



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Butte
Oroville, California**

**Date: June 21, 2022
Filing Ref: BUT23**

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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 | 6. Butte Regional Interoperable |
| 2. Self Insurance ISF | Communication System (BRICS) ISF |
| 3. Workers' Compensation ISF | 7. Miscellaneous Insurance ISF |
| 4. Unemployment Insurance ISF | 8. Utilities Clearing ISF |
| 5. Medical Liability 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 2022-23 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

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

Name

Auditor-Controller

Title

6/23/2022

6/28/2022

Date

Date

**Negotiated by Adam Russ
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Summary Schedule

**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 Publ Authority
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$18,536	\$0	\$5,946	\$0
2 Equipment Depreciation	0	17,651	0	0	0	0	0	0	0	0
3 0201000 County Administration	0	0	0	52	0	11,167	4,977	0	2,816	875
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	17,377	0
6 0213000 GS Procurement Services	0	0	0	54	0	13,154	51	0	492	1,015
7 0214000 GS Facility Services	0	0	0	53,163	0	0	41,698	0	71,335	0
8 0500000 Auditor/Controller	0	3,239	0	35,276	0	10,930	4,174	0	3,332	846
9 0700000 Treasurer - Tax Collector	56,627	703	10,701	1	6,565	380	18	0	221	28
10 0900000 Human Resources	0	0	0	0	0	0	0	0	12,042	0
11 1000000 County Counsel	0	0	4,322	0	0	0	0	0	761,538	0
12 7040000 Info Systems & Comm	0	0	0	0	0	186	0	0	31,301	1,488
Total Current Allocations	56,627	21,593	15,023	88,546	6,565	35,817	69,453	0	906,400	4,252
Less: Prior Year Allocations	63,190	19,992	21,177	124,081	8,721	45,547	33,025	55	828,240	3,217
Carry-Forward	(6,564)	1,601	(6,153)	(35,535)	(2,156)	(9,730)	36,429	(55)	78,159	1,035
Proposed Costs	\$50,063	\$23,194	\$8,870	\$53,011	\$4,408	\$26,087	\$105,882	\$(55)	\$984,559	\$5,287

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

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	1020000 DA Equip Repl	1030000 Fire Equip Repl	1040000 Prob Equip Repl
1 Building Depreciation	\$3,263	\$0	\$2,403	\$0	\$0	\$34,221	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0201000 County Administration	2,206	19,792	1,011	429	173	10,374	0	0	0	0
4 0211000 GS Administration	0	0	0	52,483	0	0	0	0	0	0
5 0212000 GS Central Services	1,091	0	1,091	1,745	0	2,545	0	0	0	0
6 0213000 GS Procurement Services	1,402	18,163	16	22	201	863	376	123	192	241
7 0214000 GS Facility Services	10,818	0	3,704	0	0	91,818	0	0	0	0
8 0500000 Auditor/Controller	2,302	16,756	1,105	455	191	8,742	44	10	5	5
9 0700000 Treasurer - Tax Collector	106	106	59	22	11	150	10	2	1	1
10 0900000 Human Resources	3,612	4,817	3,612	1,204	0	46,962	0	0	0	0
11 1000000 County Counsel	4,587	0	0	132	0	34,446	0	0	0	0
12 7040000 Info Systems & Comm	9,120	5,908	4,849	2,521	0	70,063	0	0	0	0
Total Current Allocations	38,508	65,542	17,851	59,014	576	300,186	430	135	198	247
Less: Prior Year Allocations	54,631	4,967	17,270	56,646	201	300,319	3,450	13	3,060	325
Carry-Forward	(16,123)	60,575	581	2,368	376	(133)	(3,020)	122	(2,862)	(78)
Proposed Costs	\$22,385	\$126,117	\$18,432	\$61,382	\$952	\$300,052	\$(2,591)	\$257	\$(2,664)	\$169

