



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Inyo
Independence, CA**

**Date: September 30, 2016
Filing Ref: INY17**

Pursuant to federal Office of Management and Budget (OMB) 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** fiscal year. This approval is subject to the conditions contained in Section III.

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

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

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2016**, 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. Purchasing Revolving (ISF) |
| 2. Auditor-Controller | 8. Motor Pool (ISF) |
| 3. Personnel | 9. Workers' Compensation (ISF) |
| 4. Maintenance – Buildings & Grounds | 10. County Liability (ISF) |
| 5. Insurance | 11. Medical Malpractice (ISF) |
| 6. Information Services | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB 2 CFR Part 225, incurred by the cost center responsible for providing the service.

Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustments reflected on the Carry Forward Schedule totaling (\$138,497) must not be included when calculating carry-forward in the 2018-19 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF INYO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Amy Shepherd

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

Name
Auditor-Controller

Title

10-13-2016

10-19-2016

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

03.14.2016

County of Inyo, California
OMB A-87 Cost Plan

Actual 2014/2015 for use in 2016/2017

Summary Schedule

Department	010100 Bd of Supvrs	010202/3 Econ Devel	010300 County Clerk	010600 Assessor	010700 County Counsel	011000 Elections	011300/301 Acquisitions	011400 Advert	011500 Public Works	011501 PW Deferred Maint
1 Building Depreciation	\$3,228	\$0	\$233	\$1,395	\$1,354	\$126	\$0	\$0	\$2,811	\$0
2 Equipment Depreciation	0	0	0	0	0	1,799	0	0	5,121	4,057
3 010200 CAO	2,913	6	1,464	4,834	3,387	1,142	0	4,924	4,408	2,570
4 010400 Auditor-Controller	5,906	25	3,748	7,571	5,346	2,083	12	1,327	6,330	186
5 010800 Personnel	8,627	0	3,549	9,610	4,969	1,420	0	0	7,808	0
6 010900 Risk Management	(15)	0	(6)	(17)	(9)	(2)	0	0	(13)	0
7 010500 Treas-Tax Collector	(144)	(4)	(253)	(81)	(155)	(116)	(2)	(42)	(87)	(18)
8 011100 Maint Bldgs & Grounds	12,722	0	10,006	8,646	14,980	3,323	0	0	17,100	0
9 011600 Insurance, Retirement	58,450	0	15,338	50,956	33,640	0	0	0	93,353	0
10 011801 Information Services	23,988	0	15,570	18,565	8,114	16,851	0	0	30,497	0
Total Current Allocations	115,675	28	49,649	101,479	71,626	26,627	9	6,209	167,328	6,795
Less: Prior Year Allocations	58,275	484	69,038	123,904	65,075	33,542	14	38,234	148,068	6,835
Carry-Forward	57,400	(457)	(19,388)	(22,425)	6,551	(6,915)	(4)	(32,025)	19,260	(40)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$173,075	\$(429)	\$30,261	\$79,054	\$78,177	\$19,711	\$5	\$(25,817)	\$186,589	\$6,756

03.14.2016

County of Inyo, California
OMB A-87 Cost Plan

Actual 2014/2015 for use in 2016/2017

Summary Schedule

Department	011805 Network Systems	011808 Finan Sys Proj	011900 Gen'l Rev&Exp	022000 Grand Jury	022300 Law Library	022400 Distr Attorney	022410 DA Safety	022501 Child Suppt	022600 Public Defender	022700 Sheriff
1 Building Depreciation	\$0	\$0	\$0	\$0	\$137	\$650	\$0	\$0	\$0	\$5,010
2 Equipment Depreciation	142,818	0	0	0	0	0	0	0	0	75,830
3 010200 CAO	0	6,123	6,638	99	877	6,817	2,941	5,634	4,287	26,094
4 010400 Auditor-Controller	0	878	7,207	775	107	9,986	3,993	9,721	4,927	26,273
5 010800 Personnel	0	0	0	0	0	10,647	4,259	12,067	0	34,071
6 010900 Risk Management	0	0	0	0	0	(18)	(7)	(21)	0	(59)
7 010500 Treas-Tax Collector	0	(35)	(218)	(123)	(11)	(207)	(21)	(211)	(190)	(741)
8 011100 Maint Bldgs & Grounds	0	0	0	0	7,461	53,251	0	31,605	0	43,963
9 011600 Insurance, Retirement	0	0	0	0	0	85,193	24,648	3,335	0	261,852
10 011801 Information Services	853	0	0	1,066	0	23,827	0	4,174	724	224,277
Total Current Allocations	143,670	6,967	13,627	1,816	8,571	190,144	35,812	66,304	9,749	696,569
Less: Prior Year Allocations	148,669	3,093	15,731	2,226	549	177,757	14,514	42,345	10,773	717,622
Carry-Forward	(4,999)	3,874	(2,104)	(410)	8,022	12,387	21,298	23,958	(1,024)	(21,053)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$138,671	\$10,840	\$11,523	\$1,407	\$16,594	\$202,532	\$57,111	\$90,262	\$8,725	\$675,515

