



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Napa  
Napa, California**

**Date: February 13, 2026  
Filing Ref: NAP27**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2026-27**. 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 **2024-25**, and as estimated costs for fiscal year **2026-27** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2026**, 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. Fleet Management (ISF)                |
| 2. County Executive Office  | 8. Information Technology Services (ISF) |
| 3. CEO – Human Resources    | 9. Property Management (ISF)             |
| 4. Auditor-Controller       | 10. Employee/Retiree Benefits (ISF)      |
| 5. Treasurer-Tax Collector  | 11. Liability Insurance (ISF)            |
| 6. County Counsel           |  |

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 2026-27 Cost Allocation Plan.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF NAPA**

**BY Original signed by**  
\_\_\_\_\_  
**Tracy A. Schulze**  
\_\_\_\_\_  
**Name**  
**Auditor-Controller**  
\_\_\_\_\_  
**Title**  
**02-17-2026**  
\_\_\_\_\_  
**Date**

**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  
\_\_\_\_\_  
**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division**  
**02-23-2026**  
\_\_\_\_\_  
**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 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**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	1140000 Assessor
1	Building Depreciation	\$2,759	\$3,057	\$0	\$0	\$0	\$0	\$16,158
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1020000 County Executive Office	2,789	777	145	1,579	473	916	5,035
4	1022000 CEO- Human Resources	29,233	38,003	8,770	0	0	0	67,236
5	1052000 Central Services	285	346	65	704	211	408	676
6	1100000 Auditor-Controller	11,954	11,698	2,422	15,154	4,371	8,272	25,678
7	1120000 Treasurer-Tax Collector	2,666	3,240	606	6,586	1,973	3,820	6,327
8	1200000 County Counsel	111,431	0	0	0	0	0	116,100
<b>Total Current Allocations</b>		<b>\$161,118</b>	<b>\$57,121</b>	<b>\$12,009</b>	<b>\$24,024</b>	<b>\$7,028</b>	<b>\$13,416</b>	<b>\$237,211</b>
Less: Prior Year Allocations		246,955	52,924	11,829	21,690	2,957	6,320	159,277
Carry-Forward		-85,837	4,197	180	2,333	4,071	7,096	77,934
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$75,280</b>	<b>\$61,318</b>	<b>\$12,189</b>	<b>\$26,357</b>	<b>\$11,100</b>	<b>\$20,512</b>	<b>\$315,144</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	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
1	Building Depreciation	\$12,907	\$6,323	\$422,449	\$1,285	\$0	\$0	\$0
2	Equipment Depreciation	46,071	3,576	3,679	0	0	0	0
3	1020000 County Executive Office	1,352	2,982	8,877	9,129	1,910	295	163,470
4	1022000 CEO- Human Resources	17,540	22,802	98,808	43,850	8,770	0	0
5	1052000 Central Services	429	197	1,344	410	67	132	0
6	1100000 Auditor-Controller	16,243	9,536	44,205	16,119	3,235	2,828	0
7	1120000 Treasurer-Tax Collector	4,009	1,841	12,568	3,834	628	1,232	0
8	1200000 County Counsel	47,900	5,711	145,997	0	0	0	0
<b>Total Current Allocations</b>		<b>\$146,451</b>	<b>\$52,968</b>	<b>\$737,927</b>	<b>\$74,627</b>	<b>\$14,610</b>	<b>\$4,487</b>	<b>\$163,470</b>
Less: Prior Year Allocations		134,518	51,034	905,696	62,732	10,526	4,578	237,848
Carry-Forward		11,933	1,934	-167,769	11,896	4,084	-91	-74,378
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$158,383</b>	<b>\$54,903</b>	<b>\$570,157</b>	<b>\$86,523</b>	<b>\$18,694</b>	<b>\$4,396</b>	<b>\$89,092</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**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
