



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Shasta
Redding, California

Date: June 30, 2023
Filing Ref: SHA24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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: There are adjustments in the fiscal year 2023-24 Cost Allocation Plan Exhibit A totaling \$51,375. All adjustments except \$(10,917) for SHASCOM are one-time adjustments and will not be included in the carry forward to the FY 2025-26 Cost Plan. The adjustment for SHASCOM \$(10,917) must be included when calculating carry-forward in the 2025-26 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SHASTA

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Nolda Short

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

Name

Auditor-Controller

Title

07-03-2023

Date

07-05-2023

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 21/22 Actual | Building Use | Equipment Use | County Audit | County Admin Office | Auditor-Controller | Treasurer-Tax Collector | Purchasing | County Counsel | Personnel | Total Actual Costs FY 2021-22 (To Be Used As 2023-24 Estimate) | Roll Forward FY | | Total Claimable Costs FY 2023-24 |
|--|--------------|---------------|--------------|---------------------|--------------------|-------------------------|------------|----------------|-----------|--|---|------------------------------------|----------------------------------|
| | | | | | | | | | | | 2021-22 Actual Cost Minus 21-22 Est Paid) | Add'l Adj For FY 2023-24 Estimates | |
| 10100 Board of Supervisors | 22,160 | 26,479 | 93 | 2,411 | 7,348 | 2 | 588 | 20,296 | 5,815 | 85,190 | (880) | | 84,310 |
| 10300 Clerk of the Board | 38,566 | - | 125 | 3,260 | 8,841 | 3 | 2,546 | 51,268 | 8,141 | 112,750 | 45,983 | | 158,733 |
| 11200 Assessor | 199,565 | - | 766 | 19,959 | 31,690 | 3 | 1,959 | 6,877 | 48,845 | 309,664 | (1,393) | | 308,271 |
| 14000 Elections | - | - | 491 | 12,808 | 56,012 | 22 | 11,360 | 73,969 | 17,444 | 172,107 | 94,579 | | 266,686 |
| 15900 Inter Mountain Fair | - | - | 1 | 18 | 153 | - | - | - | - | 172 | (187) | | (16) |
| 17200 Surveyor | - | - | 2 | 57 | 154 | - | - | - | - | 213 | 2 | | 215 |
| 17500 CSA Administration | - | - | 161 | 4,205 | 12,984 | 4 | 1,371 | - | 6,978 | 25,702 | 7,300 | | 33,003 |
| 20110 Trial Courts | 71 | - | 233 | 6,070 | 13,740 | 2 | - | - | - | 20,116 | (902) | | 19,214 |
| 20300 Conflict Public Defender | - | - | 323 | 8,429 | 21,992 | 13 | - | - | - | 30,757 | (3,332) | | 27,425 |
| 20700 Public Defender | 28,064 | 11,355 | 806 | 21,011 | 34,099 | 7 | 7,051 | 11,687 | 43,030 | 157,110 | 45,515 | | 202,624 |
| 20800 Grand Jury | - | - | 11 | 290 | 9,684 | 6 | 1,763 | 29,530 | - | 41,283 | 16,092 | | 57,375 |
| 22100 County Clerk | - | - | 89 | 2,330 | 16,778 | 3 | - | 2,741 | 2,326 | 24,267 | 7,658 | | 31,925 |
| 22700 District Attorney | 153,283 | 1,647 | 1,618 | 42,158 | 96,234 | 19 | 10,772 | 38,379 | 80,245 | 424,356 | 21,612 | | 445,968 |
| 22800 DCSS | - | - | 975 | 25,417 | 57,283 | 12 | 3,134 | 4,809 | 70,941 | 162,571 | (16,217) | | 146,354 |
| 23500 Sheriff | 107,839 | 11,394 | 3,144 | 81,935 | 175,507 | 44 | 25,069 | 227,052 | 126,763 | 758,767 | 191,144 | | 949,912 |
| 23600 Boating Safety | - | - | 133 | 3,468 | 11,806 | 3 | 196 | - | 3,489 | 19,094 | 680 | | 19,775 |
