



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Butte
Oroville, California**

**Date: June 19, 2014
Filing Ref: BUT15**

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 **2014-15** 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.

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

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, 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
2. County Counsel
3. Administration – General Management
4. Medical Liability (ISF)
5. Miscellaneous Insurance (ISF)
6. Self-Insurance (ISF)
7. Unemployment Insurance (ISF)
8. Utilities Clearing (ISF)
9. Workers' Compensation (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.

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 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.

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.

SECTION IV: ACCEPTANCE

COUNTY OF BUTTE

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

**David A. Houser
Name
Auditor-Controller**

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

**6-20-2014
Title
Date**

**6-26-2014
Date**

**Negotiated by Sandeep Singh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

Butte County, California
OMB A-87 Cost Plan

Summary Schedule

Department	002 Non Dept'l General Fund	00211 Retired Empl Benefits	00218 Comm Action Agency	00224 Schools	00224 CSA's	00224 Special Districts	00224 Other Trusts	00224 Unallocated A87	00234 Public Defender	00249 Co Share Trial Crts
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,673	\$0	\$4,725
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0201 Adm General Management	0	0	52	0	0	0	0	1,373	27,765	10,394
4 0202 Adm Financial Management	0	0	97	0	0	0	0	2,534	8,646	4,714
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	0	0	109	0	0	0	0	7,635	21,389	6,385
7 0214 Facility Services	0	0	17,734	0	0	9,923	0	86,225	0	16,656
8 0216 Leasehold Facilities	0	0	0	0	0	0	0	0	0	0
9 050 Auditor/Controller	6	0	29	0	0	6,607	30,318	6,287	5,263	1,420
10 070 Treasurer - Tax Collector	0	0	0	40,195	0	7,405	12,341	0	209	1
11 090 Human Resources	0	0	0	0	0	0	0	0	0	0
12 100 County Counsel	0	0	0	0	0	0	(0)	0	0	0
13 7041-7045 Info Systems & Comm	0	0	0	0	0	0	0	0	804	3,313
Total Current Allocations	6	0	18,021	40,195	0	23,935	42,659	129,726	64,077	47,609
Less: Fixed Costs (& Adjustments)	0	2,680	14,757	28,012	11,566	37,517	22,700	198,769	36,643	54,235
Carry-Forward	0	(2,680)	3,264	12,183	(11,566)	(13,582)	19,959	(69,043)	27,434	(6,626)
Proposed Costs	\$6	\$(2,680)	\$21,284	\$52,377	\$(11,566)	\$10,354	\$62,618	\$60,682	\$91,510	\$40,982

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Summary Schedule

Department	00250 Sutter - Butte Flood Contr	010 Board of Supervisors	0203 Admin Emer Mgmt	0204 Admin Risk Mgmt	205 Econ Develop Admin	0212-02129 Real Property	080 Assessor	130001 Elections	14001 Fire Prot - Reg Svc	14002 Fire Prot - Vol Prog
1 Building Use Allowance	\$0	\$4,399	\$941	\$458	\$0	\$28,951	\$21,294	\$6,305	\$63,175	\$4,196
2 Equipment Depreciation	0	0	0	0	0	6,120	11,511	15,922	220,304	115,285
3 0201 Adm General Management	13	3,551	3,651	535	512	1,242	4,936	3,425	46,537	1,032
4 0202 Adm Financial Management	23	6,556	6,952	988	945	2,293	9,113	5,706	39,178	1,905
5 0211 General Services Admin	0	0	0	0	0	42,852	0	0	0	0
6 0213 Procurement Services	55	12,660	10,304	719	730	1,346	33,827	40,244	106,019	5,851
7 0214 Facility Services	0	36,735	2,619	1,976	0	210,204	95,111	29,210	93,916	28,299
8 0216 Leasehold Facilities	0	4,814	3,210	0	0	0	0	1,605	6,419	0
9 050 Auditor/Controller	7	3,394	1,665	574	550	1,297	3,534	9,163	16,845	2,351
10 070 Treasurer - Tax Collector	0	112	64	22	21	48	64	580	403	139
11 090 Human Resources	0	9,592	1,744	3,488	1,744	872	35,752	11,336	0	0
12 100 County Counsel	0	925,530	4,896	0	0	0	6,792	30,148	1,367	0
13 7041-7045 Info Systems & Comm	0	19,203	16,012	6,461	3,298	2,386	69,531	25,724	9,273	0
Total Current Allocations	98	1,026,546	52,058	15,221	7,799	297,610	291,467	179,368	603,438	159,057
Less: Fixed Costs (& Adjustments)	0	1,367,730	103,826	11,341	916	411,673	264,170	166,376	579,246	152,283
Carry-Forward	0	(341,184)	(51,768)	3,880	6,883	(114,063)	27,297	12,992	24,192	6,774
Proposed Costs	\$98	\$685,362	\$289	\$19,101	\$14,682	\$183,547	\$318,765	\$192,360	\$627,630	\$165,832

