



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Inyo
Independence, California**

**Date:
Filing Ref:**

**January 3, 2025
INY25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 | 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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF INYO

BY Original signed by

Amy Shepherd

Name
Auditor-Controller

Title
01-03-2025

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
01-03-2025

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Daniel Basso
Telephone (916) 327-8905

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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	\$2,948	\$6,403	\$4,074
2 Equipment Depreciation	0	10,391	0	0	0	29,613	0	0	0	0
3 010200 CAO	(39)	3,948	37	3,858	19	9,494	(0)	2,264	4,835	4,250
4 010400 Auditor-Controller	(28)	10,383	65	4,193	41	332	33	6,218	10,369	8,286
5 010800 Personnel	0	10,545	0	3,021	0	0	0	8,787	10,380	5,931
6 010900 Risk Management	0	209	0	60	0	0	0	174	206	118
7 010500 Treas-Tax Collector	(1)	(79)	(1)	(27)	(1)	(3)	(1)	(19)	(32)	(37)
8 011100 Maint Bldgs & Grounds	0	33,996	0	0	0	0	0	16,001	26,918	23,911
9 011600 Insurance, Retirement	0	43,940	10,391	20,727	0	0	0	10,391	93,039	98,286
10 011801 Information Services	0	35,988	0	56	0	0	0	42,030	179,640	18,051
Total Current Allocations	(68)	152,751	10,493	31,887	59	39,436	32	88,794	331,757	162,870
Less: Prior Year Allocations	223	151,597	10,840	21,287	60	770	12,520	105,752	343,058	109,911
Carry-Forward	(291)	1,154	(347)	10,600	(0)	38,666	(12,488)	(16,957)	(11,301)	52,959
Proposed Costs	\$(359)	\$153,905	\$10,146	\$42,486	\$59	\$78,102	\$(12,457)	\$71,837	\$320,456	\$215,828

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Department	011000 Elections	011400 Advert	011402 Grants in Support	011403 ESCOG Operating	011500 Public Works	011501 PW Deferred Maint	011804 Property Tax Upgrade	011806 IFAS Upgrade	011807 Phone System Replacement	011808 Computer Upgrade
1 Building Depreciation	\$1,751	\$0	\$0	\$0	\$0	\$12,152	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	5,147	0	19,757	0	78,966
3 010200 CAO	2,259	4,527	4,256	160	5,783	2,834	257	45	0	11,122
4 010400 Auditor-Controller	7,500	1,358	763	388	10,057	2,663	343	157	0	2,872
5 010800 Personnel	9,831	0	0	439	13,675	0	0	0	0	0
6 010900 Risk Management	195	0	0	9	271	0	0	0	0	0
7 010500 Treas-Tax Collector	(59)	(13)	(3)	(2)	(24)	(59)	(0)	(4)	0	(22)
8 011100 Maint Bldgs & Grounds	19,411	0	0	0	0	13	0	0	0	0
9 011600 Insurance, Retirement	0	0	0	0	117,500	0	0	0	0	0
10 011801 Information Services	20,240	29	0	2,525	71,290	0	0	0	0	0
Total Current Allocations	61,128	5,901	5,016	3,519	218,553	22,750	600	19,955	0	92,938
Less: Prior Year Allocations	62,763	978	1,108	0	185,289	2,656	30	0	10	13,503
Carry-Forward	(1,635)	4,923	3,908	0	33,264	20,094	570	0	(10)	79,434
Proposed Costs	\$59,494	\$10,824	\$8,924	\$3,519	\$251,817	\$42,843	\$1,169	\$19,955	\$(10)	\$172,372

