



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Inyo
Independence, California**

**Date: October 29, 2021
Filing Ref: INY22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. Motor Pool (ISF) |
| 2. Auditor-Controller | 8. Purchasing Revolving (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 2021-22 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

10-28-2021

11-01-2021

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	002000 Recycling & Waste Mgmt	010100 Bd of Supvrs	010201 CAO- ACO	010202/3 Econ Devel	010204 Natural Resource Dev	010205 CAO Gen Relief Fund	010208 CAO- COVID 19	010300 County Clerk	010600 Assessor	010700 County Counsel
1 Building Depreciation	\$0	\$3,673	\$0	\$0	\$0	\$0	\$0	\$3,081	\$1,893	\$1,541
2 Equipment Depreciation	9,644	0	0	0	0	0	0	0	0	0
3 010200 CAO	2,126	3,552	918	726	11	387	868	1,679	4,895	4,674
4 010400 Auditor-Controller	2,036	5,528	603	849	15	119	414	2,794	5,147	6,208
5 010800 Personnel	0	8,391	0	0	0	0	0	4,677	0	4,906
6 010900 Risk Management	0	263	0	0	0	0	0	147	0	154
7 010500 Treas-Tax Collector	1	24	2	5	0	3	8	8	15	23
8 011100 Maint Bldgs & Grounds	0	18,037	0	0	0	0	0	6,911	14,858	9,872
9 011600 Insurance, Retirement	0	62,927	10,021	20,437	0	0	0	17,761	103,206	51,678
10 011801 Information Services	0	26,945	0	6	0	0	0	21,332	75,913	16,244
Total Current Allocations	13,808	129,341	11,544	22,023	26	508	1,291	58,389	205,927	95,299
Less: Prior Year Allocations	0	99,325	0	19,910	0	0	0	54,034	154,428	85,493
Carry-Forward	0	30,016	0	2,113	0	0	0	4,356	51,499	9,806
Proposed Costs	\$13,808	\$159,358	\$11,544	\$24,136	\$26	\$508	\$1,291	\$62,745	\$257,426	\$105,106

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Summary Schedule

Department	011000 Elections	011400 Advert	011402 Grants in Support	011500 Public Works	011501 PW Deferred Maint	011804 Property Tax Upgrade	011805 Network Systems	011807 Phone System Replacement	011808 Computer Upgrade	011900 Gen'l Rev&Exp
1 Building Depreciation	\$1,714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	510	0	0	0	1,741	0	0	0	0	0
3 010200 CAO	1,606	675	555	3,829	5,090	663	0	0	2,929	5,548
4 010400 Auditor-Controller	4,017	982	590	7,388	2,094	662	0	10	1,052	5,471
5 010800 Personnel	6,145	0	0	16,141	0	0	0	0	0	0
6 010900 Risk Management	192	0	0	506	0	0	0	0	0	0
7 010500 Treas-Tax Collector	36	10	2	15	21	1	0	0	10	7
8 011100 Maint Bldgs & Grounds	4,121	0	0	1,176	0	0	0	0	0	0
9 011600 Insurance, Retirement	0	0	0	107,241	0	0	0	0	0	0
10 011801 Information Services	77,165	3	0	68,314	0	0	0	0	0	0
Total Current Allocations	95,506	1,670	1,147	204,610	8,946	1,327	0	10	3,991	11,027
Less: Prior Year Allocations	42,928	2,970	0	188,792	10,646	0	0	0	3,450	17,095
Carry-Forward	52,578	(1,301)	0	15,818	(1,701)	0	0	0	541	(6,069)
Proposed Costs	\$148,084	\$369	\$1,147	\$220,428	\$7,245	\$1,327	\$0	\$10	\$4,532	\$4,958

