



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Inyo  
Independence, California**

**Date: September 30, 2020  
Filing Ref: INY21**

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 **2020-21**. 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.

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

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------------|--------------------------------|
| 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.

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**SECTION III: CONDITIONS**

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**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 2020-21 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**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

9-30-2020

9-30-2020

Date

Date

**Negotiated by Alex Tran  
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Summary Schedule

County of Inyo, California  
2 CFR Part 200 Cost Plan

Summary Schedule

Department	010100 Bd of Supvrs	010202/3 Econ Devel	010300 County Clerk	010600 Assessor	010700 County Counsel	011000 Elections	011400 Advert	011500 Public Works	011501 PW Deferred Maint	011804 Property Tax Upgrade
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	2,561	1,776	0
3 010200 CAO	3,276	907	1,313	3,777	3,240	1,090	971	3,450	4,957	437
4 010400 Auditor-Controller	5,932	1,304	3,521	8,233	6,426	3,990	1,124	9,117	1,972	186
5 010800 Personnel	8,423	0	5,475	11,740	5,159	7,265	0	19,110	0	0
6 010900 Risk Management	183	0	119	255	112	158	0	415	0	0
7 010500 Treas-Tax Collector	(67)	(8)	(43)	(65)	(69)	(64)	(13)	(64)	(22)	0
8 011100 Maint Bldgs & Grounds	12,920	0	5,601	11,845	11,151	3,440	0	0	0	0
9 011600 Insurance, Retirement	61,108	21,706	17,160	96,533	43,606	0	0	95,363	0	0
10 011801 Information Services	10,926	0	29,827	70,441	9,608	91,404	2	38,061	0	0
<b>Total Current Allocations</b>	106,375	23,909	66,021	204,544	80,774	110,121	2,084	168,014	8,682	623
Less: Prior Year Allocations	135,499	4,665	51,192	135,479	82,136	35,049	9,008	162,887	10,124	0
Carry-Forward	(29,124)	19,244	14,829	69,065	(1,361)	75,072	(6,924)	5,126	(1,442)	0
<b>Proposed Costs</b>	<b>\$77,251</b>	<b>\$43,154</b>	<b>\$80,850</b>	<b>\$273,609</b>	<b>\$79,413</b>	<b>\$185,193</b>	<b>\$(4,840)</b>	<b>\$173,140</b>	<b>\$7,241</b>	<b>\$623</b>

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	\$1,790	\$8,488	\$0	\$0	\$0	\$18,222
2 Equipment Depreciation	0	0	0	0	0	25,673	0	0	0	4,597
3 010200 CAO	0	3,052	5,593	379	632	6,077	2,042	4,569	2,554	28,497
4 010400 Auditor-Controller	0	1,035	7,265	747	108	10,544	3,930	9,807	3,562	31,278
5 010800 Personnel	0	0	0	0	0	11,529	2,738	10,318	0	30,218
6 010900 Risk Management	0	0	0	0	0	251	60	224	0	657
7 010500 Treas-Tax Collector	0	(5)	(10)	(31)	(2)	(92)	(42)	(124)	(16)	(378)
8 011100 Maint Bldgs & Grounds	0	0	0	0	3,290	30,070	0	24,412	0	29,171
9 011600 Insurance, Retirement	0	0	0	0	0	89,767	49,061	2,448	0	367,046
10 011801 Information Services	0	0	0	1,996	0	19,065	0	7,802	877	50,566
<b>Total Current Allocations</b>	0	4,082	12,849	3,091	5,819	201,372	57,789	59,457	6,977	559,873
Less: Prior Year Allocations	226	6,621	12,029	2,580	4,861	194,055	47,724	50,993	8,863	632,351
Carry-Forward	(226)	(2,539)	819	511	958	7,317	10,065	8,465	(1,887)	(72,477)
<b>Proposed Costs</b>	<b>\$(226)</b>	<b>\$1,543</b>	<b>\$13,668</b>	<b>\$3,602</b>	<b>\$6,777</b>	<b>\$208,689</b>	<b>\$67,854</b>	<b>\$67,922</b>	<b>\$5,090</b>	<b>\$487,396</b>

