



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Inyo
Independence, California**

**Date: October 22, 2019
Filing Ref: INY20**

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 **2019-20**. 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 **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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-Building & Grounds | 10. County Liability (ISF) |
| 5. Insurance/Retirement | 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 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 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF INYO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Amy Shepherd

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

10-27-2019

11-4-2019

Date

Date

**Negotiated by Kirsten Ford
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Summary Schedule

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

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	\$3,673	\$0	\$3,047	\$1,785	\$1,541	\$1,649	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	1,189	0	0	5,121	4,596
3 010200 CAO	3,072	598	1,389	4,188	3,647	1,312	0	1,483	3,678	4,689
4 010400 Auditor-Controller	6,267	572	3,563	7,642	6,357	4,650	0	1,482	9,268	1,362
5 010800 Personnel	5,423	0	3,233	6,953	3,615	4,658	0	0	12,063	0
6 010900 Risk Management	153	0	91	196	102	131	0	0	340	0
7 010500 Treas-Tax Collector	(1)	(0)	(1)	(1)	(1)	(1)	0	(0)	(1)	(0)
8 011100 Maint Bldgs & Grounds	11,565	0	6,314	11,124	7,770	3,952	0	0	0	0
9 011600 Insurance, Retirement	58,935	18,740	17,317	92,953	47,365	0	0	0	108,176	0
10 011801 Information Services	10,238	0	19,080	29,588	15,097	25,388	0	5	50,148	0
Total Current Allocations	99,325	19,910	54,034	154,428	85,493	42,928	0	2,970	188,792	10,646
Less: Prior Year Allocations	181,567	409	56,652	135,412	73,240	24,032	9	4,306	163,977	7,341
Carry-Forward	(82,242)	19,501	(2,618)	19,016	12,254	18,896	(9)	(1,336)	24,815	3,305
Proposed Costs	\$17,084	\$39,411	\$51,415	\$173,444	\$97,747	\$61,825	\$(9)	\$1,634	\$213,608	\$13,952

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

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	\$1,790	\$8,488	\$0	\$0	\$0	\$18,222
2 Equipment Depreciation	0	0	0	0	0	27,923	0	0	0	40,080
3 010200 CAO	0	2,465	8,860	86	354	5,636	2,286	5,280	3,503	30,759
4 010400 Auditor-Controller	0	985	8,235	1,074	92	10,218	4,020	10,344	4,120	33,000
5 010800 Personnel	0	0	0	0	0	7,440	2,121	7,335	0	22,388
6 010900 Risk Management	0	0	0	0	0	210	60	207	0	631
7 010500 Treas-Tax Collector	0	(0)	(0)	(1)	(0)	(2)	(1)	(2)	(1)	(8)
8 011100 Maint Bldgs & Grounds	0	0	0	0	3,696	30,922	0	32,109	0	37,713
9 011600 Insurance, Retirement	0	0	0	0	0	98,720	46,096	1,620	0	324,314
10 011801 Information Services	0	0	0	248	0	39,400	0	10,124	872	81,933
Total Current Allocations	0	3,450	17,095	1,406	5,932	228,955	54,581	67,017	8,494	589,031
Less: Prior Year Allocations	59,997	7,746	13,586	2,525	3,051	173,306	33,957	53,221	10,329	656,548
Carry-Forward	(59,997)	(4,296)	3,510	(1,119)	2,881	55,649	20,624	13,796	(1,835)	(67,517)
Proposed Costs	\$(59,997)	\$(846)	\$20,605	\$287	\$8,813	\$284,604	\$75,205	\$80,813	\$6,659	\$521,515