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Department	011809 TTC - ACO Museum	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	022701 Kitchen Services
1 Building Depreciation	\$0	\$0	\$0	\$1,732	\$23,724	\$0	\$0	\$0	\$35,660	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	4,667	0
3 010200 CAO	2,795	6,825	78	79	6,090	3,886	5,425	3,496	18,705	3,642
4 010400 Auditor-Controller	4,383	9,114	1,252	245	13,134	6,601	12,040	5,434	35,715	8,617
5 010800 Personnel	1,483	0	0	0	11,149	3,954	9,391	0	24,549	8,513
6 010900 Risk Management	29	0	0	0	221	78	186	0	487	169
7 010500 Treas-Tax Collector	(12)	(13)	(48)	(6)	(70)	(13)	(84)	(39)	(354)	(49)
8 011100 Maint Bldgs & Grounds	0	0	0	8,076	81,672	0	11,037	0	71,224	0
9 011600 Insurance, Retirement	0	0	0	0	98,419	51,830	5,387	0	444,490	41,832
10 011801 Information Services	0	0	48	0	45,064	0	7,412	386	229,865	0
Total Current Allocations	8,679	15,926	1,330	10,126	279,403	66,337	50,796	9,278	865,008	62,723
Less: Prior Year Allocations	8,230	19,535	784	6,220	237,609	61,430	44,149	8,998	789,659	45,559
Carry-Forward	449	(3,608)	546	3,906	41,794	4,907	6,647	280	75,348	17,164
Proposed Costs	\$9,127	\$12,318	\$1,876	\$14,032	\$321,197	\$71,244	\$57,442	\$9,558	\$940,356	\$79,887

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Department	022706 Jail Security Proj	022710 Sher-Safety	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
1 Building Depreciation	\$0	\$0	\$124,376	\$0	\$0	\$0	\$26,543	\$0	\$40,041	\$0
2 Equipment Depreciation	0	0	1,633	0	0	0	0	0	0	0
3 010200 CAO	124	29,971	16,270	8,734	125	215	7,641	2,336	5,215	723
4 010400 Auditor-Controller	210	53,532	31,427	15,417	223	288	17,867	3,089	13,994	1,911
5 010800 Personnel	0	43,386	30,425	10,929	0	0	15,432	0	14,444	1,483
6 010900 Risk Management	0	861	604	217	0	0	306	0	287	29
7 010500 Treas-Tax Collector	(2)	(33)	(125)	(25)	(3)	(0)	(126)	(3)	(109)	(21)
8 011100 Maint Bldgs & Grounds	0	0	264,680	0	0	0	57,299	0	57,052	0
9 011600 Insurance, Retirement	0	108,379	61,267	42,446	0	0	168,818	0	80,284	0
10 011801 Information Services	0	0	27,488	0	0	2,448	74,554	0	10,766	0
Total Current Allocations	332	236,095	558,045	77,718	346	2,950	368,335	5,422	221,973	4,126
Less: Prior Year Allocations	430	201,835	441,955	79,841	100	3,593	248,939	4,937	215,540	2,360
Carry-Forward	(97)	34,261	116,090	(2,123)	245	(643)	119,396	485	6,433	1,766
Proposed Costs	\$235	\$270,356	\$674,135	\$75,595	\$591	\$2,308	\$487,730	\$5,907	\$228,406	\$5,892