1	Building Depreciation	\$0	\$0	\$29,851	\$13,900	\$0	\$213,156	\$78,782
2	Equipment Depreciation	0	0	0	0	0	309,433	51,687
3	1020000 County Executive Office	985	23	7,868	4,134	475	23,774	897
4	1022000 CEO- Human Resources	0	0	217,787	73,083	0	425,722	8,770
5	1052000 Central Services	3	10	2,375	884	212	6,766	139
6	1100000 Auditor-Controller	567	1,938	80,571	31,145	7,702	224,631	5,145
7	1120000 Treasurer-Tax Collector	31	97	22,220	8,274	1,981	63,291	1,298
8	1200000 County Counsel	0	34,429	19,974	2,962	10,383	135,968	0
<b>Total Current Allocations</b>		<b>\$1,586</b>	<b>\$36,498</b>	<b>\$380,647</b>	<b>\$134,382</b>	<b>\$20,753</b>	<b>\$1,402,741</b>	<b>\$146,718</b>
Less: Prior Year Allocations		18,123	70,842	357,462	120,471	12,539	1,380,634	149,543
Carry-Forward		-16,537	-34,344	23,185	13,911	8,214	22,107	-2,825
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>-\$14,951</b>	<b>\$2,154</b>	<b>\$403,832</b>	<b>\$148,292</b>	<b>\$28,967</b>	<b>\$1,424,848</b>	<b>\$143,892</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	1362000 Sheriff- Animal Svcs	1363000 Special Investigations Unit	1380000 Sheriff - Office of Emergency Svcs	1400000 Corrections - Admin	1400001 Corrections - Law Enforcement Ops	1400002 Corrections - Culinary / Laundry	1400003 Corrections - Maintenance
1	Building Depreciation	\$5,998	\$6,559	\$19,409	\$65,488	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	129,216	0	0	0
3	1020000 County Executive Office	611	1,000	2,918	3,847	8,477	1,349	2,188
4	1022000 CEO- Human Resources	20,463	14,617	8,770	32,156	321,564	17,540	17,540
5	1052000 Central Services	185	184	168	582	2,298	166	104
6	1100000 Auditor-Controller	7,010	8,082	6,937	18,026	87,225	14,236	7,846
7	1120000 Treasurer-Tax Collector	1,732	1,725	1,571	5,448	21,501	1,550	975
8	1200000 County Counsel	0	0	22,324	93,424	0	0	0
<b>Total Current Allocations</b>		<b>\$35,999</b>	<b>\$32,167</b>	<b>\$62,097</b>	<b>\$348,188</b>	<b>\$441,066</b>	<b>\$34,841</b>	<b>\$28,654</b>
Less: Prior Year Allocations		35,542	30,186	437,992	427,234	353,916	44,772	19,641
Carry-Forward		457	1,982	-375,895	-79,046	87,150	-9,931	9,013
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$36,455</b>	<b>\$34,149</b>	<b>-\$313,798</b>	<b>\$269,142</b>	<b>\$528,216</b>	<b>\$24,910</b>	<b>\$37,666</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	1400004 Corrections - Detention / Medical Svcs	1420000 Probation	1421000 Juvenile Hall	1421004 Juvenile Hall - Detention / Medical Svcs	1422000 Juvenile Court Wards	1600000 Ag Commissioner - Sealer	1600001 Ag - Great Wine Capitals
1	Building Depreciation	\$0	\$86,371	\$254,240	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	56,252	0	0	0	0
3	1020000 County Executive Office	2,205	31,556	6,877	149	0	3,394	6
4	1022000 CEO- Human Resources	0	265,290	108,893	0	0	87,699	0
5	1052000 Central Services	722	2,827	975	66	0	816	3
6	1100000 Auditor-Controller	14,864	102,192	46,413	1,487	0	33,692	193
7	1120000 Treasurer-Tax Collector	6,753	26,447	9,116	620	0	7,635	26
8	1200000 County Counsel	0	66,809	0	0	0	9,427	0
<b>Total Current Allocations</b>		<b>\$24,545</b>	<b>\$581,493</b>	<b>\$482,767</b>	<b>\$2,321</b>	<b>\$0</b>	<b>\$142,664</b>	<b>\$227</b>
Less: Prior Year Allocations		12,622	566,355	443,149	1,466	506	139,537	128
Carry-Forward		11,923	15,137	39,617	855	-506	3,126	99
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$36,467</b>	<b>\$596,630</b>	<b>\$522,384</b>	<b>\$3,177</b>	<b>-\$506</b>	<b>\$145,790</b>	<b>\$327</b>



