



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Butte
Oroville, California**

**Date:
Filing Ref:**

**April 8, 2025
BUT26**

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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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 |
| 3. Workers' Compensation Insurance ISF | Communication System ISF |
| 4. Unemployment Insurance ISF | 7. Miscellaneous 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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF BUTTE**BY Original signed by**

Graciela C. Gutierrez

Name
Auditor-Controller

Title
04-08-2025

Date**MALIA M. COHEN**
CALIFORNIA STATE CONTROLLER**BY Original signed by**

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division**04-11-2025**

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775

Butte County
2 CFR Part 200 - 2023-2024 Actuals

11879
02/06/25

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	BOS Board of Supervisors	BH Mental Health
1	Building Depreciation	\$0.00	\$3,246.08	\$0.00	\$0.00	\$0.00	\$34,075.82	\$0.00	\$5,921.24	\$6,218.59
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$11,542.30	\$0.00	\$6,608.10	\$0.00	\$0.00	\$26,082.37
3	Adm County Administration	\$1,791.81	\$6,107.74	\$452.14	\$13,472.17	\$0.00	\$9,506.97	\$0.00	\$2,672.76	\$202,351.55
4	GS General Services Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	GS Central Services	\$0.00	\$1,100.97	\$0.00	\$5,382.53	\$0.00	\$3,253.99	\$0.00	\$13,749.93	\$12,918.08
6	GS Contracts & Procurement	\$685.99	\$5,272.65	\$823.05	\$1,498.06	\$0.00	\$1,895.00	\$0.00	\$857.86	\$211,607.63
7	GS Real Property Management	\$0.00	\$19,636.21	\$0.00	\$91,323.12	\$0.00	\$144,355.93	\$0.00	\$72,293.44	\$508,293.76
8	Aud Audit/Accounting	\$2,754.51	\$5,255.37	\$1,131.23	\$8,840.71	\$22.48	\$10,729.20	\$0.00	\$4,692.15	\$219,780.70
9	TTC Treasurer - Tax Collector	\$328.23	\$512.04	\$0.00	\$601.03	\$1.46	\$452.23	\$4.38	\$380.75	\$3,308.58
10	HR Human Resource Svcs Operations	\$7,806.46	\$6,505.38	\$0.00	\$24,720.46	\$0.00	\$45,537.68	\$0.00	\$13,010.77	\$513,274.73
11	CoCo County Counsel	\$0.00	\$2,571.03	\$0.00	\$1,028.41	\$0.00	\$20,287.76	\$0.00	\$1,511,730.16	\$144,071.15
12	IS Information Systems	\$14,382.63	\$16,776.21	\$0.00	\$54,783.09	\$0.00	\$95,127.46	\$0.00	\$37,817.93	\$1,099,222.61
Total Current Allocations		\$27,749.64	\$66,983.69	\$2,406.43	\$213,191.88	\$23.94	\$371,830.13	\$4.38	\$1,663,127.00	\$2,947,129.76
Less: Prior Year Allocations		\$14,670.00	\$47,687.00	\$1,887.00	\$217,393.00	\$0.00	\$414,153.00	\$0.00	\$1,260,713.00	\$2,203,303.00
Carry-Forward		\$13,079.64	\$19,296.69	\$519.43	-\$4,201.12	\$0.00	-\$42,322.87	\$0.00	\$402,414.00	\$743,826.76
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$40,829.27	\$86,280.37	\$2,925.86	\$208,990.76	\$23.94	\$329,507.27	\$4.38	\$2,065,540.99	\$3,690,956.51