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Department	023200 Bldg & Safety	023300 Ag Comm	023301 Cannabis Regulation	023400 Recorder	023401 Rec Micro	023500 Coroner	023600 Publ Admin	023700 Disaster Services	023800 Planning & Zoning	023900 Animal Control
1 Building Depreciation	\$156	\$7,765	\$3,779	\$5,755	\$0	\$0	\$2,216	\$0	\$7,151	\$28,387
2 Equipment Depreciation	0	7,325	0	0	0	0	0	920	0	1,087
3 010200 CAO	1,906	3,220	896	0	203	853	1,355	2,902	3,902	5,410
4 010400 Auditor-Controller	5,582	7,726	3,812	0	655	3,426	3,498	3,212	8,869	12,784
5 010800 Personnel	7,414	7,030	5,547	0	0	4,503	3,625	2,471	7,414	12,961
6 010900 Risk Management	147	139	110	0	0	89	72	49	147	257
7 010500 Treas-Tax Collector	(30)	(54)	(36)	0	(16)	(36)	(24)	(45)	(60)	(168)
8 011100 Maint Bldgs & Grounds	902	7,063	756	30,852	0	0	5,736	503	29,739	64,266
9 011600 Insurance, Retirement	13,525	4,387	0	0	0	0	10,391	12,290	32,779	15,381
10 011801 Information Services	11,553	17,943	4,989	0	28	21	10,136	16,360	24,592	9,503
Total Current Allocations	41,154	62,545	19,852	36,607	870	8,855	37,005	38,664	114,533	149,867
Less: Prior Year Allocations	28,512	62,580	11,498	22,290	2,459	4,783	31,807	30,136	101,449	102,222
Carry-Forward	12,643	(36)	8,354	14,317	(1,589)	4,072	5,198	8,528	13,084	47,646
Proposed Costs	\$53,797	\$62,509	\$28,206	\$50,925	\$(720)	\$12,927	\$42,203	\$47,191	\$127,617	\$197,513

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Department	024102 Water Dept	024200 Fish&Game	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	\$21,668	\$0	\$34,538	\$0	\$14,816	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	13,979	36	197	64,628	0	14,018	87	27,932	656	2,969
4 010400 Auditor-Controller	17,215	173	512	69,229	415	33,010	1,663	66,133	4,311	11,970
5 010800 Personnel	13,400	0	165	52,283	0	40,695	3,240	76,832	8,183	20,705
6 010900 Risk Management	266	0	3	1,037	0	808	64	1,525	162	411
7 010500 Treas-Tax Collector	(85)	(5)	(9)	(609)	(17)	(174)	(21)	(219)	(34)	(61)
8 011100 Maint Bldgs & Grounds	27,413	0	0	41,029	0	162,407	2	48,260	5	20
9 011600 Insurance, Retirement	1,389	0	5,196	56,754	0	6,808	0	18,597	0	1,152
10 011801 Information Services	56,178	0	0	51,129	0	92,183	214	152,812	76	4,043
Total Current Allocations	129,754	204	6,064	357,149	397	384,292	5,250	406,686	13,359	41,210
Less: Prior Year Allocations	136,487	102	14,703	344,136	405	240,571	2,553	380,579	9,528	24,728
Carry-Forward	(6,733)	102	(8,638)	13,013	(8)	143,721	2,698	26,108	3,831	16,481
Proposed Costs	\$123,021	\$306	\$(2,574)	\$370,162	\$390	\$528,013	\$7,948	\$432,794	\$17,191	\$57,691

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Department	045400 Envntl Health	045500/01 CCS	045700 Solid Waste	055800 Social Services	055801 First Program	055900 COC Cont of Care	056300 TANF	056400 Foster Care	056500 Gen'l Relief	056600 Vets Svcs Officer
1 Building Depreciation	\$15,574	\$14,136	\$1,524	\$15,120	\$0	\$0	\$0	\$0	\$14,244	\$885
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	5,481	478	27,635	34,512	1,596	279	3,055	3,899	341	859
4 010400 Auditor-Controller	11,701	3,540	37,093	84,361	4,087	516	23,663	18,751	3,340	2,225
5 010800 Personnel	11,149	6,700	26,746	91,441	2,911	0	0	0	0	1,483
6 010900 Risk Management	221	133	531	1,815	58	0	0	0	0	29
7 010500 Treas-Tax Collector	(43)	(32)	(301)	(429)	(46)	(7)	(291)	(576)	(122)	(27)
8 011100 Maint Bldgs & Grounds	48,079	6,991	8,542	128	13	0	0	0	0	2,760
9 011600 Insurance, Retirement	2,769	0	5,520	11,377	1,773	0	0	0	0	0
10 011801 Information Services	21,759	49	14,386	225,595	7,716	0	0	0	0	4,241
Total Current Allocations	116,691	31,995	121,677	463,919	18,108	789	26,427	22,074	17,804	12,456
Less: Prior Year Allocations	86,754	5,008	100,660	364,153	28,215	0	14,362	16,485	5,630	9,784
Carry-Forward	29,937	26,986	21,017	99,766	(10,107)	0	12,065	5,589	12,173	2,671
Proposed Costs	\$146,627	\$58,981	\$142,694	\$563,685	\$8,002	\$789	\$38,492	\$27,664	\$29,977	\$15,127

