



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Inyo
Independence, California

Date: October 4, 2023
Filing Ref: INY24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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. Worker's Compensation (ISF) |
| 4. Maint Bldgs & Grounds | 10. County Liability (ISF) |
| 5. Insurance | 11. Medical Malpractice (ISF) |
| 6. Information Services | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above 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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF INYO

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Amy Shepherd

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

Name

Auditor-Controller

Title

10-13-2023

10-13-2023

Date

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Daniel Basso
Telephone (916) 327-8905**

County of Inyo, California
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Summary Schedule

Department	002000 Recycling & Waste Mgmt	010100 Bd of Supvsrs	010201 CAO- ACO	010202 CAO 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	\$3,430	\$0	\$0	\$0	\$0	\$0	\$2,930	\$6,440	\$4,074
2 Equipment Depreciation	0	0	0	0	0	13,389	0	0	0	0
3 010200 CAO	96	3,906	489	2,026	0	272	9	2,135	5,248	5,032
4 010400 Auditor-Controller	129	8,017	678	2,839	0	182	128	4,460	9,109	8,163
5 010800 Personnel	0	8,897	0	1,955	0	0	0	5,866	9,434	4,986
6 010900 Risk Management	0	315	0	69	0	0	0	207	334	176
7 010500 Treas-Tax Collector	0	16	1	5	0	1	2	5	8	11
8 011100 Maint Bldgs & Grounds	0	18,484	0	0	0	0	0	9,181	13,104	15,646
9 011600 Insurance, Retirement	0	60,973	9,949	21,711	0	0	0	9,542	90,567	72,276
10 011801 Information Services	0	35,842	0	5	0	0	0	104,752	119,127	28,118
Total Current Allocations	225	139,879	11,118	28,611	0	13,844	139	139,077	253,372	138,481
Less: Prior Year Allocations	13,808	129,341	11,544	22,023	26	508	1,291	58,389	205,927	95,299
Carry-Forward	(13,582)	10,538	(426)	6,588	(26)	13,336	(1,151)	80,688	47,445	43,182
Proposed Costs	\$(13,357)	\$150,417	\$10,691	\$35,199	\$(26)	\$27,179	\$(1,012)	\$219,765	\$300,816	\$181,663

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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	011807 Phone System Replacement	011808 Computer Upgrade	011809 TTC - ACO Museum	011900 Gen'l Rev&Exp
1 Building Depreciation	\$1,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	2,573	0	0	47,645	0	0
3 010200 CAO	2,833	5,406	1,970	5,289	542	0	0	5,592	4,004	7,901
4 010400 Auditor-Controller	6,722	1,189	642	6,392	308	5	0	3,211	4,697	9,767
5 010800 Personnel	7,088	0	0	10,021	0	0	0	0	831	0
6 010900 Risk Management	251	0	0	354	0	0	0	0	29	0
7 010500 Treas-Tax Collector	22	3	1	6	2	0	0	7	6	3
8 011100 Maint Bldgs & Grounds	9,744	0	0	0	237	0	0	0	0	0
9 011600 Insurance, Retirement	0	0	0	113,832	0	0	0	0	0	0
10 011801 Information Services	39,386	0	0	52,382	0	0	0	0	0	0
Total Current Allocations	67,788	6,599	2,613	188,276	3,662	5	0	56,455	9,568	17,671
Less: Prior Year Allocations	95,506	1,670	1,147	204,610	8,946	1,327	10	3,991	0	11,027
Carry-Forward	(27,718)	4,929	1,466	(16,334)	(5,284)	(1,322)	(10)	52,463	0	6,644
Proposed Costs	\$40,069	\$11,528	\$4,080	\$171,943	\$(1,623)	\$(1,318)	\$(10)	\$108,918	\$9,568	\$24,315

