



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Inyo
Independence, California

Date: December 6, 2022
Filing Ref: INY23

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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 | 6. Purchasing Revolving (ISF) |
| 2. Auditor-Controller | 7. Motor Pool (ISF) |
| 3. Personnel | 8. Workers' Compensation (ISF) |
| 4. Insurance/Retirement | 9. County Liability (ISF) |
| 5. Information Services | 10. Medical Malpractice (ISF) |

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 2022-23 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF INYO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Amy Shepard

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

Name

Auditor-Controller

Title

12-05-2022

12-08-2022

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

Summary Schedule

Department	002000 Recycling & Waste Mgmt	010100 Bd of Supvrs	010201 CAO- ACO	010202 CAO Econ Devel	010203 Econ Devel	010204 Natural Resource Dev
1 Building Depreciation	\$0	\$3,430	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0
3 010200 CAO	84	2,868	540	697	0	17
4 010400 Auditor-Controller	140	6,905	473	1,085	0	43
5 010800 Personnel	0	10,384	0	0	0	0
6 010900 Risk Management	0	438	0	0	0	0
7 010500 Treas-Tax Collector	(1)	(21)	(2)	(3)	0	(0)
8 011100 Maint Bldgs & Grounds	0	19,966	0	0	0	0
9 011600 Insurance, Retirement	0	83,130	9,829	19,496	0	0
10 011801 Information Services	0	24,496	0	11	0	0
Total Current Allocations	223	151,597	10,840	21,287	0	60
Less: Prior Year Allocations	0	106,375	0	0	23,909	0
Carry-Forward	0	45,222	0	0	(23,909)	0
Proposed Costs	\$223	\$196,818	\$10,840	\$21,287	\$(23,909)	\$60

Summary Schedule

Department	010700 County Counsel	011000 Elections	011400 Advert	011402 Grants in Support	011500 Public Works	011501 PW Deferred Maint
1 Building Depreciation	\$1,439	\$1,630	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0
3 010200 CAO	4,476	1,586	348	445	3,241	1,332
4 010400 Auditor-Controller	8,583	4,713	634	664	7,219	1,336
5 010800 Personnel	6,923	4,759	0	0	10,384	0
6 010900 Risk Management	292	201	0	0	438	0
7 010500 Treas-Tax Collector	(19)	(32)	(3)	(1)	(9)	(12)
8 011100 Maint Bldgs & Grounds	13,174	15,628	0	0	0	0
9 011600 Insurance, Retirement	57,045	0	0	0	107,798	0
10 011801 Information Services	17,998	34,278	0	0	56,217	0
Total Current Allocations	109,911	62,763	978	1,108	185,289	2,656
Less: Prior Year Allocations	80,774	110,121	2,084	0	168,014	8,682
Carry-Forward	29,137	(47,358)	(1,106)	0	17,275	(6,026)
Proposed Costs	\$139,048	\$15,405	\$(128)	\$1,108	\$202,564	\$(3,370)

Summary Schedule

Department	011900 Gen'l Rev&Exp	022000 Grand Jury	022300 Law Library	022400 Distr Attorney	022410 DA Safety	022501 Child Suppt
1 Building Depreciation	\$0	\$0	\$1,721	\$8,161	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0
3 010200 CAO	8,129	25	319	5,648	2,716	4,702
4 010400 Auditor-Controller	11,412	75	212	11,945	4,786	10,188
5 010800 Personnel	0	0	0	14,278	3,461	10,384
6 010900 Risk Management	0	0	0	602	146	438
7 010500 Treas-Tax Collector	(7)	(1)	(3)	(36)	(6)	(45)
8 011100 Maint Bldgs & Grounds	0	0	3,970	60,256	0	10,455
9 011600 Insurance, Retirement	0	0	0	83,985	50,326	3,890
10 011801 Information Services	0	685	0	52,769	0	4,138
Total Current Allocations	19,535	784	6,220	237,609	61,430	44,149
Less: Prior Year Allocations	12,849	3,091	5,819	201,372	57,789	59,457
Carry-Forward	6,686	(2,308)	401	36,237	3,641	(15,308)
Proposed Costs	\$26,221	\$(1,524)	\$6,620	\$273,847	\$65,071	\$28,841