Butte County
2 CFR Part 200 - 2023-2024 Actuals

11879
02/06/25

Summary Schedule

Seq #	Department Name	BH SUD	CAP Capital Projects	CF Children & Families Comm	CR Archive	CR Elections	CR Recorder	CSA CSA 114	CSS Child Support Services	DA Distr Atty Admin
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$80,285.35	\$98,122.65	\$0.00	\$0.00	\$64,617.22
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$140,378.17	\$7,203.60	\$0.00	\$0.00	\$41,037.02
3	Adm County Administration	\$18,392.98	\$37,983.19	\$0.00	\$79.70	\$9,147.21	\$4,697.12	\$72.87	\$22,002.60	\$38,927.83
4	GS General Services Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	GS Central Services	\$0.00	\$0.00	\$0.00	\$0.00	\$4,036.90	\$4,036.90	\$0.00	\$807.38	\$4,110.30
6	GS Contracts & Procurement	\$20,965.03	\$113,254.24	\$10,090.67	\$0.00	\$5,590.94	\$1,096.75	\$142.34	\$3,244.04	\$7,567.61
7	GS Real Property Management	\$0.00	\$0.00	\$0.00	\$0.00	\$41,237.55	\$50,401.45	\$0.00	\$22,791.30	\$224,489.87
8	Aud Audit/Accounting	\$23,429.79	\$40,317.86	\$7,042.14	\$98.51	\$7,319.72	\$6,243.15	\$91.60	\$24,019.09	\$48,900.59
9	TTC Treasurer - Tax Collector	\$924.89	\$608.32	\$331.15	\$11.67	\$927.80	\$4,131.35	\$4.38	\$1,031.38	\$2,830.09
10	HR Human Resource Svcs Operations	\$44,236.61	\$0.00	\$0.00	\$0.00	\$13,010.77	\$16,914.00	\$0.00	\$113,193.67	\$114,494.74
11	CoCo County Counsel	\$0.00	\$0.00	\$420.71	\$0.00	\$34,966.00	\$21,035.70	\$0.00	\$2,477.54	\$23,887.20
12	IS Information Systems	\$88,585.85	\$0.00	\$196.79	\$0.00	\$80,654.03	\$33,720.58	\$0.00	\$219,640.02	\$301,849.01
Total Current Allocations		\$196,535.15	\$192,163.62	\$18,081.46	\$189.88	\$417,554.44	\$247,603.23	\$311.19	\$409,207.02	\$872,711.49
Less: Prior Year Allocations		\$161,064.00	\$71,008.00	\$10,376.00	\$3,595.00	\$382,878.00	\$225,531.00	\$328.00	\$308,227.00	\$775,670.00
Carry-Forward		\$35,471.15	\$121,155.62	\$7,705.46	-\$3,405.12	\$34,676.44	\$22,072.23	-\$16.81	\$100,980.02	\$97,041.49
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$232,006.30	\$313,319.24	\$25,786.93	-\$3,215.24	\$452,230.88	\$269,675.47	\$294.38	\$510,187.03	\$969,752.97

