



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Napa
Napa, California**

**Date: June 29, 2018
Filing Ref: NAP19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 | 7. County Counsel |
| 2. County Executive Office | 8. Fleet Management (ISF) |
| 3. Human Resources | 9. Information Technology Service (ISF) |
| 4. Central Services | 10. Property Management (ISF) |
| 5. Auditor-Controller | 11. Employee-Retiree Benefits (ISF) |
| 6. Treasurer-Tax Collector | 12. Liability 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 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF NAPA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Tracy A. Schulze

**Renee Hszieh, Bureau Chief
Local Govt Policy & Reporting
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

6-29-2018

7-3-2018

Date

Date

**Negotiated by Melma Dizon
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

**County of Napa, CA
2 CFR Part 200 Cost Allocation Plan**

2016-17
5/1/2018

Summary Schedule

Department	1010000 Board of Supervisors	1020086 2011 R-CEO- COPS	1020088 2011R-CEO Gang Viol Supp	1021000 CEO- Housing and Intergovernm	1024000 CEO- Emergency Services	1025000 Local Enf Agency	1028000 LAFCO	1050000 Non- Departmental	1051000 General Expenditures	1052001 Deferred Comp Board
1 Building Depreciation	\$5,135	\$0	\$0	\$2,470	\$10,008	\$0	\$0	\$0	\$133,059	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	1,162	0	0	133,719	185,849	0	327	0	5,678	123
4 1022000 CEO- Human Resources	9,743	0	0	7,730	1,949	0	235	0	0	0
5 1220002 CEO- Purchasing	549	0	0	731	110	0	0	0	0	0
6 1023000 CEO- Training/Organizational	698	0	0	558	140	0	0	0	0	0
7 1052000 Central Services	843	0	0	910	262	0	238	0	4,119	90
8 1100000 Auditor-Controller	6,000	510	0	5,338	2,512	0	1,325	73	14,959	522
9 1120000 Treasurer-Tax Collector	1,737	293	0	1,214	911	0	283	42	110	115
10 1200000 County Counsel	323,020	0	0	39,858	15,775	0	0	0	0	8,416
Total Current Allocations	348,887	803	0	192,529	217,515	0	2,408	115	157,925	9,266
Less: Prior Year Allocations	263,138	954	0	60,265	200,613	0	1,986	161	54,666	8,006
Carry-Forward	85,749	(151)	0	132,264	16,902	0	422	(46)	103,259	1,260
Proposed Costs	\$434,636	\$653	\$0	\$324,793	\$234,417	\$0	\$2,830	\$69	\$261,183	\$10,526

**County of Napa, CA
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2016-17
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Summary Schedule

Department	1054000 Special Projects	1055000 Tobacco Settlement	1058001 2014 Earthquake	1058002 2015 Valley Fire	1140000 Assessor	1141000 Elections	1142000 Recorder/Co nty Clerk	1200080 2011R-Local Law Enf Svc	1220000 PW- Public Works	1220001 PW Flood Building
1 Building Depreciation	\$0	\$0	\$0	\$0	\$16,034	\$9,266	\$6,275	\$0	\$13,171	\$367
2 Equipment Depreciation	0	0	0	0	0	0	755	0	0	0
3 1020000 CEO- County Executive Office	2,041	1,498	4,514	0	4,462	1,915	1,410	0	7,621	3,832
4 1022000 CEO- Human Resources	0	0	0	0	43,989	9,498	16,836	0	95,814	2,672
5 1220002 CEO- Purchasing	0	0	292	0	3,403	1,134	1,865	0	9,983	0
6 1023000 CEO- Training/Organizational	0	0	0	0	3,209	698	1,256	0	10,266	0
7 1052000 Central Services	1,480	1,087	3,275	0	3,237	1,389	1,023	0	5,528	2,780
8 1100000 Auditor-Controller	5,500	4,106	14,148	0	18,513	9,779	6,852	0	31,798	15,618
9 1120000 Treasurer-Tax Collector	110	120	1,382	0	4,087	2,900	1,932	0	7,044	3,344
10 1200000 County Counsel	0	0	0	0	11,004	268,249	4,018	0	178,827	0
Total Current Allocations	9,131	6,811	23,811	0	107,938	304,828	42,222	0	360,052	28,612
Less: Prior Year Allocations	8,361	0	273,429	0	275,175	232,738	135,586	0	549,460	96,396
Carry-Forward	770	0	(249,818)	0	(167,237)	72,090	(93,364)	0	(189,408)	(67,784)
Proposed Costs	\$9,900	\$6,811	\$(226,208)	\$0	\$(59,299)	\$376,917	\$(51,143)	\$0	\$170,644	\$(39,171)

