



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Butte  
Oroville, California**

**Date: June 3, 2019  
Filing Ref: BUT20**

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 **2019-20**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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              | 4. Unemployment Insurance (ISF)      |
| 2. Self-Insurance (ISF)                  | 5. Medical Liability Insurance (ISF) |
| 3. Workers' Compensation Insurance (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.

---

**SECTION III: CONDITIONS**

---

**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost

center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** The adjustments reflected on the Carry Forward Schedule totaling (\$590,314) must be included when calculating carry-forward in the fiscal year 2021-22 Estimated Cost Allocation Plan for the removal of the Copier 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

Graciela Gutierrez  
Name  
Auditor-Controller

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

Title  
6-25-2019  
Date

7-2-2019  
Date

**Negotiated by Kirsten Ford  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Summary Schedule

12.21.2018

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

FY18 for Use in FY20

**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	\$0	\$0	\$0	\$6,601	\$0	\$6,369	\$0
2 Equipment Depreciation	0	21,609	0	0	0	0	0	0	0	0
3 0201000 County Administration	0	0	0	208	0	31,291	6,240	42	4,187	986
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	13,890	0
6 0213000 GS Procurement Services	0	2,012	332	205	0	17,941	83	0	596	164
7 0214000 GS Facility Services	0	0	18,754	73,921	0	0	30,318	0	39,823	0
8 0500000 Auditor/Controller	0	156	33,913	67	0	8,199	2,040	20	2,365	729
9 0700000 Treasurer - Tax Collector	42,231	13	7,490	0	3,676	199	3	1	86	35
10 0900000 Human Resources	0	0	0	0	0	0	0	0	12,024	0
11 1000000 County Counsel	0	0	567	0	5,565	0	0	0	732,470	0
12 7040000 Info Systems & Comm	0	0	0	0	0	557	0	0	30,828	891
<b>Total Current Allocations</b>	<b>42,231</b>	<b>23,790</b>	<b>61,057</b>	<b>74,401</b>	<b>9,241</b>	<b>58,186</b>	<b>45,284</b>	<b>62</b>	<b>842,639</b>	<b>2,804</b>
<b>Less: Prior Year Allocations</b>	<b>42,533</b>	<b>11,563</b>	<b>41,903</b>	<b>97,766</b>	<b>23,430</b>	<b>52,361</b>	<b>38,724</b>	<b>63</b>	<b>847,971</b>	<b>2,249</b>
Carry-Forward	(302)	12,227	19,153	(23,365)	(14,189)	5,825	6,560	(1)	(5,332)	555
Current Adjustments	0	0	0	0	0	0	0	0	(2,528)	0
<b>Proposed Costs</b>	<b>\$41,929</b>	<b>\$36,017</b>	<b>\$80,210</b>	<b>\$51,036</b>	<b>\$(4,948)</b>	<b>\$64,011</b>	<b>\$51,845</b>	<b>\$61</b>	<b>\$834,780</b>	<b>\$3,360</b>

12.21.2018

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

FY18 for Use in FY20

**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	10200000 DA Equipment Replacement	1030000 Fire Equip Repl	1040000 Prob - Equip Repl
1 Building Depreciation	\$1,462	\$0	\$2,378	\$0	\$0	\$35,011	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	19,072	0	0	0	0
3 0201000 County Administration	2,016	1,637	1,371	222	276	20,826	0	0	0	0
4 0211000 GS Administration	0	0	0	18,844	0	0	0	0	0	0
5 0212000 GS Central Services	645	0	645	2,237	0	19,513	0	0	0	0
6 0213000 GS Procurement Services	590	112	13	6	175	1,235	1,303	0	2,388	853
7 0214000 GS Facility Services	13,829	0	4,634	0	0	85,377	0	0	0	0
8 0500000 Auditor/Controller	1,273	1,145	741	134	133	6,326	81	0	12	19
9 0700000 Treasurer - Tax Collector	53	52	25	5	4	62	7	0	1	2
10 0900000 Human Resources	1,202	1,202	3,607	1,202	0	46,893	0	0	0	0
11 1000000 County Counsel	73	0	0	486	0	2,934	0	0	0	0
12 7040000 Info Systems & Comm	7,340	1,840	5,965	2,200	0	103,492	0	0	0	0
<b>Total Current Allocations</b>	<b>28,483</b>	<b>5,989</b>	<b>19,379</b>	<b>25,335</b>	<b>588</b>	<b>340,740</b>	<b>1,391</b>	<b>0</b>	<b>2,402</b>	<b>873</b>
Less: Prior Year Allocations	55,575	11,997	18,614	37,368	1,241	319,032	1,985	0	4,159	0
Carry-Forward	(27,092)	(6,009)	765	(12,033)	(653)	21,708	(594)	0	(1,757)	0
Current Adjustments	0	0	0	0	0	(16,538)	0	0	0	0
<b>Proposed Costs</b>	<b>\$1,390</b>	<b>\$(20)</b>	<b>\$20,144</b>	<b>\$13,303</b>	<b>\$(65)</b>	<b>\$345,910</b>	<b>\$797</b>	<b>\$0</b>	<b>\$645</b>	<b>\$873</b>