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

Summary Schedule

Department	1050000 Assr Equip Repl	1060000 GS Equip Repl	1070000 IS Equip Repl	1071000 Butte Regional Radio	1090000 AG - Equip Repl	1110000 Dev Svcs Equip Repl	1320000 PG&E Settlement	1401000 Fire Prot - Reg Svc	1402000 Fire Prot - Vol Prog	1403000 Fire Prot - Ancillary Svcs
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,345	\$10,788	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	445,847	142,643	0
3 0201000 County Administration	0	0	0	0	0	0	59,662	49,150	1,891	561
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	4,362	0	0
6 0213000 GS Procurement Services	116	0	5,403	0	98	0	0	55,291	3,043	661
7 0214000 GS Facility Services	0	0	0	0	0	0	0	125,572	24,938	0
8 0500000 Auditor/Controller	5	0	34	0	5	0	49,037	42,357	3,370	550
9 0700000 Treasurer - Tax Collector	1	0	7	0	1	0	0	782	394	19
10 0900000 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1000000 County Counsel	0	0	0	0	0	0	0	706	0	0
12 7040000 Info Systems & Comm	0	0	0	0	0	0	0	24,579	0	0
Total Current Allocations	122	0	5,445	0	104	0	108,699	816,991	187,067	1,792
Less: Prior Year Allocations	0	88	1,042	531	0	372	0	824,450	196,937	1,960
Carry-Forward	0	(88)	4,403	(531)	0	(372)	0	(7,458)	(9,870)	(169)
Proposed Costs	\$122	\$(88)	\$9,847	\$(531)	\$104	\$(372)	\$108,699	\$809,533	\$177,197	\$1,623

Butte County, California
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Summary Schedule

Department	1404000 Enh Fire Prot & Comm	1500000 Fish & Game Commission	2300000 Grand Jury	2371000 POB Series A Debt Svc	2372000 POB Series B Debt Svc	2374000 2020 POB Refunding	3203320 DA - Administratio n	3601110 Sher-Admin	3601120 Sher-Civil Division	3601130 Sher- Records
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$64,896	\$86,796	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	72,585	1,884	29,328	0
3 0201000 County Administration	0	22	6,010	27	0	394	39,888	13,267	1,955	1,179
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	3,999	4,362	0	0
6 0213000 GS Procurement Services	0	26	102	0	0	464	5,873	1,435	318	71
7 0214000 GS Facility Services	0	0	0	0	0	0	124,451	53,539	0	0
8 0500000 Auditor/Controller	0	58	595	22	0	324	36,023	12,113	2,081	1,326
9 0700000 Treasurer - Tax Collector	0	8	114	0	0	0	703	484	103	78
10 0900000 Human Resources	0	0	0	0	0	0	111,986	34,920	8,429	8,429
11 1000000 County Counsel	0	0	5,248	0	0	0	12,438	102,913	0	0
12 7040000 Info Systems & Comm	0	0	372	0	0	0	231,043	143,146	10,385	10,199
Total Current Allocations	0	115	12,442	48	0	1,182	703,884	454,861	52,599	21,282
Less: Prior Year Allocations	0	2,568	13,242	66	25	0	661,765	383,573	46,333	19,367
Carry-Forward	0	(2,453)	(800)	(18)	(25)	0	42,119	71,288	6,266	1,915
Proposed Costs	\$0	\$(2,339)	\$11,641	\$30	\$(25)	\$1,182	\$746,003	\$526,149	\$58,865	\$23,197

**Butte County, California
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Summary Schedule

Department	3602110 Sher-Patrol Ops	3602120 Sher-Rural County	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
1 Building Depreciation	\$35,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372,782
2 Equipment Depreciation	522,590	0	158,492	0	8,096	7,927	23,168	0	1,766	26,041
3 0201000 County Administration	37,800	0	4,871	5,854	4,101	797	2,637	1,659	2,449	58,831
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	4,362	0	0	0	0	0	0	0	0	0
6 0213000 GS Procurement Services	7,916	0	503	618	3,332	126	338	124	716	27,006
7 0214000 GS Facility Services	65,575	0	0	0	0	0	0	0	0	422,575
8 0500000 Auditor/Controller	33,457	0	4,630	5,937	4,457	1,379	3,087	1,833	3,065	51,980
9 0700000 Treasurer - Tax Collector	518	0	136	244	236	157	200	102	228	787
10 0900000 Human Resources	73,453	0	21,675	14,450	4,817	2,408	7,225	3,612	3,612	142,090
11 1000000 County Counsel	0	0	0	0	0	0	0	0	0	0
12 7040000 Info Systems & Comm	497,252	0	27,050	18,467	5,908	7,595	11,694	13,227	13,811	328,906
Total Current Allocations	1,278,599	0	217,357	45,571	30,946	20,388	48,348	20,558	25,647	1,430,999
Less: Prior Year Allocations	1,514,757	33	209,575	43,692	20,489	18,089	12,738	16,669	86,595	1,345,255
Carry-Forward	(236,158)	(33)	7,782	1,879	10,458	2,299	35,610	3,889	(60,948)	85,744
Proposed Costs	\$1,042,441	\$(33)	\$225,139	\$47,450	\$41,404	\$22,687	\$83,958	\$24,447	\$(35,300)	\$1,516,743