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Summary Schedule

Department	1220003 GW Sustain- Watershed Prog	1220050 Mitigation- Airport Indust	1220500 Public Works Projects	1222000 Prop Mgmt- Maint Projects	1228000 Roads-Gen'l Fund	1280000 Grand Jury	1300000 DA- District Attorney	1302000 DA- Consumer Fraud	1320000 Public Defender	1340000 Conflict Public Defender
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$29,623	\$0	\$13,793	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	0	0	7,312	0	40	6,057	13,667	0	5,958	1,374
4 1022000 CEO- Human Resources	0	0	0	0	0	0	130,016	0	45,263	0
5 1220002 CEO- Purchasing	0	0	292	0	0	0	9,168	0	3,111	0
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	9,419	0	3,209	0
7 1052000 Central Services	0	0	5,304	0	29	56	9,914	0	4,322	997
8 1100000 Auditor-Controller	35	0	20,798	0	378	4,684	51,655	0	24,891	8,049
9 1120000 Treasurer-Tax Collector	21	0	1,020	0	157	2,575	14,728	0	5,516	2,569
10 1200000 County Counsel	0	0	0	13,398	0	18,507	16,722	0	2,453	33,005
Total Current Allocations	56	0	34,724	13,398	604	31,879	284,913	0	108,517	45,995
Less: Prior Year Allocations	0	343	69,525	7,412	609	98,035	584,988	68,234	281,221	37,768
Carry-Forward	0	(343)	(34,801)	5,986	(5)	(66,156)	(300,075)	(68,234)	(172,704)	8,227
Proposed Costs	\$56	\$(343)	\$(77)	\$19,984	\$599	\$(34,277)	\$(15,163)	\$(68,234)	\$(64,187)	\$54,222

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Summary Schedule

Department	1360000 Sheriff	1361000 Sheriff- Coroner	1362000 Sheriff- Animal Services	1363000 Special Investigation s Unit	1400000 Corr- Administratio n	1400001 Corr- Law Enforcement Op	1400002 Corr- Culinary/Lau ndry	1400003 Corr- Maintenance	1400004 Corr- Detention- Med Svcs	1420000 Probation
1 Building Depreciation	\$208,142	\$76,064	\$5,791	\$6,333	\$154,680	\$0	\$0	\$0	\$0	\$119,244
2 Equipment Depreciation	511,216	11,071	0	5,403	669	10,184	11,232	1,121	0	12,130
3 1020000 CEO- County Executive Office	40,518	1,034	1,468	1,240	3,250	14,240	1,034	751	3,644	16,888
4 1022000 CEO- Human Resources	258,264	3,918	15,292	7,918	17,375	188,338	7,535	5,865	0	156,620
5 1220002 CEO- Purchasing	24,571	804	1,171	731	1,280	11,279	3,067	1,205	0	12,777
6 1023000 CEO- Training/Organizational	18,228	279	1,116	558	1,256	13,954	558	419	0	11,408
7 1052000 Central Services	29,466	750	1,065	900	2,358	10,330	750	545	2,644	12,251
8 1100000 Auditor-Controller	158,757	5,100	6,100	6,267	13,052	58,937	8,758	5,127	9,788	79,164
9 1120000 Treasurer-Tax Collector	31,197	1,397	1,355	1,769	7,011	12,957	3,511	1,847	178	20,666
10 1200000 County Counsel	41,835	0	2,622	0	93,990	0	0	0	0	20,512
Total Current Allocations	1,322,294	100,418	35,980	31,119	294,921	320,219	36,447	16,880	16,254	461,659
Less: Prior Year Allocations	1,826,187	207,104	47,634	48,088	1,120,161	337,127	21,652	18,981	15,360	439,420
Carry-Forward	(503,893)	(106,686)	(11,654)	(16,969)	(825,240)	(16,908)	14,795	(2,101)	894	22,239
Proposed Costs	\$818,402	\$(6,269)	\$24,327	\$14,151	\$(530,319)	\$303,312	\$51,242	\$14,780	\$17,147	\$483,898

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Department	1421000 Juvenile Hall	1421004 Prob-Juv Hall- Det-Med Svc	1422000 Prob-Care of Juv Cr't Ward	1423000 Prob-Comm Svcs Ctr	1600000 Ag Commissione r/Sealer	1600001 Ag- Great Wine Capitals	1700000 PBES- Planning	1700002 PBES- Applic CEQA Reviews	1700004 PBES- Gen'l Plan	1700006 PBES- Parks
1 Building Depreciation	\$245,498	\$0	\$0	\$6,490	\$0	\$0	\$12,480	\$0	\$0	\$853
2 Equipment Depreciation	4,479	0	0	0	1,192	0	0	0	0	0
3 1020000 CEO- County Executive Offic	7,335	588	119	1,930	6,145	17	5,254	527	95	781
4 1022000 CEO- Human Resources	70,466	0	0	0	57,398	0	43,383	0	0	646
5 1220002 CEO- Purchasing	4,329	0	0	0	5,924	0	3,348	0	0	0
6 1023000 CEO- Training/Organizational	5,128	0	0	0	4,186	0	3,140	0	0	0
7 1052000 Central Services	5,321	427	86	1,400	4,458	13	35,582	383	69	566
8 1100000 Auditor-Controller	35,736	1,648	484	5,157	30,553	118	22,206	1,873	393	4,837
9 1120000 Treasurer-Tax Collector	23,331	68	89	78	8,677	42	5,034	288	84	1,675
10 1200000 County Counsel	0	0	0	0	50,188	0	365,502	0	0	0
Total Current Allocations	401,624	2,731	758	15,056	168,721	190	495,930	3,071	640	9,357
Less: Prior Year Allocations	897,020	1,996	1,420	10,860	163,564	121	577,102	947	445	15,936
Carry-Forward	(495,396)	735	(662)	4,196	5,157	69	(81,172)	2,124	195	(6,579)
Proposed Costs	\$(93,772)	\$3,465	\$96	\$19,251	\$173,877	\$259	\$414,758	\$5,195	\$835	\$2,778