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

Summary Schedule

Department	022710 Sher-Safety	022900 Jail	022910 Jail Safety	022920 Jail STC	022950 Jail CAD/RMS	023000 Probation	023002 Criminal Justice Realignment	023100 Juvenile Inst	023200 Bldg & Safety	023300 Ag Comm
1 Building Depreciation	\$0	\$121,027	\$0	\$0	\$0	\$1,936	\$0	\$39,743	\$376	\$5,495
2 Equipment Depreciation	0	0	0	0	0	0	0	20,298	0	12,144
3 010200 CAO	23,342	17,956	10,086	86	416	9,116	966	8,234	2,256	3,748
4 010400 Auditor-Controller	31,333	18,728	13,932	255	108	13,963	916	16,150	5,270	5,991
5 010800 Personnel	23,535	16,687	9,769	0	0	10,742	0	15,713	6,188	3,755
6 010900 Risk Management	663	470	275	0	0	303	0	443	174	106
7 010500 Treas-Tax Collector	(1)	(2)	(1)	(0)	(0)	(3)	(0)	(3)	(1)	(2)
8 011100 Maint Bldgs & Grounds	0	120,219	0	0	0	72,104	0	27,623	374	11,576
9 011600 Insurance, Retirement	75,334	40,592	51,560	0	0	84,830	0	58,927	9,314	(912)
10 011801 Information Services	0	14,390	0	0	218	22,529	0	16,154	4,531	7,907
Total Current Allocations	154,206	350,068	85,622	342	742	215,520	1,882	203,282	28,481	49,808
Less: Prior Year Allocations	125,266	472,945	61,750	57	898	178,823	0	195,327	26,713	51,403
Carry-Forward	28,940	(122,877)	23,872	284	(156)	36,697	0	7,954	1,769	(1,595)
Proposed Costs	\$183,147	\$227,191	\$109,494	\$626	\$586	\$252,217	\$1,882	\$211,236	\$30,250	\$48,213

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

Summary Schedule

Department	023400 Recorder	023401 Rec Micro	023500 Coroner	023600 Publ Admin	023700 Disaster Services	023800 Planning & Zoning	023900 Animal Control	024102 Water Dept	024200 Fish&Game	024300 Range Impr
1 Building Depreciation	\$5,948	\$0	\$0	\$0	\$0	\$1,994	\$20,529	\$0	\$0	\$0
2 Equipment Depreciation	0	2,018	0	0	0	0	0	0	0	0
3 010200 CAO	0	153	1,092	692	596	3,540	9,310	11,826	38	0
4 010400 Auditor-Controller	0	1,563	2,909	2,356	888	6,607	8,953	14,187	151	0
5 010800 Personnel	0	904	3,824	1,356	0	4,450	6,918	8,691	0	0
6 010900 Risk Management	0	25	108	38	0	125	195	245	0	0
7 010500 Treas-Tax Collector	0	(1)	(1)	(1)	(0)	(2)	(3)	(2)	(0)	0
8 011100 Maint Bldgs & Grounds	12,335	0	0	2,648	225	12,407	25,454	52,109	0	0
9 011600 Insurance, Retirement	4,886	0	0	10,720	0	27,904	25,507	(14,318)	0	0
10 011801 Information Services	9,471	0	0	5,084	2,128	16,029	10,293	21,075	0	0
Total Current Allocations	32,641	4,663	7,932	22,893	3,836	73,054	107,157	93,813	189	0
Less: Prior Year Allocations	8,572	4,603	6,168	19,447	5,124	72,032	97,109	84,449	195	224
Carry-Forward	24,069	60	1,764	3,446	(1,287)	1,022	10,648	9,364	(6)	(224)
Proposed Costs	\$56,709	\$4,722	\$9,696	\$26,339	\$2,549	\$74,076	\$117,205	\$103,177	\$183	\$(224)

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

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	045400 Env'tal Health
1 Building Depreciation	\$0	\$0	\$6,042	\$0	\$5,189	\$0	\$0	\$0	\$0	\$3,165
2 Equipment Depreciation	0	0	0	0	0	0	25,804	0	0	5,929
3 010200 CAO	0	153	39,528	300	11,359	297	29,107	561	4,114	5,098
4 010400 Auditor-Controller	0	341	46,153	0	19,912	4,086	52,681	5,580	12,300	6,441
5 010800 Personnel	0	0	33,513	0	19,364	4,728	54,302	7,231	15,053	4,485
6 010900 Risk Management	0	0	945	0	546	133	1,531	204	424	126
7 010500 Treas-Tax Collector	0	(0)	(9)	0	(4)	(2)	(6)	(2)	(3)	(1)
8 011100 Maint Bldgs & Grounds	0	0	113,741	0	86,931	113	60,045	647	2,498	24,158
9 011600 Insurance, Retirement	0	17,890	12,589	0	3,819	0	8,870	0	767	18,091
10 011801 Information Services	0	0	20,362	0	30,693	2	282,262	153	3,503	12,322
Total Current Allocations	0	18,384	272,865	300	177,808	9,358	514,595	14,375	38,656	79,813
Less: Prior Year Allocations	2	9,930	197,206	456	160,343	6,789	395,052	8,400	31,101	37,734
Carry-Forward	(2)	8,454	75,658	(155)	17,465	2,569	119,543	5,974	7,555	42,079
Proposed Costs	\$(2)	\$26,838	\$348,523	\$145	\$195,273	\$11,927	\$634,138	\$20,349	\$46,211	\$121,892

