



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Inyo
Independence, CA

Date: July 28, 2015
Filing Ref: INY16

Pursuant to federal Office of Management and Budget (OMB) 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from 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 the **2013-14** fiscal year and as estimated costs for the **2015-16** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2015**, 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. County Liability (ISF) |
| 2. Auditor-Controller | 8. Medical Malpractice (ISF) |
| 3. Information Services | 9. Motor Pool (ISF) |
| 4. Maintenance – Buildings & Grounds | 10. Purchasing Revolving (ISF) |
| 5. Insurance | 11. Workers' Compensation (ISF) |
| 6. Personnel | |

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB 2 CFR Part 225, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF INYO

BY Original Signed by
Amy Shepherd
Name
Auditor-Controller
Title
08/04/15
Date

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

BY Original signed by Anita Dagan for
Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting
08/12/15
Date

Negotiated by Sandeep Singh
Telephone (916) 445-2987

cc: State and Federal Agencies

Attachment

County of Inyo, California
OMB A-87 Cost Plan

Summary Schedule

Department	010100 Bd of Supvrs	010202/3 Econ Devel	010300 County Clerk	010600 Assessor	010700 County Counsel	011000 Elections	011300/301 Acquisitions	011400 Advert	011500 Public Works	011501 PW Deferred Maint
1 Building Depreciation	\$4,322	\$0	\$210	\$1,389	\$1,460	\$0	\$0	\$0	\$2,372	\$0
2 Equipment Depreciation	0	0	0	0	0	2,891	0	0	0	6,709
3 010200 CAO	2,241	17	1,163	3,970	2,874	944	0	4,413	4,290	2,871
4 010400 Auditor-Controller	4,490	78	3,221	6,447	4,573	2,208	9	1,551	6,617	845
5 010800 Personnel	6,339	0	3,170	8,453	4,755	1,057	0	0	8,453	0
6 010900 Risk Management	33	0	16	44	25	5	0	0	44	0
7 010500 Treas-Tax Collector	(84)	(10)	(187)	(62)	(101)	(168)	(1)	(56)	(88)	(57)
8 011100 Maint Bldgs & Grounds	33,185	0	31,165	14,620	23,685	2,159	0	0	26,601	0
9 011600 Insurance, Retirement	41,852	0	9,988	33,589	26,626	0	0	0	68,064	0
10 011801 Information Services	15,696	0	27,026	29,881	16,573	30,008	0	2,647	60,758	(5)
Total Current Allocations	108,074	84	75,772	98,331	80,469	39,103	7	8,555	177,109	10,363
Less: Prior Year Allocations	71,468	238	57,102	125,101	60,030	33,370	21	8,973	471,938	3,036
Carry-Forward	36,606	(154)	18,670	(26,770)	20,439	5,733	(14)	(418)	(294,829)	7,327
Proposed Costs	\$144,679	\$(70)	\$94,442	\$71,562	\$100,908	\$44,837	\$(6)	\$8,137	\$(117,720)	\$17,690

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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	\$127	\$589	\$0	\$0	\$0	\$21,265
2 Equipment Depreciation	142,818	0	0	0	0	0	0	0	0	115,524
3 010200 CAO	0	1,784	4,855	70	691	5,054	2,038	5,944	3,301	22,772
4 010400 Auditor-Controller	0	206	5,001	757	87	8,088	2,805	7,602	4,992	19,457
5 010800 Personnel	0	0	0	0	0	9,509	3,170	8,453	0	19,018
6 010900 Risk Management	0	0	0	0	0	49	16	44	0	98
7 010500 Treas-Tax Collector	0	(13)	(170)	(108)	(9)	(165)	(15)	(197)	(360)	(680)
8 011100 Maint Bldgs & Grounds	0	0	0	0	31	77,155	0	11,999	0	84,394
9 011600 Insurance, Retirement	0	0	0	0	0	67,950	20,762	1,613	0	227,465
10 011801 Information Services	1,161	0	0	1,527	0	29,683	0	24,074	1,144	353,442
Total Current Allocations	143,979	1,978	9,687	2,247	927	197,912	28,777	59,530	9,077	862,756
Less: Prior Year Allocations	145,139	2,350	15,097	1,086	2,004	162,475	13,183	41,867	10,656	999,225
Carry-Forward	(1,160)	(372)	(5,410)	1,161	(1,077)	35,437	15,594	17,663	(1,579)	(136,469)
Proposed Costs	\$142,818	\$1,606	\$4,277	\$3,408	\$(149)	\$233,350	\$44,370	\$77,194	\$7,497	\$726,287