12.21.2018

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

FY18 for Use in FY20

**Summary Schedule**

Department	1060000 GS Equip Repl	1070000 IS Equip Repl	1071000 Butte Regional Radio	1090000 AG - 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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$69,664	\$10,990	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	333,602	141,123	0	0	0	0
3 0201000 County Administration	0	2,672	0	0	124,900	3,258	294	951	2,451	34
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	0	0	18,638	0	0	0	1,501	0
6 0213000 GS Procurement Services	1	707	0	279	83,441	4,208	290	123	376	33
7 0214000 GS Facility Services	0	0	0	0	122,928	21,489	7,587	0	0	0
8 0500000 Auditor/Controller	0	873	0	12	31,535	3,277	120	184	2,526	11
9 0700000 Treasurer - Tax Collector	0	1	0	1	388	189	2	12	204	0
10 0900000 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1000000 County Counsel	0	0	0	0	1,200	0	0	0	5,795	0
12 7040000 Info Systems & Comm	0	0	0	0	21,933	0	0	0	223	0
<b>Total Current Allocations</b>	<b>1</b>	<b>4,254</b>	<b>0</b>	<b>292</b>	<b>808,228</b>	<b>184,534</b>	<b>8,292</b>	<b>1,270</b>	<b>13,076</b>	<b>78</b>
Less: Prior Year Allocations	521	124	0	0	744,253	188,354	11,643	4,436	7,722	86
Carry-Forward	(520)	4,130	0	0	63,975	(3,819)	(3,351)	(3,166)	5,353	(8)
Current Adjustments	0	0	0	0	(15,842)	0	0	0	(1,501)	0
<b>Proposed Costs</b>	<b>\$(519)</b>	<b>\$8,383</b>	<b>\$0</b>	<b>\$292</b>	<b>\$856,361</b>	<b>\$180,715</b>	<b>\$4,942</b>	<b>\$(1,896)</b>	<b>\$16,928</b>	<b>\$70</b>