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Summary Schedule

Department	14003 Fire Prot - Ancillary Svcs	155 IHSS Publ Authority	17xxxx Capital Projects	18xxxx Grant Projects	175001 Sheriff Equipment	175002 Fire Equipment Repl	180004 HCD Revolving Loan Fund	181 Public Works Gen'l Svcs	184 ISF Equip Repl	185 Tax&Rev Antic Notes
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	19,752	0	0	0	0	0	0	0	0	0
3 0201 Adm General Management	63	348	233	1,982	10	(0)	(583)	156	6	10
4 0202 Adm Financial Management	117	642	430	3,677	19	(0)	351	288	11	18
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	230	138	13,981	6,004	1,757	8,698	748	86	2,991	0
7 0214 Facility Services	0	0	65,788	0	0	0	0	0	0	0
8 0216 Leasehold Facilities	3,210	0	0	0	0	0	0	0	0	0
9 050 Auditor/Controller	94	507	1,178	1,398	71	18	447	86	45	5
10 070 Treasurer - Tax Collector	5	25	82	24	5	1	6	0	3	0
11 090 Human Resources	0	1,744	0	0	0	0	0	0	0	0
12 100 County Counsel	0	0	0	0	0	0	0	0	0	0
13 7041-7045 Info Systems & Comm	0	3,164	0	0	0	0	0	0	0	0
Total Current Allocations	23,469	6,568	81,693	13,084	1,863	8,717	969	615	3,056	33
Less: Fixed Costs (& Adjustments)	28,585	15,570	13,802	237	3,436	0	2,234	651	2,060	3,167
Carry-Forward	(5,116)	(9,002)	67,891	12,847	(1,573)	0	(1,265)	(36)	996	(3,134)
Proposed Costs	\$18,354	\$(2,435)	\$149,583	\$25,931	\$289	\$8,717	\$(296)	\$579	\$4,052	\$(3,101)

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Summary Schedule

Department	230 Grand Jury	238001 POB Series A Debt Service	238002 POB Series B Debt Service	238010 CEC - Solar	238011 2003 COP- Justice Facility	238013 Chico Mem Hall 492 Rio L	238014 Chico Mem Hall 554 Rio L	238016 Banger Fire Stn Debt Serv	320001 DA - Criminal	320003 DA - Child Abduct
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,849	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	66,009	0
3 0201 Adm General Management	1,967	2,640	180	112	0	42	33	64	14,870	336
4 0202 Adm Financial Management	324	4,874	333	208	0	78	61	117	25,795	619
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	1,025	28	0	0	0	0	0	0	58,076	41
7 0214 Facility Services	0	0	0	0	0	0	0	0	130,113	0
8 0216 Leasehold Facilities	0	0	0	0	0	0	0	0	0	0
9 050 Auditor/Controller	2,895	1,450	99	62	0	23	18	35	10,250	536
10 070 Treasurer - Tax Collector	217	0	0	0	0	0	0	0	200	27
11 090 Human Resources	0	0	0	0	0	0	0	0	67,144	1,744
12 100 County Counsel	2,886	0	0	0	0	0	0	0	21,578	0
13 7041-7045 Info Systems & Comm	0	0	0	0	0	0	0	0	151,158	4,954
Total Current Allocations	9,315	8,993	612	382	0	143	112	216	574,041	8,258
Less: Fixed Costs (& Adjustments)	24,140	9,691	782	1,774	2,409	347	353	29	571,213	10,356
Carry-Forward	(14,825)	(698)	(170)	(1,392)	(2,409)	(204)	(241)	187	2,828	(2,098)
Proposed Costs	\$(5,510)	\$8,295	\$442	\$(1,011)	\$(2,409)	\$(62)	\$(129)	\$402	\$576,869	\$6,160

