



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Butte  
Oroville, California**

**Date:  
Filing Ref:**

**March 5, 2026  
BUT27**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2026-27**. 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.

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### SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2024-25**, and as estimated costs for fiscal year **2026-27** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2026**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|--|---|
| 1. Employee Fringe Benefits            | 7. Unemployment Insurance ISF                               |
| 2. GS Real Property Management         | 8. Medical Liability ISF                                    |
| 3. Human Resources Services Operations | 9. Butte Regional Interoperable<br>Communication System ISF |
| 4. Information Systems                 | 10. Miscellaneous Insurance ISF                             |
| 5. General Liability Insurance ISF     |   |
| 6. Workers' Compensation Insurance 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.

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**SECTION III: CONDITIONS**

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**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 2026-27 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF BUTTE**

**BY Original signed by**  
\_\_\_\_\_  
**Graciela C. Gutierrez**  
\_\_\_\_\_  
**Name**  
**Auditor-Controller**  
\_\_\_\_\_  
**Title**  
**03-10-2026**  
\_\_\_\_\_  
**Date**

**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  
\_\_\_\_\_  
**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division**  
**03-10-2026**  
\_\_\_\_\_  
**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

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

**Butte County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14208**  
**12/17/25**

**Summary Schedule**

Seq #	Department Name	Adm Econ & Comm Devel	Adm OEM Division	Adm Utilities ISF	AG Agr Comm	AG Agr Equip Repl	ASR Assessor	ASR Assessor Equip Repl
1	Building Depreciation	\$0	\$2,339	\$0	\$0	\$0	\$24,774	\$0
2	Equipment Depreciation	0	0	0	9,546	0	8,077	0
3	Adm County Administration	5,575	8,381	0	9,655	0	12,872	0
4	GS General Services Administration	0	0	0	0	0	0	0
5	GS Central Services	0	1,564	0	7,647	0	3,476	0
6	GS Contracts & Procurement	6,521	7,744	0	1,594	0	2,119	147
7	GS Real Property Management	0	66,700	0	113,068	0	175,153	0
8	Aud Audit/Accounting	5,537	13,589	0	8,909	94	12,228	0
9	TTC Treasurer - Tax Collector	688	714	0	690	5	516	0
10	HR Human Resource Svcs Operations	6,401	6,401	0	24,325	0	47,370	0
11	CoCo County Counsel	0	0	0	881	0	22,948	0
12	IS Information Systems	14,271	16,787	0	66,929	0	150,421	0
<b>Total Current Allocations</b>		<b>\$38,993</b>	<b>\$124,220</b>	<b>\$0</b>	<b>\$243,244</b>	<b>\$99</b>	<b>\$459,954</b>	<b>\$147</b>
Less: Prior Year Allocations		37,760	59,635	0	230,180	739	334,024	5
Carry-Forward		1,232	64,585	0	13,064	-640	125,930	141
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$40,225</b>	<b>\$188,805</b>	<b>\$0</b>	<b>\$256,308</b>	<b>-\$541</b>	<b>\$585,883</b>	<b>\$288</b>

**Butte County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14208**  
**12/17/25**

**Summary Schedule**

Seq #	Department Name	BOS Board of Supervisors	BH Mental Health	BH SUD	CAP Capital Projects	CF Children & Families Comm	CR Archive	CR Elections
1	Building Depreciation	\$4,319	\$6,219	\$0	\$0	\$0	\$0	\$80,285
2	Equipment Depreciation	0	179,519	0	0	0	0	145,102
3	Adm County Administration	3,586	225,536	28,359	65,986	0	0	10,153
4	GS General Services Administration	0	0	0	0	0	0	0
5	GS Central Services	20,682	18,353	0	0	0	0	5,735
6	GS Contracts & Procurement	1,301	177,643	30,037	172,327	0	0	8,796
7	GS Real Property Management	93,494	576,478	0	0	0	0	54,502
8	Aud Audit/Accounting	5,826	245,244	31,040	54,459	7,761	0	9,764
9	TTC Treasurer - Tax Collector	391	17,988	2,499	378	252	0	754
10	HR Human Resource Svcs Operations	12,803	531,311	44,809	0	0	0	12,803
11	CoCo County Counsel	1,017,521	141,946	0	0	0	0	21,683
12	IS Information Systems	40,725	1,266,950	102,360	0	0	0	44,733
<b>Total Current Allocations</b>		<b>\$1,200,646</b>	<b>\$3,387,187</b>	<b>\$239,105</b>	<b>\$293,151</b>	<b>\$8,014</b>	<b>\$0</b>	<b>\$394,309</b>
Less: Prior Year Allocations		1,172,007	2,723,825	191,460	55,097	13,262	0	437,625
Carry-Forward		28,639	663,363	47,645	238,053	-5,248	0	-43,316
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$1,229,285</b>	<b>\$4,050,550</b>	<b>\$286,750</b>	<b>\$531,204</b>	<b>\$2,765</b>	<b>\$0</b>	<b>\$350,994</b>

