



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Butte  
Oroville, California**

**Date: March 21, 2018  
Filing Ref: BUT19**

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 **2018-19** 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. 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.

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

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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1. Employee Fringe Benefits
2. Self-Insurance (ISF)
3. Worker's Compensation (ISF)
4. Unemployment Insurance (ISF)
5. Medical Liability (ISF)
6. Miscellaneous Insurance (ISF)
7. Utilities Clearing (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 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.

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**SECTION III: CONDITIONS**

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**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 adjustments reflected on the Carry Forward Schedule totaling (\$1,073,750) must be included when calculating carry-forward in the fiscal year 2020-21 Estimated Cost Allocation Plan for the removal of the Copier and Postage functions from the cost plan.

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**SECTION IV: ACCEPTANCE**

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**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 & Services Division**

Name  
Auditor-Controller

Title

3-23-2018

4-2-2018

Date

Date

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

cc: State and Federal Agencies

Attachment

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

**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 Publi Authority
1 Building Depreciation	\$0	\$0	\$0	\$(1,217)	\$0	\$0	\$6,718	\$0	\$6,369	\$0
2 Equipment Depreciation	0	25,168	0	0	0	0	0	0	0	0
3 0201000 County Administration	0	0	0	220	0	25,021	17,359	42	8,871	1,530
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	9,671	0
6 0213000 GS Procurement Services	0	1,578	333	216	0	17,879	67	0	608	202
7 0214000 GS Facility Services	0	0	19,757	88,934	0	0	30,755	0	49,129	0
8 0500000 Auditor/Controller	0	261	23,696	98	0	10,105	3,108	24	2,740	989
9 0700000 Treasurer - Tax Collector	40,146	24	7,261	0	3,313	186	1	0	80	29
10 0900000 Human Resources	0	0	0	0	0	0	0	0	12,096	0
11 1000000 County Counsel	0	0	78	0	19,034	16	0	0	885,592	310
12 7040000 Info Systems & Comm	0	0	0	0	0	1,436	0	0	26,960	1,149
<b>Total Current Allocations</b>	<b>40,146</b>	<b>27,032</b>	<b>51,124</b>	<b>88,251</b>	<b>22,347</b>	<b>54,643</b>	<b>58,008</b>	<b>67</b>	<b>1,002,117</b>	<b>4,209</b>
Less: Prior Year Allocations	44,592	1	18,032	89,338	60,892	62,070	39,328	47	877,663	9,183
Carry-Forward	(4,446)	27,031	33,092	(1,087)	(38,545)	(7,427)	18,680	20	124,454	(4,974)
Current Adjustments	0	0	0	0	0	0	0	0	(1,917)	0
<b>Proposed Costs</b>	<b>\$35,700</b>	<b>\$54,063</b>	<b>\$84,217</b>	<b>\$87,164</b>	<b>\$(16,199)</b>	<b>\$47,215</b>	<b>\$76,688</b>	<b>\$86</b>	<b>\$1,124,654</b>	<b>\$(765)</b>

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

**Summary Schedule**

Department	0202000 Admin Emer Mgt	0203000 Admin Economic Develop	0204000 Admin Risk Mgt	0212-02129 Real Property	0215110 GS Safety	03350000 CSA 114 Nitrate Study	0800000 Assessor	1010000 Sheriff Equip Repl	10200000 DA Equipment Replacement	1030000 Fire Equip Repl
1 Building Depreciation	\$1,023	\$0	\$2,378	\$0	\$0	\$0	\$35,011	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	21,619	0	0	0
3 0201000 County Administration	2,221	2,632	1,359	0	783	353	17,809	0	0	0
4 0211000 GS Administration	0	0	0	0	69,124	0	0	0	0	0
5 0212000 GS Central Services	528	237	456	0	1,526	0	40,138	0	0	0
6 0213000 GS Procurement Services	784	147	34	0	4	176	1,143	2,639	375	2,324
7 0214000 GS Facility Services	16,328	0	5,233	0	0	0	116,467	0	0	0
8 0500000 Auditor/Controller	1,478	1,697	817	0	428	200	7,750	107	0	11
9 0700000 Treasurer - Tax Collector	45	49	20	0	7	4	55	10	0	1
10 0900000 Human Resources	2,419	1,210	3,629	0	1,210	0	50,804	0	0	0
11 1000000 County Counsel	163	0	0	0	1,009	0	597	0	0	0
12 7040000 Info Systems & Comm	14,268	1,895	5,541	0	1,912	0	97,345	0	0	0
<b>Total Current Allocations</b>	<b>39,257</b>	<b>7,867</b>	<b>19,466</b>	<b>0</b>	<b>76,002</b>	<b>733</b>	<b>388,739</b>	<b>2,756</b>	<b>375</b>	<b>2,336</b>
Less: Prior Year Allocations	43,257	34,206	15,607	457,677	0	1,904	336,206	2,418	0	2,172
Carry-Forward	(4,000)	(26,340)	3,859	(457,677)	0	(1,171)	52,533	338	0	163
Current Adjustments	(88)	(237)	(16)	0	0	0	(38,108)	0	0	0
<b>Proposed Costs</b>	<b>\$35,170</b>	<b>\$(18,710)</b>	<b>\$23,309</b>	<b>\$(457,677)</b>	<b>\$76,002</b>	<b>\$(438)</b>	<b>\$403,164</b>	<b>\$3,094</b>	<b>\$375</b>	<b>\$2,499</b>