Butte County
2 CFR Part 200 - 2023-2024 Actuals

11879
02/06/25

Summary Schedule

Seq #	Department Name	DA Distr Atty Equip Repl	DESS Adm Vets Svc Office	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
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,392.36	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$15,567.30	\$0.00	\$0.00	\$36,568.91	\$0.00	\$0.00	\$0.00
3	Adm County Administration	\$0.00	\$964.67	\$409,493.25	\$0.00	\$0.00	\$43,099.88	\$0.00	\$0.00	\$605.27
4	GS General Services Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	GS Central Services	\$0.00	\$807.38	\$4,238.74	\$0.00	\$0.00	\$6,459.04	\$0.00	\$0.00	\$0.00
6	GS Contracts & Procurement	\$398.34	\$86.00	\$47,109.59	\$0.00	\$0.00	\$7,085.66	\$628.02	\$3,401.47	\$1,207.85
7	GS Real Property Management	\$0.00	\$0.00	\$130,025.65	\$0.00	\$0.00	\$83,447.94	\$0.00	\$0.00	\$0.00
8	Aud Audit/Accounting	\$44.96	\$1,244.40	\$548,395.46	\$0.00	\$0.00	\$24,991.14	\$0.00	\$0.00	\$764.39
9	TTC Treasurer - Tax Collector	\$5.84	\$141.50	\$34,009.26	\$0.00	\$0.00	\$5,005.18	\$7.29	\$0.00	\$49.60
10	HR Human Resource Svcs Operations	\$0.00	\$5,204.31	\$941,979.47	\$0.00	\$0.00	\$59,849.52	\$0.00	\$0.00	\$0.00
11	CoCo County Counsel	\$0.00	\$0.00	\$70,212.48	\$231,460.64	\$269,306.20	\$168,519.31	\$0.00	\$0.00	\$0.00
12	IS Information Systems	\$0.00	\$10,178.78	\$1,907,365.43	\$0.00	\$0.00	\$198,357.54	\$0.00	\$0.00	\$6,887.50
Total Current Allocations		\$449.13	\$18,627.04	\$4,108,396.64	\$231,460.64	\$269,306.20	\$643,776.48	\$635.32	\$3,401.47	\$9,514.60
Less: Prior Year Allocations		\$392.00	\$15,349.00	\$3,633,983.00	\$0.00	\$0.00	\$675,603.00	\$0.00	\$2,816.00	\$1,265.00
Carry-Forward		\$57.13	\$3,278.04	\$474,413.64	\$0.00	\$0.00	-\$31,826.52	\$0.00	\$585.47	\$8,249.60
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$506.27	\$21,905.08	\$4,582,810.28	\$231,460.64	\$269,306.20	\$611,949.97	\$635.32	\$3,986.95	\$17,764.20

Butte County
2 CFR Part 200 - 2023-2024 Actuals

11879
02/06/25

Summary Schedule

Seq #	Department Name	FD Regular Services	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	ISF Gen'l Liab Ins
1	Building Depreciation	\$65,253.63	\$10,788.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$404,183.13	\$201,321.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,940.00
3	Adm County Administration	\$65,157.60	\$1,354.38	\$0.00	\$388.13	\$1,020.51	\$960.93	\$792.92	\$0.00	\$15,711.21
4	GS General Services Administration	\$0.00	\$0.00	\$0.00	\$69,453.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	GS Central Services	\$4,036.90	\$0.00	\$0.00	\$1,614.76	\$4,036.90	\$0.00	\$0.00	\$0.00	\$0.00
6	GS Contracts & Procurement	\$104,646.13	\$4,733.97	\$479.09	\$48.71	\$60.46	\$1,876.61	\$1,662.42	\$3,895.00	\$31,496.57
7	GS Real Property Management	\$119,904.45	\$54,479.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	Aud Audit/Accounting	\$53,900.35	\$3,535.50	\$13.49	\$522.52	\$1,426.71	\$1,150.70	\$909.02	\$13.49	\$17,024.50
9	TTC Treasurer - Tax Collector	\$1,447.14	\$455.15	\$2.92	\$105.03	\$170.68	\$64.19	\$35.01	\$1.46	\$177.97
10	HR Human Resource Svcs Operations	\$0.00	\$0.00	\$0.00	\$1,301.08	\$3,903.23	\$0.00	\$0.00	\$0.00	\$0.00
11	CoCo County Counsel	\$7,666.34	\$0.00	\$0.00	\$0.00	\$1,776.35	\$0.00	\$0.00	\$0.00	\$0.00
12	IS Information Systems	\$28,930.04	\$0.00	\$0.00	\$2,397.11	\$7,388.10	\$1,377.50	\$0.00	\$0.00	\$196.79
Total Current Allocations		\$855,125.72	\$276,668.26	\$495.50	\$75,831.27	\$19,782.95	\$5,429.93	\$3,399.37	\$3,909.94	\$68,547.04
Less: Prior Year Allocations		\$794,885.00	\$256,978.00	\$291.00	\$68,604.00	\$19,800.00	\$3,812.00	\$106,622.00	\$12,050.00	\$69,575.00
Carry-Forward		\$60,240.72	\$19,690.26	\$204.50	\$7,227.27	-\$17.05	\$1,617.93	-\$103,222.63	-\$8,140.06	-\$1,027.96
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$915,366.43	\$296,358.53	\$700.00	\$83,058.53	\$19,765.90	\$7,047.86	-\$99,823.26	-\$4,230.11	\$67,519.08