**Butte County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14208**  
**12/17/25**

**Summary Schedule**

Seq #	Department Name	CR Recorder	CSA CSA 114	CSS Child Support Services	DA Distr Atty Admin	DA Distr Atty Equip Repl	DESS Adm Vets Svc Office	DESS Empl & Soc Svcs Adm
1	Building Depreciation	\$98,123	\$0	\$0	\$46,818	\$0	\$0	\$0
2	Equipment Depreciation	7,204	0	0	23,031	0	0	67,930
3	Adm County Administration	6,774	62	26,118	47,841	0	1,230	507,669
4	GS General Services Administration	0	0	0	0	0	0	0
5	GS Central Services	5,735	0	1,147	5,839	0	1,147	6,022
6	GS Contracts & Procurement	913	105	2,728	7,314	204	58	38,437
7	GS Real Property Management	66,613	0	25,371	241,990	0	0	120,050
8	Aud Audit/Accounting	5,826	108	23,642	48,539	35	1,419	562,584
9	TTC Treasurer - Tax Collector	3,146	10	1,446	3,394	2	178	25,952
10	HR Human Resource Svcs Operations	17,924	0	108,823	134,428	0	5,121	842,416
11	CoCo County Counsel	7,100	0	24,351	8,610	0	0	256,441
12	IS Information Systems	41,026	0	253,272	366,143	0	11,663	1,988,994
<b>Total Current Allocations</b>		<b>\$260,384</b>	<b>\$285</b>	<b>\$466,898</b>	<b>\$933,948</b>	<b>\$241</b>	<b>\$20,817</b>	<b>\$4,416,495</b>
Less: Prior Year Allocations		246,596	562	369,897	813,971	11	18,040	3,736,924
Carry-Forward		13,788	-277	97,001	119,977	231	2,777	679,571
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$274,171</b>	<b>\$8</b>	<b>\$563,899</b>	<b>\$1,053,925</b>	<b>\$472</b>	<b>\$23,594</b>	<b>\$5,096,065</b>

**Butte County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14208**  
**12/17/25**

**Summary Schedule**

Seq #	Department Name	DESS Public Guardian	DESS Social Services	DDS Devel Svcs Admin	DDS Devel Svcs Equip Repl	FD Fire Equip Repl	FD Grants	FD Regular Services
1	Building Depreciation	\$0	\$0	\$10,321	\$0	\$0	\$0	\$65,254
2	Equipment Depreciation	0	0	3,050	0	0	0	348,400
3	Adm County Administration	0	111	27,776	0	0	1,813	69,257
4	GS General Services Administration	0	0	0	0	0	0	0
5	GS Central Services	0	0	9,176	0	0	0	5,735
6	GS Contracts & Procurement	0	0	8,638	446	10,099	6,134	109,434
7	GS Real Property Management	0	0	96,831	0	0	0	149,738
8	Aud Audit/Accounting	0	0	29,661	76	123	1,798	58,013
9	TTC Treasurer - Tax Collector	0	0	4,668	3	4	54	972
10	HR Human Resource Svcs Operations	0	0	56,332	0	0	0	0
11	CoCo County Counsel	319,319	194,037	213,875	0	0	0	3,398
12	IS Information Systems	0	6,057	222,074	0	0	0	21,282
<b>Total Current Allocations</b>		<b>\$319,319</b>	<b>\$200,204</b>	<b>\$682,403</b>	<b>\$525</b>	<b>\$10,226</b>	<b>\$9,799</b>	<b>\$831,483</b>
Less: Prior Year Allocations		155,362	266,494	612,784	271	5,250	4,444	828,481
Carry-Forward		163,957	-66,290	69,620	254	4,976	5,355	3,002
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$483,276</b>	<b>\$133,914</b>	<b>\$752,023</b>	<b>\$779</b>	<b>\$15,202</b>	<b>\$15,154</b>	<b>\$834,485</b>

