



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Inyo
Independence, California**

**Date: September 28, 2018
Filing Ref: INY19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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. 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 2018-19 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

10-1-2018

10-5-2018

Date

Date

**Negotiated by Kirsten Ford
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

08.24.2018

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

Actual 2016/2017 for use in 2018/2019

Summary Schedule

Department	010100 Bd of Supvsrs	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	\$3,673	\$0	\$3,047	\$1,785	\$1,541	\$1,649	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	1,189	0	0	5,121	4,057
3 010200 CAO	2,791	1,263	1,321	4,241	3,784	1,881	0	4,445	3,900	4,751
4 010400 Auditor-Controller	5,548	2,309	2,993	7,154	6,066	3,974	0	4,591	9,600	1,345
5 010800 Personnel	6,982	1,164	3,446	8,951	4,386	5,281	0	0	18,618	0
6 010900 Risk Management	105	17	52	134	66	79	0	0	279	0
7 010500 Treas-Tax Collector	(155)	(88)	(95)	(146)	(170)	(178)	0	(29)	(151)	(29)
8 011100 Maint Bldgs & Grounds	7,180	0	4,232	8,006	4,752	2,644	0	0	88	0
9 011600 Insurance, Retirement	63,000	0	17,517	88,472	47,771	0	0	0	98,130	0
10 011801 Information Services	46,376	0	18,678	16,882	13,940	18,530	0	0	27,302	0
Total Current Allocations	135,499	4,665	51,192	135,479	82,136	35,049	0	9,008	162,887	10,124
Less: Prior Year Allocations	115,675	28	49,649	101,479	71,626	26,627	9	6,209	167,328	6,795
Carry-Forward	19,824	4,637	1,542	34,000	10,509	8,423	(9)	2,799	(4,441)	3,328
Proposed Costs	\$155,324	\$9,302	\$52,734	\$169,479	\$92,645	\$43,472	\$(9)	\$11,806	\$158,447	\$13,452

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Summary Schedule

Department	011805 Network Systems	011808 Finan Sys Proj	011900 Gen'l Rev&Exp	022000 Grand Jury	022300 Law Library	022400 Distr Attorney	022410 DA Safety	022501 Child Suppt	022600 Public Defender	022700 Sheriff
1 Building Depreciation	\$0	\$0	\$0	\$0	\$1,790	\$8,488	\$0	\$0	\$0	\$18,222
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	62,010
3 010200 CAO	0	5,413	5,773	76	384	5,814	2,247	5,583	3,688	29,655
4 010400 Auditor-Controller	0	1,222	6,274	793	81	9,439	3,867	10,573	4,455	34,231
5 010800 Personnel	0	0	0	0	0	8,638	2,641	10,741	0	30,613
6 010900 Risk Management	0	0	0	0	0	129	40	161	0	459
7 010500 Treas-Tax Collector	0	(14)	(18)	(93)	(4)	(236)	(107)	(254)	(70)	(983)
8 011100 Maint Bldgs & Grounds	0	0	0	0	2,610	22,235	0	13,757	0	40,137
9 011600 Insurance, Retirement	0	0	0	0	0	106,808	39,036	1,929	0	319,740
10 011801 Information Services	226	0	0	1,804	0	32,740	0	8,502	790	98,268
Total Current Allocations	226	6,621	12,029	2,580	4,861	194,055	47,724	50,993	8,863	632,351
Less: Prior Year Allocations	143,670	6,967	13,627	1,816	8,571	190,144	35,812	66,304	9,749	696,569
Carry-Forward	(143,445)	(345)	(1,598)	764	(3,711)	3,911	11,912	(15,311)	(886)	(64,218)
Proposed Costs	\$(143,219)	\$6,276	\$10,432	\$3,344	\$1,150	\$197,966	\$59,635	\$35,682	\$7,978	\$568,132