**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	1700000 PBES- Planning	1700002 PBES - Applicant CEQA Reviews	1700004 PBES - General Plan	1700008 PBES- Planning	1702000 PBES - Environmental Health	1703000 PBES - Local Enforcement Agency	1704000 PBES - Natural Resources
1	Building Depreciation	\$5,596	\$0	\$0	\$0	\$3,572	\$298	\$737
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1020000 County Executive Office	4,764	98	104	0	3,527	188	760
4	1022000 CEO- Human Resources	111,086	0	0	0	73,083	8,770	23,386
5	1052000 Central Services	1,078	44	46	0	614	84	252
6	1100000 Auditor-Controller	39,253	1,753	1,151	0	23,401	3,131	8,704
7	1120000 Treasurer-Tax Collector	10,088	410	433	0	5,744	785	2,354
8	1200000 County Counsel	1,907,010	0	0	0	3,580	10,219	2,236
<b>Total Current Allocations</b>		<b>\$2,078,875</b>	<b>\$2,305</b>	<b>\$1,734</b>	<b>\$0</b>	<b>\$113,519</b>	<b>\$23,476</b>	<b>\$38,429</b>
Less: Prior Year Allocations		1,304,323	1,983	2,294	7,979	116,766	41,114	15,576
Carry-Forward		774,552	322	-560	-7,979	-3,247	-17,638	22,853
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$2,853,427</b>	<b>\$2,627</b>	<b>\$1,175</b>	<b>-\$7,979</b>	<b>\$110,273</b>	<b>\$5,839</b>	<b>\$61,281</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	1750000 Parks	1800000 UC Cooperative Extension	2000100 Public Health Admin	2000200 Mental Health Admin	2000203 Mental Health MHSA	2000205 HHSA - Behavioral Health - Alcohol & Drug Svcs	2000400 Child Welfare Svcs - Admin
1	Building Depreciation	\$449	\$0	\$134,168	\$96,646	\$0	\$15,161	\$38,772
2	Equipment Depreciation	0	0	26,882	0	0	0	0
3	1020000 County Executive Office	209	1,800	10,405	15,310	7,573	5,945	11,985
4	1022000 CEO- Human Resources	14,617	11,693	203,316	213,402	102,316	83,314	195,862
5	1052000 Central Services	93	105	2,025	4,996	1,895	1,082	3,078
6	1100000 Auditor-Controller	4,025	4,699	81,498	147,795	65,314	38,352	104,904
7	1120000 Treasurer-Tax Collector	873	986	18,943	46,740	17,727	10,122	28,793
8	1200000 County Counsel	0	601	29,975	344,847	0	410	1,014,408
<b>Total Current Allocations</b>		<b>\$20,266</b>	<b>\$19,885</b>	<b>\$507,213</b>	<b>\$869,736</b>	<b>\$194,824</b>	<b>\$154,386</b>	<b>\$1,397,801</b>
Less: Prior Year Allocations		17,734	21,349	499,670	773,027	138,678	141,733	1,368,124
Carry-Forward		2,532	-1,463	7,544	96,709	56,146	12,653	29,678
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$22,798</b>	<b>\$18,422</b>	<b>\$514,757</b>	<b>\$966,445</b>	<b>\$250,970</b>	<b>\$167,040</b>	<b>\$1,427,479</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	2000500 CSOA- Admin	2000600 Social Svcs - Admin	2001000 HHSA- Agency Admin	2020000 Library- General Ops	2020001 Napa Library Ops	2020002 American Canyon Library Ops	2020003 Yountville Library Ops
1	Building Depreciation	\$46,681	\$67,039	\$58,748	\$0	\$108,777	\$27,396	\$0
2	Equipment Depreciation	0	0	1,710	0	43,273	2,241	2,845
3	1020000 County Executive Office	8,151	12,900	18,162	11,753	12,989	2,594	1,067
4	1022000 CEO- Human Resources	119,856	341,297	203,316	49,696	63,144	11,693	5,847
5	1052000 Central Services	2,066	3,660	1,823	621	649	111	40
6	1100000 Auditor-Controller	64,009	175,285	71,301	44,048	43,575	10,223	3,470
7	1120000 Treasurer-Tax Collector	19,323	34,241	17,053	5,812	6,076	1,035	375
8	1200000 County Counsel	432,744	0	104,108	8,197	0	0	0
<b>Total Current Allocations</b>		<b>\$692,828</b>	<b>\$634,422</b>	<b>\$476,221</b>	<b>\$120,129</b>	<b>\$278,483</b>	<b>\$55,294</b>	<b>\$13,643</b>
Less: Prior Year Allocations		504,135	707,648	326,514	119,035	251,792	50,326	11,936