03.14.2016

County of Inyo, California
OMB A-87 Cost Plan

Actual 2014/2015 for use in 2016/2017

Summary Schedule

Department	022710 Sher-Safety	022800 Constable	022900 Jail	022910 Jail Safety	022920 Jail STC	022950 Jail CAD/RMS	023000 Probation	023100 Juvenile Inst	023200 Bldg & Safety	023300 Ag Comm
1 Building Depreciation	\$0	\$0	\$87,340	\$0	\$0	\$0	\$1,055	\$29,580	\$277	\$350
2 Equipment Depreciation	0	0	0	0	0	0	0	20,298	0	0
3 010200 CAO	22,907	0	21,284	9,083	37	540	10,493	11,815	1,152	5,406
4 010400 Auditor-Controller	30,545	0	24,278	11,791	126	158	13,657	21,148	2,563	5,138
5 010800 Personnel	34,071	0	29,430	12,067	0	0	14,906	33,688	2,839	5,678
6 010900 Risk Management	(59)	0	(51)	(21)	0	0	(26)	(58)	(5)	(10)
7 010500 Treas-Tax Collector	(19)	0	(398)	(24)	(17)	(8)	(319)	(282)	(127)	(155)
8 011100 Maint Bldgs & Grounds	0	0	158,862	0	0	0	24,846	45,177	4,362	2,944
9 011600 Insurance, Retirement	45,086	0	11,733	28,461	0	0	59,694	11,599	13,640	13,925
10 011801 Information Services	0	0	6,203	0	0	213	17,928	18,339	2,142	26,962
Total Current Allocations	132,531	0	338,680	61,356	146	903	142,235	191,305	26,842	60,239
Less: Prior Year Allocations	121,602	0	311,953	41,638	645	1,128	191,979	213,887	31,540	45,789
Carry-Forward	10,930	0	26,728	19,718	(500)	(225)	(49,744)	(22,582)	(4,698)	14,450
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$143,461	\$0	\$365,408	\$81,074	\$(354)	\$678	\$92,490	\$168,724	\$22,144	\$74,689

03.14.2016

County of Inyo, California
OMB A-87 Cost Plan

Actual 2014/2015 for use in 2016/2017

Summary Schedule

Department	023400 Recorder	023401 Rec Micro	023500 Coroner	023600 Publ Admin	023700 Disaster Services	023710 Inyo Complex Fire	023800 Planning & Zoning	023900 Animal Control	024102 Water Dept	024200 Fish&Game
1 Building Depreciation	\$455	\$0	\$0	\$0	\$0	\$0	\$1,088	\$97	\$0	\$0
2 Equipment Depreciation	0	3,716	0	0	0	0	0	1,880	0	0
3 010200 CAO	0	987	719	750	124	611	6,694	7,791	15,376	449
4 010400 Auditor-Controller	0	2,950	2,586	1,384	523	557	9,113	6,713	13,119	91
5 010800 Personnel	0	0	5,678	1,420	0	0	5,678	7,808	11,357	0
6 010900 Risk Management	0	0	(10)	(2)	0	0	(10)	(13)	(20)	0
7 010500 Treas-Tax Collector	0	(503)	(56)	(54)	(74)	(1)	(326)	(343)	(215)	(10)
8 011100 Maint Bldgs & Grounds	7,439	0	0	667	0	0	6,925	15,221	28,696	0
9 011600 Insurance, Retirement	0	0	0	14,749	0	0	28,078	26,339	4,052	0
10 011801 Information Services	0	640	0	2,247	3,622	0	11,507	22,784	11,377	0
Total Current Allocations	7,895	7,789	8,918	21,160	4,195	1,168	68,748	88,275	83,742	530
Less: Prior Year Allocations	421	9,953	6,025	16,804	21,381	318	77,391	47,813	64,420	142
Carry-Forward	7,473	(2,164)	2,893	4,356	(17,186)	849	(8,644)	40,462	19,322	388
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$15,368	\$5,625	\$11,811	\$25,516	\$(12,991)	\$2,017	\$60,104	\$128,737	\$103,064	\$918