**Butte County**  
**2 CFR Part 200 - 2024-2025 Actuals**

14208  
12/17/25

**Summary Schedule**

Seq #	Department Name	FD Volunteer	GS Gen'l Svcs Equip Repl	GS Safety	HR Risk Management	IHSS Public Authority	IS Butte Reg Int Comm Sys	IS Info Sys Equip Repl
1	Building Depreciation	\$10,788	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	201,322	0	0	0	0	0	0
3	Adm County Administration	5,432	0	467	1,777	1,168	903	0
4	GS General Services Administration	0	0	75,545	0	0	0	0
5	GS Central Services	0	0	2,294	5,735	0	0	0
6	GS Contracts & Procurement	11,151	655	47	85	0	1,306	-576
7	GS Real Property Management	27,163	0	0	0	0	0	0
8	Aud Audit/Accounting	7,744	94	546	1,851	1,153	791	6
9	TTC Treasurer - Tax Collector	313	4	126	250	45	15	1
10	HR Human Resource Svcs Operations	0	0	1,280	5,121	0	0	0
11	CoCo County Counsel	0	0	2,671	4,424	0	0	0
12	IS Information Systems	0	0	2,854	11,417	493	0	0
<b>Total Current Allocations</b>		<b>\$263,912</b>	<b>\$754</b>	<b>\$85,831</b>	<b>\$30,660</b>	<b>\$2,859</b>	<b>\$3,015</b>	<b>-\$569</b>
Less: Prior Year Allocations		270,522	206	84,327	23,256	5,598	78,372	9,630
Carry-Forward		-6,610	548	1,503	7,404	-2,739	-75,357	-10,199
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$257,302</b>	<b>\$1,301</b>	<b>\$87,334</b>	<b>\$38,064</b>	<b>\$119</b>	<b>-\$72,342</b>	<b>-\$10,768</b>

**Butte County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14208**  
**12/17/25**

**Summary Schedule**

Seq #	Department Name	ISF Gen'l Liab Ins	ISF Medical Liab Ins	ISF Miscellaneous Ins	ISF Unempl Ins	ISF Wkrs Comp Ins	Lib Library Services	Lib Literacy Services
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$65,370	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	Adm County Administration	19,903	2,377	3,101	837	23,855	12,230	803
4	GS General Services Administration	0	0	0	0	0	0	0
5	GS Central Services	0	0	0	0	0	11,470	0
6	GS Contracts & Procurement	31,120	4,095	5,384	1,428	34,687	5,577	315
7	GS Real Property Management	0	0	0	0	0	645,975	0
8	Aud Audit/Accounting	17,361	1,886	2,476	709	19,206	17,580	2,339
9	TTC Treasurer - Tax Collector	125	1	5	8	104	2,177	306
10	HR Human Resource Svcs Operations	0	0	0	0	0	48,650	3,201
11	CoCo County Counsel	0	0	0	0	0	1,127	0
12	IS Information Systems	82	0	0	0	164	120,060	7,546
<b>Total Current Allocations</b>		<b>\$68,591</b>	<b>\$8,359</b>	<b>\$10,966</b>	<b>\$2,983</b>	<b>\$78,016</b>	<b>\$930,217</b>	<b>\$14,511</b>
Less: Prior Year Allocations		72,202	4,910	9,832	1,024	64,826	834,775	13,401
Carry-Forward		-3,611	3,449	1,134	1,959	13,189	95,442	1,109
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$64,980</b>	<b>\$11,808</b>	<b>\$12,100</b>	<b>\$4,941</b>	<b>\$91,205</b>	<b>\$1,025,659</b>	<b>\$15,620</b>

