



**Malia M. Cohen**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Butte**  
**Oroville, California**

**Date: September 28, 2023**  
**Filing Ref: BUT24**

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 Communication System (BRICS) ISF |
| 2. Self Insurance ISF         | 7. Miscellaneous Insurance ISF                                   |
| 3. Workers' Compensation ISF  | 8. Utilities Clearing ISF  |
| 4. Unemployment Insurance 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 2023-24 Cost Allocation Plan.

**SECTION IV: ACCEPTANCE**

**COUNTY OF BUTTE**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by**

**Graciela C. Gutierrez**

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

**Name**

**Auditor-Controller**

**Title**

**10-02-2023**

**10-09-2023**

**Date**

**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**Negotiated by Tatyana Boltovskaya  
Telephone (916) 306-7775**

**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	\$5,302	\$0	\$5,938	\$0
2 Equipment Depreciation	0	17,240	0	0	0	0	0	0	0	0
3 0201000 County Administration	0	0	0	51	0	10,107	3,841	12	2,557	0
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	23,785	0
6 0213000 GS Procurement Services	0	0	0	27	0	17,116	66	0	616	0
7 0214000 GS Facility Services	0	0	0	55,258	0	0	33,522	0	47,863	0
8 0500000 Auditor/Controller	0	1,792	0	9,662	0	11,635	4,115	21	3,309	76
9 0700000 Treasurer - Tax Collector	92,129	531	13,958	2	7,617	441	12	2	177	22
10 0900000 Human Resources	0	0	0	0	0	0	0	0	12,143	0
11 1000000 County Counsel	0	0	7,941	0	0	0	0	0	1,110,103	611
12 7040000 Info Systems & Comm	0	0	0	0	0	0	0	0	54,223	3,103
<b>Total Current Allocations</b>	<b>92,129</b>	<b>19,563</b>	<b>21,900</b>	<b>65,000</b>	<b>7,617</b>	<b>39,300</b>	<b>46,859</b>	<b>36</b>	<b>1,260,713</b>	<b>3,812</b>
Less: Prior Year Allocations	66,496	21,632	16,534	119,158	7,479	51,865	49,741	47	825,537	4,479
Carry-Forward	25,633	(2,069)	5,365	(54,157)	138	(12,565)	(2,882)	(11)	435,176	(667)
<b>Proposed Costs</b>	<b>\$117,762</b>	<b>\$17,494</b>	<b>\$27,265</b>	<b>\$10,843</b>	<b>\$7,755</b>	<b>\$26,735</b>	<b>\$43,977</b>	<b>\$25</b>	<b>\$1,695,890</b>	<b>\$3,145</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	0215000 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	\$3,259	\$0	\$2,400	\$0	\$0	\$34,172	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	6,608	0	0	0	0
3 0201000 County Administration	1,913	1,333	596	394	78	9,654	0	0	0	0
4 0211000 GS Administration	0	0	0	61,088	0	0	0	0	0	0
5 0212000 GS Central Services	1,493	0	1,493	2,388	0	3,483	0	0	0	0
6 0213000 GS Procurement Services	1,626	363	21	28	135	1,139	2,165	392	2,816	0
7 0214000 GS Facility Services	14,419	0	5,327	0	0	125,113	0	0	0	0
8 0500000 Auditor/Controller	2,416	1,800	834	510	107	10,107	34	0	0	0
9 0700000 Treasurer - Tax Collector	115	115	60	27	7	155	10	0	0	0
10 0900000 Human Resources	3,896	5,195	3,896	1,299	0	45,453	0	0	0	0
11 1000000 County Counsel	5,142	0	0	204	0	83,946	0	0	0	0
12 7040000 Info Systems & Comm	13,408	5,865	5,175	2,667	0	94,324	0	0	0	0
<b>Total Current Allocations</b>	<b>47,687</b>	<b>14,670</b>	<b>19,800</b>	<b>68,604</b>	<b>328</b>	<b>414,153</b>	<b>2,208</b>	<b>392</b>	<b>2,816</b>	<b>0</b>
Less: Prior Year Allocations	28,468	10,294	17,666	58,427	536	310,865	3,518	0	1,983	0
Carry-Forward	19,219	4,377	2,134	10,178	(209)	103,288	(1,310)	0	833	0
<b>Proposed Costs</b>	<b>\$66,906</b>	<b>\$19,047</b>	<b>\$21,935</b>	<b>\$78,782</b>	<b>\$119</b>	<b>\$517,441</b>	<b>\$898</b>	<b>\$392</b>	<b>\$3,649</b>	<b>\$0</b>

