



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Inyo
Independence, California**

**Date: September 26, 2017
Filing Ref: INY18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **Summary Schedule** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 Circular 2 CFR Part 200, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF INYO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Amy Shepherd
Name
Auditor-Controller
Title

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Programs & Services Division**

10-2-2017
Date

10-10-2017
Date

**Negotiated by Ou Saelee
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

03.09.2017

**County of Inyo, California
2 CFR Part 200 Cost Plan**

Actual 2015/2016 for use in 2017/2018

Summary Schedule

Department	010100 Bd of Supvsrs	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	1,189	0	0	5,121	4,057
3 010200 CAO	2,730	195	1,342	4,495	3,434	1,352	0	2,914	3,496	2,390
4 010400 Auditor-Controller	5,460	216	3,810	7,312	5,432	3,239	10	1,428	8,832	948
5 010800 Personnel	5,326	0	3,223	6,582	3,155	2,850	0	0	13,808	0
6 010900 Risk Management	(44)	0	(27)	(55)	(26)	(24)	0	0	(115)	0
7 010500 Treas-Tax Collector	(128)	(2)	(205)	(67)	(126)	(135)	(2)	(45)	(79)	(54)
8 011100 Maint Bldgs & Grounds	7,823	0	3,571	7,659	5,880	2,261	0	0	6,339	0
9 011600 Insurance, Retirement	64,183	0	20,137	74,146	38,981	0	0	0	96,269	0
10 011801 Information Services	92,988	0	24,567	33,945	15,156	13,174	0	8	27,495	0
Total Current Allocations	181,567	409	56,652	135,412	73,240	24,032	9	4,306	163,977	7,341
Less: Prior Year Allocations	108,074	84	75,772	98,331	80,469	39,103	7	8,555	177,109	10,363
Carry-Forward	73,493	325	(19,120)	37,081	(7,229)	(15,071)	1	(4,249)	(13,132)	(3,022)
Proposed Costs	\$255,060	\$733	\$37,531	\$172,494	\$66,010	\$8,961	\$10	\$58	\$150,845	\$4,320

**County of Inyo, California
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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	\$4,972
2 Equipment Depreciation	59,507	0	0	0	0	0	0	0	0	69,059
3 010200 CAO	0	7,043	6,195	99	776	5,816	2,888	6,518	4,429	29,315
4 010400 Auditor-Controller	0	730	7,576	821	111	9,356	3,975	10,370	5,235	30,816
5 010800 Personnel	0	0	0	0	0	6,751	2,680	7,871	0	22,527
6 010900 Risk Management	0	0	0	0	0	(56)	(22)	(65)	0	(187)
7 010500 Treas-Tax Collector	0	(28)	(185)	(111)	(9)	(164)	(13)	(207)	(104)	(863)
8 011100 Maint Bldgs & Grounds	0	0	0	0	2,036	26,236	0	19,877	0	31,028
9 011600 Insurance, Retirement	0	0	0	0	0	97,391	24,450	2,177	0	289,244
10 011801 Information Services	490	0	0	1,715	0	27,325	0	6,680	770	180,638
Total Current Allocations	59,997	7,746	13,586	2,525	3,051	173,306	33,957	53,221	10,329	656,548
Less: Prior Year Allocations	143,979	1,978	9,687	2,247	927	197,912	28,777	59,530	9,077	862,756
Carry-Forward	(83,981)	5,767	3,899	278	2,124	(24,607)	5,181	(6,310)	1,253	(206,208)
Proposed Costs	\$(23,984)	\$13,513	\$17,484	\$2,802	\$5,175	\$148,699	\$39,138	\$46,911	\$11,582	\$450,340