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Summary Schedule

Department	320005 DA - Welfare Fraud Inv	320006 DA IHSS Fraud	320007 DA - Victim Witness (4300006)	320008 DA - BD/Control (4300087)	320055 COPS- DA (321)	3601 Sher- Admin	36011 Sher- Civil Division	36012 Sher- Evidence	36013 Sher- Crime Prev	36015 Sher- Records
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$21,755	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	33,132	28,500	0	0	0
3 0201 Adm General Management	1,064	0	374	352	65	16,719	720	370	121	819
4 0202 Adm Financial Management	1,964	0	691	650	120	5,634	1,330	684	223	1,513
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	1,067	0	8,167	562	287	28,799	1,165	362	58	147
7 0214 Facility Services	0	0	0	0	0	57,219	0	0	0	0
8 0216 Leasehold Facilities	0	0	0	0	0	0	0	0	0	0
9 050 Auditor/Controller	990	12	373	653	113	2,959	974	824	281	724
10 070 Treasurer - Tax Collector	32	1	13	36	6	100	45	48	17	21
11 090 Human Resources	3,488	0	3,488	1,744	0	13,080	4,360	2,616	872	6,976
12 100 County Counsel	0	0	0	0	0	108,099	0	0	0	0
13 7041-7045 Info Systems & Comm	8,812	0	6,394	3,690	0	36,678	8,910	4,946	1,582	12,654
Total Current Allocations	17,417	13	19,500	7,687	591	324,174	46,004	9,851	3,153	22,855
Less: Fixed Costs (& Adjustments)	18,872	6,351	16,469	6,580	260	343,158	19,621	9,522	5,759	23,846
Carry-Forward	(1,455)	(6,338)	3,031	1,107	331	(18,984)	26,383	329	(2,606)	(991)
Proposed Costs	\$15,961	\$(6,325)	\$22,530	\$8,794	\$922	\$305,191	\$72,387	\$10,181	\$548	\$21,865

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Summary Schedule

Department	3602 Sher- Patrol Ops	36021 Sher- Dispatch	36022 Sher- Investigation s	36023 Sher- Coroner Div	36024 Sher- SRO	36025 Sher- Rural County	36026 Sher- Water Patrol	360261 Sher- DWR	360262 Sher- DBAW	3603 Sher- Jail Ops
1 Building Use Allowance	\$73,744	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$194,701
2 Equipment Depreciation	217,321	0	0	0	0	0	0	0	7,823	40,476
3 0201 Adm General Management	12,189	1,671	2,319	1,128	58	533	147	421	260	15,701
4 0202 Adm Financial Management	22,502	3,086	4,282	2,083	107	985	271	777	480	28,986
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	22,728	798	655	3,472	7	378	0	466	774	66,948
7 0214 Facility Services	51,380	0	0	0	0	0	0	0	0	315,314
8 0216 Leasehold Facilities	8,024	0	0	0	0	0	0	0	0	0
9 050 Auditor/Controller	9,211	1,509	2,216	1,598	110	454	230	798	942	12,769
10 070 Treasurer - Tax Collector	196	46	73	76	6	13	12	44	62	322
11 090 Human Resources	52,320	11,336	9,592	1,744	0	872	872	872	0	85,457
12 100 County Counsel	0	0	0	0	0	0	0	0	0	13,124
13 7041-7045 Info Systems & Comm	230,247	20,630	17,466	3,164	0	1,582	1,582	3,238	1,791	220,933
Total Current Allocations	699,861	39,076	36,604	13,266	288	4,816	3,112	6,616	12,131	994,732
Less: Fixed Costs (& Adjustments)	739,971	40,938	35,950	6,689	9,366	3,013	3,471	6,920	4,446	971,211
Carry-Forward	(40,110)	(1,862)	654	6,577	(9,078)	1,803	(359)	(304)	7,685	23,521
Proposed Costs	\$659,752	\$37,213	\$37,257	\$19,842	\$(8,789)	\$6,619	\$2,753	\$6,312	\$19,817	\$1,018,253

