



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Napa
Napa, California**

**Date: January 27, 2025
Filing Ref: NAP26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2025-26**. This approval is subject to the conditions contained in Section III.

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

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|----------------------------------|--|
| 1. Employee Fringe Benefits | 6. Fleet Management (ISF) |
| 2. CEO – County Executive Office | 7. Information Technology Services (ISF) |
| 3. Auditor-Controller | 8. Property Management (ISF) |
| 4. Treasurer-Tax Collector | 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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF NAPA

BY Original signed by

Tracy A. Schulze

Name
Auditor-Controller

Title
01-27-2025

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
01-28-2025

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	1010000 Board of Supervisors	1021500 CEO - Housing & Homeless Svcs	1028000 CEO - LAFCO	1050000 Non- Departmental	1054000 Special Projects	1055000 Tobacco Settlement	1058001 2014 Earthquake	1058005 2020 COVID-19	1058006 2020 Lightning Fire Complex
5	Building Depreciation	\$2,759.30	\$3,108.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	Equipment Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	1020000 County Executive Office	692.83	1,278.73	350.16	5,289.55	1,088.86	1,391.19	0.00	0.00	0.00
20	1022000 CEO- Human Resources	26,999.15	35,098.89	8,099.74	0.00	0.00	0.00	0.00	0.00	0.00
25	1052003 CEO- Purchasing	1,672.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	1052000 Central Services	896.04	1,653.79	452.86	6,840.99	1,408.23	1,799.23	0.00	0.00	0.00
35	1100000 Auditor-Controller	6,068.95	8,757.47	2,401.69	18,773.60	4,070.42	5,128.38	16.47	0.00	0.00
40	1120000 Treasurer-Tax Collector	1,414.78	2,611.20	715.04	10,801.38	2,223.48	2,840.84	0.00	0.00	0.00
45	1200000 County Counsel	259,330.20	22,259.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	1052002 Community Outreach	2,578.47	3,352.01	773.54	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Allocations		302,411.78	78,120.03	12,793.04	41,705.52	8,790.99	11,159.65	16.47	0.00	0.00
Less: Prior Year Allocations		353,346.33	154,786.23	8,978.14	7,178.55	3,898.64	10,002.74	0.00	837.88	347.64
Carry-Forward		-50,934.55	-76,666.20	3,814.90	34,526.97	4,892.35	1,156.91	0.00	-837.88	-347.64
Current Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs		\$251,477.22	\$1,453.83	\$16,607.93	\$76,232.49	\$13,683.34	\$12,316.55	\$16.47	-\$837.88	-\$347.64

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	1058007 2020 Glass Fire	1140000 Assessor	1141000 Elections	1142000 Recorder / County Clerk	1220000 Public Works	1220001 PW Flood Building	1220004 Solid Waste	1220500 Public Works Projects	1222000 Property Mgmt - Maintenance Projects
5	Building Depreciation	\$0.00	\$16,157.51	\$10,012.37	\$6,322.95	\$417,849.52	\$1,463.51	\$0.00	\$0.00	\$0.00
10	Equipment Depreciation	0.00	0.00	46,070.96	3,576.22	3,678.97	0.00	0.00	0.00	0.00
15	1020000 County Executive Office	0.00	2,857.77	1,692.68	821.33	5,436.76	1,627.94	233.52	593.36	0.00
20	1022000 CEO- Human Resources	0.00	66,147.91	16,199.49	22,409.29	93,957.03	37,798.81	8,099.74	0.00	0.00
25	1052003 CEO- Purchasing	0.00	3,648.14	1,520.06	2,280.09	5,624.21	4,560.17	0.00	0.00	95,546.23
30	1052000 Central Services	0.00	3,695.96	2,189.15	1,062.23	7,031.37	2,105.41	302.02	767.40	0.00
35	1100000 Auditor-Controller	0.00	22,485.02	13,826.92	8,302.59	37,535.54	13,106.61	2,289.40	2,637.46	0.00
40	1120000 Treasurer-Tax Collector	0.00	5,835.63	3,456.49	1,677.17	11,101.97	3,324.28	476.86	1,211.66	0.00
45	1200000 County Counsel	0.00	41,230.10	19,681.45	12,624.71	163,287.56	0.00	0.00	0.00	0.00
50	1052002 Community Outreach	0.00	6,317.26	1,547.08	2,140.13	8,973.08	3,609.86	773.54	0.00	0.00
Total Current Allocations		0.00	168,375.30	116,196.66	61,216.71	754,476.02	67,596.59	12,175.09	5,209.88	95,546.23
Less: Prior Year Allocations		242.59	142,988.76	159,113.61	46,502.66	812,995.69	55,405.56	10,338.35	14,977.31	109,165.83
Carry-Forward		-242.59	25,386.54	-42,916.95	14,714.05	-58,519.67	12,191.03	1,836.74	-9,767.43	-13,619.60
Current Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs		-\$242.59	\$193,761.84	\$73,279.70	\$75,930.76	\$695,956.36	\$79,787.61	\$14,011.83	-\$4,557.55	\$81,926.63