**Butte County**  
**2 CFR Part 200 - 2024-2025 Actuals**

14208  
12/17/25

**Summary Schedule**

Seq #	Department Name	NRRWF Neal Road Operations	Misc Co Share Trial Courts	Misc Fish & Game Comm	Misc Grand Jury	Misc PG&E Settlement	Misc Public Defender	Misc Sutter Butte Flood Ctrl
1	Building Depreciation	\$0	\$5,291	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	543,899	0	0	0	0	0	0
3	Adm County Administration	32,660	3,280	684	231	2,846	11,596	0
4	GS General Services Administration	0	0	0	0	0	0	0
5	GS Central Services	5,735	0	0	0	0	0	0
6	GS Contracts & Procurement	66,633	74	128	394	0	19,811	0
7	GS Real Property Management	46,710	31,621	0	0	0	0	0
8	Aud Audit/Accounting	34,740	3,041	141	2,697	0	11,855	0
9	TTC Treasurer - Tax Collector	2,096	47	17	248	0	392	0
10	HR Human Resource Svcs Operations	42,249	0	0	0	0	0	0
11	CoCo County Counsel	89,104	0	0	17,797	0	0	0
12	IS Information Systems	125,122	0	0	164	0	0	0
<b>Total Current Allocations</b>		<b>\$988,948</b>	<b>\$43,354</b>	<b>\$970</b>	<b>\$21,531</b>	<b>\$2,846</b>	<b>\$43,654</b>	<b>\$0</b>
Less: Prior Year Allocations		1,101,738	36,464	862	17,021	13,351	54,323	29
Carry-Forward		-112,790	6,890	108	4,510	-10,504	-10,669	-29
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$876,159</b>	<b>\$50,244</b>	<b>\$1,078</b>	<b>\$26,041</b>	<b>-\$7,658</b>	<b>\$32,985</b>	<b>-\$29</b>

**Butte County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14208**  
**12/17/25**

**Summary Schedule**

Seq #	Department Name	Misc Unalloc A-87	Misc Unalloc A-87 CSA's	Misc Unalloc A-87 Schools	Misc Unalloc A-87 Spec Distr	Misc Unalloc A-87 Trusts	PH Public Health	Prob Juv Hall Admin
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$3,603	\$16,952
2	Equipment Depreciation	0	32,180	0	0	0	33,085	0
3	Adm County Administration	112	0	0	0	0	84,354	20,637
4	GS General Services Administration	0	0	0	0	0	0	0
5	GS Central Services	0	0	0	0	0	18,066	5,735
6	GS Contracts & Procurement	191	0	0	0	0	35,203	6,943
7	GS Real Property Management	0	0	0	0	0	287,654	208,596
8	Aud Audit/Accounting	253	5,663	0	0	0	89,339	28,528
9	TTC Treasurer - Tax Collector	31	652	68,860	10,777	20,872	6,649	1,025
10	HR Human Resource Svcs Operations	0	0	0	0	0	259,254	57,612
11	CoCo County Counsel	0	0	0	0	0	79,561	0
12	IS Information Systems	0	0	0	0	0	618,854	194,682
<b>Total Current Allocations</b>		<b>\$587</b>	<b>\$38,495</b>	<b>\$68,860</b>	<b>\$10,777</b>	<b>\$20,872</b>	<b>\$1,515,622</b>	<b>\$540,710</b>
Less: Prior Year Allocations		60,114	25,043	89,638	107,550	15,035	1,299,796	446,269
Carry-Forward		-59,528	13,452	-20,778	-96,774	5,836	215,826	94,441
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>-\$58,941</b>	<b>\$51,947</b>	<b>\$48,081</b>	<b>-\$85,997</b>	<b>\$26,708</b>	<b>\$1,731,448</b>	<b>\$635,150</b>

