



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Inyo
Independence, California**

**Date: December 8, 2025
Filing Ref: INY26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF INYO**BY Original signed by**

Kortni Girardin

**Name
Assistant Auditor-Controller**

**Title
12-17-2025**

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER****BY Original signed by**

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division****12-17-2025**

Date

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

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Summary Schedule

Seq #	Department Name	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
1	Building Depreciation	\$0	\$3,430	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	20,782	0	0	0	32,449	0
3	010200 CAO	-38	4,141	6	3,681	88	5	0
4	010400 Auditor-Controller	-57	11,651	17	3,979	156	16	0
5	010800 Personnel	0	17,443	0	3,230	0	0	0
6	010900 Risk Management	0	-573	0	-106	0	0	0
7	010500 Treas-Tax Collector	0	181	2	40	4	2	0
8	011100 Maint Bldgs & Grounds	0	25,510	0	0	0	0	0
9	011600 Insurance, Retirement	0	42,159	11,390	19,905	0	0	0
10	011801 Information Services	0	32,881	0	1	0	0	0
Total Current Allocations		-\$95	\$157,607	\$11,414	\$30,730	\$248	\$32,471	\$0
Less: Prior Year Allocations		225	139,879	11,118	28,611	0	13,844	139
Carry-Forward		-320	17,727	297	2,119	0	18,628	-139
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-\$415	\$175,334	\$11,711	\$32,849	\$248	\$51,099	-\$139

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Summary Schedule

Seq #	Department Name	010300 County Clerk	010600 Assessor	010700 County Counsel	011000 Elections	011400 Advert	011402 Grants in Support	011403 ESCOG Operating
1	Building Depreciation	\$6,704	\$6,403	\$4,074	\$3,784	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	2,108	5,031	4,075	2,901	1,888	524	483
4	010400 Auditor-Controller	5,736	13,354	9,194	6,586	1,241	829	1,517
5	010800 Personnel	9,044	20,673	10,336	9,044	0	0	2,584
6	010900 Risk Management	-297	-679	-339	-297	0	0	-85
7	010500 Treas-Tax Collector	47	91	74	147	25	6	25
8	011100 Maint Bldgs & Grounds	12,323	19,050	15,654	7,864	0	0	0
9	011600 Insurance, Retirement	15,166	110,021	101,967	0	0	0	0
10	011801 Information Services	33,397	114,458	19,079	23,141	0	0	3,239
Total Current Allocations		\$84,228	\$288,403	\$164,114	\$53,171	\$3,155	\$1,359	\$7,763
Less: Prior Year Allocations		139,077	253,372	138,481	67,788	6,599	2,613	0
Carry-Forward		-54,849	35,031	25,633	-14,616	-3,444	-1,254	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$29,378	\$323,434	\$189,747	\$38,555	-\$290	\$105	\$7,763

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Seq #	Department Name	011404 EMS	011500 Public Works	011501 PW Deferred Maint	011804 Property Tax Upgrade	011806 IFAS Upgrade	011807 Phone System Replacement	011808 Computer Upgrade
1	Building Depreciation	\$0	\$0	\$17,360	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	5,147	0	59,759	0	80,302
3	010200 CAO	1,606	3,438	7,807	358	0	0	3,769
4	010400 Auditor-Controller	2,479	10,196	2,389	557	33	0	3,263
5	010800 Personnel	0	18,735	0	0	0	0	0
6	010900 Risk Management	0	-615	0	0	0	0	0
7	010500 Treas-Tax Collector	7	45	40	3	6	0	34
8	011100 Maint Bldgs & Grounds	0	0	0	0	0	0	0
9	011600 Insurance, Retirement	0	123,568	0	0	0	0	0
10	011801 Information Services	0	56,049	0	0	0	0	0
Total Current Allocations		\$4,092	\$211,415	\$32,743	\$918	\$59,798	\$0	\$87,368
Less: Prior Year Allocations		0	188,276	3,662	5	0	0	56,455
Carry-Forward		0	23,139	29,082	913	0	0	30,914
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$4,092	\$234,554	\$61,825	\$1,831	\$59,798	\$0	\$118,282