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Department	022000 Grand Jury	022300 Law Library	022400 Distr Attorney	022410 DA Safety	022501 Child Suppt	022600 Public Defender	022700 Sheriff	022710 Sher- Safety	022900 Jail	022910 Jail Safety
1 Building Depreciation	\$0	\$1,810	\$8,583	\$0	\$0	\$0	\$18,222	\$0	\$122,798	\$0
2 Equipment Depreciation	0	0	0	0	0	0	2,579	0	0	0
3 010200 CAO	61	35	7,244	2,665	5,576	3,342	35,804	26,457	18,618	11,581
4 010400 Auditor-Controller	721	151	9,834	3,218	8,921	3,654	31,644	31,632	20,652	14,149
5 010800 Personnel	229	0	10,088	2,476	7,979	0	28,476	32,052	28,155	14,215
6 010900 Risk Management	7	0	316	78	250	0	892	1,004	882	445
7 010500 Treas-Tax Collector	17	3	47	6	58	14	244	9	64	11
8 011100 Maint Bldgs & Grounds	0	4,321	39,434	0	28,306	0	46,657	0	183,853	0
9 011600 Insurance, Retirement	0	0	82,395	51,446	4,037	0	367,724	82,042	47,778	45,836
10 011801 Information Services	225	0	21,726	0	5,067	876	84,438	0	9,163	0
Total Current Allocations	1,261	6,321	179,666	59,889	60,193	7,886	616,680	173,197	431,963	86,237
Less: Prior Year Allocations	1,406	5,932	228,955	54,581	67,017	8,494	589,031	154,206	350,068	85,622
Carry-Forward	(145)	388	(49,288)	5,308	(6,824)	(608)	27,648	18,990	81,895	615
Proposed Costs	\$1,115	\$6,709	\$130,378	\$65,197	\$53,370	\$7,278	\$644,328	\$192,187	\$513,858	\$86,852

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Department	022920 Jail STC	022950 Jail CAD/RMS	023000 Probation	023002 Criminal Justice Realignment	023100 Juvenile Inst	023200 Bldg & Safety	023300 Ag Comm	023301 Cannabis Regulation	023400 Recorder	023401 Rec Micro
1 Building Depreciation	\$0	\$0	\$1,129	\$0	\$40,284	\$46	\$5,540	\$0	\$6,015	\$0
2 Equipment Depreciation	0	0	0	0	7,090	0	10,424	0	0	1,057
3 010200 CAO	406	917	10,354	1,729	10,020	3,298	4,698	713	0	162
4 010400 Auditor-Controller	141	195	12,423	1,678	14,380	4,247	5,502	1,373	0	712
5 010800 Personnel	0	0	12,977	0	20,314	9,538	6,053	1,421	0	1,146
6 010900 Risk Management	0	0	406	0	636	299	190	45	0	36
7 010500 Treas-Tax Collector	3	1	79	2	63	17	35	12	0	9
8 011100 Maint Bldgs & Grounds	0	0	67,535	0	61,579	367	16,700	0	14,654	0
9 011600 Insurance, Retirement	0	0	124,641	0	60,018	9,585	622	0	5,010	0
10 011801 Information Services	0	332	23,445	0	16,078	3,199	15,494	768	0	0
Total Current Allocations	550	1,445	252,991	3,409	230,460	30,595	65,257	4,333	25,679	3,122
Less: Prior Year Allocations	342	742	215,520	1,882	203,282	28,481	49,808	0	32,641	4,663
Carry-Forward	208	703	37,471	1,527	27,178	2,114	15,449	0	(6,962)	(1,541)
Proposed Costs	\$758	\$2,148	\$290,462	\$4,936	\$257,639	\$32,709	\$80,706	\$4,333	\$18,717	\$1,581

