



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Napa
Napa, California**

**Date: June 16, 2020
Filing Ref: NAP21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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 2020-21 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

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

6-19-2020

7-15-2020

Date

Date

**Negotiated by Alex Tran
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Summary Schedule

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

2018-19
 12/30/2019

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	1024005 Emergency Services Grants	1025000 Local Enf Agency	1028000 LAFCO	1050000 Non- Departmental	1051000 General Expenditures
1 Building Depreciation	\$5,240	\$0	\$0	\$3,351	\$10,333	\$0	\$0	\$0	\$286,780	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	1,154	0	0	78,767	244,872	389	0	412	2,156	0
4 1022000 CEO- Human Resources	9,093	0	0	0	3,637	0	0	5,001	0	0
5 1052003 (was 1220002) CEO- Purcha:	0	0	0	159	637	2,707	0	0	0	0
6 1023000 CEO- Training/Organizational	1,067	0	0	0	427	0	0	587	0	0
7 1052000 Central Services	527	0	0	373	296	178	0	188	985	0
8 1100000 Auditor-Controller	7,299	728	0	4,530	4,724	2,234	0	1,930	7,764	0
9 1120000 Treasurer-Tax Collector	2,058	655	0	878	1,953	904	0	0	983	0
10 1200000 County Counsel	360,533	0	0	21,909	9,088	0	0	0	0	0
11 1052002 Community Outreach Course	1,041	0	0	0	416	0	0	573	0	0
Total Current Allocations	388,012	1,384	0	109,967	276,384	6,414	0	8,691	298,669	0
Less: Prior Year Allocations	348,887	803	0	192,529	217,515	0	0	2,408	115	157,925
Carry-Forward	39,125	580	0	(82,562)	58,869	0	0	6,283	298,554	(157,925)
Proposed Costs	\$427,137	\$1,964	\$0	\$27,405	\$335,253	\$6,414	\$0	\$14,974	\$597,222	\$(157,925)

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

2018-19
 12/30/2019

Summary Schedule

Department	1052001 Deferred Comp Board	1054000 Special Projects	1055000 Tobacco Settlement	1058001 2014 Earthquake	1058002 2015 Valley Fire	1058003 2017 Napa Fire Complex	1140000 Assessor	1141000 Elections	1142000 Recorder/Co unity Clerk	1200080 2011R-Local Law Enf Svc
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$16,566	\$9,560	\$6,482	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	2,325	0
3 1020000 CEO- County Executive Office	0	1,756	1,421	0	0	0	4,574	2,237	1,417	0
4 1022000 CEO- Human Resources	0	0	0	0	0	0	43,645	9,093	14,548	0
5 1052003 (was 1220002) CEO- Purcha:	0	0	0	0	0	0	0	0	796	0
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	5,122	1,067	1,707	0
7 1052000 Central Services	0	803	650	0	0	0	2,091	1,023	648	0
8 1100000 Auditor-Controller	61	5,727	4,996	0	0	76	22,104	14,439	8,193	0
9 1120000 Treasurer-Tax Collector	52	262	577	0	0	66	1,429	3,513	1,920	0
10 1200000 County Counsel	3,790	0	0	0	0	0	23,483	360,862	4,376	0
11 1052002 Community Outreach Course	0	0	0	0	0	0	4,997	1,041	1,666	0
Total Current Allocations	3,903	8,548	7,644	0	0	141	124,009	402,835	44,079	0
Less: Prior Year Allocations	9,266	9,131	6,811	23,611	0	0	107,938	304,828	42,222	0
Carry-Forward	(5,362)	(582)	833	(23,611)	0	0	16,072	98,008	1,858	0
Proposed Costs	\$(1,459)	\$7,966	\$8,477	\$(23,611)	\$0	\$141	\$140,081	\$500,843	\$45,937	\$0

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

2018-19
 12/30/2019

Summary Schedule

Department	1220000 PW- Public Works	1220001 PW Flood Building	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
1 Building Depreciation	\$13,888	\$1,706	\$0	\$0	\$0	\$0	\$0	\$0	\$27,620	\$2,986
2 Equipment Depreciation	0	1,646	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	8,820	3,402	1,058	0	3,510	0	34	12,000	15,611	0
4 1022000 CEO- Human Resources	92,746	0	0	0	0	0	0	0	120,934	0
5 1052003 (was 1220002) CEO- Purcha:	1,274	0	0	0	159	46,653	478	0	2,070	0
6 1023000 CEO- Training/Organizational	10,884	0	0	0	0	0	0	0	14,192	0
7 1052000 Central Services	4,032	1,555	483	0	1,605	0	16	39	7,136	0
8 1100000 Auditor-Controller	42,506	17,021	4,692	0	12,995	0	941	9,507	67,630	0
9 1120000 Treasurer-Tax Collector	5,846	1,953	603	0	2,674	0	721	8,009	10,287	0
10 1200000 County Counsel	157,431	0	0	0	0	0	0	26,971	7,942	0
11 1052002 Community Outreach Course	10,619	0	0	0	0	0	0	0	13,847	0
Total Current Allocations	348,046	27,283	6,836	0	20,943	46,653	2,190	56,526	287,268	2,986
Less: Prior Year Allocations	360,052	28,612	56	0	34,724	13,398	604	31,879	284,913	0
Carry-Forward	(12,006)	(1,329)	6,780	0	(13,781)	33,255	1,586	24,647	2,356	0
Proposed Costs	\$336,040	\$25,953	\$13,616	\$0	\$7,162	\$79,908	\$3,775	\$81,173	\$289,624	\$2,986