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Summary Schedule

Department	022710 Sher-Safety	022900 Jail	022910 Jail Safety	022920 Jail STC	022950 Jail CAD/RMS	023000 Probation	023100 Juvenile Inst	023200 Bldg & Safety	023300 Ag Comm	023400 Recorder
1 Building Depreciation	\$0	\$121,027	\$0	\$0	\$0	\$1,936	\$39,743	\$376	\$5,495	\$5,948
2 Equipment Depreciation	0	0	0	0	0	0	20,298	0	12,144	0
3 010200 CAO	21,231	14,945	8,529	78	454	9,603	8,574	1,007	2,309	2,584
4 010400 Auditor-Controller	31,816	19,809	13,440	139	128	14,609	15,320	2,264	4,290	2,748
5 010800 Personnel	31,687	25,645	13,427	0	0	13,024	20,185	4,655	4,655	0
6 010900 Risk Management	475	384	201	0	0	195	303	70	70	0
7 010500 Treas-Tax Collector	(171)	(280)	(132)	(7)	(0)	(288)	(290)	(144)	(181)	0
8 011100 Maint Bldgs & Grounds	0	227,828	0	0	0	38,413	81,680	2,118	5,644	8,266
9 011600 Insurance, Retirement	59,213	24,901	48,882	0	0	78,673	37,911	12,818	12,542	0
10 011801 Information Services	0	8,745	0	0	226	20,840	15,366	8,706	6,225	0
Total Current Allocations	144,250	443,005	84,346	209	808	177,003	239,088	31,870	53,191	19,547
Less: Prior Year Allocations	132,531	338,680	61,356	146	903	142,235	191,305	26,842	60,239	7,895
Carry-Forward	11,719	104,324	22,990	63	(95)	34,768	47,783	5,028	(7,048)	11,652
Proposed Costs	\$155,970	\$547,329	\$107,336	\$272	\$712	\$211,771	\$286,871	\$36,898	\$46,144	\$31,199

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Department	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	024300 Range Impr
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$1,994	\$20,529	\$0	\$0	\$0
2 Equipment Depreciation	1,402	0	0	0	0	0	0	0	0	0
3 010200 CAO	475	1,021	584	857	0	3,404	8,255	13,169	56	0
4 010400 Auditor-Controller	891	1,529	1,705	555	0	6,234	7,243	13,842	138	0
5 010800 Personnel	0	1,164	1,164	0	0	4,655	6,982	10,517	0	0
6 010900 Risk Management	0	17	17	0	0	70	105	158	0	0
7 010500 Treas-Tax Collector	(97)	(66)	(103)	(47)	0	(189)	(317)	(241)	(10)	0
8 011100 Maint Bldgs & Grounds	0	0	1,067	0	0	8,942	26,433	20,705	0	0
9 011600 Insurance, Retirement	0	0	13,804	0	0	22,612	29,752	(967)	0	0
10 011801 Information Services	451	0	998	1,358	0	31,282	6,782	15,290	0	0
Total Current Allocations	3,122	3,664	19,236	2,723	0	79,002	105,765	72,474	184	0
Less: Prior Year Allocations	7,789	8,918	21,160	4,195	1,168	68,748	88,275	83,742	530	2
Carry-Forward	(4,666)	(5,254)	(1,923)	(1,472)	(1,168)	10,255	17,490	(11,268)	(346)	(2)
Proposed Costs	\$(1,544)	\$(1,589)	\$17,313	\$1,252	\$(1,168)	\$89,257	\$123,254	\$61,205	\$(161)	\$(2)