**County of Inyo, California
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Summary Schedule

Department	022710 Sher-Safety	022900 Jail	022910 Jail Safety	022920 Jail STC	022950 Jail CAD/RMS	023000 Probation	023100 Juvenile Inst	023200 Bldg & Safety	023300 Ag Comm	023400 Recorder
1 Building Depreciation	\$0	\$87,340	\$0	\$0	\$0	\$1,055	\$29,580	\$277	\$350	\$455
2 Equipment Depreciation	0	0	0	0	0	0	20,298	0	4,819	0
3 010200 CAO	22,330	15,886	9,131	11	489	11,008	11,239	1,833	4,766	0
4 010400 Auditor-Controller	31,313	19,127	12,801	53	170	14,262	18,292	3,318	4,728	0
5 010800 Personnel	24,088	18,761	9,635	0	0	9,805	19,440	4,275	3,223	0
6 010900 Risk Management	(200)	(156)	(80)	0	0	(81)	(161)	(35)	(27)	0
7 010500 Treas-Tax Collector	(14)	(185)	(16)	(6)	(6)	(280)	(184)	(110)	(147)	0
8 011100 Maint Bldgs & Grounds	0	300,284	0	0	0	39,722	68,123	3,082	4,997	8,117
9 011600 Insurance, Retirement	47,749	23,255	30,279	0	0	84,123	12,469	12,258	14,268	0
10 011801 Information Services	0	8,633	0	0	245	19,208	16,233	1,816	14,427	0
Total Current Allocations	125,266	472,945	61,750	57	898	178,823	195,327	26,713	51,403	8,572
Less: Prior Year Allocations	116,696	343,148	52,920	281	1,201	147,066	225,252	28,818	45,093	1,283
Carry-Forward	8,569	129,796	8,829	(224)	(303)	31,757	(29,924)	(2,105)	6,310	7,289
Proposed Costs	\$133,835	\$602,741	\$70,579	\$(167)	\$595	\$210,579	\$165,403	\$24,608	\$57,713	\$15,861

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Summary Schedule

Department	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	024300 Range Impr
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$1,088	\$97	\$0	\$0	\$0
2 Equipment Depreciation	787	0	0	0	0	0	0	0	0	0
3 010200 CAO	546	1,386	639	443	0	4,795	9,426	17,140	60	0
4 010400 Auditor-Controller	2,963	1,970	1,243	428	0	8,151	7,165	14,078	148	3
5 010800 Personnel	0	2,884	882	0	0	4,953	6,548	7,973	0	0
6 010900 Risk Management	0	(24)	(7)	0	0	(41)	(54)	(66)	0	0
7 010500 Treas-Tax Collector	(428)	(47)	(44)	(53)	0	(235)	(297)	(178)	(13)	(0)
8 011100 Maint Bldgs & Grounds	0	0	966	0	0	7,728	18,167	25,744	0	222
9 011600 Insurance, Retirement	0	0	14,373	0	0	30,238	33,930	3,520	0	0
10 011801 Information Services	735	0	1,395	4,305	0	15,355	22,127	16,238	0	0
Total Current Allocations	4,603	6,168	19,447	5,124	0	72,032	97,109	84,449	195	224
Less: Prior Year Allocations	9,029	6,893	14,934	7,923	15	86,970	40,579	76,308	103	0
Carry-Forward	(4,426)	(725)	4,513	(2,800)	(15)	(14,938)	56,529	8,141	92	0
Proposed Costs	\$177	\$5,443	\$23,960	\$2,324	\$(15)	\$57,093	\$153,638	\$92,589	\$287	\$224

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Summary Schedule

Department	024400 Lease Rental	024502 Salt Cedar	034600 Roads	034601 State Roads	045100 Health	045102 Child Health	045200 Mental Health	045312 DDP	045315 Alcohol & Drug	045316 SACPA Prop 36
1 Building Depreciation	\$0	\$0	\$1,281	\$0	\$2,359	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	9,873	0	0	0
3 010200 CAO	0	1,936	38,178	1	16,196	325	29,227	493	3,177	0
4 010400 Auditor-Controller	3	3,542	42,835	538	21,643	2,077	45,161	3,095	9,208	0
5 010800 Personnel	0	4,546	33,180	0	23,477	4,444	42,883	4,885	14,419	0
6 010900 Risk Management	0	(38)	(275)	0	(195)	(37)	(356)	(41)	(120)	0
7 010500 Treas-Tax Collector	(0)	(57)	(1,208)	(83)	(563)	(35)	(811)	(142)	(271)	0
8 011100 Maint Bldgs & Grounds	0	0	52,357	0	69,298	15	36,059	33	391	0
9 011600 Insurance, Retirement	0	0	13,879	0	5,686	0	7,380	0	1,004	0
10 011801 Information Services	0	0	16,978	0	22,443	0	225,635	76	3,292	0
Total Current Allocations	2	9,930	197,206	456	160,343	6,789	395,052	8,400	31,101	0
Less: Prior Year Allocations	0	2,569	159,917	790	141,229	239	249,447	6,165	25,358	5
Carry-Forward	0	7,361	37,289	(335)	19,114	6,551	145,605	2,235	5,742	(5)
Proposed Costs	\$2	\$17,290	\$234,495	\$121	\$179,458	\$13,340	\$540,657	\$10,635	\$36,843	\$(5)