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	1228000 Roads - General Fund	1280000 Grand Jury	1300000 District Attorney	1320000 Public Defender	1340000 Conflict Public Defender	1360000 Sheriff	1361000 Sheriff - Coroner	1362000 Sheriff - Animal Svcs	1363000 Special Investigations Unit
5	Building Depreciation	\$0.00	\$0.00	\$29,851.27	\$13,899.92	\$0.00	\$213,156.48	\$78,782.40	\$5,997.61	\$6,559.28
10	Equipment Depreciation	0.00	0.00	0.00	0.00	0.00	523,428.14	61,663.11	0.00	0.00
15	1020000 County Executive Office	15.34	42.30	10,123.58	4,036.84	747.00	27,783.36	551.16	791.88	734.67
20	1022000 CEO- Human Resources	0.00	0.00	201,143.64	67,497.87	0.00	395,888.48	8,099.74	18,899.40	13,499.57
25	1052003 CEO- Purchasing	2,432.09	0.00	3,952.15	2,432.09	0.00	16,112.61	304.01	304.01	1,368.05
30	1052000 Central Services	19.84	54.71	13,092.85	5,220.86	966.09	35,932.27	712.82	1,024.14	950.15
35	1100000 Auditor-Controller	776.50	1,592.43	74,223.92	29,046.84	6,319.80	187,738.87	4,276.78	5,985.40	7,265.72
40	1120000 Treasurer-Tax Collector	31.32	86.39	20,672.56	8,243.32	1,525.38	56,734.19	1,125.48	1,617.03	1,500.21
45	1200000 County Counsel	0.00	42,935.94	15,780.89	1,220.79	5,240.45	158,761.72	0.00	297.75	0.00
50	1052002 Community Outreach	0.00	0.00	19,209.61	6,446.18	0.00	37,808.13	773.54	1,804.93	1,289.24
Total Current Allocations		3,275.09	44,711.77	388,050.47	138,044.71	14,798.71	1,653,344.26	156,289.05	36,722.16	33,166.90
Less: Prior Year Allocations		18,339.17	38,523.51	343,653.37	122,700.63	15,595.77	1,303,790.92	98,773.66	35,722.22	31,430.22
Carry-Forward		-15,064.08	6,188.26	44,397.10	15,344.08	-797.06	349,553.34	57,515.39	999.94	1,736.68
Current Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs		-\$11,789.00	\$50,900.03	\$432,447.57	\$153,388.78	\$14,001.65	\$2,002,897.61	\$213,804.45	\$37,722.10	\$34,903.58

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	1380000 Sheriff - Office of Emergency Svcs	1400000 Corrections - Admin	1400001 Corrections - Law Enforcement Ops	1400002 Corrections - Culinary / Laundry	1400003 Corrections - Maintenance	1400004 Corrections - Detention / Medical Svcs	1420000 Probation	1421000 Juvenile Hall	1421004 Juvenile Hall - Detention / Medical Svcs
5	Building Depreciation	\$11,899.87	\$65,488.28	\$0.00	\$0.00	\$0.00	\$0.00	\$93,623.55	\$254,240.14	\$0.00
10	Equipment Depreciation	118,841.46	100,670.89	0.00	0.00	0.00	0.00	0.00	55,439.67	0.00
15	1020000 County Executive Office	756.36	2,717.35	9,269.26	750.81	443.25	2,932.80	11,707.70	3,920.20	270.16
20	1022000 CEO- Human Resources	8,099.74	29,699.06	296,990.61	13,499.57	16,199.49	0.00	244,342.28	98,546.88	0.00
25	1052003 CEO- Purchasing	1,520.06	1,824.07	3,344.13	2,736.10	1,976.07	760.03	28,425.07	6,080.23	0.00
30	1052000 Central Services	13,852.44	3,514.35	11,987.96	971.02	573.26	3,793.00	15,141.59	5,070.00	349.40
35	1100000 Auditor-Controller	6,861.73	15,743.52	70,442.15	17,843.94	6,873.69	10,799.67	88,951.04	38,007.40	1,113.55
40	1120000 Treasurer-Tax Collector	1,544.50	5,548.88	18,928.02	1,533.16	905.13	5,988.84	23,907.37	8,005.13	551.67
45	1200000 County Counsel	17,210.10	100,922.36	0.00	0.00	0.00	0.00	53,803.91	0.00	0.00
50	1052002 Community Outreach	773.54	2,836.32	28,363.19	1,289.24	1,547.08	0.00	23,335.17	9,411.42	0.00
	Total Current Allocations	181,359.79	328,965.08	439,325.32	38,623.84	28,517.97	24,274.35	583,237.68	478,721.07	2,284.78
	Less: Prior Year Allocations	254,761.20	464,105.52	359,640.27	49,963.65	24,764.71	14,647.22	523,959.01	403,647.98	1,704.08
	Carry-Forward	-73,401.41	-135,140.44	79,685.05	-11,339.81	3,753.26	9,627.13	59,278.67	75,073.09	580.70
	Current Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Proposed Costs	\$107,958.39	\$193,824.64	\$519,010.37	\$27,284.03	\$32,271.23	\$33,901.47	\$642,516.35	\$553,794.17	\$2,865.47