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Summary Schedule

Department	1700008 PBES- Planning	1700052 PBES- Hazardous Mat. Div	1701000 PBES- Watershd Info Ctr-Con	1702000 PBES- Environment al Health	1703000 PBES- LEA	1720000 PBES- Environment al Mgmt	1720002 PBES- Purchasing	1750000 Parks	1800000 UC Cooperative Extension	2000100 PH- Administratio n
1 Building Depreciation	\$0	\$0	\$0	\$7,116	\$646	\$0	\$0	\$0	\$0	\$29,374
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	1,518
3 1020000 CEO- County Executive Office	1,829	0	0	3,867	448	0	0	0	687	12,772
4 1022000 CEO- Human Resources	17,340	0	0	41,945	3,862	0	0	8,978	7,497	117,132
5 1220002 CEO- Purchasing	1,573	0	0	2,417	220	0	0	549	439	16,375
6 1023000 CEO- Training/Organizational	1,256	0	0	3,070	279	0	0	698	558	8,561
7 1052000 Central Services	1,327	0	0	2,805	325	0	0	0	499	9,268
8 1100000 Auditor-Controller	7,286	0	0	17,311	1,796	0	0	140	3,476	69,643
9 1120000 Treasurer-Tax Collector	1,491	0	0	4,275	372	0	0	84	989	21,241
10 1200000 County Counsel	0	0	0	25,798	211,715	0	0	0	0	296,587
Total Current Allocations	32,102	0	0	108,605	219,663	0	0	10,450	14,146	582,470
Less: Prior Year Allocations	62,437	132	0	162,376	19,803	0	0	0	18,661	787,542
Carry-Forward	(30,335)	(132)	0	(53,771)	199,860	0	0	0	(4,515)	(205,072)
Proposed Costs	\$1,767	\$(132)	\$0	\$54,834	\$419,523	\$0	\$0	\$10,450	\$9,632	\$377,398

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Summary Schedule

Department	2000101 PH- Programs	2000200 MH- Administration	2000201 MH- Clinical Programs	2000202 MH- Medication Services	2000203 MH- MHSA	2000300 ADS- Administration	2000304 ADS Treatment	2000400 CWS- Admin	2000401 CWS- Services	2000500 CSOA- Administration
1 Building Depreciation	\$0	\$50,564	\$0	\$0	\$0	\$6,506	\$0	\$17,065	\$0	\$45,740
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	0	27,541	0	0	6,873	6,117	0	21,178	0	12,962
4 1022000 CEO- Human Resources	0	172,444	0	0	2,402	49,473	0	118,273	0	95,355
5 1220002 CEO- Purchasing	0	11,459	0	0	584	3,148	0	8,856	0	8,121
6 1023000 CEO- Training/Organizational	0	12,698	0	0	0	3,628	0	8,652	0	6,977
7 1052000 Central Services	0	19,979	0	0	4,986	4,438	0	15,364	0	9,404
8 1100000 Auditor-Controller	0	103,520	0	0	33,752	28,183	0	86,292	0	54,561
9 1120000 Treasurer-Tax Collector	0	18,682	0	0	9,242	7,185	0	18,269	0	12,256
10 1200000 County Counsel	0	225,088	0	0	0	3,553	0	0	0	10,573
Total Current Allocations	0	641,975	0	0	57,839	112,231	0	293,948	0	255,950
Less: Prior Year Allocations	0	1,056,574	15	15	27,256	298,891	6	1,175,976	34,271	503,556
Carry-Forward	0	(414,599)	(15)	(15)	30,583	(186,660)	(6)	(882,028)	(34,271)	(247,606)
Proposed Costs	\$0	\$227,377	\$(15)	\$(15)	\$88,422	\$(74,428)	\$(6)	\$(588,080)	\$(34,271)	\$8,343

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Summary Schedule

Department	2000501 CSOA- Service	2000502 CSOA- Public Guardian	2000600 SS- Administratio n	2000601 SS- Services	2000650 SS- Clerk Dom Violence	2000700 HCEP-Admin	2000701 HCEP- Integrated Care Coord	2000702 HCEP- Outpatient Alcohol-Drug	2000703 HCEP-Care Coordination Hub	2000704 HCEP- Expansion of MAA
1 Building Depreciation	\$0	\$0	\$28,770	\$0	\$0	\$0	\$3,431	\$0	\$10,695	\$0
2 Equipment Depreciation	0	0	11,838	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	0	0	22,536	8	0	4,532	0	0	0	0
4 1022000 CEO- Human Resources	0	0	203,501	6	0	13,264	0	0	0	0
5 1220002 CEO- Purchasing	0	0	16,246	0	0	769	0	0	0	0
6 1023000 CEO- Training/Organizational	0	0	15,071	0	0	977	0	0	0	0
7 1052000 Central Services	0	0	16,349	6	0	3,288	0	0	0	0
8 1100000 Auditor-Controller	9	0	102,004	38	0	14,415	18	0	155	128
9 1120000 Treasurer-Tax Collector	5	0	25,475	10	0	1,544	10	0	89	73
10 1200000 County Counsel	0	117,453	597,249	0	0	0	0	0	0	0
Total Current Allocations	14	117,453	1,039,040	68	0	38,788	3,460	0	10,939	201
Less: Prior Year Allocations	1,135	147,808	694,292	21,394	0	15,858	927	1,248	3,079	1,567
Carry-Forward	(1,121)	(30,355)	344,748	(21,326)	0	22,930	2,533	(1,248)	7,860	(1,366)
Proposed Costs	\$(1,106)	\$87,098	\$1,383,788	\$(21,259)	\$0	\$61,718	\$5,992	\$(1,248)	\$18,798	\$(1,165)