**Butte County, California  
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**Summary Schedule**

Department	1060000 GS Equip Repl	1070000 IS Equip Repl	1401000 Fire Prot - Reg Svc	1402000 Fire Prot - Vol Prog	1403000 Fire Prot - Ancillary Svcs	1500000 Fish & Game Commission	2300000 Grand Jury	237100 POB Series A Debt Svc	237200 POB Series B Debt Svc	2381000 CEC - Solar
1 Building Depreciation	\$0	\$0	\$74,552	\$4,197	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	295,084	144,826	0	0	0	0	0	0
3 0201000 County Administration	0	660	164,998	4,126	457	11,501	25,116	34	13	0
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	13,001	0	0	0	1,054	0	0	0
6 0213000 GS Procurement Services	269	304	76,666	4,000	448	105	332	34	13	0
7 0214000 GS Facility Services	0	0	130,902	14,132	7,267	0	0	0	0	0
8 0500000 Auditor/Controller	11	293	38,659	4,207	304	181	2,625	15	6	0
9 0700000 Treasurer - Tax Collector	1	0	363	220	9	12	229	0	0	0
10 0900000 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1000000 County Counsel	0	0	8,781	0	0	0	1,241	0	0	0
12 7040000 Info Systems & Comm	0	0	21,590	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>281</b>	<b>1,257</b>	<b>824,597</b>	<b>175,708</b>	<b>8,486</b>	<b>11,800</b>	<b>30,598</b>	<b>83</b>	<b>31</b>	<b>0</b>
Less: Prior Year Allocations	0	2,324	565,413	175,161	8,536	1,102	7,766	173	75	5
Carry-Forward	0	(1,067)	259,184	546	(51)	10,698	22,832	(90)	(44)	(5)
Current Adjustments	0	0	(11,093)	0	0	0	(1,054)	0	0	0
<b>Proposed Costs</b>	<b>\$281</b>	<b>\$190</b>	<b>\$1,072,687</b>	<b>\$176,254</b>	<b>\$8,435</b>	<b>\$22,497</b>	<b>\$52,376</b>	<b>\$(7)</b>	<b>\$(13)</b>	<b>\$(5)</b>

**Butte County, California  
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**Summary Schedule**

Department	2382000 Chico Mem Hall 492 Rio L	2383000 Chico Mem Hall 554 Rio L	3203320 DA - Administratio n	3601110 Sher-Admin	3601110 Sher- Evidence	3601110 Sher-Crime Prev	3601120 Sher-Civil Division	3601130 Sher- Records	3602110 Sher-Patrol Ops	3602120 Sher-Rural County
1 Building Depreciation	\$0	\$0	\$66,244	\$23,410	\$0	\$0	\$0	\$0	\$82,418	\$0
2 Equipment Depreciation	0	0	32,873	14,254	0	0	24,234	0	517,310	2,827
3 0201000 County Administration	0	0	65,157	24,960	0	0	2,850	2,667	56,306	167
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	43,913	26,035	0	0	0	7,229	10,977	0
6 0213000 GS Procurement Services	0	0	8,277	1,179	0	0	381	70	6,566	1,217
7 0214000 GS Facility Services	0	0	167,241	56,693	0	0	0	0	123,379	0
8 0500000 Auditor/Controller	0	0	31,126	7,085	0	0	1,751	1,564	27,524	133
9 0700000 Treasurer - Tax Collector	0	0	356	127	0	0	45	35	232	5
10 0900000 Human Resources	0	0	116,123	26,612	0	0	4,838	10,887	72,577	3,629
11 1000000 County Counsel	0	0	18,129	152,335	0	0	0	0	0	0
12 7040000 Info Systems & Comm	0	0	220,456	77,034	0	0	7,148	14,612	428,672	4,823
<b>Total Current Allocations</b>	0	0	769,897	409,724	0	0	41,247	37,062	1,325,962	12,800
Less: Prior Year Allocations	0	1	609,420	315,086	1,378	12	36,857	22,725	843,158	6,101
Carry-Forward	(0)	(1)	160,477	94,639	(1,378)	(12)	4,391	14,338	482,803	6,699
Current Adjustments	0	0	(42,211)	(24,127)	0	0	0	(7,229)	(9,069)	0
<b>Proposed Costs</b>	<b>\$(0)</b>	<b>\$(1)</b>	<b>\$888,162</b>	<b>\$480,236</b>	<b>\$(1,378)</b>	<b>\$(12)</b>	<b>\$45,638</b>	<b>\$44,172</b>	<b>\$1,799,696</b>	<b>\$19,500</b>