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Department	36031 Sher-Swap	36032 Sher-ESP	36033 Sher-Road Crew	36034 Sher-Transportation	36035 Sher-Kitchen Ops	36036 Sher-Medical	36037 Sheriff COPS Funds	3604 Sher-Counter Drug	36041 Sher-BINTF	36042 Sher-Marjuana
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	8,723	0	0	644	0	0	12,225	0	3,117
3 0201 Adm General Management	401	2,751	126	867	2,159	4,944	76	222	1,108	877
4 0202 Adm Financial Management	740	5,078	232	1,600	3,985	9,127	141	409	2,046	1,618
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	33	6,484	5	324	7,118	20,024	325	816	5,383	2,601
7 0214 Facility Services	0	0	0	0	0	0	0	0	0	0
8 0216 Leasehold Facilities	0	0	0	0	0	0	0	0	0	0
9 050 Auditor/Controller	489	2,585	164	959	3,638	2,953	137	134	1,056	1,681
10 070 Treasurer - Tax Collector	21	83	7	38	191	19	7	1	35	93
11 090 Human Resources	4,360	13,080	872	4,360	5,232	1,744	0	0	3,488	872
12 100 County Counsel	0	0	0	0	0	0	0	0	0	0
13 7041-7045 Info Systems & Comm	7,909	24,555	1,649	8,244	9,491	3,164	226	2,899	9,841	2,453
Total Current Allocations	13,952	63,340	3,055	16,391	32,458	41,974	912	16,706	22,957	13,313
Less: Fixed Costs (& Adjustments)	9,464	6,376	3,226	16,105	29,262	38,578	800	58,533	18,668	10,798
Carry-Forward	4,488	56,964	(171)	286	3,196	3,396	112	(41,827)	4,289	2,515
Proposed Costs	\$18,440	\$120,305	\$2,885	\$16,677	\$35,655	\$45,369	\$1,024	\$(25,121)	\$27,247	\$15,827

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Department	3605 Sher-Court Services	41101 Libraries	41102 Libraries - Literacy Gr	420001 Juvenile Hall Gen'l	430001 Prob Gen'l Svcs	440001 Devel Svcs	440004 Subdiv Insp	460001 Ag Comm	470001 Recorder	510 Butte Meadows Rec Grant
1 Building Use Allowance	\$0	\$70,477	\$0	\$6,518	\$5,868	\$4,850	\$753	\$651	\$8,306	\$0
2 Equipment Depreciation	548	0	0	5,981	37,216	11,291	0	39,662	15,005	0
3 0201 Adm General Management	3,729	9,447	409	8,007	22,293	14,028	797	4,906	4,202	60
4 0202 Adm Financial Management	6,885	6,893	756	14,782	27,096	8,938	1,472	5,750	4,036	110
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	246	11,333	9,086	24,144	48,214	13,976	2,662	10,987	32,499	255
7 0214 Facility Services	0	403,891	0	118,049	179,208	64,920	7,634	60,771	25,392	0
8 0216 Leasehold Facilities	0	1,605	0	0	3,210	0	0	0	1,605	0
9 050 Auditor/Controller	2,603	3,321	637	7,673	11,813	4,580	856	3,142	2,669	39
10 070 Treasurer - Tax Collector	43	99	32	255	292	149	32	111	114	0
11 090 Human Resources	22,672	22,672	1,744	43,600	86,329	20,056	3,488	16,568	13,952	0
12 100 County Counsel	0	13,025	0	0	16,260	156,434	0	5,720	2,169	0
13 7041-7045 Info Systems & Comm	41,126	44,075	3,164	99,699	197,700	65,302	19,449	43,703	27,339	0
Total Current Allocations	77,852	586,839	15,827	328,709	635,497	364,524	37,143	191,972	137,288	463
Less: Fixed Costs (& Adjustments)	67,957	498,012	19,242	377,761	513,003	379,930	25,514	138,304	127,267	662
Carry-Forward	9,895	88,827	(3,415)	(49,052)	122,494	(15,406)	11,629	53,668	10,021	(199)
Proposed Costs	\$87,747	\$675,667	\$12,412	\$279,656	\$757,991	\$349,119	\$48,772	\$245,639	\$147,309	\$265