Summary Schedule

Department	022710 Sher- Safety	022900 Jail	022910 Jail Safety	022920 Jail STC	022950 Jail CAD/RMS	023000 Probation
1 Building Depreciation	\$0	\$121,050	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	817	0	0	0	0
3 010200 CAO	24,113	17,287	8,039	28	1,123	7,352
4 010400 Auditor-Controller	45,099	29,264	14,511	73	168	13,905
5 010800 Personnel	50,190	34,614	13,846	0	0	14,711
6 010900 Risk Management	2,115	1,459	583	0	0	620
7 010500 Treas-Tax Collector	(12)	(55)	(7)	(1)	(0)	(48)
8 011100 Maint Bldgs & Grounds	0	141,820	0	0	0	35,617
9 011600 Insurance, Retirement	80,330	75,041	42,869	0	0	137,185
10 011801 Information Services	0	20,658	0	0	2,303	39,598
Total Current Allocations	201,835	441,955	79,841	100	3,593	248,939
Less: Prior Year Allocations	171,814	371,284	86,590	764	752	238,385
Carry-Forward	30,021	70,671	(6,749)	(664)	2,841	10,554
Proposed Costs	\$231,855	\$512,625	\$73,092	\$(564)	\$6,434	\$259,494

Summary Schedule

Department	023300 Ag Comm	023301 Cannabis Regulation	023400 Recorder	023401 Rec Micro	023500 Coroner	023600 Publ Admin
1 Building Depreciation	\$3,898	\$3,779	\$5,719	\$0	\$0	\$0
2 Equipment Depreciation	12,144	0	0	1,231	0	0
3 010200 CAO	3,422	612	0	293	774	1,007
4 010400 Auditor-Controller	7,065	1,526	0	754	2,218	2,681
5 010800 Personnel	8,221	0	0	180	1,731	3,548
6 010900 Risk Management	346	0	0	8	73	150
7 010500 Treas-Tax Collector	(26)	(15)	0	(7)	(17)	(11)
8 011100 Maint Bldgs & Grounds	9,331	920	13,694	0	0	12,090
9 011600 Insurance, Retirement	612	0	2,876	0	0	8,999
10 011801 Information Services	17,568	4,676	0	0	5	3,343
Total Current Allocations	62,580	11,498	22,290	2,459	4,783	31,807
Less: Prior Year Allocations	51,137	366	21,882	4,561	8,657	19,524
Carry-Forward	11,443	11,132	408	(2,102)	(3,874)	12,283
Proposed Costs	\$74,023	\$22,630	\$22,698	\$357	\$909	\$44,090

Summary Schedule

Department	024200 Fish&Game	024502 Salt Cedar	034600 Roads	034601 State Roads	045100 Health	045102 Child Health
1 Building Depreciation	\$0	\$0	\$6,230	\$0	\$6,137	\$0
2 Equipment Depreciation	0	0	0	0	0	0
3 010200 CAO	11	321	47,317	0	13,755	454
4 010400 Auditor-Controller	92	1,106	60,262	414	25,879	2,052
5 010800 Personnel	0	1,298	50,190	0	17,307	0
6 010900 Risk Management	0	55	2,115	0	729	0
7 010500 Treas-Tax Collector	(2)	(8)	(319)	(9)	(144)	(39)
8 011100 Maint Bldgs & Grounds	0	0	94,149	0	125,529	85
9 011600 Insurance, Retirement	0	11,931	38,239	0	(8,212)	0
10 011801 Information Services	0	0	45,953	0	59,591	1
Total Current Allocations	102	14,703	344,136	405	240,571	2,553
Less: Prior Year Allocations	115	14,879	286,676	0	233,496	14,848
Carry-Forward	(14)	(176)	57,459	0	7,076	(12,295)
Proposed Costs	\$88	\$14,526	\$401,595	\$405	\$247,647	\$(9,743)