**Butte County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14208**  
**12/17/25**

**Summary Schedule**

Seq #	Department Name	Prob Probation Admin	Prob Prob Equip Repl	PW Land Use	PW Land Use Admin	PW Public Wks Roads	PW Recreation Grants	PW Transit
1	Building Depreciation	\$25,044	\$0	\$1,645	\$0	\$15,021	\$0	\$0
2	Equipment Depreciation	18,530	0	0	0	0	0	0
3	Adm County Administration	49,717	0	7,421	318	68,543	131	12
4	GS General Services Administration	0	0	0	0	0	0	0
5	GS Central Services	8,029	0	0	0	8,029	0	0
6	GS Contracts & Procurement	16,884	1,379	4,887	57	148,259	224	21
7	GS Real Property Management	265,077	0	13,512	0	335,784	0	0
8	Aud Audit/Accounting	59,586	112	7,301	1,732	90,177	104	86
9	TTC Treasurer - Tax Collector	2,310	2	844	37	4,354	2	11
10	HR Human Resource Svcs Operations	147,231	0	6,401	0	139,549	0	0
11	CoCo County Counsel	1,857	0	26,270	0	12,887	0	0
12	IS Information Systems	462,421	0	14,271	0	585,215	0	0
<b>Total Current Allocations</b>		<b>\$1,056,685</b>	<b>\$1,493</b>	<b>\$82,553</b>	<b>\$2,143</b>	<b>\$1,407,819</b>	<b>\$460</b>	<b>\$129</b>
Less: Prior Year Allocations		1,050,319	7	55,034	2,320	1,317,930	1,459	156
Carry-Forward		6,366	1,486	27,519	-177	89,889	-999	-27
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$1,063,051</b>	<b>\$2,979</b>	<b>\$110,072</b>	<b>\$1,967</b>	<b>\$1,497,707</b>	<b>-\$538</b>	<b>\$102</b>

**Butte County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14208**  
**12/17/25**

**Summary Schedule**

Seq #	Department Name	SO ACS	SO BINTF	SO Civil	SO Coroner	SO Court Services	SO DBAW	SO Dispatch
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	15,656	14,490	38,208	80,558	0	2,397	22,422
3	Adm County Administration	6,288	2,019	2,277	6,580	10,822	1,250	5,538
4	GS General Services Administration	0	0	0	0	0	0	0
5	GS Central Services	0	0	0	0	0	0	0
6	GS Contracts & Procurement	4,380	787	213	6,717	366	215	937
7	GS Real Property Management	0	0	0	0	0	0	0
8	Aud Audit/Accounting	8,544	2,818	2,846	8,429	9,275	2,052	5,802
9	TTC Treasurer - Tax Collector	644	321	315	612	330	296	293
10	HR Human Resource Svcs Operations	15,363	3,841	6,401	7,682	35,848	2,561	21,765
11	CoCo County Counsel	0	0	0	0	0	0	0
12	IS Information Systems	58,789	8,891	14,353	17,371	126,972	5,873	48,932
<b>Total Current Allocations</b>		<b>\$109,666</b>	<b>\$33,167</b>	<b>\$64,612</b>	<b>\$127,949</b>	<b>\$183,612</b>	<b>\$14,643</b>	<b>\$105,688</b>
Less: Prior Year Allocations		104,380	23,708	52,409	120,672	173,877	18,186	241,700
Carry-Forward		5,286	9,458	12,203	7,277	9,736	-3,543	-136,011
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$114,951</b>	<b>\$42,625</b>	<b>\$76,816</b>	<b>\$135,226</b>	<b>\$193,348</b>	<b>\$11,100</b>	<b>-\$30,323</b>

**Butte County**  
**2 CFR Part 200 - 2024-2025 Actuals**

**14208**  
**12/17/25**

**Summary Schedule**

Seq #	Department Name	SO DWR	SO Jail Opers	SO Patrol Operations	SO Records	SO SEU	SO Sheriff Admin	SO Sheriff Equip Repl
1	Building Depreciation	\$0	\$339,024	\$244,006	\$0	\$0	\$62,835	\$0
2	Equipment Depreciation	16,071	47,645	688,981	0	23,351	1,342	0
3	Adm County Administration	4,427	77,262	46,265	1,747	3,275	24,056	0
4	GS General Services Administration	0	0	0	0	0	0	0
5	GS Central Services	0	0	5,735	0	0	5,735	0
6	GS Contracts & Procurement	750	54,261	16,772	152	2,170	5,633	7,750
7	GS Real Property Management	0	743,752	219,529	0	0	183,574	0
8	Aud Audit/Accounting	5,974	74,608	46,657	2,016	4,757	22,265	781
9	TTC Treasurer - Tax Collector	727	1,433	1,517	855	445	842	34
10	HR Human Resource Svcs Operations	7,682	188,199	79,377	10,242	2,561	39,688	0
11	CoCo County Counsel	0	0	0	0	0	175,722	0
12	IS Information Systems	17,454	660,148	478,616	22,834	6,447	230,229	0
<b>Total Current Allocations</b>		<b>\$53,084</b>	<b>\$2,186,332</b>	<b>\$1,827,456</b>	<b>\$37,846</b>	<b>\$43,006</b>	<b>\$751,922</b>	<b>\$8,565</b>
Less: Prior Year Allocations		55,714	1,852,129	1,686,431	31,914	54,407	482,378	8,858
Carry-Forward		-2,631	334,203	141,025	5,932	-11,400	269,544	-293
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$50,453</b>	<b>\$2,520,534</b>	<b>\$1,968,481</b>	<b>\$43,778</b>	<b>\$31,606</b>	<b>\$1,021,466</b>	<b>\$8,272</b>

