ranch PRD	-	-	0	1	112	-	-	-	-	113	14	(0)	127
00621 No. 2 Squaw Carpet PRD	-	-	0	1	123	-	-	-	-	124	31	(0)	156
00622 No. 2 Crowley Crk Rnchts PRD	-	-	-	-	-	-	-	-	-	-	(120)	120	-
00623 No. 2 Los Palos Dr EFER PRD	-	-	0	1	123	-	-	-	-	124	30	(0)	155
00624 Scenic Oak PRD	-	-	0	9	186	0	131	-	-	326	224	(0)	550
00625 No. 2 Butterfield Ln EFER PRD	-	-	-	-	-	-	-	-	-	-	(90)	90	-
00626 No. 1 Skylark Lane EFER PRD	-	-	0	1	118	-	-	-	-	119	11	(0)	130
00627 Lake Drive PRD Admin	-	-	0	0	123	-	-	-	-	124	120	(0)	243
00629 CSA #6 JV S/A Elk Trail WSAD	-	-	8	190	331	0	-	-	-	529	(219)	(0)	310
00630 CSA # 23 CV S/A Cragview WSAD	-	-	1	27	244	0	-	-	-	272	31	(0)	303
00631 Laurel Glen Estates PRD Admin	-	-	0	1	112	-	-	-	-	113	32	(0)	145
00632 Irish Creek Road PRD Admin	-	-	0	1	118	-	-	-	-	119	24	(0)	143
00633 Sol Semente EFER PRD Admin	-	-	0	1	112	-	-	-	-	113	6	(0)	120
00634 Stillwater Ranches #2 PRD	-	-	0	1	118	-	-	-	-	119	20	(0)	139
00635 Tudor Oaks Acres PRD	-	-	0	1	112	-	-	-	-	113	19	(0)	132
00637 Beagle Street PRD	-	-	0	1	118	-	-	-	-	119	36	(0)	155
00638 Oak Tree Lane PRD Admin	-	-	0	3	123	-	-	-	-	127	38	(0)	164
00835 Detention Fac Inmate Funds Adm	-	-	-	1	0	-	1	-	-	2	2	(0)	4
00843 Prop 10 Children & Fam. 1st	-	-	-	-	0	-	-	-	-	0	(0)	0	0
00851 IHSS Public Authority	-	-	50	1,244	5,926	2	-	10,789	3,874	21,885	5,254	(74)	27,065
00862 Law Library	141	-	-	-	3,801	3	-	-	-	3,946	158	(0)	4,104
00892 RTPA	-	-	-	-	1,510	1	-	-	-	1,511	(674)	(0)	837
00928 SHASCOM	-	-	-	-	28,665	28	-	14,835	-	43,528	19,096	(2)	62,622
00952 Courts	-	-	-	-	1	0	-	-	-	1	1	(0)	2
03010 Schools	-	-	-	-	61,818	1,900	-	-	-	63,718	20,823	(2)	84,539
Subtotal	1,650,566	287,862	67,358	1,390,214	3,204,153	3,663	314,715	1,581,421	1,674,903	10,174,855	996,471	35,066	11,206,393
Direct Billed	8,288	-	1,056	26,143	29,357	58,204	1,441	632,653	317,134	1,074,276	-	-	-
Unallocated	-	-	-	155,370	388,993	989,587	-	29,531	-	1,563,481	-	-	-
Total	1,658,853	287,862	68,414	1,571,728	3,622,503	1,051,454	316,156	2,243,605	1,992,037	12,812,612	996,471	35,066	11,206,393