



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Napa
Napa, California**

**Date: September 26, 2017
Filing Ref: NAP18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2017**, 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 | 8. County Counsel |
| 2. County Executive Office | 9. Property Management – Maintenance |
| 3. Human Resources | 10. Property Management – Custodial |
| 4. Central Services | 11. Fleet Management (ISF) |
| 5. CEO – Records Management | 12. Information Technology Services (ISF) |
| 6. Auditor-Controller | 13. Employee/Retiree Benefits (ISF) |
| 7. Treasurer-Tax Collector | 14. 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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 200, 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: The adjustments in the amount of (\$6,981,289) must not be included when calculating carry-forward in the 2019-20 Estimated 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

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

10-25-2017

10-30-2017

Date

Date

**Negotiated by Ou Saelee
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

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

2015-16
1/18/2017

Summary Schedule

Department	4200008 CEO- Records Management	4200009 CEO- ITS - Telephony	4200010 CEO- ITS - Radio	1221000 PW- Prop Mgmt - Maintenance	1221005 PW- Prop Mgmt - Custodial	1010000 Board of Supervisors	1020086 2011 R-CEO- COPS	1020088 2011R-CEO Gang Viol Supp	1021000 CEO- Housing and Intergovemm	1024000 CEO- Emergency Services
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$5,305	\$0	\$0	\$2,552	\$10,340
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	0	0	0	0	0	864	0	0	97,251	223,171
4 1022000 CEO- Human Resources	0	0	0	0	0	9,877	0	0	9,957	1,982
5 1023000 CEO- Training/Organizational	0	0	0	0	0	1,029	0	0	1,029	206
6 1052000 Central Services	0	0	0	0	0	440	0	0	656	200
7 4200008 CEO- Records Management	0	0	0	0	0	331	0	0	15	1
8 4200009 CEO- ITS - Telephony	0	0	0	0	0	2,073	0	0	1,777	296
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	0	0	1,194
10 1100000 Auditor-Controller	0	0	0	0	0	4,037	694	0	5,838	2,294
11 1120000 Treasurer-Tax Collector	0	0	0	0	0	856	350	0	1,218	626
12 1200000 County Counsel	0	0	0	0	0	359,312	0	0	60,136	6,983
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	0	0	25,834	0	0	12,422	16,425
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	0	0	14,895	0	0	7,162	9,470
15 1220002 PW- Purchasing	0	0	0	0	0	941	0	0	941	1,482
Total Current Allocations	0	0	0	0	0	425,793	1,044	0	200,954	274,670
Less: Prior Year Allocations	0	0	0	0	0	216,253	270	0	38,337	128,003
Carry-Forward	0	0	0	0	0	209,540	774	0	162,618	146,667
Current Adjustments	15,491	25,944	11,862	121,005	62,070	(53,288)	(73)	0	(26,856)	(35,968)
Proposed Costs	\$15,491	\$25,944	\$11,862	\$121,005	\$62,070	\$582,045	\$1,745	\$0	\$336,716	\$385,370

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

2015-16
1/18/2017

Summary Schedule

Department	1025000 Local Enf Agency	1028000 LAFCO	1050000 Non- Departmental	1051000 General Expenditures	1052001 Deferred Comp Board	1054000 Special Projects	1058001 2014 Earthquake	1058002 2015 Valley Fire	1140000 Assessor	1141000 Elections
1 Building Depreciation	\$0	\$0	\$0	\$4,928	\$0	\$0	\$0	\$0	\$16,565	\$8,732
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	0	240	0	3,031	50	1,543	10,472	308	3,574	1,412
4 1022000 CEO- Human Resources	0	358	0	0	0	0	0	0	44,271	9,518
5 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	4,735	1,029
6 1052000 Central Services	0	122	0	1,546	25	787	5,341	157	1,823	720
7 4200008 CEO- Records Management	0	0	0	0	0	0	0	0	21,739	44,853
8 4200009 CEO- ITS - Telephony	0	0	0	0	0	0	0	0	10,957	5,627
9 4200010 CEO- ITS - Radio	0	0	0	317,597	0	0	0	0	0	0
10 1100000 Auditor-Controller	0	890	0	8,695	228	4,407	32,164	1,962	17,273	8,919
11 1120000 Treasurer-Tax Collector	0	126	0	178	46	80	1,689	563	4,021	2,602
12 1200000 County Counsel	0	0	0	0	3,573	0	0	0	22,155	115,173
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	0	0	0	0	0	85,299	40,274
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	0	0	0	0	0	49,181	25,921
15 1220002 PW- Purchasing	0	0	0	0	0	0	6,210	0	4,844	1,199
Total Current Allocations	0	1,737	0	335,975	3,921	6,817	55,876	2,991	286,439	265,980
Less: Prior Year Allocations	3	0	73	270,211	2,316	7,734	0	0	287,246	188,688
Carry-Forward	(3)	0	(73)	65,764	1,605	(917)	0	0	(807)	77,292
Current Adjustments	0	(92)	0	(318,485)	(172)	(450)	(3,399)	(203)	(171,077)	(118,803)
Proposed Costs	\$(3)	\$1,645	\$(73)	\$83,254	\$5,353	\$5,450	\$52,477	\$2,787	\$114,555	\$224,468