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

2018-19
12/30/2019

Summary Schedule

Department	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	1400003 Corr- Maintenance
1 Building Depreciation	\$14,251	\$0	\$215,047	\$78,588	\$5,983	\$6,543	\$159,812	\$0	\$0	\$0
2 Equipment Depreciation	0	0	435,700	11,071	0	0	0	5,092	22,762	2,241
3 1020000 CEO- County Executive Office	6,187	1,136	44,513	1,068	1,453	1,244	4,605	12,919	1,100	748
4 1022000 CEO- Human Resources	41,827	0	239,376	3,637	12,730	7,274	14,548	156,395	9,093	7,274
5 1052003 (was 1220002) CEO- Purcha:	159	0	9,236	0	0	0	0	637	1,115	478
6 1023000 CEO- Training/Organizational	4,909	0	28,092	427	1,494	854	1,707	18,354	1,067	854
7 1052000 Central Services	2,828	519	20,347	488	664	569	2,105	5,905	503	342
8 1100000 Auditor-Controller	29,914	7,908	205,332	5,588	6,709	8,450	23,168	67,250	13,389	6,805
9 1120000 Treasurer-Tax Collector	3,932	3,893	26,388	1,652	223	3,211	10,954	6,410	8,009	2,635
10 1200000 County Counsel	86	14,972	53,796	0	560	0	64,047	0	0	0
11 1052002 Community Outreach Course	4,789	0	27,408	416	1,458	833	1,666	17,907	1,041	833
Total Current Allocations	108,881	28,427	1,305,235	102,935	31,273	28,977	282,612	290,869	58,079	22,210
Less: Prior Year Allocations	108,517	45,995	1,322,294	100,418	35,980	31,119	294,921	320,219	36,447	16,880
Carry-Forward	364	(17,568)	(17,060)	2,517	(4,708)	(2,143)	(12,309)	(29,351)	21,632	5,329
Proposed Costs	\$109,245	\$10,860	\$1,288,175	\$105,452	\$26,565	\$26,834	\$270,302	\$261,518	\$79,710	\$27,539

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

2018-19
 12/30/2019

Summary Schedule

Department	1400004 Corr- Detention- Med Svcs	1404000 Re- entry Administratio n	1404002 Re- entry Culinary Household	1404001 Re- entry Law Enforce Ops	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 Commissione r/Sealer
1 Building Depreciation	\$0	\$0	\$0	\$0	\$130,041	\$254,049	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	10,940	0	0	0	0	4,185
3 1020000 CEO- County Executive Office	3,704	608	15	529	20,253	7,657	453	59	0	6,379
4 1022000 CEO- Human Resources	0	0	0	0	159,578	66,832	0	0	0	54,557
5 1052003 (was 1220002) CEO- Purcha:	0	0	0	0	0	478	0	0	0	1,274
6 1023000 CEO- Training/Organizational	0	0	0	0	18,727	7,843	0	0	0	6,402
7 1052000 Central Services	1,693	0	0	0	9,258	3,500	207	27	0	2,916
8 1100000 Auditor-Controller	12,060	986	653	273	101,132	43,423	1,520	441	15	38,062
9 1120000 Treasurer-Tax Collector	603	852	564	249	15,808	6,999	157	223	13	7,733
10 1200000 County Counsel	0	0	0	0	13,972	0	0	0	0	23,035
11 1052002 Community Outreach Course	0	0	0	0	18,271	7,652	0	0	0	6,247
Total Current Allocations	18,060	2,446	1,231	1,051	497,980	398,433	2,337	751	28	150,790
Less: Prior Year Allocations	16,254	0	0	0	461,659	401,624	2,731	758	15,056	168,721
Carry-Forward	1,807	0	0	0	36,321	(3,191)	(394)	(7)	(15,027)	(17,931)
Proposed Costs	\$19,867	\$2,446	\$1,231	\$1,051	\$534,301	\$395,243	\$1,943	\$743	\$(14,999)	\$132,859

