



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Butte
Oroville, California

Date: September 25, 2017
Filing Ref: BUT18

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 | 5. Medical Liability (ISF) |
| 2. Self-Insurance (ISF) | 6. Miscellaneous Insurance (ISF) |
| 3. Worker's Compensation (ISF) | 7. Utilities Clearing (ISF) |
| 4. Unemployment Insurance (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 2 CFR Part 200, 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 adjustments reflected on the Carry Forward Schedule totaling (\$551,704) must be included when calculating carry-forward in the 2019-20 Estimated Cost Allocation Plan for the removal of the Postage function from the cost plan.

SECTION IV: ACCEPTANCE

COUNTY OF BUTTE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

David A. Houser

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Programs and Services Division**

Name
Auditor-Controller

Title

9-29-2017

10-9-2017

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

08.29.2017

**Butte County, California
2 CFR Part 200 Cost Plan**

FY16 for Use in FY18

Summary Schedule

Department	00224 Schools	00224 CSA's	00224 Special Districts	0022000 Unallocated A87	00224 Other Trusts	0023000 Public Defender	0025000 Co Share Trial Courts	0026000 Sutter - Butte Flood Ctrl	0100000 Board of Supervisors	01550000 IHSS Publ Authority
1 Building Depreciation	\$0	\$0	\$0	\$7,387	\$0	\$0	\$6,930	\$0	\$4,467	\$0
2 Equipment Depreciation	0	9,161	0	0	0	0	0	0	0	0
3 0201000 County Administration	0	0	0	177	0	21,208	8,208	38	3,860	1,203
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	0	0	0	0	0	0	8,186	0
6 0213000 GS Procurement Services	0	1,969	0	219	0	19,447	100	0	594	206
7 0214000 GS Facility Services	0	0	14,037	89,894	0	0	20,292	0	42,869	0
8 0500000 Auditor/Controller	0	394	20,536	90	0	9,917	3,194	25	2,823	820
9 0700000 Treasurer - Tax Collector	42,533	39	7,330	0	3,700	193	0	1	85	21
10 0900000 Human Resources	0	0	0	0	0	0	0	0	9,454	0
11 1000000 County Counsel	0	0	0	0	19,730	28	0	0	743,248	0
12 7040000 Info Systems & Comm	0	0	0	0	0	1,569	0	0	32,529	0
Total Current Allocations	42,533	11,563	41,903	97,766	23,430	52,361	38,724	63	848,115	2,249
Less: Prior Year Allocations	44,822	0	23,347	134,714	61,582	51,775	40,059	1	941,960	9,860
Carry-Forward	(2,290)	0	18,556	(36,948)	(38,153)	586	(1,335)	62	(93,844)	(7,611)
Current Adjustments	0	0	0	0	0	0	0	0	(144)	0
Proposed Costs	\$40,243	\$11,563	\$60,459	\$60,818	\$(14,723)	\$52,947	\$37,389	\$125	\$754,127	\$(5,362)

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**Butte County, California
2 CFR Part 200 Cost Plan**

FY16 for Use in FY18

Summary Schedule

Department	0202000 Admin Emer Mgt	0203000 Admin Economic Develop	0204000 Admin Risk Mgt	0215110 GS Safety	03350000 CSA 114 Nitrate Study	0800000 Assessor	1010000 Sheriff Equip Repl	1030000 Fire Equip Repl	1060000 GS Equip Repl	1070000 IS Equip Repl
1 Building Depreciation	\$1,005	\$0	\$1,646	\$0	\$0	\$24,321	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	335	24,675	0	0	0	0
3 0201000 County Administration	4,812	4,235	1,548	349	400	14,105	0	0	0	0
4 0211000 GS Administration	0	0	0	32,843	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	486	1,381	0	35,288	0	0	0	0
6 0213000 GS Procurement Services	1,485	1,004	17	9	253	1,269	1,901	4,131	515	85
7 0214000 GS Facility Services	16,319	0	4,237	0	0	96,947	0	0	0	0
8 0500000 Auditor/Controller	2,187	1,673	959	223	249	7,616	77	26	5	36
9 0700000 Treasurer - Tax Collector	53	52	17	5	5	55	8	3	1	4
10 0900000 Human Resources	1,891	1,891	3,781	945	0	39,705	0	0	0	0
11 1000000 County Counsel	0	0	0	0	0	2,154	0	0	0	0
12 7040000 Info Systems & Comm	27,824	3,143	5,937	1,613	0	102,647	0	0	0	0
Total Current Allocations	55,575	11,997	18,629	37,368	1,241	348,781	1,985	4,159	521	124
Less: Prior Year Allocations	32,034	21,643	17,144	0	1,516	309,826	3,155	10	0	16,142
Carry-Forward	23,541	(9,645)	1,484	0	(274)	38,956	(1,170)	4,150	0	(16,018)
Current Adjustments	0	0	(15)	0	0	(29,749)	0	0	0	0
Proposed Costs	\$79,116	\$2,352	\$20,098	\$37,368	\$967	\$357,988	\$816	\$8,309	\$521	\$(15,894)