Butte County
2 CFR Part 200 - 2023-2024 Actuals

11879
02/06/25

Summary Schedule

Seq #	Department Name	ISF Medical Liab Ins	ISF Miscellaneous Ins	ISF Unempl Ins	ISF Wkrs Comp Ins	Lib Library Services	Lib Literacy Services	NRRWF Neal Road Operations	Misc Co Share Trial Courts	Misc Fish & Game Comm
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$94,656.87	\$0.00	\$1,500.00	\$5,290.55	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$3,940.00	\$0.00	\$0.00	\$609,358.28	\$0.00	\$0.00
3	Adm County Administration	\$1,802.66	\$1,807.64	\$478.53	\$14,791.31	\$10,840.90	\$772.83	\$21,770.79	\$2,897.32	\$38.24
4	GS General Services Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	GS Central Services	\$0.00	\$0.00	\$0.00	\$0.00	\$8,073.80	\$0.00	\$4,036.90	\$0.00	\$0.00
6	GS Contracts & Procurement	\$3,616.32	\$3,632.34	\$956.25	\$23,732.08	\$6,450.08	\$318.53	\$41,884.94	\$82.93	\$76.31
7	GS Real Property Management	\$0.00	\$0.00	\$0.00	\$0.00	\$550,433.00	\$0.00	\$43,836.37	\$29,890.12	\$0.00
8	Aud Audit/Accounting	\$1,825.78	\$1,839.80	\$519.44	\$15,128.44	\$15,044.46	\$1,895.85	\$28,353.19	\$3,211.64	\$101.58
9	TTC Treasurer - Tax Collector	\$1.46	\$2.92	\$10.21	\$132.75	\$2,447.88	\$325.31	\$2,636.07	\$53.98	\$20.42
10	HR Human Resource Svcs Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$27,973.15	\$3,252.69	\$37,731.22	\$0.00	\$0.00
11	CoCo County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$514.21	\$0.00	\$369,645.40	\$0.00	\$0.00
12	IS Information Systems	\$0.00	\$0.00	\$0.00	\$196.79	\$64,400.71	\$6,976.69	\$113,988.66	\$0.00	\$0.00
Total Current Allocations		\$7,246.22	\$7,282.70	\$1,964.44	\$57,921.37	\$780,835.06	\$13,541.91	\$1,274,741.83	\$41,426.53	\$236.56
Less: Prior Year Allocations		\$3,084.00	\$3,515.00	\$851.00	\$49,065.00	\$775,261.00	\$14,421.00	\$1,298,462.00	\$46,859.00	\$271.00
Carry-Forward		\$4,162.22	\$3,767.70	\$1,113.44	\$8,856.37	\$5,574.06	-\$879.09	-\$23,720.17	-\$5,432.47	-\$34.44
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$11,408.44	\$11,050.41	\$3,077.87	\$66,777.73	\$786,409.13	\$12,662.81	\$1,251,021.66	\$35,994.07	\$202.11