Carry-Forward		188,694	-73,226	149,707	1,094	26,691	4,968	1,706
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$881,522</b>	<b>\$561,196</b>	<b>\$625,929</b>	<b>\$121,224</b>	<b>\$305,174</b>	<b>\$60,262</b>	<b>\$15,349</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	2020004 Calistoga Library Ops	2020005 Literacy	2030000 Homeless & Housing	2040000 Roads Ops / Maintenance	2040500 Roads Capital Improv Projects	2060000 Inmate Welfare	2070000 NV Tourism Improv Dist
1	Building Depreciation	\$21,712	\$0	\$6,379	\$3,793	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	51,692	0	0	0
3	1020000 County Executive Office	2,897	5,844	4,352	23,975	10,038	215	194
4	1022000 CEO- Human Resources	8,770	8,185	0	99,393	0	0	0
5	1052000 Central Services	72	78	720	1,566	4,389	9	86
6	1100000 Auditor-Controller	6,283	5,951	17,557	60,020	91,223	3,320	1,764
7	1120000 Treasurer-Tax Collector	670	733	6,738	14,654	41,058	82	809
8	1200000 County Counsel	0	0	4,509	123,290	0	0	492
<b>Total Current Allocations</b>		<b>\$40,403</b>	<b>\$20,792</b>	<b>\$40,255</b>	<b>\$378,384</b>	<b>\$146,708</b>	<b>\$3,625</b>	<b>\$3,345</b>
Less: Prior Year Allocations		34,431	20,024	151,995	249,842	70,059	5,775	1,511
Carry-Forward		5,972	768	-111,740	128,542	76,649	-2,149	1,834
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$46,375</b>	<b>\$21,560</b>	<b>-\$71,484</b>	<b>\$506,926</b>	<b>\$223,357</b>	<b>\$1,476</b>	<b>\$5,179</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	2080000 Affordable Housing	2100000 Fire Protection-Ops	2100001 Fire Marshal	2100010 FIRE- Carneros	2100012 FIRE- Yountville	2100013 FIRE- Soda Canyon	2100014 FIRE- Capell
1	Building Depreciation	\$0	\$905	\$0	\$39,569	\$23,227	\$0	\$21,428
2	Equipment Depreciation	0	240,095	0	0	105,205	0	0
3	1020000 County Executive Office	1,381	22,978	8,241	44	6,108	22	37
4	1022000 CEO- Human Resources	0	0	20,463	0	0	0	0
5	1052000 Central Services	180	2,401	275	20	545	10	17
6	1100000 Auditor-Controller	2,176	66,463	14,692	3,088	14,470	614	1,669
7	1120000 Treasurer-Tax Collector	1,683	22,464	2,574	184	5,094	93	154
8	1200000 County Counsel	39,758	50,551	31,287	0	0	0	0
<b>Total Current Allocations</b>		<b>\$45,177</b>	<b>\$405,857</b>	<b>\$77,532</b>	<b>\$42,906</b>	<b>\$154,650</b>	<b>\$739</b>	<b>\$23,305</b>
Less: Prior Year Allocations		-83	427,513	36,230	4,856	172,686	1,588	160,261
Carry-Forward		45,260	-21,655	41,302	38,050	-18,036	-848	-136,956
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$90,437</b>	<b>\$384,202</b>	<b>\$118,834</b>	<b>\$80,955</b>	<b>\$136,614</b>	<b>-\$109</b>	<b>-\$113,651</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	2100015 FIRE- Rutherford	2100016 FIRE- Dry Creek/Lakoya	2100018 FIRE- Angwin	2100020 FIRE- Pope Valley	2100021 FIRE- Deer Park	2100022 FIRE- Gordon Valley	2100024 FIRE- Spanish Flat Stn- Amador
1	Building Depreciation	\$0	\$0	\$0	\$17,066	\$0	\$0	\$0
2	Equipment Depreciation	0	54,889	36,460	0	1,380	1,380	1,380
3	1020000 County Executive Office	48	25	443	20	30	217	1,566
4	1022000 CEO- Human Resources	0	0	0	0	0	0	0
5	1052000 Central Services	22	11	23	9	13	10	1
6	1100000 Auditor-Controller	2,797	1,349	2,793	1,620	1,743	1,302	215
7	1120000 Treasurer-Tax Collector	201	106	217	83	126	90	10
8	1200000 County Counsel	0	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$3,068</b>	<b>\$56,380</b>	<b>\$39,936</b>	<b>\$18,798</b>	<b>\$3,292</b>	<b>\$2,999</b>	<b>\$3,173</b>
Less: Prior Year Allocations		3,417	53,796	195,649	20,398	2,501	1,798	1,062
Carry-Forward		-349	2,584	-155,713	-1,601	791	1,202	2,111