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Seq #	Department Name	011809 TTC - ACO Museum	011810 Radio Comm	011900 Gen'l Rev&Exp	022000 Grand Jury	022300 Law Library	022400 Distr Attorney	022410 DA Safety
1	Building Depreciation	\$0	\$0	\$0	\$0	\$3,939	\$34,188	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	3,346	356	6,293	91	71	6,217	3,805
4	010400 Auditor-Controller	5,063	744	7,990	678	171	14,939	7,946
5	010800 Personnel	2,783	0	0	0	0	18,735	7,752
6	010900 Risk Management	-91	0	0	0	0	-615	-254
7	010500 Treas-Tax Collector	29	39	35	103	12	144	38
8	011100 Maint Bldgs & Grounds	0	0	0	0	7,722	62,138	0
9	011600 Insurance, Retirement	0	0	0	0	0	112,960	55,536
10	011801 Information Services	0	0	0	286	0	48,463	0
Total Current Allocations		\$11,130	\$1,139	\$14,318	\$1,158	\$11,915	\$297,168	\$74,823
Less: Prior Year Allocations		9,568	0	17,671	1,141	6,821	242,789	67,108
Carry-Forward		1,562	0	-3,353	17	5,094	54,379	7,715
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$12,692	\$1,139	\$10,966	\$1,176	\$17,009	\$351,547	\$82,538

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Seq #	Department Name	022501 Child Suppt	022600 Public Defender	022700 Sheriff	022701 Kitchen Services	022706 Jail Security Proj	022710 Sher-Safety	022900 Jail
1	Building Depreciation	\$0	\$0	\$35,660	\$0	\$0	\$0	\$129,350
2	Equipment Depreciation	0	0	16,259	0	0	0	1,633
3	010200 CAO	5,573	8,389	20,129	3,085	756	31,319	15,733
4	010400 Auditor-Controller	12,633	7,122	34,219	6,679	294	64,927	38,857
5	010800 Personnel	16,797	0	36,177	5,168	0	67,186	56,204
6	010900 Risk Management	-551	0	-1,188	-170	0	-2,205	-1,845
7	010500 Treas-Tax Collector	152	271	627	130	5	62	308
8	011100 Maint Bldgs & Grounds	36,164	0	65,010	0	0	0	174,424
9	011600 Insurance, Retirement	2,515	0	457,058	51,092	0	136,565	71,064
10	011801 Information Services	9,272	12	301,023	0	0	0	87,319
Total Current Allocations		\$82,553	\$15,794	\$964,975	\$65,984	\$1,055	\$297,854	\$573,046
Less: Prior Year Allocations		38,576	8,738	810,070	46,278	412	204,866	429,136
Carry-Forward		43,978	7,056	154,904	19,706	643	92,988	143,909
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$126,531	\$22,851	\$1,119,879	\$85,689	\$1,698	\$390,842	\$716,955

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Seq #	Department Name	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	\$0	\$26,543	\$0	\$42,492	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	8,298	36	141	8,245	2,477	4,637	1,071
4	010400 Auditor-Controller	17,137	63	221	20,157	3,797	13,345	2,390
5	010800 Personnel	16,797	0	0	24,549	0	20,673	1,292
6	010900 Risk Management	-551	0	0	-806	0	-679	-42
7	010500 Treas-Tax Collector	53	2	1	271	6	205	83
8	011100 Maint Bldgs & Grounds	0	0	0	46,202	0	64,316	0
9	011600 Insurance, Retirement	39,691	0	0	173,319	0	79,160	0
10	011801 Information Services	0	0	0	51,398	0	36,158	0
Total Current Allocations		\$81,424	\$101	\$363	\$349,878	\$6,280	\$260,307	\$4,795
Less: Prior Year Allocations		72,213	361	3,377	297,130	8,672	182,139	4,394
Carry-Forward		9,211	-260	-3,014	52,748	-2,392	78,167	400
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$90,635	-\$159	-\$2,651	\$402,626	\$3,888	\$338,474	\$5,195

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Seq #	Department Name	023200 Bldg & Safety	023300 Ag Comm	023301 Cannabis Regulation	023400 Recorder	023401 Rec Micro	023500 Coroner	023600 Publ Admin
1	Building Depreciation	\$156	\$7,765	\$3,779	\$13,088	\$0	\$0	\$2,216
2	Equipment Depreciation	0	0	0	0	0	531	0
3	010200 CAO	2,566	3,117	515	0	350	710	1,455
4	010400 Auditor-Controller	5,489	8,109	1,633	0	661	2,392	4,162
5	010800 Personnel	8,398	10,982	1,938	0	0	3,876	6,460
6	010900 Risk Management	-276	-360	-64	0	0	-127	-212
7	010500 Treas-Tax Collector	66	114	69	0	25	64	60
8	011100 Maint Bldgs & Grounds	566	17,014	1,355	22,336	0	0	4,484
9	011600 Insurance, Retirement	17,084	5,232	0	0	0	0	11,390
10	011801 Information Services	10,031	19,638	2,992	0	0	1	10,373
Total Current Allocations		\$44,080	\$71,610	\$12,217	\$35,424	\$1,036	\$7,446	\$40,389
Less: Prior Year Allocations		32,787	61,416	20,276	25,580	1,634	9,885	28,191
Carry-Forward		11,292	10,194	-8,059	9,843	-598	-2,439	12,198
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$55,372	\$81,804	\$4,157	\$45,267	\$438	\$5,008	\$52,587