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Department	023500 Coroner	023600 Publ Admin	023700 Disaster Services	023800 Planning & Zoning	023900 Animal Control	024102 Water Dept	024200 Fish&Game	024502 Salt Cedar	034600 Roads	034601 State Roads
1 Building Depreciation	\$0	\$0	\$0	\$2,114	\$20,526	\$0	\$0	\$0	\$6,406	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	907	1,187	1,540	3,829	9,117	10,136	14	324	58,088	0
4 010400 Auditor-Controller	2,641	2,046	2,016	6,137	8,897	12,290	101	566	54,145	653
5 010800 Personnel	4,815	2,384	1,192	5,961	10,959	9,767	0	642	43,562	0
6 010900 Risk Management	151	75	37	187	343	306	0	20	1,364	0
7 010500 Treas-Tax Collector	23	13	28	37	91	51	2	4	405	18
8 011100 Maint Bldgs & Grounds	0	5,373	669	15,713	27,534	10,990	0	0	60,734	0
9 011600 Insurance, Retirement	0	9,149	0	29,934	18,298	(8,271)	0	13,941	35,047	0
10 011801 Information Services	1	3,136	14,732	27,256	13,831	25,337	0	0	19,561	0
Total Current Allocations	8,538	23,362	20,216	91,168	109,597	60,606	117	15,496	279,311	671
Less: Prior Year Allocations	7,932	22,893	3,836	73,054	107,157	93,813	189	18,384	272,865	300
Carry-Forward	606	469	16,379	18,114	2,440	(33,207)	(72)	(2,888)	6,446	371
Proposed Costs	\$9,143	\$23,831	\$36,595	\$109,282	\$112,037	\$27,398	\$45	\$12,609	\$285,757	\$1,041

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Department	045100 Health	045102 Child Health	045200 Mental Health	045312 DDP	045315 Alcohol & Drug	045400 Env'tal Health	045500/01 CCS	045700 Solid Waste	055800 Social Services	055801 First Program
1 Building Depreciation	\$2,660	\$0	\$0	\$0	\$0	\$3,472	\$0	\$0	\$745	\$0
2 Equipment Depreciation	0	0	22,150	0	0	5,089	0	0	0	0
3 010200 CAO	15,133	805	32,300	1,059	4,117	6,213	929	21,110	42,328	3,313
4 010400 Auditor-Controller	21,122	3,557	50,336	4,007	9,622	7,704	2,597	22,934	57,251	6,060
5 010800 Personnel	30,356	7,153	67,223	9,079	18,158	8,437	5,778	17,746	71,809	6,328
6 010900 Risk Management	951	224	2,106	284	569	264	181	556	2,249	198
7 010500 Treas-Tax Collector	128	48	209	43	78	24	25	179	219	56
8 011100 Maint Bldgs & Grounds	129,188	6,878	61,247	410	(3,499)	33,431	(569)	7,766	(56,280)	1,450
9 011600 Insurance, Retirement	(7,831)	0	14,473	0	937	3,456	0	5,415	(4,403)	17,224
10 011801 Information Services	43,691	3	360,778	629	4,220	14,436	388	12,740	388,613	375
Total Current Allocations	235,397	18,668	610,822	15,512	34,203	82,526	9,328	88,446	502,531	35,005
Less: Prior Year Allocations	177,808	9,358	514,595	14,375	38,656	79,813	6,840	71,374	547,743	9,971
Carry-Forward	57,589	9,310	96,227	1,137	(4,453)	2,713	2,488	17,072	(45,212)	25,034
Proposed Costs	\$292,986	\$27,978	\$707,048	\$16,649	\$29,750	\$85,239	\$11,817	\$105,519	\$457,319	\$60,040