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Summary Schedule

Department	2000705 HCEP- Coordinated CCDPP	2000706 HCEP-Early Intervention Clinic	2000707 HCEP-Parent Child Interactive	2000708 HCEP- Therapeutic Child Farm	2000801 Homeless & Housing Svcs	2000802 Whole Person Care	2001000 HHSA- Agency Administratio	2001100 HHSA- Fiscal	2001200 HHSA- Operations	2001201 HHSA- Kitchen
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$11,900	\$5,897	\$3,404	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	0	0	0	0	320	263	14,920	0	0	0
4 1022000 CEO- Human Resources	0	0	0	0	7,183	114	138,503	0	0	0
5 1220002 CEO- Purchasing	0	0	0	0	439	292	11,469	0	0	0
6 1023000 CEO- Training/Organizational	0	0	0	0	558	0	10,117	0	0	0
7 1052000 Central Services	0	0	0	0	232	191	10,823	0	0	0
8 1100000 Auditor-Controller	0	9	18	0	832	887	69,082	246	793	0
9 1120000 Treasurer-Tax Collector	0	5	10	0	0	120	17,777	141	455	0
10 1200000 County Counsel	0	0	0	0	0	0	76,972	0	0	0
Total Current Allocations	0	14	29	0	9,564	1,866	361,564	6,284	4,652	0
Less: Prior Year Allocations	737	1,329	580	15	0	0	209,074	220,932	168,573	148
Carry-Forward	(737)	(1,315)	(551)	(15)	0	0	152,490	(214,648)	(163,921)	(148)
Proposed Costs	\$(737)	\$(1,300)	\$(523)	\$(15)	\$9,564	\$1,866	\$514,053	\$(208,363)	\$(159,269)	\$(148)

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Summary Schedule

Department	2001202 Operations- Facilities	2001203 Operations- Appl Supp Tm	2001290 ARRA-Oper- Homeless RR	2001300 QM- Administratio n	2001400 HNSA- Human Resources	2001401 ORD - Org Development	2020000 Library- General Operations	2020001 Napa Library Operations	2020002 American Canyon Library	2020003 Yountville Library Operations
1 Building Depreciation	\$0	\$0	\$0	\$1,433	\$1,074	\$0	\$0	\$66,575	\$26,783	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	57,061	6,799	3,935
3 1020000 CEO- County Executive Office	0	0	0	0	0	0	4,087	3,925	429	291
4 1022000 CEO- Human Resources	0	0	0	0	0	0	44,038	41,383	5,633	3,759
5 1220002 CEO- Purchasing	0	0	0	0	0	0	9,589	9,987	914	804
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	3,279	3,042	419	279
7 1052000 Central Services	0	0	0	0	0	0	2,965	2,847	311	211
8 1100000 Auditor-Controller	0	0	0	200	128	0	30,826	28,354	4,759	2,271
9 1120000 Treasurer-Tax Collector	0	0	0	115	73	0	11,661	10,691	2,119	879
10 1200000 County Counsel	0	0	0	0	0	0	17,424	0	0	0
Total Current Allocations	0	0	0	1,748	1,275	0	123,870	223,865	48,166	12,430
Less: Prior Year Allocations	66	115	0	54,881	(69,507)	979	468,617	122,133	19,436	9,803
Carry-Forward	(66)	(115)	0	(53,133)	70,782	(979)	(344,747)	101,732	28,730	2,627
Proposed Costs	\$(66)	\$(115)	\$0	\$(51,384)	\$72,058	\$(979)	\$(220,877)	\$325,596	\$76,895	\$15,057

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Department	2020004 Calistoga Library Operations	2020005 Literacy	2020006 Community Outreach	2020501 Napa Library- CIP	2020502 American Canyon Library-CIP	2020504 Calistoga Library-CIP	2040000 PW- Roads Operations/M aintena	2040500 Roads Capital Improv Proj	2060000 Inmate Welfare	2060002 Inmate Welfare Prog
1 Building Depreciation	\$10,908	\$0	\$0	\$0	\$0	\$0	\$7,807	\$0	\$0	\$0
2 Equipment Depreciation	1,739	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	265	421	389	4,623	0	3	8,370	5,281	55	75
4 1022000 CEO- Human Resources	3,728	260	294	0	0	0	62,209	0	0	0
5 1220002 CEO- Purchasing	511	584	876	0	0	0	32,000	0	584	0
6 1023000 CEO- Training/Organizational	279	0	0	0	0	0	4,605	0	0	0
7 1052000 Central Services	193	305	282	3,354	0	2	6,072	3,831	40	54
8 1100000 Auditor-Controller	3,244	3,536	2,122	12,426	0	63	37,219	15,075	1,647	295
9 1120000 Treasurer-Tax Collector	1,481	1,418	649	230	0	31	9,022	769	863	58
10 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	22,348	6,524	4,611	20,633	0	99	167,304	24,955	3,191	482
Less: Prior Year Allocations	7,534	0	0	313	0	298	244,319	13,214	1,759	261
Carry-Forward	14,815	0	0	20,320	0	(199)	(77,015)	11,741	1,432	221
Proposed Costs	\$37,163	\$6,524	\$4,611	\$40,953	\$0	\$(99)	\$90,289	\$36,697	\$4,622	\$703