12.21.2018

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

FY18 for Use in FY20

**Summary Schedule**

Department	237200 POB Series B Debt Svc	3203320 DA - Administratio n	3601110 Sher-Admin	3601120 Sher-Civil Division	3601130 Sher- Records	3602110 Sher-Patrol Ops	3602120 Sher-Rural County	3602210 Sher- Dispatch	3602310 Sher- Investigation s	3602410 Sher-Coroner Div
1 Building Depreciation	\$0	\$66,244	\$23,410	\$0	\$0	\$82,381	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	50,270	13,719	26,062	0	627,979	0	0	0	0
3 0201000 County Administration	13	66,967	24,533	2,803	3,013	58,983	99	6,530	9,396	6,231
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	39,142	14,686	2,001	8,783	11,507	0	3,943	3,685	0
6 0213000 GS Procurement Services	13	7,685	932	241	324	7,260	91	3,326	702	4,950
7 0214000 GS Facility Services	0	111,976	43,928	0	0	82,924	0	0	0	0
8 0500000 Auditor/Controller	4	23,804	6,007	1,421	1,482	21,732	69	2,601	4,061	2,948
9 0700000 Treasurer - Tax Collector	0	335	122	44	43	233	3	42	88	80
10 0900000 Human Resources	0	110,619	26,452	8,417	6,012	80,559	2,405	18,036	9,619	2,405
11 1000000 County Counsel	0	3,801	172,480	0	0	0	0	0	0	0
12 7040000 Info Systems & Comm	0	246,740	67,905	13,547	9,311	626,450	3,680	27,710	15,164	3,791
<b>Total Current Allocations</b>	<b>30</b>	<b>727,582</b>	<b>394,174</b>	<b>54,536</b>	<b>28,968</b>	<b>1,600,009</b>	<b>6,347</b>	<b>62,187</b>	<b>42,715</b>	<b>20,405</b>
Less: Prior Year Allocations	32	614,258	366,562	47,747	22,389	942,252	6,042	40,323	34,082	16,941
Carry-Forward	(3)	113,325	27,612	6,789	6,578	657,756	305	21,864	8,633	3,465
Current Adjustments	0	(36,647)	(11,890)	(2,001)	(8,783)	(8,711)	0	(3,943)	(3,685)	0
<b>Proposed Costs</b>	<b>\$27</b>	<b>\$804,260</b>	<b>\$409,896</b>	<b>\$59,324</b>	<b>\$26,763</b>	<b>\$2,249,054</b>	<b>\$6,652</b>	<b>\$80,109</b>	<b>\$47,664</b>	<b>\$23,870</b>

12.21.2018

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

FY18 for Use in FY20

**Summary Schedule**

Department	3602510 Sher-DBAW	3602520 Sher-DWR	3602610 Sher-BINTF	3602620 Sher- Marijuana	3603110 Sher-Jail Ops	3603120 Sher-ESP	3603130 Sher-Kitchen Ops	3604110 Sher-Court Services	4111000 Libraries	4112000 Libraries - Literacy Gr
1 Building Depreciation	\$0	\$0	\$0	\$0	\$304,784	\$0	\$0	\$0	\$70,476	\$0
2 Equipment Depreciation	7,994	0	1,763	115,351	113,222	40,971	636	0	0	0
3 0201000 County Administration	1,693	1,828	2,684	4,344	80,689	17,431	7,005	15,110	14,303	795
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	25	5,879	289	26,403	2,881	0	0	21,629	0
6 0213000 GS Procurement Services	135	151	97	1,652	29,234	7,316	5,766	199	2,465	100
7 0214000 GS Facility Services	0	0	0	0	344,627	0	0	0	550,205	0
8 0500000 Auditor/Controller	1,207	1,181	1,401	2,566	30,754	7,540	4,209	5,320	5,325	574
9 0700000 Treasurer - Tax Collector	56	50	45	99	405	163	165	39	130	27
10 0900000 Human Resources	2,405	2,405	3,607	3,607	125,047	26,452	4,810	33,667	35,169	2,405
11 1000000 County Counsel	0	0	0	0	0	0	0	0	7,991	0
12 7040000 Info Systems & Comm	5,341	5,119	9,314	9,819	255,602	41,702	7,360	63,500	71,479	3,680
<b>Total Current Allocations</b>	<b>18,830</b>	<b>10,759</b>	<b>24,791</b>	<b>137,726</b>	<b>1,310,767</b>	<b>144,457</b>	<b>29,949</b>	<b>117,833</b>	<b>779,172</b>	<b>7,581</b>
Less: Prior Year Allocations	24,734	8,024	26,840	72,099	1,193,425	142,011	31,895	99,673	667,194	8,812
Carry-Forward	(5,905)	2,735	(2,049)	65,627	117,342	2,446	(1,946)	18,161	111,978	(1,231)
Current Adjustments	0	(25)	(5,879)	(289)	(26,403)	(2,881)	0	0	(13,242)	0
<b>Proposed Costs</b>	<b>\$12,925</b>	<b>\$13,469</b>	<b>\$16,862</b>	<b>\$203,064</b>	<b>\$1,401,706</b>	<b>\$144,022</b>	<b>\$28,004</b>	<b>\$135,994</b>	<b>\$877,909</b>	<b>\$6,350</b>