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Summary Schedule

Department	022710 Sher-Safety	022800 Constable	022900 Jail	022910 Jail Safety	022920 Jail STC	022950 Jail CAD/RMS	023000 Probation	023100 Juvenile Inst	023200 Bldg & Safety	023300 Ag Comm
1 Building Depreciation	\$0	\$0	\$71,085	\$0	\$0	\$0	\$1,046	\$29,580	\$230	\$383
2 Equipment Depreciation	0	0	658	0	0	0	0	18,408	0	0
3 010200 CAO	16,287	0	15,454	6,895	71	771	10,599	13,059	1,737	2,426
4 010400 Auditor-Controller	22,286	0	19,777	9,763	238	148	11,686	19,883	2,898	3,297
5 010800 Personnel	26,943	0	25,886	12,151	0	0	12,679	29,584	3,170	4,226
6 010900 Risk Management	139	0	134	63	0	0	65	153	16	22
7 010500 Treas-Tax Collector	(15)	0	(270)	(18)	(28)	(8)	(312)	(309)	(106)	(108)
8 011100 Maint Bldgs & Grounds	0	0	195,725	0	0	0	35,881	75,507	6,469	10,126
9 011600 Insurance, Retirement	51,056	0	6,585	24,066	0	0	38,127	9,988	9,988	18,463
10 011801 Information Services	0	0	8,114	0	0	290	37,294	29,398	4,416	6,258
Total Current Allocations	116,696	0	343,148	52,920	281	1,201	147,066	225,252	28,818	45,093
Less: Prior Year Allocations	105,400	134	178,836	35,011	271	734	176,174	221,497	28,514	36,483
Carry-Forward	11,296	(134)	164,312	17,909	10	467	(29,108)	3,755	304	8,610
Proposed Costs	\$127,993	\$(134)	\$507,461	\$70,830	\$291	\$1,668	\$117,957	\$229,007	\$29,121	\$53,704

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Summary Schedule

Department	023400 Recorder	023401 Rec Micro	023500 Coroner	023600 Publ Admin	023700 Disaster Services	023710 Inyo Complex Fire	023800 Planning & Zoning	023900 Animal Control	024102 Water Dept	024200 Fish&Game
1 Building Depreciation	\$421	\$0	\$0	\$0	\$0	\$0	\$1,082	\$77	\$0	\$0
2 Equipment Depreciation	0	4,081	0	0	2,618	0	0	2,256	0	0
3 010200 CAO	0	225	540	843	231	3	3,804	6,301	12,905	28
4 010400 Auditor-Controller	0	2,462	2,149	1,754	618	14	6,273	6,006	10,615	84
5 010800 Personnel	0	0	4,226	2,113	0	0	4,755	6,339	10,566	0
6 010900 Risk Management	0	0	22	11	0	0	25	33	55	0
7 010500 Treas-Tax Collector	0	(351)	(44)	(56)	(66)	(2)	(288)	(299)	(173)	(9)
8 011100 Maint Bldgs & Grounds	863	0	0	830	0	0	12,024	6,059	10,909	0
9 011600 Insurance, Retirement	0	0	0	6,807	0	0	23,491	0	9,454	0
10 011801 Information Services	0	2,612	0	2,632	4,522	0	35,804	13,808	21,978	0
Total Current Allocations	1,283	9,029	6,893	14,934	7,923	15	86,970	40,579	76,308	103
Less: Prior Year Allocations	14,695	13,083	6,586	8,184	34,905	20	81,993	43,557	63,052	142
Carry-Forward	(13,412)	(4,054)	307	6,750	(26,982)	(5)	4,977	(2,978)	13,256	(39)
Proposed Costs	\$(12,128)	\$4,976	\$7,201	\$21,683	\$(19,059)	\$9	\$91,947	\$37,602	\$89,564	\$64