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Department	2070000 NV Tourism Imp Distr	2080000 Affordable Housing	2100000 Fire Protection- Oper	2100001 Fire Marshal	2100010 FIRE- Carneros	2100012 FIRE- Yountville	2100013 FIRE- Soda Canyon	2100014 FIRE- Capell	2100015 FIRE- Rutherford	2100016 FIRE- Dry Creek/Lakoy
1 Building Depreciation	\$0	\$0	\$151	\$0	\$0	\$22,896	\$0	\$5,914	\$0	\$0
2 Equipment Depreciation	0	0	162,958	14,827	4,390	0	0	4,292	0	50,200
3 1020000 CEO- County Executive Office	16,539	3,185	11,427	1,224	219	2,643	192	119	330	151
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1220002 CEO- Purchasing	0	0	12,215	292	0	584	0	0	292	0
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
7 1052000 Central Services	462	474	8,290	888	159	1,918	139	86	239	110
8 1100000 Auditor-Controller	1,703	57	35,999	5,216	2,423	9,227	1,475	1,266	2,149	1,560
9 1120000 Treasurer-Tax Collector	26	335	3,838	1,167	1,078	1,350	570	560	748	680
10 1200000 County Counsel	0	0	29,918	0	0	0	0	0	0	0
Total Current Allocations	18,730	4,051	264,796	23,613	8,269	38,618	2,376	12,237	3,758	52,702
Less: Prior Year Allocations	1,089	2,450	1,174,338	9,713	3,502	14,016	2,337	3,551	2,055	21,646
Carry-Forward	17,641	1,601	(909,542)	13,900	4,767	24,602	39	8,686	1,703	31,056
Proposed Costs	\$36,372	\$5,652	\$(644,746)	\$37,513	\$13,037	\$63,221	\$2,415	\$20,924	\$5,462	\$83,758

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Department	2100018 FIRE- Angwin	2100020 FIRE- Pope Valley	2100021 FIRE- Deer Park	2100022 FIRE- Gordon Valley	2100024 FIRE- Spanish Flat Stn-Amador	2100025 FIRE- Napa Stn-Amador	2100026 FIRE- St. Helena Stn- Amador	2100027 FIRE- Greenwood Ranch Stn	2100038 FIRE - Amador	2100500 FIRE- CIP
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,532	\$0	\$0
2 Equipment Depreciation	0	86,814	0	73,308	0	0	0	41,565	0	0
3 1020000 CEO- County Executive Office	179	88	112	53	10	69	20	177	6	1,020
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1220002 CEO- Purchasing	0	292	0	0	0	0	0	584	0	0
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
7 1052000 Central Services	130	64	81	38	7	50	14	128	5	740
8 1100000 Auditor-Controller	2,094	1,247	1,280	999	244	1,301	799	2,728	171	3,046
9 1120000 Treasurer-Tax Collector	952	591	576	502	126	644	429	1,303	89	225
10 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	3,355	89,095	2,049	74,901	386	2,065	1,262	63,017	271	5,031
Less: Prior Year Allocations	2,449	20,318	1,907	12,109	326	1,918	1,387	9,451	0	1,823
Carry-Forward	906	68,777	142	62,792	60	147	(125)	53,566	0	3,208
Proposed Costs	\$4,261	\$157,873	\$2,191	\$137,693	\$446	\$2,212	\$1,137	\$116,583	\$271	\$8,239

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Department	2120000 Wildlife Conserv Comm	2140000 CDP- Building Inspection	2141000 Building Code Enf	2160000 Child Support Services	2180000 Zone-1 Garbage	2700000 In- Home Supp Svcs Auth	2710001 FPWIA- Admin	2710002 FPWIA- Unincorporat ed	2710003 FPWIA- American Cyn	2710004 FPWIA- Napa
1 Building Depreciation	\$0	\$6,353	\$0	\$12,074	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offi	75	4,528	0	5,380	401	585	0	4,917	1,280	31
4 1022000 CEO- Human Resources	0	44,763	0	55,426	0	0	0	0	0	0
5 1220002 CEO- Purchasing	0	3,166	0	4,646	292	584	0	0	0	0
6 1023000 CEO- Training/Organizational	0	3,279	0	4,047	0	0	0	0	0	0
7 1052000 Central Services	54	3,285	0	3,903	291	424	0	3,567	929	23
8 1100000 Auditor-Controller	268	19,391	0	24,253	1,406	45	27	1,374	3,357	91
9 1120000 Treasurer-Tax Collector	42	4,474	0	6,055	209	345	16	0	16	5
10 1200000 County Counsel	0	165,439	2,871	508	0	907	(558)	0	0	0
Total Current Allocations	439	254,679	2,871	116,291	2,598	2,891	(515)	9,859	5,582	150
Less: Prior Year Allocations	363	129,277	66,868	255,091	457	(16,093)	(3,349)	9,167	5,909	144
Carry-Forward	76	125,402	(63,797)	(138,800)	2,141	18,984	2,834	692	(327)	6
Proposed Costs	\$515	\$380,080	\$(60,926)	\$(22,508)	\$4,740	\$21,875	\$2,320	\$10,550	\$5,255	\$157