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Seq #	Department Name	023700 Disaster Services	023800 Planning & Zoning	023900 Animal Control	024102 Water Dept	024200 Fish&Game	024502 Salt Cedar	034600 Roads
1	Building Depreciation	\$0	\$7,151	\$28,387	\$0	\$0	\$0	\$21,668
2	Equipment Depreciation	1,839	0	2,174	542	0	0	0
3	010200 CAO	1,009	3,359	3,051	9,186	11	291	35,709
4	010400 Auditor-Controller	2,529	9,274	10,288	18,343	72	1,248	73,243
5	010800 Personnel	2,584	14,212	14,212	20,673	0	2,584	89,151
6	010900 Risk Management	-85	-467	-467	-679	0	-85	-2,926
7	010500 Treas-Tax Collector	65	110	393	175	11	29	1,337
8	011100 Maint Bldgs & Grounds	4,390	19,638	40,547	46,689	0	0	104,883
9	011600 Insurance, Retirement	11,893	58,650	40,615	3,693	0	5,695	94,677
10	011801 Information Services	6,186	27,112	18,810	51,234	0	0	77,549
Total Current Allocations		\$30,411	\$139,040	\$158,011	\$149,856	\$94	\$9,762	\$495,290
Less: Prior Year Allocations		24,244	89,290	129,221	129,003	143	12,437	337,143
Carry-Forward		6,167	49,749	28,790	20,853	-49	-2,675	158,148
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$36,578	\$188,789	\$186,800	\$170,708	\$45	\$7,087	\$653,438

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Seq #	Department Name	034601 State Roads	045100 Health	045102 Child Health	045200 Mental Health	045201 Behavioral Health Svcs	045312 DDP	045315 Alcohol & Drug
1	Building Depreciation	\$0	\$34,538	\$0	\$14,816	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	1,739	20,656	185	31,480	18	577	3,292
4	010400 Auditor-Controller	314	42,569	1,140	70,220	27	2,841	9,371
5	010800 Personnel	0	59,434	2,584	90,443	0	6,460	14,858
6	010900 Risk Management	0	-1,951	-85	-2,969	0	-212	-488
7	010500 Treas-Tax Collector	60	442	39	409	0	63	117
8	011100 Maint Bldgs & Grounds	0	155,722	54	78,552	0	220	956
9	011600 Insurance, Retirement	0	8,928	0	-35,184	0	0	5,453
10	011801 Information Services	0	93,846	1	183,459	0	277	29,597
Total Current Allocations		\$2,112	\$414,184	\$3,918	\$431,227	\$45	\$10,226	\$63,157
Less: Prior Year Allocations		301	375,157	5,507	397,102	0	10,113	44,568
Carry-Forward		1,811	39,027	-1,589	34,125	0	114	18,589
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$3,923	\$453,212	\$2,329	\$465,351	\$45	\$10,340	\$81,746

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Seq #	Department Name	045400 Env'tal Health	045500/01 CCS	045700 Solid Waste	055800 Social Services	055801 First Program	055900 COC - Cont of Care	056300 TANF
1	Building Depreciation	\$15,574	\$14,136	\$1,524	\$15,120	\$0	\$0	\$0
2	Equipment Depreciation	539	0	0	0	0	0	0
3	010200 CAO	5,250	503	16,743	34,508	2,110	704	2,590
4	010400 Auditor-Controller	13,127	2,249	35,706	82,720	5,860	1,517	15,199
5	010800 Personnel	18,089	4,522	38,115	103,363	7,752	1,292	0
6	010900 Risk Management	-594	-148	-1,251	-3,393	-254	-42	0
7	010500 Treas-Tax Collector	109	65	623	789	133	23	545
8	011100 Maint Bldgs & Grounds	29,784	149	15,877	38,497	606	0	0
9	011600 Insurance, Retirement	4,934	0	13,969	-10,513	28,216	0	0
10	011801 Information Services	29,381	83	24,633	264,197	12,098	0	0
Total Current Allocations		\$116,194	\$21,560	\$145,939	\$525,288	\$56,519	\$3,494	\$18,333
Less: Prior Year Allocations		90,814	25,716	118,994	526,846	35,296	0	15,377
Carry-Forward		25,380	-4,156	26,944	-1,558	21,223	0	2,956
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$141,574	\$17,404	\$172,883	\$523,730	\$77,742	\$3,494	\$21,289