**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	\$67,278	\$10,788	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	425,314	201,322	0
3 0201000 County Administration	0	0	88	0	0	0	0	45,551	1,695	303
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	5,971	0	0
6 0213000 GS Procurement Services	0	280	11,704	0	0	0	0	81,494	2,491	542
7 0214000 GS Facility Services	0	0	0	0	0	0	0	89,373	37,619	0
8 0500000 Auditor/Controller	0	8	220	0	0	0	0	48,446	2,773	397
9 0700000 Treasurer - Tax Collector	0	2	37	0	0	0	0	785	289	22
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	0	0	0
12 7040000 Info Systems & Comm	0	0	0	0	0	0	0	30,673	0	0
<b>Total Current Allocations</b>	0	291	12,050	0	0	0	0	794,885	256,978	1,265
Less: Prior Year Allocations	0	208	2,949	588	143	340	0	752,788	204,626	2,051
Carry-Forward	0	83	9,101	(588)	(143)	(340)	0	42,097	52,352	(786)
<b>Proposed Costs</b>	\$0	\$374	\$21,151	\$(588)	\$(143)	\$(340)	\$0	\$836,983	\$309,329	\$479

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

**Summary Schedule**

Department	1404000 Enh Fire Prot & Comm	1500000 Fish & Game Commission	2300000 Grand Jury	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
1 Building Depreciation	\$0	\$0	\$0	\$64,802	\$82,515	\$0	\$0	\$43,891	\$0	\$0
2 Equipment Depreciation	0	0	0	70,854	1,884	28,149	0	462,226	0	158,492
3 0201000 County Administration	0	53	2,246	37,174	15,391	1,639	1,357	31,471	0	4,168
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	0	5,474	5,971	0	0	5,971	0	0
6 0213000 GS Procurement Services	0	95	361	4,597	1,779	728	91	7,178	0	465
7 0214000 GS Facility Services	0	0	0	167,075	76,153	0	0	71,151	0	0
8 0500000 Auditor/Controller	0	107	1,854	39,347	13,972	2,142	1,792	34,908	0	4,850
9 0700000 Treasurer - Tax Collector	0	15	486	678	474	120	105	454	0	127
10 0900000 Human Resources	0	0	0	115,582	38,960	6,493	9,091	68,830	0	19,480
11 1000000 County Counsel	0	0	16,799	15,374	82,184	0	0	0	0	0
12 7040000 Info Systems & Comm	0	0	776	254,715	131,354	7,331	10,652	536,555	0	23,934
<b>Total Current Allocations</b>	0	271	22,522	775,670	450,638	46,602	23,087	1,262,634	0	211,515
Less: Prior Year Allocations	0	264	19,017	687,266	468,689	48,447	19,764	1,157,821	330	220,530
Carry-Forward	0	6	3,505	88,404	(18,051)	(1,845)	3,323	104,813	(330)	(9,014)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$277</b>	<b>\$26,027</b>	<b>\$864,075</b>	<b>\$432,587</b>	<b>\$44,756</b>	<b>\$26,410</b>	<b>\$1,367,448</b>	<b>\$(330)</b>	<b>\$202,501</b>