03.14.2016

County of Inyo, California
OMB A-87 Cost Plan

Actual 2014/2015 for use in 2016/2017

Summary Schedule

Department	024300 Range Impr	024400 Lease Rental	024502 Salt Cedar	034600 Roads	034601 State Roads	045100 Health	045102 Child Health	045200 Mental Health	045312 DDP	045315 Alcohol & Drug
1 Building Depreciation	\$0	\$0	\$0	\$1,281	\$0	\$2,359	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	0	0	2,380	44,126	0	13,699	198	25,828	735	3,073
4 010400 Auditor-Controller	3	3	3,429	43,893	547	14,169	370	38,988	2,016	4,749
5 010800 Personnel	0	0	5,351	43,298	0	10,975	0	42,588	1,420	4,969
6 010900 Risk Management	0	0	(9)	(75)	0	(19)	0	(73)	(2)	(9)
7 010500 Treas-Tax Collector	(1)	(1)	(88)	(1,510)	(98)	(628)	(34)	(956)	(170)	(233)
8 011100 Maint Bldgs & Grounds	0	0	0	24,396	0	64,777	789	37,676	390	2,158
9 011600 Insurance, Retirement	0	0	0	20,708	0	6,178	0	8,560	0	789
10 011801 Information Services	0	0	0	13,554	12	30,294	(1)	170,546	(60)	2,971
Total Current Allocations	2	2	11,063	189,671	461	141,804	1,322	323,158	4,329	18,469
Less: Prior Year Allocations	3	3	2,420	158,812	9,495	75,722	1,311	207,087	24,005	18,395
Carry-Forward	(1)	(1)	8,642	30,860	(9,034)	66,082	11	116,071	(19,675)	74
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1	\$1	\$19,705	\$220,531	\$(8,572)	\$207,886	\$1,333	\$439,229	\$(15,346)	\$18,543

County of Inyo, California
OMB A-87 Cost Plan

Summary Schedule

Department	045316 SACPA Prop 36	045400 Env'tal Health	045500/01 CCS	045700 Solid Waste	055800 Social Services	056100 IC Gold	056300 TANF	056400 Foster Care	056500 Gen'l Relief	056600 Vets Svc's Officer
1 Building Depreciation	\$0	\$1,768	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113
2 Equipment Depreciation	0	992	0	0	0	0	0	0	0	0
3 010200 CAO	0	5,252	437	21,901	35,077	4,780	3,080	1,362	575	5,299
4 010400 Auditor-Controller	0	6,284	1,371	21,828	43,690	10,045	20,761	6,033	4,289	1,466
5 010800 Personnel	0	5,678	1,420	19,875	48,267	12,886	0	0	0	1,420
6 010900 Risk Management	0	(10)	(2)	(34)	(83)	(22)	0	0	0	(2)
7 010500 Treas-Tax Collector	0	(252)	(102)	(951)	(746)	(766)	(1,462)	(862)	(676)	(67)
8 011100 Maint Bldgs & Grounds	0	13,190	113	5,576	27,224	17,938	0	0	0	522
9 011600 Insurance, Retirement	0	20,954	0	19,151	8,912	(9,019)	0	0	0	0
10 011801 Information Services	0	5,843	(10)	4,238	126,104	543	0	0	0	3,826
Total Current Allocations	0	59,699	3,226	91,583	288,444	36,383	22,379	6,533	4,188	12,576
Less: Prior Year Allocations	22	54,369	2,236	59,223	256,332	31,126	16,927	10,521	9,123	22,427
Carry-Forward	(22)	5,330	990	32,360	32,112	5,258	5,452	(3,988)	(4,935)	(9,851)
Current Adjustments	0	0	0	0	(138,497)	0	0	0	0	0
Proposed Costs	\$(22)	\$65,029	\$4,215	\$123,944	\$182,060	\$41,641	\$27,832	\$2,545	\$(748)	\$2,725