| 23700 Sheriff Civil Unit | 118 | 16,053 | 111 | 2,881 | 14,411 | 1 | 1,175 | - | 5,815 | 40,565 | 26,141 | | 66,707 |
| 24600 Detention Annex | - | - | 61 | 1,593 | 5,393 | 1 | 1,175 | - | 6,978 | 15,201 | 3,120 | | 18,322 |
| 25600 Victim Witness | - | - | 230 | 5,983 | 17,395 | 1 | 1,959 | - | 17,444 | 43,012 | 7,336 | | 50,348 |
| 26000 Jail | - | 31,078 | 2,927 | 76,281 | 118,409 | 39 | 42,109 | 87,964 | 100,015 | 458,821 | 92,341 | | 551,162 |
| 26100 Burney Substation | - | - | 409 | 10,658 | 14,889 | 3 | 783 | - | 17,444 | 44,187 | 9,316 | | 53,503 |
| 26200 Juvenile Rehab Facility | - | 2,392 | 1,072 | 27,929 | 43,954 | 7 | 5,680 | 4,136 | 54,659 | 139,829 | 51,759 | | 191,588 |
| 26300 Probation | 55,036 | 37,306 | 2,405 | 62,666 | 122,710 | 39 | 22,719 | 83,876 | 98,852 | 485,608 | 122,980 | | 608,588 |
| 28000 Agriculture Commissioner | - | 2,441 | 340 | 8,860 | 24,801 | 5 | 2,938 | 7,936 | 16,282 | 63,602 | 7,785 | | 71,387 |
| 28200 Building | 8,969 | 22,328 | 403 | 10,491 | 41,441 | 8 | 783 | 132,355 | 23,259 | 240,038 | 99,397 | | 339,434 |
| 28500 Knighton Rd Beetle Mitigation | - | - | 0 | 0 | 107 | - | - | - | - | 107 | 31 | | 138 |
| 28600 Planning | 11,625 | 22,328 | 286 | 7,464 | 22,868 | 6 | 979 | 81,279 | 13,956 | 160,791 | 1,099 | | 161,890 |
| 28700 Coroner | 16,994 | 11,336 | 208 | 5,422 | 28,251 | 12 | 2,350 | 6,829 | 9,304 | 80,707 | 24,517 | | 105,224 |
| 28800 Dispatch | - | - | 248 | 6,472 | 679 | 0 | - | - | - | 7,400 | 1,496 | | 8,896 |
| 29000 Recorder | 73,077 | 58,900 | 218 | 5,692 | 26,895 | 3 | 1,371 | 7,599 | 10,467 | 184,223 | 5,904 | | 190,127 |
| 29200 Public Guardian | - | - | 129 | 3,364 | 8,528 | 1 | 196 | 59,825 | - | 72,044 | 70,567 | | 142,611 |
| 29400 Wildlife | - | - | 0 | 2 | 258 | - | - | - | - | 260 | (201) | | 59 |
| 29700 Animal Control | - | - | 85 | 2,212 | 7,510 | 2 | 783 | 1,299 | 4,652 | 16,542 | (13,184) | | 3,359 |
| 29900 Public Administration | - | - | 43 | 1,131 | 14,570 | 5 | 196 | - | 2,326 | 18,271 | 6,650 | | 24,921 |
| 30100 Roads | 45,850 | - | 3,540 | 92,263 | 196,542 | 78 | 22,719 | 14,813 | 98,852 | 474,657 | (108,688) | | 365,970 |
| 40200 Environmental Health | 10,154 | 22,328 | 389 | 10,143 | 32,633 | 6 | 1,763 | 51,268 | 23,259 | 151,944 | 56,265 | | 208,209 |
| 40400 Mental Health Services Act | - | 800 | 2,315 | 60,321 | 93,660 | 23 | 11,555 | - | 52,143 | 220,818 | 64,514 | | 285,331 |
| 41000 Mental Health | 109,357 | - | 5,279 | 137,572 | 188,928 | 51 | 14,689 | 53,192 | 109,589 | 618,656 | 190,432 | | 809,088 |
| 41100 Public Health | 109,269 | 33,694 | 4,587 | 119,543 | 305,239 | 78 | 50,726 | 58,098 | 189,130 | 870,365 | 240,598 | | 1,110,962 |
| 41200 Health Care | - | 9,186 | 24 | 626 | 1,734 | 1 | 4,505 | - | - | 16,075 | 453 | | 16,528 |
| 41700 Child Services | - | - | 277 | 7,210 | 13,988 | 2 | 588 | - | 10,605 | 32,670 | 5,498 | | 38,168 |
| 42200 Alcohol & Drug | - | - | 1,802 | 46,970 | 34,897 | 12 | 2,742 | - | 15,908 | 102,332 | 41,182 | | 143,514 |
| 42500 Perinatal | - | - | 109 | 2,841 | 12,958 | 5 | 588 | - | 6,186 | 22,687 | 1,743 | | 24,429 |
| 50100 Social Services Administration | 83,068 | 594 | 26,771 | 468,337 | 539,081 | 636 | 26,636 | 41,814 | 504,641 | 1,691,580 | 444,727 | | 2,136,307 |
| 50200 Health and Human Services Agency | 17,208 | - | 2,446 | 63,746 | 106,436 | 15 | 16,844 | 263,580 | 113,125 | 583,399 | (86,956) | | 496,443 |