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	1422000 Juvenile Court Wards	1600000 Ag Commissioner - Sealer	1600001 Ag - Great Wine Capitals	1700000 PBES - Planning	1700002 PBES - Applicant CEQA Reviews	1700004 PBES - General Plan	1700008 PBES - Planning	1702000 PBES - Environmental Health	1703000 PBES - Local Enforcement Agency
5	Building Depreciation	\$0.00	\$0.00	\$0.00	\$5,415.58	\$0.00	\$0.00	\$0.00	\$3,663.34	\$318.68
10	Equipment Depreciation	0.00	4,703.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	1020000 County Executive Office	49.12	3,499.98	12.28	4,305.49	256.55	151.10	0.00	2,578.30	364.80
20	1022000 CEO- Human Resources	0.00	83,697.35	0.00	99,896.84	0.00	0.00	2,699.91	68,172.84	8,099.74
25	1052003 CEO- Purchasing	0.00	3,040.11	0.00	5,776.22	0.00	0.00	0.00	5,776.22	0.00
30	1052000 Central Services	63.53	4,526.53	15.89	5,568.30	331.79	195.41	0.00	3,334.52	471.80
35	1100000 Auditor-Controller	298.27	31,660.66	107.51	31,726.20	1,660.17	940.40	379.06	20,791.55	3,127.34
40	1120000 Treasurer-Tax Collector	100.31	7,147.04	25.09	8,791.91	523.88	308.54	0.00	5,264.94	744.94
45	1200000 County Counsel	0.00	11,701.68	0.00	2,777,218.37	0.00	0.00	0.00	8,247.75	15,512.91
50	1052002 Community Outreach	0.00	7,993.26	0.00	9,540.35	0.00	0.00	257.85	6,510.64	773.54
Total Current Allocations		511.23	157,970.00	160.77	2,948,239.26	2,772.39	1,595.45	3,336.83	124,340.10	29,413.76
Less: Prior Year Allocations		411.14	164,816.33	57.47	766,351.13	2,208.67	2,956.02	21,079.36	112,586.47	23,650.94
Carry-Forward		100.09	-6,846.33	103.30	2,181,888.13	563.72	-1,360.57	-17,742.53	11,753.63	5,762.82
Current Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs		\$611.31	\$151,123.66	\$264.07	\$5,130,127.38	\$3,336.12	\$234.88	-\$14,405.71	\$136,093.72	\$35,176.57

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	1704000 PBES - Natural Resources	1750000 Parks	1800000 UC Cooperative Extension	2000100 Public Health Admin	2000200 Mental Health Admin	2000203 Mental Health MHSA	2000205 HHS - Behavioral Health - Alcohol & Drug Svcs	2000300 Alcohol & Drug Svcs - Admin	2000400 Child Welfare Svcs - Admin
5	Building Depreciation	\$318.68	\$361.19	\$0.00	\$134,398.63	\$97,899.98	\$0.00	\$15,419.17	\$0.00	\$39,431.27
10	Equipment Depreciation	0.00	0.00	0.00	26,882.00	0.00	0.00	0.00	0.00	0.00
15	1020000 County Executive Office	734.29	411.85	460.87	9,476.23	21,712.53	6,811.55	4,829.36	1.75	13,949.13
20	1022000 CEO - Human Resources	16,199.49	13,499.57	10,799.66	201,818.62	216,263.16	98,276.89	76,677.58	0.00	188,994.03
25	1052003 CEO- Purchasing	304.01	0.00	1,216.05	7,448.28	4,560.17	3,040.11	3,952.15	0.00	4,712.18
30	1052000 Central Services	949.66	532.64	596.04	12,255.63	28,080.85	8,809.39	6,245.82	2.27	18,040.43
35	1100000 Auditor-Controller	5,308.57	3,981.93	4,513.48	78,932.09	120,943.70	49,318.26	31,139.10	3,608.85	91,873.60
40	1120000 Treasurer-Tax Collector	1,499.44	841.00	941.11	19,350.66	44,337.43	13,909.33	9,861.66	3.58	28,484.40
45	1200000 County Counsel	13,682.94	0.00	446.63	15,155.61	279,281.88	0.00	3,215.73	0.00	942,000.12
50	1052002 Community Outreach	1,547.08	1,289.24	1,031.39	19,274.08	20,653.56	9,385.64	7,322.86	0.00	18,049.30
	Total Current Allocations	40,544.15	20,917.42	20,005.23	524,991.83	833,733.26	189,551.17	158,663.43	3,616.45	1,345,534.46
	Less: Prior Year Allocations	10,865.34	19,848.52	16,492.67	436,339.57	654,934.61	133,752.40	0.00	146,996.40	1,284,530.51
	Carry-Forward	29,678.81	1,068.90	3,512.56	88,652.26	178,798.65	55,798.77	0.00	-143,379.95	61,003.95
	Current Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Proposed Costs	\$70,222.97	\$21,986.31	\$23,517.78	\$613,644.08	\$1,012,531.91	\$245,349.95	\$158,663.43	-\$139,763.50	\$1,406,538.40