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	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	1,823	0	0	0	0	0	18,408	0	12,144
3 010200 CAO	21,041	15,177	8,469	456	390	7,662	1,292	8,445	2,414	3,474
4 010400 Auditor-Controller	34,255	20,238	14,250	314	130	13,629	1,665	16,410	4,219	6,282
5 010800 Personnel	35,588	27,744	13,898	0	0	16,373	0	28,060	7,844	6,317
6 010900 Risk Management	774	603	302	0	0	356	0	610	171	137
7 010500 Treas-Tax Collector	(60)	(110)	(51)	(5)	(0)	(120)	(2)	(140)	(59)	(91)
8 011100 Maint Bldgs & Grounds	0	130,261	0	0	0	63,759	0	23,367	267	11,529
9 011600 Insurance, Retirement	80,216	50,369	49,722	0	0	113,957	0	57,729	9,413	564
10 011801 Information Services	0	4,151	0	0	233	20,833	0	15,892	2,231	5,285
<b>Total Current Allocations</b>	<b>171,814</b>	<b>371,284</b>	<b>86,590</b>	<b>764</b>	<b>752</b>	<b>238,385</b>	<b>2,956</b>	<b>208,523</b>	<b>26,875</b>	<b>51,137</b>
Less: Prior Year Allocations	144,250	443,005	84,346	209	808	177,003	0	239,088	31,870	53,191
Carry-Forward	27,563	(71,721)	2,244	556	(55)	61,382	0	(30,565)	(4,996)	(2,054)
<b>Proposed Costs</b>	<b>\$199,377</b>	<b>\$299,563</b>	<b>\$88,835</b>	<b>\$1,320</b>	<b>\$697</b>	<b>\$299,767</b>	<b>\$2,956</b>	<b>\$177,958</b>	<b>\$21,879</b>	<b>\$49,083</b>

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Summary Schedule

Department	023301 Cannabis Regulation	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
1 Building Depreciation	\$0	\$5,948	\$0	\$0	\$0	\$0	\$1,994	\$20,529	\$0	\$0
2 Equipment Depreciation	0	0	1,625	0	0	0	0	0	0	0
3 010200 CAO	91	0	395	645	704	1,957	2,927	6,146	8,840	22
4 010400 Auditor-Controller	115	0	1,182	2,392	2,380	2,175	6,657	8,060	13,417	97
5 010800 Personnel	0	0	1,369	5,528	2,790	1,316	6,423	9,318	11,319	0
6 010900 Risk Management	0	0	30	120	61	29	140	203	246	0
7 010500 Treas-Tax Collector	0	0	(39)	(28)	(48)	(63)	(88)	(147)	(99)	(3)
8 011100 Maint Bldgs & Grounds	0	10,940	0	0	2,967	554	12,394	26,451	55,388	0
9 011600 Insurance, Retirement	0	4,931	0	0	8,964	0	39,634	20,123	(10,215)	0
10 011801 Information Services	159	62	0	1	1,707	7,980	24,250	8,083	21,578	0
<b>Total Current Allocations</b>	<b>366</b>	<b>21,882</b>	<b>4,561</b>	<b>8,657</b>	<b>19,524</b>	<b>13,946</b>	<b>94,331</b>	<b>98,766</b>	<b>100,473</b>	<b>115</b>
Less: Prior Year Allocations	0	19,547	3,122	3,664	19,236	2,723	79,002	105,765	72,474	184
Carry-Forward	0	2,335	1,439	4,993	288	11,223	15,329	(6,999)	27,999	(69)
<b>Proposed Costs</b>	<b>\$366</b>	<b>\$24,217</b>	<b>\$6,000</b>	<b>\$13,651</b>	<b>\$19,812</b>	<b>\$25,169</b>	<b>\$109,660</b>	<b>\$91,767</b>	<b>\$128,472</b>	<b>\$47</b>