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Department	2710005 FPWIA- Yountville	2710006 FPWIA- St Helena	2710007 FPWIA- Calistoga	2711004 FPWIA- Debt Svc-Napa	2711008 FPWIA- Debt Svc-St. Helena	2800000 CSA #3-Fire	2800005 CSA #3- Streets & Roads	2810000 Co. Svc Area No. 4	2830000 NV Tourism Impr Dist-Co	2850000 Silverado Comm Svcs
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 1020000 CEO- County Executive Office	942	5	259	5,540	1,787	0	63	31	8,305	203
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1220002 CEO- Purchasing	0	0	0	0	0	0	0	0	0	292
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
7 1052000 Central Services	683	3	188	4,019	1,296	0	46	22	6,025	147
8 1100000 Auditor-Controller	2,468	12	737	14,419	4,657	(145)	520	(531)	18,475	1,221
9 1120000 Treasurer-Tax Collector	10	0	37	5	5	0	204	16	63	696
10 1200000 County Counsel	0	0	0	0	0	17,325	0	0	0	(525)
Total Current Allocations	4,103	20	1,220	23,983	7,746	17,181	833	(462)	32,868	2,034
Less: Prior Year Allocations	3,638	21	1,663	23,615	7,653	9,194	802	(3,659)	30,384	2,966
Carry-Forward	465	(1)	(443)	368	93	7,987	31	3,197	2,484	(932)
Proposed Costs	\$4,568	\$19	\$776	\$24,351	\$7,839	\$25,167	\$863	\$2,735	\$35,352	\$1,102

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Department	2860000 Monticello Pub Cemetery	2870000 Comm Facility Distr- MST	2870500 CFD MST Projects	2875000 Corqm Fac Dist-Devlin Rd	3000500 CIP- Admin Bldg	3000501 CIP- Sheriff Bldg	3000502 CIP- Hall of Justice	3000504 CIP- HHSA Campus	3000505 CIP- Co Jail Facility	3000550 CIP- Other Co Bldg
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 1020000 CEO- County Executive Office	55	530	654	14	92	857	8,400	9,412	2,969	532
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1220002 CEO- Purchasing	0	0	0	0	876	0	292	3,212	292	0
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
7 1052000 Central Services	40	385	475	10	.66	621	6,094	6,828	2,154	386
8 1100000 Auditor-Controller	452	1,452	(13)	36	357	2,410	22,496	26,378	8,452	1,494
9 1120000 Treasurer-Tax Collector	471	42	0	0	68	105	372	1,088	419	63
10 1200000 County Counsel	(700)	0	0	0	0	0	0	0	0	0
Total Current Allocations	318	2,409	1,116	60	1,459	3,993	37,653	46,919	14,285	2,475
Less: Prior Year Allocations	(388)	(1,276)	0	.161	4,331	654	805	15,734	5,372	29
Carry-Forward	706	3,685	0	(101)	(2,872)	3,339	36,848	31,185	8,913	2,446
Proposed Costs	\$1,023	\$6,094	\$1,116	\$(42)	\$(1,414)	\$7,332	\$74,501	\$78,104	\$23,198	\$4,921

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Department	3000560 CIP- Countywide Proj	3001500 Crim Justice Facility Constr	3002500 Courthouse Construction	3500000 Debt Svc- 2003 COPS	3500001 Debt Svc- 2005 COPS	3500002 Debt Svc- 2012 COPS	3500003 Debt Svc- 2012 CREBS	3500004 Debt Service- 2014 COPS	4100000 PW- Fleet Management - Operat	4101000 PW- Equip Rplmt- Roads
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,501	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	224	0	0	0	0	3,176	339	2,604	1,973	629
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	5,768	0
5 1220002 CEO- Purchasing	0	0	0	0	0	0	0	0	2,373	1,167
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	419	0
7 1052000 Central Services	162	0	0	0	0	2,304	246	1,889	1,432	456
8 1100000 Auditor-Controller	655	0	0	0	0	8,278	890	6,774	19,394	1,956
9 1120000 Treasurer-Tax Collector	42	0	0	0	0	10	5	0	8,206	183
10 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,082	0	0	0	0	13,768	1,479	11,268	59,065	4,392
Less: Prior Year Allocations	598	0	72	0	0	13,444	1,535	11,102	66,322	6,610
Carry-Forward	484	0	(72)	0	0	324	(56)	166	(7,257)	(2,218)
Proposed Costs	\$1,566	\$0	\$(72)	\$0	\$0	\$14,092	\$1,423	\$11,434	\$51,808	\$2,174