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

2015-16
 1/18/2017

Summary Schedule

Department	1142000 Recorder/County Clerk	1200080 2011R-Local Law Enf Svc	1220000 PW- Public Works	1220001 PW Flood Building	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
1 Building Depreciation	\$6,483	\$0	\$13,611	\$379	\$0	\$0	\$0	\$0	\$0	\$27,620
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	1,121	0	5,972	3,114	0	10,869	0	35	70	10,457
4 1022000 CEO- Human Resources	16,762	0	93,718	4,541	0	0	0	0	0	110,149
5 1023000 CEO- Training/Organizational	1,853	0	10,294	0	0	0	0	0	0	11,427
6 1052000 Central Services	572	0	3,046	1,588	0	5,544	0	18	36	5,334
7 4200008 CEO- Records Management	73,358	0	17,132	0	0	0	0	0	653	23,709
8 4200009 CEO- ITS - Telephony	4,442	0	11,549	5,627	0	0	0	0	0	23,987
9 4200010 CEO- ITS - Radio	0	0	7,962	0	0	0	0	0	0	6,370
10 1100000 Auditor-Controller	6,811	0	29,257	14,502	0	31,710	0	152	4,570	54,072
11 1120000 Treasurer-Tax Collector	2,041	0	6,870	3,188	0	908	0	29	2,211	13,872
12 1200000 County Counsel	6,436	0	351,249	0	0	0	3,294	0	47,978	24,314
13 1221000 PW- Prop Mgmt - Maintenance	33,380	0	65,277	55,751	0	0	0	0	0	142,220
14 1221005 PW- Prop Mgmt - Custodial	19,246	0	37,637	32,145	0	0	0	0	0	82,000
15 1220002 PW- Purchasing	2,987	0	11,217	0	0	518	0	0	0	11,993
Total Current Allocations	175,492	0	664,791	120,834	0	49,548	3,294	233	55,519	547,522
Less: Prior Year Allocations	90,020	0	548,100	0	127	45,785	16,648	329	22,039	466,492
Carry-Forward	85,472	0	116,691	0	(127)	3,763	(13,354)	(96)	33,479	81,030
Current Adjustments	(131,924)	0	(155,220)	(95,029)	0	(3,251)	(86)	(16)	(2,388)	(288,253)
Proposed Costs	\$129,040	\$0	\$626,262	\$25,805	\$(127)	\$50,060	\$(10,147)	\$122	\$86,610	\$340,300

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

2015-16
1/18/2017

Summary Schedule

Department	1302000 DA- Consumer Fraud	1320000 Public Defender	1340000 Conflict Public Defender	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
1 Building Depreciation	\$2,986	\$14,251	\$0	\$215,049	\$78,588	\$5,983	\$6,543	\$160,208	\$0	\$0
2 Equipment Depreciation	0	0	0	502,432	0	0	0	2,796	10,184	1,057
3 1020000 CEO- County Executive Offic	708	4,676	1,347	32,583	701	1,156	964	1,914	10,660	789
4 1022000 CEO- Human Resources	11,432	46,207	0	256,572	4,025	15,371	8,041	17,896	163,703	7,497
5 1023000 CEO- Training/Organizational	1,235	4,735	0	25,864	412	1,647	824	1,853	17,706	824
6 1052000 Central Services	361	2,385	687	16,620	358	590	492	63,976	5,438	402
7 4200008 CEO- Records Management	0	22,467	0	26,099	3,807	0	10	952	0	0
8 4200009 CEO- ITS - Telephony	1,185	8,884	0	34,056	1,777	888	3,554	7,700	15,695	592
9 4200010 CEO- ITS - Radio	0	0	0	93,559	0	0	0	0	26,276	0
10 1100000 Auditor-Controller	(2,244)	23,314	7,071	144,443	3,977	5,571	6,905	9,958	53,092	6,568
11 1120000 Treasurer-Tax Collector	965	5,543	1,700	29,197	1,068	1,304	2,194	6,224	12,872	2,269
12 1200000 County Counsel	0	355	70,397	42,425	0	101	0	70,510	0	0
13 1221000 PW- Prop Mgmt - Maintenanc	15,372	73,381	0	303,805	109,757	8,356	9,139	922,381	0	0
14 1221005 PW- Prop Mgmt - Custodial	8,863	42,310	0	175,166	0	4,818	5,269	0	0	0
15 1220002 PW- Purchasing	1,129	4,327	0	31,912	635	1,505	1,011	1,952	17,989	1,270
Total Current Allocations	41,993	252,835	81,202	1,929,782	205,105	47,291	44,944	1,268,320	333,616	21,269
Less: Prior Year Allocations	65,990	215,046	44,014	1,608,904	162,851	46,151	40,093	934,918	308,012	23,684
Carry-Forward	(23,998)	37,790	37,188	320,878	42,254	1,140	4,851	333,402	25,604	(2,415)
Current Adjustments	(26,206)	(150,988)	(2,575)	(657,181)	(115,890)	(15,172)	(18,959)	(934,599)	(53,193)	(1,550)
Proposed Costs	\$(8,211)	\$139,637	\$115,815	\$1,593,478	\$131,469	\$33,259	\$30,837	\$667,123	\$306,028	\$17,304

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

2015-16
1/18/2017

Summary Schedule

Department	1400003 Corr- Maintenance	1400004 Corr- Detention- Med Svcs	1420000 Probation	1421000 Juvenile Hall	1421004 Prob-Juv Hall- Det-Med Svc	1422000 Prob-Care of Juv Crtr Ward	1423000 Prob-Comm Svcs Ctr	1600000 Ag Commissioner/ Sealer	1600001 Ag- Great Wine Capitals	1700000 PBES- Planning
1 Building Depreciation	\$0	\$0	\$123,038	\$253,642	\$0	\$0	\$6,722	\$0	\$0	\$12,894
2 Equipment Depreciation	0	0	5,470	2,240	0	0	0	596	0	0
3 1020000 CEO- County Executive Office	600	2,953	13,083	5,694	437	124	1,489	5,468	11	4,287
4 1022000 CEO- Human Resources	6,031	0	155,597	71,139	0	0	0	60,094	0	42,955
5 1023000 CEO- Training/Organizational	618	0	16,625	7,566	0	0	0	6,382	0	4,529
6 1052000 Central Services	306	1,506	6,673	2,904	223	63	759	2,789	6	2,187
7 4200008 CEO- Records Management	0	0	34,498	313	0	0	0	3,506	0	26,356
8 4200009 CEO- ITS - Telephony	888	0	18,065	7,107	0	0	0	11,253	0	9,773
9 4200010 CEO- ITS - Radio	0	0	6,370	11,546	0	0	0	955	0	0
10 1100000 Auditor-Controller	4,520	8,401	67,942	31,379	1,350	626	4,222	30,311	54	21,545
11 1120000 Treasurer-Tax Collector	1,505	138	17,037	52,520	75	144	63	8,538	11	5,210
12 1200000 County Counsel	0	0	30,050	0	0	0	0	64,305	0	446,517
13 1221000 PW- Prop Mgmt - Maintenance	0	0	0	309,238	0	0	0	0	0	67,633
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	162,813	0	0	0	0	0	38,996
15 1220002 PW- Purchasing	1,599	0	20,107	8,466	0	0	0	7,384	0	4,656
Total Current Allocations	16,067	12,999	514,555	926,567	2,085	958	13,256	201,583	83	687,537
Less: Prior Year Allocations	19,093	16,521	700,091	828,809	2,269	1,388	99,607	169,731	150	450,621
Carry-Forward	(3,026)	(3,523)	(185,536)	97,757	(184)	(431)	(86,352)	31,852	(67)	236,916
Current Adjustments	(1,576)	(858)	(72,189)	(499,417)	(138)	(65)	(431)	(22,669)	(6)	(160,060)
Proposed Costs	\$11,465	\$8,618	\$256,830	\$524,907	\$1,763	\$462	\$(73,528)	\$210,767	\$10	\$764,393