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$2,719</b>	<b>\$58,964</b>	<b>-\$115,777</b>	<b>\$17,197</b>	<b>\$4,083</b>	<b>\$4,201</b>	<b>\$5,284</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	2100025 FIRE- Napa Stn-Amador	2100026 FIRE- St. Helena Stn- Amador	2100027 FIRE- Greenwood Ranch Stn	2100038 FIRE - Amador	2100300 FIRE- Fire Prevention	2100500 FIRE- CIP	2120000 Wildlife Conservation Commission
1	Building Depreciation	\$0	\$131	\$16,704	\$0	\$0	\$0	\$0
2	Equipment Depreciation	75,478	33,244	189,567	0	0	0	0
3	1020000 County Executive Office	803	198	230	4,301	3,376	22	18
4	1022000 CEO- Human Resources	0	0	0	0	5,847	0	0
5	1052000 Central Services	9	1	15	0	1,070	10	8
6	1100000 Auditor-Controller	1,238	425	2,798	398	24,206	222	289
7	1120000 Treasurer-Tax Collector	89	9	144	4	10,006	92	77
8	1200000 County Counsel	0	0	0	0	58,011	0	0
<b>Total Current Allocations</b>		<b>\$77,618</b>	<b>\$34,009</b>	<b>\$209,459</b>	<b>\$4,703</b>	<b>\$102,515</b>	<b>\$346</b>	<b>\$393</b>
Less: Prior Year Allocations		75,525	15,277	29,150	246	0	2,662	333
Carry-Forward		2,093	18,732	180,309	4,458	0	-2,316	60
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$79,711</b>	<b>\$52,741</b>	<b>\$389,768</b>	<b>\$9,161</b>	<b>\$102,515</b>	<b>-\$1,970</b>	<b>\$452</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	2140000 PBES - Bldg Inspection	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)
1	Building Depreciation	\$4,271	\$0	\$12,167	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1020000 County Executive Office	3,896	7	5,282	144	27	817	551
4	1022000 CEO- Human Resources	87,699	0	58,466	0	0	0	0
5	1052000 Central Services	778	3	525	64	12	190	246
6	1100000 Auditor-Controller	29,800	124	20,322	1,267	347	2,982	4,830
7	1120000 Treasurer-Tax Collector	7,281	28	4,911	600	114	1,777	2,298
8	1200000 County Counsel	12,827	0	4,509	0	485	363	4,957
<b>Total Current Allocations</b>		<b>\$146,552</b>	<b>\$162</b>	<b>\$106,183</b>	<b>\$2,076</b>	<b>\$984</b>	<b>\$6,128</b>	<b>\$12,882</b>
Less: Prior Year Allocations		76,931	264	104,112	2,008	6,882	2,693	7,655
Carry-Forward		69,621	-102	2,071	68	-5,898	3,435	5,227
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$216,173</b>	<b>\$60</b>	<b>\$108,253</b>	<b>\$2,143</b>	<b>-\$4,914</b>	<b>\$9,564</b>	<b>\$18,109</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	2800000 CSA #3- Fire	2800005 CSA #3- Streets & Roads	2810000 CSA #4- Farmworker Housing	2830000 NV Tourism Improv Dist Corp	2850000 Silverado Comm Svcs	2860000 Monticello Cemetery	2870000 Comm Facility Dist-MST
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1020000 County Executive Office	0	91	0	2,463	66	34	201
4	1022000 CEO- Human Resources	0	0	0	0	0	0	0
5	1052000 Central Services	0	41	0	1,098	30	15	90
6	1100000 Auditor-Controller	49	545	-269	3,633	457	-6	358
7	1120000 Treasurer-Tax Collector	0	382	2	10,273	277	140	838
8	1200000 County Counsel	0	186	218	0	4,158	5,970	0
<b>Total Current Allocations</b>		<b>\$49</b>	<b>\$1,245</b>	<b>-\$49</b>	<b>\$17,466</b>	<b>\$4,988</b>	<b>\$6,153</b>	<b>\$1,487</b>
Less: Prior Year Allocations		6,566	694	15,517	9,573	4,935	1,526	-4,292
Carry-Forward		-6,517	550	-15,566	7,894	53	4,627	5,779
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>-\$6,468</b>	<b>\$1,795</b>	<b>-\$15,615</b>	<b>\$25,360</b>	<b>\$5,041</b>	<b>\$10,780</b>	<b>\$7,266</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	3000500 CIP- Admin Bldg	3000501 CIP- Sheriff Bldg	3000503 CIP- Juvenile Justice Center	3000504 CIP- HHSA Campus	3000505 CIP- County Jail Facility	3000550 CIP- Other County Bldgs	3000560 CIP- Countywide Projects