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Department	024400 Lease Rental	024502 Salt Cedar	034600 Roads	034601 State Roads	045100 Health	045102 Child Health	045200 Mental Health	045312 DDP	045315 Alcohol& Drug	045316 SACPA Prop 36
1 Building Depreciation	\$0	\$0	\$6,042	\$0	\$5,189	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	25,804	0	0	0
3 010200 CAO	0	2,800	50,190	0	13,012	208	28,424	447	3,190	0
4 010400 Auditor-Controller	0	3,750	53,903	0	20,407	2,037	39,049	3,444	7,481	0
5 010800 Personnel	0	4,968	41,667	0	28,285	2,596	32,045	4,655	8,817	0
6 010900 Risk Management	0	74	625	0	424	39	480	70	132	0
7 010500 Treas-Tax Collector	0	(125)	(1,038)	0	(493)	(152)	(757)	(235)	(339)	0
8 011100 Maint Bldgs & Grounds	0	0	83,349	0	23,647	1,137	81,748	2,692	11,616	0
9 011600 Insurance, Retirement	0	4,566	14,960	0	5,705	0	7,907	0	863	0
10 011801 Information Services	0	0	12,551	0	39,140	0	242,497	130	2,884	0
Total Current Allocations	0	16,033	262,249	0	135,315	5,865	457,199	11,202	34,646	0
Less: Prior Year Allocations	2	11,063	189,671	461	141,804	1,322	323,158	4,329	18,469	0
Carry-Forward	(2)	4,970	72,577	(461)	(6,489)	4,543	134,041	6,873	16,177	0
Proposed Costs	\$(2)	\$21,003	\$334,826	\$(461)	\$128,825	\$10,408	\$591,240	\$18,075	\$50,822	\$0

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Department	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	056605 DNA
1 Building Depreciation	\$3,165	\$0	\$0	\$745	\$0	\$0	\$0	\$0	\$148	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	5,263	341	18,503	36,727	4,322	3,161	1,839	649	543	7
4 010400 Auditor-Controller	6,899	2,226	20,509	50,478	10,528	16,917	6,176	3,925	1,856	8
5 010800 Personnel	6,310	2,372	14,322	49,499	16,336	0	0	0	1,298	0
6 010900 Risk Management	95	36	215	742	245	0	0	0	19	0
7 010500 Treas-Tax Collector	(150)	(166)	(573)	(853)	(520)	(504)	(550)	(422)	(124)	0
8 011100 Maint Bldgs & Grounds	15,826	99	13,366	105,376	9,496	0	0	0	0	0
9 011600 Insurance, Retirement	2,461	0	10,181	9,042	2,153	0	0	0	0	0
10 011801 Information Services	5,563	1	2,065	175,853	264	0	0	0	1,213	0
Total Current Allocations	45,432	4,908	78,587	427,609	42,824	19,574	7,465	4,152	4,953	15
Less: Prior Year Allocations	59,699	3,226	91,583	288,444	36,383	22,379	6,533	4,188	12,576	0
Carry-Forward	(14,268)	1,682	(12,996)	139,165	6,441	(2,805)	932	(35)	(7,623)	0
Proposed Costs	\$31,164	\$6,590	\$65,591	\$566,774	\$49,264	\$16,769	\$8,398	\$4,117	\$(2,670)	\$15

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**County of Inyo, California
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Summary Schedule

Department	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	152102 Indy Upgrade
1 Building Depreciation	\$15,438	\$714	\$0	\$400	\$0	\$43	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	5,825	0	0	0	0	0	0	0
3 010200 CAO	3,716	380	8,578	1,084	8,967	379	1,842	15	3,466	774
4 010400 Auditor-Controller	6,808	1,116	17,979	3,383	8,498	1,546	2,768	952	2,310	123
5 010800 Personnel	10,920	537	13,650	4,565	4,610	582	582	582	1,566	0
6 010900 Risk Management	164	8	205	68	69	9	9	9	23	0
7 010500 Treas-Tax Collector	(203)	(75)	(1,362)	(142)	(273)	(130)	(180)	(103)	(142)	(2)
8 011100 Maint Bldgs & Grounds	104,553	6,853	5,050	18,858	9,765	279	5,121	0	2,567	0
9 011600 Insurance, Retirement	26,952	9,803	32,439	8,814	844	0	0	0	0	0
10 011801 Information Services	15,333	2,080	4,010	5,039	3,366	40	0	0	3	0
Total Current Allocations	183,681	21,417	86,374	42,069	35,847	2,748	10,141	1,454	9,794	895
Less: Prior Year Allocations	142,033	15,509	101,232	31,298	36,295	1,108	4,118	127	2,197	2,802
Carry-Forward	41,649	5,907	(14,858)	10,771	(448)	1,640	6,023	1,328	7,596	(1,907)
Proposed Costs	\$225,330	\$27,324	\$71,516	\$52,841	\$35,399	\$4,389	\$16,165	\$2,782	\$17,390	\$(1,012)