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

2015-16
1/18/2017

Summary Schedule

Department	1700002 PBES- Applic CEQA Reviews	1700004 PBES- Gen'l Plan	1700006 PBES- Parks	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$7,352	\$668	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	420	145	623	1,386	0	0	3,091	382	0	0
4 1022000 CEO- Human Resources	0	0	6,218	17,478	0	0	40,397	3,936	0	0
5 1023000 CEO- Training/Organizational	0	0	618	1,853	0	0	4,324	412	0	0
6 1052000 Central Services	214	74	318	707	0	0	1,577	195	0	0
7 4200008 CEO- Records Management	0	0	0	0	0	0	31	0	0	0
8 4200009 CEO- ITS - Telephony	0	0	888	5,923	0	0	8,292	0	0	0
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	0	0	0
10 1100000 Auditor-Controller	1,600	547	4,680	6,081	0	0	15,259	1,689	0	0
11 1120000 Treasurer-Tax Collector	224	75	1,626	1,235	0	0	3,647	345	0	0
12 1200000 County Counsel	0	0	1,166	0	0	0	43,773	157,134	0	0
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	0	0	0	36,466	3,319	0	0
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	0	0	0	21,025	1,914	0	0
15 1220002 PW- Purchasing	0	0	564	1,693	0	0	4,209	376	0	0
Total Current Allocations	2,459	840	16,700	36,357	0	0	189,442	170,369	0	0
Less: Prior Year Allocations	399	981	12,592	31,685	0	0	139,656	19,361	0	0
Carry-Forward	2,059	(141)	4,108	4,671	0	0	49,786	151,008	0	0
Current Adjustments	(165)	(56)	(1,609)	(7,147)	0	0	(69,935)	(9,657)	0	0
Proposed Costs	\$4,353	\$643	\$19,199	\$33,881	\$0	\$0	\$169,294	\$311,719	\$0	\$0

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

2015-16
1/18/2017

Summary Schedule

Department	1800000 UC Cooperative Extension	2000100 PH- Administratio n	2000101 PH- Programs	2000200 MH- Administratio n	2000201 MH- Clinical Programs	2000202 MH- Medication Services	2000203 MH - MHSA	2000300 ADS- Administratio n	2000304 ADS Treatment	2000400 CWS- Admin
1 Building Depreciation	\$0	\$59,923	\$0	\$88,401	\$0	\$0	\$0	\$34,054	\$0	\$33,922
2 Equipment Depreciation	0	4,306	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	559	9,300	0	23,195	0	0	5,589	4,914	0	16,215
4 1022000 CEO- Human Resources	7,455	116,818	0	177,417	0	0	3,924	49,646	0	113,404
5 1023000 CEO- Training/Organizational	824	12,580	0	19,291	0	0	0	5,353	0	12,147
6 1052000 Central Services	285	4,743	0	11,831	0	0	2,851	2,507	0	8,271
7 4200008 CEO- Records Management	0	14,933	0	22,646	0	0	0	3,279	0	30,213
8 4200009 CEO- ITS - Telephony	2,665	30,799	0	30,799	0	0	0	10,957	0	21,322
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	0	0	0
10 1100000 Auditor-Controller	3,235	54,419	0	96,581	0	0	25,904	24,333	0	72,799
11 1120000 Treasurer-Tax Collector	902	15,239	0	17,416	0	0	5,572	5,761	0	14,963
12 1200000 County Counsel	0	31,519	0	222,329	0	0	0	1,571	0	721,094
13 1221000 PW- Prop Mgmt - Maintenanc	0	195,944	0	235,669	0	0	0	66,387	0	86,460
14 1221005 PW- Prop Mgmt - Custodial	0	88,276	0	135,880	0	0	0	50,971	0	49,850
15 1220002 PW- Purchasing	1,011	14,081	0	18,144	0	0	518	5,409	0	11,616
Total Current Allocations	16,935	652,879	0	1,099,599	0	0	44,357	265,140	0	1,192,276
Less: Prior Year Allocations	15,711	794,719	0	975,227	0	0	0	284,405	0	1,075,915
Carry-Forward	1,225	(141,840)	0	124,372	0	0	0	(19,265)	0	116,361
Current Adjustments	(3,270)	(340,511)	0	(446,986)	0	0	(2,696)	(135,884)	0	(218,166)
Proposed Costs	\$14,890	\$170,528	\$0	\$776,985	\$0	\$0	\$41,661	\$109,991	\$0	\$1,090,471