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Summary Schedule

Department	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 Svcs Officer	056605 DNA
1 Building Depreciation	\$1,768	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113	\$0
2 Equipment Depreciation	909	0	0	0	0	0	0	0	0	0
3 010200 CAO	4,335	452	20,173	33,126	4,705	3,736	1,638	575	2,538	10
4 010400 Auditor-Controller	6,467	2,619	21,864	52,377	13,094	20,916	6,935	3,902	1,871	10
5 010800 Personnel	3,902	4,716	10,890	47,836	17,268	0	0	0	1,764	0
6 010900 Risk Management	(32)	(39)	(90)	(397)	(143)	0	0	0	(15)	0
7 010500 Treas-Tax Collector	(218)	(84)	(744)	(814)	(650)	(742)	(810)	(511)	(80)	0
8 011100 Maint Bldgs & Grounds	13,023	31	6,379	7,810	925	0	0	0	0	0
9 011600 Insurance, Retirement	2,574	0	5,304	8,499	2,154	0	0	0	0	0
10 011801 Information Services	5,008	3	23,027	154,538	331	0	0	0	2,685	0
Total Current Allocations	37,734	7,698	86,804	302,975	37,684	23,909	7,762	3,966	8,877	20
Less: Prior Year Allocations	53,540	1,166	75,028	249,332	41,204	19,101	8,284	6,262	25,592	57
Carry-Forward	(15,806)	6,531	11,776	53,643	(3,519)	4,807	(522)	(2,296)	(16,714)	(37)
Proposed Costs	\$21,927	\$14,229	\$98,580	\$356,618	\$34,165	\$28,716	\$7,240	\$1,670	\$(7,837)	\$(17)

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Actual 2015/2016 for use in 2017/2018

Summary Schedule

Department	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	152102 Indy Upgrade
1 Building Depreciation	\$4,979	\$545	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	6,517	0	0	0	0	0	0	0
3 010200 CAO	4,394	684	9,063	1,141	9,572	670	1,809	31	781	756
4 010400 Auditor-Controller	6,677	1,302	12,650	2,874	10,710	2,581	3,084	464	2,402	79
5 010800 Personnel	8,041	882	9,024	3,325	6,683	4,343	1,696	882	2,578	0
6 010900 Risk Management	(67)	(7)	(75)	(28)	(55)	(36)	(14)	(7)	(21)	0
7 010500 Treas-Tax Collector	(196)	(46)	(841)	(87)	(412)	(63)	(157)	(20)	(111)	(7)
8 011100 Maint Bldgs & Grounds	88,579	6,704	7,526	15,902	8,748	282	3,593	31	2,246	0
9 011600 Insurance, Retirement	25,253	0	34,552	7,921	939	0	0	0	0	0
10 011801 Information Services	16,917	1,079	2,694	4,697	5,537	0	0	0	751	0
Total Current Allocations	154,579	11,144	81,110	35,745	41,723	7,799	10,011	1,381	8,626	828
Less: Prior Year Allocations	170,806	13,330	120,525	38,139	27,647	640	274	156	1,656	344
Carry-Forward	(16,227)	(2,186)	(39,415)	(2,393)	14,076	7,159	9,737	1,225	6,970	484
Proposed Costs	\$138,351	\$8,958	\$41,695	\$33,352	\$55,799	\$14,958	\$19,748	\$2,606	\$15,596	\$1,312

