



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Butte
Oroville, California**

**Date:
Filing Ref:**

**October 28, 2024
BUT25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 | 5. Medical Liability ISF |
| 2. General Liability Insurance ISF | 6. Butte Regional Interoperable
Communication System ISF |
| 3. Workers' Compensation Insurance ISF | 7. Miscellaneous Insurance ISF |
| 4. Unemployment 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.

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 2024-25 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
10-28-2024**

10-28-2024

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	Adm Econ & Comm Devel	Adm OEM Division	Adm Utilities ISF	AG Agr Comm	AG Agr Equip Repl	ASR Assessor	ASR Assessor Equip Repl	BOS Board of Supervisors	BH Mental Health	BH SUD
1 Building Depreciation	\$0	\$3,249	\$0	\$0	\$0	\$34,076	\$0	\$5,921	\$6,219	\$0
2 Equipment Depreciation	0	0	0	17,362	0	6,608	0	0	9,172	0
3 Adm County Administration	6,615	3,985	644	9,554	0	10,872	0	3,042	192,863	17,247
4 GS General Services Administration	0	0	0	0	0	0	0	0	0	0
5 GS Central Services	0	1,724	0	9,195	0	5,402	0	26,090	28,963	0
6 GS Contracts & Procurement	9,379	5,475	1,178	2,443	693	1,540	0	964	174,053	17,089
7 GS Real Property Management	0	18,202	0	98,497	0	126,853	0	62,645	561,473	0
8 Aud Audit/Accounting	4,709	4,799	398	7,915	39	8,798	0	5,229	158,339	19,464
9 TTC Treasurer - Tax Collector	226	278	0	666	8	226	5	230	2,565	722
10 HR Human Resource Svcs Operations	6,338	5,070	0	24,085	0	44,367	0	12,676	495,004	48,169
11 CoCo County Counsel	0	2,831	0	3,576	0	12,068	0	1,014,797	93,066	0
12 IS Information Systems	10,494	14,022	0	56,887	0	83,214	0	40,415	1,002,108	88,769
Total Current Allocations	37,760	59,635	2,220	230,180	739	334,024	5	1,172,007	2,723,825	191,460
Less: Prior Year Allocations	65,542	38,508	3,558	214,824	104	300,186	122	906,400	1,925,611	140,702
Carry-Forward	(27,781)	21,126	(1,338)	15,356	636	33,838	(117)	265,608	798,213	50,758
Proposed Costs	\$9,979	\$80,761	\$882	\$245,536	\$1,375	\$367,862	\$(112)	\$1,437,615	\$3,522,038	\$242,218

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

Summary Schedule

Department	CAP Capital Projects	CF Children & Families Comm	CR Archive	CR Elections	CR Recorder	CSA CSA 114	CSS Child Support Services	DA Distr Atty Admin	DA Distr Atty Equip Repl	DESS Adm Vets Svc Office
1 Building Depreciation	\$0	\$0	\$0	\$80,285	\$98,123	\$0	\$0	\$64,617	\$0	\$0
2 Equipment Depreciation	0	0	0	140,378	7,204	0	0	45,106	0	0
3 Adm County Administration	3,742	0	396	7,400	7,525	146	24,946	44,047	0	1,108
4 GS General Services Administration	0	0	0	0	0	0	0	0	0	0
5 GS Central Services	0	0	0	6,896	6,896	0	1,379	6,551	0	1,379
6 GS Contracts & Procurement	45,900	7,900	221	6,010	2,479	258	3,001	10,638	0	95
7 GS Real Property Management	0	0	0	50,255	61,423	0	14,479	175,854	0	0
8 Aud Audit/Accounting	4,920	2,746	446	7,382	6,163	152	20,548	40,228	0	1,180
9 TTC Treasurer - Tax Collector	535	16	11	887	5,762	5	260	2,152	11	61
10 HR Human Resource Svcs Operations	0	0	1,268	12,676	15,211	0	110,283	111,550	0	5,070
11 CoCo County Counsel	0	596	0	60,289	2,930	0	1,937	28,456	0	0
12 IS Information Systems	0	2,004	2,099	65,166	28,441	0	193,064	284,772	0	9,146
Total Current Allocations	55,097	13,262	4,440	437,625	242,156	562	369,897	813,971	11	18,040
Less: Prior Year Allocations	30,767	12,766	6,431	335,333	198,784	576	340,424	703,884	135	14,044
Carry-Forward	24,330	496	(1,990)	102,292	43,372	(14)	29,473	110,087	(124)	3,996
Proposed Costs	\$79,427	\$13,758	\$2,450	\$539,917	\$285,527	\$548	\$399,370	\$924,057	\$(114)	\$22,036