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

2015-16
1/18/2017

Summary Schedule

Department	2000401 CWS- Services	2000500 CSOA- Administra tion	2000501 CSOA- Service	2000502 CSOA- Public Guardian	2000600 SS- Administra tion	2000601 SS- Services	2000650 SS- Clerk Dom Violence	2000700 HCEP-Admin	2000701 HCEP- Integrated Care Coord	2000702 HCEP- Outpatient Alcohol-Drug
1 Building Depreciation	\$0	\$47,258	\$0	\$0	\$39,566	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	1,972	0	0	0	0	0
3 1020000 CEO- County Executive Offic	0	9,840	0	0	19,459	0	0	2,499	205	47
4 1022000 CEO- Human Resources	0	89,564	0	0	201,370	0	0	11,037	0	73
5 1023000 CEO- Training/Organizational	0	9,677	0	0	22,030	0	0	1,235	0	0
6 1052000 Central Services	0	5,019	0	0	9,926	0	0	1,275	104	24
7 4200008 CEO- Records Management	0	22,150	0	0	37,920	0	0	0	0	0
8 4200009 CEO- ITS - Telephony	0	18,065	0	0	36,129	0	0	1,481	0	0
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	0	0	0
10 1100000 Auditor-Controller	0	47,374	0	0	95,215	0	0	7,879	643	243
11 1120000 Treasurer-Tax Collector	0	10,816	0	0	22,264	0	0	546	40	63
12 1200000 County Counsel	0	1,419	0	198,978	0	0	0	0	0	0
13 1221000 PW- Prop Mgmt - Maintenanc	0	179,378	0	0	92,306	0	0	0	0	0
14 1221005 PW- Prop Mgmt - Custodial	0	103,425	0	0	53,222	0	0	0	0	0
15 1220002 PW- Purchasing	0	11,688	0	0	22,457	0	0	1,129	0	0
Total Current Allocations	0	555,672	0	198,978	653,837	0	0	27,080	993	449
Less: Prior Year Allocations	45,907	246,508	36,927	107,277	777,264	39,328	0	1,378	643	206
Carry-Forward	(45,907)	309,163	(36,927)	91,701	(123,428)	(39,328)	0	25,702	350	243
Current Adjustments	0	(331,118)	0	(5,210)	(236,557)	0	0	(2,685)	(66)	(25)
Proposed Costs	\$(45,907)	\$533,717	\$(36,927)	\$285,469	\$293,852	\$(39,328)	\$0	\$50,097	\$1,277	\$667

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

2015-16
1/18/2017

Summary Schedule

Department	2000703 HCEP-Care Coordination Hub	2000704 HCEP- Expansion of MAA	2000705 HCEP- Coordinated CCDPP	2000706 HCEP-Early Intervention Clinic	2000707 HCEP-Parent Child Interactive	2000708 HCEP- Therapeutic Child Farm	2001000 HHSA- Agency Administratio	2001100 HHSA- Fiscal	2001200 HHSA- Operations	2001201 HHSA- Kitchen
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,026	\$26,867	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	104	302	5	46	56	0	1,078	3,509	5,604	0
4 1022000 CEO- Human Resources	143	0	7	68	0	0	9,986	49,516	38,454	0
5 1023000 CEO- Training/Organizational	0	0	0	0	0	0	1,029	5,353	4,118	0
6 1052000 Central Services	53	154	2	23	29	0	550	1,790	2,858	0
7 4200008 CEO- Records Management	0	0	0	0	0	0	13,823	0	0	0
8 4200009 CEO- ITS - Telephony	0	0	0	0	0	0	2,665	11,549	10,661	0
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	0	518	0
10 1100000 Auditor-Controller	626	991	34	241	235	0	5,783	18,573	26,698	0
11 1120000 Treasurer-Tax Collector	184	80	11	63	40	0	1,482	4,791	5,951	0
12 1200000 County Counsel	0	0	0	0	0	0	70,863	0	0	0
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	0	0	0	14,617	60,662	51,047	0
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	0	0	0	8,428	34,976	29,432	0
15 1220002 PW- Purchasing	0	0	0	0	0	0	1,199	5,667	8,937	0
Total Current Allocations	1,110	1,528	60	440	361	0	131,504	220,413	211,144	0
Less: Prior Year Allocations	524	1,763	525	1	707	13	89,838	222,993	162,442	1,212
Carry-Forward	586	(236)	(465)	439	(346)	(13)	41,665	(2,580)	48,702	(1,212)
Current Adjustments	(65)	(102)	(4)	(25)	(24)	0	(42,323)	(110,848)	(95,831)	0
Proposed Costs	\$1,631	\$1,190	\$(409)	\$854	\$(10)	\$(13)	\$130,846	\$106,985	\$164,015	\$(1,212)

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

2015-16
1/18/2017

Summary Schedule

Department	2001202 Operations- Facilities	2001203 Operations- Appl Supp Tm	2001290 ARRA-Oper- Homeless RR	2001300 QM- Administratio n	2001400 HHSA- 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	\$5,284	\$5,284	\$0	\$0	\$68,784	\$27,671	\$0
2 Equipment Depreciation	0	0	0	0	0	0	2,958	49,959	6,799	3,935
3 1020000 CEO- County Executive Offic	0	136	0	1,250	565	239	4,366	3,398	362	222
4 1022000 CEO- Human Resources	0	209	0	15,506	11,011	402	43,122	41,661	5,619	3,731
5 1023000 CEO- Training/Organizational	0	0	0	1,647	1,235	0	4,632	4,488	618	412
6 1052000 Central Services	0	69	0	637	288	122	2,227	1,733	185	113
7 4200008 CEO- Records Management	0	0	0	0	0	0	(6,393)	0	0	0
8 4200009 CEO- ITS - Telephony	0	0	0	2,369	2,369	0	10,069	5,923	1,185	296
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	0	0	0
10 1100000 Auditor-Controller	0	646	0	6,983	3,227	1,202	33,703	31,592	4,724	1,852
11 1120000 Treasurer-Tax Collector	0	149	0	1,884	890	299	15,690	11,856	1,953	649
12 1200000 County Counsel	0	0	0	0	0	0	14,432	0	0	0
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	13,717	13,717	0	200,401	0	0	0
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	7,909	7,909	0	(11,896)	0	0	0
15 1220002 PW- Purchasing	0	0	0	1,764	1,387	0	5,526	7,982	1,082	894
Total Current Allocations	0	1,210	0	58,951	47,885	2,263	318,839	227,376	50,197	12,103
Less: Prior Year Allocations	113	0	0	55,763	52,819	0	350,362	105,925	14,299	6,405
Carry-Forward	(113)	0	0	3,188	(4,934)	0	(31,524)	121,451	35,899	5,698
Current Adjustments	0	(67)	0	(25,254)	(24,731)	(125)	(197,848)	(10,743)	(1,887)	(630)
Proposed Costs	\$(113)	\$1,142	\$0	\$36,885	\$18,220	\$2,138	\$89,467	\$338,084	\$84,209	\$17,170