**Butte County, California  
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**Summary Schedule**

Department	3602210 Sher- Dispatch	3602310 Sher- Investigation s	3602410 Sher-Coroner Div	3602510 Sher-DBAW	3602520 Sher-DWR	3602610 Sher-BINTF	3602620 Sher- Marijuana	3603110 Sher-Jail Ops	3603110 Sher- Transportatio n	3603110 Sher-Medical
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$306,217	\$0	\$0
2 Equipment Depreciation	0	0	0	7,994	0	3,894	92,751	114,921	0	0
3 0201000 County Administration	6,423	8,190	6,142	1,858	1,572	2,608	4,821	79,839	0	0
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	3,734	4,414	0	0	99	4,940	1,831	26,378	0	0
6 0213000 GS Procurement Services	1,181	965	4,912	434	147	94	2,927	27,681	0	0
7 0214000 GS Facility Services	0	0	0	0	0	0	0	418,029	0	0
8 0500000 Auditor/Controller	3,408	4,679	3,470	1,513	1,242	1,543	3,145	39,223	0	0
9 0700000 Treasurer - Tax Collector	51	96	69	64	50	36	93	347	0	0
10 0900000 Human Resources	15,725	12,096	3,629	3,629	3,629	7,258	4,838	125,800	0	0
11 1000000 County Counsel	0	0	0	0	0	0	0	0	0	0
12 7040000 Info Systems & Comm	21,042	16,507	4,823	6,326	6,039	13,117	10,713	227,055	0	0
<b>Total Current Allocations</b>	<b>51,564</b>	<b>46,946</b>	<b>23,044</b>	<b>21,818</b>	<b>12,779</b>	<b>33,489</b>	<b>121,118</b>	<b>1,365,490</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	34,945	33,920	14,623	9,620	1,559	18,885	51,368	1,110,291	12,383	149
Carry-Forward	16,619	13,027	8,421	12,198	11,220	14,604	69,750	255,199	(12,383)	(149)
Current Adjustments	(3,734)	(4,414)	0	0	(99)	(4,940)	(1,831)	(26,378)	0	0
<b>Proposed Costs</b>	<b>\$64,449</b>	<b>\$55,559</b>	<b>\$31,465</b>	<b>\$34,015</b>	<b>\$23,899</b>	<b>\$43,153</b>	<b>\$189,037</b>	<b>\$1,594,311</b>	<b>\$(12,383)</b>	<b>\$(149)</b>

**Butte County, California  
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**Summary Schedule**

Department	3603120 Sher-ESP	3603120 Sher-Road Crew	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$70,476	\$0	\$6,668	\$0	\$3,764
2 Equipment Depreciation	49,322	0	636	0	0	0	0	1,847	0	91,439
3 0201000 County Administration	18,663	0	7,199	0	14,554	18,640	928	27,012	0	79,786
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	3,827	0	0	0	0	18,661	0	8,008	0	39,695
6 0213000 GS Procurement Services	8,962	0	5,768	0	248	2,886	181	4,852	0	10,881
7 0214000 GS Facility Services	0	0	0	0	0	691,773	0	138,256	0	288,130
8 0500000 Auditor/Controller	9,919	0	4,836	0	6,877	6,870	775	14,594	0	34,999
9 0700000 Treasurer - Tax Collector	151	0	152	0	38	142	34	240	0	469
10 0900000 Human Resources	29,031	0	7,258	0	36,288	35,321	2,419	60,481	0	140,315
11 1000000 County Counsel	0	0	0	0	0	6,788	0	0	0	16,602
12 7040000 Info Systems & Comm	40,018	0	9,645	0	58,869	64,144	3,215	121,527	0	309,656
<b>Total Current Allocations</b>	<b>159,892</b>	<b>0</b>	<b>35,493</b>	<b>0</b>	<b>116,876</b>	<b>915,702</b>	<b>7,553</b>	<b>383,484</b>	<b>0</b>	<b>1,015,736</b>
Less: Prior Year Allocations	100,614	14	27,145	(3)	95,360	685,828	5,175	351,475	5,628	710,765
Carry-Forward	59,278	(14)	8,348	3	21,515	229,874	2,378	32,010	(5,628)	304,971
Current Adjustments	(3,827)	0	0	0	0	(12,938)	0	(6,100)	0	(37,024)
<b>Proposed Costs</b>	<b>\$215,343</b>	<b>\$(14)</b>	<b>\$43,841</b>	<b>\$3</b>	<b>\$138,391</b>	<b>\$1,132,639</b>	<b>\$9,930</b>	<b>\$409,394</b>	<b>\$(5,628)</b>	<b>\$1,283,682</b>