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Summary Schedule

Department	022000 Grand Jury	022300 Law Library	022400 Distr Attorney	022410 DA Safety	022501 Child Suppt	022600 Public Defender	022700 Sheriff	022701 Kitchen Services	022706 Jail Security Proj	022710 Sher- Safety
1 Building Depreciation	\$0	\$1,721	\$23,673	\$0	\$0	\$0	\$35,660	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	726	0	0	0
3 010200 CAO	89	292	8,327	4,361	7,444	3,441	24,200	4,626	287	29,642
4 010400 Auditor-Controller	1,040	210	12,151	6,486	10,592	4,760	31,039	8,974	124	45,903
5 010800 Personnel	0	0	10,167	3,813	6,941	0	20,530	8,017	0	36,613
6 010900 Risk Management	0	0	359	135	245	0	726	283	0	1,294
7 010500 Treas-Tax Collector	12	1	20	3	24	8	88	17	0	9
8 011100 Maint Bldgs & Grounds	0	4,596	45,897	0	1,421	0	56,296	0	0	0
9 011600 Insurance, Retirement	0	0	89,420	52,310	5,889	0	400,210	24,361	0	91,405
10 011801 Information Services	0	0	52,774	0	6,018	529	240,596	0	0	0
Total Current Allocations	1,141	6,821	242,789	67,108	38,576	8,738	810,070	46,278	412	204,866
Less: Prior Year Allocations	1,261	6,321	179,666	59,889	60,193	7,886	616,680	0	0	173,197
Carry-Forward	(120)	501	63,123	7,219	(21,618)	852	193,391	0	0	31,669
Proposed Costs	\$1,021	\$7,322	\$305,912	\$74,327	\$16,958	\$9,591	\$1,003,461	\$46,278	\$412	\$236,534

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Department	022900 Jail	022910 Jail Safety	022920 Jail STC	022950 Jail CAD/RMS	023000 Probation	023002 Crim Justice Realign	023100 Juvenile Inst	023101 Out-of-Co Juv Hall	023200 Bldg & Safety	023300 Ag Comm
1 Building Depreciation	\$123,424	\$0	\$0	\$0	\$25,864	\$0	\$39,750	\$0	\$156	\$7,646
2 Equipment Depreciation	1,633	0	0	0	0	0	0	0	0	12,144
3 010200 CAO	18,074	9,026	83	559	8,753	3,913	7,811	1,085	2,286	3,895
4 010400 Auditor-Controller	27,012	13,759	276	171	14,805	4,759	13,943	2,039	5,046	6,923
5 010800 Personnel	26,641	9,630	0	0	11,438	0	15,105	1,222	7,332	6,355
6 010900 Risk Management	942	340	0	0	404	0	534	43	259	225
7 010500 Treas-Tax Collector	31	5	2	0	33	1	24	5	8	14
8 011100 Maint Bldgs & Grounds	146,830	0	0	0	34,072	0	30,656	0	320	1,241
9 011600 Insurance, Retirement	60,793	39,453	0	0	156,231	0	60,683	0	10,704	2,966
10 011801 Information Services	23,757	0	0	2,647	45,529	0	13,634	0	6,674	20,008
Total Current Allocations	429,136	72,213	361	3,377	297,130	8,672	182,139	4,394	32,787	61,416
Less: Prior Year Allocations	431,963	86,237	550	1,445	252,991	3,409	230,460	0	30,595	65,257
Carry-Forward	(2,826)	(14,024)	(188)	1,932	44,139	5,263	(48,321)	0	2,192	(3,841)
Proposed Costs	\$426,310	\$58,188	\$173	\$5,308	\$341,269	\$13,936	\$133,818	\$4,394	\$34,980	\$57,574