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Department	056100 IC Gold	056300 TANF	056400 Foster Care	056500 Gen'l Relief	056600 Vets Svcs Officer	056605 DNA	056610 RAN	066700 County Library	066800 Farm Advisor	076900 Parks & Rec
1 Building Depreciation	\$239	\$0	\$0	\$0	\$168	\$0	\$0	\$15,578	\$698	\$0
2 Equipment Depreciation	0	0	0	0	0	0	6,893	0	0	0
3 010200 CAO	3,259	3,676	1,916	911	654	0	1,625	3,661	722	10,289
4 010400 Auditor-Controller	8,024	15,476	9,529	9,020	1,586	0	287	6,431	1,404	17,352
5 010800 Personnel	16,966	0	0	0	2,339	0	0	10,776	1,192	30,952
6 010900 Risk Management	531	0	0	0	73	0	0	338	37	969
7 010500 Treas-Tax Collector	91	229	216	228	14	0	4	42	14	184
8 011100 Maint Bldgs & Grounds	1,490	0	0	0	0	0	0	112,896	17,865	4,580
9 011600 Insurance, Retirement	(29,984)	0	0	0	0	0	0	19,071	10,021	28,656
10 011801 Information Services	33	0	0	0	1,903	0	0	17,247	1,798	7,089
Total Current Allocations	650	19,381	11,661	10,160	6,737	0	8,809	186,039	33,750	100,071
Less: Prior Year Allocations	7,343	26,037	8,387	8,437	8,351	0	0	154,851	28,984	111,450
Carry-Forward	(6,694)	(6,656)	3,274	1,722	(1,614)	0	0	31,188	4,766	(11,378)
Proposed Costs	\$(6,044)	\$12,725	\$14,935	\$11,882	\$5,123	\$0	\$8,809	\$217,227	\$38,517	\$88,693

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Department	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	152101 Indy Water Sys	152102 Indy Upgrade	152103 Indy Water System
1 Building Depreciation	\$400	\$0	\$0	\$0	\$46	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	1,280	0	0	12,561	188	2,347	33	0	0	3,437
4 010400 Auditor-Controller	2,683	5	0	10,698	1,587	3,000	526	581	1,515	1,658
5 010800 Personnel	3,623	0	0	11,876	4,861	2,430	1,192	2,155	7,520	0
6 010900 Risk Management	113	0	0	372	152	76	37	68	236	0
7 010500 Treas-Tax Collector	21	0	0	65	12	37	7	4	0	23
8 011100 Maint Bldgs & Grounds	32,626	0	0	20,523	3,347	14,428	0	7,508	0	0
9 011600 Insurance, Retirement	9,149	0	0	1,576	0	0	0	0	0	0
10 011801 Information Services	6,342	0	0	4,016	0	22	0	0	0	9,176
Total Current Allocations	56,237	5	0	61,687	10,193	22,342	1,796	10,317	9,271	14,295
Less: Prior Year Allocations	32,841	23	214	51,550	10,664	14,565	2,864	21,544	55	0
Carry-Forward	23,396	(18)	(214)	10,138	(471)	7,777	(1,068)	(11,228)	9,216	0
Proposed Costs	\$79,633	\$(13)	\$(214)	\$71,825	\$9,722	\$30,118	\$728	\$(911)	\$18,487	\$14,295

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Department	152104 LP Water System	152105 LAWS Water System	152197 Water Systems Fund	152198 Water Systems Budget	152201 LP Water	152301 Laws Water	152302 Laws Upgrade	153101 Inyo/Mono Transit	153200 Eastern Sierra Transit Authority	154101 Mosquito Abate
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,232
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	3,872	2,220	1,921	339	0	0	0	0	23,392	5,682
4 010400 Auditor-Controller	3,626	509	1,809	500	1,541	74	0	0	50,567	7,021
5 010800 Personnel	7,520	0	0	0	6,603	0	0	0	0	8,025
6 010900 Risk Management	236	0	0	0	207	0	0	0	0	251
7 010500 Treas-Tax Collector	24	13	0	5	6	2	0	0	800	59
8 011100 Maint Bldgs & Grounds	7,529	17,388	0	0	0	432	0	0	2,386	8,198
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	9,149	0	1,801
10 011801 Information Services	32	1	0	0	0	0	0	0	0	4,824
Total Current Allocations	22,839	20,132	3,731	844	8,357	508	0	9,149	77,145	41,094
Less: Prior Year Allocations	0	0	0	0	13,505	6,966	0	33,781	0	50,845
Carry-Forward	0	0	0	0	(5,147)	(6,458)	0	(24,632)	0	(9,751)
Proposed Costs	\$22,839	\$20,132	\$3,731	\$844	\$3,210	\$(5,950)	\$0	\$(15,483)	\$77,145	\$31,342

