



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Napa
Napa, California

Date:
Filing Ref:

July 30, 2024
NAP25

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2024-25**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|----------------------------------|--|
| 1. Employee Fringe Benefits | 6. Fleet Management (ISF) |
| 2. CEO – County Executive Office | 7. Information Technology Services (ISF) |
| 3. CEO – Human Resources | 8. Property Management (ISF) |
| 4. Auditor-Controller | 9. Employee/Retiree Benefits (ISF) |
| 5. County Counsel | 10. 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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF NAPA**BY Original signed by**

Tracy A. Schulze

**Name
Auditor-Controller**

**Title
07-30-2024**

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

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

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division****07-30-2024**

Date

**Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775**

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Summary Schedule

Department	1010000 Board of Supervisors	1020086 2011 R-CEO- COPS	1021000 CEO- Housing and Intergovernm	1021500 Administratio n	1021501 Housing	1021502 Homeless Services	1023000 CEO- Training & Organization	1024000 CEO- Emergency Services	1024005 Emergency Services Grants	1028000 LAFCO
1 Building Depreciation	\$4,685	\$0	\$0	\$11,505	\$0	\$0	\$0	\$10,666	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	192,837	0
3 1020000 CEO- County Executive Office	11	0	0	19	0	0	0	192,629	4	5
4 1022000 CEO- Human Resources	15,353	0	0	30,706	0	0	0	12,282	0	9,212
5 1052003 CEO- Purchasing	124	0	0	173	0	0	0	421	322	0
6 1052000 Central Services	1,138	0	0	1,886	0	0	0	951	398	461
7 1100000 Auditor-Controller	3,897	0	0	5,680	0	0	0	4,814	1,172	1,307
8 1120000 Treasurer-Tax Collector	569	0	0	138	0	0	0	2,430	689	0
9 1200000 County Counsel	219,769	0	0	0	0	0	0	17,532	0	0
10 1052002 Community Outreach	1,409	0	0	2,818	0	0	0	845	0	845
Total Current Allocations	246,955	0	0	52,924	0	0	0	242,569	195,423	11,829
Less: Prior Year Allocations	432,402	2,194	19,087	103,632	7,384	88,428	0	113,350	8,569	9,992
Carry-Forward	(185,447)	(2,194)	(19,087)	(50,707)	(7,384)	(88,428)	0	129,219	186,854	1,837
Proposed Costs	\$61,509	\$(2,194)	\$(19,087)	\$2,217	\$(7,384)	\$(88,428)	\$0	\$371,789	\$382,276	\$13,666

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Department	1050000 Non- Departmental	1052001 Deferred Comp Board	1054000 Special Projects	1055000 Tobacco Settlement	1058000 Declared Emergency	1058001 2014 Earthquake	1058002 2015 Valley Fire	1058003 2017 Napa Fire Complex	1058005 2020 COVID- 19	1058006 OES Lightning Fire
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	14,735	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	25	0	11	21	0	0	0	0	0	0
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1052003 CEO- Purchasing	0	0	0	0	0	0	0	0	0	0
6 1052000 Central Services	2,524	0	1,085	2,064	0	0	0	0	0	0
7 1100000 Auditor-Controller	3,665	0	1,517	3,011	0	0	0	0	0	0
8 1120000 Treasurer-Tax Collector	741	0	345	1,224	0	0	0	0	0	0
9 1200000 County Counsel	0	6,364	0	0	0	0	0	0	0	0
10 1052002 Community Outreach	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	21,690	6,364	2,957	6,320	0	0	0	0	0	0
Less: Prior Year Allocations	10,281	3,748	7,020	11,780	238	0	0	0	85,881	10,377
Carry-Forward	11,409	2,616	(4,063)	(5,460)	(238)	0	0	0	(85,881)	(10,377)
Proposed Costs	\$33,099	\$8,981	\$(1,105)	\$860	\$(238)	\$0	\$0	\$0	\$(85,881)	\$(10,377)