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Department	056605 DNA	056610 RAN	066700 County Library	066800 Farm Advisor	076900 Parks & Rec	077000 County Museum	105102 Hospital Prep Progr	150100/200 ESR Airpt	150300/400 Ind Airpt	150500/600 LP Airpt
1 Building Depreciation	\$0	\$0	\$15,030	\$5,000	\$968	\$0	\$0	\$0	\$156	\$0
2 Equipment Depreciation	0	5,537	4,417	0	13,591	0	0	0	0	0
3 010200 CAO	0	70	7,195	671	11,521	1,339	0	16,787	188	439
4 010400 Auditor-Controller	0	173	10,820	1,888	24,589	4,091	0	24,127	559	1,629
5 010800 Personnel	0	0	14,114	1,483	29,437	4,448	0	12,741	0	0
6 010900 Risk Management	0	0	280	29	584	88	0	253	0	0
7 010500 Treas-Tax Collector	0	(3)	(74)	(23)	(311)	(39)	0	(131)	(13)	(45)
8 011100 Maint Bldgs & Grounds	0	0	90,843	6,124	6,664	31,276	0	66,003	2	583
9 011600 Insurance, Retirement	0	0	33,073	10,391	50,688	15,381	0	1,536	0	0
10 011801 Information Services	0	0	56,545	5,828	18,742	16,842	0	9,204	13	0
Total Current Allocations	0	5,777	232,243	31,392	156,474	73,428	0	130,518	904	2,606
Less: Prior Year Allocations	0	5,295	182,771	30,138	76,741	46,853	5	65,204	2,353	12,292
Carry-Forward	0	482	49,472	1,253	79,733	26,575	(5)	65,314	(1,449)	(9,686)
Proposed Costs	\$0	\$6,259	\$281,715	\$32,645	\$236,207	\$100,003	\$(5)	\$195,833	\$(546)	\$(7,079)

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Department	150700/800 Shoshone Airt	152101 Indy Water Sys	152103 Indy Water System	152104 LP Water System	152105 LAWS Water System	152197 Water Systems Fund	152198 Water Systems Budget	152201 LP 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	5	0	469	579	10	83	600	0	0	27,062
4 010400 Auditor-Controller	72	0	3,738	3,725	84	113	2,552	0	0	76,943
5 010800 Personnel	0	0	7,414	7,414	0	0	4,778	0	0	1,757
6 010900 Risk Management	0	0	147	147	0	0	95	0	0	35
7 010500 Treas-Tax Collector	(3)	0	(31)	(24)	(3)	(0)	(10)	0	0	(1,739)
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	0	0	45	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	0	861	0	5,608	0
10 011801 Information Services	0	0	276	92	21	0	0	0	0	0
Total Current Allocations	74	0	12,014	11,933	112	196	8,876	45	5,608	104,059
Less: Prior Year Allocations	346	3,432	22,068	19,932	8,734	(36)	887	0	8,999	77,328
Carry-Forward	(272)	(3,432)	(10,054)	(7,999)	(8,621)	233	7,990	0	(3,391)	26,731
Proposed Costs	\$(198)	\$(3,432)	\$1,960	\$3,934	\$(8,509)	\$429	\$16,866	\$45	\$2,217	\$130,790