12.21.2018

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

FY18 for Use in FY20

**Summary Schedule**

Department	4301000 Prob - JH Admin	4302000 Prob - Svcs Adult	4303000 Prob - YOGB Div	4400000 Development Services	4600000 Ag Comm	4701000 Elections	4702000 Recorder	4703000 Archive Division	5301000 PW - Butte Meadows	5302000 PW - Subdiv Insp
1 Building Depreciation	\$7,321	\$3,764	\$0	\$3,909	\$0	\$80,315	\$98,159	\$0	\$0	\$586
2 Equipment Depreciation	1,847	82,534	0	42,604	53,752	7,507	9,410	0	0	0
3 0201000 County Administration	28,383	73,609	2,010	29,107	11,088	11,689	11,691	1,881	409	3,185
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	10,023	33,005	3,074	8,491	12,643	2,796	8,203	0	0	0
6 0213000 GS Procurement Services	4,821	8,848	1,808	3,702	1,224	3,419	2,378	0	396	106
7 0214000 GS Facility Services	146,042	201,159	0	83,540	68,036	52,734	64,453	0	0	10,879
8 0500000 Auditor/Controller	12,270	28,232	1,458	11,816	4,736	6,380	3,859	605	169	1,487
9 0700000 Treasurer - Tax Collector	265	522	69	453	99	327	158	0	3	39
10 0900000 Human Resources	58,916	140,678	0	38,175	22,845	11,663	18,036	0	0	4,810
11 1000000 County Counsel	0	19,768	0	305,403	13,462	23,050	23,845	0	0	0
12 7040000 Info Systems & Comm	151,014	371,472	0	179,531	52,028	40,266	31,049	0	0	8,215
<b>Total Current Allocations</b>	<b>420,901</b>	<b>963,592</b>	<b>8,419</b>	<b>706,731</b>	<b>239,914</b>	<b>240,145</b>	<b>271,240</b>	<b>2,486</b>	<b>977</b>	<b>29,307</b>
Less: Prior Year Allocations	340,087	834,101	3,073	724,573	219,953	181,189	200,661	0	693	24,832
Carry-Forward	80,815	129,490	5,346	(17,841)	19,961	58,956	70,579	0	284	4,475
Current Adjustments	(7,227)	(29,091)	(3,074)	(4,018)	(8,916)	0	(5,407)	0	0	0
<b>Proposed Costs</b>	<b>\$494,489</b>	<b>\$1,063,991</b>	<b>\$10,690</b>	<b>\$684,872</b>	<b>\$250,959</b>	<b>\$299,102</b>	<b>\$336,412</b>	<b>\$2,486</b>	<b>\$1,261</b>	<b>\$33,781</b>

12.21.2018

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

FY18 for Use in FY20

**Summary Schedule**

Department	5303000 PW General Services	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 - Ver's Service Office	5707100 DESS - Childr Tr Fund AB299
1 Building Depreciation	\$0	\$0	\$53	\$3,607	\$4,457	\$1,136	\$0	\$11,049	\$0	\$0
2 Equipment Depreciation	0	0	0	179,767	2,127	0	6,731	17,134	0	0
3 0201000 County Administration	2,871	5,856	90,319	91,774	309,312	31,949	39,049	650,619	1,390	215
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	10,675	47,687	176,773	0	27,821	126,525	466	0
6 0213000 GS Procurement Services	57	0	43,783	21,613	145,191	16,198	3,272	46,258	72	212
7 0214000 GS Facility Services	0	0	181,059	147,724	375,835	0	15,935	94,004	0	0
8 0500000 Auditor/Controller	937	1,985	40,696	36,082	109,761	13,630	14,564	663,974	809	138
9 0700000 Treasurer - Tax Collector	1	8	1,134	679	1,118	283	194	38,801	31	6
10 0900000 Human Resources	0	0	125,047	187,390	406,764	42,083	137,071	769,521	4,810	0
11 1000000 County Counsel	0	0	31,035	80,733	82,005	0	1,135	339,950	0	0
12 7040000 Info Systems & Comm	0	0	447,769	395,409	731,718	67,848	237,095	1,334,239	8,028	0
<b>Total Current Allocations</b>	<b>3,866</b>	<b>7,850</b>	<b>971,571</b>	<b>1,192,466</b>	<b>2,345,060</b>	<b>173,126</b>	<b>482,866</b>	<b>4,092,072</b>	<b>15,604</b>	<b>571</b>
Less: Prior Year Allocations	810	9,909	753,448	999,353	2,056,868	135,939	390,285	3,874,261	14,172	603
Carry-Forward	3,055	(2,060)	218,123	193,113	288,192	37,187	92,582	217,812	1,432	(32)
Current Adjustments	0	0	(6,761)	(39,533)	(163,354)	0	(27,262)	(123,543)	0	0
<b>Proposed Costs</b>	<b>\$6,921</b>	<b>\$5,790</b>	<b>\$1,182,932</b>	<b>\$1,346,046</b>	<b>\$2,469,899</b>	<b>\$210,314</b>	<b>\$548,187</b>	<b>\$4,186,340</b>	<b>\$17,037</b>	<b>\$539</b>