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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	\$3,779	\$5,719	\$0	\$0	\$2,216	\$0	\$7,193	\$28,399	\$0	\$0
2 Equipment Depreciation	0	0	616	0	0	0	0	0	0	0
3 010200 CAO	1,323	0	296	1,064	1,584	553	3,794	5,765	9,080	19
4 010400 Auditor-Controller	3,469	0	717	3,544	3,462	1,812	6,627	10,879	13,699	122
5 010800 Personnel	4,986	0	0	5,084	3,813	1,369	5,181	11,243	10,119	0
6 010900 Risk Management	176	0	0	180	135	48	183	398	358	0
7 010500 Treas-Tax Collector	8	0	5	12	7	10	9	43	18	1
8 011100 Maint Bldgs & Grounds	1,161	19,861	0	0	2,951	6,406	14,964	34,627	33,630	0
9 011600 Insurance, Retirement	0	0	0	0	9,542	4,792	29,564	19,054	(3,015)	0
10 011801 Information Services	5,374	0	0	2	4,482	9,254	21,775	18,814	65,115	0
Total Current Allocations	20,276	25,580	1,634	9,885	28,191	24,244	89,290	129,221	129,003	143
Less: Prior Year Allocations	4,333	25,679	3,122	8,538	23,362	20,216	91,168	109,597	60,606	117
Carry-Forward	15,943	(99)	(1,488)	1,347	4,829	4,028	(1,878)	19,624	68,397	26
Proposed Costs	\$36,219	\$25,482	\$146	\$11,233	\$33,020	\$28,272	\$87,413	\$148,845	\$197,400	\$168

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Department	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	045500/01 CCS
1 Building Depreciation	\$0	\$21,795	\$0	\$36,440	\$0	\$14,136	\$0	\$0	\$15,561	\$14,136
2 Equipment Depreciation	0	0	0	0	0	0	0	0	2,964	0
3 010200 CAO	493	40,022	0	14,876	768	36,012	1,330	4,298	5,759	1,609
4 010400 Auditor-Controller	1,234	59,588	298	26,556	1,343	62,319	2,531	10,188	9,708	3,374
5 010800 Personnel	1,124	43,212	0	33,191	3,128	69,803	5,328	19,406	8,652	6,159
6 010900 Risk Management	40	1,528	0	1,174	111	2,468	188	686	306	218
7 010500 Treas-Tax Collector	5	148	4	59	5	56	7	12	10	8
8 011100 Maint Bldgs & Grounds	0	79,100	0	190,588	33	27,311	175	683	24,219	100
9 011600 Insurance, Retirement	9,542	39,524	0	9,155	0	18,257	0	1,171	2,656	0
10 011801 Information Services	0	52,226	0	63,118	119	166,739	553	8,124	20,978	113
Total Current Allocations	12,437	337,143	301	375,157	5,507	397,102	10,113	44,568	90,814	25,716
Less: Prior Year Allocations	15,496	279,311	671	235,397	18,668	610,822	15,512	34,203	82,526	9,328
Carry-Forward	(3,059)	57,832	(369)	139,759	(13,161)	(213,720)	(5,399)	10,365	8,288	16,387
Proposed Costs	\$9,378	\$394,974	\$(68)	\$514,916	\$(7,653)	\$183,382	\$4,714	\$54,932	\$99,101	\$42,103

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Department	045700 Solid Waste	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
1 Building Depreciation	\$1,524	\$14,881	\$0	\$239	\$0	\$0	\$14,244	\$902	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	2,769
3 010200 CAO	25,875	41,812	3,100	2,854	3,054	3,840	469	854	216	720
4 010400 Auditor-Controller	34,776	71,532	4,846	9,366	12,255	15,483	3,430	2,077	11	232
5 010800 Personnel	18,868	75,571	3,813	17,842	0	0	0	1,809	0	0
6 010900 Risk Management	667	2,672	135	631	0	0	0	64	0	0
7 010500 Treas-Tax Collector	83	72	12	33	67	143	38	8	0	2
8 011100 Maint Bldgs & Grounds	11,511	90,946	108	(8,685)	0	0	0	2,149	0	0
9 011600 Insurance, Retirement	6,374	(6,014)	20,493	(24,123)	0	0	0	0	0	0
10 011801 Information Services	19,315	235,372	2,790	458	0	0	0	6,109	0	0
Total Current Allocations	118,994	526,846	35,296	(1,386)	15,377	19,465	18,181	13,971	227	3,722
Less: Prior Year Allocations	88,446	502,531	35,005	650	19,381	11,661	10,160	6,737	0	8,809
Carry-Forward	30,548	24,315	291	(2,035)	(4,004)	7,804	8,021	7,234	0	(5,087)
Proposed Costs	\$149,542	\$551,161	\$35,587	\$(3,421)	\$11,373	\$27,270	\$26,202	\$21,205	\$227	\$(1,365)