**Butte County, California  
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**Summary Schedule**

Department	4303000 Prob - YOBG Div	4400000 Development Services	4600000 Ag Comm	4701000 Elections	4702000 Recorder	50520000 Bangor Fire Stn Debt Svc	5301000 PW Butte Meadows	5302000 PW Subdiv Insp	5303000 PW General Services	5310000 PW Transit System Ops
1 Building Depreciation	\$0	\$3,909	\$189	\$80,315	\$98,159	\$0	\$0	\$586	\$0	\$0
2 Equipment Depreciation	0	38,693	66,999	7,838	10,264	0	0	0	0	0
3 0201000 County Administration	884	57,324	12,635	9,729	9,679	0	316	3,045	554	5,840
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	2,927	11,887	11,086	84,922	39,781	0	0	572	0	0
6 0213000 GS Procurement Services	846	5,650	1,157	4,831	2,791	0	302	103	41	0
7 0214000 GS Facility Services	0	77,202	73,995	60,116	73,679	0	0	9,784	0	0
8 0500000 Auditor/Controller	953	13,660	5,648	8,200	5,002	0	157	1,694	246	2,691
9 0700000 Treasurer - Tax Collector	52	399	95	385	135	0	1	32	0	9
10 0900000 Human Resources	0	42,034	22,983	12,096	17,781	0	0	4,838	0	0
11 1000000 County Counsel	0	305,947	2,816	4,112	365	0	0	0	0	0
12 7040000 Info Systems & Comm	0	175,680	46,388	27,708	51,175	0	0	7,294	0	0
<b>Total Current Allocations</b>	<b>5,661</b>	<b>732,385</b>	<b>243,991</b>	<b>300,253</b>	<b>308,810</b>	<b>0</b>	<b>777</b>	<b>27,949</b>	<b>841</b>	<b>8,539</b>
Less: Prior Year Allocations	0	483,645	240,526	137,230	164,935	2	1,255	31,326	619	7,597
Carry-Forward	0	248,741	3,465	163,023	143,875	(2)	(479)	(3,377)	222	943
Current Adjustments	(2,927)	(8,834)	(8,541)	(83,014)	(37,873)	0	0	(572)	0	0
<b>Proposed Costs</b>	<b>\$2,734</b>	<b>\$972,292</b>	<b>\$238,914</b>	<b>\$380,262</b>	<b>\$414,812</b>	<b>\$(2)</b>	<b>\$298</b>	<b>\$24,001</b>	<b>\$1,063</b>	<b>\$9,482</b>