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

Summary Schedule

Department	045500/01 CCS	045700 Solid Waste	055800 Social Services	055801 First Program	056100 IC Gold	056300 TANF	056400 Foster Care	056500 Gen'l Relief	056600 Vets Svc's Officer	056605 DNA
1 Building Depreciation	\$0	\$0	\$745	\$0	\$0	\$0	\$0	\$0	\$148	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	447	16,760	33,936	2,651	5,296	3,293	1,675	840	556	0
4 010400 Auditor-Controller	3,230	21,256	56,811	4,584	14,329	22,749	6,716	7,603	2,843	0
5 010800 Personnel	3,059	11,750	60,733	0	17,938	0	0	0	1,877	0
6 010900 Risk Management	86	331	1,712	0	506	0	0	0	53	0
7 010500 Treas-Tax Collector	(1)	(5)	(6)	(2)	(4)	(5)	(4)	(5)	(1)	0
8 011100 Maint Bldgs & Grounds	76	10,616	77,100	2,082	2,783	0	0	0	0	0
9 011600 Insurance, Retirement	0	4,853	6,891	0	(33,762)	0	0	0	0	0
10 011801 Information Services	(56)	5,811	309,822	656	258	0	0	0	2,875	0
Total Current Allocations	6,840	71,374	547,743	9,971	7,343	26,037	8,387	8,437	8,351	0
Less: Prior Year Allocations	7,698	86,804	302,975	0	37,684	23,909	7,762	3,966	8,877	20
Carry-Forward	(858)	(15,430)	244,769	0	(30,341)	2,128	625	4,472	(527)	(20)
Proposed Costs	\$5,982	\$55,944	\$792,512	\$9,971	\$(22,998)	\$28,164	\$9,013	\$12,909	\$7,824	\$(20)

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

Summary Schedule

Department	066700 County Library	066800 Farm Advisor	076900 Parks & Rec	077000 County Museum	105102 Hospital Preparednes s Program	105103 Public Health Emergency Preparednes	150100/200 ESR Airpt	150300/400 Ind Airpt	150500/600 LP Airpt	150700/800 Shoshone Airpt
1 Building Depreciation	\$15,438	\$714	\$0	\$400	\$0	\$0	\$0	\$43	\$0	\$0
2 Equipment Depreciation	0	0	921	0	0	0	0	0	0	0
3 010200 CAO	3,291	754	11,207	1,181	10	110	16,877	224	2,666	148
4 010400 Auditor-Controller	7,419	1,821	26,890	4,127	13	104	11,736	3,233	3,319	1,752
5 010800 Personnel	7,996	939	20,233	3,894	0	0	7,787	4,450	1,877	939
6 010900 Risk Management	225	26	570	110	0	0	220	125	53	26
7 010500 Treas-Tax Collector	(2)	(1)	(12)	(1)	(0)	(0)	(3)	(1)	(1)	(1)
8 011100 Maint Bldgs & Grounds	73,980	11,726	9,241	9,792	0	0	9,322	2,589	6,651	0
9 011600 Insurance, Retirement	30,815	9,772	31,542	4,047	0	0	690	0	0	0
10 011801 Information Services	15,689	3,233	10,858	9,292	0	0	4,920	0	0	0
Total Current Allocations	154,851	28,984	111,450	32,841	23	214	51,550	10,664	14,565	2,864
Less: Prior Year Allocations	154,579	11,144	81,110	35,745	0	0	41,723	7,799	10,011	1,381
Carry-Forward	272	17,840	30,339	(2,904)	0	0	9,827	2,864	4,554	1,483
Proposed Costs	\$155,124	\$46,824	\$141,789	\$29,937	\$23	\$214	\$61,377	\$13,528	\$19,119	\$4,346