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

2015-16
1/18/2017

Summary Schedule

Department	2020004 Calistoga Library Operations	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	2070000 NV Tourism Imp Distr
1 Building Depreciation	\$11,270	\$0	\$0	\$0	\$0	\$8,066	\$0	\$0	\$0	\$0
2 Equipment Depreciation	870	0	0	0	0	32,215	0	0	0	0
3 1020000 CEO- County Executive Offic	212	0	378	0	1,154	9,714	6,719	42	42	2,480
4 1022000 CEO- Human Resources	3,624	0	0	0	0	62,462	0	0	0	0
5 1023000 CEO- Training/Organizational	412	0	0	0	0	6,794	0	0	0	0
6 1052000 Central Services	108	0	193	0	589	4,955	3,427	22	22	260
7 4200008 CEO- Records Management	0	0	0	0	0	(1,754)	0	0	0	0
8 4200009 CEO- ITS - Telephony	0	0	0	0	0	3,554	0	0	0	0
9 4200010 CEO- ITS - Radio	0	0	0	0	0	51,358	0	0	0	0
10 1100000 Auditor-Controller	2,102	1	1,200	0	3,516	41,954	19,298	1,231	139	1,414
11 1120000 Treasurer-Tax Collector	787	0	80	0	172	8,047	408	563	11	6
12 1200000 County Counsel	0	0	0	0	0	6,181	0	0	0	0
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	0	0	0	0	0	0	0
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	0	0	0	0	0	0	0
15 1220002 PW- Purchasing	1,670	0	0	0	0	15,005	0	0	0	0
Total Current Allocations	21,055	1	1,851	0	5,431	248,550	29,852	1,857	214	4,160
Less: Prior Year Allocations	29,118	0	5,762	0	17	202,902	21,498	1,302	3,376	928
Carry-Forward	(8,063)	0	(3,912)	0	5,414	45,648	8,354	555	(3,162)	3,232
Current Adjustments	(373)	(0)	(123)	0	(360)	(59,822)	(1,973)	(129)	(14)	(350)
Proposed Costs	\$12,618	\$1	\$(2,184)	\$0	\$10,485	\$234,376	\$36,233	\$2,284	\$(2,962)	\$7,042

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

2015-16
1/18/2017

Summary Schedule

Department	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 a	2100018 FIRE- Angwin
1 Building Depreciation	\$0	\$156	\$0	\$0	\$23,656	\$0	\$6,110	\$0	\$0	\$0
2 Equipment Depreciation	0	303,799	14,827	3,126	0	0	4,292	0	50,200	0
3 1020000 CEO- County Executive Offic	66,068	23,134	948	249	2,147	142	105	66	162	127
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
6 1052000 Central Services	221	4,425	484	127	1,095	72	54	34	83	65
7 4200008 CEO- Records Management	0	379	(1,951)	0	0	0	0	0	0	0
8 4200009 CEO- ITS - Telephony	0	4,146	0	0	0	0	0	0	0	0
9 4200010 CEO- ITS - Radio	0	109,404	0	0	0	0	0	0	0	0
10 1100000 Auditor-Controller	1,070	28,351	4,360	1,933	7,375	758	880	840	1,379	1,071
11 1120000 Treasurer-Tax Collector	178	2,485	885	655	741	195	316	345	488	385
12 1200000 County Counsel	0	43,367	0	0	0	0	0	0	0	0
13 1221000 PW- Prop Mgmt - Maintenanc	0	10,083	0	0	0	0	0	0	0	0
14 1221005 PW- Prop Mgmt - Custodial	0	13,702	0	0	0	0	0	0	0	0
15 1220002 PW- Purchasing	0	13,852	0	518	0	259	0	0	259	0
Total Current Allocations	67,538	557,283	19,552	6,608	35,014	1,427	11,757	1,285	52,571	1,648
Less: Prior Year Allocations	1,873	1,135,327	10,097	2,211	12,431	1,404	2,881	1,288	1,771	2,419
Carry-Forward	65,665	(578,044)	9,455	4,397	22,583	23	8,876	(3)	50,800	(771)
Current Adjustments	(3,636)	(142,524)	1,501	(211)	(757)	(83)	(92)	(88)	(149)	(112)
Proposed Costs	\$129,566	\$(163,285)	\$30,509	\$10,794	\$56,840	\$1,366	\$20,541	\$1,194	\$103,223	\$765

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

2015-16
1/18/2017

Summary Schedule

Department	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	2120000 Wildlife Conserv Comm
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$17,080	\$0	\$0	\$0
2 Equipment Depreciation	47,900	0	30,334	0	0	0	18,013	0	0	0
3 1020000 CEO- County Executive Offic	526	96	553	6	62	43	122	1	288	47
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
6 1052000 Central Services	268	49	282	3	31	22	62	0	147	24
7 4200008 CEO- Records Management	0	0	0	0	0	0	0	0	0	0
8 4200009 CEO- ITS - Telephony	0	0	0	0	0	0	0	0	0	0
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	0	0	0
10 1100000 Auditor-Controller	2,060	732	2,008	106	1,011	858	1,870	36	1,007	221
11 1120000 Treasurer-Tax Collector	322	247	258	46	425	373	775	17	109	46
12 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	0	0	0	0	0	0	0
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	0	0	0	0	0	0	0
15 1220002 PW- Purchasing	259	0	259	0	0	0	518	0	0	0
Total Current Allocations	51,334	1,125	33,694	161	1,529	1,297	38,440	54	1,551	338
Less: Prior Year Allocations	1,463	1,101	1,172	188	781	861	7,737	0	615	732
Carry-Forward	49,871	24	32,522	(27)	748	436	30,703	0	936	(394)
Current Adjustments	(217)	(77)	(211)	(11)	(106)	(90)	(204)	(4)	(103)	(23)
Proposed Costs	\$100,989	\$1,072	\$66,005	\$123	\$2,172	\$1,643	\$68,939	\$50	\$2,383	\$(78)