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Department	200100 Motor Pool	200300 Purch Revolv	304500 GASB34	450100 Superior Court	451001 LAFCO	500468 HHS 2011 Realignment	500902 W.C. Trust	500903 Liab Trust	500904 Med Malpr Trust	504602 Local Trans
1 Building Depreciation	\$0	\$527	\$0	\$12,128	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	12,063	6,792	0	10,750	115	0	4,956	4,010	458	4,452
4 010400 Auditor-Controller	9,795	4,688	0	5,091	135	10	4,915	2,847	509	4,363
5 010800 Personnel	4,815	0	0	3,322	138	0	0	0	0	0
6 010900 Risk Management	151	0	0	668	4	0	0	0	0	0
7 010500 Treas-Tax Collector	103	116	0	5	0	0	7	13	2	5
8 011100 Maint Bldgs & Grounds	1,077	2,350	0	32,263	0	0	0	0	0	0
9 011600 Insurance, Retirement	14,031	0	0	5,604	0	0	0	0	0	0
10 011801 Information Services	13,992	1,189	0	5,238	0	0	0	0	0	0
Total Current Allocations	56,025	15,661	0	75,069	392	10	9,878	6,870	969	8,820
Less: Prior Year Allocations	30,404	14,292	0	49,026	604	0	9,023	7,471	809	8,152
Carry-Forward	25,621	1,369	0	26,043	(212)	0	855	(601)	160	668
Proposed Costs	\$81,647	\$17,030	\$0	\$101,113	\$180	\$10	\$10,734	\$6,269	\$1,129	\$9,489

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Department	504605 Trans & Plan	610189 Great Basin APC Grant	610389 DWR- Statewide Flood ER Grant	612489 Non- Emer Tran Reim	612493 JARC	612497 Google Transit Ph 2	612498 CAPP	612499 Mobility Mgmt 14	612500 IMAAA	612506 ESTA- LCTOP
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	5,346	0	385	104	0	0	0	0	0	249
4 010400 Auditor-Controller	5,327	0	43	1,158	34	5	5	5	0	1,515
5 010800 Personnel	5,961	0	0	0	0	0	0	0	0	0
6 010900 Risk Management	187	0	0	0	0	0	0	0	0	0
7 010500 Treas-Tax Collector	23	0	1	30	1	0	0	0	0	36
8 011100 Maint Bldgs & Grounds	675	0	0	0	0	0	0	0	0	0
9 011600 Insurance, Retirement	2,423	0	0	0	0	0	0	0	0	0
10 011801 Information Services	376	0	0	0	0	0	0	0	0	0
Total Current Allocations	20,318	0	428	1,292	35	5	5	5	0	1,799
Less: Prior Year Allocations	13,142	0	0	0	0	0	0	0	0	0
Carry-Forward	7,176	0	0	0	0	0	0	0	0	0
Proposed Costs	\$27,494	\$0	\$428	\$1,292	\$35	\$5	\$5	\$5	\$0	\$1,799