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Actual 2015/2016 for use in 2017/2018

Summary Schedule

Department	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	451001 LAFCO
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$96	\$0	\$463	\$918	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	2,162	797	393	0	0	5,635	12,204	7,989	7,812	778
4 010400 Auditor-Controller	3,232	167	999	8	11,748	5,132	9,453	3,201	5,527	1,101
5 010800 Personnel	2,612	0	1,730	0	0	4,750	3,019	0	(2,462)	0
6 010900 Risk Management	(22)	0	(14)	0	0	(39)	(25)	0	(129)	0
7 010500 Treas-Tax Collector	(132)	(14)	(58)	(1)	(1,814)	(163)	(395)	(374)	(12)	(46)
8 011100 Maint Bldgs & Grounds	1,990	0	1,785	0	0	1,947	7,501	1,507	14,394	0
9 011600 Insurance, Retirement	0	0	0	0	10,465	858	1,425	0	6,193	0
10 011801 Information Services	6	0	0	0	0	898	1,742	0	27,647	0
Total Current Allocations	9,848	950	4,836	7	20,399	19,113	34,924	12,787	59,887	1,832
Less: Prior Year Allocations	2,340	339	398	7	10,300	15,932	30,920	32,970	56,028	206
Carry-Forward	7,508	611	4,437	(1)	10,100	3,181	4,004	(20,183)	3,859	1,626
Proposed Costs	\$17,356	\$1,562	\$9,273	\$6	\$30,499	\$22,293	\$38,929	\$(7,397)	\$63,747	\$3,458

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Summary Schedule

Department	500902 W.C. Trust	500903 Liab Trust	500904 Med Malpr Trust	504602 Local Trans	504605 Trans & Plan	612500 IMAAA	613700 WIA	620300 OCJP-DSTF	620400 OCJP-VWAC	620605/695 Yucca Mtn
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	5,089	3,693	345	4,399	2,315	420	89	0	583	733
4 010400 Auditor-Controller	5,382	3,742	438	4,670	4,135	521	1,565	0	1,854	966
5 010800 Personnel	0	0	0	0	3,494	0	3,630	0	2,578	0
6 010900 Risk Management	0	0	0	0	(29)	0	(30)	0	(21)	0
7 010500 Treas-Tax Collector	(22)	(48)	(13)	(22)	(86)	(14)	(36)	0	(58)	(33)
8 011100 Maint Bldgs & Grounds	0	0	0	0	174	0	0	0	0	1,679
9 011600 Insurance, Retirement	0	0	0	0	313	0	0	0	0	338
10 011801 Information Services	0	0	0	0	3,469	0	154	1,965	545	0
Total Current Allocations	10,449	7,386	770	9,047	13,785	927	5,372	1,965	5,481	3,683
Less: Prior Year Allocations	6,047	3,681	468	6,541	8,899	0	8,669	6,309	2,364	2,802
Carry-Forward	4,402	3,705	302	2,506	4,886	0	(3,297)	(4,344)	3,117	881
Proposed Costs	\$14,851	\$11,091	\$1,072	\$11,553	\$18,671	\$927	\$2,075	\$(2,379)	\$8,599	\$4,564

03.09.2017

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Actual 2015/2016 for use in 2017/2018

Summary Schedule

Department	620697 DV Reg Grd Monitor	620900 OCJP-SRVP	621200 Trial Ct Jalan	621300 ES Weed Mgt	621700 Wildlife Consrv	623509 Off- Hwy Veh Gr	623706 Homeland Security	631200 Airpts Fuel Tank	631300 Blish Airpt Mstr PI	630303 Blish Airpt Impr Pro
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	0	0	1,834	0	0	2,169	0	0	2,102
4 010400 Auditor-Controller	8	0	0	1,764	3	0	0	8	10	2,388
5 010800 Personnel	0	0	0	984	0	0	0	0	0	0
6 010900 Risk Management	0	0	0	(8)	0	0	0	0	0	0
7 010500 Treas-Tax Collector	(1)	0	0	(101)	(0)	0	0	(1)	(2)	(35)
8 011100 Maint Bldgs & Grounds	0	0	0	795	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	735	246	0	0	735	0	0	0
Total Current Allocations	7	0	735	5,513	2	0	2,904	7	9	4,455
Less: Prior Year Allocations	7	0	871	6,466	10,012	0	581	7	7	4,202
Carry-Forward	(1)	(0)	(136)	(952)	(10,010)	(0)	2,324	(1)	1	253
Proposed Costs	\$6	\$(0)	\$599	\$4,561	\$(10,008)	\$(0)	\$5,228	\$6	\$10	\$4,709