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

**Summary Schedule**

<b>Department</b>	<b>024502 Salt Cedar</b>	<b>034600 Roads</b>	<b>045100 Health</b>	<b>045102 Child Health</b>	<b>045200 Mental Health</b>	<b>045312 DDP</b>	<b>045315 Alcohol &amp; Drug</b>	<b>045400 Env'tal Health</b>	<b>045500/01 CCS</b>	<b>045700 Solid Waste</b>
1 Building Depreciation	\$0	\$6,042	\$5,189	\$0	\$0	\$0	\$0	\$3,165	\$0	\$0
2 Equipment Depreciation	0	0	0	0	25,804	0	0	5,929	0	0
3 010200 CAO	198	43,273	13,055	1,200	26,732	566	2,832	4,344	1,291	16,532
4 010400 Auditor-Controller	395	47,324	19,013	3,699	51,434	4,446	10,018	7,928	3,202	22,704
5 010800 Personnel	53	48,012	30,008	7,160	79,020	10,582	20,953	9,371	5,686	19,900
6 010900 Risk Management	1	1,044	652	156	1,718	230	456	204	124	433
7 010500 Treas-Tax Collector	(7)	(432)	(198)	(97)	(308)	(89)	(148)	(72)	(80)	(217)
8 011100 Maint Bldgs & Grounds	0	109,192	127,535	2,727	66,485	482	2,455	25,172	292	9,684
9 011600 Insurance, Retirement	14,239	14,300	4,342	0	11,171	0	954	2,796	0	5,225
10 011801 Information Services	0	17,921	33,900	3	420,301	232	3,865	8,578	249	28,227
<b>Total Current Allocations</b>	<b>14,879</b>	<b>286,676</b>	<b>233,496</b>	<b>14,848</b>	<b>682,358</b>	<b>16,449</b>	<b>41,384</b>	<b>67,414</b>	<b>10,763</b>	<b>102,488</b>
Less: Prior Year Allocations	16,033	262,249	135,315	5,865	457,199	11,202	34,646	45,432	4,908	78,587
Carry-Forward	(1,154)	24,428	98,181	8,983	225,159	5,247	6,739	21,983	5,855	23,901
<b>Proposed Costs</b>	<b>\$13,725</b>	<b>\$311,104</b>	<b>\$331,677</b>	<b>\$23,831</b>	<b>\$907,517</b>	<b>\$21,696</b>	<b>\$48,123</b>	<b>\$89,397</b>	<b>\$16,618</b>	<b>\$126,389</b>



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Summary Schedule

Department	055800 Social Services	055801 First Program	056100 IC Gold	056300 TANF	056400 Foster Care	056500 Gen'l Relief	056600 Vets Svcs Officer	056605 DNA	056610 RAN	066700 County Library
1 Building Depreciation	\$745	\$0	\$0	\$0	\$0	\$0	\$148	\$0	\$0	\$15,438
2 Equipment Depreciation	0	0	0	0	0	0	0	0	14,686	0
3 010200 CAO	30,318	2,952	3,730	2,687	1,345	562	467	289	1,287	3,013
4 010400 Auditor-Controller	53,917	5,838	9,454	15,427	6,328	5,999	1,735	0	219	6,752
5 010800 Personnel	80,389	6,528	23,585	0	0	0	1,579	0	0	12,003
6 010900 Risk Management	1,748	142	513	0	0	0	34	0	0	261
7 010500 Treas-Tax Collector	(285)	(99)	(167)	(229)	(227)	(260)	(42)	0	(3)	(92)
8 011100 Maint Bldgs & Grounds	62,963	1,356	5,436	0	0	0	0	0	0	92,428
9 011600 Insurance, Retirement	9,160	0	(30,202)	0	0	0	0	0	0	22,822
10 011801 Information Services	437,839	268	246	0	0	0	761	0	0	14,220
<b>Total Current Allocations</b>	676,794	16,985	12,594	17,885	7,446	6,302	4,682	289	16,190	166,845
Less: Prior Year Allocations	427,609	0	42,824	19,574	7,465	4,152	4,953	15	0	183,681
Carry-Forward	249,185	0	(30,229)	(1,689)	(19)	2,150	(271)	274	0	(16,836)
<b>Proposed Costs</b>	<b>\$925,978</b>	<b>\$16,985</b>	<b>\$(17,635)</b>	<b>\$16,197</b>	<b>\$7,427</b>	<b>\$8,452</b>	<b>\$4,412</b>	<b>\$563</b>	<b>\$16,190</b>	<b>\$150,009</b>