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

| Fiscal Year 21/22 Actual | Building Use | Equipment Use | County Audit | County Admin Office | Auditor-Controller | Treasurer-Tax Collector | Purchasing | County Counsel | Personnel | Total Actual Costs FY 2021-22 (To Be Used As 2023-24 Estimate) | Roll Forward FY | | Total Claimable Costs FY 2023-24 |
|--------------------------------------|--------------|---------------|--------------|---------------------|--------------------|-------------------------|------------|----------------|-----------|--|---|------------------------------------|----------------------------------|
| | | | | | | | | | | | 2021-22 Actual Cost Minus 21-22 Est Paid) | Add'l Adj For FY 2023-24 Estimates | |
| 53000 Opportunity Center | 32,459 | 12,608 | 1,012 | 26,384 | 104,204 | 27 | 1,763 | 3,222 | 49,492 | 231,171 | 24,618 | | 255,789 |
| 54200 County Indigents | - | - | 189 | 4,928 | 481 | - | - | - | - | 5,598 | (1,216) | | 4,382 |
| 54300 Housing | - | - | - | - | - | - | - | - | - | - | (109,717) | 109,717 | - |
| 57000 Veterans' Services | 13,331 | - | 104 | 2,713 | 10,228 | 2 | 783 | 4,377 | 9,304 | 40,842 | 13,420 | | 54,262 |
| 59000 Community Action Agency | 26,995 | - | 478 | 12,460 | 82,970 | 36 | 6,072 | 96 | 11,630 | 140,736 | 35,115 | | 175,851 |
| 59200 HSG Home IPP Admin | - | - | 38 | 1,001 | 2,478 | 1 | - | - | - | 3,519 | 804 | | 4,323 |
| 59300 PHA Housing Assist Adm | 52,794 | 1,274 | 740 | 19,278 | 6,602 | 0 | 2,350 | 42,419 | 9,304 | 134,762 | 107,514 | (109,717) | 132,558 |
| 59600 Housing Rehabilitation | - | - | 33 | 856 | 2,077 | 0 | - | - | 1,163 | 4,129 | 2,296 | | 6,425 |
| 61100 Library | 7,947 | - | 222 | 5,774 | 1,172 | 0 | - | - | - | 15,115 | (367) | | 14,749 |
| 62000 Agriculture Extension Service | - | 1,031 | 35 | 920 | 4,430 | 1 | 196 | - | 2,326 | 8,940 | 994 | | 9,934 |
| 70100 Recreation & Parks | - | - | 7 | 187 | 600 | 0 | - | - | - | 793 | 359 | | 1,153 |
| 71000 Veterans' Hall | 8,521 | 3,539 | 21 | 541 | 1,557 | 0 | - | - | - | 14,178 | 1,751 | | 15,929 |
| 00200 Fall River Mills Airport | - | 2,009 | 48 | 1,254 | 4,849 | 2 | 979 | - | - | 9,141 | 2,738 | | 11,878 |
| 94000 Fleet Management | - | 333 | 331 | 8,622 | 59,127 | 32 | 9,401 | 96 | 5,815 | 83,757 | 11,213 | | 94,970 |
| 95000 Risk Management | 74,828 | - | 1,586 | 41,333 | 33,086 | 13 | - | 6,733 | 9,304 | 166,883 | 14,644 | | 181,526 |
| 92500 Information Systems | 301,275 | 1,040 | 1,379 | 35,932 | 66,842 | 15 | 25,461 | 14,043 | 62,800 | 508,787 | 28,111 | | 536,898 |