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Department	640300 Tobacco Tax	640400 Sol Wst Enforce	640700 Progr Living	641200 AIDS Consortium	641300 Safe Schools	641600 Mat/Child Health	641900 WIC	642500 Comm Fam Rsrce	643000 Chld&Fam Comm	670100 Park Improvement s
1 Building Depreciation	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	1,396	0	0	314	0	565	2,038	150	5,700	87
4 010400 Auditor-Controller	3,371	8	0	1,457	10	3,293	4,969	952	3,607	170
5 010800 Personnel	5,191	0	0	2,544	0	6,446	7,057	1,730	2,680	0
6 010900 Risk Management	(43)	0	0	(21)	0	(53)	(59)	(14)	(22)	0
7 010500 Treas-Tax Collector	(140)	(1)	0	(41)	(2)	(78)	(128)	(32)	(199)	(12)
8 011100 Maint Bldgs & Grounds	477	0	0	4	0	257	7,803	0	1,211	0
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	0	0	0
10 011801 Information Services	242	0	0	2	0	40	794	0	1,280	0
Total Current Allocations	10,493	7	1,500	4,259	9	10,470	22,474	2,786	14,256	245
Less: Prior Year Allocations	6,317	7	1,500	288	7	3,221	21,827	655	13,504	330
Carry-Forward	4,176	(1)	(0)	3,972	1	7,249	647	2,131	752	(85)
Proposed Costs	\$14,669	\$6	\$1,500	\$8,231	\$10	\$17,720	\$23,121	\$4,918	\$15,008	\$159

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Department	671408/409 CalMet	671507 Cannabis Suppr	683000 ESAAA	800001 Big Pine LD	800101 Indy LD	800201 Lone Pine LD	810001 CSA#2	830001 Big Pine FD	830002 Big Pine FA	831001 Bishop 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	461	27	6,606	47	23	71	124	1,054	198	0
4 010400 Auditor-Controller	915	67	16,793	621	562	949	578	4,902	712	50
5 010800 Personnel	0	0	21,000	882	882	1,764	882	6,242	0	0
6 010900 Risk Management	0	0	(174)	(7)	(7)	(15)	(7)	(52)	0	0
7 010500 Treas-Tax Collector	(68)	(6)	(722)	(42)	(37)	(42)	(23)	(260)	(78)	(8)
8 011100 Maint Bldgs & Grounds	0	0	80,208	0	0	0	0	0	0	0
9 011600 Insurance, Retirement	0	0	2,163	0	0	0	0	0	0	0
10 011801 Information Services	2,313	0	3,722	0	0	0	0	0	0	0
Total Current Allocations	3,621	88	129,596	1,501	1,423	2,727	1,554	11,888	832	42
Less: Prior Year Allocations	3,291	433	85,031	339	297	389	1,116	6,918	841	44
Carry-Forward	330	(344)	44,565	1,162	1,125	2,338	438	4,970	(9)	(3)
Proposed Costs	\$3,951	\$(256)	\$174,161	\$2,664	\$2,548	\$5,065	\$1,993	\$16,857	\$824	\$39