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	2000500	2000503	2000600	2001000	2020000	2020001	2020002	2020003	2020004
		CSOA - Admin	CSOA - Veterans	Social Svcs - Admin	HHSA - Agency Admin	Library - General Ops	Napa Library Ops	American Canyon Library Ops	Yountville Library Ops	Calistoga Library Ops
5	Building Depreciation	\$46,680.91	\$0.00	\$68,178.88	\$59,746.94	\$0.00	\$108,777.11	\$27,396.22	\$0.00	\$21,711.74
10	Equipment Depreciation	0.00	0.00	0.00	814.59	0.00	39,428.27	2,241.20	2,844.60	0.00
15	1020000 County Executive Office	8,272.71	0.00	15,734.79	8,646.00	2,455.25	2,728.34	434.75	171.01	198.54
20	1022000 CEO- Human Resources	113,396.42	0.00	323,314.78	193,178.89	52,648.34	58,588.15	17,549.45	5,399.83	9,179.71
25	1052003 CEO- Purchasing	2,888.11	0.00	5,016.19	17,328.65	24,168.91	13,072.49	3,040.11	1,520.06	2,128.08
30	1052000 Central Services	10,699.11	0.00	20,349.84	11,181.88	3,175.38	3,528.57	562.26	221.16	256.77
35	1100000 Auditor-Controller	53,364.08	0.00	169,212.32	67,312.44	38,740.95	38,253.85	8,330.68	3,232.74	4,070.42
40	1120000 Treasurer-Tax Collector	16,893.03	0.00	32,130.77	17,655.30	5,013.67	5,571.33	887.77	349.20	405.41
45	1200000 County Counsel	411,285.76	4,674.72	3,424.16	77,385.92	10,391.57	0.00	0.00	0.00	0.00
50	1052002 Community Outreach	10,829.58	0.00	30,877.20	18,448.96	5,028.02	5,595.28	1,676.01	515.69	876.68
Total Current Allocations		674,309.70	4,674.72	668,238.92	471,699.58	141,622.08	275,543.39	62,118.45	14,254.29	38,827.35
Less: Prior Year Allocations		419,678.77	4,637.06	733,363.38	339,895.32	113,161.40	237,086.86	49,836.28	11,574.07	34,331.38
Carry-Forward		254,630.93	37.66	-65,124.46	131,804.26	28,460.68	38,456.53	12,282.17	2,680.22	4,495.97
Current Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs		\$928,940.62	\$4,712.37	\$603,114.45	\$603,503.85	\$170,082.77	\$313,999.91	\$74,400.62	\$16,934.51	\$43,323.32

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	2020005 Literacy	2030000 Homeless & Housing	2040000 Roads Ops / Maintenance	2040500 Roads Capital Improv Projects	2060000 Inmate Welfare	2070000 NV Tourism Improv Dist	2080000 Affordable Housing	2100000 Fire Protection - Ops	2100001 Fire Marshal
5	Building Depreciation	\$0.00	\$6,487.55	\$3,792.75	\$0.00	\$0.00	\$0.00	\$0.00	\$2,014.44	\$0.00
10	Equipment Depreciation	0.00	0.00	24,252.47	0.00	0.00	0.00	0.00	166,654.06	0.00
15	1020000 County Executive Office	338.21	3,060.66	7,331.12	25,980.23	36.15	343.57	361.91	8,603.37	3,030.81
20	1022000 CEO- Human Resources	7,559.76	2,699.91	91,797.10	0.00	0.00	0.00	0.00	8,099.74	16,199.49
25	1052003 CEO- Purchasing	6,080.23	4,560.17	28,334.71	1,216.05	2,128.08	0.00	1,216.05	15,200.57	8,056.30
30	1052000 Central Services	437.40	3,958.35	9,481.35	33,600.28	46.75	444.34	468.06	11,126.76	3,919.75
35	1100000 Auditor-Controller	5,903.48	13,674.93	53,378.42	95,279.62	3,234.62	1,181.31	-1,027.47	38,997.26	20,162.81
40	1120000 Treasurer-Tax Collector	690.63	6,249.92	14,970.29	53,052.16	73.82	701.57	739.04	17,568.26	6,188.98
45	1200000 County Counsel	0.00	112,937.59	88,224.12	0.00	0.00	0.00	0.00	125,383.65	0.00
50	1052002 Community Outreach	721.97	257.85	8,766.80	0.00	0.00	0.00	0.00	773.54	1,547.08
	Total Current Allocations	21,731.68	153,886.94	330,329.12	209,128.34	5,519.42	2,670.79	1,757.59	394,421.67	59,105.22
	Less: Prior Year Allocations	17,765.67	59,389.52	191,868.81	118,330.60	5,513.16	589.66	4,556.38	308,271.27	52,181.53
	Carry-Forward	3,966.01	94,497.42	138,460.31	90,797.74	6.26	2,081.13	-2,798.79	86,150.40	6,923.69
	Current Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Proposed Costs	\$25,697.70	\$248,384.35	\$468,789.43	\$299,926.07	\$5,525.67	\$4,751.91	-\$1,041.19	\$480,572.06	\$66,028.92

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	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
5	Building Depreciation	\$3,441.58	\$23,227.25	\$0.00	\$21,428.45	\$0.00	\$0.00	\$0.00	\$17,065.50	\$0.00
10	Equipment Depreciation	0.00	79,049.09	0.00	62,239.71	0.00	54,888.52	173,077.11	0.00	74,795.95
15	1020000 County Executive Office	79.99	2,362.60	47.58	494.04	58.88	41.85	100.86	36.63	54.28
20	1022000 CEO- Human Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	1052003 CEO- Purchasing	1,064.04	4,864.18	152.01	608.02	0.00	152.01	912.03	456.02	608.02
30	1052000 Central Services	103.45	3,055.56	61.54	638.95	76.15	54.13	130.45	47.37	70.20
35	1100000 Auditor-Controller	3,048.91	12,110.24	963.68	3,360.26	2,549.92	1,234.37	2,550.35	1,502.84	1,274.72
40	1120000 Treasurer-Tax Collector	163.33	4,824.48	97.16	1,008.85	120.23	85.46	205.97	74.79	110.84
45	1200000 County Counsel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	1052002 Community Outreach	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Allocations		7,901.29	129,493.40	1,321.97	89,778.28	2,805.17	56,456.34	176,976.77	19,183.14	76,914.01
Less: Prior Year Allocations		4,845.09	174,787.25	2,120.86	159,881.29	23,334.93	54,264.94	196,695.81	61,439.59	4,028.59
Carry-Forward		3,056.20	-45,293.85	-798.89	-70,103.01	-20,529.76	2,191.40	-19,719.04	-42,256.45	72,885.42
Current Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs		\$10,957.49	\$84,199.55	\$523.08	\$19,675.27	-\$17,724.59	\$58,647.73	\$157,257.74	-\$23,073.31	\$149,799.44