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Summary Schedule

Department	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	451001 LAFCO
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$5,168	\$0	\$527	\$11,994	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	4,644	0	717	0	0	5,561	10,783	6,129	8,635	486
4 010400 Auditor-Controller	2,934	0	1,397	0	13,775	5,907	6,932	3,200	6,155	730
5 010800 Personnel	1,566	0	1,566	0	0	6,848	1,969	0	3,483	0
6 010900 Risk Management	23	0	23	0	0	103	30	0	322	0
7 010500 Treas-Tax Collector	(153)	0	(125)	0	(1,796)	(241)	(369)	(312)	(112)	(28)
8 011100 Maint Bldgs & Grounds	121	0	464	0	0	2,598	9,394	1,149	18,025	0
9 011600 Insurance, Retirement	0	0	0	0	9,203	763	1,367	0	6,126	0
10 011801 Information Services	0	0	0	0	0	1,725	3,841	0	17,814	0
Total Current Allocations	9,135	0	4,043	0	21,181	28,430	33,946	10,693	72,441	1,189
Less: Prior Year Allocations	4,031	650	1,438	89	21,796	26,874	22,601	21,310	73,943	494
Carry-Forward	5,104	(650)	2,606	(89)	(615)	1,557	11,345	(10,617)	(1,502)	694
Proposed Costs	\$14,239	\$(650)	\$6,649	\$(89)	\$20,566	\$29,987	\$45,290	\$76	\$70,938	\$1,883

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Summary Schedule

Department	500902 W.C. Trust	500903 Liab Trust	500904 Med Malpr Trust	504602 Local Trans	504605 Trans & Plan	612500 IMAA	613700 WIA	620300 OCJP-DSTF	620400 OCJP-VWAC	620605/695 Yucca Mtn
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	4,478	2,898	321	4,194	2,623	10	33	0	1,265	227
4 010400 Auditor-Controller	4,843	3,331	378	4,553	4,206	15	1,136	0	1,942	462
5 010800 Personnel	0	0	0	0	2,327	0	313	0	716	0
6 010900 Risk Management	0	0	0	0	35	0	5	0	11	0
7 010500 Treas-Tax Collector	(11)	(33)	(5)	(12)	(155)	(1)	(133)	0	(148)	(29)
8 011100 Maint Bldgs & Grounds	0	0	0	0	(111)	0	235	0	0	1,305
9 011600 Insurance, Retirement	0	0	0	0	475	0	0	0	0	474
10 011801 Information Services	0	0	0	0	1,013	0	14	1,579	208	0
Total Current Allocations	9,310	6,196	695	8,735	10,413	25	1,601	1,579	3,994	2,439
Less: Prior Year Allocations	10,176	7,781	620	9,120	16,808	1,354	528	5,011	3,394	5,985
Carry-Forward	(866)	(1,585)	75	(385)	(6,395)	(1,329)	1,073	(3,432)	599	(3,546)
Proposed Costs	\$8,443	\$4,612	\$770	\$8,349	\$4,018	\$(1,305)	\$2,674	\$(1,853)	\$4,593	\$(1,107)

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Summary Schedule

Department	620697 DV Reg Grd Monitor	620900 OCJP-SRVP	621200 Trial Ct Jalan	621300 ES Weed Mgt	621700 Wildlife Consrv	623509 Off- Hwy Veh Gr	623706 Homeland Security	631200 Airpts Fuel Tank	631300 Bish Airpt Mstr PI	630303 Bish Airpt Impr Pro
1 Building Depreciation	\$0	\$0	\$0	\$5,036	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	0	0	0	1,600	0	336	672	0	0	1,254
4 010400 Auditor-Controller	0	0	0	3,481	0	0	0	0	0	1,055
5 010800 Personnel	0	0	0	5,013	0	0	0	0	0	0
6 010900 Risk Management	0	0	0	75	0	0	0	0	0	0
7 010500 Treas-Tax Collector	0	0	0	(162)	0	0	0	0	0	(10)
8 011100 Maint Bldgs & Grounds	0	0	0	1,252	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	451	226	0	0	677	0	0	0
Total Current Allocations	0	0	451	16,521	0	336	1,348	0	0	2,299
Less: Prior Year Allocations	9	0	640	8,675	1,131	413	2,077	9	9	3,206
Carry-Forward	(9)	0	(188)	7,845	(1,131)	(77)	(729)	(9)	(9)	(907)
Proposed Costs	\$(9)	\$0	\$263	\$24,366	\$(1,131)	\$259	\$619	\$(9)	\$(9)	\$1,392