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Summary Schedule

Department	520 Fish & Game	531002 PW - Transit System Oper	533 Public Works	540011 PH Gen'l Svcs	541011 BH - Gen'l Svcs	541012 BH - Subst Abuse Prog	550001 Child Support Services	560001 Chldr Tr Fund AB2994	57000 Welfare Dept	602 Institutional/ Correction
1 Building Use Allowance	\$0	\$0	\$3,335	\$13,723	\$1,136	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	89,037	52,943	2,701	0	0	2,913	0
3 0201 Adm General Management	47	4,736	36,290	52,783	112,029	7,368	10,728	158	198,086	418
4 0202 Adm Financial Management	1,649	8,743	58,309	75,092	149,836	13,603	19,805	292	354,731	771
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	231	0	97,861	129,399	289,272	14,310	70,536	681	461,712	282
7 0214 Facility Services	0	0	136,161	92,852	216,963	0	3,427	0	85,307	0
8 0216 Leasehold Facilities	0	0	1,605	14,443	41,725	0	3,210	0	11,234	0
9 050 Auditor/Controller	205	2,690	31,110	27,981	53,484	7,311	7,800	182	639,175	391
10 070 Treasurer - Tax Collector	14	7	969	657	1,158	254	148	7	41,448	13
11 090 Human Resources	0	0	93,305	140,393	271,194	26,160	95,921	0	545,876	0
12 100 County Counsel	1,171	0	28,145	39,454	119,725	0	3,546	0	172,640	0
13 7041-7045 Info Systems & Comm	0	0	258,108	296,941	547,292	49,129	183,109	0	1,098,296	0
Total Current Allocations	3,317	16,175	745,196	972,757	1,856,757	120,836	398,231	1,320	3,611,417	1,874
Less: Fixed Costs (& Adjustments)	2,233	14,683	660,765	914,927	1,634,968	102,361	435,413	1,121	3,681,623	833
Carry-Forward	1,084	1,492	84,431	57,830	221,789	18,475	(37,182)	199	(70,206)	1,041
Proposed Costs	\$4,400	\$17,668	\$829,627	\$1,030,586	\$2,078,545	\$139,311	\$361,048	\$1,519	\$3,541,212	\$2,915

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OMB A-87 Cost Plan

Summary Schedule

Department	605 Vet's Service Officer	620 Water Services	631 Farm & Home Advisor	710001 Gen'l Liab Insur	711 ISF - Workers' Comp	712 ISF - Unempl Insur	714 ISF - Medical Liab Insur	716 ISF - Misc Insur	721 ISF- Utilities Clearing	757 Neal Rd Landfill Mgmt
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,014
2 Equipment Depreciation	0	4,159	15,948	721	5,850	0	0	0	0	226,783
3 0201 Adm General Management	323	4,338	331	3,981	6,306	503	238	254	3,188	12,557
4 0202 Adm Financial Management	595	4,491	611	4,870	11,641	928	440	468	5,885	15,119
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	4,515	11,614	9,141	10,364	26,431	11	1,047	1,109	13,561	20,647
7 0214 Facility Services	944	8,911	36,809	439	0	0	0	0	0	27,840
8 0216 Leasehold Facilities	0	0	0	0	0	0	0	0	0	0
9 050 Auditor/Controller	374	1,939	1,101	2,236	3,934	324	143	175	3,242	8,054
10 070 Treasurer - Tax Collector	15	47	71	61	37	4	1	3	116	276
11 090 Human Resources	2,616	3,488	2,616	0	0	0	0	0	0	20,928
12 100 County Counsel	0	3,106	0	57,017	0	0	0	0	0	0
13 7041-7045 Info Systems & Comm	5,147	7,672	6,220	134	268	0	0	0	0	50,003
Total Current Allocations	14,530	49,765	72,849	79,823	54,466	1,770	1,869	2,009	25,991	384,221
Less: Fixed Costs (& Adjustments)	23,200	57,537	37,338	64,685	41,579	2,655	856	1,098	21,043	526,728
Carry-Forward	(8,670)	(7,772)	35,511	15,138	12,887	(885)	1,013	911	4,948	(142,507)
Proposed Costs	\$5,860	\$41,994	\$108,359	\$94,962	\$67,353	\$885	\$2,882	\$2,920	\$30,940	\$241,714