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	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 Conservation Commission	2140000 PBES - Bldg Inspection
5	Building Depreciation	\$0.00	\$0.00	\$0.00	\$130.68	\$16,703.79	\$0.00	\$0.00	\$0.00	\$4,548.13
10	Equipment Depreciation	1,380.50	1,380.50	84,989.53	71,845.06	189,567.16	0.00	0.00	0.00	0.00
15	1020000 County Executive Office	21.93	1.24	459.24	16.54	112.51	1.27	8.20	36.84	3,388.48
20	1022000 CEO- Human Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,697.35
25	1052003 CEO- Purchasing	608.02	152.01	3,800.14	1,064.04	3,648.14	456.02	0.00	0.00	5,624.21
30	1052000 Central Services	28.36	1.61	593.93	21.39	145.51	1.64	10.61	47.64	4,382.33
35	1100000 Auditor-Controller	930.57	168.87	4,092.76	1,620.33	4,053.36	103.10	110.15	190.75	26,768.73
40	1120000 Treasurer-Tax Collector	44.77	2.54	937.77	33.77	229.75	2.59	16.75	75.22	6,919.35
45	1200000 County Counsel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-22,399.22
50	1052002 Community Outreach	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,993.26
Total Current Allocations		3,014.14	1,706.76	94,873.38	74,731.81	214,460.21	564.61	145.72	350.45	120,922.64
Less: Prior Year Allocations		42,649.45	683.57	75,541.25	12,419.79	32,685.79	44.37	4,452.03	460.23	70,743.96
Carry-Forward		-39,635.31	1,023.19	19,332.13	62,312.02	181,774.42	520.24	-4,306.31	-109.78	50,178.68
Current Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs		-\$36,621.16	\$2,729.95	\$114,205.50	\$137,043.83	\$396,234.63	\$1,084.85	-\$4,160.59	\$240.66	\$171,101.32

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	2141000 PBES - Code Enforcement	2160000 Child Support Svcs	2180000 Zone - 1 Garbage	2190000 Deferred Comp Board	2700000 In-Home Support Svcs Auth	2720000 Groundwater Sustainability Agency (GSA)	2800000 CSA #3 - Fire	2800005 CSA #3 - Streets & Roads	2810000 CSA #4 - Farmworker Housing
5	Building Depreciation	\$0.00	\$12,167.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	Equipment Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	1020000 County Executive Office	13.84	2,419.44	253.46	55.04	705.03	1,064.00	0.00	25.20	4.84
20	1022000 CEO- Human Resources	0.00	56,698.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	1052003 CEO- Purchasing	0.00	2,888.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	1052000 Central Services	17.90	3,129.06	327.81	71.18	911.82	1,376.07	0.00	32.60	6.27
35	1100000 Auditor-Controller	112.78	18,519.94	955.53	301.86	1,076.23	3,711.38	-570.03	200.71	-245.61
40	1120000 Treasurer-Tax Collector	28.26	4,940.54	517.58	112.38	1,439.69	2,172.71	0.00	51.47	9.89
45	1200000 County Counsel	41,834.25	2,054.49	0.00	1,892.83	0.00	5,157.05	3,975.00	-1,525.00	147.73
50	1052002 Community Outreach	0.00	5,414.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Allocations		42,007.03	108,231.70	2,054.38	2,433.28	4,132.78	13,481.21	3,404.97	-1,215.02	-76.88
Less: Prior Year Allocations		189.42	131,109.96	1,702.11	3,519.99	3,368.47	-41,983.44	-822.56	563.25	-3,551.78
Carry-Forward		41,817.61	-22,878.26	352.27	-1,086.71	764.31	55,464.65	4,227.53	-1,778.27	3,474.90
Current Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs		\$83,824.64	\$85,353.45	\$2,406.64	\$1,346.58	\$4,897.09	\$68,945.85	\$7,632.49	-\$2,993.29	\$3,398.02