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Summary Schedule

Department	024300 Range Impr	024400 Lease Rental	024502 Salt Cedar	034600 Roads	034601 State Roads	045100 Health	045102 Child Health	045200 Mental Health	045312 DDP	045315 Alcohol & Drug
1 Building Depreciation	\$0	\$0	\$0	\$1,824	\$0	\$2,477	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	95,296	0	0
3 010200 CAO	0	0	1,430	41,926	0	10,753	318	18,369	554	2,397
4 010400 Auditor-Controller	0	0	1,184	41,131	686	12,903	430	30,264	2,056	4,081
5 010800 Personnel	0	0	0	33,282	0	12,679	0	34,867	2,113	4,226
6 010900 Risk Management	0	0	0	172	0	65	0	180	11	22
7 010500 Treas-Tax Collector	0	0	(46)	(1,509)	(106)	(520)	(27)	(814)	(138)	(192)
8 011100 Maint Bldgs & Grounds	0	0	0	8,082	0	(2,383)	(551)	33,400	1,047	8,814
9 011600 Insurance, Retirement	0	0	0	18,824	0	16,633	0	15,923	0	(1,630)
10 011801 Information Services	0	0	0	16,186	210	88,621	69	21,961	522	7,640
Total Current Allocations	0	0	2,569	159,917	790	141,229	239	249,447	6,165	25,358
Less: Prior Year Allocations	3	3	10,205	307,807	14,478	99,851	1,284	152,333	10,535	22,590
Carry-Forward	(3)	(3)	(7,636)	(147,890)	(13,688)	41,378	(1,045)	97,114	(4,370)	2,768
Proposed Costs	\$(3)	\$(3)	\$(5,068)	\$12,027	\$(12,897)	\$182,607	\$(807)	\$346,561	\$1,795	\$28,127

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Summary Schedule

Department	045316 SACPA Prop 36	045400 Env'tal Health	045500/01 CCS	045700 Solid Waste	055800 Social Services	056100 IC Gold	056300 TANF	056400 Foster Care	056500 Gen'l Relief	056600 Vets Svcs Officer
1 Building Depreciation	\$0	\$1,751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102
2 Equipment Depreciation	0	992	0	0	0	0	0	0	0	12,929
3 010200 CAO	0	3,486	703	15,463	27,825	5,770	2,255	1,617	522	1,511
4 010400 Auditor-Controller	0	6,241	1,166	19,084	34,651	8,504	18,593	7,644	6,707	1,233
5 010800 Personnel	0	6,339	0	14,264	41,735	5,283	0	0	0	1,057
6 010900 Risk Management	0	33	0	74	215	27	0	0	0	5
7 010500 Treas-Tax Collector	0	(240)	(93)	(1,008)	(607)	(723)	(1,746)	(976)	(967)	(69)
8 011100 Maint Bldgs & Grounds	0	20,373	(804)	6,041	78,153	19,268	0	0	0	2,684
9 011600 Insurance, Retirement	0	3,737	0	14,051	4,282	1,017	0	0	0	0
10 011801 Information Services	5	10,828	195	7,060	63,079	2,058	0	0	0	6,138
Total Current Allocations	5	53,540	1,166	75,028	249,332	41,204	19,101	8,284	6,262	25,592
Less: Prior Year Allocations	2,506	56,914	1,843	65,023	174,655	39,993	23,141	12,014	11,265	13,759
Carry-Forward	(2,501)	(3,374)	(677)	10,005	74,677	1,211	(4,040)	(3,730)	(5,003)	11,833
Proposed Costs	\$(2,496)	\$50,166	\$489	\$85,034	\$324,008	\$42,415	\$15,062	\$4,554	\$1,258	\$37,424

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Summary Schedule

Department	056605 DNA	066700 County Library	066800 Farm Advisor	076900 Parks & Rec	077000 County Museum	150100/200 ESR Airpt	150300/400 Ind Airpt	150500/600 LP Airpt	150700/800 Shoshone Airpt	152101 Indy Water Sys
1 Building Depreciation	\$0	\$4,872	\$486	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	7,162	1,683	0	0	0	0	0
3 010200 CAO	23	2,642	465	5,385	945	8,595	193	40	11	649
4 010400 Auditor-Controller	36	7,307	1,011	9,282	2,541	9,153	500	245	169	915
5 010800 Personnel	0	12,679	1,057	4,755	3,170	4,226	0	0	0	0
6 010900 Risk Management	0	65	5	25	16	22	0	0	0	0
7 010500 Treas-Tax Collector	(3)	(218)	(43)	(837)	(109)	(489)	(53)	(33)	(25)	(61)
8 011100 Maint Bldgs & Grounds	0	86,700	6,622	62,291	13,794	918	0	22	0	0
9 011600 Insurance, Retirement	0	22,328	0	24,350	6,585	1,398	0	0	0	0
10 011801 Information Services	0	34,431	3,727	8,112	9,515	3,824	0	0	0	153
Total Current Allocations	57	170,806	13,330	120,525	38,139	27,647	640	274	156	1,656
Less: Prior Year Allocations	34	145,359	15,386	104,172	32,974	29,893	2,239	1,339	560	3,263
Carry-Forward	23	25,447	(2,056)	16,353	5,165	(2,246)	(1,599)	(1,065)	(404)	(1,607)
Proposed Costs	\$80	\$196,253	\$11,273	\$136,879	\$43,304	\$25,401	\$(958)	\$(791)	\$(248)	\$48