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Department	1058007 OES Glass Fire	1140000 Assessor	1141000 Elections	1142000 Recorder/Co unt y Clerk	1220000 PW- Public Works	1220003 GW Sustain- Watershed Prog	1220004 PW - Solid Waste	1220050 Mitigation- Airport Indust	1220500 Public Works Projects	1222000 Prop Mgmt- Maint Projects
1 Building Depreciation	\$0	\$16,158	\$10,815	\$6,323	\$537,545	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	2,384	46,071	1,668	1,533	0	0	0	0	0
3 1020000 CEO- County Executive Offic	0	48	28	13	91	0	4	0	11	0
4 1022000 CEO- Human Resources	0	79,835	18,423	24,565	100,715	0	6,141	0	0	0
5 1052003 CEO- Purchasing	0	891	148	619	1,584	25	148	0	0	237,848
6 1052000 Central Services	0	4,873	2,765	1,296	9,166	1	398	19	1,105	0
7 1100000 Auditor-Controller	0	17,295	11,304	6,066	28,301	18	2,357	22	2,772	0
8 1120000 Treasurer-Tax Collector	0	1,672	3,551	1,507	3,827	17	914	0	689	0
9 1200000 County Counsel	0	28,795	39,722	6,724	213,693	0	0	0	0	0
10 1052002 Community Outreach	0	7,326	1,691	2,254	9,241	0	564	0	0	0
Total Current Allocations	0	159,277	134,518	51,034	905,696	60	10,526	41	4,578	237,848
Less: Prior Year Allocations	11,103	113,053	111,781	44,716	833,220	63,775	8,683	0	28,429	83,736
Carry-Forward	(11,103)	46,225	22,737	6,319	72,476	(63,715)	1,843	0	(23,851)	154,113
Proposed Costs	\$(11,103)	\$205,502	\$157,255	\$57,353	\$978,172	\$(63,655)	\$12,368	\$41	\$(19,273)	\$391,961

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Department	1228000 Roads-Gen'l Fund	1280000 Grand Jury	1300000 DA- District Attorney	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
1 Building Depreciation	\$0	\$0	\$29,852	\$13,900	\$0	\$214,979	\$78,781	\$5,998	\$6,559	\$65,488
2 Equipment Depreciation	0	0	0	0	0	394,489	54,137	0	0	2,586
3 1020000 CEO- County Executive Office	0	1	168	61	13	443	11	14	13	43
4 1022000 CEO- Human Resources	0	0	204,193	67,553	0	391,898	9,212	21,494	12,282	27,635
5 1052003 CEO- Purchasing	16,739	0	1,064	396	0	3,143	223	25	272	346
6 1052000 Central Services	25	75	16,867	6,164	1,296	44,492	1,074	1,420	1,263	4,332
7 1100000 Auditor-Controller	704	2,197	54,847	21,210	4,648	131,598	3,847	4,498	5,998	10,938
8 1120000 Treasurer-Tax Collector	655	5,912	9,377	4,292	2,741	21,555	1,413	121	2,672	1,793
9 1200000 County Counsel	0	62,657	22,359	696	3,843	142,078	0	0	0	311,434
10 1052002 Community Outreach	0	0	18,737	6,199	0	35,960	845	1,972	1,127	2,536
Total Current Allocations	18,123	70,842	357,462	120,471	12,539	1,380,634	149,543	35,542	30,186	427,131
Less: Prior Year Allocations	10,063	52,013	328,011	112,656	34,121	1,339,154	107,359	32,541	31,384	176,390
Carry-Forward	8,059	18,828	29,452	7,814	(21,582)	41,480	42,183	3,001	(1,198)	250,741
Proposed Costs	\$26,182	\$89,670	\$386,914	\$128,285	\$(9,042)	\$1,422,114	\$191,726	\$38,543	\$28,988	\$677,873

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Department	1400001 Corr- Law Enforcement Op	1400002 Corr- Culinary/Lau- ndry	1400003 Corr- Maintenance	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103,026	\$254,237	\$0
2 Equipment Depreciation	35,992	1,350	0	0	0	0	0	13,836	41,604	0
3 1020000 CEO- County Executive Office	154	13	7	48	0	0	0	185	65	5
4 1022000 CEO- Human Resources	224,152	15,353	9,212	0	0	0	0	251,020	93,653	0
5 1052003 CEO- Purchasing	792	792	371	74	0	0	0	3,860	1,485	0
6 1052000 Central Services	15,514	1,265	716	4,814	0	0	4	18,554	6,555	462
7 1100000 Auditor-Controller	52,883	17,444	5,629	6,703	51	34	197	65,830	31,477	775
8 1120000 Treasurer-Tax Collector	3,792	6,946	2,861	982	52	34	0	11,687	5,481	224
9 1200000 County Counsel	0	0	0	0	0	0	0	75,325	0	0
10 1052002 Community Outreach	20,568	1,409	845	0	0	0	0	23,033	8,593	0
Total Current Allocations	353,848	44,571	19,641	12,622	102	68	201	566,355	443,149	1,466
Less: Prior Year Allocations	283,981	68,552	29,280	17,699	3,419	1,262	37,605	505,980	411,472	2,056
Carry-Forward	69,867	(23,980)	(9,639)	(5,077)	(3,317)	(1,194)	(37,404)	60,376	31,677	(590)
Proposed Costs	\$423,714	\$20,591	\$10,001	\$7,546	\$(3,215)	\$(1,126)	\$(37,204)	\$626,731	\$474,827	\$876