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Department	4102000 PW- Vehicle Rplmt	4200000 ITS- Administratio n	4200001 ITS- Land Use Application	4200002 ITS- Network Operations	4200003 ITS- Development	4200004 ITS- Help Desk	4200005 ITS- ERP	4200006 ITS- Customer Management	4200007 ITS- Enterprise Architecture	4200008 Records Management
1 Building Depreciation	\$0	\$32,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$593
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	739	1,518	1,411	2,985	1,697	2,514	2,408	944	0	871
4 1022000 CEO- Human Resources	0	9,317	7,802	18,342	17,389	19,375	13,701	4,022	0	5,677
5 1220002 CEO- Purchasing	1,167	1,392	2,191	13,907	1,865	8,414	2,229	1,972	0	330
6 1023000 CEO- Training/Organizational	0	656	558	1,347	1,256	1,416	977	279	0	419
7 1052000 Central Services	536	1,101	1,024	2,166	1,231	1,824	1,747	685	0	632
8 1100000 Auditor-Controller	3,098	6,443	5,497	16,545	6,560	10,261	8,341	3,537	0	4,474
9 1120000 Treasurer-Tax Collector	675	1,455	1,078	5,076	1,277	2,187	1,230	633	0	1,298
10 1200000 County Counsel	0	22,036	0	0	0	0	0	0	0	42
Total Current Allocations	6,216	75,932	19,562	60,368	31,274	45,992	30,634	12,072	0	14,336
Less: Prior Year Allocations	8,929	135,602	20,546	58,641	32,650	40,271	30,276	10,494	0	0
Carry-Forward	(2,713)	(59,670)	(984)	1,727	(1,376)	5,721	358	1,578	0	0
Proposed Costs	\$3,502	\$16,261	\$18,577	\$62,094	\$29,898	\$51,714	\$30,991	\$13,650	\$0	\$14,336

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Department	4200009 Communications	4200013 ITS - Radio	4300000 Maintenance	4300005 Custodial	4400000 Employee- Retiree Benefits	4400001 Employee Ins- Health	4400002 Employee Ins- Dental	4400003 Employee Ins- Vision	4400004 Employee Ins- Life	4400005 Flexible Ben Plan
1 Building Depreciation	\$1,064	\$1,064	\$21,182	\$308	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	825	960	7,853	2,653	0	0	2,348	196	506	21
4 1022000 CEO- Human Resources	11,171	396	28,733	35,465	0	0	0	0	0	0
5 1220002 CEO- Purchasing	2,703	4,379	30,301	17,895	0	0	0	0	0	0
6 1023000 CEO- Training/Organizational	837	0	2,093	2,651	0	0	0	0	0	0
7 1052000 Central Services	599	697	5,697	1,925	0	0	1,704	142	367	15
8 1100000 Auditor-Controller	7,152	6,871	60,857	17,503	0	0	6,947	711	1,316	164
9 1120000 Treasurer-Tax Collector	2,889	2,522	23,293	6,186	0	0	481	115	0	63
10 1200000 County Counsel	85	0	0	0	0	0	0	0	0	0
Total Current Allocations	27,324	16,890	180,009	84,585	0	0	11,480	1,165	2,189	263
Less: Prior Year Allocations	0	0	0	0	0	0	11,458	1,306	2,055	223
Carry-Forward	0	0	0	0	0	0	22	(141)	134	40
Proposed Costs	\$27,324	\$16,890	\$180,009	\$84,585	\$0	\$0	\$11,503	\$1,024	\$2,323	\$303

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Department	4400006 Long-term Disability	4400009 Employee Benefits- Other	4401000 Oth Post Emp Ben-CERBT	4401001 Retiree Ins- Health	4401002 Retiree Ins- Dental	4401003 Retiree Ins- Vision	4401004 Retiree Ins- Life	4402000 Workers Comp Ins	4403000 Unemploye nt Comp Ins	4500000 Liability Insurance
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 1020000 CEO- County Executive Office	127	911	8,179	3,365	211	37	1	155,279	273	125,801
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1220002 CEO- Purchasing	0	0	0	0	0	0	0	0	0	0
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
7 1052000 Central Services	92	661	5,934	2,441	153	27	0	2,950	198	2,057
8 1100000 Auditor-Controller	330	8,037	21,275	8,761	887	287	2	10,959	802	8,269
9 1120000 Treasurer-Tax Collector	0	3,255	0	5	194	110	0	220	52	513
10 1200000 County Counsel	0	0	0	0	0	0	0	161	0	0
Total Current Allocations	550	12,864	35,389	14,572	1,445	460	3	169,569	1,325	136,640
Less: Prior Year Allocations	380	9,493	24,969	55,140	1,178	461	3	24,670	1,168	18,661
Carry-Forward	170	3,371	10,420	(40,568)	267	(1)	(0)	144,899	157	117,979
Proposed Costs	\$719	\$16,234	\$45,808	\$(25,997)	\$1,712	\$459	\$3	\$314,467	\$1,482	\$254,619