County of Inyo, California  
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Summary Schedule

Department	066800 Farm Advisor	076900 Parks & Rec	077000 County Museum	150100/200 ESR Airt	150300/400 Ind Airt	150500/600 LP Airt	150700/800 Shoshone Airt	152101 Indy Water Sys	152102 Indy Upgrade	152201 LP Water
1 Building Depreciation	\$714	\$0	\$400	\$0	\$43	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	460	0	0	0	0	0	0	0	0
3 010200 CAO	785	7,949	1,040	10,662	116	3,325	21	3,919	0	4,770
4 010400 Auditor-Controller	1,738	25,088	3,558	12,813	2,367	3,258	1,200	3,159	0	5,392
5 010800 Personnel	1,369	36,799	5,264	9,213	6,107	2,738	1,369	4,001	0	5,264
6 010900 Risk Management	30	800	114	200	133	60	30	87	0	114
7 010500 Treas-Tax Collector	(42)	(663)	(63)	(119)	(55)	(73)	(45)	(74)	0	(83)
8 011100 Maint Bldgs & Grounds	13,244	11,278	16,716	12,144	2,787	7,732	0	3,058	0	1,203
9 011600 Insurance, Retirement	9,862	31,868	5,976	1,153	0	0	0	0	0	0
10 011801 Information Services	2,006	3,362	5,813	4,592	0	40	0	636	0	216
<b>Total Current Allocations</b>	<b>29,704</b>	<b>116,942</b>	<b>38,819</b>	<b>50,658</b>	<b>11,497</b>	<b>17,080</b>	<b>2,574</b>	<b>14,787</b>	<b>0</b>	<b>16,878</b>
Less: Prior Year Allocations	21,417	86,374	42,069	35,847	2,748	10,141	1,454	9,794	895	9,135
Carry-Forward	8,287	30,567	(3,250)	14,811	8,749	6,938	1,120	4,993	(895)	7,743
<b>Proposed Costs</b>	<b>\$37,992</b>	<b>\$147,509</b>	<b>\$35,569</b>	<b>\$65,470</b>	<b>\$20,247</b>	<b>\$24,018</b>	<b>\$3,694</b>	<b>\$19,780</b>	<b>\$(895)</b>	<b>\$24,620</b>

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## Summary Schedule

Department	152301 Laws Water	152302 Laws Upgrade	153101 Inyo/Mono Transit	154101 Mosquito Abate	200100 Motor Pool	200300 Purch Revolv	450100 Superior Court	451001 LAFCO	500468 HHS 2011 Realignment	500902 W.C. Trust
1 Building Depreciation	\$0	\$0	\$0	\$5,168	\$0	\$527	\$11,994	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	1,471	0	0	5,161	12,859	5,805	7,650	74	46	4,224
4 010400 Auditor-Controller	577	0	26,083	7,829	10,996	3,493	4,923	206	58	5,453
5 010800 Personnel	211	0	4,896	9,108	5,738	0	4,848	0	0	0
6 010900 Risk Management	5	0	106	198	125	0	497	0	0	0
7 010500 Treas-Tax Collector	(25)	0	(1,237)	(109)	(157)	(134)	(33)	(6)	0	(6)
8 011100 Maint Bldgs & Grounds	126	(1,459)	0	3,013	1,993	1,448	26,655	0	0	0
9 011600 Insurance, Retirement	0	0	8,964	1,483	1,057	0	4,694	0	0	0
10 011801 Information Services	2	0	0	2,857	1,529	78	3,873	0	0	0
<b>Total Current Allocations</b>	<b>2,366</b>	<b>(1,459)</b>	<b>38,813</b>	<b>34,708</b>	<b>34,140</b>	<b>11,216</b>	<b>65,101</b>	<b>274</b>	<b>105</b>	<b>9,672</b>
Less: Prior Year Allocations	4,043	0	21,181	28,430	33,946	10,693	72,441	1,189	0	9,310
Carry-Forward	(1,677)	0	17,631	6,278	194	523	(7,340)	(915)	0	362
<b>Proposed Costs</b>	<b>\$689</b>	<b>\$(1,459)</b>	<b>\$56,444</b>	<b>\$40,986</b>	<b>\$34,334</b>	<b>\$11,739</b>	<b>\$57,761</b>	<b>\$(641)</b>	<b>\$105</b>	<b>\$10,033</b>