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	2830000	2850000	2860000	2870000	3000500	3000501	3000503	3000504	3000505
		NV Tourism Improv Dist Corp	Silverado Comm Svcs	Monticello Cemetery	Comm Facility Dist - MST	CIP - Admin Bldg	CIP - Sheriff Bldg	CIP - Juvenile Justice Center	CIP - HHSA Campus	CIP - County Jail Facility
5	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	Equipment Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	1020000 County Executive Office	5,091.20	115.76	47.24	301.58	336.88	55.16	31.82	523.34	39,557.31
20	1022000 CEO- Human Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	1052003 CEO- Purchasing	0.00	0.00	0.00	0.00	304.01	152.01	152.01	0.00	0.00
30	1052000 Central Services	6,584.45	149.71	61.09	390.03	435.68	71.34	41.15	676.83	51,159.55
35	1100000 Auditor-Controller	5,777.90	719.65	323.07	1,050.21	1,306.81	219.96	173.75	2,070.72	136,602.43
40	1120000 Treasurer-Tax Collector	10,396.33	236.39	96.46	615.83	687.91	112.65	64.98	1,068.66	80,776.84
45	1200000 County Counsel	0.00	1,343.62	2,887.23	0.00	0.00	0.00	0.00	0.00	0.00
50	1052002 Community Outreach	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Allocations		27,849.88	2,565.13	3,415.10	2,357.66	3,071.30	611.13	463.71	4,339.54	308,096.13
Less: Prior Year Allocations		19,878.15	1,803.34	366.70	9,951.10	3.77	65.82	146.18	2,184.70	10,411.95
Carry-Forward		7,971.73	761.79	3,048.40	-7,593.44	3,067.53	545.31	317.53	2,154.84	297,684.18
Current Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs		\$35,821.61	\$3,326.91	\$6,463.51	-\$5,235.78	\$6,138.82	\$1,156.43	\$781.24	\$6,494.39	\$605,780.31

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	3000550 CIP - Other County Bldgs	3000560 CIP - Countywide Projects	3002500 Courthouse Construction	3500003 Debt Svc - 2012 CREBS	3500004 Debt Svc - 2014 COPS	4100000 PW - Fleet Mgmt - Ops	4101000 PW - Equip Replacement - Roads	4102000 PW - Vehicle Replacement	4200000 ITS - Admin
5	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,927.95	\$0.00	\$0.00	\$30,303.52
10	Equipment Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	1020000 County Executive Office	373.18	1,217.42	0.00	122.71	1,185.53	1,633.44	438.06	659.52	1,310.74
20	1022000 CEO- Human Resources	0.00	0.00	0.00	0.00	0.00	10,799.66	0.00	0.00	18,899.40
25	1052003 CEO- Purchasing	0.00	912.03	0.00	0.00	0.00	1,672.06	2,402.85	5,624.21	3,800.14
30	1052000 Central Services	482.64	1,574.49	0.00	158.70	1,533.24	2,112.54	566.54	852.96	1,695.19
35	1100000 Auditor-Controller	1,380.51	4,654.47	16.47	448.96	4,068.84	36,122.38	1,666.33	3,042.88	8,663.09
40	1120000 Treasurer-Tax Collector	762.05	2,485.99	0.00	250.57	2,420.87	3,335.53	894.52	1,346.75	2,676.57
45	1200000 County Counsel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,664.58
50	1052002 Community Outreach	0.00	0.00	0.00	0.00	0.00	1,031.39	0.00	0.00	1,804.93
Total Current Allocations		2,998.37	10,844.39	16.47	980.93	9,208.48	63,634.95	5,968.30	11,526.32	130,818.15
Less: Prior Year Allocations		5,164.57	5,842.73	18.19	19,595.16	6,569.78	61,777.37	3,524.42	5,928.68	77,831.09
Carry-Forward		-2,166.20	5,001.66	-1.72	-18,614.23	2,638.70	1,857.58	2,443.88	5,597.64	52,987.06
Current Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs		\$832.18	\$15,846.05	\$14.74	-\$17,633.29	\$11,847.18	\$65,492.53	\$8,412.18	\$17,123.96	\$183,805.22

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	4200001 ITS - Land Use App	4200002 ITS - Network Ops	4200011 ITS - Records Mgmt	4200012 ITS - Telephony	4200013 ITS - Radio	4300000 Maintenance	4300005 Custodial	4400001 Employee Ins - Health	4400002 Employee Ins - Dental
5	Building Depreciation	\$0.00	\$0.00	\$313.86	\$4,509.72	\$6,765.62	\$21,698.75	\$4,181.47	\$0.00	\$0.00
10	Equipment Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	1020000 County Executive Office	4,030.17	4,927.53	771.70	666.76	836.73	5,278.05	1,685.16	0.00	1,325.66
20	1022000 CEO- Human Resources	77,487.55	48,598.46	11,609.63	12,149.62	9,449.70	45,088.57	54,808.27	0.00	0.00
25	1052003 CEO- Purchasing	5,624.21	19,152.72	2,584.10	7,448.28	21,432.81	6,840.26	24,427.34	0.00	0.00
30	1052000 Central Services	5,212.23	6,372.78	998.04	862.32	1,082.14	6,826.12	2,179.42	0.00	1,714.47
35	1100000 Auditor-Controller	25,906.94	37,408.97	10,189.62	9,002.98	8,105.02	63,633.23	18,519.67	32.93	5,120.24
40	1120000 Treasurer-Tax Collector	8,229.69	10,062.12	1,575.82	1,361.54	1,708.62	10,777.89	3,441.13	0.00	2,707.02
45	1200000 County Counsel	0.00	0.00	655.06	0.00	0.00	0.00	0.00	0.00	0.00
50	1052002 Community Outreach	7,400.21	4,641.25	1,108.74	1,160.31	902.47	4,306.05	5,234.30	0.00	0.00
Total Current Allocations		133,891.01	131,163.83	29,806.58	37,161.54	50,283.10	164,448.92	114,476.75	32.93	10,867.39
Less: Prior Year Allocations		104,972.31	185,547.07	23,100.99	37,683.77	30,888.25	202,303.24	169,646.89	110.10	7,763.98
Carry-Forward		28,918.70	-54,383.24	6,705.59	-522.23	19,394.85	-37,854.32	-55,170.14	-77.17	3,103.41
Current Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs		\$162,809.71	\$76,780.60	\$36,512.16	\$36,639.30	\$69,677.95	\$126,594.60	\$59,306.62	-\$44.24	\$13,970.80