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Department	640300 Tobacco Tax	640400 Sol Wst Enforce	640700 Progr Living	641200 AIDS Consortium	641300 Safe Schools	641600 Mat/Child Health	641900 WIC	642500 Comm Fam Rsrce	643000 Child&Fam Comm	670100 Park Improvement s
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	997	0	0	225	0	817	1,591	143	2,896	312
4 010400 Auditor-Controller	2,320	0	0	1,852	0	2,385	3,458	798	4,034	378
5 010800 Personnel	0	0	0	1,477	0	1,522	0	224	1,298	0
6 010900 Risk Management	0	0	0	22	0	23	0	3	19	0
7 010500 Treas-Tax Collector	(211)	0	0	(162)	0	(195)	(230)	(77)	(175)	(6)
8 011100 Maint Bldgs & Grounds	4,220	0	0	61	0	2,744	5,886	508	4,453	0
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	0	0	0
10 011801 Information Services	261	0	0	0	0	40	1,610	0	973	0
Total Current Allocations	7,587	0	0	3,476	0	7,336	12,314	1,599	13,498	683
Less: Prior Year Allocations	8,164	9	1,500	805	9	2,556	13,419	367	13,346	492
Carry-Forward	(577)	(9)	(1,500)	2,671	(9)	4,780	(1,105)	1,233	153	191
Proposed Costs	\$7,009	\$(9)	\$(1,500)	\$6,146	\$(9)	\$12,115	\$11,209	\$2,832	\$13,651	\$875

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Department	671408/409 CalMet	671507 Cannabis Suppr	683000 ESAAA	800001 Big Pine LD	800101 Indy LD	800201 Lone Pine LD	810001 CSA#2	830001 Big Pine FD	830002 Big Pine FA	830101 Big Pine Fire - Operating
1 Building Depreciation	\$0	\$0	\$11,515	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	1,453	25	6,282	39	39	56	1,330	821	305	86
4 010400 Auditor-Controller	794	29	13,303	936	950	954	1,399	3,803	616	101
5 010800 Personnel	0	0	13,561	134	134	134	134	5,192	0	0
6 010900 Risk Management	0	0	203	2	2	2	2	78	0	0
7 010500 Treas-Tax Collector	(42)	(0)	(608)	(112)	(114)	(112)	(87)	(213)	(38)	(1)
8 011100 Maint Bldgs & Grounds	0	0	12,442	0	710	0	0	0	0	0
9 011600 Insurance, Retirement	0	0	2,052	0	0	0	0	0	0	0
10 011801 Information Services	1,682	0	3,996	0	0	0	0	0	0	0
Total Current Allocations	3,888	53	62,746	999	1,721	1,033	2,779	9,681	883	186
Less: Prior Year Allocations	3,033	119	125,258	874	583	767	1,162	4,000	693	0
Carry-Forward	855	(66)	(62,512)	124	1,138	266	1,617	5,681	190	0
Proposed Costs	\$4,742	\$(13)	\$235	\$1,123	\$2,859	\$1,300	\$4,396	\$15,361	\$1,072	\$186

