



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Butte
Oroville, California**

**Date: April 23, 2020
Filing Ref: BUT21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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: There are no adjustments in the fiscal year 2020-21 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF BUTTE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Graciela Gutierrez

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

Name

Auditor-Controller

Title

4-29-2020

5-1-2020

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

12.19.2019

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

FY19 for Use in FY21

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	\$2,066	\$0	\$0	\$6,626	\$0	\$5,644	\$0
2 Equipment Depreciation	0	17,983	0	0	0	0	0	0	0	0
3 0201000 County Administration	0	0	0	135	0	21,846	7,119	37	3,934	855
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	10,758	0
6 0213000 GS Procurement Services	0	1,672	0	119	0	14,876	69	0	573	534
7 0214000 GS Facility Services	0	0	8,429	100,809	0	0	17,024	0	53,017	0
8 0500000 Auditor/Controller	0	283	0	20,952	0	7,882	2,183	18	2,275	553
9 0700000 Treasurer - Tax Collector	63,190	54	10,512	0	8,721	328	3	1	158	46
10 0900000 Human Resources	0	0	0	0	0	0	0	0	11,573	0
11 1000000 County Counsel	0	0	2,235	0	0	0	0	0	713,967	0
12 7040000 Info Systems & Comm	0	0	0	0	0	615	0	0	26,342	1,230
Total Current Allocations	63,190	19,992	21,177	124,081	8,721	45,547	33,025	55	828,240	3,217
Less: Prior Year Allocations	40,146	27,032	51,124	88,251	22,347	54,643	58,008	67	1,000,200	4,209
Carry-Forward	23,045	(7,040)	(29,948)	35,830	(13,626)	(9,095)	(24,983)	(12)	(171,960)	(992)
Proposed Costs	\$86,235	\$12,952	\$(8,771)	\$159,911	\$(4,905)	\$36,452	\$8,042	\$44	\$656,281	\$2,224

**Butte County, California
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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	\$1,893	\$0	\$2,216	\$0	\$0	\$31,328	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	15,430	0	0	0	0
3 0201000 County Administration	2,496	1,416	1,380	562	93	16,790	12	2	10	0
4 0211000 GS Administration	0	0	0	50,475	0	0	0	0	0	0
5 0212000 GS Central Services	570	0	570	2,126	0	2,784	0	0	0	0
6 0213000 GS Procurement Services	911	149	7	27	59	955	3,314	0	3,030	315
7 0214000 GS Facility Services	5,211	0	3,920	0	0	87,147	0	0	0	0
8 0500000 Auditor/Controller	1,421	707	698	315	47	6,112	105	9	17	9
9 0700000 Treasurer - Tax Collector	96	36	36	21	2	102	19	2	2	2
10 0900000 Human Resources	2,315	1,157	3,472	1,157	0	45,135	0	0	0	0
11 1000000 County Counsel	1,780	0	0	83	0	26,867	0	0	0	0
12 7040000 Info Systems & Comm	37,939	1,503	4,971	1,880	0	67,670	0	0	0	0
Total Current Allocations	54,631	4,967	17,270	56,646	201	300,319	3,450	13	3,060	325
Less: Prior Year Allocations	39,169	7,629	19,450	76,002	733	350,631	2,756	375	2,336	0
Carry-Forward	15,462	(2,662)	(2,180)	(19,356)	(533)	(50,312)	694	(362)	724	0
Proposed Costs	\$70,093	\$2,305	\$15,090	\$37,291	\$(332)	\$250,007	\$4,144	\$(350)	\$3,784	\$325