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Department	066700 County Library	066800 Farm Advisor	076900 Parks & Rec	077000 County Museum	105102 Hospital Prep Progr	150100/200 ESR Airt	150300/400 Ind Airt	150500/600 LP Airt	150700/800 Shoshone Airt	152101 Indy Water Sys
1 Building Depreciation	\$14,954	\$5,072	\$968	\$0	\$0	\$0	\$156	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	6,617	786	11,703	1,362	0	18,356	115	1,895	11	0
4 010400 Auditor-Controller	9,475	1,680	23,475	3,668	0	16,963	444	1,666	144	0
5 010800 Personnel	11,927	1,271	39,741	4,448	0	0	0	0	0	0
6 010900 Risk Management	422	45	1,405	157	0	0	0	0	0	0
7 010500 Treas-Tax Collector	22	5	77	11	0	36	4	12	2	0
8 011100 Maint Bldgs & Grounds	61,092	10,271	6,245	18,979	0	77,626	1,480	4,008	0	4,382
9 011600 Insurance, Retirement	29,939	10,908	42,031	14,861	0	1,577	0	0	0	0
10 011801 Information Services	58,373	6,648	14,127	12,955	0	10,875	0	0	0	0
Total Current Allocations	192,820	36,687	139,772	56,443	0	125,433	2,199	7,582	157	4,382
Less: Prior Year Allocations	186,039	33,750	100,071	56,237	5	61,687	10,193	22,342	1,796	10,317
Carry-Forward	6,781	2,936	39,701	206	(5)	63,746	(7,994)	(14,760)	(1,639)	(5,934)
Proposed Costs	\$199,602	\$39,623	\$179,474	\$56,649	\$(5)	\$189,179	\$(5,795)	\$(7,178)	\$(1,482)	\$(1,552)

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Department	152102 Indy Upgrade	152103 Indy Water System	152104 LP Water System	152105 LAWS Water System	152197 Water Systems Fund	152198 Water Systems Budget	152201 LP Water	152301 Laws Water	153101 Inyo/Mono Transit	153200 ESTA
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	1,635	1,973	638	(1)	920	0	0	0	26,646
4 010400 Auditor-Controller	0	3,711	3,707	193	3	1,491	0	0	0	68,111
5 010800 Personnel	0	8,505	8,505	0	0	782	0	0	0	0
6 010900 Risk Management	0	301	301	0	0	28	0	0	0	0
7 010500 Treas-Tax Collector	0	10	8	2	0	2	0	0	0	473
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0	6,143	1,127	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	820	0	0	9,542	0
10 011801 Information Services	0	9,005	34	3	0	0	67	0	0	0
Total Current Allocations	0	23,167	14,528	837	2	4,043	6,209	1,127	9,542	95,230
Less: Prior Year Allocations	9,271	14,295	22,839	20,132	3,731	844	8,357	508	9,149	77,145
Carry-Forward	(9,271)	8,872	(8,312)	(19,295)	(3,729)	3,199	(2,148)	620	393	18,085
Proposed Costs	\$(9,271)	\$32,039	\$6,216	\$(18,459)	\$(3,728)	\$7,242	\$4,061	\$1,747	\$9,934	\$113,315