| 95500 Facilities Management | 11,365 | 613 | 804 | 20,964 | 173,709 | 91 | 37,017 | 179,968 | 43,030 | 467,560 | 234,947 | | 702,507 |
| 00207 Solid Waste | - | - | 622 | 16,205 | 15,426 | 4 | 1,371 | - | 4,652 | 38,280 | 4,129 | | 42,409 |
| 00210 Shasta County Transit | - | - | 106 | 2,760 | 2,171 | 1 | - | - | - | 5,037 | 782 | | 5,819 |
| 00300 Amber Lane PRD | - | - | 0 | 2 | 205 | - | - | - | - | 207 | 52 | | 259 |
| 00302 Amber Ridge PRD | - | - | 0 | 4 | 180 | - | - | - | - | 184 | 9 | | 194 |
| 00303 Marianas PRD | - | - | 0 | 3 | 188 | - | - | - | - | 191 | 27 | | 218 |
| 00304 Coloma PRD | - | - | 0 | 5 | 197 | - | - | - | - | 201 | 58 | | 259 |
| 00306 River Hill Estates PRD | - | - | 0 | 2 | 197 | - | - | - | - | 199 | (19) | | 179 |
| 00307 Craig Lane PRD | - | - | 0 | 1 | 180 | - | - | - | - | 181 | 24 | | 206 |
| 00308 E. Stillwater Way PRD | - | - | 0 | 3 | 189 | - | - | - | - | 192 | 29 | | 221 |
| 00309 Fullerton Way PRD | - | - | - | - | - | - | - | - | - | - | (148) | | (148) |
| 00311 Skyway PRD | - | - | 0 | 2 | 197 | - | - | - | - | 199 | 51 | | 250 |
| 00312 Mule Mt. PRD | - | - | 0 | 2 | 205 | - | - | - | - | 207 | 60 | | 267 |
| 00313 Fore Way PRD | - | - | 0 | 2 | 205 | - | - | - | - | 207 | 60 | | 267 |
| 00314 Blacks PRD | - | - | 0 | 3 | 197 | - | - | - | - | 200 | 39 | | 239 |
| 00315 Logan PRD | - | - | 0 | 5 | 197 | - | - | - | - | 202 | 47 | | 249 |
| 00316 Valparaiso PRD | - | - | 0 | 3 | 180 | - | - | - | - | 183 | 42 | | 225 |
| 00317 Lakehead Lighting | - | - | 0 | 4 | 802 | 0 | - | - | - | 806 | 159 | | 966 |
| 00318 Lark Court PRD | - | - | 0 | 2 | 180 | - | - | - | - | 183 | 28 | | 210 |
| 00319 Manor Crest PRD | - | - | 0 | 3 | 205 | - | - | - | - | 208 | 53 | | 261 |
| 00320 Santa Barbara Estates PRD | - | - | 0 | 3 | 189 | - | - | - | - | 191 | 43 | | 235 |
| 00321 Victoria Highlands Estates PRD | - | - | 0 | 3 | 180 | - | - | - | - | 183 | 35 | | 218 |
| 00322 Country Fields Estates PRD | - | - | 0 | 3 | 197 | - | - | - | - | 199 | 42 | | 241 |
| 00324 China Gulch PRD | - | - | 0 | 3 | 189 | - | - | - | - | 191 | 36 | | 228 |
| 00325 Manton Heights PRD | - | - | 0 | 7 | 197 | - | - | - | - | 204 | 48 | | 252 |
| 00326 Manzanillo Orchard PRD | - | - | 0 | 2 | 180 | - | - | - | - | 183 | 35 | | 217 |
| 00327 Lavern Lane PRD | - | - | 0 | 3 | 234 | - | - | - | - | 237 | 65 | | 302 |
| 00328 Canto Del Lupine PRD Admin | - | - | 0 | 3 | 180 | - | - | - | - | 183 | 34 | | 217 |
| 00329 Crowley Crk Ranchettes PRD Adm | - | - | 0 | 3 | 189 | - | - | - | - | 192 | (15) | | 178 |