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Summary Schedule

Department	3603120 Sher-ESP	3604110 Sher-Court Services	4111000 Libraries	4112000 Libraries - Literacy Gr	4301000 Prob - JH Admin	4302000 Prob - Svcs Adult	4303000 Prob - YOYG Div	4400000 Development Services	4600000 Ag Comm	4701000 Elections
1 Building Depreciation	\$0	\$0	\$105,621	\$0	\$17,672	\$11,821	\$0	\$6,716	\$0	\$80,315
2 Equipment Depreciation	45,309	0	6,805	0	0	57,970	0	53,423	26,207	135,386
3 0201000 County Administration	7,066	9,114	11,880	921	15,434	45,333	1	24,016	11,763	7,232
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	9,597	0	4,362	6,107	0	6,980	5,817	4,362
6 0213000 GS Procurement Services	3,033	198	3,784	249	2,173	7,097	0	4,989	1,147	4,319
7 0214000 GS Facility Services	0	0	390,900	0	99,997	195,283	0	48,079	62,592	28,600
8 0500000 Auditor/Controller	7,070	7,926	8,993	1,232	15,009	40,471	1	17,580	7,293	7,080
9 0700000 Treasurer - Tax Collector	274	94	538	103	504	900	0	1,018	210	314
10 0900000 Human Resources	15,654	33,716	32,512	3,010	59,004	143,294	0	55,391	22,879	15,052
11 1000000 County Counsel	0	0	1,808	0	0	10,188	0	225,318	28,139	6,836
12 7040000 Info Systems & Comm	21,014	81,866	55,024	4,506	144,455	347,369	0	175,636	48,777	45,835
Total Current Allocations	99,420	132,916	627,462	10,021	358,611	865,834	2	619,146	214,824	335,333
Less: Prior Year Allocations	89,022	109,943	686,284	8,288	365,115	903,557	4	637,232	190,388	282,599
Carry-Forward	10,398	22,973	(58,822)	1,733	(6,504)	(37,724)	(2)	(18,087)	24,436	52,734
Proposed Costs	\$109,818	\$155,889	\$568,640	\$11,754	\$352,107	\$828,110	\$1	\$601,059	\$239,260	\$388,066

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Summary Schedule

Department	4702000 Recorder	4703000 Archive Division	5301000 PW Butte Meadows	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
1 Building Depreciation	\$98,159	\$0	\$0	\$1,071	\$0	\$0	\$15,753	\$3,607	\$8,211	\$1,136
2 Equipment Depreciation	7,749	0	0	0	0	0	0	106,174	9,078	0
3 0201000 County Administration	8,226	506	200	4,189	385	11	112,492	72,984	183,020	16,997
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	4,362	0	0	0	0	0	6,107	16,068	16,432	0
6 0213000 GS Procurement Services	1,054	240	231	2,369	96	13	96,590	19,648	96,463	10,055
7 0214000 GS Facility Services	34,955	0	0	6,928	0	0	185,337	140,632	372,654	0
8 0500000 Auditor/Controller	5,058	416	179	4,045	420	97	95,074	58,016	150,601	16,319
9 0700000 Treasurer - Tax Collector	343	0	3	131	22	19	2,640	1,473	1,887	510
10 0900000 Human Resources	12,644	2,408	0	6,924	0	0	137,274	247,454	417,239	39,737
11 1000000 County Counsel	8,424	0	0	9,262	0	0	25,360	91,119	26,463	0
12 7040000 Info Systems & Comm	17,810	2,861	0	8,969	0	0	478,723	467,404	643,563	55,947
Total Current Allocations	198,784	6,431	614	43,887	923	139	1,155,350	1,224,578	1,925,611	140,702
Less: Prior Year Allocations	203,051	8,557	1,105	24,157	3,635	11,124	953,674	1,121,206	2,010,767	166,591
Carry-Forward	(4,267)	(2,126)	(490)	19,730	(2,712)	(10,984)	201,675	103,372	(85,156)	(25,889)
Proposed Costs	\$194,517	\$4,305	\$124	\$63,617	\$(1,788)	\$(10,845)	\$1,357,025	\$1,327,950	\$1,840,455	\$114,812