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Department	1422000 Prob-Care of Juv Crt Ward	1600000 Ag Commissioner/Sealer	1600001 Ag- Great Wine Capitals	1700000 PBES- Planning	1700002 PBES- Applic CEQA Reviews	1700004 PBES- Gen'l Plan	1700008 PBES- Planning	1700054 PBES - CASp Cert & Train Fund	1702000 PBES- Environment al Health	1703000 PBES- LEA
1 Building Depreciation	\$0	\$0	\$0	\$9,020	\$0	\$0	\$0	\$0	\$6,102	\$530
2 Equipment Depreciation	0	5,131	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	1	58	0	55	2	6	12	0	40	5
4 1022000 CEO- Human Resources	0	73,694	0	95,188	0	0	0	0	68,320	9,212
5 1052003 CEO- Purchasing	0	470	0	1,262	0	0	1,015	0	1,138	25
6 1052000 Central Services	76	5,788	20	5,532	224	569	1,160	0	3,995	548
7 1100000 Auditor-Controller	257	24,749	91	21,157	1,189	1,185	4,638	0	15,252	2,105
8 1120000 Treasurer-Tax Collector	172	5,378	17	2,999	569	534	1,155	0	1,913	586
9 1200000 County Counsel	0	17,508	0	1,160,376	0	0	0	0	13,737	27,258
10 1052002 Community Outreach	0	6,762	0	8,734	0	0	0	0	6,269	845
Total Current Allocations	506	139,537	128	1,304,323	1,983	2,294	7,979	0	116,766	41,114
Less: Prior Year Allocations	0	202,743	73	527,297	2,836	1,759	21,108	191	98,558	34,677
Carry-Forward	0	(63,205)	55	777,026	(853)	535	(13,129)	(191)	18,208	6,436
Proposed Costs	\$506	\$76,332	\$183	\$2,081,349	\$1,131	\$2,828	\$(5,149)	\$(191)	\$134,974	\$47,550

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Department	1704000 PBES - Natural Resources	1750000 Parks	1800000 UC Cooperative Extension	2000100 PH- Administratio n	2000200 MH- Administratio n	2000203 MH - MHSA	2000205 HHSA - Behavioral Health - MHSA	2000300 ADS- Administratio n	2000304 ADS Treatment	2000400 CWS- Admin
1 Building Depreciation	\$530	\$361	\$0	\$82,781	\$136,627	\$0	\$0	\$18,339	\$0	\$48,096
2 Equipment Depreciation	0	0	0	21,510	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	10	7	9	157	302	77	0	68	0	226
4 1022000 CEO- Human Resources	9,212	12,282	12,282	211,102	175,023	84,441	60,797	3,071	0	184,235
5 1052003 CEO- Purchasing	0	0	322	2,474	1,361	569	0	668	0	1,287
6 1052000 Central Services	990	696	856	15,803	30,390	7,713	0	6,814	0	22,687
7 1100000 Auditor-Controller	3,317	3,243	4,382	63,312	72,955	28,909	15	24,066	0	65,081
8 1120000 Treasurer-Tax Collector	672	17	1,603	16,203	15,582	9,222	0	6,809	0	11,359
9 1200000 County Counsel	0	0	769	66,956	324,726	0	0	15,226	0	1,018,248
10 1052002 Community Outreach	845	1,127	1,127	19,370	16,060	7,748	5,579	282	0	16,905
Total Current Allocations	15,576	17,734	21,349	499,670	773,027	138,678	66,391	75,342	0	1,368,124
Less: Prior Year Allocations	10,215	27,791	17,563	461,101	696,616	137,510	0	137,560	0	1,307,755
Carry-Forward	5,361	(10,056)	3,786	38,569	76,411	1,168	0	(62,218)	0	60,369
Proposed Costs	\$20,937	\$7,678	\$25,135	\$538,239	\$849,438	\$139,847	\$66,391	\$13,124	\$0	\$1,428,492