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

2018-19
12/30/2019

Summary Schedule

Department	1600001 Ag- Great Wine Capitals	1700000 PBES- Planning	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
1 Building Depreciation	\$0	\$10,319	\$0	\$0	\$0	\$0	\$0	\$0	\$6,980	\$607
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	11	5,378	717	258	0	990	0	0	4,080	403
4 1022000 CEO- Human Resources	0	56,375	0	0	10,911	3,637	0	0	41,827	3,637
5 1052003 (was 1220002) CEO- Purcha:	0	159	0	0	0	0	0	0	318	0
6 1023000 CEO- Training/Organizational	0	6,616	0	0	1,280	427	0	0	4,909	427
7 1052000 Central Services	5	34,293	328	118	0	453	0	0	1,865	184
8 1100000 Auditor-Controller	94	27,901	3,125	1,236	0	4,898	0	0	21,367	1,877
9 1120000 Treasurer-Tax Collector	52	3,342	786	380	0	668	0	0	2,307	184
10 1200000 County Counsel	0	761,520	0	0	0	0	0	0	16,824	28,014
11 1052002 Community Outreach Course	0	6,455	0	0	1,249	416	0	0	4,789	416
Total Current Allocations	162	912,358	4,957	1,991	13,441	11,489	0	0	105,266	35,749
Less: Prior Year Allocations	190	495,930	3,071	640	9,357	32,102	0	0	108,605	219,663
Carry-Forward	(29)	416,428	1,886	1,351	4,084	(20,613)	0	0	(3,339)	(183,914)
Proposed Costs	\$133	\$1,328,786	\$6,843	\$3,342	\$17,525	\$(9,124)	\$0	\$0	\$101,928	\$(148,165)

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

2018-19
12/30/2019

Summary Schedule

Department	1720000 PBES- Environment al Mgmt	1720002 PBES- Purchasing	1750000 Parks	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
1 Building Depreciation	\$0	\$0	\$1,792	\$0	\$62,766	\$0	\$78,368	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	2,362	0	0	0	0	0
3 1020000 CEO- County Executive Office	0	0	975	711	12,457	0	27,613	0	0	7,107
4 1022000 CEO- Human Resources	0	0	0	7,274	107,931	0	174,581	0	0	0
5 1052003 (was 1220002) CEO- Purcha:	0	0	0	159	2,389	0	796	0	0	1,274
6 1023000 CEO- Training/Organizational	0	0	0	854	12,666	0	20,488	0	0	0
7 1052000 Central Services	0	0	445	325	5,694	0	12,622	0	0	3,249
8 1100000 Auditor-Controller	0	0	6,132	4,516	74,765	0	118,401	0	0	40,704
9 1120000 Treasurer-Tax Collector	0	0	13	1,337	20,002	0	16,542	0	0	11,692
10 1200000 County Counsel	0	0	0	0	100,399	0	192,658	0	0	0
11 1052002 Community Outreach Course	0	0	0	833	12,358	0	19,989	0	0	0
Total Current Allocations	0	0	9,356	16,009	413,789	0	662,057	0	0	64,025
Less: Prior Year Allocations	0	0	10,450	14,146	582,470	0	641,975	0	0	57,839
Carry-Forward	0	0	(1,093)	1,863	(168,681)	0	20,082	0	0	6,186
Proposed Costs	\$0	\$0	\$8,263	\$17,872	\$245,108	\$0	\$682,139	\$0	\$0	\$70,212

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

2018-19
12/30/2019

Summary Schedule

Department	2000300 ADS- Administratio n	2000304 ADS Treatment	2000400 CWS- Admin	2000401 CWS- Services	2000500 CSOA- Administratio n	2000501 CSOA- Service	2000502 CSOA- Public Guardian	2000600 SS- Administratio n	2000601 SS- Services	2000650 SS- Clerk Dom Violence
1 Building Depreciation	\$13,904	\$0	\$36,467	\$0	\$45,833	\$0	\$0	\$68,945	\$0	\$0
2 Equipment Depreciation	1,484	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	5,829	0	23,745	0	11,669	0	0	20,784	878	0
4 1022000 CEO- Human Resources	43,645	0	110,932	0	69,105	0	0	218,226	0	0
5 1052003 (was 1220002) CEO- Purcha:	0	0	159	0	159	0	0	637	0	0
6 1023000 CEO- Training/Organizational	5,122	0	13,018	0	8,110	0	0	25,610	0	0
7 1052000 Central Services	2,664	0	10,854	0	5,334	0	0	9,501	401	0
8 1100000 Auditor-Controller	29,553	0	106,758	0	51,216	0	0	108,515	4,300	0
9 1120000 Treasurer-Tax Collector	5,322	0	14,877	0	5,007	0	0	14,982	0	0
10 1200000 County Counsel	7,839	0	0	0	4,867	0	143,152	822,336	0	0
11 1052002 Community Outreach Course	4,997	0	12,701	0	7,912	0	0	24,986	0	0
Total Current Allocations	120,360	0	329,512	0	209,213	0	143,152	1,314,522	5,579	0
Less: Prior Year Allocations	112,231	0	293,948	0	255,950	14	117,453	1,039,040	68	0
Carry-Forward	8,128	0	35,563	0	(46,737)	(14)	25,699	275,482	5,512	0
Proposed Costs	\$128,488	\$0	\$365,075	\$0	\$162,476	\$(14)	\$168,851	\$1,590,003	\$11,091	\$0