Summary Schedule

Department	045500/01 CCS	045700 Solid Waste	055800 Social Services	055801 First Program	056100 IC Gold	056300 TANF
1 Building Depreciation	\$0	\$0	\$745	\$0	\$239	\$0
2 Equipment Depreciation	0	0	0	0	0	0
3 010200 CAO	712	18,136	33,999	2,132	2,335	2,729
4 010400 Auditor-Controller	1,840	29,940	64,049	4,631	6,503	11,782
5 010800 Personnel	2,163	24,230	58,844	0	3,461	0
6 010900 Risk Management	91	1,021	2,480	0	146	0
7 010500 Treas-Tax Collector	(16)	(150)	(149)	(45)	(85)	(149)
8 011100 Maint Bldgs & Grounds	181	5,966	20,252	199	655	0
9 011600 Insurance, Retirement	0	5,120	(6,992)	18,859	(27,350)	0
10 011801 Information Services	37	16,396	204,845	2,440	175	0
Total Current Allocations	5,008	100,660	378,073	28,215	(13,920)	14,362
Less: Prior Year Allocations	10,763	102,488	676,794	16,985	12,594	17,885
Carry-Forward	(5,754)	(1,829)	(298,721)	11,230	(26,514)	(3,523)
Proposed Costs	\$(746)	\$98,831	\$79,352	\$39,445	\$(40,434)	\$10,839

Summary Schedule

Department	056610 RAN County Library	066700 County Library	066800 Farm Advisor	076900 Parks & Rec	077000 County Museum	105102 Hospital Prep Progr
1 Building Depreciation	\$0	\$14,954	\$165	\$0	\$0	\$0
2 Equipment Depreciation	4,015	0	0	0	0	0
3 010200 CAO	917	3,752	652	6,192	1,183	0
4 010400 Auditor-Controller	366	8,029	1,775	14,448	3,597	5
5 010800 Personnel	0	12,115	1,731	10,384	5,192	0
6 010900 Risk Management	0	511	73	438	219	0
7 010500 Treas-Tax Collector	(3)	(33)	(11)	(147)	(17)	(0)
8 011100 Maint Bldgs & Grounds	0	70,448	10,610	5,156	16,034	0
9 011600 Insurance, Retirement	0	23,023	9,829	27,412	8,999	0
10 011801 Information Services	0	49,972	5,315	12,859	11,645	0
Total Current Allocations	5,295	182,771	30,138	76,741	46,853	5
Less: Prior Year Allocations	16,190	166,845	29,704	116,942	38,819	0
Carry-Forward	(10,896)	15,926	434	(40,200)	8,034	0
Proposed Costs	\$(5,601)	\$198,698	\$30,573	\$36,541	\$54,886	\$5

Summary Schedule

Department	152101 Indy Water Sys	152103 Indy Water System	152104 LP Water System	152105 LAWS Water System	152197 Water Systems Fund	152198 Water Systems Budget
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0
3 010200 CAO	0	2,034	1,777	(0)	(20)	290
4 010400 Auditor-Controller	622	2,134	2,628	429	(17)	601
5 010800 Personnel	2,696	0	0	0	0	0
6 010900 Risk Management	114	0	0	0	0	0
7 010500 Treas-Tax Collector	0	(24)	(20)	(9)	(0)	(4)
8 011100 Maint Bldgs & Grounds	0	13,942	15,527	8,310	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	0
10 011801 Information Services	0	3,983	20	4	0	0
Total Current Allocations	3,432	22,068	19,932	8,734	(36)	887
Less: Prior Year Allocations	14,787	0	0	0	0	0
Carry-Forward	(11,355)	0	0	0	0	0
Proposed Costs	\$(7,923)	\$22,068	\$19,932	\$8,734	\$(36)	\$887