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Summary Schedule

Department	152102 Indy Upgrade	152201 LP Water	152202 LP Upgrade	152301 Laws Water	152302 Laws Upgrade	153101 Inyo/Mono Transit	154101 Mosquito Abate	200100 Motor Pool	200300 Purch Revolv	450100 Superior Court
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$0	\$0	\$1,245
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	329	1,233	330	44	0	0	4,722	10,926	8,100	8,165
4 010400 Auditor-Controller	17	1,125	10	397	9	12,172	4,148	6,226	3,268	15,316
5 010800 Personnel	0	0	0	0	0	0	4,226	1,057	0	3,660
6 010900 Risk Management	0	0	0	0	0	0	22	5	0	112
7 010500 Treas-Tax Collector	(2)	(61)	(1)	(56)	(1)	(1,873)	(157)	(478)	(428)	(10)
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0	1,088	12,008	2,294	3
9 011600 Insurance, Retirement	0	0	0	0	0	0	432	982	0	21,847
10 011801 Information Services	0	43	0	13	0	0	1,375	195	19,736	5,689
Total Current Allocations	344	2,340	339	398	7	10,300	15,932	30,920	32,970	56,028
Less: Prior Year Allocations	36	3,560	15	1,518	17	12,972	17,983	22,921	12,803	69,487
Carry-Forward	308	(1,220)	324	(1,120)	(10)	(2,672)	(2,051)	7,999	20,167	(13,459)
Proposed Costs	\$652	\$1,120	\$663	\$(721)	\$(2)	\$7,627	\$13,881	\$38,920	\$53,137	\$42,570

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Summary Schedule

Department	451001 LAFCO	500902 W.C. Trust	500903 Liab Trust	500904 Med Malpr Trust	504602 Local Trans	504605 Trans & Plan	610194 Fed Challenge	610200 DARE	612600 Title V	613700 WIA
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	50	3,273	1,930	217	3,558	2,979	0	0	0	331
4 010400 Auditor-Controller	177	2,800	1,789	265	3,005	3,345	0	0	0	2,298
5 010800 Personnel	0	0	0	0	0	2,113	0	0	0	5,283
6 010900 Risk Management	0	0	0	0	0	11	0	0	0	27
7 010500 Treas-Tax Collector	(21)	(27)	(37)	(14)	(23)	(77)	0	0	0	(38)
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0	0	0	0	115
9 011600 Insurance, Retirement	0	0	0	0	0	(1,745)	0	0	0	0
10 011801 Information Services	0	0	0	0	0	2,272	0	0	0	652
Total Current Allocations	206	6,047	3,681	468	6,541	8,899	0	0	0	8,669
Less: Prior Year Allocations	304	5,000	2,977	428	5,847	10,041	17	17	3	13,494
Carry-Forward	(98)	1,047	704	40	694	(1,142)	(17)	(17)	(3)	(4,825)
Proposed Costs	\$109	\$7,094	\$4,386	\$509	\$7,235	\$7,756	\$(17)	\$(17)	\$(3)	\$3,843