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

2018-19
12/30/2019

Summary Schedule

Department	2000700 HCEP-Admin	2000701 HCEP- Integrated Care Coord	2000702 HCEP- Outpatient Alcohol-Drug	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	2000801 Homeless & Housing Svcs
1 Building Depreciation	\$0	\$7,332	\$0	\$22,853	\$0	\$0	\$0	\$0	\$0	\$5,850
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	4,027	0	0	0	0	0	0	0	0	2,754
4 1022000 CEO- Human Resources	9,093	0	0	0	0	0	0	0	0	14,548
5 1052003 (was 1220002) CEO- Purcha:	0	0	0	0	0	0	0	0	0	0
6 1023000 CEO- Training/Organizational	1,067	0	0	0	0	0	0	0	0	1,707
7 1052000 Central Services	1,841	0	0	0	0	0	0	0	0	20,762
8 1100000 Auditor-Controller	14,600	0	0	0	0	0	0	0	0	10,445
9 1120000 Treasurer-Tax Collector	878	0	0	0	0	0	0	0	0	2,399
10 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1052002 Community Outreach Course	1,041	0	0	0	0	0	0	0	0	1,666
Total Current Allocations	32,547	7,332	0	22,853	0	0	0	0	0	60,130
Less: Prior Year Allocations	38,788	3,460	0	10,939	201	0	14	29	0	9,564
Carry-Forward	(6,241)	3,872	0	11,914	(201)	0	(14)	(29)	0	50,567
Proposed Costs	\$26,306	\$11,204	\$0	\$34,767	\$(201)	\$0	\$(14)	\$(29)	\$0	\$110,697

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

2018-19
 12/30/2019

Summary Schedule

Department	2000802 Whole Person Care	2001000 HHS- Agency Administratio	2001100 HHS- Fiscal	2001200 HHS- Operations	2001201 HHS- Kitchen	2001202 Operations- Facilities	2001203 Operations- Appl Supp Tm	2001290 ARRA-Oper- Homeless RR	2001300 QM- Administratio n	2001400 HHS- Human Resources
1 Building Depreciation	\$0	\$25,428	\$12,600	\$7,273	\$0	\$0	\$0	\$0	\$3,062	\$2,297
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	1,999	12,489	0	0	0	0	0	0	0	0
4 1022000 CEO- Human Resources	0	122,752	0	0	0	0	0	0	0	0
5 1052003 (was 1220002) CEO- Purcha:	0	637	0	0	0	0	0	0	0	0
6 1023000 CEO- Training/Organizational	0	14,406	0	0	0	0	0	0	0	0
7 1052000 Central Services	914	12,710	0	0	0	0	0	0	0	0
8 1100000 Auditor-Controller	7,829	66,446	0	0	0	0	0	0	0	0
9 1120000 Treasurer-Tax Collector	1,022	9,385	0	0	0	0	0	0	0	0
10 1200000 County Counsel	0	15,463	0	0	0	0	0	0	0	0
11 1052002 Community Outreach Course	0	14,055	0	0	0	0	0	0	0	0
Total Current Allocations	11,765	293,771	12,600	7,273	0	0	0	0	3,062	2,297
Less: Prior Year Allocations	1,866	361,564	6,284	4,652	0	0	0	0	1,748	1,275
Carry-Forward	9,899	(67,793)	6,316	2,621	0	0	0	0	1,314	1,021
Proposed Costs	\$21,664	\$225,978	\$18,916	\$9,893	\$0	\$0	\$0	\$0	\$4,376	\$3,318

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

2018-19
12/30/2019

Summary Schedule

Department	2001401 ORD - Org Development	2020000 Library- General Operations	2020001 Napa Library Operations	2020002 American Canyon Library	2020003 Yountville Library Operations	2020004 Calistoga Library Operations	2020005 Literacy	2020006 Community Outreach	2020501 Napa Library- CIP	2020502 American Canyon Library-CIP
1 Building Depreciation	\$0	\$0	\$82,939	\$27,671	\$0	\$11,270	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	62,760	3,399	7,869	3,478	0	0	0	0
3 1020000 CEO- County Executive Office	0	3,978	4,072	434	252	219	515	0	0	0
4 1022000 CEO- Human Resources	0	30,915	43,645	8,183	3,637	3,637	5,092	0	0	0
5 1052003 (was 1220002) CEO- Purcha:	0	3,663	2,866	478	796	318	1,115	0	0	0
6 1023000 CEO- Training/Organizational	0	3,628	5,122	960	427	427	598	0	0	0
7 1052000 Central Services	0	1,818	1,861	199	115	100	236	0	0	0
8 1100000 Auditor-Controller	0	42,411	32,214	5,455	2,834	3,195	6,757	0	15	0
9 1120000 Treasurer-Tax Collector	0	21,667	4,902	3,251	1,389	1,914	3,814	0	13	0
10 1200000 County Counsel	0	7,753	0	0	0	0	0	0	0	0
11 1052002 Community Outreach Course	0	3,540	4,997	937	416	416	583	0	0	0
Total Current Allocations	0	119,372	245,379	50,967	17,736	24,975	18,709	0	28	0
Less: Prior Year Allocations	0	123,870	223,865	48,166	12,430	22,349	6,524	4,611	20,633	0
Carry-Forward	0	(4,497)	21,515	2,802	5,306	2,626	12,185	(4,611)	(20,605)	0
Proposed Costs	\$0	\$114,875	\$266,894	\$53,769	\$23,042	\$27,601	\$30,895	\$(4,611)	\$(20,576)	\$0