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

Summary Schedule

Department	DESS Empl & Soc Svcs Adm	DESS Public Guardian	DESS Social Services	DDS Devel Svcs Admin	DDS Devel Svcs Equip Repl	FD Fire Equip Repl	FD Grants	FD Regular Services	FD Volunteer	GS Gen'l Svcs Equip Repl
1 Building Depreciation	\$0	\$0	\$0	\$10,392	\$0	\$0	\$0	\$65,254	\$10,788	\$0
2 Equipment Depreciation	2,942	0	0	50,446	0	0	0	423,778	201,322	0
3 Adm County Administration	429,030	0	0	24,433	0	0	1,181	49,252	1,861	0
4 GS General Services Administration	0	0	0	0	0	0	0	0	0	0
5 GS Central Services	7,241	0	0	11,034	0	0	0	6,896	0	0
6 GS Contracts & Procurement	42,870	0	0	7,993	266	5,052	2,161	90,393	7,234	165
7 GS Real Property Management	97,353	0	0	79,072	0	0	0	122,604	43,477	0
8 Aud Audit/Accounting	643,148	0	0	25,411	0	178	1,086	38,586	5,790	31
9 TTC Treasurer - Tax Collector	63,369	0	0	3,035	5	20	17	391	50	11
10 HR Human Resource Svcs Operations	829,021	0	0	59,578	0	0	0	0	0	0
11 CoCo County Counsel	73,996	155,362	266,494	167,198	0	0	0	2,384	0	0
12 IS Information Systems	1,547,954	0	0	174,191	0	0	0	28,944	0	0
Total Current Allocations	3,736,924	155,362	266,494	612,784	271	5,250	4,444	828,481	270,522	206
Less: Prior Year Allocations	3,543,320	0	0	619,146	0	198	1,792	816,991	187,067	0
Carry-Forward	193,604	0	0	(6,362)	0	5,052	2,652	11,490	83,455	0
Proposed Costs	\$3,930,528	\$155,362	\$266,494	\$606,422	\$271	\$10,302	\$7,097	\$839,971	\$353,977	\$206

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

Summary Schedule

Department	GS Safety	HR Risk Management	IHSS Public Authority	IS Butte Reg Int Comm Sys	IS Info Sys Equip Repl	ISF Gen'l Liab Ins	ISF Medical Liab Ins	ISF Miscellaneous Ins	ISF Unempl Ins	ISF Wkrs Comp Ins
1 Building Depreciation	\$0	\$2,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	74,301	0	5,910	0	0	0	5,910
3 Adm County Administration	454	1,126	1,124	968	177	12,117	1,420	2,839	583	19,544
4 GS General Services Administration	77,051	0	0	0	0	0	0	0	0	0
5 GS Central Services	2,758	1,724	0	0	0	0	0	0	0	0
6 GS Contracts & Procurement	50	42	2,008	1,772	9,119	21,410	2,599	5,196	9	26,956
7 GS Real Property Management	0	5,654	0	0	0	0	0	0	0	0
8 Aud Audit/Accounting	489	1,446	711	1,318	318	9,255	886	1,786	422	11,210
9 TTC Treasurer - Tax Collector	59	20	1	14	16	18	5	11	11	62
10 HR Human Resource Svcs Operations	1,268	3,803	0	0	0	0	0	0	0	0
11 CoCo County Counsel	99	0	0	0	0	23,242	0	0	0	894
12 IS Information Systems	2,099	7,048	1,753	0	0	250	0	0	0	250
Total Current Allocations	84,327	23,256	5,598	78,372	9,630	72,202	4,910	9,832	1,024	64,826
Less: Prior Year Allocations	59,014	17,851	4,252	105,882	5,445	90,113	3,052	2,367	2,393	46,588
Carry-Forward	25,313	5,404	1,346	(27,510)	4,185	(17,911)	1,858	7,464	(1,369)	18,238
Proposed Costs	\$109,641	\$28,660	\$6,944	\$50,862	\$13,815	\$54,292	\$6,768	\$17,296	\$(345)	\$83,065