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1020000 County Executive Office	199	0	326	364	15,053	499	9,429
4	1022000 CEO- Human Resources	0	0	0	0	0	0	0
5	1052000 Central Services	2	0	58	162	4,010	135	3,420
6	1100000 Auditor-Controller	196	32	1,301	3,648	80,706	2,886	66,605
7	1120000 Treasurer-Tax Collector	16	0	545	1,519	37,513	1,267	31,991
8	1200000 County Counsel	0	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$414</b>	<b>\$32</b>	<b>\$2,230</b>	<b>\$5,693</b>	<b>\$137,281</b>	<b>\$4,788</b>	<b>\$111,444</b>
Less: Prior Year Allocations		0	983	2,685	3,528	48,448	3,075	5,986
Carry-Forward		0	-951	-455	2,165	88,834	1,713	105,458
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$414</b>	<b>-\$918</b>	<b>\$1,775</b>	<b>\$7,858</b>	<b>\$226,115</b>	<b>\$6,501</b>	<b>\$216,902</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	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
1	Building Depreciation	\$0	\$0	\$0	\$6,928	\$0	\$0	\$29,694
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1020000 County Executive Office	0	63	0	1,957	3,001	3,893	6,565
4	1022000 CEO- Human Resources	0	0	0	11,693	0	0	20,463
5	1052000 Central Services	0	28	0	350	126	167	313
6	1100000 Auditor-Controller	16	619	16	33,902	2,579	3,716	10,592
7	1120000 Treasurer-Tax Collector	0	261	0	3,271	1,181	1,560	2,924
8	1200000 County Counsel	0	0	0	0	0	0	66,071
<b>Total Current Allocations</b>		<b>\$16</b>	<b>\$971</b>	<b>\$16</b>	<b>\$58,101</b>	<b>\$6,888</b>	<b>\$9,336</b>	<b>\$136,622</b>
Less: Prior Year Allocations		88	743	4,630	57,766	2,620	2,936	95,091
Carry-Forward		-72	228	-4,614	335	4,268	6,400	41,531
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>-\$56</b>	<b>\$1,199</b>	<b>-\$4,598</b>	<b>\$58,436</b>	<b>\$11,155</b>	<b>\$15,736</b>	<b>\$178,153</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	4200001 ITS- Apps Dev	4200002 ITS- Network Ops	4200011 ITS - Records Mgmt	4200012 ITS - Telephony	4200013 ITS - Radio	4300000 Maintenance	4300005 Custodial
1	Building Depreciation	\$0	\$0	\$5,587	\$7,621	\$6,870	\$11,072	\$3,260
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1020000 County Executive Office	12,696	25,286	3,275	13,065	23,864	15,849	14,972
4	1022000 CEO- Human Resources	84,776	55,543	11,693	11,693	8,770	46,773	64,313
5	1052000 Central Services	1,042	1,164	153	160	182	1,227	397
6	1100000 Auditor-Controller	33,177	42,661	8,971	10,025	7,787	68,779	21,207
7	1120000 Treasurer-Tax Collector	9,744	10,891	1,429	1,499	1,700	11,483	3,714
8	1200000 County Counsel	0	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$141,434</b>	<b>\$135,544</b>	<b>\$31,108</b>	<b>\$44,063</b>	<b>\$49,173</b>	<b>\$155,184</b>	<b>\$107,863</b>
Less: Prior Year Allocations		100,721	166,273	25,705	40,874	30,128	178,231	201,258
Carry-Forward		40,714	-30,729	5,403	3,189	19,045	-23,047	-93,395
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$182,148</b>	<b>\$104,816</b>	<b>\$36,511</b>	<b>\$47,252</b>	<b>\$68,218</b>	<b>\$132,137</b>	<b>\$14,468</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	4400001 Employee Ins- Health	4400002 Employee Ins- Dental	4400003 Employee Ins- Vision	4400004 Employee Ins- Life	4400005 Flexible Benefit Plan	4400006 Long- term Disability	4400009 Employee Benefits-Other
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1020000 County Executive Office	0	696	60	137	6	41	0
4	1022000 CEO- Human Resources	0	0	0	0	0	0	0
5	1052000 Central Services	0	310	27	61	3	18	0
6	1100000 Auditor-Controller	0	6,575	904	1,192	229	366	5,458