Summary Schedule

Department	153200 ESTA	154101 Mosquito Abate	200100 Motor Pool	200300 Purch Revolv	304500 GASB34	450100 Superior Court
1 Building Depreciation	\$0	\$3,824	\$0	\$492	\$0	\$11,532
2 Equipment Depreciation	0	0	0	0	0	0
3 010200 CAO	20,816	3,276	10,305	4,749	788	7,863
4 010400 Auditor-Controller	57,141	6,538	11,119	4,234	1,225	6,909
5 010800 Personnel	0	6,923	4,327	0	0	7,960
6 010900 Risk Management	0	292	182	0	0	1,094
7 010500 Treas-Tax Collector	(629)	(41)	(73)	(80)	(3)	0
8 011100 Maint Bldgs & Grounds	0	4,364	1,178	2,709	0	32,482
9 011600 Insurance, Retirement	0	1,739	11,667	0	0	6,450
10 011801 Information Services	0	4,911	4,738	68	0	(3,842)
Total Current Allocations	77,328	31,826	43,443	12,173	2,009	70,448
Less: Prior Year Allocations	0	34,708	34,140	11,216	0	65,101
Carry-Forward	0	(2,882)	9,304	957	0	5,348
Proposed Costs	\$77,328	\$28,944	\$52,747	\$13,130	\$2,009	\$75,796

Summary Schedule

Department	500904 Med Malpr Trust	504602 Local Trans	504605 Trans & Plan	610189 Great Basin APC Grant	610389 DWR-Stats Flood ER Grant	610390 ELC- 2 Enh Lab Capacity
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0
3 010200 CAO	407	3,133	2,668	0	0	1,670
4 010400 Auditor-Controller	627	4,490	4,675	0	0	1,400
5 010800 Personnel	0	0	3,461	0	0	0
6 010900 Risk Management	0	0	146	0	0	0
7 010500 Treas-Tax Collector	(2)	(5)	(13)	0	0	(3)
8 011100 Maint Bldgs & Grounds	0	0	372	0	0	0
9 011600 Insurance, Retirement	0	0	2,136	0	0	0
10 011801 Information Services	0	0	9,545	0	0	0
Total Current Allocations	1,032	7,619	22,991	0	0	3,066
Less: Prior Year Allocations	806	9,055	26,750	1,243	378	0
Carry-Forward	226	(1,437)	(3,759)	(1,243)	(378)	0
Proposed Costs	\$1,258	\$6,182	\$19,232	\$(1,243)	\$(378)	\$3,066

Summary Schedule

Department	620300 OCJP-DSTF	620400 OCJP- VWAC	620600 Yucca Mtn	621200 Trial Ct Jalan	621300 ES Weed Mgt	621601 OVGA- Owens Vall Grndwtr
1 Building Depreciation	\$0	\$0	\$0	\$0	\$3,779	\$0
2 Equipment Depreciation	0	0	0	0	0	0
3 010200 CAO	0	1,360	384	254	2,344	1,689
4 010400 Auditor-Controller	0	3,814	663	112	3,956	2,471
5 010800 Personnel	0	5,591	0	0	4,327	0
6 010900 Risk Management	0	236	0	0	182	0
7 010500 Treas-Tax Collector	0	(22)	(3)	(2)	(33)	(4)
8 011100 Maint Bldgs & Grounds	0	0	11	0	1,471	0
9 011600 Insurance, Retirement	0	0	291	0	0	0
10 011801 Information Services	2,303	4,809	0	4,605	2,318	0
Total Current Allocations	2,303	15,788	1,346	4,969	18,345	4,156
Less: Prior Year Allocations	931	8,015	1,208	466	18,454	1,889
Carry-Forward	1,371	7,772	138	4,503	(110)	2,267
Proposed Costs	\$3,674	\$23,560	\$1,484	\$9,472	\$18,235	\$6,423

