



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Butte
Oroville, California**

**Date: September 17, 2021
Filing Ref: BUT22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. General Liability (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 2021-22 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF BUTTE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Graciela C. Gutierrez

**LOC TRINH, Supervisor
County Cost Plans Unit
Local Govt Programs & Services Division**

Name
Auditor-Controller

Title

9-21-2021

9-23-2021

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

Butte County, California
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Summary Schedule

Department	00224 Schools	00224 CSA's	00224 Special Districts	0022000 Unallocated A&T	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	\$3,266	\$0	\$0	\$18,662	\$0	\$6,093	\$0
2 Equipment Depreciation	0	17,651	0	0	0	0	0	0	0	0
3 0201000 County Administration	0	0	0	111	0	28,465	14,841	33	3,667	1,351
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	12,052	0
6 0213000 GS Procurement Services	0	2,803	0	121	0	16,736	51	0	693	1,451
7 0214000 GS Facility Services	0	0	3,851	54,852	0	0	14,523	0	37,159	0
8 0500000 Auditor/Controller	0	904	0	60,808	0	6,161	1,654	14	1,869	565
9 0700000 Treasurer - Tax Collector	66,496	274	11,511	0	7,479	368	11	1	0	39
10 0900000 Human Resources	0	0	0	0	0	0	0	0	12,171	0
11 1000000 County Counsel	0	0	1,172	0	0	0	0	0	722,661	0
12 7040000 Info Systems & Comm	0	0	0	0	0	134	0	0	29,173	1,073
Total Current Allocations	66,496	21,632	16,534	119,158	7,479	51,865	49,741	47	825,537	4,479
Less: Prior Year Allocations	42,231	23,790	61,057	74,401	9,241	58,186	45,284	62	840,112	2,804
Carry-Forward	24,265	(2,158)	(44,522)	44,757	(1,762)	(6,321)	4,457	(15)	(14,575)	1,675
Proposed Costs	\$90,761	\$19,473	\$(27,988)	\$163,915	\$5,717	\$45,543	\$54,198	\$32	\$810,962	\$6,154

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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	1030000 Fire Equip Repl	1040000 Prob - Equip Repl	1060000 GS Equip Repl
1 Building Depreciation	\$3,263	\$0	\$2,403	\$0	\$0	\$33,931	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	5,183	0	0	0	0
3 0201000 County Administration	29	1,029	1,288	574	193	14,621	0	0	0	0
4 0211000 GS Administration	0	0	0	51,821	0	0	0	0	0	0
5 0212000 GS Central Services	657	0	657	1,578	0	1,534	0	0	0	0
6 0213000 GS Procurement Services	1,872	73	13	60	239	1,143	3,408	1,974	0	199
7 0214000 GS Facility Services	8,083	0	3,795	0	0	92,586	0	0	0	0
8 0500000 Auditor/Controller	325	497	554	259	95	4,750	85	7	0	7
9 0700000 Treasurer - Tax Collector	96	50	42	23	10	142	26	2	0	2
10 0900000 Human Resources	3,651	3,651	3,651	1,217	0	47,465	0	0	0	0
11 1000000 County Counsel	694	0	0	304	0	37,855	0	0	0	0
12 7040000 Info Systems & Comm	9,797	4,993	5,261	2,591	0	71,654	0	0	0	0
Total Current Allocations	28,468	10,294	17,666	58,427	536	310,865	3,518	1,983	0	208
Less: Prior Year Allocations	28,483	5,989	19,379	25,335	588	324,202	1,391	2,402	873	1
Carry-Forward	(15)	4,305	(1,713)	33,091	(52)	(13,337)	2,127	(419)	(873)	207
Proposed Costs	\$28,453	\$14,598	\$15,952	\$91,518	\$485	\$297,528	\$5,646	\$1,564	\$(873)	\$415

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Department	1070000 IS Equip Repl	1071000 Butte Regional Radio	1090000 AG - Equip Repl	1110000 Dev Svcs 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	\$68,345	\$10,788	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	377,941	152,655	0	0	0	0
3 0201000 County Administration	0	244	0	0	117,339	2,731	809	138	7,459	26
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	0	0	2,630	0	0	0	0	0
6 0213000 GS Procurement Services	2,903	265	130	336	65,905	4,511	880	52	676	28
7 0214000 GS Facility Services	0	0	0	0	81,489	31,275	0	0	0	0
8 0500000 Auditor/Controller	36	78	10	3	21,848	2,250	338	61	2,131	8
9 0700000 Treasurer - Tax Collector	11	0	3	1	689	416	24	14	586	0
10 0900000 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1000000 County Counsel	0	0	0	0	1,779	0	0	0	7,897	0
12 7040000 Info Systems & Comm	0	0	0	0	14,824	0	0	0	268	0
Total Current Allocations	2,949	588	143	340	752,788	204,626	2,051	264	19,017	62
Less: Prior Year Allocations	4,254	0	292	0	792,386	184,534	8,292	1,270	11,575	78
Carry-Forward	(1,304)	0	(150)	0	(39,598)	20,092	(6,241)	(1,005)	7,442	(16)
Proposed Costs	\$1,645	\$588	\$(7)	\$340	\$713,190	\$224,718	\$(4,190)	\$(741)	\$26,459	\$46