County of Inyo, California
OMB A-87 Cost Plan

Actual 2014/2015 for use in 2016/2017

Summary Schedule

Department	056605 DNA	066700 County Library	066800 Farm Advisor	076900 Parks & Rec	077000 County Museum	150100/200 ESR Airpt	150300/400 Ind Airpt	150500/600 LP Airpt	150700/800 Shoshone Airpt	152101 Indy Water Sys
1 Building Depreciation	\$0	\$4,941	\$545	\$0	\$0	\$0	\$23	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	7,162	842	0	0	0	0	0
3 010200 CAO	0	4,195	673	12,897	1,180	11,830	532	1,901	11	1,190
4 010400 Auditor-Controller	0	7,599	1,292	16,794	2,816	11,232	411	2,102	140	1,431
5 010800 Personnel	0	13,650	1,420	24,079	3,877	4,750	0	0	0	0
6 010900 Risk Management	0	(24)	(2)	(41)	(7)	(8)	0	0	0	0
7 010500 Treas-Tax Collector	0	(249)	(50)	(1,089)	(115)	(524)	(54)	(203)	(23)	(131)
8 011100 Maint Bldgs & Grounds	0	71,650	9,479	7,983	10,315	5,623	197	318	0	(1,159)
9 011600 Insurance, Retirement	0	24,548	0	29,437	7,386	1,068	0	0	0	0
10 011801 Information Services	0	15,722	2,153	4,010	5,005	2,323	(0)	0	0	866
Total Current Allocations	0	142,033	15,509	101,232	31,298	36,295	1,108	4,118	127	2,197
Less: Prior Year Allocations	22	171,221	15,366	141,454	40,608	28,080	703	1,270	285	2,980
Carry-Forward	(22)	(29,188)	143	(40,222)	(9,310)	8,215	405	2,848	(159)	(782)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$(22)	\$112,844	\$15,653	\$61,011	\$21,988	\$44,510	\$1,513	\$6,966	\$(32)	\$1,415

03.14.2016

County of Inyo, California
OMB A-87 Cost Plan

Actual 2014/2015 for use in 2016/2017

Summary Schedule

Department	152102 Indy Upgrade	152201 LP Water	152202 LP Upgrade	152301 Laws Water	152302 Laws Upgrade	153101 Inyo/Mono Transit	154101 Mosquito Abate	200100 Motor Pool	200300 Purch Revolv	450100 Superior Court
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$96	\$0	\$463	\$918
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	13	2,092	481	22	2	0	6,765	15,258	12,772	7,765
4 010400 Auditor-Controller	133	1,938	192	710	106	11,980	5,737	8,362	3,560	5,374
5 010800 Personnel	0	0	0	764	0	0	6,552	2,839	0	2,763
6 010900 Risk Management	0	0	0	(1)	0	0	(11)	(5)	0	(39)
7 010500 Treas-Tax Collector	(22)	(143)	(23)	(85)	(19)	(2,149)	(198)	(487)	(508)	(15)
8 011100 Maint Bldgs & Grounds	2,678	152	0	27	0	0	1,921	6,610	4,810	34,258
9 011600 Insurance, Retirement	0	0	0	0	0	11,965	845	(11,147)	0	0
10 011801 Information Services	0	(8)	0	(0)	0	0	5,167	1,171	213	22,919
Total Current Allocations	2,802	4,031	650	1,438	89	21,796	26,874	22,601	21,310	73,943
Less: Prior Year Allocations	17	3,255	0	535	13	15,114	17,263	77,566	31,556	22,721
Carry-Forward	2,786	776	0	902	75	6,683	9,611	(54,965)	(10,246)	51,222
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$5,588	\$4,807	\$650	\$2,340	\$164	\$28,479	\$36,485	\$(32,364)	\$11,064	\$125,165