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

2015-16
1/18/2017

Summary Schedule

Department	2140000 CDP- Building Inspection	2141000 Building Code Enf	2160000 Child Support Services	2180000 Zone-1 Garbage	2700000 In- Home Supp Svc Auth	2710001 FPWIA- Admin	2710002 FPWIA- Unincorporat ed	2710003 FPWIA- American Cyn	2710004 FPWIA- Napa	2710005 FPWIA- Yountville
1 Building Depreciation	\$6,349	\$0	\$12,475	\$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 Offic	3,539	62	4,441	260	373	(418)	3,438	4,523	35	3,529
4 1022000 CEO- Human Resources	37,091	0	57,580	0	0	0	0	0	0	0
5 1023000 CEO- Training/Organizational	3,912	0	6,177	0	0	0	0	0	0	0
6 1052000 Central Services	1,805	32	2,265	133	190	0	1,754	2,307	18	1,800
7 4200008 CEO- Records Management	0	0	7,373	0	6,228	0	0	0	0	0
8 4200009 CEO- ITS - Telephony	5,627	0	14,511	0	0	0	0	0	0	0
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	0	0	0
10 1100000 Auditor-Controller	16,926	216	23,874	206	(416)	(8,181)	9,462	12,482	95	9,895
11 1120000 Treasurer-Tax Collector	3,849	23	6,238	121	213	17	0	17	0	92
12 1200000 County Counsel	0	0	51	0	458	(12)	0	0	0	0
13 1221000 PW- Prop Mgmt - Maintenanc	31,491	0	64,233	0	0	0	0	0	0	0
14 1221005 PW- Prop Mgmt - Custodial	18,152	0	37,035	0	0	0	0	0	0	0
15 1220002 PW- Purchasing	3,833	0	7,455	259	0	0	0	0	0	0
Total Current Allocations	132,574	333	243,708	978	7,045	(8,594)	14,653	19,329	147	15,316
Less: Prior Year Allocations	127,238	83,878	201,804	918	2,146	177	37,177	2,870	189	3,834
Carry-Forward	5,336	(83,545)	41,904	60	4,899	(8,770)	(22,524)	16,460	(42)	11,483
Current Adjustments	(58,284)	(22)	(127,646)	(102)	(6,398)	(23)	(966)	(1,274)	(10)	(1,011)
Proposed Costs	\$79,626	\$(83,234)	\$157,966	\$936	\$5,546	\$(17,387)	\$(8,837)	\$34,514	\$96	\$25,788

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

2015-16
1/18/2017

Summary Schedule

Department	2710006 FPWIA- St. Helena	2710007 FPWIA- Calistoga	2711004 FPWIA- Debt Svc-Napa	2711006 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	2860000 Monticello Pub Cemetery
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 Offic	5	1,259	4,707	1,520	1	61	17	6,551	143	37
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
6 1052000 Central Services	3	642	2,401	775	0	31	9	3,342	73	19
7 4200008 CEO- Records Management	0	0	0	0	0	0	0	0	0	0
8 4200009 CEO- ITS - Telephony	0	0	0	0	0	0	0	0	0	0
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	0	0	0
10 1100000 Auditor-Controller	14	3,523	12,977	4,195	2	474	82	14,062	1,734	533
11 1120000 Treasurer-Tax Collector	0	29	11	6	0	155	17	80	678	218
12 1200000 County Counsel	0	0	0	0	6,030	0	0	0	(22)	0
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	0	0	0	0	0	0	0
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	0	0	0	0	0	0	0
15 1220002 PW- Purchasing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	22	5,453	20,096	6,497	6,033	720	126	24,035	2,605	807
Less: Prior Year Allocations	29	1,538	25,844	45,760	785	(84)	850	11,623	1,258	(3,428)
Carry-Forward	(7)	3,916	(5,748)	(39,264)	5,248	805	(725)	12,412	1,348	4,235
Current Adjustments	(1)	(360)	(1,325)	(428)	(158)	(49)	(8)	(1,858)	(217)	(56)
Proposed Costs	\$13	\$9,009	\$13,022	\$(33,195)	\$11,122	\$1,476	\$(608)	\$34,590	\$3,736	\$4,986

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

2015-16
1/18/2017

Summary Schedule

Department	2870000 Comm Facility Distr- MST	2875000 Comm Fac Dist-Devlin Rd	3000500 CIP- Admin Bldg	3000501 CIP- Sheriff Bldg	3000502 CIP- Hall of Justice	3000504 CIP- HNSA Campus	3000505 CIP- Co Jail Facility	3000550 CIP- Other Co Bldg	3000560 CIP- Countywide Proj	3001500 Crim Justice Facility Constr
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 Offic	7	29	20	701	515	15,406	1,201	24	283	0
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
6 1052000 Central Services	4	15	10	357	263	7,858	612	12	144	0
7 4200008 CEO- Records Management	0	0	0	0	0	0	0	0	0	0
8 4200009 CEO- ITS - Telephony	0	0	0	0	0	0	0	0	0	0
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	0	0	0
10 1100000 Auditor-Controller	77	79	79	2,179	1,542	43,310	3,657	78	779	0
11 1120000 Treasurer-Tax Collector	29	0	11	126	63	460	178	6	0	0
12 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	0	0	0	0	0	0	0
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	0	0	0	0	0	0	0
15 1220002 PW- Purchasing	0	0	259	0	518	2,588	259	0	0	0
Total Current Allocations	116	122	380	3,363	2,900	69,621	5,907	120	1,206	0
Less: Prior Year Allocations	(509)	52	6,310	10,033	4,040	160,846	43,465	69	93	4
Carry-Forward	625	69	(5,930)	(6,670)	(1,141)	(91,224)	(37,557)	51	1,113	(4)
Current Adjustments	(8)	(8)	(13)	(223)	(167)	(4,468)	(379)	(8)	(80)	0
Proposed Costs	\$733	\$183	\$(5,563)	\$(3,529)	\$1,592	\$(26,072)	\$(32,029)	\$163	\$2,239	\$(4)