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

2018-19
 12/30/2019

Summary Schedule

Department	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	2080000 Affordable Housing	2100000 Fire Protection- Oper	2100001 Fire Marshal	2100010 FIRE- Carneros
1 Building Depreciation	\$0	\$7,523	\$0	\$0	\$0	\$0	\$0	\$5,072	\$0	\$0
2 Equipment Depreciation	0	15,329	0	0	0	0	0	23,135	12,116	4,390
3 1020000 CEO- County Executive Offic	0	10,191	10,613	95	0	(38)	40,704	11,761	1,665	274
4 1022000 CEO- Human Resources	0	60,012	0	0	0	0	0	0	0	0
5 1052003 (was 1220002) CEO- Purcha:	0	16,123	159	159	0	0	159	3,344	478	159
6 1023000 CEO- Training/Organizational	0	7,043	0	0	0	0	0	0	0	0
7 1052000 Central Services	0	4,658	4,851	43	0	313	206	5,376	761	125
8 1100000 Auditor-Controller	0	59,842	37,856	2,781	15	2,204	685	47,907	9,332	2,859
9 1120000 Treasurer-Tax Collector	0	17,289	5,112	2,281	13	79	642	11,050	2,530	1,258
10 1200000 County Counsel	0	37,283	0	0	0	0	0	49,997	0	0
11 1052002 Community Outreach Course	0	6,871	0	0	0	0	0	0	0	0
Total Current Allocations	0	242,163	58,590	5,359	28	2,558	42,396	157,643	26,882	9,067
Less: Prior Year Allocations	99	167,304	24,955	3,191	482	18,730	4,051	264,796	23,613	8,269
Carry-Forward	(99)	74,859	33,635	2,169	(454)	(16,172)	38,345	(107,153)	3,269	797
Proposed Costs	\$(99)	\$317,021	\$92,225	\$7,528	\$(425)	\$(13,614)	\$80,741	\$50,490	\$30,151	\$9,864

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

2018-19
12/30/2019

Summary Schedule

Department	2100012 FIRE- Yountville	2100013 FIRE- Soda Canyon	2100014 FIRE- Capell	2100015 FIRE- Rutherford	2100016 FIRE- Dry Creek/Lakoy a	2100018 FIRE- Angwin	2100020 FIRE- Pope Valley	2100021 FIRE- Deer Park	2100022 FIRE- Gordon Valley	2100024 FIRE- Spanish Flat Stn-Amador
1 Building Depreciation	\$23,656	\$0	\$6,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	2,300	0	77,828	0	85,948	0
3 1020000 CEO- County Executive Offic	2,992	335	685	109	269	1,465	116	701	71	9
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1052003 (was 1220002) CEO- Purcha:	796	159	318	318	0	318	0	159	0	0
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
7 1052000 Central Services	1,368	153	313	50	123	669	53	320	33	4
8 1100000 Auditor-Controller	13,383	2,204	3,715	2,410	2,528	7,352	1,859	3,244	1,575	241
9 1120000 Treasurer-Tax Collector	4,129	721	1,049	1,599	1,363	1,586	1,350	996	1,022	341
10 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1052002 Community Outreach Course	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	46,324	3,573	12,189	4,486	6,583	11,390	81,207	5,420	88,650	596
Less: Prior Year Allocations	38,618	2,376	12,237	3,758	52,702	3,355	89,095	2,049	74,901	386
Carry-Forward	7,706	1,196	(48)	727	(46,119)	8,035	(7,888)	3,371	13,749	210
Proposed Costs	\$54,030	\$4,769	\$12,141	\$5,213	\$(39,536)	\$19,425	\$73,319	\$8,792	\$102,398	\$806

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

2018-19
12/30/2019

Summary Schedule

Department	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	2140000 CDP- Building Inspection	2141000 Building Code Enf	2160000 Child Support Services	2180000 Zone-1 Garbage
1 Building Depreciation	\$0	\$0	\$17,080	\$0	\$0	\$0	\$7,803	\$0	\$12,475	\$0
2 Equipment Depreciation	0	0	56,110	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	869	93	197	4	0	62	5,733	3	5,338	238
4 1022000 CEO- Human Resources	0	0	0	0	0	0	50,919	0	50,919	0
5 1052003 (was 1220002) CEO- Purcha:	159	159	0	0	0	0	478	0	637	0
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	5,976	0	5,976	0
7 1052000 Central Services	397	43	90	2	0	28	2,621	1	2,440	109
8 1100000 Auditor-Controller	3,960	1,820	3,721	164	0	313	36,868	40	27,023	(290)
9 1120000 Treasurer-Tax Collector	1,442	1,717	3,303	210	0	105	11,050	26	2,766	315
10 1200000 County Counsel	0	0	0	0	0	0	22,276	0	1,464	(228)
11 1052002 Community Outreach Course	0	0	0	0	0	0	5,830	0	5,830	0
Total Current Allocations	6,828	3,832	80,501	379	0	509	149,553	71	114,868	144
Less: Prior Year Allocations	2,065	1,262	63,017	271	5,031	439	254,679	2,871	116,291	2,598
Carry-Forward	4,763	2,570	17,484	109	(5,031)	70	(105,125)	(2,800)	(1,424)	(2,455)
Proposed Costs	\$11,591	\$6,401	\$97,986	\$488	\$(5,031)	\$578	\$44,428	\$(2,729)	\$113,444	\$(2,311)