7	1120000 Treasurer-Tax Collector	0	2,901	250	571	25	170	0
8	1200000 County Counsel	0	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$0</b>	<b>\$10,483</b>	<b>\$1,240</b>	<b>\$1,961</b>	<b>\$262</b>	<b>\$594</b>	<b>\$5,458</b>
Less: Prior Year Allocations		34	5,760	1,564	1,100	416	305	12,277
Carry-Forward		-34	4,723	-324	862	-154	289	-6,819
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>-\$34</b>	<b>\$15,205</b>	<b>\$916</b>	<b>\$2,823</b>	<b>\$108</b>	<b>\$883</b>	<b>-\$1,362</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	4401000 Other Post Employment Benefits	4401001 Retiree Ins - Health	4401002 Retiree Ins - Dental	4401003 Retiree Ins-Vision	4401004 Retiree Ins-Life	4402000 Workers Comp Ins	4403000 Unemployment Comp Ins
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1020000 County Executive Office	0	1,478	79	2	0	1,645	66
4	1022000 CEO- Human Resources	0	0	0	0	0	0	0
5	1052000 Central Services	0	659	35	1	0	734	30
6	1100000 Auditor-Controller	0	72,340	1,069	198	18	22,774	633
7	1120000 Treasurer-Tax Collector	0	6,164	330	10	1	6,863	276
8	1200000 County Counsel	0	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$0</b>	<b>\$80,640</b>	<b>\$1,512</b>	<b>\$211</b>	<b>\$19</b>	<b>\$32,016</b>	<b>\$1,005</b>
Less: Prior Year Allocations		7,506	47,372	952	1,224	69	145,915	680
Carry-Forward		-7,506	33,268	560	-1,013	-51	-113,899	325
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>-\$7,506</b>	<b>\$113,907</b>	<b>\$2,073</b>	<b>-\$802</b>	<b>-\$32</b>	<b>-\$81,883</b>	<b>\$1,330</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	4500000 Liability Ins	4500001 Property & Other Ins	5010000 Airport - Ops	5020000 5th Street Parking Garage	5040000 Animal Shelter- Ops	5040001 Animal Shelter- Spay/Neuter	5060000 NC Housing Auth
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1020000 County Executive Office	224,452	1,066	4,767	609	2,469	13	100
4	1022000 CEO- Human Resources	0	0	23,386	0	32,156	0	0
5	1052000 Central Services	1,001	475	644	97	316	6	45
6	1100000 Auditor-Controller	20,309	9,285	14,706	3,546	22,533	357	-27,077
7	1120000 Treasurer-Tax Collector	9,366	4,446	59,251	909	2,959	55	418
8	1200000 County Counsel	172,474	0	32,134	0	0	0	1,079
<b>Total Current Allocations</b>		<b>\$427,603</b>	<b>\$15,272</b>	<b>\$134,888</b>	<b>\$5,161</b>	<b>\$60,433</b>	<b>\$431</b>	<b>-\$25,435</b>
Less: Prior Year Allocations		274,605	3,767	140,274	4,884	61,243	493	-20,309
Carry-Forward		152,998	11,505	-5,386	277	-809	-62	-5,127
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$580,601</b>	<b>\$26,777</b>	<b>\$129,503</b>	<b>\$5,439</b>	<b>\$59,624</b>	<b>\$369</b>	<b>-\$30,562</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	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
1	Building Depreciation	\$0	\$0	\$0	\$0	\$246	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1020000 County Executive Office	593	412	595	6	125	2,429	955
4	1022000 CEO- Human Resources	0	0	0	0	2,923	0	0
5	1052000 Central Services	90	96	91	3	56	560	339
6	1100000 Auditor-Controller	7,244	7,315	6,987	249	1,251	11,090	1,043
7	1120000 Treasurer-Tax Collector	844	902	853	26	521	5,240	3,168
8	1200000 County Counsel	0	0	0	0	2,279	1,896	1,747
<b>Total Current Allocations</b>		<b>\$8,771</b>	<b>\$8,725</b>	<b>\$8,527</b>	<b>\$285</b>	<b>\$7,402</b>	<b>\$21,215</b>	<b>\$7,252</b>
Less: Prior Year Allocations		10,709	10,838	10,149	3,389	4,491	12,518	5,663
Carry-Forward		-1,938	-2,113	-1,622	-3,104	2,911	8,696	1,589