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

2015-16
1/18/2017

Summary Schedule

Department	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	4102000 PW- Vehicle Rplmt	4200000 ITS- Administratio n
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$27,015	\$0	\$0	\$32,128
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	0	0	0	2,684	294	2,214	1,638	3,409	3,030	1,407
4 1022000 CEO- Human Resources	0	0	0	0	0	0	5,831	0	0	9,399
5 1023000 CEO- Training/Organizational	0	0	0	0	0	0	618	0	0	968
6 1052000 Central Services	0	0	0	1,369	150	1,130	836	1,739	1,545	718
7 4200008 CEO- Records Management	0	0	0	0	0	0	0	0	0	(1,852)
8 4200009 CEO- ITS - Telephony	0	0	0	0	0	0	296	0	0	19,545
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	0	0	0
10 1100000 Auditor-Controller	0	0	0	7,409	822	6,106	12,035	9,451	8,498	6,312
11 1120000 Treasurer-Tax Collector	0	0	0	11	6	6	3,837	34	80	1,281
12 1200000 County Counsel	0	0	0	0	0	0	0	0	0	16,317
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	0	0	0	18,238	0	0	57,758
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	0	0	0	8,574	0	0	(16,363)
15 1220002 PW- Purchasing	0	0	0	0	0	0	5,481	0	1,035	2,178
Total Current Allocations	0	0	0	11,473	1,272	9,456	84,398	14,633	14,189	129,796
Less: Prior Year Allocations	89	0	32,589	14,685	2,005	1,693	46,771	3,631	4,484	156,163
Carry-Forward	(89)	0	(32,589)	(3,212)	(733)	7,763	37,627	11,002	9,705	(26,367)
Current Adjustments	0	0	0	(757)	(84)	(623)	(28,641)	(965)	(886)	(60,500)
Proposed Costs	\$(89)	\$0	\$(32,589)	\$7,505	\$456	\$16,595	\$93,385	\$24,670	\$23,008	\$42,928

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

2015-16
1/18/2017

Summary Schedule

Department	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	4400000 Employee- Retiree Benefits	4400001 Employee Ins- Health	4400002 Employee Ins- Dental
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	1,245	2,562	1,418	2,063	1,898	676	0	0	0	2,281
4 1022000 CEO- Human Resources	8,038	15,861	17,668	19,512	13,945	4,354	0	0	0	0
5 1023000 CEO- Training/Organizational	824	1,678	1,853	2,090	1,441	412	0	0	0	0
6 1052000 Central Services	635	1,307	723	1,052	968	345	0	0	0	1,164
7 4200008 CEO- Records Management	0	0	0	0	0	0	0	0	0	0
8 4200009 CEO- ITS - Telephony	0	0	0	0	0	0	0	0	0	0
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	0	0	0
10 1100000 Auditor-Controller	5,367	17,267	6,354	9,081	7,572	3,067	0	0	11	6,677
11 1120000 Treasurer-Tax Collector	1,045	5,239	1,333	1,821	1,264	643	0	0	6	201
12 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	0	0	0	0	0	0	0
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	0	0	0	0	0	0	0
15 1220002 PW- Purchasing	1,787	12,918	3,246	7,084	3,646	1,152	0	0	0	0
Total Current Allocations	18,942	56,830	32,593	42,702	30,734	10,650	0	0	17	10,323
Less: Prior Year Allocations	18,686	49,529	30,090	41,127	28,340	9,754	55	0	0	11,653
Carry-Forward	256	7,302	2,503	1,575	2,394	895	(55)	0	0	(1,330)
Current Adjustments	(838)	(2,525)	(1,279)	(1,698)	(1,284)	(463)	0	0	(1)	(683)
Proposed Costs	\$18,361	\$61,607	\$33,817	\$42,579	\$31,845	\$11,082	\$(55)	\$0	\$16	\$8,310

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

2015-16
1/18/2017

Summary Schedule

Department	4400003 Employee Ins- Vision	4400004 Employee Ins- Life	4400005 Flexible Ben Plan	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
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 Offic	155	426	14	117	847	7,015	2,647	216	29	1
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
6 1052000 Central Services	79	217	7	59	432	3,578	1,350	110	15	0
7 4200008 CEO- Records Management	0	0	0	0	0	0	0	0	0	0
8 4200009 CEO- ITS - Telephony	0	0	0	0	0	0	0	0	0	0
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	0	0	0
10 1100000 Auditor-Controller	994	1,173	164	321	5,322	19,306	7,285	628	376	13
11 1120000 Treasurer-Tax Collector	287	0	63	0	1,511	0	0	17	149	6
12 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	0	0	0	0	0	0	0
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	0	0	0	0	0	0	0
15 1220002 PW- Purchasing	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,515	1,817	249	497	8,112	29,898	11,282	970	569	20
Less: Prior Year Allocations	640	2,129	(21)	290	38,034	26,812	14,369	1,056	141	3
Carry-Forward	875	(312)	270	207	(29,922)	3,086	(3,086)	(85)	428	16
Current Adjustments	(103)	(120)	(17)	(33)	(552)	(1,971)	(744)	(64)	(39)	(1)
Proposed Costs	\$2,287	\$1,385	\$502	\$671	\$(22,362)	\$31,013	\$7,452	\$821	\$958	\$34

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

2015-16
1/18/2017

Summary Schedule

Department	4402000 Workers Comp Ins	4403000 Unemploye nt Comp Ins	4500000 Liability Insurance	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,316	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	70,661	200	160,352	765	3,123	173	562	1,331	19	0
4 1022000 CEO- Human Resources	0	0	0	0	16,689	0	0	14,185	0	0
5 1023000 CEO- Training/Organizational	0	0	0	0	1,812	0	0	1,565	0	0
6 1052000 Central Services	1,556	102	553	390	1,593	88	287	679	10	0
7 4200008 CEO- Records Management	0	0	0	0	813	0	0	7,499	0	0
8 4200009 CEO- ITS - Telephony	0	0	0	0	2,073	0	0	1,777	0	0
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	2,389	0	0
10 1100000 Auditor-Controller	8,723	619	3,509	2,333	5,678	648	2,116	10,872	52	0
11 1120000 Treasurer-Tax Collector	167	34	264	115	28,416	86	287	4,315	0	0
12 1200000 County Counsel	1,307	0	557	0	10,205	0	0	0	0	0
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	0	28,371	0	0	49,554	0	0
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	0	0	0	0	(6,688)	0	0
15 1220002 PW- Purchasing	0	0	0	259	2,432	0	259	1,430	0	0
Total Current Allocations	82,414	955	165,236	3,862	101,205	996	3,511	194,223	80	0
Less: Prior Year Allocations	74,950	1,518	4,572	18,131	71,075	7,234	1,487	208,763	139	182
Carry-Forward	7,465	(562)	160,663	(14,269)	30,130	(6,238)	2,024	(14,540)	(59)	(182)
Current Adjustments	(9,670)	(63)	(12,193)	(243)	(35,711)	(67)	(222)	(56,200)	(5)	0
Proposed Costs	\$80,209	\$330	\$313,706	\$(10,650)	\$95,624	\$(5,308)	\$5,313	\$123,482	\$16	\$(182)