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Department	2000401 CWS- Services	2000500 CSOA- Administra tion	2000502 CSOA- Public Guardian	2000503 HHS-BU#501 Veterans Services	2000600 SS- Administra tion	2000601 SS- Services	2000700 HCEP-Admin	2001000 HHSA- Agency Administra tion	2001100 HHSA- Fiscal	2001200 HHSA- Operations
1 Building Depreciation	\$0	\$46,175	\$0	\$0	\$81,081	\$0	\$0	\$72,871	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	0	127	0	0	241	0	0	114	0	0
4 1022000 CEO- Human Resources	0	125,894	0	0	343,137	0	0	171,185	0	0
5 1052003 CEO- Purchasing	0	866	0	0	2,945	0	0	3,019	0	0
6 1052000 Central Services	0	12,799	0	0	24,243	0	0	11,443	0	0
7 1100000 Auditor-Controller	0	35,039	0	0	142,251	119	0	44,453	0	0
8 1120000 Treasurer-Tax Collector	0	5,240	0	0	71,291	0	0	7,722	0	0
9 1200000 County Counsel	0	263,368	0	3,074	10,855	0	0	0	0	0
10 1052002 Community Outreach	0	11,552	0	0	31,486	0	0	15,708	0	0
Total Current Allocations	0	501,061	0	3,074	707,529	119	0	326,514	0	0
Less: Prior Year Allocations	0	203,565	138,203	2,712	516,734	1,348	95	288,826	19,654	11,344
Carry-Forward	0	297,495	(138,203)	362	190,796	(1,230)	(95)	37,688	(19,654)	(11,344)
Proposed Costs	\$0	\$798,556	\$(138,203)	\$3,436	\$898,325	\$(1,111)	\$(95)	\$364,202	\$(19,654)	\$(11,344)

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Department	2001300 QM- Administration	2001400 HHSA- Human Resources	2020000 Library- General Operations	2020001 Napa Library Operations	2020002 American Canyon Library	2020003 Yountville Library Operations	2020004 Calistoga Library Operations	2020005 Literacy	2020501 Napa Library- CIP	2020502 American Canyon Library-CIP
1 Building Depreciation	\$0	\$0	\$0	\$108,777	\$27,396	\$0	\$21,712	\$0	\$0	\$0
2 Equipment Depreciation	0	0	3,151	20,747	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	0	0	38	44	7	3	3	6	0	0
4 1022000 CEO- Human Resources	0	0	52,200	73,694	10,747	6,141	6,141	8,598	0	0
5 1052003 CEO- Purchasing	0	0	5,617	1,881	544	346	495	1,311	0	0
6 1052000 Central Services	0	0	3,837	4,445	669	291	307	558	0	0
7 1100000 Auditor-Controller	0	0	36,989	30,237	6,771	2,850	3,331	5,626	0	0
8 1120000 Treasurer-Tax Collector	0	0	7,825	5,206	3,206	1,741	1,879	3,137	0	0
9 1200000 County Counsel	0	0	4,587	0	0	0	0	0	0	0
10 1052002 Community Outreach	0	0	4,790	6,762	986	564	564	789	0	0
Total Current Allocations	0	0	119,035	251,792	50,326	11,936	34,431	20,024	0	0
Less: Prior Year Allocations	4,776	3,582	152,723	372,359	48,666	8,252	84,596	21,554	0	0
Carry-Forward	(4,776)	(3,582)	(33,689)	(120,567)	1,660	3,685	(50,165)	(1,530)	0	0
Proposed Costs	\$(4,776)	\$(3,582)	\$85,346	\$131,225	\$51,986	\$15,621	\$(15,734)	\$18,494	\$0	\$0

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Department	2020504 Calistoga Library-CIP	2030000 Homeless & Housing	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	2080050 Jr Accessory Dwelling Loans	2100000 Fire Protection- Oper
1 Building Depreciation	\$0	\$0	\$3,793	\$0	\$0	\$0	\$0	\$0	\$0	\$2,015
2 Equipment Depreciation	0	0	2,837	0	0	0	0	0	0	243,629
3 1020000 CEO- County Executive Office	0	57	103	261	0	0	6	3	1	132
4 1022000 CEO- Human Resources	0	3,071	98,259	0	0	0	0	0	0	0
5 1052003 CEO- Purchasing	0	619	2,474	247	198	0	0	322	0	3,167
6 1052000 Central Services	0	5,734	10,330	26,224	33	0	648	304	108	13,238
7 1100000 Auditor-Controller	0	13,695	38,066	37,742	3,026	0	805	(1,860)	126	26,935
8 1120000 Treasurer-Tax Collector	0	2,551	12,893	5,585	2,517	0	52	914	0	8,187
9 1200000 County Counsel	0	125,987	72,072	0	0	0	0	0	0	115,252
10 1052002 Community Outreach	0	282	9,016	0	0	0	0	0	0	0
Total Current Allocations	0	151,995	249,842	70,059	5,775	0	1,511	(318)	235	412,554
Less: Prior Year Allocations	0	0	188,636	68,813	7,975	0	797	4,270	0	359,895
Carry-Forward	0	0	61,206	1,246	(2,200)	0	714	(4,588)	0	52,659
Proposed Costs	\$0	\$151,995	\$311,048	\$71,305	\$3,574	\$0	\$2,226	\$(4,906)	\$235	\$465,213