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

| Fiscal Year 21/22 Actual | Building Use | Equipment Use | County Audit | County Admin Office | Auditor-Controllor | Treasurer-Tax Collector | Purchasing | County Counsel | Personnel | Roll Forward FY | | Total Claimable Costs FY 2023-24 |
|--|--------------|---------------|--------------|---------------------|--------------------|-------------------------|------------|----------------|-----------|--|---|----------------------------------|
| | | | | | | | | | | Total Actual Costs FY 2021-22 (To Be Used As 2023-24 Estimate) | 2021-22 Actual (2021-22 Actual Cost Minus 21-22 Est Paid) | |
| 00330 Jordan Manor PRD Admin | - | - | 0 | 2 | 180 | - | - | - | - | 182 | 36 | 218 |
| 00331 Ritts Mill Road Admin | - | - | 0 | 1 | 155 | - | - | - | - | 156 | 10 | 166 |
| 00332 Rother Lighting | - | - | 1 | 14 | 812 | 0 | - | - | - | 826 | 99 | 925 |
| 00333 Robledo Road PRD Admin | - | - | 0 | 2 | 197 | - | - | - | - | 199 | 41 | 240 |
| 00334 Santa Barbara #2 PRD Admin | - | - | 0 | 2 | 180 | - | - | - | - | 183 | 41 | 224 |
| 00335 N Chaparral Dr PRD Admin | - | - | 0 | 3 | 232 | - | - | - | - | 235 | 72 | 307 |
| 00337 Woggon Lane PRD Admin | - | - | 0 | 3 | 242 | - | - | - | - | 245 | 63 | 308 |
| 00338 Aiden Park PRD Admin | - | - | 0 | 2 | 180 | - | - | - | - | 182 | 28 | 211 |
| 00339 L&R Estates PRD Admin | - | - | 0 | 2 | 197 | - | - | - | - | 199 | (36) | 163 |
| 00340 Squaw Carpet Fire Accs PRD Admin | - | - | 0 | 2 | 197 | - | - | - | - | 199 | 51 | 250 |
| 00341 Rolland Cntry Estates PRD Admin | - | - | 0 | 2 | 180 | - | - | - | - | 183 | 34 | 217 |
| 00342 Shelly Lane PRD Admin | - | - | 0 | 3 | 205 | - | - | - | - | 208 | 52 | 260 |
| 00343 Millville Way PRD Admin | - | - | 0 | 4 | 189 | - | - | - | - | 192 | 51 | 243 |
| 00344 Diamond Ridge PRD Admin | - | - | 0 | 2 | 180 | - | - | - | - | 183 | 28 | 211 |
| 00345 Mountain Gate Meadows PRD Admin | - | - | 0 | 2 | 180 | - | - | - | - | 183 | 29 | 211 |
| 00347 Sierra Lighting | - | - | 0 | 8 | 794 | 0 | - | - | - | 803 | 97 | 901 |
| 00351 Timber Ridge PRD Admin | - | - | 0 | 2 | 189 | - | - | - | - | 191 | 42 | 233 |
| 00360 Equestrian Estates PRD Admin | - | - | 0 | 2 | 197 | - | - | - | - | 199 | 44 | 243 |
| 00361 Tract 1323 PRD | - | - | 0 | 3 | 442 | - | - | - | - | 446 | 72 | 517 |