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

Summary Schedule

Department	152101 Indy Water Sys	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,168	\$0	\$527
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	11,361	7	5,864	0	2,191	0	0	7,905	10,819	7,183
4 010400 Auditor-Controller	4,568	49	3,903	0	2,139	0	23,725	8,351	9,138	4,904
5 010800 Personnel	2,781	0	2,781	0	1,877	0	973	5,771	3,755	0
6 010900 Risk Management	78	0	78	0	53	0	27	163	106	0
7 010500 Treas-Tax Collector	(2)	(0)	(1)	0	(1)	0	(18)	(2)	(3)	(3)
8 011100 Maint Bldgs & Grounds	2,757	0	879	0	706	0	0	4,311	4,677	1,030
9 011600 Insurance, Retirement	0	0	0	0	0	0	8,855	17,265	1,082	0
10 011801 Information Services	0	0	0	0	0	0	218	1,913	831	651
Total Current Allocations	21,544	55	13,505	0	6,966	0	33,781	50,845	30,404	14,292
Less: Prior Year Allocations	8,626	828	9,848	950	4,836	7	20,399	19,113	34,924	12,787
Carry-Forward	12,918	(773)	3,657	(950)	2,130	(7)	13,382	31,733	(4,520)	1,505
Proposed Costs	\$34,462	\$(717)	\$17,161	\$(950)	\$9,095	\$(7)	\$47,163	\$82,578	\$25,884	\$15,797

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

Summary Schedule

Department	450100 Superior Court	451001 LAFCO	500902 W.C. Trust	500903 Liab Trust	500904 Med Malpr Trust	504602 Local Trans	504605 Trans & Plan	612500 IMAAA	613700 WIA	620300 OCJP-DSTF
1 Building Depreciation	\$11,994	\$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	7,446	159	4,678	3,722	388	4,205	3,235	0	61	0
4 010400 Auditor-Controller	4,961	374	4,345	3,749	420	3,947	5,123	0	2,522	0
5 010800 Personnel	(2,287)	70	0	0	0	0	3,650	0	2,642	0
6 010900 Risk Management	443	2	0	0	0	0	103	0	74	0
7 010500 Treas-Tax Collector	(1)	(0)	(0)	(0)	(0)	(0)	(1)	0	(1)	0
8 011100 Maint Bldgs & Grounds	18,242	0	0	0	0	0	331	0	36	0
9 011600 Insurance, Retirement	4,619	0	0	0	0	0	230	0	0	0
10 011801 Information Services	3,609	0	0	0	0	0	471	0	0	880
Total Current Allocations	49,026	604	9,023	7,471	809	8,152	13,142	0	5,335	880
Less: Prior Year Allocations	59,887	1,832	10,449	7,386	770	9,047	13,785	927	5,372	1,965
Carry-Forward	(10,862)	(1,228)	(1,426)	84	38	(895)	(643)	(927)	(37)	(1,085)
Proposed Costs	\$38,164	\$(624)	\$7,596	\$7,555	\$847	\$7,257	\$12,499	\$(927)	\$5,298	\$(205)

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

Summary Schedule

Department	620400 OCJP-VWAC	620605/695 Yucca Mtn	620697 DV Reg Grd Monitor	621200 Trial Ct Jalan	621300 ES Weed Mgt	621601 OVGA- Owens Valley Groundwater	621700 Wildlife Constrv	621903 Big Pine Recycle Water Project	621904 CEQA Study	623706 Homeland Security
1 Building Depreciation	\$0	\$0	\$0	\$0	\$5,036	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	1,946	467	0	0	1,506	73	0	402	737	901
4 010400 Auditor-Controller	3,520	371	0	0	3,723	73	0	369	680	62
5 010800 Personnel	2,955	0	0	0	2,468	0	0	0	0	174
6 010900 Risk Management	83	0	0	0	70	0	0	0	0	5
7 010500 Treas-Tax Collector	(1)	(0)	0	0	(2)	(0)	0	(0)	(0)	0
8 011100 Maint Bldgs & Grounds	0	363	0	0	1,927	0	0	0	0	0
9 011600 Insurance, Retirement	0	230	0	0	0	0	0	0	0	0
10 011801 Information Services	625	0	0	436	640	6	0	0	0	654
Total Current Allocations	9,127	1,430	0	436	15,369	152	0	770	1,417	1,796
Less: Prior Year Allocations	5,481	3,683	7	735	5,613	0	2	0	0	2,904
Carry-Forward	3,646	(2,253)	(7)	(299)	9,855	0	(2)	0	0	(1,108)
Proposed Costs	\$12,773	\$(823)	\$(7)	\$138	\$25,224	\$152	\$(2)	\$770	\$1,417	\$688