**Butte County, California
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Summary Schedule

Department	1060000 GS Equip Repl	1070000 IS Equip Repl	1071000 Butte Regional Radio	1090000 AG - Equip Repl	1110000 Dev Svc Equip Repl	1401000 Fire Prot - Reg Svc	1402000 Fire Prot - Vol Prog	1403000 Fire Prot - Ancillary Svcs	1500000 Fish & Game Commission	2300000 Grand Jury
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$68,345	\$14,437	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	417,370	152,655	0	0	0
3 0201000 County Administration	1	3	388	0	0	118,455	3,083	845	2,364	3,592
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	0	0	0	2,658	0	0	0	0
6 0213000 GS Procurement Services	81	1,002	0	0	367	65,439	2,204	749	75	313
7 0214000 GS Facility Services	0	0	0	0	0	100,614	21,623	0	0	0
8 0500000 Auditor/Controller	5	31	142	0	4	29,662	2,647	358	114	2,147
9 0700000 Treasurer - Tax Collector	1	6	0	0	1	517	288	9	16	383
10 0900000 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1000000 County Counsel	0	0	0	0	0	1,076	0	0	0	6,499
12 7040000 Info Systems & Comm	0	0	0	0	0	20,315	0	0	0	307
Total Current Allocations	88	1,042	531	0	372	824,450	196,937	1,960	2,568	13,242
Less: Prior Year Allocations	281	1,257	0	0	0	813,503	175,708	8,486	11,800	29,544
Carry-Forward	(193)	(215)	0	0	0	10,946	21,229	(6,525)	(9,232)	(16,302)
Proposed Costs	\$(105)	\$826	\$531	\$0	\$372	\$835,396	\$218,165	\$(4,565)	\$(6,664)	\$(3,060)

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**Butte County, California
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FY19 for Use in FY21

Summary Schedule

Department	237100 POB Series A Debt Svc	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- Investigatio s
1 Building Depreciation	\$0	\$0	\$59,913	\$40,253	\$0	\$0	\$82,898	\$0	\$0	\$0
2 Equipment Depreciation	0	0	46,619	13,719	24,771	0	520,013	0	158,492	0
3 0201000 County Administration	29	11	55,246	23,108	2,969	2,033	58,432	24	6,739	8,247
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	2,240	2,658	0	0	2,658	0	0	0
6 0213000 GS Procurement Services	26	10	4,247	990	381	76	6,421	0	530	614
7 0214000 GS Facility Services	0	0	131,915	53,995	0	0	108,320	0	0	0
8 0500000 Auditor/Controller	11	4	21,919	6,021	1,547	1,077	23,489	9	2,899	3,866
9 0700000 Treasurer - Tax Collector	0	0	475	213	87	63	391	0	81	160
10 0900000 Human Resources	0	0	111,100	26,618	6,944	6,944	82,168	0	17,359	12,730
11 1000000 County Counsel	0	0	2,484	156,558	0	0	0	0	0	0
12 7040000 Info Systems & Comm	0	0	225,605	59,439	9,635	9,174	629,967	0	23,473	18,075
Total Current Allocations	66	25	661,765	383,573	46,333	19,367	1,514,757	33	209,575	43,692
Less: Prior Year Allocations	83	31	727,685	385,597	41,247	29,834	1,316,893	12,800	47,830	42,533
Carry-Forward	(17)	(6)	(65,920)	(2,025)	5,086	(10,467)	197,864	(12,768)	161,744	1,159
Proposed Costs	\$49	\$19	\$595,844	\$381,548	\$51,419	\$8,899	\$1,712,621	\$(12,735)	\$371,319	\$44,851

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Summary Schedule

Department	3602410 Sher-Coroner Div	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$313,373	\$0	\$0	\$0	\$105,621
2 Equipment Depreciation	0	7,994	0	0	65,669	102,207	15,818	636	0	6,805
3 0201000 County Administration	5,578	1,362	1,523	2,387	4,244	73,228	14,501	6,471	14,032	13,624
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	0	7,974
6 0213000 GS Procurement Services	3,930	129	133	172	772	22,591	4,883	4,761	160	2,119
7 0214000 GS Facility Services	0	0	0	0	0	415,939	0	0	0	447,184
8 0500000 Auditor/Controller	2,717	1,057	1,042	1,281	2,372	29,665	6,517	3,776	5,565	5,055
9 0700000 Treasurer - Tax Collector	127	106	92	77	155	533	228	266	79	270
10 0900000 Human Resources	3,472	2,315	3,472	3,472	3,472	126,145	19,674	4,629	33,562	31,826
11 1000000 County Counsel	0	0	0	0	0	0	0	0	0	3,933
12 7040000 Info Systems & Comm	4,664	5,127	6,476	9,280	9,911	235,021	27,402	6,014	56,546	61,875
Total Current Allocations	20,489	18,089	12,738	16,669	86,595	1,318,702	89,022	26,553	109,943	686,284
Less: Prior Year Allocations	23,044	21,818	12,679	28,548	119,286	1,339,112	156,065	35,493	116,876	902,765
Carry-Forward	(2,555)	(3,728)	59	(11,879)	(32,691)	(20,410)	(67,043)	(8,941)	(6,932)	(216,481)
Proposed Costs	\$17,934	\$14,361	\$12,797	\$4,790	\$53,904	\$1,298,293	\$21,979	\$17,612	\$103,011	\$469,804