| 00364 Sonora PRD | - | - | 0 | 4 | 197 | - | - | - | - | 201 | 36 | 237 |
| 00366 Ponder PRD | - | - | 0 | 3 | 205 | - | - | - | - | 208 | 67 | 275 |
| 00367 Shasta Meadows PRD | - | - | 0 | 3 | 189 | - | - | - | - | 192 | 37 | 229 |
| 00368 Old Stagecoach PRD | - | - | 0 | 2 | 188 | - | - | - | - | 190 | 27 | 218 |
| 00369 Inter Mountain PRD | - | - | 1 | 14 | 189 | - | - | - | - | 204 | 21 | 224 |
| 00370 Alpine PRD | - | - | 0 | 3 | 197 | - | - | - | - | 200 | 45 | 245 |
| 00371 Water Agency | - | - | 23 | 595 | 3,237 | 1 | - | 1,299 | - | 5,155 | (6,333) | (1,178) |
| 00372 Dusty PRD | - | - | 0 | 4 | 197 | - | - | - | - | 201 | (29) | 173 |
| 00373 AQMD | 12,173 | 24,144 | 238 | 6,190 | 16,498 | 4 | - | 2,597 | 8,141 | 69,984 | (783) | 69,201 |
| 00374 Castella Water | - | - | 41 | 1,060 | 5,800 | 2 | - | - | - | 6,902 | 2,864 | 9,765 |
| 00375 Sugarloaf Water | - | - | 34 | 874 | 7,245 | 3 | - | - | - | 8,155 | 1,275 | 9,430 |
| 00376 Bucksot Ln Em Fire PRD Admin | - | - | 0 | 2 | 172 | - | - | - | - | 174 | 59 | 233 |
| 00377 Jones Valley Water | - | - | 328 | 8,543 | 13,328 | 4 | 3,330 | - | - | 25,532 | 13,708 | 39,241 |
| 00378 Palo Cedro Sewer | - | - | 78 | 2,025 | 8,291 | 3 | 3,721 | - | - | 14,118 | 6,450 | 20,568 |
| 00380 Amesbury Village PRD Admin | - | - | 0 | 2 | 197 | - | - | - | - | 199 | 44 | 243 |
| 00381 Palo Cedro Oaks PRD Admin | - | - | 0 | 3 | 205 | - | - | - | - | 208 | 46 | 254 |
| 00382 Shasta Lake Ranchos R/M | - | - | 1 | 16 | 247 | 0 | - | - | - | 263 | 98 | 361 |
| 00383 Holiday Acres R/M | - | - | 0 | 10 | 197 | - | - | - | - | 207 | 46 | 253 |
| 00384 Alpine Meadows Sewer | - | - | 14 | 352 | 5,306 | 2 | - | - | - | 5,673 | 2,354 | 8,027 |
| 00385 Belmont Storm Drain | - | - | 0 | 1 | 176 | - | - | - | - | 178 | 39 | 217 |
| 00386 Street Lighting Admin. | - | - | 12 | 324 | 1,072 | 0 | - | - | - | 1,409 | 186 | 1,595 |
| 00387 Cottonwood Sewer | - | - | 261 | 6,799 | 22,246 | 10 | 3,917 | - | - | 33,233 | 2,277 | 35,510 |
| 00391 Fire Protection Admin. | - | - | 448 | 11,673 | 72,898 | 35 | 61,107 | 8,416 | 3,489 | 158,065 | (29,457) | 181,160 |
| 00393 Burney Storm Drain | - | - | 0 | 8 | 565 | 0 | - | - | - | 574 | 131 | 705 |
| 00394 Keswick Admin. | - | - | - | - | - | - | - | - | - | - | (9,741) | - |
| 00395 French Gulch Water | - | - | 17 | 440 | 4,085 | 1 | - | - | - | 4,543 | 811 | 5,354 |