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Department	154101 Mosquito Abate	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
1 Building Depreciation	\$7,641	\$4,835	\$492	\$0	\$11,532	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	3,996	13,659	620	157	9,294	85	0	6,373	5,524	468
4 010400 Auditor-Controller	5,447	15,050	1,314	189	8,072	286	0	7,351	7,089	679
5 010800 Personnel	4,057	4,399	0	0	2,335	98	0	0	0	0
6 010900 Risk Management	143	156	0	0	719	3	0	0	0	0
7 010500 Treas-Tax Collector	21	40	7	0	0	2	0	3	6	2
8 011100 Maint Bldgs & Grounds	6,716	7,784	2,717	0	34,128	0	0	0	0	0
9 011600 Insurance, Retirement	1,968	11,984	0	0	7,678	0	0	0	0	0
10 011801 Information Services	6,091	12,336	0	0	539	0	0	0	0	0
Total Current Allocations	36,080	70,243	5,151	346	74,296	474	0	13,726	12,619	1,148
Less: Prior Year Allocations	41,094	56,025	15,661	0	75,069	392	10	9,878	6,870	969
Carry-Forward	(5,014)	14,217	(10,510)	0	(773)	82	(10)	3,848	5,750	180
Proposed Costs	\$31,066	\$84,460	\$(5,360)	\$346	\$73,523	\$556	\$(10)	\$17,575	\$18,369	\$1,328

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Department	504602 Local Trans	504604 State Trans Asst	504605 Trans & Plan	610189 Great Basin APC Grant	610191 2020 Emp COVID Suppl	610389 DWR- State Flood ER Grant	610390 ELC- 2 Enh Lab Capacity	612489 Non- Emer Tran Reim	612493 JARC	612497 Google Transit Ph 2
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	6,959	639	3,472	291	438	0	5,535	98	0	0
4 010400 Auditor-Controller	8,661	782	5,577	354	43	0	9,052	1,258	0	0
5 010800 Personnel	0	0	5,915	0	0	0	10,167	0	0	0
6 010900 Risk Management	0	0	209	0	0	0	359	0	0	0
7 010500 Treas-Tax Collector	4	0	8	0	0	0	16	15	0	0
8 011100 Maint Bldgs & Grounds	0	0	281	0	0	0	59	0	0	0
9 011600 Insurance, Retirement	0	0	2,865	0	0	0	0	0	0	0
10 011801 Information Services	0	0	11,224	0	0	0	0	0	0	0
Total Current Allocations	15,624	1,421	29,550	645	481	0	25,190	1,370	0	0
Less: Prior Year Allocations	8,820	0	20,318	0	0	428	0	1,292	35	5
Carry-Forward	6,803	0	9,232	0	0	(428)	0	78	(35)	(5)
Proposed Costs	\$22,427	\$1,421	\$38,782	\$645	\$481	\$(428)	\$25,190	\$1,448	\$(35)	\$(5)

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Department	612498 CAPP	612499 Mobility Mgmt 14	612502 STRP Trans Plan	612506 ESTA- LCTOP	613700 WIA	620300 OCJP-DSTF	620400 OCJP-VWAC	620600 Yucca Mtn	621200 Trial Ct Jalan	621300 ES Weed Mgt
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,779
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	0	0	708	301	955	0	1,605	285	0	1,707
4 010400 Auditor-Controller	0	0	933	4,039	804	0	2,393	428	63	2,858
5 010800 Personnel	0	0	0	49	0	0	0	0	0	2,102
6 010900 Risk Management	0	0	0	2	0	0	0	0	0	74
7 010500 Treas-Tax Collector	0	0	1	48	5	0	9	1	1	13
8 011100 Maint Bldgs & Grounds	0	0	0	0	64	0	0	0	0	1,159
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	379	0	0
10 011801 Information Services	0	0	0	0	2	2,647	5,561	0	5,293	2,683
Total Current Allocations	0	0	1,642	4,438	1,830	2,647	9,569	1,094	5,357	14,374
Less: Prior Year Allocations	5	5	0	1,799	6,127	351	12,553	677	663	22,184
Carry-Forward	(5)	(5)	0	2,639	(4,297)	2,296	(2,984)	417	4,694	(7,810)
Proposed Costs	\$(5)	\$(5)	\$1,642	\$7,077	\$(2,468)	\$4,943	\$6,584	\$1,511	\$10,051	\$6,565