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Department	2100001 Fire Marshal	2100010 FIRE- Carneros	2100012 FIRE- Yountville	2100013 FIRE- Soda Canyon	2100014 FIRE- Capell	2100015 FIRE- Rutherford	2100016 FIRE- Dry Creek/Lakoya	2100018 FIRE- Angwin	2100020 FIRE- Pope Valley	2100021 FIRE- Deer Park
1 Building Depreciation	\$0	\$156	\$23,227	\$0	\$21,428	\$0	\$0	\$0	\$17,066	\$0
2 Equipment Depreciation	11,705	0	132,770	0	135,796	0	51,008	190,870	0	0
3 1020000 CEO- County Executive Office	28	1	39	1	1	1	1	2	1	1
4 1022000 CEO- Human Resources	6,141	0	0	0	0	0	0	0	0	0
5 1052003 CEO- Purchasing	1,386	124	619	25	124	74	49	247	173	99
6 1052000 Central Services	2,823	121	3,909	89	89	105	103	158	59	96
7 1100000 Auditor-Controller	10,326	2,644	8,399	836	1,565	2,168	1,532	2,786	1,721	1,340
8 1120000 Treasurer-Tax Collector	3,258	1,810	3,723	638	1,258	1,069	1,103	1,586	1,379	965
9 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1052002 Community Outreach	564	0	0	0	0	0	0	0	0	0
Total Current Allocations	36,230	4,856	172,686	1,588	160,261	3,417	53,796	195,649	20,398	2,501
Less: Prior Year Allocations	81,949	9,888	115,880	3,622	91,438	46,057	62,593	216,258	83,552	97,740
Carry-Forward	(45,719)	(5,032)	56,805	(2,035)	68,823	(42,640)	(8,797)	(20,609)	(63,154)	(95,239)
Proposed Costs	\$(9,490)	\$(177)	\$229,491	\$(447)	\$229,084	\$(39,222)	\$44,999	\$175,040	\$(42,755)	\$(92,738)

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Department	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	2140000 CDP- Building Inspection	2141000 Building Code Enf
1 Building Depreciation	\$0	\$0	\$0	\$131	\$16,704	\$0	\$0	\$0	\$7,516	\$0
2 Equipment Depreciation	0	0	71,705	10,236	5,654	0	0	0	0	0
3 1020000 CEO- County Executive Office	0	0	1	10	1	0	9	0	62	0
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	82,906	0
5 1052003 CEO- Purchasing	74	148	544	346	371	0	0	25	1,336	0
6 1052000 Central Services	39	13	80	963	121	3	887	47	6,194	27
7 1100000 Auditor-Controller	856	539	1,764	2,488	3,230	156	1,438	157	21,310	133
8 1120000 Treasurer-Tax Collector	827	362	1,431	1,103	3,068	86	327	103	4,137	103
9 1200000 County Counsel	0	0	0	0	0	0	0	0	(54,137)	0
10 1052002 Community Outreach	0	0	0	0	0	0	0	0	7,607	0
Total Current Allocations	1,798	1,062	75,525	15,277	29,150	246	2,662	333	76,931	264
Less: Prior Year Allocations	87,472	642	81,589	10,910	111,595	483	1,513	457	114,520	280
Carry-Forward	(85,675)	421	(6,064)	4,367	(82,445)	(238)	1,149	(124)	(37,589)	(15)
Proposed Costs	\$(83,877)	\$1,483	\$69,461	\$19,643	\$(53,295)	\$8	\$3,812	\$209	\$39,342	\$249

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Department	2160000 Child Support Services	2180000 Zone-1 Garbage	2190000 Deferred Compensatio n Board	2700000 In- Home Supp Svcs Auth	2720000 Groundwater Sustainability Agency	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	\$12,167	\$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	42	5	1	14	15	0	1	0	91	2
4 1022000 CEO- Human Resources	64,482	0	0	0	0	0	0	0	0	0
5 1052003 CEO- Purchasing	297	0	0	49	0	0	0	0	0	0
6 1052000 Central Services	4,266	489	97	1,411	1,519	0	68	9	9,170	207
7 1100000 Auditor-Controller	15,332	704	265	235	1,872	(316)	350	(79)	121	742
8 1120000 Treasurer-Tax Collector	1,224	810	155	431	621	0	276	17	190	3,172
9 1200000 County Counsel	384	0	0	552	3,569	6,882	0	15,569	0	812
10 1052002 Community Outreach	5,917	0	0	0	0	0	0	0	0	0
Total Current Allocations	104,112	2,008	518	2,693	7,595	6,566	694	15,517	9,573	4,935
Less: Prior Year Allocations	114,725	(1,194)	571	5,659	(28,556)	(935)	1,505	(957)	12,369	6,416
Carry-Forward	(10,613)	3,202	(53)	(2,966)	36,151	7,501	(811)	16,474	(2,796)	(1,481)
Proposed Costs	\$93,498	\$5,210	\$465	\$(274)	\$43,746	\$14,067	\$(116)	\$31,990	\$6,776	\$3,454