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	4400003 Employee Ins - Vision	4400004 Employee Ins - Life	4400005 Flexible Benefit Plan	4400006 Long-term Disability	4400009 Employee Benefits - Other	4401000 Other Post Employment Benefits	4401001 Retiree Ins - Health	4401002 Retiree Ins - Dental	4401003 Retiree Ins - Vision
5	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	Equipment Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	1020000 County Executive Office	114.12	288.00	11.23	76.07	78.43	36.68	2,636.35	156.36	5.68
20	1022000 CEO- Human Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	1052003 CEO- Purchasing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	1052000 Central Services	147.59	372.47	14.52	98.38	101.44	47.44	3,409.60	202.22	7.35
35	1100000 Auditor-Controller	847.95	1,025.83	252.13	257.90	5,963.13	140.82	67,187.60	925.29	315.65
40	1120000 Treasurer-Tax Collector	233.03	588.10	22.93	155.33	160.16	74.90	5,383.49	319.28	11.60
45	1200000 County Counsel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	1052002 Community Outreach	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Allocations		1,342.69	2,274.39	300.81	587.67	6,303.16	299.83	78,617.04	1,603.15	340.28
Less: Prior Year Allocations		1,901.13	1,503.69	501.35	369.16	14,373.20	14,535.06	13,463.26	1,305.51	953.15
Carry-Forward		-558.44	770.70	-200.54	218.51	-8,070.04	-14,235.23	65,153.78	297.64	-612.87
Current Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs		\$784.24	\$3,045.09	\$100.27	\$806.17	-\$1,766.88	-\$13,935.39	\$143,770.81	\$1,900.79	-\$272.60

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	4401004 Retiree Ins - Life	4402000 Workers Comp Ins	4403000 Unemployment Comp Ins	4500000 Liability Ins	4500001 Property & Other Ins	5010000 Airport - Ops	5020000 5th Street Parking Garage	5040000 Animal Shelter - Ops	5040001 Animal Shelter - Spay/Neuter
5	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	Equipment Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	1020000 County Executive Office	0.32	2,128.78	107.43	191,612.11	1,312.32	6,611.00	333.03	1,317.37	20.97
20	1022000 CEO- Human Resources	0.00	0.00	0.00	0.00	0.00	21,599.32	0.00	32,398.98	0.00
25	1052003 CEO- Purchasing	0.00	152.01	0.00	304.01	0.00	2,280.09	304.01	760.03	0.00
30	1052000 Central Services	0.42	2,753.15	138.94	3,911.95	1,697.22	8,550.02	430.70	1,703.76	27.12
35	1100000 Auditor-Controller	1.10	14,748.06	430.11	11,177.38	4,597.51	25,444.17	2,988.85	22,235.34	301.62
40	1120000 Treasurer-Tax Collector	0.66	4,347.00	219.38	6,176.66	2,679.78	69,650.43	680.04	2,690.10	42.82
45	1200000 County Counsel	0.00	0.00	0.00	57,052.75	0.00	19,294.00	0.00	0.00	0.00
50	1052002 Community Outreach	0.00	0.00	0.00	0.00	0.00	2,062.78	0.00	3,094.17	0.00
Total Current Allocations		2.50	24,128.99	895.86	270,234.87	10,286.83	155,491.80	4,736.64	64,199.75	392.52
Less: Prior Year Allocations		75.19	93,042.16	612.98	-100,979.75	4,388.24	178,076.15	3,756.53	160,653.37	477.32
Carry-Forward		-72.69	-68,913.17	282.88	371,214.62	5,898.59	-22,584.35	980.11	-96,453.62	-84.80
Current Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs		-\$70.19	-\$44,784.18	\$1,178.75	\$641,449.49	\$16,185.42	\$132,907.45	\$5,716.75	-\$32,253.88	\$307.73

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	5060000 NC Housing Auth	5060501 NCHA - Calistoga	5060502 NCHA - River Ranch	5060503 NCHA - Mondavi	5070000 Calistoga Fairgrounds	5080000 Lake Berryessa Concessions	5220000 Lake Berryessa Resort Improv Dist	5240000 Napa Berryessa Resort Improv Dist	NC Superior Courts
5	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$222,229.83
10	Equipment Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	1020000 County Executive Office	226.09	375.98	403.26	356.19	108.35	331.83	1,933.46	1,845.19	5,420.27
20	1022000 CEO- Human Resources	0.00	0.00	0.00	0.00	0.00	2,699.91	0.00	0.00	200,873.65
25	1052003 CEO- Purchasing	0.00	5,168.20	5,168.20	4,560.17	456.02	304.01	2,736.10	5,776.22	0.00
30	1052000 Central Services	292.40	486.25	521.53	460.66	140.13	429.15	2,500.54	2,386.39	219,937.18
35	1100000 Auditor-Controller	-14,950.83	6,048.95	5,992.35	5,439.38	1,766.96	1,317.53	6,885.63	1,173.17	16,487.95
40	1120000 Treasurer-Tax Collector	461.68	767.75	823.46	727.35	221.25	677.60	3,948.16	3,767.93	11,068.31
45	1200000 County Counsel	5,931.48	0.00	0.00	0.00	0.00	7,288.79	1,995.88	3,652.94	19,532.58
50	1052002 Community Outreach	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Allocations	-8,039.17	12,847.13	12,908.79	11,543.75	2,692.70	13,048.83	19,999.77	18,601.84	695,549.76
	Less: Prior Year Allocations	-42,492.41	9,757.23	10,746.69	9,726.23	4,412.95	0.00	3,044.27	-1,123.66	534,157.70
	Carry-Forward	34,453.24	3,089.90	2,162.10	1,817.52	-1,720.25	0.00	16,955.50	19,725.50	161,392.06
	Current Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Proposed Costs	\$26,414.07	\$15,937.03	\$15,070.89	\$13,361.28	\$972.46	\$13,048.83	\$36,955.28	\$38,327.34	\$856,941.83