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

Summary Schedule

Department	631200 Airpts Fuel Tank	631300 Bish Airpt Mstr Pl	630303 Bish Airpt Impr Pro	640300 Tobacco Tax	640400 Sol Wst Enforce	641200 AIDS Consortium	641300 Safe Schools	641600 Mat/Child Health	641900 WIC	642500 Comm Fam Rsrce
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	2,794	1,858	0	122	0	1,325	2,385	139
4 010400 Auditor-Controller	0	0	2,102	5,724	0	2,779	0	4,903	6,848	1,600
5 010800 Personnel	0	0	0	6,605	0	3,059	0	5,910	7,300	1,877
6 010900 Risk Management	0	0	0	186	0	86	0	167	206	53
7 010500 Treas-Tax Collector	0	0	(0)	(2)	0	(1)	0	(2)	(2)	(1)
8 011100 Maint Bldgs & Grounds	0	0	0	1,312	0	24	0	523	7,691	0
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	0	0	0
10 011801 Information Services	0	0	0	322	0	2	0	0	1,937	0
Total Current Allocations	0	0	4,895	16,004	0	6,072	0	12,826	26,365	3,669
Less: Prior Year Allocations	7	9	4,455	10,493	7	4,259	9	10,470	22,474	2,786
Carry-Forward	(7)	(9)	440	5,511	(7)	1,813	(9)	2,355	3,891	883
Proposed Costs	\$(7)	\$(9)	\$5,335	\$21,515	\$(7)	\$7,885	\$(9)	\$15,181	\$30,256	\$4,552

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

Summary Schedule

Department	643000 Child&Fam Comm	643111 Tecopa Lagoon Phase 2	670100 Park Improvement s	671408/409 CalMet	671507 Cannabis Suppr	683000 ESAAA	800001 Big Pine LD	800101 Indy LD	800201 Lone Pine LD	810001 CSA#2
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$11,515	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	3,880	7	14	2,278	332	5,913	54	39	403	247
4 010400 Auditor-Controller	5,580	13	27	883	54	18,593	1,649	1,614	1,718	540
5 010800 Personnel	3,546	0	0	0	0	22,319	939	939	939	70
6 010900 Risk Management	100	0	0	0	0	629	26	26	26	2
7 010500 Treas-Tax Collector	(2)	(0)	(0)	(0)	(0)	(5)	(1)	(1)	(1)	(0)
8 011100 Maint Bldgs & Grounds	1,284	0	0	0	0	54,397	0	0	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	37,012	0	0	0	0
10 011801 Information Services	1,143	0	0	5,398	0	4,704	0	0	0	0
Total Current Allocations	15,531	20	42	8,558	386	155,077	2,667	2,616	3,085	858
Less: Prior Year Allocations	14,256	0	245	3,621	88	129,596	1,501	1,423	2,727	1,554
Carry-Forward	1,275	0	(203)	4,937	297	25,481	1,166	1,194	358	(697)
Proposed Costs	\$16,806	\$20	\$(161)	\$13,496	\$683	\$180,558	\$3,833	\$3,810	\$3,443	\$161

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

Summary Schedule

Department	830001 Big Pine FD	830002 Big Pine FA	830101 Big Pine Fire - Operating	831001 Bishop FD	832001 Indy FD	832301 Indy Amb FD	833001 Lone Pine FD	833002 LP Amb FD	834001 So Inyo FD	840001 Inyo/Mono RCD
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	859	264	65	0	754	100	783	550	735	5
4 010400 Auditor-Controller	4,462	817	70	0	3,018	526	3,012	2,865	3,382	5
5 010800 Personnel	3,198	487	0	0	2,955	348	3,372	5,458	3,755	0
6 010900 Risk Management	90	14	0	0	83	10	95	154	106	0
7 010500 Treas-Tax Collector	(2)	(0)	(0)	0	(1)	(0)	(1)	(0)	(1)	0
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	8,608	1,581	135	0	6,810	983	7,261	9,026	7,976	10
Less: Prior Year Allocations	11,888	832	0	42	6,991	393	14,842	2,051	2,088	12
Carry-Forward	(3,280)	749	0	(42)	(181)	590	(7,580)	6,976	5,890	(2)
Proposed Costs	\$5,329	\$2,331	\$135	\$(42)	\$6,630	\$1,573	\$(319)	\$16,002	\$13,867	\$8