Summary Schedule

Department	623800 Emergency Prep	630000 Airports	631000 Airport Plans	631200 Airpts Fuel Tank	640300 Tobacco Tax	641200 AIDS Consortium
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0
3 010200 CAO	1,724	1,677	1,684	0	2,752	107
4 010400 Auditor-Controller	929	2,496	2,428	0	5,860	371
5 010800 Personnel	0	0	0	0	9,519	0
6 010900 Risk Management	0	0	0	0	401	0
7 010500 Treas-Tax Collector	(7)	(4)	(3)	0	(36)	(5)
8 011100 Maint Bldgs & Grounds	0	0	0	0	258	0
9 011600 Insurance, Retirement	0	0	0	0	0	0
10 011801 Information Services	0	0	0	0	269	0
Total Current Allocations	2,647	4,169	4,110	0	19,023	474
Less: Prior Year Allocations	0	0	0	3,261	14,600	7,544
Carry-Forward	0	0	0	(3,261)	4,423	(7,071)
Proposed Costs	\$2,647	\$4,169	\$4,110	\$(3,261)	\$23,446	\$(6,597)

Summary Schedule

Department	643111 Tecopa Lagoon Phase 2	670100 Park Improvement s	671400 CalMet	671507 Cannabis Suppr	683000 ESAAA	800001 Big Pine LD
1 Building Depreciation	\$0	\$0	\$0	\$0	\$6,974	\$0
2 Equipment Depreciation	0	0	0	0	0	0
3 010200 CAO	0	0	1,525	47	8,235	85
4 010400 Auditor-Controller	0	0	1,529	85	17,470	591
5 010800 Personnel	0	0	0	0	13,846	173
6 010900 Risk Management	0	0	0	0	583	7
7 010500 Treas-Tax Collector	0	0	(18)	(0)	(127)	(10)
8 011100 Maint Bldgs & Grounds	0	0	0	0	66,334	0
9 011600 Insurance, Retirement	0	0	0	0	31,137	0
10 011801 Information Services	0	0	8,078	0	13,605	0
Total Current Allocations	0	0	11,114	131	158,055	847
Less: Prior Year Allocations	1,702	0	6,384	59	182,491	2,709
Carry-Forward	(1,702)	0	4,730	72	(24,436)	(1,862)
Proposed Costs	\$(1,702)	\$0	\$15,844	\$203	\$133,619	\$(1,014)

Summary Schedule

Department	830002 Big Pine FA	830101 Big Pine Fire - Operating	830501 Big Pine Wildland	832001 Indy FD	832301 Indy Amb FD	832002 Indy Fire Wildland
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0
3 010200 CAO	459	101	1,425	775	87	128
4 010400 Auditor-Controller	1,451	179	2,023	2,767	543	175
5 010800 Personnel	0	0	0	0	0	0
6 010900 Risk Management	0	0	0	0	0	0
7 010500 Treas-Tax Collector	(18)	(1)	(2)	(37)	(9)	0
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	0
10 011801 Information Services	0	0	0	0	0	0
Total Current Allocations	1,892	279	3,446	3,505	621	304
Less: Prior Year Allocations	1,341	58	0	6,428	1,037	0
Carry-Forward	551	222	0	(2,923)	(416)	0
Proposed Costs	\$2,443	\$501	\$3,446	\$582	\$204	\$304

Summary Schedule

Department	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
2 Equipment Depreciation	0	0	0	0	0	0
3 010200 CAO	9	84	192	366	352	1,462
4 010400 Auditor-Controller	23	197	943	1,851	2,456	4,587
5 010800 Personnel	0	0	1,731	1,731	1,731	6,057
6 010900 Risk Management	0	0	73	73	73	255
7 010500 Treas-Tax Collector	(0)	(2)	(6)	(21)	(35)	(26)
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	0
10 011801 Information Services	0	0	0	0	0	0
Total Current Allocations	32	279	2,933	4,000	4,577	12,335
Less: Prior Year Allocations	31	199	4,091	3,082	4,566	6,711
Carry-Forward	0	80	(1,158)	918	11	5,624
Proposed Costs	\$32	\$359	\$1,775	\$4,918	\$4,588	\$17,958