Butte County
2 CFR Part 200 - 2023-2024 Actuals

11879
02/06/25

Summary Schedule

Seq #	Department Name	Misc Grand Jury	Misc PG&E Settlement	Misc Public Defender	Misc Sutter Butte Flood Ctrl	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
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,745.93	\$0.00	\$0.00	\$0.00
3	Adm County Administration	\$195.23	\$10,722.89	\$30,471.27	\$6.07	\$46.75	\$0.00	\$0.00	\$0.00	\$0.00
4	GS General Services Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	GS Central Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	GS Contracts & Procurement	\$389.59	\$0.00	\$19,603.12	\$0.00	\$93.30	\$0.00	\$0.00	\$0.00	\$0.00
7	GS Real Property Management	\$0.00	\$0.00	\$0.00	\$0.00	\$61,870.47	\$0.00	\$0.00	\$0.00	\$0.00
8	Aud Audit/Accounting	\$2,162.05	\$0.00	\$11,863.56	\$10.63	\$186.62	\$4,950.23	\$0.00	\$45,572.70	\$0.00
9	TTC Treasurer - Tax Collector	\$348.66	\$0.00	\$599.57	\$1.46	\$45.22	\$1,029.92	\$97,778.25	\$14,786.51	\$29,386.28
10	HR Human Resource Svcs Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	CoCo County Counsel	\$8,414.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,010.08	\$0.00
12	IS Information Systems	\$393.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Current Allocations		\$11,903.37	\$10,722.89	\$62,537.52	\$18.15	\$62,242.36	\$28,726.08	\$97,778.25	\$62,369.28	\$29,386.28
Less: Prior Year Allocations		\$22,522.00	\$0.00	\$39,300.00	\$36.00	\$65,000.00	\$19,563.00	\$92,129.00	\$21,900.00	\$7,617.00
Carry-Forward		-\$10,618.63	\$0.00	\$23,237.52	-\$17.85	-\$2,757.64	\$9,163.08	\$5,649.25	\$40,469.28	\$21,769.28
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$1,284.73	\$10,722.89	\$85,775.04	\$0.31	\$59,484.72	\$37,889.16	\$103,427.50	\$102,838.57	\$51,155.57

Butte County
2 CFR Part 200 - 2023-2024 Actuals

11879
02/06/25

Summary Schedule

Seq #	Department Name	PH Public Health	Prob Juv Hall Admin	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	\$3,602.87	\$16,952.01	\$25,043.52	\$0.00	\$1,656.80	\$0.00	\$15,081.63	\$0.00	\$0.00
2	Equipment Depreciation	\$18,632.97	\$0.00	\$15,911.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	Adm County Administration	\$67,332.94	\$13,547.95	\$42,375.05	\$0.00	\$5,099.11	\$268.63	\$73,301.53	\$182.01	\$8.69
4	GS General Services Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	GS Central Services	\$12,716.23	\$4,036.90	\$5,651.66	\$0.00	\$0.00	\$0.00	\$5,651.66	\$0.00	\$0.00
6	GS Contracts & Procurement	\$30,567.41	\$4,365.78	\$14,409.37	\$0.00	\$3,207.07	\$52.08	\$118,718.47	\$363.22	\$17.34
7	GS Real Property Management	\$239,578.20	\$165,821.92	\$309,045.71	\$0.00	\$12,003.46	\$0.00	\$306,231.40	\$0.00	\$0.00
8	Aud Audit/Accounting	\$79,969.08	\$19,667.74	\$57,733.56	\$0.00	\$6,338.75	\$1,242.56	\$79,739.04	\$183.89	\$71.73
9	TTC Treasurer - Tax Collector	\$8,051.18	\$955.52	\$2,634.61	\$0.00	\$973.03	\$33.55	\$5,064.99	\$4.38	\$20.42
10	HR Human Resource Svcs Operations	\$264,118.55	\$55,946.29	\$141,817.35	\$0.00	\$6,505.38	\$0.00	\$141,817.35	\$0.00	\$0.00
11	CoCo County Counsel	\$88,209.69	\$0.00	\$4,253.89	\$0.00	\$15,332.69	\$0.00	\$11,639.75	\$0.00	\$0.00
12	IS Information Systems	\$551,086.77	\$199,240.67	\$457,975.81	\$0.00	\$11,985.53	\$0.00	\$644,233.79	\$0.00	\$0.00
Total Current Allocations		\$1,363,865.90	\$480,534.78	\$1,076,852.19	\$0.00	\$63,101.82	\$1,596.82	\$1,401,479.62	\$733.50	\$118.18
Less: Prior Year Allocations		\$1,129,542.00	\$373,935.00	\$946,389.00	\$0.00	\$56,985.00	\$820.00	\$1,382,254.00	\$165.00	\$164.00
Carry-Forward		\$234,323.90	\$106,599.78	\$130,463.19	\$0.00	\$6,116.82	\$776.82	\$19,225.62	\$568.50	-\$45.82
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$1,598,189.79	\$587,134.57	\$1,207,315.38	\$0.00	\$69,218.65	\$2,373.64	\$1,420,705.24	\$1,302.00	\$72.37