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Department	795 PH - BCCFC	797, 00248 LAFCo	798 BCAG	814 CSA114 Nitrate Study	863 Thorntree Indus Park	924 Chico/Mud Creek	925 CSA25 Shasta Union	All Other	239 Impact Fees	360231 Sher- Pathologist
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	407	0	8,293	404	16,641	0	0
3 0201 Adm General Management	2,911	1,273	0	1,653	(1)	38	320	0	206	0
4 0202 Adm Financial Management	5,374	2,350	0	183	(2)	70	591	0	381	0
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	14,158	5,940	2,818	1,288	0	1	665	5,132	0	0
7 0214 Facility Services	0	0	0	0	0	0	0	11,724	0	0
8 0216 Leasehold Facilities	0	0	0	0	0	0	0	0	0	0
9 050 Auditor/Controller	2,649	1,415	20,986	162	(1)	21	200	1,403	113	0
10 070 Treasurer - Tax Collector	82	56	389	8	0	0	2	109	0	0
11 090 Human Resources	0	3,488	9,592	0	0	0	0	0	0	0
12 100 County Counsel	513	0	0	0	0	0	0	4,231	0	0
13 7041-7045 Info Systems & Comm	536	6,729	17,399	0	0	0	0	4,831	0	0
Total Current Allocations	26,222	21,250	51,185	3,703	(3)	8,423	2,182	44,071	701	0
Less: Fixed Costs (& Adjustments)	27,038	23,644	26,866	4,675	6	15,204	1,714	17,716	131	3,560
Carry-Forward	(816)	(2,394)	24,319	(972)	(9)	(6,781)	468	26,355	570	(3,560)
Proposed Costs	\$25,407	\$18,856	\$75,505	\$2,730	\$(12)	\$1,642	\$2,650	\$70,425	\$1,271	\$(3,560)

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Department	360232 Sher- Toxicology	360233 Sher- Mortuary	360234 Sher- Transport, Misc	238012 2003 COP Fire Trucks	934 CSA #34	Total
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$596,797
2 Equipment Depreciation	0	0	0	0	0	1,343,368
3 0201 Adm General Management	0	0	0	0	0	724,987
4 0202 Adm Financial Management	0	0	0	0	0	1,042,498
5 0211 General Services Admin	0	0	0	0	0	42,852
6 0213 Procurement Services	0	0	0	0	0	1,867,158
7 0214 Facility Services	0	0	0	0	0	2,729,664
8 0216 Leasehold Facilities	0	0	0	0	0	105,918
9 050 Auditor/Controller	0	0	0	0	0	1,016,198
10 070 Treasurer - Tax Collector	0	0	0	0	0	110,941
11 090 Human Resources	0	0	0	0	0	1,815,517
12 100 County Counsel	0	0	0	0	0	1,737,576
13 7041-7045 Info Systems & Comm	0	0	0	0	0	4,043,380
Total Current Allocations	0	0	0	0	0	17,176,854
Less: Fixed Costs (& Adjustments)	528	1,126	194	4,626	4,670	17,124,495
Carry-Forward	(528)	(1,126)	(194)	(4,626)	(4,670)	43,538
Proposed Costs	\$(528)	\$(1,126)	\$(194)	\$(4,626)	\$(4,670)	\$17,220,392