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Summary Schedule

Department	4112000 Libraries - Literacy Gr	4301000 Prob - JH Admin	4302000 Prob - Svcs Adult	4303000 Prob - YOBG Div	4400000 Development Services	4600000 Ag Comm	4701000 Elections	4702000 Recorder	4703000 Archive Division	5301000 PW - Butte Meadows
1 Building Depreciation	\$0	\$7,321	\$3,764	\$0	\$3,880	\$0	\$80,315	\$98,159	\$0	\$0
2 Equipment Depreciation	0	612	80,285	0	51,420	37,090	92,512	9,410	0	0
3 0201000 County Administration	926	24,754	86,801	3	21,749	11,207	10,114	11,481	1,004	511
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	2,658	3,721	0	4,253	3,544	2,658	2,658	0	0
6 0213000 GS Procurement Services	132	3,740	8,302	0	1,843	1,007	5,151	1,359	0	365
7 0214000 GS Facility Services	0	124,037	196,748	0	39,360	61,913	31,437	38,423	0	0
8 0500000 Auditor/Controller	540	10,517	29,790	1	9,691	4,613	6,418	3,397	368	222
9 0700000 Treasurer - Tax Collector	38	273	1,007	0	650	160	669	253	0	7
10 0900000 Human Resources	2,893	55,550	137,718	0	40,216	21,989	12,383	13,077	3,125	0
11 1000000 County Counsel	0	0	8,611	0	214,761	5,994	4,016	3,080	0	0
12 7040000 Info Systems & Comm	3,758	135,653	346,809	0	249,410	42,872	36,925	21,754	4,059	0
Total Current Allocations	8,288	365,115	903,557	4	637,232	190,388	282,599	203,051	8,557	1,105
Less: Prior Year Allocations	7,553	377,384	978,711	2,734	723,551	235,449	217,239	270,937	0	777
Carry-Forward	736	(12,270)	(75,154)	(2,730)	(86,319)	(45,061)	65,360	(67,886)	0	328
Proposed Costs	\$9,024	\$352,845	\$828,403	\$(2,725)	\$550,913	\$145,327	\$347,959	\$135,165	\$8,557	\$1,432

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**Butte County, California
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FY19 for Use in FY21