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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	\$7,686	\$4,835	\$492	\$0	\$11,604	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	8,181	12,442	449	299	8,203	59	0	6,343	5,611	538
4 010400 Auditor-Controller	6,809	16,314	2,870	480	12,549	349	22	8,453	7,773	839
5 010800 Personnel	5,492	4,064	0	0	5,506	110	0	0	0	0
6 010900 Risk Management	109	81	0	0	466	2	0	0	0	0
7 010500 Treas-Tax Collector	(70)	(157)	(96)	(4)	0	(10)	(1)	(11)	(22)	(6)
8 011100 Maint Bldgs & Grounds	3,372	4,755	5,695	0	58,231	0	0	0	0	0
9 011600 Insurance, Retirement	2,060	12,451	0	0	7,110	0	0	0	0	0
10 011801 Information Services	467	5,306	26	0	551	0	0	0	0	0
Total Current Allocations	34,106	60,091	9,436	775	104,220	510	21	14,784	13,362	1,371
Less: Prior Year Allocations	31,826	43,443	12,173	2,009	70,448	415	5	9,647	10,474	1,032
Carry-Forward	2,280	16,648	(2,737)	(1,234)	33,772	94	16	5,137	2,888	339
Proposed Costs	\$36,385	\$76,738	\$6,699	\$(459)	\$137,992	\$604	\$37	\$19,921	\$16,250	\$1,709

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Department	504602 Local Trans	504604 State Trans Asst	504605 Trans & Plan	610189 Great Basin APC Grant	610390 ELC- 2 Enh Lab Capacity	612300 IMBC	612489 Non- Emer Tran Reim	612493 JARC	612502 STRP Trans Plan	612506 ESTA- LCTOP
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	5,956	859	2,985	0	2,933	352	104	0	314	303
4 010400 Auditor-Controller	7,981	1,137	7,628	6	8,894	619	1,600	0	466	4,910
5 010800 Personnel	0	0	8,403	0	12,906	439	0	0	0	220
6 010900 Risk Management	0	0	167	0	256	9	0	0	0	4
7 010500 Treas-Tax Collector	(12)	(1)	(44)	(0)	(39)	(1)	(62)	0	(3)	(187)
8 011100 Maint Bldgs & Grounds	0	0	170	0	5,861	0	0	0	0	0
9 011600 Insurance, Retirement	0	0	2,968	0	0	0	0	0	0	0
10 011801 Information Services	0	0	7,568	0	0	39	0	0	0	0
Total Current Allocations	13,925	1,995	29,845	5	30,811	1,457	1,643	0	777	5,250
Less: Prior Year Allocations	7,619	0	22,991	0	3,066	0	1,639	40	0	2,839
Carry-Forward	6,307	0	6,854	0	27,745	0	4	(40)	0	2,411
Proposed Costs	\$20,232	\$1,995	\$36,698	\$5	\$58,556	\$1,457	\$1,647	\$(40)	\$777	\$7,661

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Department	613700 WIA	620210 Prop 64 Publ Hlth	620300 OCJP-DSTF	620400 OCJP-VWAC	620600 Yucca Mtn	621200 Trial Ct Jalan	621300 ES Weed Mgt	621400 Mangini Grant - Sher	621601 OVGA- Owens Vall Grndwtr	623500 Off- Hwy Veh Gr
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$3,779	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	323	349	0	1,016	196	0	4,083	148	128	61
4 010400 Auditor-Controller	1,221	551	0	3,663	408	0	1,502	197	287	102
5 010800 Personnel	879	0	0	4,998	0	0	1,043	0	0	0
6 010900 Risk Management	17	0	0	99	0	0	21	0	0	0
7 010500 Treas-Tax Collector	(22)	(4)	0	(31)	(7)	0	(29)	(0)	(5)	(1)
8 011100 Maint Bldgs & Grounds	1	0	0	0	0	0	615	0	0	0
9 011600 Insurance, Retirement	0	0	0	0	707	0	0	0	0	0
10 011801 Information Services	19	0	0	2,707	0	0	3	0	6	0
Total Current Allocations	2,438	896	0	12,453	1,304	0	11,017	345	416	162
Less: Prior Year Allocations	4,074	0	2,303	15,788	1,346	4,969	18,345	0	4,156	270
Carry-Forward	(1,635)	0	(2,303)	(3,335)	(42)	(4,969)	(7,328)	0	(3,740)	(108)
Proposed Costs	\$803	\$896	\$(2,303)	\$9,117	\$1,262	\$(4,969)	\$3,688	\$345	\$(3,324)	\$54