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Department	2860000 Monticello Pub Cemetery	2870000 Comm Facility Distr- MST	2870500 CFD MST Projects	2875000 Comm Fac Dist-Devlin Rd	3000000 Accumulated Capital Outlay	3000500 CIP- Admin Bldg	3000501 CIP- Sheriff Bldg	3000502 CIP- Hall of Justice	3000503 CIP- Juvenile Justice Center	3000503 CIP - Juvenile Justice Center
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	7	0	0	14	0	4	0	8	0
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1052003 CEO- Purchasing	0	0	0	0	0	0	0	0	0	25
6 1052000 Central Services	63	656	0	0	1,453	0	374	0	755	0
7 1100000 Auditor-Controller	249	(5,041)	0	0	1,692	0	520	0	1,216	338
8 1120000 Treasurer-Tax Collector	1,051	86	0	0	0	0	86	0	0	345
9 1200000 County Counsel	163	0	0	0	0	0	0	0	0	0
10 1052002 Community Outreach	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,526	(4,292)	0	0	3,160	0	983	0	1,978	707
Less: Prior Year Allocations	(27)	2,013	0	0	0	12	0	579	0	0
Carry-Forward	1,553	(6,305)	0	0	0	(12)	0	(579)	0	0
Proposed Costs	\$3,079	\$(10,597)	\$0	\$0	\$3,160	\$(12)	\$983	\$(579)	\$1,978	\$707

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Department	3000504 CIP- HNSA Campus	3000505 CIP- Co Jail Facility	3000550 CIP- Other Co Bldg	3000560 CIP- Countywide Proj	3001500 Crim Justice Facility Constr	3002500 Courthouse Construction	3500002 Debt Svc- 2012 COPS	3500003 Debt Svc- 2012 CREBS	3500004 Debt Service- 2014 COPS	4100000 PW- Fleet Management - Operat
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	8	209	9	16	0	0	0	3	21	25
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	9,212
5 1052003 CEO- Purchasing	49	0	0	99	0	0	0	0	0	817
6 1052000 Central Services	840	21,020	928	1,620	0	9	0	310	2,067	2,492
7 1100000 Auditor-Controller	1,906	26,029	1,620	3,371	0	11	34	395	2,474	31,914
8 1120000 Treasurer-Tax Collector	724	1,189	517	879	0	0	34	34	69	12,462
9 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1052002 Community Outreach	0	0	0	0	0	0	0	0	0	845
Total Current Allocations	3,528	48,448	3,075	5,986	0	20	68	743	4,630	57,766
Less: Prior Year Allocations	10,837	19,998	5,390	7,551	0	103	10,777	1,023	8,794	93,619
Carry-Forward	(7,308)	28,450	(2,316)	(1,565)	0	(83)	(10,709)	(281)	(4,163)	(35,853)
Proposed Costs	\$(3,780)	\$76,897	\$759	\$4,420	\$0	\$(63)	\$(10,641)	\$462	\$467	\$21,913

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Department	4101000 PW- Equip Rplmt- Roads	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	4200008 Records Management
1 Building Depreciation	\$0	\$0	\$33,667	\$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	6	10	19	58	74	0	0	0	0	0
4 1022000 CEO- Human Resources	0	0	18,423	67,553	52,200	0	0	0	0	0
5 1052003 CEO- Purchasing	1,278	297	866	1,460	2,920	0	0	0	0	0
6 1052000 Central Services	570	994	1,860	5,828	64,482	0	0	0	0	0
7 1100000 Auditor-Controller	714	1,411	5,444	17,779	29,328	0	0	0	0	0
8 1120000 Treasurer-Tax Collector	52	224	845	1,844	12,479	0	0	0	0	0
9 1200000 County Counsel	0	0	32,277	0	0	0	0	0	0	0
10 1052002 Community Outreach	0	0	1,691	6,199	4,790	0	0	0	0	0
Total Current Allocations	2,620	2,936	95,091	100,721	166,273	0	0	0	0	0
Less: Prior Year Allocations	9,483	11,146	84,224	145,773	138,596	151	100	147	52	6,400
Carry-Forward	(6,863)	(8,210)	10,868	(45,052)	27,677	(151)	(100)	(147)	(52)	(6,400)
Proposed Costs	\$(4,243)	\$(5,273)	\$105,959	\$55,668	\$193,950	\$(151)	\$(100)	\$(147)	\$(52)	\$(6,400)