**Butte County**  
**2 CFR Part 200 - 2024-2025 Actuals**

14208  
12/17/25

**Summary Schedule**

Seq #	Department Name	SO Sheriff Invest	UCC UC Coop Ext	WRC Water & Rsrc Cons	Disaster Response	All Other	CF Only Debt POB Series A	CF Only Debt 2020 POB Refunding
1	Building Depreciation	\$0	\$7,430	\$418	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	3,304	0	0	0	0	0
3	Adm County Administration	9,687	1,834	11,413	0	0	0	0
4	GS General Services Administration	0	0	0	0	0	0	0
5	GS Central Services	0	5,735	1,912	0	0	0	0
6	GS Contracts & Procurement	2,396	526	10,922	0	0	0	0
7	GS Real Property Management	0	43,870	26,943	0	0	0	0
8	Aud Audit/Accounting	11,720	1,285	9,649	0	0	0	0
9	TTC Treasurer - Tax Collector	494	231	467	0	0	0	0
10	HR Human Resource Svcs Operations	14,083	2,783	10,242	0	0	0	0
11	CoCo County Counsel	0	0	2,865	0	0	0	0
12	IS Information Systems	31,560	8,563	33,449	217	17,027	0	0
<b>Total Current Allocations</b>		<b>\$69,940</b>	<b>\$75,561</b>	<b>\$108,281</b>	<b>\$217</b>	<b>\$17,027</b>	<b>\$0</b>	<b>\$0</b>
Less: Prior Year Allocations		54,141	43,296	87,706	24,344	30,979	0	0
Carry-Forward		15,800	32,265	20,575	-24,127	-13,952	0	0
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$85,740</b>	<b>\$107,826</b>	<b>\$128,856</b>	<b>-\$23,910</b>	<b>\$3,075</b>	<b>\$0</b>	<b>\$0</b>

**Butte County**  
**2 CFR Part 200 - 2024-2025 Actuals**

14208  
12/17/25

**Summary Schedule**

Seq #	Department Name	General Gov / Unallowable	Subtotal	Not Allocated	Residual Costs	Total
1	Building Depreciation	\$0	\$1,135,879	\$0	\$0	\$1,135,879
2	Equipment Depreciation	0	2,575,298	0	0	2,575,298
3	Adm County Administration	0	1,628,887	2,026,395	-0	3,655,282
4	GS General Services Administration	0	75,545	0	-0	75,545
5	GS Central Services	0	176,471	0	0	176,471
6	GS Contracts & Procurement	0	1,104,050	0	0	1,104,050
7	GS Real Property Management	0	4,859,749	4,976,585	0	9,836,334
8	Aud Audit/Accounting	0	1,754,847	571,116	0	2,325,963
9	TTC Treasurer - Tax Collector	0	197,266	3,129,005	0	3,326,271
10	HR Human Resource Svcs Operations	0	3,010,133	0	0	3,010,133
11	CoCo County Counsel	0	2,646,397	0	-0	2,646,397
12	IS Information Systems	0	8,544,757	0	0	8,544,757
<b>Total Current Allocations</b>		<b>\$0</b>	<b>\$27,709,278</b>	<b>\$10,703,101</b>	<b>\$0</b>	<b>\$38,412,380</b>
Less: Prior Year Allocations		0	24,629,275	0	0	24,629,275
Carry-Forward		0	3,080,004	0	0	3,080,004
Current Adjustment		0	0	0	0	0
<b>Proposed Costs</b>		<b>\$0</b>	<b>\$30,789,282</b>	<b>\$10,703,101</b>	<b>\$0</b>	<b>\$41,492,383</b>