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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	\$64,896	\$86,796	\$0	\$0	\$23,155	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	62,945	8,788	24,277	0	473,789	0	158,492	0	2,699
3 0201000 County Administration	10	54,883	28,339	2,443	1,606	52,483	121	6,398	7,133	3,794
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	2,498	2,630	0	0	2,630	0	0	0	0
6 0213000 GS Procurement Services	11	7,595	1,602	409	110	7,533	132	1,183	665	2,553
7 0214000 GS Facility Services	0	120,173	77,222	0	0	77,103	0	0	0	0
8 0500000 Auditor/Controller	3	19,019	6,261	1,098	806	18,635	68	2,458	3,045	1,906
9 0700000 Treasurer - Tax Collector	0	677	442	95	88	653	9	0	228	208
10 0900000 Human Resources	0	115,621	31,644	8,519	7,302	80,326	0	21,907	14,605	3,651
11 1000000 County Counsel	0	5,988	148,785	0	0	0	0	0	0	0
12 7040000 Info Systems & Comm	0	232,972	76,181	11,606	9,852	421,515	0	30,092	20,777	4,993
Total Current Allocations	24	687,266	468,689	48,447	19,764	1,157,821	330	220,530	46,452	19,803
Less: Prior Year Allocations	30	690,935	382,284	52,535	20,185	1,591,297	6,347	58,245	39,030	20,405
Carry-Forward	(6)	(3,669)	86,405	(4,087)	(421)	(433,476)	(6,017)	162,285	7,422	(602)
Proposed Costs	\$18	\$683,597	\$555,094	\$44,360	\$19,343	\$724,345	\$(5,687)	\$382,814	\$53,874	\$19,201

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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	\$372,782	\$0	\$0	\$0	\$105,621	\$0
2 Equipment Depreciation	7,994	2,715	0	17,433	28,797	42,738	636	0	6,805	0
3 0201000 County Administration	1,159	2,689	2,309	2,742	71,895	11,643	4,570	11,488	12,751	1,154
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	7,889	0
6 0213000 GS Procurement Services	174	547	204	1,315	27,246	5,249	3,906	151	2,662	281
7 0214000 GS Facility Services	0	0	0	0	448,016	0	0	0	420,473	0
8 0500000 Auditor/Controller	828	1,392	1,035	1,659	25,220	4,707	1,873	4,024	4,144	654
9 0700000 Treasurer - Tax Collector	138	160	89	236	635	292	122	100	357	86
10 0900000 Human Resources	2,434	7,302	3,651	2,434	136,311	18,256	4,868	34,078	32,252	3,043
11 1000000 County Counsel	0	0	0	0	0	0	0	0	2,447	0
12 7040000 Info Systems & Comm	7,394	14,409	15,783	13,025	352,729	26,038	6,478	80,331	56,445	4,720
Total Current Allocations	20,121	29,214	23,071	38,843	1,463,631	108,923	22,455	130,171	651,846	9,937
Less: Prior Year Allocations	18,830	10,734	18,912	137,437	1,284,364	141,576	29,949	117,833	765,931	7,581
Carry-Forward	1,291	18,480	4,159	(98,594)	179,267	(32,653)	(7,495)	12,338	(114,085)	2,356
Proposed Costs	\$21,412	\$47,693	\$27,230	\$(59,750)	\$1,642,898	\$76,271	\$14,960	\$142,508	\$537,760	\$12,293

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Department	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	5302000 PW - Subdiv Insp
1 Building Depreciation	\$17,672	\$11,821	\$0	\$6,716	\$0	\$80,315	\$98,159	\$0	\$0	\$1,071
2 Equipment Depreciation	0	80,823	0	72,586	26,186	135,386	7,991	0	0	0
3 0201000 County Administration	21,969	66,809	4	20,327	10,261	9,418	18,262	1,003	635	3,487
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	2,630	3,681	0	4,207	3,506	2,630	2,630	0	0	0
6 0213000 GS Procurement Services	3,322	8,041	0	3,923	1,400	5,693	1,050	609	636	1,148
7 0214000 GS Facility Services	105,208	203,860	0	47,773	65,479	28,796	35,195	0	0	7,149
8 0500000 Auditor/Controller	8,461	22,791	1	9,686	3,932	3,988	2,869	323	243	1,460
9 0700000 Treasurer - Tax Collector	423	1,149	0	1,123	213	291	315	0	12	103
10 0900000 Human Resources	57,202	144,830	0	45,031	23,124	12,171	15,822	2,434	0	4,564
11 1000000 County Counsel	0	7,160	0	211,032	16,633	2,751	6,309	0	0	44,855
12 7040000 Info Systems & Comm	140,863	336,155	0	134,635	43,543	35,848	23,067	3,239	0	6,610
Total Current Allocations	357,749	887,120	5	557,039	194,278	317,286	211,668	7,608	1,526	70,446
Less: Prior Year Allocations	413,674	934,501	5,344	702,713	230,998	240,145	265,833	2,486	977	29,307
Carry-Forward	(55,925)	(47,381)	(5,340)	(145,674)	(36,721)	77,141	(54,165)	5,122	549	41,140
Proposed Costs	\$301,824	\$839,739	\$(5,335)	\$411,366	\$157,557	\$394,426	\$157,504	\$12,729	\$2,076	\$111,586