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**Butte County, California
2 CFR Part 200 Cost Plan**

FY16 for Use in FY18

Summary Schedule

Department	1401000 Fire Prot - Reg Svc	1402000 Fire Prot - Vol Prog	1403000 Fire Prot - Ancillary Svcs	1500000 Fish & Game & Commission	2300000 Grand Jury	2381000 CEC - Solar	2382000 Chico Mem Hall 492 Rio L	2383000 Chico Mem Hall 554 Rio L	3203320 DA - Administra tion	3601110 Sher-Admin
1 Building Depreciation	\$74,660	\$4,197	\$0	\$0	\$0	\$0	\$0	\$0	\$51,905	\$23,410
2 Equipment Depreciation	255,602	161,665	0	0	0	0	0	0	25,672	15,323
3 0201000 County Administration	131,698	2,631	1,160	4,219	4,233	0	0	0	52,557	15,354
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	5,277	0	0	0	293	0	0	0	32,572	20,210
6 0213000 GS Procurement Services	91,575	5,859	1,441	90	379	0	0	0	6,442	1,316
7 0214000 GS Facility Services	126,629	10,627	8,301	0	0	0	0	0	164,513	48,843
8 0500000 Auditor/Controller	41,117	3,193	727	119	2,580	0	0	0	28,710	6,623
9 0700000 Treasurer - Tax Collector	361	182	14	8	237	0	0	0	305	125
10 0900000 Human Resources	0	0	0	0	0	0	0	0	90,519	18,907
11 1000000 County Counsel	1,948	0	0	0	0	0	0	0	3,915	116,375
12 7040000 Info Systems & Comm	15,387	0	0	0	0	0	0	0	170,054	114,685
Total Current Allocations	744,253	188,354	11,643	4,436	7,722	0	0	0	627,165	381,171
Less: Prior Year Allocations	499,867	145,767	8,675	1,774	24,037	(4)	0	(0)	632,671	309,143
Carry-Forward	244,385	42,587	2,968	2,662	(16,314)	4	(0)	0	(5,507)	72,028
Current Adjustments	0	0	0	0	0	0	0	0	(12,907)	(14,609)
Proposed Costs	\$988,638	\$230,940	\$14,611	\$7,097	\$(8,592)	\$4	\$(0)	\$0	\$608,751	\$438,591

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**Butte County, California
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Summary Schedule

Department	3601110 Sher- Evidence	3601110 Sher-Crime Prev	3601120 Sher-Civil Division	3601130 Sher- Records	3602110 Sher-Patrol Ops	3602110 Sher-SRO	3602120 Sher-Rural County	3602210 Sher- Dispatch	3602310 Sher- Investigation s	3602410 Sher-Coroner Div
1 Building Depreciation	\$0	\$0	\$0	\$0	\$78,328	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	23,840	0	487,048	0	2,827	0	0	0
3 0201000 County Administration	0	0	2,384	2,165	45,165	0	298	5,669	6,013	4,580
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	4,737	0	4,626	0	0	1,951	2,285	0
6 0213000 GS Procurement Services	0	0	292	50	5,086	0	339	994	597	4,527
7 0214000 GS Facility Services	0	0	0	0	71,920	0	0	0	0	0
8 0500000 Auditor/Controller	0	0	1,696	1,405	25,506	0	228	3,377	3,854	3,075
9 0700000 Treasurer - Tax Collector	0	0	48	30	254	0	8	49	79	74
10 0900000 Human Resources	0	0	5,672	7,563	57,668	0	945	11,344	8,508	1,891
11 1000000 County Counsel	0	0	0	0	0	0	0	0	0	0
12 7040000 Info Systems & Comm	0	0	9,079	11,176	166,653	0	1,397	16,938	12,747	2,794
Total Current Allocations	0	0	47,747	22,389	942,252	0	6,042	40,323	34,082	16,941
Less: Prior Year Allocations	2,315	910	41,769	25,407	744,734	384	6,542	38,681	38,189	14,577
Carry-Forward	(2,315)	(910)	5,978	(3,018)	197,518	(384)	(500)	1,641	(4,107)	2,363
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$(2,315)	\$(910)	\$53,725	\$19,371	\$1,139,771	\$(384)	\$5,541	\$41,964	\$29,975	\$19,304