County of Inyo, California
OMB A-87 Cost Plan

Summary Schedule

Department	451001 LAFCO	500902 W.C. Trust	500903 Liab Trust	500904 Med Maipr Trust	504602 Local Trans	504605 Trans & Plan	610194 Fed Challenge	610200 DARE	612600 Title V	613700 WIA
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 010200 CAO	170	5,265	3,985	287	4,729	2,815	0	0	0	73
4 010400 Auditor-Controller	362	4,947	3,841	349	4,417	3,944	0	0	0	312
5 010800 Personnel	0	0	0	0	0	2,839	0	0	0	0
6 010900 Risk Management	0	0	0	0	0	(5)	0	0	0	0
7 010500 Treas-Tax Collector	(37)	(35)	(44)	(16)	(27)	(106)	0	0	0	(44)
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	217	0	0	0	48
9 011600 Insurance, Retirement	0	0	0	0	0	394	0	0	0	0
10 011801 Information Services	0	0	0	0	0	6,709	0	0	0	138
Total Current Allocations	494	10,176	7,781	620	9,120	16,808	0	0	0	528
Less: Prior Year Allocations	399	6,370	4,245	569	7,560	9,373	3	3	0	7,453
Carry-Forward	96	3,806	3,536	51	1,560	7,434	(3)	(3)	0	(6,925)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$590	\$13,982	\$11,317	\$670	\$10,679	\$24,242	\$(3)	\$(3)	\$0	\$(6,397)

County of Inyo, California
OMB A-87 Cost Plan

Summary Schedule

Department	620300 OCJP-DSTF	620400 OCJP-VWAC	620605/695 Yucca Mtn	620697 DV Reg Grd Monitor	620700 DVGW Coop Agr 06-10	620900 OCJP-SRVP	621200 Trial Ct Jalan	621300 ES Weed Mgt	621700 Wildlife Consrv	623509 Off- Hwy Veh Gr
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 010200 CAO	119	568	190	0	0	0	0	1,719	723	413
4 010400 Auditor-Controller	304	1,217	328	12	0	0	0	2,839	436	0
5 010800 Personnel	0	1,420	0	0	0	0	0	4,040	0	0
6 010900 Risk Management	0	(2)	0	0	0	0	0	(7)	0	0
7 010500 Treas-Tax Collector	(35)	(53)	(28)	(2)	0	0	0	(157)	(28)	0
8 011100 Maint Bldgs & Grounds	0	0	4,591	0	0	0	0	33	0	0
9 011600 Insurance, Retirement	0	0	904	0	0	0	0	0	0	0
10 011801 Information Services	4,624	246	(0)	0	0	0	640	207	0	0
Total Current Allocations	5,011	3,394	5,985	9	0	0	640	8,675	1,131	413
Less: Prior Year Allocations	6,081	2,277	701	13	0	0	826	6,258	11,366	0
Carry-Forward	(1,071)	1,117	5,284	(4)	0	(0)	(187)	2,418	(10,235)	412
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$3,940	\$4,511	\$11,269	\$6	\$0	\$(0)	\$453	\$11,093	\$(9,104)	\$825

03.14.2016

County of Inyo, California
OMB A-87 Cost Plan

Actual 2014/2015 for use in 2016/2017

Summary Schedule

Department	623706 Homeland Security	631200 Airpts Fuel Tank	631300 Bish Airpt Mstr PI	630303 Bish Airpt Impr Pro	640300 Tobacco Tax	640400 Sol Wst Enforce	640700 Progr Living	641200 AIDS Consortium	641300 Safe Schools	641600 Mat/Child Health
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	1,651	0	0	1,829	3,734	0	0	291	0	602
4 010400 Auditor-Controller	0	12	12	1,399	2,000	12	0	520	12	931
5 010800 Personnel	0	0	0	0	1,420	0	0	0	0	0
6 010900 Risk Management	0	0	0	0	(2)	0	0	0	0	0
7 010500 Treas-Tax Collector	0	(2)	(2)	(22)	(149)	(2)	0	(46)	(2)	(70)
8 011100 Maint Bldgs & Grounds	0	0	0	0	678	0	0	37	0	1,101
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	0	0	0
10 011801 Information Services	426	0	0	0	483	0	0	3	0	(8)
Total Current Allocations	2,077	9	9	3,206	8,164	9	1,500	805	9	2,556
Less: Prior Year Allocations	551	(47)	13	1,770	18,040	13	1,500	1,015	17	9,813
Carry-Forward	1,526	56	(4)	1,436	(9,876)	(4)	(0)	(210)	(7)	(7,257)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$3,603	\$66	\$6	\$4,642	\$(1,712)	\$6	\$1,500	\$595	\$2	\$(4,701)