Summary Schedule

Department	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
2 Equipment Depreciation	0	0	0	0	0	0
3 010200 CAO	116	104	823	381	0	952
4 010400 Auditor-Controller	189	1,293	4,522	1,815	0	3,736
5 010800 Personnel	0	0	6,923	3,461	0	5,192
6 010900 Risk Management	0	0	292	146	0	219
7 010500 Treas-Tax Collector	(1)	(25)	(39)	(11)	0	(27)
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	0
10 011801 Information Services	0	0	0	0	0	2
Total Current Allocations	303	1,371	12,520	5,792	0	10,073
Less: Prior Year Allocations	181	919	6,756	2,860	4,179	2,738
Carry-Forward	122	453	5,764	2,932	(4,179)	7,336
Proposed Costs	\$426	\$1,824	\$18,283	\$8,724	\$(4,179)	\$17,409

Summary Schedule

Department	Other Trusts	Schools	All Other	Total
1 Building Depreciation	\$45	\$0	\$0	\$294,443
2 Equipment Depreciation	0	0	0	51,125
3 010200 CAO	6,074	0	508	485,395
4 010400 Auditor-Controller	8,738	63,813	41	1,028,327
5 010800 Personnel	0	0	0	683,794
6 010900 Risk Management	0	0	0	29,576
7 010500 Treas-Tax Collector	(10)	(1,271)	(1)	(6,055)
8 011100 Maint Bldgs & Grounds	2,527	0	0	1,284,420
9 011600 Insurance, Retirement	0	0	0	1,568,339
10 011801 Information Services	0	0	32,462	1,582,695
Total Current Allocations	17,374	62,542	33,009	7,002,059
Less: Prior Year Allocations	638	43,128	29,413	6,708,108
Carry-Forward	16,737	19,413	3,597	36,364
Proposed Costs	\$34,111	\$81,955	\$36,606	\$7,038,423

010205 CAO	010208 CAO-	010300	010600
Gen Relief	COVID 19	County Clerk	Assessor
Fund			

\$0	\$0	\$2,930	\$1,841
0	0	0	0
383	5,002	1,655	4,079
392	7,488	3,710	9,012
0	0	5,192	12,548
0	0	219	529
(5)	(22)	(5)	(12)
0	0	7,615	18,173
0	0	12,793	96,281
0	52	71,644	200,607
<hr/>			
770	12,520	105,752	343,058
0	0	66,021	204,544
0	0	39,731	138,514
<hr/>			
\$770	\$12,520	\$145,483	\$481,572

011804	011807	011808	011809 TTC
Property Tax	Phone	Computer	ACO
Upgrade	System	Upgrade	Museum
	Replacement		

\$0	\$0	\$0	\$0
0	0	8,830	0
0	0	3,163	3,528
31	10	1,517	4,708
0	0	0	0
0	0	0	0
(1)	(0)	(7)	(5)
0	0	0	0
0	0	0	0
0	0	0	0
<hr/>			
30	10	13,503	8,230
623	0	4,082	0
(593)	0	9,421	0
<hr/>			
\$(563)	\$10	\$22,924	\$8,230

022600	022700	022701	022706 Jail
Public	Sheriff	Kitchen	Security Proj
Defender		Services	

\$0	\$18,222	\$0	\$0
0	2,228	0	0
3,071	22,640	3,952	317
4,988	27,648	8,766	113
0	23,364	9,952	0
0	985	419	0
(17)	(144)	(31)	(1)
0	140,455	0	0
0	370,427	22,501	0
956	183,835	0	0
<hr/>			
8,998	789,659	45,559	430
6,977	559,873	0	0
2,021	229,786	0	0
<hr/>			
\$11,019	\$1,019,445	\$45,559	\$430