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Department	613700 WIA	620300 OCJP-DSTF	620400 OCJP-VWAC	620605/695 Yucca Mtn	621200 Trial Ct Jalan	621300 ES Weed Mgt	621601 OVGA- Owens Valley	621700 Wildlife Consrv	621903 Big Pine Recycle Water Project	621904 CEQA Study
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$5,036	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	409	0	2,406	127	0	2,019	2,184	0	93	101
4 010400 Auditor-Controller	1,722	0	3,353	242	0	3,595	2,223	0	107	105
5 010800 Personnel	3,668	0	4,952	0	0	3,531	0	0	0	0
6 010900 Risk Management	115	0	155	0	0	111	0	0	0	0
7 010500 Treas-Tax Collector	17	0	31	3	0	47	5	0	1	0
8 011100 Maint Bldgs & Grounds	196	0	0	0	0	3,463	0	0	0	0
9 011600 Insurance, Retirement	0	0	0	304	0	0	0	0	0	0
10 011801 Information Services	0	351	1,656	0	663	4,382	50	0	0	0
Total Current Allocations	6,127	351	12,553	677	663	22,184	4,462	0	200	206
Less: Prior Year Allocations	5,335	880	9,127	1,430	436	15,369	152	0	770	1,417
Carry-Forward	792	(530)	3,426	(753)	227	6,816	4,310	0	(570)	(1,211)
Proposed Costs	\$6,919	\$(179)	\$15,979	\$(77)	\$891	\$29,000	\$8,772	\$0	\$(370)	\$(1,005)

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Department	623509 Off-Hwy Veh Gr	623706 Homeland Security	623800 Emergency Preparedness	630000 Airports	631000 Airport Plans	640300 Tobacco Tax	641200 AIDS Consortium	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	396	1,671	355	1,793	1,472	2,185	216	1,003	2,820	151
4 010400 Auditor-Controller	43	634	760	1,811	1,422	5,285	1,474	3,110	4,865	814
5 010800 Personnel	0	0	1,192	0	0	9,996	4,998	7,520	8,483	2,384
6 010900 Risk Management	0	0	37	0	0	313	157	236	266	75
7 010500 Treas-Tax Collector	0	3	5	4	1	53	7	28	43	5
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	1,046	0	932	14,511	0
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	0	13,941	0
10 011801 Information Services	0	995	0	0	0	631	1	54	2,505	0
Total Current Allocations	439	3,303	2,350	3,608	2,896	19,510	6,853	12,883	47,434	3,429
Less: Prior Year Allocations	0	1,796	0	0	0	16,004	6,072	12,826	26,365	3,669
Carry-Forward	0	1,507	0	0	0	3,505	781	58	21,069	(240)
Proposed Costs	\$439	\$4,809	\$2,350	\$3,608	\$2,896	\$23,015	\$7,633	\$12,941	\$68,503	\$3,189

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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	\$6,974	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	3,998	730	0	2,456	384	9,501	438	1,184	471	258
4 010400 Auditor-Controller	4,506	128	0	1,373	47	17,800	951	1,015	1,027	722
5 010800 Personnel	4,127	0	0	0	0	27,375	2,384	2,384	2,384	1,238
6 010900 Risk Management	129	0	0	0	0	857	75	75	75	39
7 010500 Treas-Tax Collector	46	4	0	22	1	152	11	13	12	6
8 011100 Maint Bldgs & Grounds	1,016	0	0	0	0	103,841	0	0	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	34,248	0	0	0	0
10 011801 Information Services	1,252	0	0	13,226	0	12,245	0	0	0	0
Total Current Allocations	15,074	861	0	17,076	432	212,993	3,859	4,670	3,969	2,263
Less: Prior Year Allocations	15,531	20	42	8,558	386	155,077	2,667	2,616	3,085	858
Carry-Forward	(457)	841	(42)	8,518	46	57,916	1,192	2,054	884	1,406
Proposed Costs	\$14,617	\$1,703	\$(42)	\$25,595	\$478	\$270,910	\$5,051	\$6,724	\$4,854	\$3,669