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Summary Schedule

Department	621601 OVGA- Owens Vall Grndwtr	621903 Big Pine Recycle Wtr Proj	621904 CEQA Study	623500 Off- Hwy Veh Gr	623700 Homeland Security	623800 Emergency Prep	630000 Airports	631000 Airport Plans	640300 Tobacco Tax	641200 AIDS Consortium
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	646	0	0	213	598	408	2,106	0	2,277	122
4 010400 Auditor-Controller	930	0	0	61	588	765	1,122	0	2,545	300
5 010800 Personnel	0	0	0	0	0	0	0	0	0	0
6 010900 Risk Management	0	0	0	0	0	0	0	0	0	0
7 010500 Treas-Tax Collector	2	0	0	1	2	4	5	0	14	2
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0	(38,471)	0	150	0
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	0	0	0
10 011801 Information Services	7	0	0	0	7,940	0	0	0	380	0
Total Current Allocations	1,584	0	0	275	9,127	1,176	(35,238)	0	5,367	423
Less: Prior Year Allocations	4,462	200	206	439	3,303	2,350	3,608	2,896	19,510	6,853
Carry-Forward	(2,878)	(200)	(206)	(164)	5,825	(1,173)	(38,846)	(2,896)	(14,142)	(6,429)
Proposed Costs	\$(1,293)	\$(200)	\$(206)	\$111	\$14,952	\$3	\$(74,084)	\$(2,896)	\$(8,775)	\$(6,006)

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Department	641600 Mat/Child Health	641900 WIC	642500 Comm Fam Rsrce	643000 Child&Fam Comm	643111 Tecopa Lagoon Phase 2	671400 CalMet	671507 Cannabis Suppr	683000 ESAAA	800001 Big Pine LD	800101 Indy LD
1 Building Depreciation	\$0	\$14,136	\$0	\$0	\$0	\$0	\$0	\$6,974	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	1,911	3,083	123	4,754	0	1,010	10	9,650	98	81
4 010400 Auditor-Controller	2,377	3,528	319	6,583	0	1,629	35	20,637	1,545	1,234
5 010800 Personnel	0	0	0	7,968	0	0	0	26,103	4,008	2,982
6 010900 Risk Management	0	0	0	282	0	0	0	923	142	105
7 010500 Treas-Tax Collector	11	14	2	17	0	9	0	52	5	5
8 011100 Maint Bldgs & Grounds	161	159	0	241	0	0	0	76,356	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	28,291	0	0
10 011801 Information Services	57	12,027	0	1,116	0	9,876	0	16,228	0	0
Total Current Allocations	4,516	32,947	444	20,960	0	12,524	45	185,213	5,798	4,406
Less: Prior Year Allocations	12,883	47,434	3,429	15,074	861	17,076	432	212,993	3,859	4,670
Carry-Forward	(8,367)	(14,487)	(2,986)	5,886	(861)	(4,553)	(387)	(27,780)	1,939	(264)
Proposed Costs	\$(3,852)	\$18,460	\$(2,542)	\$26,845	\$(861)	\$7,971	\$(341)	\$157,432	\$7,737	\$4,142

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Department	800201 Lone Pine LD	810001 CSA#2	830001 Big Pine FD	830002 Big Pine FA	830101 Big Pine Fire - Operating	830501 Big Pine Wildland	832001 Indy FD	832002 Indy Fire Wildland	832301 Indy Amb FD	833001 Lone Pine FD
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	116	202	1,248	448	287	2,332	1,070	747	126	1,371
4 010400 Auditor-Controller	1,304	741	5,114	1,377	431	4,366	3,983	1,414	674	4,292
5 010800 Personnel	2,982	1,027	4,399	880	0	5,035	3,275	1,711	342	4,693
6 010900 Risk Management	105	36	156	31	0	178	116	60	12	166
7 010500 Treas-Tax Collector	5	3	32	8	1	3	24	1	6	19
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	35	0	0	0
Total Current Allocations	4,512	2,009	10,949	2,743	720	11,914	8,503	3,934	1,160	10,539
Less: Prior Year Allocations	3,969	2,263	10,600	2,446	2,642	0	7,325	0	784	10,282
Carry-Forward	543	(255)	349	297	(1,922)	0	1,178	0	376	257
Proposed Costs	\$5,055	\$1,754	\$11,298	\$3,041	\$(1,202)	\$11,914	\$9,681	\$3,934	\$1,536	\$10,796