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

**Summary Schedule**

Department	3602310 Sher- Investigation s	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$371,643	\$0	\$0	\$0
2 Equipment Depreciation	0	8,096	7,190	18,786	0	8,298	25,733	44,745	0	0
3 0201000 County Administration	5,997	4,299	767	1,968	1,446	2,537	56,519	5,683	0	8,206
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	0
6 0213000 GS Procurement Services	1,113	5,666	208	585	230	1,452	37,243	3,340	0	278
7 0214000 GS Facility Services	0	0	0	0	0	0	571,896	0	0	0
8 0500000 Auditor/Controller	7,285	5,459	1,361	2,676	1,896	3,389	62,541	6,961	0	9,039
9 0700000 Treasurer - Tax Collector	274	267	162	174	107	207	770	277	0	100
10 0900000 Human Resources	15,584	5,195	2,597	3,896	3,896	5,195	144,153	15,584	0	33,765
11 1000000 County Counsel	0	0	0	0	0	0	0	0	0	0
12 7040000 Info Systems & Comm	18,371	5,865	7,735	7,188	12,766	14,620	346,409	19,923	0	83,745
<b>Total Current Allocations</b>	<b>48,625</b>	<b>34,847</b>	<b>20,021</b>	<b>35,274</b>	<b>20,341</b>	<b>35,699</b>	<b>1,616,905</b>	<b>96,512</b>	<b>0</b>	<b>135,133</b>
Less: Prior Year Allocations	46,452	19,803	20,121	29,214	23,071	38,843	1,463,631	108,923	22,455	130,171
Carry-Forward	2,172	15,044	(100)	6,060	(2,730)	(3,145)	153,274	(12,411)	(22,455)	4,963
<b>Proposed Costs</b>	<b>\$50,797</b>	<b>\$49,891</b>	<b>\$19,920</b>	<b>\$41,333</b>	<b>\$17,611</b>	<b>\$32,554</b>	<b>\$1,770,179</b>	<b>\$84,101</b>	<b>\$(22,455)</b>	<b>\$140,096</b>

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

**Summary Schedule**

Department	4111000 Libraries	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
1 Building Depreciation	\$105,621	\$0	\$17,429	\$25,324	\$0	\$10,473	\$0	\$80,285	\$98,123	\$0
2 Equipment Depreciation	6,805	0	0	52,291	0	54,816	22,568	140,378	7,204	0
3 0201000 County Administration	8,494	1,014	12,854	43,265	0	29,338	12,822	6,995	8,122	325
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	13,137	0	5,971	8,360	0	9,554	7,962	5,971	5,971	0
6 0213000 GS Procurement Services	3,824	1,077	2,696	10,070	0	9,082	1,079	6,210	1,744	160
7 0214000 GS Facility Services	546,215	0	106,653	250,077	0	75,673	90,878	45,669	55,818	0
8 0500000 Auditor/Controller	8,958	1,395	15,475	47,956	0	21,901	7,839	7,643	5,221	345
9 0700000 Treasurer - Tax Collector	516	95	546	1,378	0	1,348	187	346	356	0
10 0900000 Human Resources	27,921	4,545	57,142	141,555	0	59,739	24,675	12,987	16,883	1,299
11 1000000 County Counsel	4,327	0	0	4,276	0	251,669	4,480	14,458	1,985	0
12 7040000 Info Systems & Comm	49,444	6,296	155,169	361,838	0	152,011	44,903	61,935	24,104	1,466
<b>Total Current Allocations</b>	<b>775,261</b>	<b>14,421</b>	<b>373,935</b>	<b>946,389</b>	<b>0</b>	<b>675,603</b>	<b>217,393</b>	<b>382,878</b>	<b>225,531</b>	<b>3,595</b>
Less: Prior Year Allocations	651,846	9,937	357,749	887,120	5	557,039	194,278	317,286	211,668	7,608
Carry-Forward	123,415	4,484	16,186	59,270	(5)	118,563	23,115	65,592	13,863	(4,012)
<b>Proposed Costs</b>	<b>\$898,676</b>	<b>\$18,905</b>	<b>\$390,120</b>	<b>\$1,005,659</b>	<b>\$(5)</b>	<b>\$794,166</b>	<b>\$240,508</b>	<b>\$448,471</b>	<b>\$239,394</b>	<b>\$(417)</b>