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

Summary Schedule

Department	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	890001 BP Sewer 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	81	0	0	179	312	419	2,383	0	0	496
4 010400 Auditor-Controller	102	0	0	1,552	1,472	2,761	4,177	0	0	1,078
5 010800 Personnel	0	0	0	1,947	1,425	1,947	2,086	0	0	0
6 010900 Risk Management	0	0	0	55	40	55	59	0	0	0
7 010500 Treas-Tax Collector	(0)	0	0	(1)	(1)	(1)	(1)	0	0	(0)
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	183	0	0	3,732	3,249	5,180	8,704	0	0	1,573
Less: Prior Year Allocations	206	71	57	3,361	3,224	3,847	9,383	45	44	1,984
Carry-Forward	(23)	(71)	(57)	371	25	1,333	(679)	(45)	(44)	(411)
Proposed Costs	\$159	\$(71)	\$(57)	\$4,102	\$3,274	\$6,514	\$8,026	\$(45)	\$(44)	\$1,162

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

Summary Schedule

Department	890101 BP CSD	890201 BP Water CSD	890301 BP Water CSD ACO	891001 Darwin CSD	892001 E Sierra CSD	893001 Olancho CSD	894001 Sierra Hi CSD	895001 Westridge CSD	896001 Lone Pine CSD	897001 Mesa 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	61	433	195	77	0	950	417	0	889	6
4 010400 Auditor-Controller	105	978	319	679	0	3,423	1,456	0	2,699	62
5 010800 Personnel	0	0	0	0	0	2,816	1,321	0	3,129	0
6 010900 Risk Management	0	0	0	0	0	79	37	0	88	0
7 010500 Treas-Tax Collector	(0)	(0)	(0)	(0)	0	(1)	(0)	0	(1)	(0)
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	1	0
Total Current Allocations	166	1,411	513	756	0	7,267	3,230	0	6,806	69
Less: Prior Year Allocations	50	1,485	153	772	15	9,399	3,441	42	7,924	12
Carry-Forward	117	(74)	360	(16)	(15)	(2,133)	(210)	(42)	(1,118)	57
Proposed Costs	\$283	\$1,337	\$873	\$740	\$(15)	\$5,134	\$3,020	\$(42)	\$5,687	\$126

10.18.2019

County of Inyo, California
2 CFR Part 200 Cost Plan

Actual 2017/2018 for use in 2019/2020

Summary Schedule

Department	898001 Starlite CSD	899001 Keeler CSD	Other CSD's	Other Trusts	Schools	All Other	64700 Prog Living	Total
1 Building Depreciation	\$0	\$0	\$0	\$43	\$0	\$0	\$0	\$303,410
2 Equipment Depreciation	0	0	0	0	0	15,576	0	161,598
3 010200 CAO	176	134	0	0	0	34,146	0	521,688
4 010400 Auditor-Controller	394	707	81,878	624	55,280	31,512	0	960,598
5 010800 Personnel	0	0	0	0	0	0	0	585,263
6 010900 Risk Management	0	0	0	0	0	0	0	17,006
7 010500 Treas-Tax Collector	(0)	(0)	(0)	(0)	(39)	(4)	0	(246)
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	2,472	0	1,089,294
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	1,374,751
10 011801 Information Services	0	0	0	0	0	3,708	0	1,152,737
Total Current Allocations	570	840	81,878	667	55,240	87,409	0	6,166,098
Less: Prior Year Allocations	479	660	55,360	2,564	39,149	110,382	1,500	5,489,304
Carry-Forward	90	180	26,517	(1,897)	16,092	(22,972)	(1,500)	662,210
Proposed Costs	\$660	\$1,020	\$108,395	\$(1,230)	\$71,332	\$64,437	\$(1,500)	\$6,828,309