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Summary Schedule

Department	620300 OCJP-DSTF	620400 OCJP-VWAC	620605/695 Yucca Mtn	620697 DV Reg Grd Monitor	620700 DVGW Coop Agr 06-10	620900 OCJP-SRVP	621200 Trial Ct Jalan	621300 ES Weed Mgt	621700 Wildlife Consrv	623509 Off- Hwy Veh Gr
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	416	314	216	0	0	0	0	1,745	1,601	0
4 010400 Auditor-Controller	883	714	307	9	0	0	0	1,968	2,637	0
5 010800 Personnel	528	1,057	0	0	0	0	0	2,113	5,811	0
6 010900 Risk Management	3	5	0	0	0	0	0	11	30	0
7 010500 Treas-Tax Collector	(57)	(16)	(21)	(1)	0	0	0	(98)	(66)	0
8 011100 Maint Bldgs & Grounds	0	0	1,584	0	0	0	0	0	0	0
9 011600 Insurance, Retirement	0	0	695	0	0	0	0	0	0	0
10 011801 Information Services	4,536	290	21	0	0	0	871	726	0	0
Total Current Allocations	6,309	2,364	2,802	7	0	0	871	6,466	10,012	0
Less: Prior Year Allocations	14,062	2,670	6,112	17	2	187	1,704	12,016	731	12
Carry-Forward	(7,753)	(306)	(3,310)	(10)	(2)	(187)	(833)	(5,550)	9,281	(12)
Proposed Costs	\$(1,443)	\$2,058	\$(509)	\$(2)	\$(2)	\$(187)	\$38	\$915	\$19,293	\$(12)

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Summary Schedule

Department	623706 Homeland Security	631200 Airpts Fuel Tank	631300 Bish Airpt Mstr PI	630303 Bish Airpt Impr Pro	640300 Tobacco Tax	640400 Sol Wst Enforce	640700 Progr Living	641200 AIDS Consortium	641300 Safe Schools	641600 Mat/Child Health
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	0	0	0	2,291	998	0	0	247	0	596
4 010400 Auditor-Controller	0	9	9	1,924	1,106	9	0	525	9	1,448
5 010800 Personnel	0	0	0	0	1,057	0	0	0	0	2,113
6 010900 Risk Management	0	0	0	0	5	0	0	0	0	11
7 010500 Treas-Tax Collector	0	(1)	(1)	(13)	(72)	(1)	0	(50)	(1)	(39)
8 011100 Maint Bldgs & Grounds	0	0	0	0	2,066	0	0	(475)	0	(1,240)
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	0	0	0
10 011801 Information Services	580	0	0	0	1,157	0	0	41	0	332
Total Current Allocations	581	7	7	4,202	6,317	7	1,500	288	7	3,221
Less: Prior Year Allocations	0	17	17	363	7,857	17	1,500	1,163	583	7,439
Carry-Forward	0	(10)	(10)	3,839	(1,540)	(10)	(0)	(875)	(576)	(4,218)
Proposed Costs	\$581	\$(2)	\$(2)	\$8,041	\$4,777	\$(2)	\$1,500	\$(588)	\$(568)	\$(997)

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Summary Schedule

Department	641900 WIC	642500 Comm Fam Rsrce	643000 Child&Fam Comm	670100 Park Improvement s	671100 Laws RR Museum	671408/409 CalMet	671507 Cannabis Suppr	683000 ESAAA	800001 Big Pine LD	800101 Indy LD
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	2,342	425	4,260	160	0	376	358	7,043	41	25
4 010400 Auditor-Controller	2,892	243	2,426	178	0	302	84	14,159	346	318
5 010800 Personnel	3,170	0	2,113	0	0	0	0	16,905	0	0
6 010900 Risk Management	16	0	11	0	0	0	0	87	0	0
7 010500 Treas-Tax Collector	(111)	(25)	(99)	(8)	0	0	(9)	(831)	(48)	(46)
8 011100 Maint Bldgs & Grounds	2,968	0	1,656	0	0	0	0	38,977	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	1,017	0	0
10 011801 Information Services	10,551	13	3,137	0	0	2,612	0	7,674	0	0
Total Current Allocations	21,827	655	13,504	330	0	3,291	433	85,031	339	297
Less: Prior Year Allocations	18,371	1,029	13,034	19	534	5,817	433	39,994	485	593
Carry-Forward	3,456	(374)	470	311	(534)	(2,526)	(0)	45,037	(146)	(296)
Proposed Costs	\$25,284	\$281	\$13,973	\$641	\$(534)	\$765	\$433	\$130,068	\$193	\$1