12.21.2018

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

FY18 for Use in FY20

**Summary Schedule**

Department	6200000 Water Services	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,450	\$0
2 Equipment Depreciation	0	6,791	711	297	0	0	0	0	85,615	0
3 0201000 County Administration	3,864	3,943	12,741	27,387	1,664	843	650	14,525	33,240	9,002
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	2,819	10,660	0	0	0	0	0	0	4,383	699
6 0213000 GS Procurement Services	1,182	307	6,860	17,660	22	832	641	14,334	24,747	8,905
7 0214000 GS Facility Services	11,110	46,377	0	0	0	0	0	0	31,922	0
8 0500000 Auditor/Controller	1,905	1,136	3,198	7,371	548	277	222	6,417	13,820	4,127
9 0700000 Treasurer - Tax Collector	56	60	74	38	1	1	1	148	364	104
10 0900000 Human Resources	4,810	3,607	0	0	0	0	0	0	30,059	0
11 1000000 County Counsel	1,524	16	54,426	0	0	0	0	0	0	308
12 7040000 Info Systems & Comm	25,758	8,303	111	223	0	0	0	0	58,545	779
<b>Total Current Allocations</b>	<b>53,028</b>	<b>81,199</b>	<b>78,122</b>	<b>52,975</b>	<b>2,235</b>	<b>1,952</b>	<b>1,514</b>	<b>35,424</b>	<b>285,145</b>	<b>23,925</b>
Less: Prior Year Allocations	53,767	89,683	67,387	84,698	2,168	1,730	1,710	30,284	273,139	29,296
Carry-Forward	(739)	(8,484)	10,735	(31,723)	67	222	(196)	5,140	12,006	(5,371)
Current Adjustments	(1,887)	(7,864)	0	0	0	0	0	0	(1,587)	0
<b>Proposed Costs</b>	<b>\$50,402</b>	<b>\$64,851</b>	<b>\$88,857</b>	<b>\$21,252</b>	<b>\$2,301</b>	<b>\$2,175</b>	<b>\$1,318</b>	<b>\$40,564</b>	<b>\$295,564</b>	<b>\$18,555</b>

12.21.2018

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

FY18 for Use in FY20

**Summary Schedule**

Department	9xxxxx Capital Projects	All Other	Total
1 Building Depreciation	\$0	\$0	\$896,577
2 Equipment Depreciation	0	0	2,010,201
3 0201000 County Administration	2,710	0	2,035,283
4 0211000 GS Administration	0	0	18,844
5 0212000 GS Central Services	0	0	684,664
6 0213000 GS Procurement Services	16,603	0	585,554
7 0214000 GS Facility Services	0	0	3,083,129
8 0500000 Auditor/Controller	1,621	0	1,214,328
9 0700000 Treasurer - Tax Collector	63	0	102,011
10 0900000 Human Resources	0	0	2,576,512
11 1000000 County Counsel	0	0	1,910,021
12 7040000 Info Systems & Comm	0	127,738	5,939,617
<b>Total Current Allocations</b>	<b>20,999</b>	<b>127,738</b>	<b>21,056,741</b>
<b>Less: Prior Year Allocations</b>	<b>30,576</b>	<b>94,005</b>	<b>18,454,263</b>
<b>Carry-Forward</b>	<b>(9,578)</b>	<b>33,733</b>	<b>2,598,827</b>
<b>Current Adjustments</b>	<b>0</b>	<b>0</b>	<b>(590,314)</b>
<b>Proposed Costs</b>	<b>\$11,421</b>	<b>\$161,471</b>	<b>\$23,065,254</b>