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

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|--------------------------------------|--------------|---------------|--------------|---------------------|--------------------|-------------------------|------------|----------------|-----------|--|--|----------------------------------|
| | | | | | | | | | | Total Actual Costs FY 2021-22 (To Be Used As 2023-24 Estimate) | 2021-22 (2021-22 Actual Cost Minus 21-22 Est Paid) | |
| 00396 Cragview Water | - | - | 14 | 369 | 4,568 | 2 | - | - | - | 4,953 | 547 | 5,499 |
| 00397 Los Palos Dr Em Fire PRD Admin | - | - | 0 | 2 | 180 | - | - | - | - | 183 | 35 | 218 |
| 00398 Foxwood Estates PRD Admin | - | - | 0 | 3 | 180 | - | - | - | - | 183 | 39 | 222 |
| 00399 Rocky Ledge estates PRD Admin | - | - | 0 | 4 | 189 | - | - | - | - | 193 | 36 | 229 |
| 00401 Anderson Cemetery | - | - | - | - | 408 | - | - | - | - | 408 | (8,759) | (8,351) |
| 00402 Burney Cemetery | - | - | - | - | 20,180 | 11 | - | - | - | 20,191 | 4,858 | 25,049 |
| 00403 South Shasta Cemetery | - | - | - | - | 20,657 | 11 | - | - | - | 20,668 | 6,006 | 26,674 |
| 00405 Halcomb Cemetery | - | - | - | - | 19,194 | 11 | - | - | - | 19,205 | 8,612 | 27,817 |
| 00406 Manton Cemetery | - | - | - | - | 544 | 0 | - | - | - | 544 | 47 | 591 |
| 00407 Millville Cemetery | - | - | - | - | 12,791 | 7 | - | - | - | 12,798 | 5,453 | 18,251 |
| 00408 Pine Grove Cemetery | - | - | - | - | 22,914 | 13 | - | - | - | 22,927 | 7,043 | 29,970 |
| 00422 Centerville CSD | - | - | - | - | 654 | 0 | - | - | - | 655 | 5 | 659 |
| 00423 Clear Creek CSD | - | - | - | - | 614 | 0 | - | - | - | 614 | 21 | 635 |
| 00424 Fall River Mills CSD | - | - | - | - | 622 | 0 | - | - | - | 622 | 64 | 686 |
| 00428 Shasta CSD | - | - | - | - | 761 | 0 | - | - | - | 761 | 111 | 872 |
| 00429 Mountain Gate CSD | - | - | - | - | 744 | 0 | - | - | - | 745 | (29) | 716 |
| 00441 Anderson FPD | - | - | - | - | 40,093 | 24 | - | - | - | 40,116 | 8,659 | 48,775 |
| 00442 Buckeye FPD | - | - | - | - | 951 | 0 | - | - | - | 951 | (199) | 752 |
| 00443 Burney FPD | - | - | - | - | 638 | 0 | - | - | - | 638 | (34) | 605 |
| 00444 Castella FPD | - | - | - | - | 17,239 | 10 | - | - | - | 17,249 | (3,770) | 13,478 |
| 00445 Shasta Lake FPD | - | - | - | - | 42,001 | 25 | - | - | - | 42,026 | 9,718 | 51,744 |
| 00446 Cottonwood FPD | - | - | - | - | 29,959 | 17 | - | - | - | 29,976 | 5,967 | 35,943 |
| 00447 Fall River Mills FPD | - | - | - | - | 8,786 | 5 | - | - | - | 8,791 | (3,387) | 5,404 |
| 00449 Happy Valley FPD | - | - | - | - | 35,940 | 21 | - | - | - | 35,961 | 311 | 36,272 |
| 00450 McArthur FPD | - | - | - | - | 499 | 0 | - | - | - | 499 | (2,695) | (2,196) |
| 00452 Millville FPD | - | - | - | - | 16,791 | 10 | - | - | - | 16,801 | 7,389 | 24,190 |
| 00461 Pine Grove MAD | - | - | - | - | 11,928 | 7 | - | - | - | 11,935 | 1,619 | 13,555 |
| 00462 Shasta MAD | - | - | - | - | 601 | - | - | - | - | 601 | 25 | 626 |
| 00463 Burney MAD | - | - | - | - | 10,037 | 6 | - | - | - | 10,042 | 3,423 | 13,465 |
| 00481 Fall River Mills RCD | - | - | - | - | 937 | 0 | - | - | - | 937 | 87 | 1,024 |
| 00482 W. Shasta RCD | - | - | - | - | 123 | 0 | - | - | - | 123 | 110 | 233 |
| 00490 ACID | - | - | - | - | 765 | 0 | - | - | - | 765 | 80 | 846 |
| 00491 Bella Vista Water | - | - | - | - | 1,027 | 0 | - | - | - | 1,027 | 212 | 1,239 |
| 00492 Burney Water | - | - | - | - | - | - | - | - | - | - | (653) | (653) |
| 00497 Mayers Memorial Hospital | - | - | - | - | 1,841 | 0 | - | - | - | 1,841 | 516 | 2,357 |
| 00600 Cottonwood Crk Meadows PRD | - | - | 0 | 2 | 270 | 0 | - | - | - | 272 | 124 | 397 |
| 00601 CSA #3 Castella Loan Admin | - | - | 2 | 42 | 691 | 0 | - | - | - | 735 | 454 | 1,188 |
| 00602 Aegean Way PRD | - | - | 0 | 2 | 189 | - | - | - | - | 191 | 36 | 227 |
| 00603 Village Green PRD | - | - | 0 | 2 | 180 | - | - | - | - | 183 | 28 | 210 |
| 00604 Butterfield PRD | - | - | 0 | 2 | 180 | - | - | - | - | 183 | 42 | 224 |
| 00605 Honeybee Acres PRD | - | - | 0 | 2 | 189 | - | - | - | - | 191 | 36 | 227 |
| 00606 Silver Saddle PRD | - | - | 0 | 2 | 205 | - | - | - | - | 207 | 53 | 261 |
| 00607 Wisteria Estates PRD | - | - | 0 | 3 | 189 | - | - | - | - | 192 | 27 | 218 |
| 00608 Santa Barbara PRD | - | - | 0 | 2 | 189 | - | - | - | - | 191 | 43 | 234 |
| 00609 Stillwater Ranch PRD | - | - | 0 | 2 | 189 | - | - | - | - | 191 | 36 | 227 |