County of Inyo, California
OMB A-87 Cost Plan

Summary Schedule

Department	641900 WIC	642500 Comm Fam Rsrce	643000 Child&Fam Comm	670100 Park Improvement s	671100 Laws RR Museum	671408/409 CalMet	671507 Cannabis Suppr	683000 ESAAA	800001 Big Pine LD	800101 Indy LD
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 010200 CAO	1,950	134	6,373	220	0	1,323	56	7,105	50	867
4 010400 Auditor-Controller	2,855	257	3,092	288	0	822	65	21,448	308	292
5 010800 Personnel	2,839	0	2,457	0	0	0	0	39,858	0	0
6 010900 Risk Management	(5)	0	(4)	0	0	0	0	(69)	0	0
7 010500 Treas-Tax Collector	(117)	(24)	(131)	(16)	0	0	(3)	(981)	(47)	(46)
8 011100 Maint Bldgs & Grounds	5,011	0	752	0	0	0	0	41,235	564	(530)
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	14,248	0	0
10 011801 Information Services	886	0	807	0	0	888	0	2,413	0	0
Total Current Allocations	13,419	367	13,346	492	0	3,033	119	125,258	874	583
Less: Prior Year Allocations	13,492	434	16,054	13	0	4,861	369	65,898	448	408
Carry-Forward	(73)	(67)	(2,708)	479	0	(1,828)	(250)	59,360	426	174
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$13,345	\$300	\$10,638	\$971	\$0	\$1,205	\$(131)	\$184,618	\$1,300	\$757

03.14.2016

County of Inyo, California
OMB A-87 Cost Plan

Actual 2014/2015 for use in 2016/2017

Summary Schedule

Department	800201 Lone Pine LD	810001 CSA#2	830001 Big Pine FD	830002 Big Pine FA	831001 Bishop FD	832001 Indy FD	832301 Indy Amb FD	833001 Lone Pine FD	833002 LP Amb FD	834001 So Inyo FD
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 010200 CAO	484	713	1,301	175	0	1,085	145	1,203	681	749
4 010400 Auditor-Controller	331	488	3,032	597	46	1,905	440	3,015	4,190	3,731
5 010800 Personnel	0	0	0	0	0	0	0	3,440	8,736	6,880
6 010900 Risk Management	0	0	0	0	0	0	0	(6)	(15)	(12)
7 010500 Treas-Tax Collector	(48)	(39)	(333)	(79)	(8)	(166)	(56)	(169)	(192)	(194)
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	0	0	0
10 011801 Information Services	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	767	1,162	4,000	693	38	2,823	529	7,482	13,400	11,154
Less: Prior Year Allocations	459	963	7,262	1,195	57	6,023	254	13,482	2,365	11,682
Carry-Forward	308	198	(3,262)	(502)	(19)	(3,199)	275	(6,000)	11,035	(528)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,075	\$1,360	\$738	\$191	\$19	\$(376)	\$804	\$1,482	\$24,436	\$10,627

03.14.2016

County of Inyo, California
OMB A-87 Cost Plan

Actual 2014/2015 for use in 2016/2017

Summary Schedule

Department	840001 Inyo/Mono RCD	850001 E Indy SD	860001 No Inyo Hos	861001 So Inyo Hos	870001 Big Pine CD	871001 Indy CD	872001 Mt Whitney CD	873001 Pioneer CD	874001 Tecopa CC	880001-301 Gr Basin
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 010200 CAO	0	68	54	54	197	285	365	1,686	0	0
4 010400 Auditor-Controller	15	128	182	110	1,845	1,537	2,275	4,165	52	58
5 010800 Personnel	0	0	0	0	2,675	2,402	2,839	5,678	0	0
6 010900 Risk Management	0	0	0	0	(5)	(4)	(5)	(10)	0	0
7 010500 Treas-Tax Collector	(3)	(12)	(24)	(11)	(161)	(106)	(203)	(182)	(9)	(10)
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	0	0	0
10 011801 Information Services	0	0	0	0	(2)	0	0	0	0	0
Total Current Allocations	12	183	213	153	4,550	4,115	5,272	11,338	43	47
Less: Prior Year Allocations	26	139	133	77	1,205	3,194	3,730	8,211	63	57
Carry-Forward	(13)	45	79	77	3,344	920	1,542	3,127	(20)	(9)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$(1)	\$228	\$292	\$230	\$7,894	\$5,035	\$6,814	\$14,464	\$23	\$38