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

2018-19
 12/30/2019

Summary Schedule

Department	2190000 Deferred Compensation Board	2700000 In- Home Supp Svc Auth	2710001 FPWIA- Admin	2710002 FPWIA- Unincorporat ed	2710003 FPWIA- American Cyn	2710004 FPWIA- Napa	2710005 FPWIA- Yountville	2710006 FPWIA- St. Helena	2710007 FPWIA- Calistoga	2711004 FPWIA- Debt Svc-Napa
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	102	527	0	0	0	0	0	0	0	0
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1052003 (was 1220002) CEO- Purcha:	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	0	241	0	0	0	0	0	0	0	0
8 1100000 Auditor-Controller	61	1,051	0	(1)	46	0	30	30	30	0
9 1120000 Treasurer-Tax Collector	105	616	0	0	39	0	26	26	26	0
10 1200000 County Counsel	0	1,765	1,793	0	0	0	0	0	0	0
11 1052002 Community Outreach Course	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	267	4,200	1,793	(1)	85	0	57	57	57	0
Less: Prior Year Allocations	0	2,891	(515)	9,859	5,582	150	4,103	20	1,220	23,983
Carry-Forward	0	1,309	2,308	(9,860)	(5,497)	(150)	(4,047)	36	(1,163)	(23,983)
Proposed Costs	\$267	\$5,508	\$4,101	\$(9,861)	\$(5,413)	\$(150)	\$(3,990)	\$93	\$(1,107)	\$(23,983)

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

2018-19
 12/30/2019

Summary Schedule

Department	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	2870000 Comm Facility Distr- MST	2870500 CFD MST Projects	2875000 Comm Fac Dist-Devlin Rd
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	0	1	65	13	8,657	207	38	500	0	0
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1052003 (was 1220002) CEO- Purcha:	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	0	0	30	6	3,957	95	17	229	0	0
8 1100000 Auditor-Controller	0	(516)	580	(127)	20,044	1,565	314	1,587	0	0
9 1120000 Treasurer-Tax Collector	0	0	472	13	157	2,936	983	79	0	0
10 1200000 County Counsel	0	(305)	0	(2,457)	0	(919)	(30)	(88)	0	0
11 1052002 Community Outreach Course	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	(820)	1,147	(2,552)	32,816	3,884	1,323	2,306	0	0
Less: Prior Year Allocations	7,746	17,181	833	(462)	32,868	2,034	318	2,409	1,116	60
Carry-Forward	(7,746)	(18,001)	315	(2,090)	(52)	1,850	1,005	(103)	(1,116)	(60)
Proposed Costs	\$(7,746)	\$(18,820)	\$1,462	\$(4,642)	\$32,764	\$5,735	\$2,328	\$2,203	\$(1,116)	\$(60)

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

2018-19
 12/30/2019

Summary Schedule

Department	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	3000560 CIP- Countywide Proj	3001500 Crim Justice Facility Constr	3002500 Courthouse Construction	3500000 Debt Svc- 2003 COPS
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	33	335	3,676	1,827	9,451	7,407	133	0	10	0
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1052003 (was 1220002) CEO- Purcha:	637	0	159	0	3,663	0	0	0	0	0
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
7 1052000 Central Services	15	153	1,680	835	4,320	3,386	61	0	4	0
8 1100000 Auditor-Controller	420	1,141	11,867	5,886	32,237	23,723	548	0	60	0
9 1120000 Treasurer-Tax Collector	315	92	721	380	3,565	1,035	118	0	79	0
10 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1052002 Community Outreach Course	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,419	1,720	18,104	8,929	53,236	35,552	860	0	153	0
Less: Prior Year Allocations	1,459	3,993	37,653	46,919	14,285	2,475	1,082	0	0	0
Carry-Forward	(39)	(2,273)	(19,549)	(37,990)	38,951	33,077	(222)	0	0	0
Proposed Costs	\$1,380	\$(552)	\$(1,445)	\$(29,061)	\$92,187	\$68,629	\$639	\$0	\$153	\$0

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

2018-19
 12/30/2019

Summary Schedule

Department	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	4200001 ITS- Land Use Application	4200002 ITS- Network Operations
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,608	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	0	3,026	306	2,476	2,385	851	1,577	1,892	3,643	4,037
4 1022000 CEO- Human Resources	0	0	0	0	5,456	0	0	10,911	9,093	14,548
5 1052003 (was 1220002) CEO- Purcha:	0	0	0	0	318	796	3,981	637	1,115	7,962
6 1023000 CEO- Training/Organizational	0	0	0	0	640	0	0	1,280	1,067	1,707
7 1052000 Central Services	0	1,383	140	1,132	1,090	389	721	865	1,665	1,845
8 1100000 Auditor-Controller	0	9,359	961	7,661	31,157	3,024	6,707	9,133	13,626	26,943
9 1120000 Treasurer-Tax Collector	0	13	13	13	19,884	341	1,770	1,298	813	11,338
10 1200000 County Counsel	0	0	0	0	0	0	0	15,859	0	0
11 1052002 Community Outreach Course	0	0	0	0	625	0	0	1,249	1,041	1,666
Total Current Allocations	0	13,781	1,420	11,282	61,555	5,401	14,757	75,732	32,063	70,047
Less: Prior Year Allocations	0	13,768	1,479	11,268	59,065	4,392	6,216	75,932	19,562	60,368
Carry-Forward	0	13	(59)	14	2,490	1,009	8,541	(199)	12,501	9,680
Proposed Costs	\$0	\$13,794	\$1,361	\$11,296	\$64,044	\$6,411	\$23,298	\$75,533	\$44,563	\$79,727