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Department	4500001 Prop & Other Ins	5010000 Airport - Operations	5010500 Airport- CIP	5020000 5th Street Pkg Garage	5040000 Animal Shelter- Operations	5040001 Animal Shelter-Spay- Neuter	5040500 Animal Shelter- CIP	5060000 Napa Co Hsg Auth	5060501 NCHA- Callistoga	5060502 NCHA- River Ranch
1 Building Depreciation	\$0	\$0	\$0	\$0	\$101,934	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	882	3,711	667	657	1,670	19	0	53,576	692	580
4 1022000 CEO- Human Resources	0	16,601	0	0	16,816	0	0	0	0	0
5 1220002 CEO- Purchasing	0	1,843	0	0	2,741	0	0	0	0	0
6 1023000 CEO- Training/Organizational	0	1,228	0	0	1,256	0	0	0	0	0
7 1052000 Central Services	640	2,692	484	476	1,212	14	0	165	502	421
8 1100000 Auditor-Controller	2,814	6,982	2,272	2,191	13,697	159	0	619	4,606	4,534
9 1120000 Treasurer-Tax Collector	298	40,061	309	277	5,371	63	0	16	1,612	1,737
10 1200000 County Counsel	0	19,075	0	0	0	0	0	(11)	0	0
Total Current Allocations	4,635	92,193	3,731	3,602	144,697	254	0	54,366	7,411	7,272
Less: Prior Year Allocations	23,440	93,383	1,844	(36,987)	246,469	262	0	1,738	5,569	6,042
Carry-Forward	(18,805)	(1,190)	1,887	40,589	(101,772)	(8)	0	52,628	1,842	1,230
Proposed Costs	\$(14,170)	\$91,003	\$5,618	\$44,191	\$42,925	\$246	\$0	\$106,993	\$9,254	\$8,503

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Department	5060503 NCHA- Mondavi	5220000 Lake Berryessa Res Imp Dist	5220500 LBRID- CIP	5221000 LBRID- Debt Svc	5221001 LBRID- Debt Svc Admin	5240000 Napa Berryessa Res Imp Dist	5240500 NBRID- CIP	5241000 NBRID- DS Series A	5241001 NBRID- DS Admin Series A	5241002 NBRID-Debt Svc Series B
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 1020000 CEO- County Executive Office	655	1,435	0	187	17	1,838	0	328	13	121
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1220002 CEO- Purchasing	0	1,752	0	0	0	1,752	0	0	0	0
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
7 1052000 Central Services	475	1,041	0	135	13	1,333	0	238	10	88
8 1100000 Auditor-Controller	4,684	7,916	346	485	118	3,731	0	871	71	333
9 1120000 Treasurer-Tax Collector	1,701	2,402	199	0	42	2,292	0	10	21	10
10 1200000 County Counsel	0	1	0	0	0	0	0	0	0	0
Total Current Allocations	7,495	14,547	545	807	189	10,946	0	1,448	116	552
Less: Prior Year Allocations	5,845	19,348	22,633	1,320	165	12,721	2,721	783	117	711
Carry-Forward	1,650	(4,801)	(22,088)	(513)	24	(1,775)	(2,721)	665	(2)	(159)
Proposed Costs	\$9,145	\$9,746	\$(21,543)	\$294	\$214	\$9,170	\$(2,721)	\$2,113	\$113	\$392

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Summary Schedule

Department	5241003 NBRID- DS Admin Series B	Special Districts	NC Superior Courts	NC Mosquito Abatement	NC Resource Conservation	Children & Familles First	Napa Sanitation	NCTPA	All Other	2nd Allocation Orphans
1 Building Depreciation	\$0	\$396,970	\$0	\$0	\$0	\$0	\$0	\$0	\$81,903	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	13	145,773	0	0	0	0	0	0	0	0
4 1022000 CEO- Human Resources	0	15,712	123,333	12,619	16,013	0	84,034	23,496	5,387	0
5 1220002 CEO- Purchasing	0	3,806	0	0	0	0	0	0	0	0
6 1023000 CEO- Training/Organizational	0	384	0	0	0	0	0	0	0	0
7 1052000 Central Services	10	105,750	0	0	0	0	0	0	0	0
8 1100000 Auditor-Controller	71	359,497	0	0	0	0	0	0	76,638	0
9 1120000 Treasurer-Tax Collector	21	142,690	0	0	0	0	0	0	59,395	0
10 1200000 County Counsel	0	37,934	97,839	0	0	0	0	0	0	0
Total Current Allocations	115	1,208,517	221,171	12,619	16,013	0	84,034	23,496	223,323	0
Less: Prior Year Allocations	117	1,087,769	127,352	12,412	13,280	0	73,027	50,624	129,152	0
Carry-Forward	(2)	120,748	93,819	207	2,733	0	11,007	(27,128)	94,171	0
Proposed Costs	\$113	\$1,329,264	\$314,991	\$12,827	\$18,746	\$0	\$95,041	\$(3,632)	\$317,494	\$0

County of Napa, CA
2 CFR Part 200 Cost Allocation Plan

2016-17
 5/1/2018

Summary Schedule

Department	Total
1 Building Depreciation	\$2,130,917
2 Equipment Depreciation	1,090,696
3 1020000 CEO- County Executive Office	1,302,612
4 1022000 CEO- Human Resources	2,946,698
5 1220002 CEO- Purchasing	372,020
6 1023000 CEO- Training/Organizational	197,785
7 1052000 Central Services	490,774
8 1100000 Auditor-Controller	2,425,828
9 1120000 Treasurer-Tax Collector	705,723
10 1200000 County Counsel	3,482,662
Total Current Allocations	15,145,716
Less: Prior Year Allocations	19,896,454
Carry-Forward	(5,115,151)
Proposed Costs	\$10,030,565

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