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

Summary Schedule

Department	Lib Library Services	Lib Literacy Services	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	Misc Unalloc A-87
1 Building Depreciation	\$105,621	\$0	\$2,133	\$5,291	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	6,805	0	608,138	0	0	0	0	0	0	0
3 Adm County Administration	15,187	951	24,524	4,421	585	760	13,344	22,680	7	45
4 GS General Services Administration	0	0	0	0	0	0	0	0	0	0
5 GS Central Services	13,792	0	6,896	0	0	0	0	0	0	0
6 GS Contracts & Procurement	7,224	345	40,220	93	99	419	0	21,080	0	82
7 GS Real Property Management	580,962	0	47,525	23,817	0	0	0	0	0	59,948
8 Aud Audit/Accounting	14,785	2,274	25,619	2,816	173	428	0	10,547	20	36
9 TTC Treasurer - Tax Collector	2,169	163	1,592	26	5	14	7	17	3	3
10 HR Human Resource Svcs Operations	27,888	3,169	36,761	0	0	0	0	0	0	0
11 CoCo County Counsel	1,192	0	210,826	0	0	14,898	0	0	0	0
12 IS Information Systems	59,151	6,499	97,503	0	0	501	0	0	0	0
Total Current Allocations	834,775	13,401	1,101,738	36,464	862	17,021	13,351	54,323	29	60,114
Less: Prior Year Allocations	627,462	10,021	963,629	69,453	115	12,442	108,699	35,817	0	88,546
Carry-Forward	207,313	3,380	138,109	(32,989)	747	4,579	(95,348)	18,506	0	(28,432)
Proposed Costs	\$1,042,088	\$16,782	\$1,239,847	\$3,475	\$1,609	\$21,600	\$(81,998)	\$72,830	\$29	\$31,682

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

Summary Schedule

Department	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	Prob Probation Admin	Prob Prob Equip Repl	PW Land Use	PW Land Use Admin
1 Building Depreciation	\$0	\$0	\$0	\$0	\$3,603	\$16,952	\$25,044	\$0	\$1,657	\$0
2 Equipment Depreciation	16,007	0	0	0	38,415	0	46,668	0	0	0
3 Adm County Administration	0	0	0	0	73,686	14,860	48,575	0	5,569	305
4 GS General Services Administration	0	0	0	0	0	0	0	0	0	0
5 GS Central Services	0	0	0	0	21,722	6,896	9,654	0	0	0
6 GS Contracts & Procurement	0	0	0	0	29,010	4,270	16,896	0	4,095	53
7 GS Real Property Management	0	0	0	0	203,808	156,650	297,434	0	12,205	0
8 Aud Audit/Accounting	8,583	0	87,933	0	70,695	17,609	54,595	0	5,130	1,959
9 TTC Treasurer - Tax Collector	453	89,638	18,822	15,035	6,068	338	3,289	7	259	3
10 HR Human Resource Svcs Operations	0	0	0	0	264,932	55,775	138,170	0	6,338	0
11 CoCo County Counsel	0	0	795	0	77,174	0	3,625	0	9,287	0
12 IS Information Systems	0	0	0	0	510,683	172,918	406,369	0	10,494	0
Total Current Allocations	25,043	89,638	107,550	15,035	1,299,796	446,269	1,050,319	7	55,034	2,320
Less: Prior Year Allocations	21,593	56,627	15,023	6,565	1,224,578	358,611	865,836	247	43,887	923
Carry-Forward	3,450	33,012	92,527	8,471	75,219	87,658	184,483	(240)	11,147	1,397
Proposed Costs	\$28,493	\$122,650	\$200,077	\$23,506	\$1,375,015	\$533,927	\$1,234,802	\$(234)	\$66,180	\$3,718