**Butte County, California  
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**Summary Schedule**

Department	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	6310000 Farm & Home Advisor
1 Building Depreciation	\$53	\$23,241	\$0	\$1,136	\$0	\$11,049	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	161,034	2,045	0	6,731	21,177	0	0	0	14,303
3 0201000 County Administration	107,287	85,581	280,880	35,410	37,924	643,164	1,321	219	8,591	1,357
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	10,553	62,640	183,129	0	72,044	373,573	1,435	0	2,140	8,441
6 0213000 GS Procurement Services	55,642	20,410	130,861	18,271	2,440	43,498	55	215	1,501	348
7 0214000 GS Facility Services	183,288	185,619	449,637	0	15,488	115,438	0	0	9,753	73,746
8 0500000 Auditor/Controller	53,912	43,215	132,529	18,958	18,030	705,545	806	156	2,401	1,216
9 0700000 Treasurer - Tax Collector	1,013	592	1,056	305	154	39,190	20	5	47	57
10 0900000 Human Resources	129,429	192,026	403,406	49,594	139,106	880,599	4,838	0	4,838	3,629
11 1000000 County Counsel	31,963	53,089	98,660	0	1,908	293,488	0	0	1,443	16
12 7040000 Info Systems & Comm	317,516	338,968	679,992	70,362	214,568	1,403,074	7,292	0	22,418	8,413
<b>Total Current Allocations</b>	<b>890,655</b>	<b>1,166,415</b>	<b>2,362,195</b>	<b>194,036</b>	<b>508,393</b>	<b>4,529,793</b>	<b>15,768</b>	<b>596</b>	<b>53,132</b>	<b>111,526</b>
Less: Prior Year Allocations	710,873	993,253	1,861,009	127,719	419,309	4,019,510	15,291	580	37,163	83,306
Carry-Forward	179,782	173,162	501,185	66,317	89,083	510,283	477	16	15,969	28,220
Current Adjustments	(7,881)	(57,075)	(173,971)	0	(71,662)	(371,539)	(1,118)	0	(1,503)	(6,533)
<b>Proposed Costs</b>	<b>\$1,062,556</b>	<b>\$1,282,502</b>	<b>\$2,689,410</b>	<b>\$260,354</b>	<b>\$525,813</b>	<b>\$4,668,538</b>	<b>\$15,126</b>	<b>\$611</b>	<b>\$67,597</b>	<b>\$133,212</b>

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**Summary Schedule**

Department	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	9xxxxx Capital Projects	3604 Sher- Counter Drug
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$2,450	\$0	\$0	\$0
2 Equipment Depreciation	711	634	0	0	0	0	86,151	0	0	0
3 0201000 County Administration	15,627	24,051	1,416	815	742	11,687	47,702	9,837	6,243	0
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	52	784	0	0	0	0	4,629	1,190	0	0
6 0213000 GS Procurement Services	9,711	16,455	14	799	728	11,463	29,058	9,615	15,555	0
7 0214000 GS Facility Services	0	0	0	0	0	0	43,604	0	0	0
8 0500000 Auditor/Controller	5,994	9,494	640	367	340	6,494	18,606	5,411	3,803	0
9 0700000 Treasurer - Tax Collector	78	42	1	0	1	120	268	96	95	0
10 0900000 Human Resources	0	0	0	0	0	0	30,240	0	0	0
11 1000000 County Counsel	45,067	0	0	0	0	0	0	2,289	0	0
12 7040000 Info Systems & Comm	431	574	0	0	0	0	53,011	1,005	0	0
<b>Total Current Allocations</b>	<b>77,671</b>	<b>52,035</b>	<b>2,072</b>	<b>1,982</b>	<b>1,811</b>	<b>29,765</b>	<b>315,720</b>	<b>29,442</b>	<b>25,697</b>	<b>0</b>
Less: Prior Year Allocations	86,768	47,512	1,884	1,453	1,654	23,472	389,126	37,540	52,127	7,955
Carry-Forward	(9,097)	4,523	188	529	158	6,293	(73,406)	(8,098)	(26,430)	(7,955)
Current Adjustments	(52)	(784)	0	0	0	0	(2,721)	(712)	0	0
<b>Proposed Costs</b>	<b>\$68,522</b>	<b>\$55,773</b>	<b>\$2,259</b>	<b>\$2,510</b>	<b>\$1,969</b>	<b>\$36,058</b>	<b>\$239,592</b>	<b>\$20,633</b>	<b>\$(733)</b>	<b>\$(7,955)</b>

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**Summary Schedule**

Department	36026 Sher- Water Patrol	00218 Comm Action Agency	All Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$909,316
2 Equipment Depreciation	0	0	0	1,857,579
3 0201000 County Administration	0	0	0	2,135,305
4 0211000 GS Administration	0	0	0	69,124
5 0212000 GS Central Services	0	0	0	1,138,141
6 0213000 GS Procurement Services	0	0	0	582,853
7 0214000 GS Facility Services	0	0	0	3,733,754
8 0500000 Auditor/Controller	0	0	0	1,372,252
9 0700000 Treasurer - Tax Collector	0	0	0	99,146
10 0900000 Human Resources	0	0	0	2,731,188
11 1000000 County Counsel	0	0	0	1,951,838
12 7040000 Info Systems & Comm	0	0	91,031	5,354,438
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>91,031</b>	<b>21,934,932</b>
Less: Prior Year Allocations	15,355	36	71,505	18,031,167
Carry-Forward	(15,355)	(36)	19,526	3,821,445
Current Adjustments	0	0	0	(1,073,750)
<b>Proposed Costs</b>	<b>\$(15,355)</b>	<b>\$(36)</b>	<b>\$110,557</b>	<b>\$24,682,627</b>