023002 Crim Justice Realign	023100 Juvenile Inst	023101 Out- of-Co Juv Hall	023200 Bldg & Safety
\$0	\$39,750	\$0	\$45
0	0	0	0
2,061	6,826	811	2,483
2,877	14,434	1,558	4,256
0	19,038	0	5,192
0	802	0	219
(1)	(38)	(10)	(15)
0	59,540	0	421
0	57,447	0	9,414
0	17,742	0	6,497
4,937	215,540	2,360	28,512
2,956	208,523	0	26,875
1,981	7,017	0	1,637
\$6,917	\$222,557	\$2,360	\$30,148

023700 Disaster Services	023800 Planning & Zoning	023900 Animal Control	024102 Water Dept
\$0	\$2,056	\$20,431	\$0
0	0	0	0
539	3,027	5,784	8,844
2,153	6,758	9,984	15,146
1,797	7,572	10,817	14,711
76	319	456	620
(22)	(19)	(67)	(31)
14,140	29,938	20,131	44,322
0	28,363	17,998	(6,932)
11,453	23,435	16,687	59,808
30,136	101,449	102,222	136,487
13,946	94,331	98,766	100,473
16,190	7,118	3,456	36,014
\$46,326	\$108,566	\$105,678	\$172,502

045200 Mental Health	045312 DDP	045315 Alcohol & Drug	045400 Envtl Health
\$0	\$0	\$0	\$3,141
15,931	0	0	5,929
27,602	1,114	2,677	5,465
57,592	3,504	7,168	10,806
60,574	4,327	6,057	12,115
2,553	182	255	511
(152)	(37)	(54)	(19)
45,355	59	555	27,271
13,326	0	1,504	2,656
157,797	379	6,565	18,881
380,579	9,528	24,728	86,754
682,358	16,449	41,384	67,414
(301,779)	(6,921)	(16,656)	19,340
\$78,800	\$2,606	\$8,073	\$106,094

056400	056500	056600 Vets	056605 DNA
Foster Care	Gen'l Relief	 Svcs Officer	

\$0	\$0	\$40	\$0
0	0	0	0
2,850	557	545	0
13,853	5,170	1,862	0
0	0	2,250	0
0	0	95	0
(218)	(97)	(13)	0
0	0	0	0
0	0	0	0
0	0	5,006	0
<hr/>			
16,485	5,630	9,784	0
7,446	6,302	4,682	289
<hr/>			
9,039	(672)	5,102	(289)
<hr/>			
\$25,524	\$4,958	\$14,886	\$(289)

150100/200	150300/400	150500/600	150700/800
ESR Airpt	Ind Airpt	LP Airpt	Shoshone Airpt

\$0	\$45	\$0	\$0
0	0	0	0
8,163	166	2,236	26
10,507	717	1,936	327
6,923	0	0	0
292	0	0	0
(50)	(11)	(29)	(6)
29,901	1,435	8,069	0
1,623	0	0	0
7,845	0	80	0
<hr/>			
65,204	2,353	12,292	346
50,658	11,497	17,080	2,574
<hr/>			
14,546	(9,145)	(4,788)	(2,228)
<hr/>			
\$79,750	\$(6,792)	\$7,504	\$(1,882)

152201 LP	152301	152302	153101
Water	Laws Water	Laws Upgrade	Inyo/Mono Transit

\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	8,999
0	0	0	0
<hr/>			
0	0	0	8,999
16,878	2,366	(1,459)	38,813
<hr/>			
(16,878)	(2,366)	1,459	(29,814)
<hr/>			
\$(16,878)	\$(2,366)	\$1,459	\$(20,815)

451001 LAFCO	500468 HHS 2011 Realignment	500902 W.C. Trust	500903 Liab Trust
\$0	\$0	\$0	\$0
0	0	0	0
61	0	3,978	4,303
360	5	5,675	6,186
0	0	0	0
0	0	0	0
(6)	(0)	(5)	(14)
0	0	0	0
0	0	0	0
0	0	0	0
415	5	9,647	10,474
274	105	9,672	5,871
142	(100)	(25)	4,604
\$557	\$(95)	\$9,622	\$15,078