Butte County
2 CFR Part 200 - 2023-2024 Actuals

11879
02/06/25

Summary Schedule

Seq #	Department Name	SO ACS	SO BINTF	SO Civil	SO Coroner	SO Court Services	SO DBAW	SO Dispatch	SO DWR	SO Jail Ops
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$429,928.47
2	Equipment Depreciation	\$44,745.41	\$5,487.49	\$34,611.72	\$81,587.98	\$0.00	\$7,190.15	\$22,421.84	\$18,785.54	\$27,045.74
3	Adm County Administration	\$5,377.86	\$1,368.11	\$1,776.97	\$4,628.30	\$9,643.58	\$762.85	\$4,614.22	\$3,474.55	\$64,279.73
4	GS General Services Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	GS Central Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	GS Contracts & Procurement	\$6,061.67	\$932.55	\$238.10	\$5,585.63	\$385.15	\$283.18	\$659.28	\$606.59	\$52,618.05
7	GS Real Property Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$653,267.74
8	Aud Audit/Accounting	\$7,533.10	\$1,971.24	\$2,415.79	\$6,924.17	\$10,327.69	\$1,346.23	\$5,525.14	\$5,097.57	\$74,821.68
9	TTC Treasurer - Tax Collector	\$612.70	\$236.33	\$269.88	\$566.02	\$288.84	\$264.04	\$255.29	\$598.11	\$1,626.57
10	HR Human Resource Svcs Operations	\$13,010.77	\$3,903.23	\$5,204.31	\$6,505.38	\$40,333.38	\$2,602.15	\$20,817.23	\$7,806.46	\$139,215.20
11	CoCo County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	IS Information Systems	\$26,135.69	\$17,240.76	\$9,981.99	\$13,166.24	\$146,902.21	\$11,165.86	\$39,534.39	\$15,956.92	\$461,238.11
Total Current Allocations		\$103,477.19	\$31,139.71	\$54,498.77	\$118,963.73	\$207,880.86	\$23,614.48	\$93,827.39	\$52,325.73	\$1,904,041.30
Less: Prior Year Allocations		\$96,512.00	\$20,341.00	\$46,602.00	\$34,847.00	\$135,133.00	\$20,021.00	\$211,515.00	\$35,274.00	\$1,616,905.00
Carry-Forward		\$6,965.19	\$10,798.71	\$7,896.77	\$84,116.73	\$72,747.86	\$3,593.48	-\$117,687.61	\$17,051.73	\$287,136.30
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$110,442.38	\$41,938.42	\$62,395.53	\$203,080.45	\$280,628.71	\$27,207.96	-\$23,860.21	\$69,377.45	\$2,191,177.61