**Butte County, California
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Summary Schedule

Department	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	71000000 Gen'l Liab Insur	71100000 ISF - Workers' Comp	71200000 ISF - Unempl Insur	71300000 Butte Reg Int Com Sys
1 Building Depreciation	\$0	\$0	\$0	\$0	\$716	\$3,957	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	2,942	0	0	0	6,608	6,621	5,910	0	103,428
3 0201000 County Administration	25,684	434,977	1,033	0	5,975	2,001	12,667	16,251	1,294	816
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	727	4,726	727	0	1,454	4,362	0	0	0	0
6 0213000 GS Procurement Services	1,989	32,940	46	0	2,176	277	11,317	12,546	11	962
7 0214000 GS Facility Services	5,237	49,107	0	0	14,626	28,732	0	0	0	0
8 0500000 Auditor/Controller	24,816	652,441	1,089	0	3,500	1,020	8,946	11,462	1,083	676
9 0700000 Treasurer - Tax Collector	1,109	65,826	52	0	118	102	140	47	4	1
10 0900000 Human Resources	120,415	779,088	4,817	0	4,817	3,612	0	0	0	0
11 1000000 County Counsel	2,117	343,854	0	0	26,816	0	50,236	0	0	0
12 7040000 Info Systems & Comm	158,329	1,177,419	6,280	0	69,889	9,128	186	372	0	0
Total Current Allocations	340,424	3,543,320	14,044	0	130,087	59,800	90,113	46,588	2,393	105,882
Less: Prior Year Allocations	399,641	3,574,591	14,095	0	57,368	55,927	94,469	43,948	1,819	0
Carry-Forward	(59,218)	(31,270)	(52)	0	72,719	3,872	(4,356)	2,640	574	0
Proposed Costs	\$281,206	\$3,512,050	\$13,992	\$0	\$202,807	\$63,672	\$85,757	\$49,228	\$2,967	\$105,882

**Butte County, California
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Summary Schedule

Department	71400000 ISF - Medical Liab Insur	71600000 ISF - Misc Insur	72100000 ISF- Utilities Clearing	7570000 Neal Rd Landfill Mgmt	79500000 PH - BCCFC	9xxxxx Capital Projects	Disaster Response	All Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$2,450	\$0	\$0	\$0	\$0	\$1,060,855
2 Equipment Depreciation	0	0	0	525,671	0	0	0	0	2,557,300
3 0201000 County Administration	1,017	777	938	2,017	0	6,565	0	0	1,390,659
4 0211000 GS Administration	0	0	0	0	0	0	395,574	0	448,057
5 0212000 GS Central Services	0	0	0	4,362	872	0	2,286	0	140,648
6 0213000 GS Procurement Services	1,198	916	1,105	19,693	4,570	18,295	153,443	0	665,177
7 0214000 GS Facility Services	0	0	0	38,574	0	0	428,399	0	3,219,817
8 0500000 Auditor/Controller	836	668	1,382	4,120	3,805	5,816	22,385	0	1,532,064
9 0700000 Treasurer - Tax Collector	0	6	133	894	134	91	1	0	160,657
10 0900000 Human Resources	0	0	0	38,533	0	0	40,741	0	2,745,571
11 1000000 County Counsel	0	0	0	246,380	1,897	0	218,055	0	2,248,602
12 7040000 Info Systems & Comm	0	0	0	80,935	1,488	0	148,845	73,403	5,795,106
Total Current Allocations	3,052	2,367	3,558	963,629	12,766	30,767	1,409,728	73,403	21,964,515
Less: Prior Year Allocations	1,585	(10,292)	25,064	332,624	23,202	26,360	1,151,502	32,015	20,608,554
Carry-Forward	1,467	12,659	(21,507)	631,005	(10,436)	4,406	258,226	41,388	1,139,971
Proposed Costs	\$4,518	\$15,026	\$(17,949)	\$1,594,634	\$2,329	\$35,173	\$1,667,955	\$114,791	\$23,104,486