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Summary Schedule

Department	3602510 Sher-DBAW	3602520 Sher-DWR	3602610 Sher-BINTF	3602620 Sher- Marjuana	3603110 Sher-Jail Ops	3603110 Sher- Transportatio n	3603110 Sher-Medical	3603120 Sher-Swap	3603120 Sher-ESP	3603120 Sher-Road Crew
1 Building Depreciation	\$0	\$0	\$0	\$0	\$248,167	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	14,906	0	4,874	47,189	118,678	0	0	0	45,510	0
3 0201000 County Administration	1,656	1,174	2,306	3,909	92,321	0	0	0	12,938	0
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	78	78	1,227	1,141	13,846	0	0	0	1,504	0
6 0213000 GS Procurement Services	620	138	96	2,071	31,514	0	0	0	6,566	0
7 0214000 GS Facility Services	0	0	0	0	368,262	0	0	0	0	0
8 0500000 Auditor/Controller	1,511	1,041	1,559	2,904	38,173	0	0	0	8,022	0
9 0700000 Treasurer - Tax Collector	66	44	38	90	330	0	0	0	143	0
10 0900000 Human Resources	1,891	1,891	5,672	4,727	94,537	0	0	0	26,470	0
11 1000000 County Counsel	0	0	0	0	0	0	0	0	0	0
12 7040000 Info Systems & Comm	4,008	3,659	11,068	10,068	187,598	0	0	0	40,858	0
Total Current Allocations	24,734	8,024	26,840	72,099	1,193,425	0	0	0	142,011	0
Less: Prior Year Allocations	11,662	4,140	25,006	25,010	1,049,270	4,240	43,582	2,389	116,247	760
Carry-Forward	13,073	3,884	1,834	47,088	144,155	(4,240)	(43,582)	(2,389)	25,764	(760)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$37,807	\$11,908	\$28,674	\$119,187	\$1,337,580	\$(4,240)	\$(43,582)	\$(2,389)	\$167,775	\$(760)

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FY16 for Use in FY18

Summary Schedule

Department	3603130 Sher-Kitchen Ops	3603110 Sher-COPS Funds	3604110 Sher-Court Services	4111000 Libraries	4112000 Libraries - Literacy Gr	4301000 Prob - JH Admin	4301120 Prob - JH Ops	4302000 Prob - Svcs Adult	4303000 Prob - YOYG Div	4400000 Development Services
1 Building Depreciation	\$0	\$0	\$0	\$70,476	\$0	\$6,668	\$0	\$3,764	\$0	\$3,890
2 Equipment Depreciation	636	0	0	0	0	10,129	0	79,504	0	34,738
3 0201000 County Administration	6,121	0	12,462	22,180	2,755	23,399	0	58,946	679	52,554
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	0	12,925	0	4,272	0	24,427	535	16,698
6 0213000 GS Procurement Services	6,210	0	199	2,785	397	5,038	0	10,692	835	5,630
7 0214000 GS Facility Services	0	0	0	480,945	0	144,663	0	288,995	0	70,492
8 0500000 Auditor/Controller	4,717	0	6,782	6,495	933	14,347	0	31,366	964	12,260
9 0700000 Treasurer - Tax Collector	158	0	45	145	42	242	0	380	61	313
10 0900000 Human Resources	5,672	0	29,306	27,132	1,891	47,268	0	107,772	0	32,852
11 1000000 County Counsel	0	0	0	4,481	0	28	0	10,966	0	222,493
12 7040000 Info Systems & Comm	8,382	0	50,878	43,754	2,794	85,570	0	230,275	0	284,940
Total Current Allocations	31,895	0	99,673	671,317	8,812	341,625	0	847,088	3,073	736,859
Less: Prior Year Allocations	31,908	794	92,190	610,902	8,008	353,139	0	661,549	2,224	402,182
Carry-Forward	(13)	(794)	7,482	60,415	804	(11,514)	0	185,540	849	334,678
Current Adjustments	0	0	0	(4,123)	0	(1,538)	0	(12,987)	0	(12,287)
Proposed Costs	\$31,882	\$(794)	\$107,155	\$727,610	\$9,615	\$328,573	\$0	\$1,019,641	\$3,922	\$1,059,250