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Department	833002 LP Amb FD	834001 So Inyo FD	834003 Water Treatment Fac Proj	840001 Inyo/Mono RCD	850001 E Indy SD	870001 Big Pine CD	871001 Indy CD	872001 Mt Whitney CD	873001 Pioneer CD	874001 Tecopa CC
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	987	346	25	0	100	260	416	409	1,776	0
4 010400 Auditor-Controller	4,525	1,785	414	0	187	1,191	1,669	2,102	3,824	0
5 010800 Personnel	10,754	2,493	587	0	0	2,444	1,711	1,760	2,542	0
6 010900 Risk Management	380	88	21	0	0	86	60	62	90	0
7 010500 Treas-Tax Collector	7	9	3	0	1	3	9	15	13	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	16,652	4,721	1,050	0	288	3,985	3,866	4,348	8,244	0
Less: Prior Year Allocations	12,302	8,695	161	37	230	3,369	3,068	4,404	6,902	6
Carry-Forward	4,350	(3,974)	889	(37)	58	616	798	(55)	1,342	(6)
Proposed Costs	\$21,003	\$747	\$1,938	\$(37)	\$346	\$4,601	\$4,664	\$4,293	\$9,587	\$(6)

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Department	890001 BP Sewer CSD	890101 BP CSD	890201 BP Water CSD	890301 BP Water CSD ACO	890302 BP CSD - Prop 1	891001 Darwin CSD	891202 Darwin - Tank Repl	893001 Olancha CSD	894001 Sierra Hi 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	647	12	488	20	132	98	43	937	477	1,092
4 010400 Auditor-Controller	1,686	65	1,545	52	243	938	65	3,377	1,404	2,830
5 010800 Personnel	733	0	733	0	147	0	0	2,346	1,173	3,128
6 010900 Risk Management	26	0	26	0	5	0	0	83	41	111
7 010500 Treas-Tax Collector	9	1	10	0	1	11	0	21	7	9
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	3,101	78	2,803	72	527	1,046	108	6,765	3,103	7,171
Less: Prior Year Allocations	1,821	67	1,771	445	0	1,414	0	8,049	2,797	6,710
Carry-Forward	1,280	11	1,031	(373)	0	(368)	0	(1,284)	306	461
Proposed Costs	\$4,382	\$88	\$3,834	\$(301)	\$527	\$678	\$108	\$5,480	\$3,409	\$7,632

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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	\$156	\$0	\$0	\$528,373
2 Equipment Depreciation	0	0	0	0	0	0	0	84,459
3 010200 CAO	1	92	320	0	5,753	0	0	587,675
4 010400 Auditor-Controller	11	291	836	56,783	7,432	58,797	50	1,089,567
5 010800 Personnel	0	0	0	0	0	0	0	762,840
6 010900 Risk Management	0	0	0	0	0	0	0	27,608
7 010500 Treas-Tax Collector	0	2	6	1	7	762	1	3,317
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0	(2,949)	1,199,472
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	1,673,089
10 011801 Information Services	0	0	0	0	0	0	39,396	1,738,131
Total Current Allocations	12	386	1,162	56,784	13,349	59,559	36,497	7,694,530
Less: Prior Year Allocations	79	514	861	86,790	17,626	68,224	7,036	6,982,607
Carry-Forward	(67)	(128)	301	(30,006)	(4,277)	(8,664)	29,461	604,837
Proposed Costs	\$(55)	\$258	\$1,463	\$26,778	\$9,071	\$50,895	\$65,958	\$8,299,366