612489 Non- Emer Tran Reim	612493 JARC	612506 ESTA- LCTOP	613700 WIA
\$0	\$0	\$0	\$0
0	0	0	0
97	0	209	568
1,574	41	2,683	1,514
0	0	0	1,797
0	0	0	76
(32)	(1)	(53)	(15)
0	0	0	133
0	0	0	0
0	0	0	0
1,639	40	2,839	4,074
0	0	0	4,142
0	0	0	(69)
\$1,639	\$40	\$2,839	\$4,005

621903 Big Pine Recycle Wtr Proj	621904 CEQA Study	623509 Off- Hwy Veh Gr	623706 Homeland Security
\$0	\$0	\$0	\$0
0	0	0	0
0	0	252	869
0	0	18	530
0	0	0	0
0	0	0	0
0	0	(0)	(1)
0	0	0	0
0	0	0	0
0	0	0	6,908
0	0	270	8,306
1,172	3,800	0	2,986
(1,172)	(3,800)	0	5,319
\$(1,172)	\$(3,800)	\$270	\$13,625

641600 Mat/Child Health	641900 WIC	642500 Comm Fam Rsrce	643000 Child&Fam Comm
\$0	\$0	\$0	\$0
0	0	0	0
896	2,411	129	3,212
2,263	4,319	360	4,555
0	0	0	0
0	0	0	0
(30)	(45)	(4)	(34)
402	0	0	187
0	14,248	0	0
86	10,024	0	563
3,617	30,957	485	8,483
12,344	34,106	3,558	13,842
(8,727)	(3,150)	(3,073)	(5,358)
\$(5,111)	\$27,807	\$(2,588)	\$3,125

800101 Indy LD	800201 Lone Pine LD	810001 CSA#2	830001 Big Pine FD
\$0	\$0	\$0	\$0
0	0	0	0
61	97	143	1,233
527	609	456	4,722
173	180	0	0
7	8	0	0
(9)	(10)	(6)	(67)
645	0	0	0
0	0	0	0
0	0	0	0
1,405	884	594	5,889
3,063	2,819	2,538	9,529
(1,658)	(1,935)	(1,944)	(3,640)
\$(254)	\$(1,051)	\$(1,350)	\$2,248

833001 Lone Pine FD	833002 LP Amb FD	834001 So Inyo FD	834003 Water Treatment Fac Proj
\$0	\$0	\$0	\$0
0	0	0	0
1,245	767	322	18
6,682	1,932	2,517	317
13,846	0	5,192	0
583	0	219	0
(39)	(19)	(19)	(6)
0	0	0	0
0	0	0	0
0	0	0	0
22,316	2,680	8,230	329
8,852	11,637	8,270	0
13,464	(8,958)	(39)	0
\$35,781	\$(6,278)	\$8,191	\$329

874001	890001 BP	890101 BP	890201 BP
Tecopa CC	Sewer CSD	CSD	Water CSD

\$0	\$0	\$0	\$0
0	0	0	0
0	474	27	403
0	1,496	99	1,354
0	0	0	0
0	0	0	0
0	(19)	(1)	(18)
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	1,951	125	1,740
9	1,430	136	1,310
(9)	521	(11)	429
<u>\$(9)</u>	<u>\$2,472</u>	<u>\$114</u>	<u>\$2,169</u>

897001	898001	899001	Other CSD's
Mesa CSD	Starlite CSD	Keeler CSD	

\$0	\$0	\$0	\$0
0	0	0	0
15	75	123	0
36	281	746	64,161
0	0	0	0
0	0	0	0
(0)	(4)	(13)	0
0	0	0	0
0	0	0	0
0	0	0	0
50	352	856	64,161
37	336	957	74,260
13	16	(101)	(10,099)
<u>\$63</u>	<u>\$368</u>	<u>\$755</u>	<u>\$54,062</u>