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$6,833</b>	<b>\$6,612</b>	<b>\$6,905</b>	<b>-\$2,819</b>	<b>\$10,312</b>	<b>\$29,911</b>	<b>\$8,841</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	NC Superior Courts	NC Mosquito Abatement	NC Resource Conservation Dist	Congress Valley Water Dist	NC River Reclamation Dist	Children & Families First Commission	Los Carneros Water Dist
1	Building Depreciation	\$222,230	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1020000 County Executive Office	2,789	931	1,772	27	74	781	134
4	1022000 CEO- Human Resources	207,732	52,620	71,913	0	14,617	8,770	0
5	1052000 Central Services	1,244	415	790	12	33	348	60
6	1100000 Auditor-Controller	23,025	7,860	8,738	-273	-3,227	-6,279	-1,400
7	1120000 Treasurer-Tax Collector	6,235	3,883	7,393	114	307	3,256	558
8	1200000 County Counsel	22,680	16	8,883	0	4,498	0	1,229
<b>Total Current Allocations</b>		<b>\$485,934</b>	<b>\$65,725</b>	<b>\$99,490</b>	<b>-\$120</b>	<b>\$16,301</b>	<b>\$6,876</b>	<b>\$580</b>
Less: Prior Year Allocations		763,107	39,354	45,992	0	26,773	1,289	9,604
Carry-Forward		-277,173	26,370	53,497	0	-10,473	5,587	-9,024
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$208,760</b>	<b>\$92,095</b>	<b>\$152,987</b>	<b>-\$120</b>	<b>\$5,828</b>	<b>\$12,463</b>	<b>-\$8,443</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	Napa Sanitation Dist	Flood Dist	Napa Vallejo Waste Mgmt Auth	Upper Valley Waste Mgmt Auth	NV Transp Auth	LAFCO	Parks and Open Space Dist
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1020000 County Executive Office	10,681	6,269	6,911	792	17,459	226	662
4	1022000 CEO- Human Resources	178,086	0	2,923	0	13,005	2,923	19,452
5	1052000 Central Services	4,763	2,708	2,995	92	7,785	101	295
6	1100000 Auditor-Controller	111,875	49,193	38,218	475	147,119	385	8,259
7	1120000 Treasurer-Tax Collector	44,554	25,334	116,646	856	72,828	944	2,761
8	1200000 County Counsel	0	22,782	7,066	0	0	0	-511
<b>Total Current Allocations</b>		<b>\$349,959</b>	<b>\$106,286</b>	<b>\$174,759</b>	<b>\$2,215</b>	<b>\$258,197</b>	<b>\$4,580</b>	<b>\$30,919</b>
Less: Prior Year Allocations		276,175	97,939	372,187	0	38,205	0	11,089
Carry-Forward		73,784	8,348	-197,428	0	219,991	0	19,829
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$423,743</b>	<b>\$114,634</b>	<b>-\$22,669</b>	<b>\$2,215</b>	<b>\$478,188</b>	<b>\$4,580</b>	<b>\$50,748</b>

**Napa County, CA**  
**2 CFR Part 200 Cost Allocation Plan - Actuals 2024-25 for Plan Year**  
**2026-27**

14734  
01/23/26

**Summary Schedule**

Seq #	Department Name	All Other	NC Historic Courthouse	Unallowed & General Govt	Subtotal	Not Allocated	Residual Costs	Total
1	Building Depreciation	\$34,439	\$118,442	\$0	\$2,456,474	\$0	\$0	\$2,456,474
2	Equipment Depreciation	0	0	2,143	1,469,780	0	0	1,469,780
3	1020000 County Executive Office	0	0	19,156	1,005,778	4,357,012	0	5,362,790
4	1022000 CEO- Human Resources	0	0	0	5,025,646	0	0	5,025,646
5	1052000 Central Services	0	0	0	104,217	2,033,352	0	2,137,569
6	1100000 Auditor-Controller	0	0	124,569	3,301,191	543,772	0	3,844,963
7	1120000 Treasurer-Tax Collector	0	0	21,755	1,133,148	1,058,081	0	2,191,229
8	1200000 County Counsel	16,642	0	278,522	5,662,233	295,093	0	5,957,326
<b>Total Current Allocations</b>		<b>\$51,082</b>	<b>\$118,442</b>	<b>\$446,146</b>	<b>\$20,158,467</b>	<b>\$8,287,309</b>	<b>\$0</b>	<b>\$28,445,776</b>
Less: Prior Year Allocations		260,018	118,442	7,669	18,714,347	0	0	18,714,347
Carry-Forward		-208,936	0	438,476	1,334,516	0	0	1,334,516
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>-\$157,855</b>	<b>\$118,442</b>	<b>\$884,622</b>	<b>\$21,492,983</b>	<b>\$8,287,309</b>	<b>\$0</b>	<b>\$29,780,292</b>