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Department	623700 Homeland Security	623800 Emergency Prep	630000 Airports	631000 Airport Plans	640299 LACTF	640300 Tobacco Tax	641200 AIDS Consortium	641600 Mat/Child Health	641900 WIC	642500 Comm Fam Rsrce
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,136	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	302	429	951	0	529	1,064	0	1,164	1,572	98
4 010400 Auditor-Controller	489	1,598	1,283	0	689	5,094	0	6,292	6,731	1,223
5 010800 Personnel	0	1,538	0	0	0	6,975	0	12,522	10,490	2,966
6 010900 Risk Management	0	31	0	0	0	138	0	248	208	59
7 010500 Treas-Tax Collector	(4)	(23)	(2)	0	(0)	(62)	0	(31)	(55)	(6)
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	3,027	(3,021)	2	29,631	0
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	0	3,138	0
10 011801 Information Services	7,345	0	0	0	0	650	0	18	5,536	0
Total Current Allocations	8,131	3,572	2,232	0	1,219	16,887	(3,021)	20,215	71,387	4,339
Less: Prior Year Allocations	8,306	2,647	4,169	4,110	0	19,023	474	3,617	30,957	485
Carry-Forward	(174)	926	(1,937)	(4,110)	0	(2,136)	(3,495)	16,598	40,430	3,854
Proposed Costs	\$7,957	\$4,498	\$295	\$(4,110)	\$1,219	\$14,751	\$(6,516)	\$36,813	\$111,817	\$8,194

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Department	643000 Child&Fam Comm	643111 Tecopa Lagoon Phase 2	650200 ARPA - 2021	670300 Diaz Lake Caltrans Grant	671400 CalMet	671507 Cannabis Suppr	683000 ESAAA	800001 Big Pine LD	800101 Indy LD	800201 Lone Pine LD
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$6,974	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	2,372	0	146	1,860	614	0	9,625	68	79	83
4 010400 Auditor-Controller	7,631	17	200	44	1,789	0	28,600	1,792	1,465	1,481
5 010800 Personnel	9,117	0	0	0	0	0	33,061	4,009	2,966	2,966
6 010900 Risk Management	181	0	0	0	0	0	656	80	59	59
7 010500 Treas-Tax Collector	(68)	(1)	(0)	(2)	(42)	0	(230)	(17)	(17)	(17)
8 011100 Maint Bldgs & Grounds	8	0	0	0	0	0	37,491	0	0	0
9 011600 Insurance, Retirement	0	0	0	0	0	0	3,961	0	0	0
10 011801 Information Services	5,460	0	0	0	11,902	0	38,903	0	0	0
Total Current Allocations	24,701	16	345	1,903	14,263	0	159,041	5,931	4,551	4,571
Less: Prior Year Allocations	8,483	0	0	0	11,114	131	158,055	847	1,405	884
Carry-Forward	16,217	0	0	0	3,149	(131)	986	5,084	3,147	3,686
Proposed Costs	\$40,918	\$16	\$345	\$1,903	\$17,412	\$(131)	\$160,028	\$11,015	\$7,698	\$8,257