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Department	832001 Indy FD	832301 Indy Amb FD	833001 Lone Pine FD	833002 LP Amb FD	834001 So Inyo FD	840001 Inyo/Mono RCD	850001 E Indy SD	860001 No Inyo Hos	861001 So Inyo Hos	870001 Big Pine CD
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	749	89	920	620	615	0	81	0	0	123
4 010400 Auditor-Controller	2,841	344	4,934	1,576	1,624	13	133	83	68	1,459
5 010800 Personnel	3,562	0	9,194	0	0	0	0	0	0	1,900
6 010900 Risk Management	(30)	0	(76)	0	0	0	0	0	0	(16)
7 010500 Treas-Tax Collector	(132)	(39)	(130)	(145)	(153)	(2)	(8)	(13)	(10)	(105)
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	6,991	393	14,842	2,051	2,086	12	206	71	57	3,361
Less: Prior Year Allocations	6,031	314	16,758	1,757	11,727	16	132	114	54	1,547
Carry-Forward	960	79	(1,916)	294	(9,641)	(4)	73	(43)	3	1,814
Proposed Costs	\$7,951	\$473	\$12,925	\$2,344	\$(7,556)	\$8	\$279	\$27	\$60	\$5,175

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Department	871001 Indy CD	872001 Mt Whitney CD	873001 Pioneer CD	874001 Tecopa CC	880001-301 Gr Basin	890001 BP Sewer CSD	890101 BP CSD	890201 BP Water CSD	890301 BP Water CSD ACO	891001 Darwin 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	299	323	1,669	0	0	666	4	449	51	107
4 010400 Auditor-Controller	1,266	1,928	3,947	52	52	1,433	53	1,140	112	747
5 010800 Personnel	1,730	1,764	3,935	0	0	0	0	0	0	0
6 010900 Risk Management	(14)	(15)	(33)	0	0	0	0	0	0	0
7 010500 Treas-Tax Collector	(57)	(153)	(136)	(8)	(8)	(115)	(8)	(105)	(9)	(98)
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	16
Total Current Allocations	3,224	3,847	9,383	45	44	1,984	50	1,485	153	772
Less: Prior Year Allocations	3,592	4,168	8,436	47	35	1,569	54	1,383	101	604
Carry-Forward	(368)	(321)	947	(2)	9	415	(5)	101	52	168
Proposed Costs	\$2,857	\$3,526	\$10,330	\$42	\$54	\$2,399	\$45	\$1,586	\$205	\$940

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Department	892001 E Sierra CSD	893001 Olancha CSD	894001 Sierra Hi CSD	895001 Westridge CSD	896001 Lone Pine CSD	897001 Mesa CSD	898001 Starlite CSD	899001 Keeler CSD	Other CSD's	Other Trusts
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	0	1,184	366	0	962	0	138	150	0	0
4 010400 Auditor-Controller	18	4,506	1,389	50	2,855	13	377	576	55,478	3,005
5 010800 Personnel	0	4,037	1,764	0	4,207	0	0	0	0	0
6 010900 Risk Management	0	(33)	(15)	0	(35)	0	0	0	0	0
7 010500 Treas-Tax Collector	(3)	(295)	(63)	(8)	(66)	(2)	(36)	(65)	(117)	(464)
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	1	0	0	0	0	0
Total Current Allocations	15	9,399	3,441	42	7,924	12	479	660	55,360	2,564
Less: Prior Year Allocations	15	6,230	3,732	54	9,443	7	339	651	48,092	2,752
Carry-Forward	1	3,170	(291)	(12)	(1,518)	4	140	10	7,268	(189)
Proposed Costs	\$16	\$12,569	\$3,149	\$29	\$6,406	\$16	\$619	\$670	\$62,629	\$2,375

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Department	Schools	All Other	Total
1 Building Depreciation	\$0	\$0	\$149,216
2 Equipment Depreciation	0	1,524	183,661
3 010200 CAO	0	53,247	529,488
4 010400 Auditor-Controller	45,380	50,351	846,684
5 010800 Personnel	0	0	548,636
6 010900 Risk Management	0	0	(4,700)
7 010500 Treas-Tax Collector	(6,231)	(517)	(29,233)
8 011100 Maint Bldgs & Grounds	0	1,847	1,033,371
9 011600 Insurance, Retirement	0	0	1,150,341
10 011801 Information Services	0	3,929	1,081,840
Total Current Allocations	39,149	110,382	5,489,304
Less: Prior Year Allocations	40,445	124,342	5,216,325
Carry-Forward	(1,297)	(13,961)	271,825
Proposed Costs	\$37,852	\$96,421	\$5,761,128