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

**Summary Schedule**

Department	52010000 IF CW Gen Govt Fac	52020000 IF Sheriff Jail	52050000 IF Crim Justice Fac	52060000 IF UA Gen Govt Fac	52070000 IF H&HS Fac	52110000 IF Subdiv Drainage	52120000 IF Library Fac	52150000 IF Transport Fac	52220000 IF Sheriff Fac	52230000 IF Fire Fac
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0201000 County Administration	0	0	0	0	0	0	0	0	0	0
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	0
6 0213000 GS Procurement Services	0	0	0	0	0	0	0	0	0	0
7 0214000 GS Facility Services	0	0	0	0	0	0	0	0	0	0
8 0500000 Auditor/Controller	0	0	0	0	0	0	0	0	0	0
9 0700000 Treasurer - Tax Collector	0	0	0	0	0	0	0	0	0	0
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	0	0	0
12 7040000 Info Systems & Comm	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	0	0	0	0	0	0	0	0	0	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

**Summary Schedule**

Department	5301000 PW - 5302000 PW - 5303000 PW - 5310000 PW - 5330000 PW - 5400000 PH - 5411000 BH - 5412000 BH - 5500000 570/580									
	Butte Meadows	Subdiv Insp	General Services	Transit System Ops	Roads	Gen'l Svcs	Gen'l Svcs	Subst Abuse Prog	Child Support Services	DESS
1 Building Depreciation	\$0	\$1,670	\$0	\$0	\$15,526	\$3,603	\$6,359	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	77,176	9,072	0	0	2,942
3 0201000 County Administration	40	4,666	243	14	128,129	65,103	152,852	13,596	21,553	361,663
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	0	0	0	0	8,360	21,994	16,520	0	995	6,469
6 0213000 GS Procurement Services	71	4,865	37	26	157,261	30,104	114,059	11,069	2,238	32,280
7 0214000 GS Facility Services	0	11,670	0	0	260,276	183,319	454,651	0	5,291	66,952
8 0500000 Auditor/Controller	51	5,394	476	99	122,017	68,392	157,077	16,018	25,771	628,528
9 0700000 Treasurer - Tax Collector	2	132	65	25	2,540	1,438	1,730	474	1,157	75,591
10 0900000 Human Resources	0	6,493	0	0	144,153	247,007	508,560	51,947	111,686	842,838
11 1000000 County Counsel	0	14,763	0	0	78,052	76,257	42,915	0	560	332,643
12 7040000 Info Systems & Comm	0	7,331	0	0	465,940	355,149	739,508	67,960	138,977	1,284,078
<b>Total Current Allocations</b>	165	56,985	820	164	1,382,254	1,129,542	2,203,303	161,064	308,227	3,633,983
Less: Prior Year Allocations	1,526	70,446	735	164	1,000,225	1,105,826	1,956,042	166,167	358,437	3,466,057
Carry-Forward	(1,362)	(13,462)	85	0	382,028	23,715	247,261	(5,104)	(50,210)	167,926
<b>Proposed Costs</b>	<b>\$(1,197)</b>	<b>\$43,523</b>	<b>\$905</b>	<b>\$165</b>	<b>\$1,764,282</b>	<b>\$1,153,257</b>	<b>\$2,450,563</b>	<b>\$155,960</b>	<b>\$258,017</b>	<b>\$3,801,909</b>