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Department	831001 Bishop FD	832001 Indy FD	832301 Indy Amb FD	833001 Lone Pine FD	833002 LP Amb FD	834001 So Inyo FD	840001 Inyo/Mono RCD	850001 E Indy SD	860001 No Inyo Hos	861001 So Inyo Hos
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	608	89	556	480	589	0	84	0	0
4 010400 Auditor-Controller	0	2,643	325	4,453	860	1,411	0	112	0	0
5 010800 Personnel	0	5,057	0	12,352	0	0	0	0	0	0
6 010900 Risk Management	0	76	0	185	0	0	0	0	0	0
7 010500 Treas-Tax Collector	0	(95)	(30)	(101)	(46)	(102)	0	(3)	0	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	0	8,289	384	17,446	1,295	1,898	0	193	0	0
Less: Prior Year Allocations	38	2,823	529	7,482	13,400	11,154	12	183	213	153
Carry-Forward	(38)	5,466	(145)	9,963	(12,105)	(9,257)	(12)	10	(213)	(153)
Proposed Costs	\$(38)	\$13,755	\$239	\$27,409	\$(10,811)	\$(7,359)	\$(12)	\$203	\$(213)	\$(153)

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Department	870001 Big Pine CD	871001 Indy CD	872001 Mt Whitney CD	873001 Pioneer CD	874001 Tecopa CC	880001-301 Gr Basin	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	165	299	388	1,531	0	0	580	51	420	51
4 010400 Auditor-Controller	1,298	1,295	2,055	3,596	0	0	1,038	93	779	104
5 010800 Personnel	1,701	1,924	2,462	4,162	0	0	0	0	0	0
6 010900 Risk Management	25	29	37	62	0	0	0	0	0	0
7 010500 Treas-Tax Collector	(91)	(65)	(134)	(121)	0	0	(55)	(5)	(43)	(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	0	0	0	0	0	0
Total Current Allocations	3,099	3,482	4,807	9,231	0	0	1,564	138	1,155	149
Less: Prior Year Allocations	4,550	4,115	5,272	11,338	43	47	1,892	62	1,392	363
Carry-Forward	(1,451)	(632)	(464)	(2,106)	(43)	(47)	(328)	76	(236)	(214)
Proposed Costs	\$1,647	\$2,850	\$4,343	\$7,125	\$(43)	\$(47)	\$1,235	\$214	\$919	\$(65)

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Department	891001 Darwin CSD	892001 E Sierra 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
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	106	0	965	353	0	866	6	253	115	0
4 010400 Auditor-Controller	434	0	3,345	1,429	0	2,728	23	416	443	60,600
5 010800 Personnel	0	0	4,207	2,327	0	5,192	0	0	0	0
6 010900 Risk Management	0	0	63	35	0	78	0	0	0	0
7 010500 Treas-Tax Collector	(42)	0	(165)	(62)	0	(66)	(2)	(19)	(42)	(18)
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	498	0	8,415	4,082	0	8,797	27	650	516	60,583
Less: Prior Year Allocations	980	21	10,966	4,760	50	10,992	9	584	730	67,446
Carry-Forward	(481)	(21)	(2,550)	(678)	(50)	(2,194)	17	66	(214)	(6,864)
Proposed Costs	\$17	\$(21)	\$5,865	\$3,405	\$(50)	\$6,603	\$44	\$716	\$302	\$53,719

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Department	Other Trusts	Schools	All Other	Total
1 Building Depreciation	\$43	\$0	\$0	\$303,410
2 Equipment Depreciation	0	0	8,180	146,031
3 010200 CAO	0	0	36,422	502,234
4 010400 Auditor-Controller	391	39,871	34,806	815,379
5 010800 Personnel	0	0	0	576,977
6 010900 Risk Management	0	0	0	8,919
7 010500 Treas-Tax Collector	(51)	(4,686)	(465)	(27,729)
8 011100 Maint Bldgs & Grounds	0	0	2,111	1,095,700
9 011600 Insurance, Retirement	0	0	0	1,279,693
10 011801 Information Services	0	0	3,834	952,281
Total Current Allocations	384	35,186	84,888	5,652,893
Less: Prior Year Allocations	2,970	41,338	117,389	5,267,951
Carry-Forward	(2,586)	(6,152)	(32,501)	384,741
Proposed Costs	\$(2,202)	\$29,033	\$52,386	\$6,037,633