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Summary Schedule

Department	800201 Lone Pine LD	810001 CSA#2	830001 Big Pine FD	830002 Big Pine FA	831001 Bishop FD	832001 Indy FD	832301 Indy Amb FD	833001 Lone Pine FD	833002 LP Amb FD	834001 So Inyo 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	67	641	641	213	0	462	76	976	334	486
4 010400 Auditor-Controller	372	516	3,365	711	53	2,553	271	5,307	973	3,973
5 010800 Personnel	0	0	3,170	0	0	3,170	0	10,566	528	7,396
6 010900 Risk Management	0	0	16	0	0	16	0	55	3	38
7 010500 Treas-Tax Collector	(49)	(40)	(274)	(83)	(8)	(171)	(32)	(146)	(81)	(166)
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	389	1,116	6,918	841	44	6,031	314	16,758	1,757	11,727
Less: Prior Year Allocations	514	552	8,453	1,419	88	6,283	125	7,551	1,974	5,018
Carry-Forward	(125)	564	(1,535)	(578)	(44)	(252)	189	9,207	(217)	6,709
Proposed Costs	\$264	\$1,680	\$5,382	\$262	\$1	\$5,779	\$503	\$25,965	\$1,540	\$18,436

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Summary Schedule

Department	840001 Inyo/Mono RCD	850001 E Indy SD	860001 No Inyo Hos	861001 So Inyo Hos	870001 Big Pine CD	871001 Indy CD	872001 Mt Whitney CD	873001 Pioneer CD	874001 Tecopa CC	880001-301 Gr Basin
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	3	46	0	0	106	187	263	1,381	0	0
4 010400 Auditor-Controller	14	95	134	64	1,035	1,356	1,936	3,516	55	41
5 010800 Personnel	0	0	0	0	528	2,113	2,113	3,698	0	0
6 010900 Risk Management	0	0	0	0	3	11	11	19	0	0
7 010500 Treas-Tax Collector	(2)	(9)	(21)	(10)	(119)	(75)	(155)	(178)	(9)	(6)
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	(7)	0	0	0	0	0
Total Current Allocations	16	132	114	54	1,547	3,592	4,168	8,436	47	35
Less: Prior Year Allocations	67	135	143	102	2,298	4,375	4,509	8,445	92	55
Carry-Forward	(51)	(3)	(29)	(48)	(751)	(783)	(341)	(9)	(45)	(20)
Proposed Costs	\$(36)	\$130	\$84	\$7	\$796	\$2,809	\$3,827	\$8,427	\$2	\$14

**County of Inyo, California
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Summary Schedule

Department	890001 BP Sewer CSD	890101 BP CSD	890201 BP Water CSD	890301 BP Water CSD ACO	891001 Darwin CSD	892001 E Sierra 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	500	15	367	33	72	0	717	301	0	647
4 010400 Auditor-Controller	1,190	44	1,147	76	618	18	3,110	1,371	64	3,008
5 010800 Personnel	0	0	0	0	0	0	2,641	2,113	0	5,811
6 010900 Risk Management	0	0	0	0	0	0	14	11	0	30
7 010500 Treas-Tax Collector	(121)	(5)	(131)	(8)	(86)	(3)	(252)	(64)	(10)	(80)
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	27
Total Current Allocations	1,569	54	1,383	101	604	15	6,230	3,732	54	9,443
Less: Prior Year Allocations	1,808	857	1,627	936	1,078	27	6,123	3,741	105	9,002
Carry-Forward	(239)	(803)	(244)	(835)	(474)	(12)	107	(9)	(51)	441
Proposed Costs	\$1,330	\$(749)	\$1,140	\$(734)	\$130	\$3	\$6,336	\$3,723	\$4	\$9,883

County of Inyo, California
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Summary Schedule

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	\$0	\$0	\$0	\$149,973
2 Equipment Depreciation	0	0	0	0	0	0	0	414,025
3 010200 CAO	0	84	109	0	0	0	48,824	442,510
4 010400 Auditor-Controller	9	289	625	48,092	3,253	47,290	39,182	691,298
5 010800 Personnel	0	0	0	0	0	0	1,057	492,855
6 010900 Risk Management	0	0	0	0	0	0	5	2,636
7 010500 Treas-Tax Collector	(1)	(34)	(83)	0	(500)	(6,845)	(627)	(32,048)
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0	19,696	1,084,599
9 011600 Insurance, Retirement	0	0	0	0	0	0	9,988	856,647
10 011801 Information Services	0	0	0	0	0	0	6,217	1,113,830
Total Current Allocations	7	339	651	48,092	2,752	40,445	124,342	5,216,325
Less: Prior Year Allocations	17	384	894	8,594	3,783	54,126	144,381	5,234,950
Carry-Forward	(10)	(45)	(243)	39,498	(1,031)	(13,681)	(20,039)	(19,205)
Proposed Costs	\$(2)	\$294	\$407	\$87,591	\$1,721	\$26,765	\$104,304	\$5,197,120