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

**Summary Schedule**

Department	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	71400000 ISF - Medical Liab Insur	71600000 ISF - Misc Insur
1 Building Depreciation	\$0	\$0	\$8,330	\$3,900	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	4,956	6,444	5,910	0	103,428	0	0
3 0201000 County Administration	808	0	13,740	1,993	12,315	14,107	400	792	798	904
4 0211000 GS Administration	0	0	0	0	0	0	0	0	0	0
5 0212000 GS Central Services	995	0	1,990	5,971	0	0	0	0	0	0
6 0213000 GS Procurement Services	72	0	17,978	311	18,060	15,377	6	1,562	1,428	1,618
7 0214000 GS Facility Services	0	0	23,821	48,698	0	0	0	0	0	0
8 0500000 Auditor/Controller	1,160	126	12,820	1,042	12,412	13,406	441	840	855	984
9 0700000 Treasurer - Tax Collector	90	37	135	105	204	62	5	0	2	7
10 0900000 Human Resources	5,195	0	5,195	5,195	0	0	0	0	0	0
11 1000000 County Counsel	0	0	7,791	0	19,752	204	0	0	0	0
12 7040000 Info Systems & Comm	7,029	0	17,878	14,011	388	0	0	0	0	0
<b>Total Current Allocations</b>	15,349	164	109,677	86,181	69,575	49,065	851	106,622	3,084	3,515
Less: Prior Year Allocations	14,219	506	78,628	47,237	110,197	46,722	1,422	0	2,333	1,966
Carry-Forward	1,130	(342)	31,049	38,944	(40,622)	2,343	(571)	0	751	1,549
<b>Proposed Costs</b>	<b>\$16,479</b>	<b>\$(179)</b>	<b>\$140,727</b>	<b>\$125,125</b>	<b>\$28,954</b>	<b>\$51,409</b>	<b>\$281</b>	<b>\$106,622</b>	<b>\$3,835</b>	<b>\$5,064</b>

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

**Summary Schedule**

<b>Department</b>	<b>72100000 ISF- Utilities Clearing</b>	<b>7570000 Neal Rd Landfill Mgmt</b>	<b>79500000 PH - BCCFC</b>	<b>9xxxxxx Capital Projects</b>	<b>Disaster Response</b>	<b>All Other</b>	<b>Total</b>
1 Building Depreciation	\$0	\$2,450	\$0	\$0	\$0	\$0	\$1,071,080
2 Equipment Depreciation	0	618,570	0	0	0	0	2,597,496
3 0201000 County Administration	604	24,194	0	5,245	0	0	1,206,082
4 0211000 GS Administration	0	0	0	0	52,283	0	113,371
5 0212000 GS Central Services	0	5,971	1,194	0	995	0	184,410
6 0213000 GS Procurement Services	0	31,120	0	59,436	12,737	0	736,086
7 0214000 GS Facility Services	0	49,631	0	0	1,050	0	3,571,111
8 0500000 Auditor/Controller	1,136	24,871	379	6,152	17	0	1,515,039
9 0700000 Treasurer - Tax Collector	147	870	112	174	5	0	211,197
10 0900000 Human Resources	0	40,259	0	0	0	0	2,875,453
11 1000000 County Counsel	0	409,564	6,363	0	61,903	0	2,654,265
12 7040000 Info Systems & Comm	0	90,963	2,327	0	83,944	44,294	5,868,319
<b>Total Current Allocations</b>	<b>1,887</b>	<b>1,298,462</b>	<b>10,376</b>	<b>71,008</b>	<b>212,934</b>	<b>44,294</b>	<b>22,603,909</b>
Less: Prior Year Allocations	19,675	799,929	12,981	11,962	1,026,245	37,016	20,614,430
Carry-Forward	(17,788)	498,533	(2,605)	59,046	(813,311)	7,278	1,882,465
<b>Proposed Costs</b>	<b>\$(15,901)</b>	<b>\$1,796,995</b>	<b>\$7,771</b>	<b>\$130,054</b>	<b>\$(600,378)</b>	<b>\$51,571</b>	<b>\$24,486,373</b>