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Department	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	833002 LP Amb 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	63	1,149	383	0	1,467	963	193	133	1,638	691
4 010400 Auditor-Controller	606	5,558	1,250	0	3,861	4,354	673	716	4,833	4,727
5 010800 Personnel	1,043	4,833	659	0	5,327	3,240	1,208	384	4,009	10,819
6 010900 Risk Management	21	96	13	0	106	64	24	8	80	215
7 010500 Treas-Tax Collector	(8)	(105)	(23)	0	(10)	(87)	(1)	(18)	(60)	(14)
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	22	0	0	0	0
Total Current Allocations	1,725	11,530	2,282	0	10,751	8,556	2,097	1,224	10,500	16,438
Less: Prior Year Allocations	594	5,889	1,892	279	3,446	3,505	304	621	22,316	2,680
Carry-Forward	1,132	5,641	390	(279)	7,305	5,051	1,793	603	(11,816)	13,758
Proposed Costs	\$2,857	\$17,171	\$2,673	\$(279)	\$18,056	\$13,608	\$3,890	\$1,827	\$(1,316)	\$30,196

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Department	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	890001 BP Sewer 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	459	166	0	89	225	351	354	1,550	3	595
4 010400 Auditor-Controller	2,648	853	12	203	1,585	2,102	2,386	4,105	71	2,079
5 010800 Personnel	3,570	659	0	0	2,911	2,087	2,032	2,142	0	1,043
6 010900 Risk Management	71	13	0	0	58	41	40	43	0	21
7 010500 Treas-Tax Collector	(38)	(18)	(0)	(4)	(15)	(41)	(53)	(59)	(3)	(41)
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	6,709	1,673	11	288	4,763	4,540	4,759	7,780	71	3,697
Less: Prior Year Allocations	8,230	329	32	279	2,933	4,000	4,577	12,335	0	1,951
Carry-Forward	(1,521)	1,345	(20)	9	1,830	540	182	(4,555)	0	1,746
Proposed Costs	\$5,188	\$3,018	\$(9)	\$297	\$6,593	\$5,080	\$4,941	\$3,226	\$71	\$5,443

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Department	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	897001 Mesa 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	45	515	74	121	147	2,003	689	432	1,219	0
4 010400 Auditor-Controller	280	2,059	234	283	1,362	2,903	3,049	1,526	3,750	6
5 010800 Personnel	0	1,043	0	0	0	0	2,691	1,318	3,240	0
6 010900 Risk Management	0	21	0	0	0	0	53	26	64	0
7 010500 Treas-Tax Collector	(9)	(44)	(6)	(5)	(49)	(13)	(54)	(23)	(47)	(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	3	0
Total Current Allocations	316	3,594	302	398	1,460	4,893	6,428	3,280	8,229	6
Less: Prior Year Allocations	125	1,740	303	0	1,371	0	12,520	5,792	10,073	50
Carry-Forward	191	1,854	(1)	0	88	0	(6,092)	(2,512)	(1,844)	(44)
Proposed Costs	\$506	\$5,448	\$302	\$398	\$1,548	\$4,893	\$337	\$768	\$6,385	\$(38)

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Department	898001 Starlite CSD	899001 Keeler CSD	Other CSD's	Other Trusts	Schools	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$156	\$0	\$0	\$0	\$541,361
2 Equipment Depreciation	0	0	0	0	0	0	0	183,051
3 010200 CAO	66	667	0	7,897	0	0	0	580,124
4 010400 Auditor-Controller	246	1,481	40,884	11,163	78,534	39	0	1,253,534
5 010800 Personnel	0	0	0	0	0	0	0	913,159
6 010900 Risk Management	0	0	0	0	0	0	0	18,478
7 010500 Treas-Tax Collector	(7)	(26)	(7)	(40)	(3,182)	(2)	0	(13,066)
8 011100 Maint Bldgs & Grounds	0	0	0	0	0	(5,849)	0	1,498,284
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	1,847,450
10 011801 Information Services	0	0	0	0	0	17,000	0	1,704,477
Total Current Allocations	305	2,121	40,878	19,174	75,352	11,188	0	8,526,851
Less: Prior Year Allocations	352	856	64,161	17,374	62,542	33,009	0	7,002,059
Carry-Forward	(47)	1,265	(23,284)	1,800	12,810	(21,821)	0	1,486,164
Proposed Costs	\$258	\$3,387	\$17,594	\$20,974	\$88,162	\$(10,632)	\$0	\$10,013,014