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

2018-19
 12/30/2019

Summary Schedule

Department	4200003 ITS- Development	4200004 ITS- Help Desk	4200005 ITS- ERP	4200006 ITS- Customer Management	4200007 ITS- Enterprise Architecture	4200008 Records Management	4200009 Communicati ons	4200013 ITS Radio	4300000 Maintenance	4300005 Custodial
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$605	\$6,658	\$7,887	\$19,237	\$4,875
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	1,656	2,894	2,518	1,397	0	1,627	952	1,168	8,883	2,631
4 1022000 CEO- Human Resources	16,367	16,367	12,730	3,637	0	7,274	5,456	5,456	30,915	36,371
5 1052003 (was 1220002) CEO- Purcha:	955	2,389	1,592	0	0	637	796	1,752	2,389	0
6 1023000 CEO- Training/Organizational	1,921	1,921	1,494	427	0	854	640	640	3,628	4,268
7 1052000 Central Services	757	1,323	1,151	638	0	744	435	534	4,061	1,203
8 1100000 Auditor-Controller	7,662	12,857	9,883	5,345	0	7,886	3,698	8,230	85,831	19,539
9 1120000 Treasurer-Tax Collector	459	1,245	734	210	0	0	0	3,827	55,313	5,531
10 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1052002 Community Outreach Course	1,874	1,874	1,458	416	0	833	625	625	3,540	4,164
Total Current Allocations	31,651	40,869	31,559	12,070	0	20,460	19,259	30,118	213,797	78,583
Less: Prior Year Allocations	31,274	45,992	30,634	12,072	0	14,336	27,324	16,890	180,009	84,585
Carry-Forward	377	(5,123)	926	(2)	0	6,125	(8,065)	13,229	33,788	(6,002)
Proposed Costs	\$32,027	\$35,747	\$32,485	\$12,068	\$0	\$26,585	\$11,194	\$43,347	\$247,585	\$72,581

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

2018-19
12/30/2019

Summary Schedule

Department	4400000 Employee- Retiree Benefits	4400001 Employee Ins- Health	4400002 Employee Ins- Dental	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
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	0	0	2,568	192	573	22	138	155	6,263	3,556
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1052003 (was 1220002) CEO- Purcha:	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	0	0	1,174	88	262	10	63	71	2,863	1,625
8 1100000 Auditor-Controller	0	0	9,402	1,062	1,769	250	426	5,986	19,341	10,980
9 1120000 Treasurer-Tax Collector	0	0	1,324	406	0	157	0	5,531	0	(252)
10 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1052002 Community Outreach Course	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	14,468	1,748	2,604	439	628	11,743	28,467	15,909
Less: Prior Year Allocations	0	0	11,480	1,165	2,189	263	550	12,864	35,389	14,572
Carry-Forward	0	0	2,988	583	415	176	78	(1,120)	(6,922)	1,337
Proposed Costs	\$0	\$0	\$17,456	\$2,331	\$3,019	\$615	\$706	\$10,623	\$21,545	\$17,246

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

2018-19
12/30/2019

Summary Schedule

Department	4401002 Retiree Ins- Dental	4401003 Retiree Ins- Vision	4401004 Retiree Ins- Life	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
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	214	41	1	134,145	169	188,560	823	2,129	6,383	152
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	16,003	0	0
5 1052003 (was 1220002) CEO- Purcha:	0	0	0	0	0	0	0	318	0	0
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	1,878	0	0
7 1052000 Central Services	98	19	0	1,452	77	1,234	376	973	2,918	69
8 1100000 Auditor-Controller	1,223	643	2	10,312	581	9,656	3,102	7,134	20,014	1,152
9 1120000 Treasurer-Tax Collector	485	446	0	590	52	1,468	511	66,483	944	642
10 1200000 County Counsel	0	0	0	1,723	0	(45,813)	0	52,364	0	0
11 1052002 Community Outreach Course	0	0	0	0	0	0	0	1,832	0	0
Total Current Allocations	2,021	1,148	3	148,222	880	155,105	4,812	149,116	30,258	2,016
Less: Prior Year Allocations	1,445	460	3	169,569	1,325	136,640	4,635	92,193	3,731	3,602
Carry-Forward	576	688	0	(21,347)	(446)	18,465	178	56,923	26,527	(1,586)
Proposed Costs	\$2,596	\$1,836	\$3	\$126,875	\$434	\$173,571	\$4,990	\$206,038	\$56,786	\$429