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

2015-16
1/18/2017

Summary Schedule

Department	5060000 Napa Co Hsg Auth	5060501 NCHA- Calistoga	5060502 NCHA- River Ranch	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
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 Offic	62,779	476	506	437	958	569	200	12	1,526	0
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
6 1052000 Central Services	111	243	258	223	489	290	102	6	779	0
7 4200008 CEO- Records Management	0	0	0	0	345	0	0	0	1,364	0
8 4200009 CEO- ITS - Telephony	0	0	0	0	0	0	0	0	0	0
9 4200010 CEO- ITS - Radio	0	0	0	0	0	0	0	0	1,194	0
10 1100000 Auditor-Controller	(3)	3,357	2,801	2,305	4,798	2,249	550	91	6,054	34
11 1120000 Treasurer-Tax Collector	0	1,034	712	557	1,091	345	0	29	936	17
12 1200000 County Counsel	(39)	0	0	0	(258)	0	0	0	(21)	0
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	0	0	0	0	0	0	0
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	0	0	0	0	0	0	0
15 1220002 PW- Purchasing	0	0	0	0	518	0	0	0	2,070	0
Total Current Allocations	62,848	5,109	4,277	3,522	7,941	3,453	852	139	13,903	51
Less: Prior Year Allocations	(12,268)	3,438	3,570	3,024	7,423	3,038	1,473	136	9,721	36,978
Carry-Forward	75,117	1,671	707	498	517	415	(620)	3	4,182	(36,926)
Current Adjustments	(3,286)	(348)	(290)	(238)	(1,282)	(231)	(56)	(9)	(3,251)	(4)
Proposed Costs	\$134,679	\$6,432	\$4,695	\$3,781	\$7,176	\$3,636	\$176	\$132	\$14,834	\$(36,878)

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

2015-16
 1/18/2017

Summary Schedule

Department	5241000 NBRID- DS Series A	5241001 NBRID- DS Admin Series A	5241002 NBRID-Debt Svc Series B	5241003 NBRID- DS Admin Series B	Special Districts	NC Superior Courts	NC Mosquito Abatement	NC Resource Conservation	Children & Families First	Napa Sanitation
1 Building Depreciation	\$0	\$0	\$0	\$0	\$410,963	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	294	11	109	11	135,090	0	0	0	0	0
4 1022000 CEO- Human Resources	0	0	0	0	4,322	127,543	12,178	13,719	0	74,173
5 1023000 CEO- Training/Organizational	0	0	0	0	515	0	0	0	0	0
6 1052000 Central Services	150	6	56	6	66,855	0	0	0	0	0
7 4200008 CEO- Records Management	0	0	0	0	5,807	3,466	0	0	0	0
8 4200009 CEO- ITS - Telephony	0	0	0	0	0	549	0	0	0	0
9 4200010 CEO- ITS - Radio	0	0	0	0	393	0	0	0	0	0
10 1100000 Auditor-Controller	821	76	300	31	465,632	0	0	0	0	0
11 1120000 Treasurer-Tax Collector	6	23	0	0	88,367	0	0	0	0	0
12 1200000 County Counsel	0	0	0	0	130,125	(4,304)	0	0	0	0
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	0	0	3,750	0	0	0	0
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	0	0	0	0	0	0	0
15 1220002 PW- Purchasing	0	0	0	0	3,575	0	0	0	0	0
Total Current Allocations	1,271	116	464	48	1,311,643	131,004	12,178	13,719	0	74,173
Less: Prior Year Allocations	396	88	117	88	981,459	125,970	11,046	12,319	0	61,414
Carry-Forward	875	28	347	(41)	330,184	5,034	1,132	1,400	0	12,759
Current Adjustments	(84)	(8)	(31)	(3)	(64,385)	(12,671)	(479)	(539)	0	(2,932)
Proposed Costs	\$2,062	\$136	\$781	\$4	\$1,577,442	\$123,367	\$12,830	\$14,581	\$0	\$84,000

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

2015-16
1/18/2017

Summary Schedule

Department	NCTPA	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$4,986	\$0	\$2,111,049
2 Equipment Depreciation	0	0	0	1,100,280
3 1020000 CEO- County Executive Office	0	0	0	1,228,660
4 1022000 CEO- Human Resources	19,376	5,186	0	2,768,600
5 1023000 CEO- Training/Organizational	0	0	0	267,366
6 1052000 Central Services	0	0	0	335,792
7 4200008 CEO- Records Management	0	0	0	466,120
8 4200009 CEO- ITS - Telephony	6,868	0	0	461,104
9 4200010 CEO- ITS - Radio	14,376	0	0	651,461
10 1100000 Auditor-Controller	0	81,314	0	2,282,358
11 1120000 Treasurer-Tax Collector	0	51,985	0	566,390
12 1200000 County Counsel	0	(4)	0	3,399,476
13 1221000 PW- Prop Mgmt - Maintenanc	0	0	0	3,809,512
14 1221005 PW- Prop Mgmt - Custodial	0	0	0	1,351,624
15 1220002 PW- Purchasing	0	0	0	370,442
Total Current Allocations	40,620	143,468	0	21,170,233
Less: Prior Year Allocations	38,307	47,886	0	18,216,944
Carry-Forward	2,313	95,582	0	2,723,951
Current Adjustments	(22,022)	(9,370)	0	(6,981,289)
Proposed Costs	\$20,910	\$229,680	\$0	\$16,912,895