Butte County
2 CFR Part 200 - 2023-2024 Actuals

11879
02/06/25

Summary Schedule

Seq #	Department Name	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	Disaster Response
1	Building Depreciation	\$257,242.71	\$0.00	\$0.00	\$82,203.15	\$0.00	\$0.00	\$7,429.57	\$418.07	\$0.00
2	Equipment Depreciation	\$830,572.09	\$0.00	\$23,351.22	\$1,449.20	\$0.00	\$0.00	\$4,956.35	\$0.00	\$0.00
3	Adm County Administration	\$36,439.22	\$1,343.70	\$3,112.48	\$13,155.93	\$0.00	\$6,104.61	\$1,371.93	\$17,713.04	\$0.00
4	GS General Services Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	GS Central Services	\$4,036.90	\$0.00	\$0.00	\$4,036.90	\$0.00	\$0.00	\$4,036.90	\$1,345.63	\$0.00
6	GS Contracts & Procurement	\$15,029.13	\$116.16	\$1,935.64	\$3,082.88	\$1,510.88	\$1,234.96	\$446.75	\$3,449.91	\$0.00
7	GS Real Property Management	\$169,519.59	\$0.00	\$0.00	\$81,216.42	\$0.00	\$0.00	\$19,120.58	\$20,120.23	\$0.00
8	Aud Audit/Accounting	\$44,171.28	\$1,775.72	\$4,947.58	\$16,582.98	\$274.26	\$7,912.16	\$978.54	\$4,867.15	\$0.00
9	TTC Treasurer - Tax Collector	\$1,504.03	\$1,021.17	\$440.56	\$732.32	\$20.42	\$377.83	\$128.38	\$348.66	\$0.00
10	HR Human Resource Svcs Operations	\$62,451.68	\$7,806.46	\$3,903.23	\$39,032.30	\$0.00	\$16,914.00	\$3,903.23	\$10,408.61	\$0.00
11	CoCo County Counsel	\$0.00	\$0.00	\$0.00	\$94,380.16	\$0.00	\$0.00	\$0.00	\$7,058.65	\$420.71
12	IS Information Systems	\$644,328.60	\$14,579.42	\$22,560.66	\$131,158.70	\$0.00	\$33,917.36	\$7,191.32	\$38,221.35	\$0.00
Total Current Allocations		\$2,065,295.22	\$26,642.62	\$60,251.37	\$467,030.94	\$1,805.57	\$66,460.92	\$49,563.54	\$103,951.30	\$420.71
Less: Prior Year Allocations		\$1,262,634.00	\$23,087.00	\$35,699.00	\$450,638.00	\$2,208.00	\$48,625.00	\$86,181.00	\$109,677.00	\$212,934.00
Carry-Forward		\$802,661.22	\$3,555.62	\$24,552.37	\$16,392.94	-\$402.43	\$17,835.92	-\$36,617.46	-\$5,725.70	-\$212,513.29
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$2,867,956.45	\$30,198.24	\$84,803.75	\$483,423.88	\$1,403.14	\$84,296.84	\$12,946.08	\$98,225.60	-\$212,092.57

Butte County
2 CFR Part 200 - 2023-2024 Actuals

11879
02/06/25

Summary Schedule

Seq #	Department Name	All Other	CF Only Debt POB Series A	CF Only Debt 2020 POB Refunding	General Gov / Unallowable	Residual Costs	Total
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,319,927.42
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	-\$0.00	\$2,667,226.23
3	Adm County Administration	\$0.00	\$0.00	\$0.00	\$2,577,732.95	-\$0.00	\$3,958,865.77
4	GS General Services Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,453.93
5	GS Central Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,214.19
6	GS Contracts & Procurement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$960,120.79
7	GS Real Property Management	\$0.00	\$0.00	\$0.00	\$2,306,661.07	-\$0.00	\$6,531,296.21
8	Aud Audit/Accounting	\$0.00	\$0.00	\$0.00	\$516,224.71	-\$0.00	\$2,155,914.81
9	TTC Treasurer - Tax Collector	\$0.00	\$0.00	\$0.00	\$2,985,933.24	-\$0.00	\$3,220,636.93
10	HR Human Resource Svcs Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,987,922.46
11	CoCo County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,113,296.49
12	IS Information Systems	\$25,457.24	\$0.00	\$0.00	\$0.00	\$0.00	\$7,915,050.78
Total Current Allocations		\$25,457.24	\$0.00	\$0.00	\$8,386,551.97	-\$0.00	\$35,023,925.99
Less: Prior Year Allocations		\$44,458.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,603,909.00
Carry-Forward		-\$19,000.76	\$0.00	\$0.00	\$0.00	\$0.00	\$3,521,311.66
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$6,456.47	\$0.00	\$0.00	\$8,386,551.97	-\$0.00	\$38,545,237.65