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Department	4200009 Communications	4200011 ITS - Records Management	4200012 ITS - Telephony	4200013 ITS - Radio	4300000 Maintenance	4300005 Custodial	4400001 Employee Health	4400002 Employee Ins- Dental	4400003 Employee Ins- Vision	4400004 Employee Ins- Life
1 Building Depreciation	\$0	\$541	\$6,934	\$10,402	\$26,465	\$6,429	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	0	12	13	10	94	27	0	22	2	5
4 1022000 CEO- Human Resources	0	12,282	15,353	6,141	36,847	58,341	0	0	0	0
5 1052003 CEO- Purchasing	0	520	1,707	3,143	1,485	110,985	0	0	0	0
6 1052000 Central Services	0	1,195	1,272	1,044	9,420	2,665	0	2,187	186	490
7 1100000 Auditor-Controller	0	8,062	8,636	5,635	64,514	14,200	17	3,120	790	587
8 1120000 Treasurer-Tax Collector	0	1,965	5,550	3,189	36,025	3,258	17	431	586	17
9 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1052002 Community Outreach	0	1,127	1,409	564	3,381	5,353	0	0	0	0
Total Current Allocations	0	25,705	40,874	30,128	178,231	201,258	34	5,760	1,564	1,100
Less: Prior Year Allocations	4,775	46,278	37,987	37,699	243,512	157,069	95	13,501	2,830	2,064
Carry-Forward	(4,775)	(20,573)	2,887	(7,571)	(65,281)	44,188	(61)	(7,741)	(1,266)	(964)
Proposed Costs	\$(4,775)	\$5,132	\$43,761	\$22,556	\$112,951	\$245,446	\$(27)	\$(1,981)	\$298	\$135

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Department	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	4402000 Workers Comp Ins	4403000 Unemploye nt Comp Ins
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	1	2	34	49	2	0	0	129,437	2
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1052003 CEO- Purchasing	0	0	0	0	0	0	0	0	297	0
6 1052000 Central Services	19	124	156	3,405	4,971	226	45	1	4,442	250
7 1100000 Auditor-Controller	208	162	6,966	4,016	42,335	517	610	34	10,654	359
8 1120000 Treasurer-Tax Collector	190	17	5,154	52	17	207	569	34	1,086	69
9 1200000 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1052002 Community Outreach	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	416	305	12,277	7,506	47,372	952	1,224	69	145,915	680
Less: Prior Year Allocations	698	486	14,273	19,810	15,774	3,198	1,270	2	61,749	932
Carry-Forward	(282)	(182)	(1,996)	(12,303)	31,598	(2,246)	(46)	67	84,166	(252)
Proposed Costs	\$135	\$123	\$10,281	\$(4,797)	\$78,970	\$(1,293)	\$1,178	\$137	\$230,081	\$428

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Department	4500000 Liability Insurance	4500001 Prop & Other Ins	5010000 Airport - Operations	5010500 Airport- CIP	5020000 5th Street Pkg Garage	5020500 5th Street Parking Garage-CIP	5040000 Animal Shelter- Operations	5040001 Animal Shelter-Spay- Neuter	5040500 Animal Shelter- CIP	5060000 Napa Co Hsg Auth
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	288,221	15	41	3	6	1	20	0	0	2
4 1022000 CEO- Human Resources	0	0	24,565	0	0	0	30,706	0	0	0
5 1052003 CEO- Purchasing	297	74	1,114	0	25	25	247	0	0	25
6 1052000 Central Services	5,827	1,542	4,166	262	589	74	2,029	46	0	229
7 1100000 Auditor-Controller	8,523	1,981	6,982	389	2,306	187	18,735	257	0	(23,923)
8 1120000 Treasurer-Tax Collector	1,689	155	82,127	86	1,569	103	6,688	190	0	52
9 1200000 County Counsel	(29,952)	0	18,286	0	0	0	0	0	0	3,307
10 1052002 Community Outreach	0	0	2,254	0	0	0	2,818	0	0	0
Total Current Allocations	274,605	3,767	139,534	740	4,495	389	61,243	493	0	(20,309)
Less: Prior Year Allocations	112,078	4,995	214,874	14,562	4,725	0	154,905	737	0	(30,974)
Carry-Forward	162,527	(1,228)	(75,340)	(13,823)	(230)	0	(93,662)	(244)	0	10,665
Proposed Costs	\$437,133	\$2,539	\$64,195	\$(13,083)	\$4,264	\$389	\$(32,420)	\$249	\$0	\$(9,643)