03.14.2016

County of Inyo, California
OMB A-87 Cost Plan

Actual 2014/2015 for use in 2016/2017

Summary Schedule

Department	890001 BP Sewer CSD	890101 BP CSD	890201 BP Water CSD	890301 BP Water CSD ACO	891001 Darwin CSD	892001 E Sierra CSD	893001 Olancha CSD	894001 Sierra Hi CSD	895001 Westridge CSD	896001 Lone Pine CSD
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 010200 CAO	645	20	453	91	133	0	1,102	399	0	952
4 010400 Auditor-Controller	1,392	47	1,054	313	1,005	26	4,749	1,603	61	3,394
5 010800 Personnel	0	0	0	0	0	0	5,515	2,839	0	6,770
6 010900 Risk Management	0	0	0	0	0	0	(10)	(5)	0	(12)
7 010500 Treas-Tax Collector	(145)	(5)	(116)	(42)	(159)	(5)	(390)	(77)	(11)	(106)
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	0	0	0
10 011801 Information Services	0	0	0	0	0	0	0	0	0	(6)
Total Current Allocations	1,892	62	1,392	363	980	21	10,966	4,760	50	10,992
Less: Prior Year Allocations	1,937	166	1,763	417	1,217	20	7,053	3,260	80	7,961
Carry-Forward	(45)	(104)	(372)	(54)	(238)	1	3,913	1,500	(30)	3,031
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,847	\$(41)	\$1,020	\$308	\$742	\$23	\$14,878	\$6,260	\$20	\$14,022

03.14.2016

County of Inyo, California
OMB A-87 Cost Plan

Actual 2014/2015 for use in 2016/2017

Summary Schedule

Department	897001 Mesa CSD	898001 Starlite CSD	899001 Keeler CSD	Other CSD's	Other Trusts	Schools	All Other	612500 IMAAA	621500 OCJP- CLETEP	623909 Oak Creek Mud Slide
1 Building Depreciation	\$0	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	7,227	0	0	0
3 010200 CAO	0	203	159	0	0	0	48,957	230	0	0
4 010400 Auditor-Controller	12	424	664	67,446	3,591	49,604	44,908	286	0	0
5 010800 Personnel	0	0	0	0	0	0	1,147	0	0	0
6 010900 Risk Management	0	0	0	0	0	0	(2)	0	0	0
7 010500 Treas-Tax Collector	(2)	(43)	(93)	0	(644)	(8,266)	(741)	(14)	0	0
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0	12,135	0	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	0	0	0
10 011801 Information Services	0	0	0	0	0	0	3,759	853	0	0
Total Current Allocations	9	584	730	67,446	2,970	41,338	117,389	1,354	0	0
Less: Prior Year Allocations	13	331	737	3,786	3,360	49,698	107,160	(181)	0	1,328
Carry-Forward	(4)	253	(7)	63,661	(391)	(8,360)	10,229	1,535	(0)	(1,328)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$6	\$836	\$723	\$131,107	\$2,579	\$32,978	\$127,618	\$2,889	\$(0)	\$(1,328)

03.14.2016

County of Inyo, California
OMB A-87 Cost Plan

Actual 2014/2015 for use in 2016/2017

Summary Schedule

Department	671200 Boat & Waterways	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$149,216	
2 Equipment Depreciation	0	271,740	
3 010200 CAO	0	558,584	
4 010400 Auditor-Controller	0	815,040	
5 010800 Personnel	0	624,279	
6 010900 Risk Management	0	(1,110)	
7 010500 Treas-Tax Collector	0	(36,417)	
8 011100 Maint Bldgs & Grounds	0	913,678	
9 011600 Insurance, Retirement	0	1,040,003	
10 011801 Information Services	0	932,937	
Total Current Allocations	0	5,267,951	
Less: Prior Year Allocations	0	4,860,013	
Carry-Forward	(0)	407,287	
Current Adjustments	0	(138,497)	
Proposed Costs	<u>\$ (0)</u>	<u>\$5,536,741</u>	