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**Butte County, California
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FY16 for Use in FY18

Summary Schedule

Department	4600000 Ag Comm	4701000 Elections	4702000 Recorder	50501000 POB Series A Debt Svc	50502000 POB Series B Debt Svc	50520000 Bangor Fire Stn Debt Svc	52xxxxxx Impact Fees	5301000 PW Butte Meadows	5302000 PW Subdiv Insp	5303000 PW General Services
1 Building Depreciation	\$224	\$41,494	\$50,714	\$0	\$0	\$0	\$0	\$0	\$604	\$0
2 Equipment Depreciation	70,822	6,254	8,101	0	0	0	0	0	0	0
3 0201000 County Administration	10,846	8,108	8,905	31	12	0	0	249	2,595	491
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	5,750	36,498	47,334	0	0	0	0	0	533	0
6 0213000 GS Procurement Services	1,514	5,999	3,231	39	15	0	0	284	198	70
7 0214000 GS Facility Services	64,298	52,208	50,116	0	0	0	0	0	9,727	0
8 0500000 Auditor/Controller	5,665	7,823	4,738	16	6	0	0	157	1,613	249
9 0700000 Treasurer - Tax Collector	106	363	131	0	0	0	0	3	29	0
10 0900000 Human Resources	18,907	9,926	13,424	0	0	0	0	0	3,781	0
11 1000000 County Counsel	4,378	15,692	3,764	0	0	0	0	0	0	0
12 7040000 Info Systems & Comm	39,947	30,704	55,078	0	0	0	0	0	6,285	0
Total Current Allocations	222,457	215,070	245,536	86	32	0	0	693	25,365	810
Less: Prior Year Allocations	196,471	124,701	141,408	142	34	2	0	0	26,992	660
Carry-Forward	25,986	90,368	104,128	(56)	(2)	(2)	0	693	(1,627)	151
Current Adjustments	(2,504)	(33,881)	(44,875)	0	0	0	0	0	(533)	0
Proposed Costs	\$245,939	\$271,557	\$304,789	\$30	\$30	\$(2)	\$0	\$1,387	\$23,205	\$961

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**Butte County, California
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FY16 for Use in FY18

Summary Schedule

Department	5310000 PW Transit System Ops	5330000 PW Roads	5400000 PH - Gen'l Svcs	5411000 BH - Gen'l Svcs	5412000 BH - Subst Abuse Prog	5500000 Child Support Services	570/580 DESS	5706100 DESS - Vet's Service Office	5707100 DESS - Childr Tr Fund AB299	6200000 Water Services
1 Building Depreciation	\$0	\$54	\$26,853	\$0	\$1,136	\$0	\$11,049	\$0	\$0	\$0
2 Equipment Depreciation	0	0	148,323	46,269	0	6,731	31,956	0	0	3,506
3 0201000 County Administration	6,522	75,401	78,746	227,768	27,641	34,704	593,268	1,249	197	12,270
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	5,278	42,152	71,872	0	79,671	325,009	4,693	0	1,865
6 0213000 GS Procurement Services	0	38,255	25,507	132,199	18,698	2,686	55,010	100	244	1,685
7 0214000 GS Facility Services	0	149,841	146,462	407,331	0	17,163	122,475	0	0	10,947
8 0500000 Auditor/Controller	3,380	44,137	43,706	135,378	17,486	17,550	717,923	813	156	2,390
9 0700000 Treasurer - Tax Collector	7	1,041	600	2,266	339	118	41,105	18	6	45
10 0900000 Human Resources	0	101,154	149,652	327,098	26,470	109,663	688,229	3,781	0	3,781
11 1000000 County Counsel	0	113,138	76,697	73,914	0	1,430	252,931	0	0	2,362
12 7040000 Info Systems & Comm	0	226,423	287,569	647,196	44,170	188,369	1,300,063	6,634	0	15,553
Total Current Allocations	9,909	754,723	1,026,267	2,071,291	135,939	458,084	4,139,017	17,287	603	54,404
Less: Prior Year Allocations	17,246	778,297	977,192	1,927,541	154,085	379,719	3,833,842	17,726	1,331	40,458
Carry-Forward	(7,336)	(23,574)	49,075	143,750	(18,146)	78,365	305,175	(438)	(729)	13,946
Current Adjustments	0	(1,275)	(26,914)	(14,423)	0	(67,799)	(264,756)	(3,115)	0	(637)
Proposed Costs	\$2,573	\$729,874	\$1,048,428	\$2,200,618	\$117,793	\$468,650	\$4,179,436	\$13,734	\$(126)	\$67,713