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

Summary Schedule

Department	PW Public Wks Roads	PW Recreation Grants	PW Transit	SO ACS	SO BINTF	SO Civil	SO Coroner	SO Court Services	SO DBAW	SO Dispatch
1 Building Depreciation	\$15,082	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	44,745	0	28,997	81,588	0	7,190	177,177
3 Adm County Administration	104,542	407	15	6,762	2,008	2,272	6,120	10,589	825	5,343
4 GS General Services Administration	0	0	0	0	0	0	0	0	0	0
5 GS Central Services	9,654	0	0	0	0	0	0	0	0	0
6 GS Contracts & Procurement	137,133	733	27	4,391	313	935	7,431	385	133	2,042
7 GS Real Property Management	276,603	0	0	0	0	0	0	0	0	0
8 Aud Audit/Accounting	109,493	267	110	8,288	2,402	2,781	7,705	7,754	1,562	4,812
9 TTC Treasurer - Tax Collector	1,818	3	5	158	28	91	245	39	39	78
10 HR Human Resource Svcs Operations	139,438	0	0	13,944	3,803	6,338	6,338	36,761	1,268	19,014
11 CoCo County Counsel	3,973	50	0	0	0	0	0	0	0	0
12 IS Information Systems	520,193	0	0	26,092	15,155	10,995	11,245	118,349	7,170	33,234
Total Current Allocations	1,317,930	1,459	156	104,380	23,708	52,409	120,672	173,877	18,186	241,700
Less: Prior Year Allocations	1,155,350	614	139	99,420	20,558	52,599	30,946	132,916	20,388	217,357
Carry-Forward	162,580	845	17	4,960	3,150	(190)	89,725	40,961	(2,202)	24,343
Proposed Costs	\$1,480,510	\$2,304	\$174	\$109,340	\$26,858	\$52,219	\$210,397	\$214,837	\$15,985	\$266,043

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

Summary Schedule

Department	SO DWR	SO Jail Opers	SO Patrol Operations	SO Records	SO SEU	SO Sheriff Admin	SO Sheriff Equip Repl	SO Sheriff Invest	UCC UC Coop Ext	WRC Water & Rsrc Cons
1 Building Depreciation	\$0	\$379,329	\$265,589	\$0	\$0	\$82,315	\$0	\$0	\$7,430	\$8,318
2 Equipment Depreciation	26,828	23,885	538,635	0	18,334	9,361	0	0	4,956	0
3 Adm County Administration	2,678	69,399	38,863	1,624	4,123	15,885	197	6,839	2,522	4,565
4 GS General Services Administration	0	0	0	0	0	0	0	0	0	0
5 GS Central Services	0	0	6,896	0	0	6,896	0	0	6,896	2,299
6 GS Contracts & Procurement	398	47,052	12,628	90	2,036	3,311	7,846	1,435	407	4,099
7 GS Real Property Management	0	724,145	138,842	0	0	71,452	0	0	9,343	23,862
8 Aud Audit/Accounting	4,007	60,490	40,091	1,631	6,307	17,098	787	8,381	1,632	3,976
9 TTC Treasurer - Tax Collector	103	1,122	781	1,388	220	410	28	314	11	133
10 HR Human Resource Svcs Operations	7,606	141,973	69,719	10,141	3,803	30,423	0	12,676	3,803	5,070
11 CoCo County Counsel	0	0	0	0	0	52,790	0	0	0	11,273
12 IS Information Systems	14,095	404,735	574,387	17,040	19,585	192,437	0	24,494	6,296	24,112
Total Current Allocations	55,714	1,852,129	1,686,431	31,914	54,407	482,378	8,858	54,141	43,296	87,706
Less: Prior Year Allocations	48,348	1,430,999	1,278,599	21,282	25,647	454,861	430	45,571	59,800	130,087
Carry-Forward	7,366	421,130	407,832	10,632	28,759	27,517	8,428	8,570	(16,504)	(42,381)
Proposed Costs	\$63,080	\$2,273,259	\$2,094,262	\$42,546	\$83,166	\$509,896	\$17,286	\$62,711	\$26,792	\$45,325

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

Summary Schedule

Department	Disaster Response	All Other	CF Only Debt POB Series A	CF Only Debt 2020 POB Refunding	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$1,299,679
2 Equipment Depreciation	0	0	0	0	2,668,170
3 Adm County Administration	3,701	0	0	0	1,395,017
4 GS General Services Administration	3,607	0	0	0	80,658
5 GS Central Services	0	0	0	0	215,729
6 GS Contracts & Procurement	0	0	0	0	871,321
7 GS Real Property Management	0	0	0	0	4,144,436
8 Aud Audit/Accounting	0	0	0	0	1,628,301
9 TTC Treasurer - Tax Collector	0	0	0	0	226,662
10 HR Human Resource Svcs Operations	0	0	0	0	2,830,587
11 CoCo County Counsel	14,253	0	0	0	2,310,351
12 IS Information Systems	2,784	28,759	0	0	6,958,366
Total Current Allocations	24,344	28,759	0	0	24,629,276
Less: Prior Year Allocations	1,409,728	73,403	48	1,182	21,964,515
Carry-Forward	(1,385,384)	(44,643)	(48)	(1,182)	2,242,398
Proposed Costs	\$(1,361,040)	\$(15,884)	\$(48)	\$(1,182)	\$26,871,674