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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 - Vet's Service Office	5707100 DESS - Childr Tr Fund AB299
1 Building Depreciation	\$0	\$0	\$15,753	\$3,607	\$8,211	\$1,136	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	140,977	14,100	0	0	9,584	0	0
3 0201000 County Administration	431	28	99,248	79,470	250,384	27,807	33,349	533,762	1,322	189
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	3,681	9,773	11,570	0	526	2,936	438	0
6 0213000 GS Procurement Services	51	30	71,465	20,322	128,048	14,010	2,732	32,112	89	205
7 0214000 GS Facility Services	0	0	207,940	120,064	358,905	0	4,946	67,094	0	0
8 0500000 Auditor/Controller	226	84	37,789	28,831	85,165	10,739	14,076	387,720	575	100
9 0700000 Treasurer - Tax Collector	27	23	2,248	1,315	2,001	544	1,055	66,648	45	12
10 0900000 Human Resources	0	0	139,962	218,462	404,672	45,031	121,706	786,220	4,868	0
11 1000000 County Counsel	0	0	42,561	100,455	26,738	0	1,475	357,578	0	0
12 7040000 Info Systems & Comm	0	0	379,578	382,549	666,246	66,900	178,572	1,222,403	6,881	0
Total Current Allocations	735	164	1,000,225	1,105,826	1,956,042	166,167	358,437	3,466,057	14,219	506
Less: Prior Year Allocations	3,866	7,850	964,809	1,152,933	2,181,706	173,126	455,605	3,968,529	15,604	571
Carry-Forward	(3,130)	(7,686)	35,416	(47,107)	(225,665)	(6,959)	(97,168)	(502,472)	(1,385)	(65)
Proposed Costs	\$(2,395)	\$(7,522)	\$1,035,641	\$1,058,720	\$1,730,377	\$159,209	\$261,268	\$2,963,586	\$12,834	\$440

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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	\$716	\$3,957	\$0	\$0	\$0	\$0	\$0	\$0	\$2,450	\$0
2 Equipment Depreciation	0	1,652	6,621	5,910	0	0	0	0	401,364	0
3 0201000 County Administration	4,504	1,052	16,272	19,848	1,050	967	777	7,763	48,769	0
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	877	2,630	0	0	0	0	0	0	2,630	526
6 0213000 GS Procurement Services	2,325	392	13,074	14,885	17	1,052	845	8,445	47,103	5,576
7 0214000 GS Facility Services	14,042	24,749	0	0	0	0	0	0	39,117	0
8 0500000 Auditor/Controller	1,738	699	4,562	5,741	351	314	321	3,241	18,527	2,168
9 0700000 Treasurer - Tax Collector	105	109	150	70	4	1	22	226	986	171
10 0900000 Human Resources	4,868	3,651	0	0	0	0	0	0	36,512	0
11 1000000 County Counsel	12,993	0	69,384	0	0	0	0	0	123,156	3,602
12 7040000 Info Systems & Comm	36,460	8,346	134	268	0	0	0	0	79,317	939
Total Current Allocations	78,628	47,237	110,197	46,722	1,422	2,333	1,966	19,675	799,929	12,981
Less: Prior Year Allocations	51,141	73,335	78,122	52,975	2,235	1,952	1,514	35,424	283,558	23,925
Carry-Forward	27,487	(26,098)	32,075	(6,253)	(812)	381	451	(15,749)	516,371	(10,945)
Proposed Costs	\$106,115	\$21,139	\$142,272	\$40,469	\$610	\$2,715	\$2,417	\$3,927	\$1,316,299	\$2,036

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Summary Schedule

Department	9xxxxx Capital Projects	All Other	Disaster Response	Total
1 Building Depreciation	\$0	\$0	\$0	\$1,051,586
2 Equipment Depreciation	0	0	0	2,294,717
3 0201000 County Administration	3,741	0	0	1,757,465
4 0211000 GS Administration	0	0	278,540	330,361
5 0212000 GS Central Services	0	0	2,630	92,256
6 0213000 GS Procurement Services	6,692	0	41,133	606,476
7 0214000 GS Facility Services	0	0	304,488	3,105,401
8 0500000 Auditor/Controller	1,454	0	42,916	905,243
9 0700000 Treasurer - Tax Collector	76	0	0	172,392
10 0900000 Human Resources	0	0	0	2,671,141
11 1000000 County Counsel	0	0	208,317	2,164,583
12 7040000 Info Systems & Comm	0	36,930	148,220	5,462,809
Total Current Allocations	11,962	36,930	1,026,245	20,614,430
Less: Prior Year Allocations	20,999	127,738	0	20,466,427
Carry-Forward	(9,037)	(90,808)	0	(879,169)
Proposed Costs	\$2,925	\$(53,878)	\$1,026,245	\$19,735,261