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Department	500903 Liab Trust	500904 Med Malpr Trust	504602 Local Trans	504605 Trans & Plan	610189 Great Basin APC Grant	610389 DWR- Statewide Flood ER Grant	612500 IMAAA	613700 WIA	620300 OCJP-DSTF	620400 OCJP-VWAC
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	2,489	337	3,954	2,638	549	328	0	287	0	1,579
4 010400 Auditor-Controller	3,394	472	5,107	5,052	694	50	0	868	0	1,672
5 010800 Personnel	0	0	0	4,685	0	0	0	2,790	0	4,264
6 010900 Risk Management	0	0	0	102	0	0	0	61	0	93
7 010500 Treas-Tax Collector	(12)	(2)	(5)	(61)	0	0	0	0	0	0
8 011100 Maint Bldgs & Grounds	0	0	0	505	0	0	0	137	0	0
9 011600 Insurance, Retirement	0	0	0	13,405	0	0	0	0	0	0
10 011801 Information Services	0	0	0	423	0	0	0	0	931	407
<b>Total Current Allocations</b>	<b>5,871</b>	<b>806</b>	<b>9,055</b>	<b>26,750</b>	<b>1,243</b>	<b>378</b>	<b>0</b>	<b>4,142</b>	<b>931</b>	<b>8,015</b>
Less: Prior Year Allocations	6,196	695	8,735	10,413	0	0	25	1,601	1,579	3,994
Carry-Forward	(326)	111	321	16,337	0	0	(25)	2,541	(648)	4,022
<b>Proposed Costs</b>	<b>\$5,545</b>	<b>\$917</b>	<b>\$9,376</b>	<b>\$43,087</b>	<b>\$1,243</b>	<b>\$378</b>	<b>\$(25)</b>	<b>\$6,684</b>	<b>\$284</b>	<b>\$12,037</b>

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Summary Schedule

Department	620605/695 Yucca Mtn	621200 Trial Ct Jalan	621300 ES Weed Mgt	621601 OVGA- Owens Valley Groundwater	621700 Wildlife Consrv	621903 Big Pine Recycle Water Project	621904 CEQA Study	623509 Off- Hwy Veh Gr	623706 Homeland Security	631200 Airpts Fuel Tank
1 Building Depreciation	\$0	\$0	\$5,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	408	0	1,760	779	0	504	1,667	0	578	1,440
4 010400 Auditor-Controller	323	0	3,558	1,034	0	669	2,135	0	257	1,820
5 010800 Personnel	0	0	4,475	0	0	0	0	0	1,421	0
6 010900 Risk Management	0	0	97	0	0	0	0	0	31	0
7 010500 Treas-Tax Collector	(8)	0	(79)	(2)	0	(2)	(1)	0	0	0
8 011100 Maint Bldgs & Grounds	242	0	2,255	0	0	0	0	0	0	0
9 011600 Insurance, Retirement	244	0	0	0	0	0	0	0	0	0
10 011801 Information Services	0	466	1,353	79	0	0	0	0	698	0
<b>Total Current Allocations</b>	1,208	466	18,454	1,889	0	1,172	3,800	0	2,986	3,261
Less: Prior Year Allocations	2,439	451	16,521	0	0	0	0	336	1,348	0
Carry-Forward	(1,231)	15	1,934	0	0	0	0	(336)	1,638	0
<b>Proposed Costs</b>	<b>\$(23)</b>	<b>\$480</b>	<b>\$20,388</b>	<b>\$1,889</b>	<b>\$0</b>	<b>\$1,172</b>	<b>\$3,800</b>	<b>\$(336)</b>	<b>\$4,624</b>	<b>\$3,261</b>