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Department	5060501 NCHA- Calistoga	5060502 NCHA- River Ranch	5060503 NCHA- Mondavi	5070000 Calistoga Fairgrounds	5080000 Lake Berryessa Concessions	5220000 Lake Berryessa Res Imp Dist	5220500 LBRID- CIP	5221000 LBRID- Debt Svc	5221001 LBRID- Debt Svc Admin	5240000 Napa Berryessa Res Imp Dist
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	6	6	5	3	0	10	6	1	0	14
4 1022000 CEO- Human Resources	0	0	0	0	0	0	0	0	0	0
5 1052003 CEO- Purchasing	1,212	1,311	1,163	49	0	866	124	0	0	841
6 1052000 Central Services	600	598	545	281	0	1,006	553	122	11	1,377
7 1100000 Auditor-Controller	5,289	5,354	5,057	1,711	0	570	1,150	142	80	(4,775)
8 1120000 Treasurer-Tax Collector	3,602	3,568	3,378	1,344	0	3,068	431	0	69	3,568
9 1200000 County Counsel	0	0	0	0	4,491	4,310	0	0	0	790
10 1052002 Community Outreach	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	10,709	10,838	10,149	3,389	4,491	9,831	2,264	265	159	1,816
Less: Prior Year Allocations	14,847	15,846	15,162	13,501	0	14,739	4,007	571	311	7,001
Carry-Forward	(4,138)	(5,008)	(5,013)	(10,112)	0	(4,908)	(1,744)	(306)	(152)	(5,185)
Proposed Costs	\$6,572	\$5,830	\$5,135	\$(6,724)	\$4,491	\$4,923	\$520	\$(41)	\$8	\$(3,369)

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Department	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	All Other Special Districts	NC Superior Courts	NC Mosquito Abatement	NC Resource Conservation	Children & Families First
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$222,230	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1020000 CEO- County Executive Office	6	4	0	1	0	1,414	0	25	0	0
4 1022000 CEO- Human Resources	0	0	0	0	0	15,353	200,804	27,635	39,610	0
5 1052003 CEO- Purchasing	148	0	0	0	0	2,425	0	0	0	0
6 1052000 Central Services	634	385	12	141	12	142,116	211,043	2,489	0	0
7 1100000 Auditor-Controller	1,194	448	81	165	81	146,615	8,020	3,793	(1,510)	1,289
8 1120000 Treasurer-Tax Collector	396	0	69	0	69	310,166	8,808	5,412	4,826	0
9 1200000 County Counsel	0	0	0	0	0	143,726	112,202	0	3,066	0
10 1052002 Community Outreach	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,380	836	162	307	162	761,815	763,107	39,354	45,992	1,289
Less: Prior Year Allocations	7,854	1,017	173	375	173	1,853,998	162,882	10,722	8,629	0
Carry-Forward	(5,474)	(181)	(11)	(67)	(11)	(1,092,183)	600,225	28,632	37,363	0
Proposed Costs	\$(3,094)	\$655	\$150	\$240	\$150	\$(330,367)	\$1,363,332	\$67,987	\$83,356	\$1,289

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Department	Napa Sanitation	NCTPA	All Other	1220001 PW Flood Building	NC Historical Courthouse	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$2,250	\$118,442	\$0	\$2,562,476
2 Equipment Depreciation	0	0	0	0	0	0	1,709,971
3 1020000 CEO- County Executive Office	0	0	0	26	0	0	616,710
4 1022000 CEO- Human Resources	150,458	0	0	39,918	0	0	4,481,744
5 1052003 CEO- Purchasing	0	0	0	1,509	0	0	450,042
6 1052000 Central Services	0	0	0	2,577	0	0	924,939
7 1100000 Auditor-Controller	72,817	21,761	34,378	10,238	0	0	1,983,630
8 1120000 Treasurer-Tax Collector	52,900	16,444	845	2,551	0	0	956,400
9 1200000 County Counsel	0	0	0	0	0	0	4,657,289
10 1052002 Community Outreach	0	0	0	3,663	0	0	371,146
Total Current Allocations	276,175	38,205	35,223	62,732	118,442	0	18,714,348
Less: Prior Year Allocations	0	0	152,088	52,849	0	0	17,354,016
Carry-Forward	0	0	(116,866)	9,883	0	0	695,343
Proposed Costs	\$276,175	\$38,205	\$(81,643)	\$72,614	\$118,442	\$0	\$19,409,690