Allocation Costs
by Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

| Fiscal Year 21/22 Actual | Building Use | Equipment Use | County Audit | County Admin Office | Auditor-Controller | Treasurer-Tax Collector | Purchasing | County Counsel | Personnel | Total Actual Costs FY 2021-22 (To Be Used As 2023-24 Estimate) | Roll Forward FY | | Total Claimable Costs FY 2023-24 |
|-------------------------------------|--------------|---------------|--------------|---------------------|--------------------|-------------------------|------------|----------------|-----------|--|---|------------------------------------|----------------------------------|
| | | | | | | | | | | | 2021-22 Actual Cost Minus 21-22 Est Paid) | Add'l Adj For FY 2023-24 Estimates | |
| 00610 Sterling Ranch PRD | - | - | 0 | 2 | 180 | - | - | - | - | 182 | 34 | | 217 |
| 00611 Mt. Lassen Woods PRD | - | - | 0 | 4 | 189 | - | - | - | - | 192 | 42 | | 235 |
| 00612 Waterleaf Estates PRD | - | - | 0 | 3 | 205 | - | - | - | - | 208 | 52 | | 260 |
| 00613 Jennifer Dr EFER PRD | - | - | 0 | 2 | 197 | - | - | - | - | 199 | 52 | | 251 |
| 00614 White Oak Manor PRD | - | - | 0 | 2 | 172 | - | - | - | - | 174 | 46 | | 220 |
| 00615 Terri Lee Terrace EFER PRD | - | - | 0 | 2 | 197 | - | - | - | - | 199 | 58 | | 257 |
| 00616 Westview Rd EFER PRD | - | - | 0 | 4 | 197 | - | - | - | - | 201 | 29 | | 229 |
| 00617 Sleeping Bull Estates PRD | - | - | 0 | 3 | 180 | - | - | - | - | 184 | 10 | | 194 |
| 00618 Garth Dr EFER PRD | - | - | 0 | 2 | 197 | - | - | - | - | 199 | 32 | | 231 |
| 00619 Clover Road PRD | - | - | 0 | 3 | 189 | - | - | - | - | 191 | 37 | | 228 |
| 00620 Nunes Ranch PRD | - | - | 0 | 2 | 180 | - | - | - | - | 183 | 41 | | 224 |
| 00621 No. 2 Squaw Carpet PRD | - | - | 0 | 2 | 205 | - | - | - | - | 207 | 59 | | 266 |
| 00622 No. 2 Crowley Crk Rnchts PRD | - | - | - | - | - | - | - | - | - | - | (155) | | (155) |
| 00623 No. 2 Los Palos Dr EFER PRD | - | - | 0 | 2 | 197 | - | - | - | - | 199 | 51 | | 250 |
| 00624 Scenic Oak PRD | - | - | 0 | 2 | 189 | - | - | - | - | 191 | 30 | | 221 |
| 00626 No. 1 Skylark Lane EFER PRD | - | - | 0 | 2 | 189 | - | - | - | - | 191 | 49 | | 240 |
| 00627 Lake Drive PRD Admin | - | - | 0 | 2 | 189 | - | - | - | - | 191 | 30 | | 221 |
| 00629 CSA #6 JV S/A Elk Trail WSAD | - | - | 18 | 457 | 624 | 0 | - | - | - | 1,099 | (362) | | 737 |
| 00630 CSA #23 CV S/A Cragview WSAD | - | - | 2 | 60 | 373 | - | - | - | - | 435 | 73 | | 509 |
| 00631 Laurel Glen Estates PRD Admin | - | - | 0 | 3 | 180 | - | - | - | - | 184 | 13 | | 197 |
| 00632 Irish Creek Road PRD Admin | - | - | 0 | 2 | 180 | - | - | - | - | 183 | 35 | | 218 |
| 00633 Sol Semente EFER PRD Admin | - | - | 0 | 2 | 180 | - | - | - | - | 183 | 34 | | 217 |
| 00634 Stillwater Ranches #2 PRD | - | - | 0 | 3 | 189 | - | - | - | - | 192 | 56 | | 248 |
| 00635 Tudor Oaks Acres PRD | - | - | 0 | 3 | 180 | - | - | - | - | 183 | 42 | | 225 |
| 00637 Beagle Street PRD | - | - | 0 | 2 | 180 | - | - | - | - | 183 | 34 | | 216 |
| 00638 Oak Tree Lane PRD Admin | - | - | 0 | 6 | 221 | 0 | - | - | - | 227 | 86 | | 313 |
| 00851 IHSS Public Authority | - | - | 65 | 1,692 | 7,493 | 2 | - | 23,422 | 4,652 | 37,326 | 20,320 | | 57,646 |
| 00862 Law Library | 141 | - | - | - | 6,279 | 3 | - | - | - | 6,423 | 1,959 | | 8,382 |
| 00892 RTPA | - | - | - | - | 2,188 | 1 | - | - | - | 2,189 | 223 | | 2,412 |
| 00928 SHASCOM | - | - | - | - | 44,970 | 26 | - | 10,917 | - | 55,914 | 23,635 | (10,917) | 68,632 |
| 03010 Schools | - | - | - | - | 82,472 | 1,776 | - | - | - | 84,248 | 26,421 | | 110,668 |
| Subtotal | 1,632,119 | 368,230 | 75,047 | 1,726,406 | 3,815,759 | 3,465 | 461,826 | 1,720,077 | 2,144,009 | 11,946,937 | 2,258,053 | 51,375 | 14,256,366 |
| Direct Billed | 8,288 | - | 1,312 | 34,179 | 38,372 | 31,883 | 2,154 | 728,450 | 331,946 | 1,176,583 | - | - | - |
| Unallocated | - | - | - | 443,023 | 307,351 | 1,128,456 | - | 28,700 | - | 1,907,530 | - | - | - |
| Total | 1,640,407 | 368,230 | 76,358 | 2,203,608 | 4,161,482 | 1,163,803 | 463,980 | 2,477,227 | 2,475,954 | 15,031,050 | 2,258,053 | 51,375 | 14,256,366 |