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Department	630303 Bish Airtpr Impr Pro	640300 Tobacco Tax	641200 AIDS Consortium	641600 Mat/Child Health	641900 WIC	642500 Comm Fam Rsrce	643000 Child&Fam Comm	643111 Tecopa Lagoon Phase 2	670100 Park Improvement s	671408/409 CalMet
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	2,019	188	702	3,014	117	3,525	0	0	1,328
4 010400 Auditor-Controller	0	2,625	1,305	2,422	3,399	644	2,888	1,790	0	581
5 010800 Personnel	0	8,476	5,896	8,476	9,845	2,738	5,475	0	0	0
6 010900 Risk Management	0	184	128	184	214	60	119	0	0	0
7 010500 Treas-Tax Collector	0	0	0	0	0	0	0	(88)	0	0
8 011100 Maint Bldgs & Grounds	0	919	27	550	14,934	0	919	0	0	0
9 011600 Insurance, Retirement	0	0	0	0	433	0	0	0	0	0
10 011801 Information Services	0	377	0	10	2,268	0	915	0	0	4,475
<b>Total Current Allocations</b>	0	14,600	7,544	12,344	34,106	3,558	13,842	1,702	0	6,384
Less: Prior Year Allocations	2,299	7,587	3,476	7,336	12,314	1,599	13,498	0	683	3,888
Carry-Forward	(2,299)	7,013	4,069	5,008	21,793	1,959	344	0	(683)	2,496
<b>Proposed Costs</b>	<b>\$(2,299)</b>	<b>\$21,613</b>	<b>\$11,613</b>	<b>\$17,352</b>	<b>\$55,899</b>	<b>\$5,517</b>	<b>\$14,185</b>	<b>\$1,702</b>	<b>\$(683)</b>	<b>\$8,880</b>

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Department	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	830101 Big Pine Fire - Operating	832001 Indy FD
1 Building Depreciation	\$0	\$11,515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	25	7,070	41	344	72	252	899	192	21	598
4 010400 Auditor-Controller	35	15,110	1,319	1,372	1,402	1,133	4,167	626	38	2,208
5 010800 Personnel	0	28,639	1,369	1,369	1,369	1,158	4,475	526	0	3,580
6 010900 Risk Management	0	623	30	30	30	25	97	11	0	78
7 010500 Treas-Tax Collector	(0)	(228)	(50)	(52)	(52)	(30)	(109)	(14)	(1)	(39)
8 011100 Maint Bldgs & Grounds	0	82,895	0	0	0	0	0	0	0	0
9 011600 Insurance, Retirement	0	32,729	0	0	0	0	0	0	0	0
10 011801 Information Services	0	4,139	0	0	0	0	0	0	0	4
<b>Total Current Allocations</b>	<b>59</b>	<b>182,491</b>	<b>2,709</b>	<b>3,063</b>	<b>2,819</b>	<b>2,538</b>	<b>9,529</b>	<b>1,341</b>	<b>58</b>	<b>6,428</b>
Less: Prior Year Allocations	53	62,746	999	1,721	1,033	2,779	9,681	883	186	8,289
Carry-Forward	6	119,745	1,710	1,342	1,786	(241)	(152)	458	(128)	(1,861)
<b>Proposed Costs</b>	<b>\$66</b>	<b>\$302,236</b>	<b>\$4,419</b>	<b>\$4,406</b>	<b>\$4,606</b>	<b>\$2,297</b>	<b>\$9,377</b>	<b>\$1,799</b>	<b>\$(71)</b>	<b>\$4,568</b>