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**Butte County, California
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FY16 for Use in FY18

Summary Schedule

Department	6310000 Farm & Home Advisor	71000000 Gen'l Liab Insur	71100000 ISF - Workers' Comp	71200000 ISF - Unempl Insur	71400000 ISF - Medical Liab Insur	71600000 ISF - Misc Insur	72100000 ISF- Utilities Clearing	7570000 Neal Rd Landfill Mgmt	7950000 PH - BCCFC	9xxxxxx Capital Projects
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,450	\$0	\$0
2 Equipment Depreciation	19,860	711	5,346	0	0	0	0	84,871	0	0
3 0201000 County Administration	1,194	11,905	43,250	1,417	621	616	10,500	37,053	9,044	2,827
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	3,376	0	635	0	0	0	0	3,263	1,098	0
6 0213000 GS Procurement Services	274	7,932	23,157	10	771	765	13,037	16,313	11,293	22,341
7 0214000 GS Facility Services	52,586	0	0	0	0	0	0	44,489	0	3,289
8 0500000 Auditor/Controller	1,114	4,104	12,213	739	336	328	6,621	12,692	5,509	2,058
9 0700000 Treasurer - Tax Collector	55	43	35	2	2	2	127	280	90	61
10 0900000 Human Resources	2,836	0	0	0	0	0	0	24,580	0	0
11 1000000 County Counsel	14	42,343	0	0	0	0	0	276	1,795	0
12 7040000 Info Systems & Comm	8,374	349	697	0	0	0	0	48,118	1,220	0
Total Current Allocations	89,683	67,387	85,333	2,168	1,730	1,710	30,284	274,385	30,048	30,576
Less: Prior Year Allocations	81,258	57,113	52,349	2,076	1,948	1,782	27,575	328,526	42,210	18,779
Carry-Forward	8,426	10,273	32,985	92	(219)	(72)	2,710	(54,140)	(12,162)	11,797
Current Adjustments	0	0	(635)	0	0	0	0	(1,247)	(752)	0
Proposed Costs	\$98,109	\$77,660	\$117,682	\$2,260	\$1,511	\$1,638	\$32,994	\$218,998	\$17,134	\$42,374

08.29.2017

**Butte County, California
2 CFR Part 200 Cost Plan**

FY16 for Use in FY18

Summary Schedule

Department	3604 Sher- Counter Drug	36026 Sher- Water Patrol	00218 Comm Action Agency	0212-02129 Real Property	All Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$745,799
2 Equipment Depreciation	0	0	0	0	16,007	1,811,068
3 0201000 County Administration	0	0	0	0	0	1,839,099
4 0211000 GS Administration	0	0	0	0	0	32,843
5 0212000 GS Central Services	0	0	0	0	0	823,047
6 0213000 GS Procurement Services	0	0	0	0	0	606,608
7 0214000 GS Facility Services	0	0	0	0	0	3,199,718
8 0500000 Auditor/Controller	0	0	0	0	0	1,353,031
9 0700000 Treasurer - Tax Collector	0	0	0	0	0	104,833
10 0900000 Human Resources	0	0	0	0	0	2,131,051
11 1000000 County Counsel	0	0	0	0	0	1,714,100
12 7040000 Info Systems & Comm	0	0	0	0	77,998	4,644,768
Total Current Allocations	0	0	0	0	94,005	19,005,966
Less: Prior Year Allocations	8,492	11,783	17	507,462	125,304	17,574,754
Carry-Forward	(8,492)	(11,783)	(17)	(507,462)	(31,298)	1,381,761
Current Adjustments	0	0	0	0	0	(551,704)
Proposed Costs	\$(8,492)	\$(11,783)	\$(17)	\$(507,462)	\$62,707	\$19,836,024