Summary Schedule

Department	5302000 PW Subdiv Insp	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 - Vet's Service Office
1 Building Depreciation	\$582	\$0	\$0	\$86	\$3,607	\$10,852	\$1,136	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	168,526	11,814	0	6,731	16,520	0
3 0201000 County Administration	3,060	2,620	8,089	96,840	96,112	280,755	30,949	36,893	581,692	1,342
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	0	3,721	7,752	11,163	0	532	2,835	443
6 0213000 GS Procurement Services	154	49	0	46,161	21,821	119,094	13,663	2,570	30,443	40
7 0214000 GS Facility Services	5,147	0	0	196,744	139,839	361,837	0	17,072	68,261	0
8 0500000 Auditor/Controller	1,441	965	3,024	42,381	37,946	110,536	13,748	17,557	527,689	671
9 0700000 Treasurer - Tax Collector	60	1	11	1,600	1,108	1,738	455	821	60,304	34
10 0900000 Human Resources	4,629	0	0	129,617	185,167	393,249	43,977	131,932	755,714	4,629
11 1000000 County Counsel	0	0	0	31,783	97,136	43,070	0	2,070	343,472	0
12 7040000 Info Systems & Comm	9,083	0	0	404,741	362,191	666,657	62,663	183,464	1,187,171	6,936
Total Current Allocations	24,157	3,635	11,124	953,674	1,121,206	2,010,767	166,591	399,641	3,574,102	14,095
Less: Prior Year Allocations	27,377	841	8,539	882,774	1,109,340	2,188,224	194,036	436,730	4,158,255	14,650
Carry-Forward	(3,221)	2,794	2,585	70,901	11,866	(177,457)	(27,445)	(37,089)	(584,153)	(555)
Proposed Costs	\$20,936	\$6,428	\$13,708	\$1,024,575	\$1,133,071	\$1,833,310	\$139,146	\$362,553	\$2,989,949	\$13,540

**Butte County, California
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Summary Schedule

Department	5707100 DESS - Childr Tr Fund AB299	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,450
2 Equipment Depreciation	0	0	0	2,681	1,970	0	0	0	0	79,857
3 0201000 County Administration	189	5,078	1,044	15,430	21,318	1,309	701	712	10,533	44,651
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	886	2,658	0	0	0	0	0	0	2,658
6 0213000 GS Procurement Services	168	1,811	164	9,356	13,653	14	622	(11,271)	9,335	24,873
7 0214000 GS Facility Services	0	12,038	39,324	0	0	0	0	0	0	36,800
8 0500000 Auditor/Controller	122	2,125	828	4,595	6,805	493	262	266	4,983	18,402
9 0700000 Treasurer - Tax Collector	10	98	84	115	47	2	1	1	213	744
10 0900000 Human Resources	0	4,629	3,472	0	0	0	0	0	0	33,562
11 1000000 County Counsel	0	3,767	0	62,138	0	0	0	0	0	31,350
12 7040000 Info Systems & Comm	0	26,935	8,353	154	154	0	0	0	0	57,278
Total Current Allocations	489	57,368	55,927	94,469	43,948	1,819	1,585	(10,292)	25,064	332,624
Less: Prior Year Allocations	596	51,628	104,992	77,619	51,251	2,072	1,982	1,811	29,765	312,998
Carry-Forward	(107)	5,739	(49,065)	16,850	(7,303)	(253)	(396)	(12,103)	(4,701)	19,625
Proposed Costs	\$382	\$63,107	\$6,862	\$111,319	\$36,645	\$1,566	\$1,189	\$(22,395)	\$20,363	\$352,249

12.19.2019

**Butte County, California
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FY19 for Use in FY21

Summary Schedule

Department	7950000 PH - BCCFC	9xxxxxx Capital Projects	All Other	Camp Fire	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$946,766
2 Equipment Depreciation	0	0	0	0	2,125,608
3 0201000 County Administration	7,606	3,748	0	0	1,898,430
4 0211000 GS Administration	0	0	0	171,749	222,224
5 0212000 GS Central Services	664	0	0	0	87,798
6 0213000 GS Procurement Services	6,683	20,611	0	119,999	601,696
7 0214000 GS Facility Services	0	0	0	329,293	3,253,419
8 0500000 Auditor/Controller	3,696	1,902	0	65,349	1,129,928
9 0700000 Treasurer - Tax Collector	172	100	0	0	158,731
10 0900000 Human Resources	0	0	0	58,488	2,596,728
11 1000000 County Counsel	3,304	0	994	167,910	1,938,937
12 7040000 Info Systems & Comm	1,076	0	31,021	238,715	5,648,289
Total Current Allocations	23,202	26,360	32,015	1,151,502	20,608,554
Less: Prior Year Allocations	28,730	25,697	91,031	0	20,861,182
Carry-Forward	(5,529)	663	(59,016)	0	(1,413,915)
Proposed Costs	\$17,673	\$27,024	\$(27,001)	\$1,151,502	\$19,194,639