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Department	832301 Indy Amb FD	833001 Lone Pine FD	833002 LP Amb FD	834001 So Inyo FD	840001 Inyo/Mono RCD	850001 E Indy SD	870001 Big Pine CD	871001 Indy CD	872001 Mt Whitney CD	873001 Pioneer 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	129	889	497	564	8	76	161	329	377	1,351
4 010400 Auditor-Controller	490	2,953	2,383	2,874	24	125	984	1,333	2,156	3,210
5 010800 Personnel	421	4,949	8,581	4,791	0	0	2,895	1,421	2,053	2,158
6 010900 Risk Management	9	108	187	104	0	0	63	31	45	47
7 010500 Treas-Tax Collector	(12)	(46)	(10)	(64)	(1)	(1)	(13)	(32)	(64)	(55)
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
<b>Total Current Allocations</b>	1,037	8,852	11,637	8,270	31	199	4,091	3,082	4,566	6,711
Less: Prior Year Allocations	384	17,446	1,295	1,898	0	193	3,099	3,482	4,807	9,231
Carry-Forward	653	(8,593)	10,342	6,372	0	6	993	(400)	(241)	(2,520)
<b>Proposed Costs</b>	<b>\$1,690</b>	<b>\$259</b>	<b>\$21,980</b>	<b>\$14,642</b>	<b>\$31</b>	<b>\$204</b>	<b>\$5,084</b>	<b>\$2,682</b>	<b>\$4,325</b>	<b>\$4,191</b>



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Department	874001 Tecopa CC	890001 BP Sewer CSD	890101 BP CSD	890201 BP Water CSD	890301 BP Water CSD ACO	891001 Darwin 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	0	426	43	378	57	163	803	350	0	908
4 010400 Auditor-Controller	9	1,028	95	956	127	785	2,785	1,134	629	1,860
5 010800 Personnel	0	0	0	0	0	0	3,159	1,369	3,475	0
6 010900 Risk Management	0	0	0	0	0	0	69	30	76	0
7 010500 Treas-Tax Collector	(0)	(24)	(2)	(23)	(3)	(28)	(59)	(22)	0	(35)
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	4
<b>Total Current Allocations</b>	<b>9</b>	<b>1,430</b>	<b>136</b>	<b>1,310</b>	<b>181</b>	<b>919</b>	<b>6,756</b>	<b>2,860</b>	<b>4,179</b>	<b>2,738</b>
Less: Prior Year Allocations	0	1,564	138	1,155	149	498	8,415	4,082	0	8,797
Carry-Forward	0	(133)	(3)	155	32	421	(1,659)	(1,222)	0	(6,060)
<b>Proposed Costs</b>	<b>\$9</b>	<b>\$1,297</b>	<b>\$133</b>	<b>\$1,466</b>	<b>\$214</b>	<b>\$1,339</b>	<b>\$5,097</b>	<b>\$1,638</b>	<b>\$4,179</b>	<b>\$(3,322)</b>

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Department	897001 Mesa CSD	898001 Starlite CSD	899001 Keeler CSD	Other CSD's	Other Trusts	Schools	All Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$43	\$0	\$0	\$303,410
2 Equipment Depreciation	0	0	0	0	0	0	0	116,675
3 010200 CAO	13	74	169	0	76	0	40,142	481,596
4 010400 Auditor-Controller	25	272	818	74,272	540	45,093	65,463	934,558
5 010800 Personnel	0	0	0	0	0	0	0	873,908
6 010900 Risk Management	0	0	0	0	0	0	0	19,390
7 010500 Treas-Tax Collector	(0)	(9)	(30)	(12)	(22)	(1,965)	(741)	(12,352)
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0	6,213	1,185,522
9 011600 Insurance, Retirement	0	0	0	0	0	0	(85,622)	1,350,259
10 011801 Information Services	0	0	0	0	0	0	3,957	1,455,141
<b>Total Current Allocations</b>	<b>37</b>	<b>336</b>	<b>957</b>	<b>74,260</b>	<b>638</b>	<b>43,128</b>	<b>29,413</b>	<b>6,708,108</b>
Less: Prior Year Allocations	27	650	516	60,583	384	35,186	84,888	5,652,893
Carry-Forward	10	(314)	441	13,678	254	7,942	(55,475)	1,001,787
<b>Proposed Costs</b>	<b>\$47</b>	<b>\$23</b>	<b>\$1,399</b>	<b>\$87,938</b>	<b>\$892</b>	<b>\$51,071</b>	<b>\$(26,062)</b>	<b>\$7,709,895</b>