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Department	830001 Big Pine FD	830002 Big Pine FA	830101 Big Pine Fire - Operating	832001 Ind FD	832301 Ind Amb FD	833001 Lone Pine FD	833002 LP Amb FD	834001 So Inyo FD	834003 Water Treatment Fac Proj	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	1,231	430	372	892	86	1,319	557	811	18	11
4 010400 Auditor-Controller	5,074	1,378	708	3,029	406	4,269	2,884	3,298	140	25
5 010800 Personnel	4,081	596	1,513	3,256	275	4,494	8,575	4,402	0	0
6 010900 Risk Management	128	19	47	102	9	141	269	138	0	0
7 010500 Treas-Tax Collector	87	24	2	43	8	59	18	46	3	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	4	0	0	0	0	0	0
Total Current Allocations	10,600	2,446	2,642	7,325	784	10,282	12,302	8,695	161	37
Less: Prior Year Allocations	8,608	1,581	135	6,810	983	7,261	9,026	7,976	0	10
Carry-Forward	1,992	865	2,508	515	(199)	3,021	3,276	719	0	27
Proposed Costs	\$12,592	\$3,311	\$5,150	\$7,840	\$585	\$13,304	\$15,578	\$9,414	\$161	\$63

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Department	850001 E Indy SD	870001 Big Pine CD	871001 Indy CD	872001 Mt Whitney CD	873001 Pioneer CD	874001 Tecopa CC	890001 BP Sewer CSD	890101 BP CSD	890201 BP Water CSD	890301 BP Water CSD ACO
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	92	208	368	377	1,813	0	523	11	489	178
4 010400 Auditor-Controller	136	884	1,400	2,326	3,350	5	1,276	55	1,259	265
5 010800 Personnel	0	2,201	1,238	1,605	1,651	0	0	0	0	0
6 010900 Risk Management	0	69	39	50	52	0	0	0	0	0
7 010500 Treas-Tax Collector	1	7	23	46	37	0	22	1	22	3
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	230	3,369	3,068	4,404	6,902	6	1,821	67	1,771	445
Less: Prior Year Allocations	183	3,732	3,249	5,180	8,704	0	1,573	166	1,411	513
Carry-Forward	47	(363)	(181)	(777)	(1,802)	0	248	(100)	360	(68)
Proposed Costs	\$277	\$3,006	\$2,887	\$3,627	\$5,100	\$6	\$2,069	\$(33)	\$2,132	\$377

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Department	891001 Darwin 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	\$46
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	118	1,166	418	0	1,117	17	81	116	0	6,877
4 010400 Auditor-Controller	1,264	3,702	1,227	0	2,672	60	424	727	86,790	7,357
5 010800 Personnel	0	3,026	1,101	0	2,797	0	0	0	0	0
6 010900 Risk Management	0	95	34	0	88	0	0	0	0	0
7 010500 Treas-Tax Collector	32	56	17	0	30	1	10	17	0	25
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0	0	0	0	2,949
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	0	0	0
10 011801 Information Services	0	4	0	0	6	0	0	0	0	372
Total Current Allocations	1,414	8,049	2,797	0	6,710	79	514	861	86,790	17,626
Less: Prior Year Allocations	756	7,267	3,230	0	6,806	69	570	840	81,878	667
Carry-Forward	658	782	(433)	0	(96)	10	(55)	21	4,912	16,959
Proposed Costs	\$2,073	\$8,832	\$2,365	\$0	\$6,613	\$89	\$459	\$882	\$91,701	\$34,585

Summary Schedule

Department	Schools	All Other	Total
1 Building Depreciation	\$0	\$0	\$299,321
2 Equipment Depreciation	0	0	67,178
3 010200 CAO	0	1,825	590,867
4 010400 Auditor-Controller	66,479	10	945,357
5 010800 Personnel	0	0	796,426
6 010900 Risk Management	0	0	25,510
7 010500 Treas-Tax Collector	1,745	0	7,916
8 011100 Maint Bldgs & Grounds	0	538	1,235,471
9 011600 Insurance, Retirement	0	0	1,501,762
10 011801 Information Services	0	4,663	1,512,800
Total Current Allocations	68,224	7,036	6,982,607
Less: Prior Year Allocations	55,240	87,409	6,161,203
Carry-Forward	12,984	(80,373)	626,578
Proposed Costs	\$81,207	\$(73,338)	\$7,609,185