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	NC Mosquito Abatement	NC Resource Conservation Dist	Congress Valley Water Dist	NC River Reclamation Dist	Children & Families First Commission	Los Carneros Water Dist	Napa Sanitation Dist	Flood Dist	Napa Vallejo Waste Mgmt Auth
5	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	Equipment Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	1020000 County Executive Office	2,094.15	2,867.93	42.78	191.87	1,437.03	270.93	20,187.47	13,311.78	12,849.82
20	1022000 CEO- Human Resources	51,298.38	47,788.49	0.00	10,799.66	8,099.74	0.00	175,494.45	0.00	0.00
25	1052003 CEO- Purchasing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	760.03	456.02
30	1052000 Central Services	2,708.36	3,709.09	55.33	248.14	1,858.51	350.40	26,108.49	17,216.14	16,618.70
35	1100000 Auditor-Controller	8,854.46	-11,111.27	262.04	-6,828.09	-5,430.01	-2,823.59	90,970.86	41,983.99	21,680.09
40	1120000 Treasurer-Tax Collector	4,276.29	5,856.36	87.37	391.80	2,934.44	553.25	41,223.23	27,182.92	138,658.57
45	1200000 County Counsel	446.63	6,102.08	0.00	-2,453.96	0.00	3,602.38	0.00	22.01	4,700.35
50	1052002 Community Outreach	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Current Allocations	69,678.26	55,212.68	447.52	2,349.41	8,899.72	1,953.37	353,984.50	100,476.86	194,963.55
	Less: Prior Year Allocations	5,348.24	519.89	0.00	4,203.19	0.00	5,935.27	442,243.26	291,618.66	281,498.75
	Carry-Forward	64,330.02	54,692.79	0.00	-1,853.78	0.00	-3,981.90	-88,258.76	-191,141.80	-86,535.20
	Current Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Proposed Costs	\$134,008.28	\$109,905.47	\$447.52	\$495.63	\$8,899.72	-\$2,028.53	\$265,725.74	-\$90,664.93	\$108,428.35

Napa County, CA
2 CFR Part 200 Cost Allocation Plan - Actuals 2023-24 for
Plan Year 2025-26

11713
1/16/25

Summary Schedule

Seq #	Department Name	Upper Valley Waste Mgmt Auth	NV Transp Auth	LAFCO	Parks and Open Space Dist	All Other	NC Historical Courthouse	Unallowed & General Govt	Residual Costs	Total
5	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$252,352.90	\$118,442.04	\$0.00	\$0.00	\$2,639,624.09
10	Equipment Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	18,194.48	0.00	1,992,597.59
15	1020000 County Executive Office	264.45	36,786.77	455.83	1,245.42	0.00	0.00	4,127,143.59	0.00	4,779,664.44
20	1022000 CEO- Human Resources	0.00	16,199.49	2,699.91	21,599.32	0.00	0.00	0.00	0.00	4,732,761.38
25	1052003 CEO- Purchasing	456.02	0.00	0.00	152.01	0.00	0.00	283.43	0.00	523,864.65
30	1052000 Central Services	342.01	47,576.39	589.52	1,610.70	0.00	0.00	1,825,733.20	0.00	2,651,540.65
35	1100000 Auditor-Controller	1,059.11	123,242.05	864.92	6,918.22	0.00	0.00	540,557.66	0.00	3,289,003.32
40	1120000 Treasurer-Tax Collector	540.01	75,119.33	930.81	2,543.17	0.00	0.00	949,491.38	0.00	2,065,422.70
45	1200000 County Counsel	0.00	0.00	0.00	2,682.54	0.00	0.00	202,982.24	0.00	6,245,278.33
50	1052002 Community Outreach	0.00	0.00	0.00	0.00	0.00	0.00	5,042.76	0.00	405,693.42
Total Current Allocations		2,661.59	298,924.03	5,540.99	36,751.36	252,352.90	118,442.04	7,669,428.74	0.00	29,325,450.57
Less: Prior Year Allocations		5,793.21	804,273.09	9,985.73	27,283.14	7,658.82	0.00	0.00	0.00	17,308,590.75
Carry-Forward		-3,131.62	-505,349.06	-4,444.74	9,468.22	244,694.08	0.00	0.00	0.00	4,047,913.08
Current Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs		-\$470.03	-\$206,425.04	\$1,096.26	\$46,219.59	\$497,046.98	\$118,442.04	\$7,669,428.74	\$0.00	\$33,373,363.65