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

2018-19
 12/30/2019

Summary Schedule

Department	5020500 5th Street Parking Garage-CIP	5040000 Animal Shelter- Operations	5040001 Animal Shelter-Spay- Neuter	5040500 Animal Shelter- CIP	5060000 Napa Co Hsg Auth	5060501 NCHA- Calistoga	5060502 NCHA- River Ranch	5060503 NCHA- Mondavi	5070000 Calistoga Fairgrounds	5220000 Lake Berryessa Res Imp Dist
1 Building Depreciation	\$0	\$105,316	\$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	0	1,689	31	0	36,381	815	563	569	586	923
4 1022000 CEO- Human Resources	0	16,367	0	0	0	0	0	0	0	0
5 1052003 (was 1220002) CEO- Purcha:	0	0	0	0	0	0	0	0	318	2,229
6 1023000 CEO- Training/Organizational	0	1,921	0	0	0	0	0	0	0	0
7 1052000 Central Services	0	772	14	0	130	373	258	260	0	422
8 1100000 Auditor-Controller	0	17,457	262	0	(284)	6,722	6,050	5,808	3,769	8,846
9 1120000 Treasurer-Tax Collector	0	8,218	144	0	105	3,906	4,024	3,867	2,372	6,003
10 1200000 County Counsel	0	0	0	0	3,704	0	0	0	0	(1,699)
11 1052002 Community Outreach Course	0	1,874	0	0	0	0	0	0	0	0
Total Current Allocations	0	153,613	450	0	40,036	11,816	10,894	10,503	7,047	16,725
Less: Prior Year Allocations	0	144,697	254	0	54,366	7,411	7,272	7,495	0	14,547
Carry-Forward	0	8,917	196	0	(14,329)	4,404	3,622	3,009	0	2,178
Proposed Costs	\$0	\$162,530	\$647	\$0	\$25,707	\$16,220	\$14,517	\$13,512	\$7,047	\$18,902

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

2018-19
 12/30/2019

Summary Schedule

Department	5220500 LBRID- CIP	5221000 LBRID- Debt Svc	5221001 LBRID- Debt Svc Admin	5240000 Napa Berrynessa Res Imp Dist	5240500 NBRID- CIP	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$407,141
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	1,485	252	12	1,005	13	468	10	172	10	138,623
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	(3,663)
5 1052003 (was 1220002) CEO- Purcha:	0	0	0	3,503	159	0	0	0	0	1,911
6 1023000 CEO- Training/Organizational	0	0	0	0	0	0	0	0	0	0
7 1052000 Central Services	679	115	6	459	6	214	4	79	4	63,366
8 1100000 Auditor-Controller	5,419	777	159	8,991	41	1,446	(2,390)	531	(2,390)	408,132
9 1120000 Treasurer-Tax Collector	931	0	105	5,793	0	0	52	0	52	232,824
10 1200000 County Counsel	0	0	0	(563)	0	0	0	0	0	(708)
11 1052002 Community Outreach Course	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	8,513	1,144	281	19,189	219	2,128	(2,324)	781	(2,324)	1,247,626
Less: Prior Year Allocations	545	807	189	10,946	0	1,448	115	552	115	1,208,517
Carry-Forward	7,968	337	92	8,244	0	680	(2,438)	230	(2,438)	39,109
Proposed Costs	\$16,481	\$1,480	\$373	\$27,433	\$219	\$2,808	\$(4,762)	\$1,011	\$(4,762)	\$1,286,736

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

2018-19
 12/30/2019

Summary Schedule

Department	NC Superior Courts	NC Mosquito Abatement	NC Resource Conservation	Children & Families First	Napa Sanitation	NCTPA	All Other	1221000	Your Department	2nd Allocation Orphans
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$4,986	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Offic	0	0	0	0	0	0	0	0	0	0
4 1022000 CEO- Human Resources	130,970	14,548	16,367	0	89,109	23,641	5,456	0	0	0
5 1052003 (was 1220002) CEO- Purcha:	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	0	0	0	0	0	0	0	0	0	0
8 1100000 Auditor-Controller	8,453	0	0	0	0	0	8,301	0	0	0
9 1120000 Treasurer-Tax Collector	(9)	0	0	0	0	0	7,366	0	0	0
10 1200000 County Counsel	0	0	0	0	0	0	86,591	0	0	0
11 1052002 Community Outreach Course	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	139,414	14,548	16,367	0	89,109	23,641	112,700	0	0	0
Less: Prior Year Allocations	221,171	12,619	16,013	0	84,034	23,496	223,323	0	0	0
Carry-Forward	(81,757)	1,929	354	0	5,075	145	(110,624)	0	0	0
Proposed Costs	\$57,657	\$16,477	\$16,721	\$0	\$94,184	\$23,786	\$2,076	\$0	\$0	\$0

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

2018-19
 12/30/2019

Summary Schedule

Department	Total
1 Building Depreciation	\$2,452,411
2 Equipment Depreciation	854,473
3 1020000 CEO- County Executive Office	1,353,710
4 1022000 CEO- Human Resources	2,806,633
5 1052003 (was 1220002) CEO- Purcha:	146,541
6 1023000 CEO- Training/Organizational	296,932
7 1052000 Central Services	344,180
8 1100000 Auditor-Controller	2,845,557
9 1120000 Treasurer-Tax Collector	838,447
10 1200000 County Counsel	3,469,689
11 1052002 Community Outreach Course	289,701
Total Current Allocations	15,698,272
Less: Prior Year Allocations	15,145,716
Carry-Forward	530,602
Proposed Costs	\$16,228,875