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Seq #	Department Name	056400 Foster Care	056500 Gen'l Relief	056600 Vets Svcs Officer	056605 DNA	056610 RAN	066700 County Library	066800 Farm Advisor
1	Building Depreciation	\$0	\$14,244	\$885	\$0	\$0	\$30,505	\$5,000
2	Equipment Depreciation	0	0	0	0	5,537	8,834	0
3	010200 CAO	4,449	363	891	0	690	4,195	653
4	010400 Auditor-Controller	13,206	2,013	2,284	8	237	10,773	1,891
5	010800 Personnel	0	0	2,584	0	0	18,089	2,584
6	010900 Risk Management	0	0	-85	0	0	-594	-85
7	010500 Treas-Tax Collector	1,231	279	53	2	13	135	47
8	011100 Maint Bldgs & Grounds	0	0	1,921	0	0	91,504	12,323
9	011600 Insurance, Retirement	0	0	0	0	0	36,989	11,390
10	011801 Information Services	0	0	3,983	0	0	72,674	7,099
Total Current Allocations		\$18,887	\$16,900	\$12,516	\$10	\$6,478	\$273,103	\$40,902
Less: Prior Year Allocations		19,465	18,181	13,971	227	3,722	192,820	36,687
Carry-Forward		-579	-1,281	-1,456	-217	2,756	80,282	4,215
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$18,308	\$15,619	\$11,060	-\$207	\$9,234	\$353,385	\$45,117

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Seq #	Department Name	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
1	Building Depreciation	\$1,075	\$0	\$0	\$0	\$156	\$0	\$0
2	Equipment Depreciation	27,183	0	0	0	0	0	0
3	010200 CAO	8,242	1,410	0	11,765	72	1,740	4
4	010400 Auditor-Controller	18,962	4,241	3	21,145	237	1,321	47
5	010800 Personnel	23,257	6,460	0	10,336	0	0	0
6	010900 Risk Management	-763	-212	0	-339	0	0	0
7	010500 Treas-Tax Collector	611	89	1	291	24	84	8
8	011100 Maint Bldgs & Grounds	1,826	33,752	0	33,419	375	11,402	0
9	011600 Insurance, Retirement	56,911	16,633	0	1,943	0	0	0
10	011801 Information Services	19,352	22,175	0	23,777	2,872	1,442	0
Total Current Allocations		\$156,656	\$84,547	\$3	\$102,337	\$3,736	\$15,989	\$58
Less: Prior Year Allocations		139,772	56,443	0	125,433	2,199	7,582	157
Carry-Forward		16,884	28,104	0	-23,097	1,537	8,407	-99
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$173,540	\$112,651	\$3	\$79,240	\$5,273	\$24,396	-\$41

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Seq #	Department Name	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
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	0	327	1,160	16	-67	886	0
4	010400 Auditor-Controller	0	1,420	1,852	66	-102	2,110	3
5	010800 Personnel	0	2,584	2,584	0	0	2,584	0
6	010900 Risk Management	0	-85	-85	0	0	-85	0
7	010500 Treas-Tax Collector	0	52	60	8	0	21	1
8	011100 Maint Bldgs & Grounds	3,327	0	0	4,859	0	0	17,890
9	011600 Insurance, Retirement	0	0	0	0	0	486	0
10	011801 Information Services	5,579	-3,311	552	2	0	0	0
Total Current Allocations		\$8,906	\$987	\$6,125	\$4,951	-\$169	\$6,003	\$17,893
Less: Prior Year Allocations		4,382	23,167	14,528	837	2	4,043	6,209
Carry-Forward		4,524	-22,180	-8,403	4,114	-171	1,960	11,684
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$13,430	-\$21,194	-\$2,278	\$9,065	-\$340	\$7,963	\$29,578

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Seq #	Department Name	153101 Inyo/Mono Transit	153200 ESTA	154101 Mosquito Abate	200100 Motor Pool	200300 Purch Revolv	304500 GASB34	450100 Superior Court
1	Building Depreciation	\$0	\$0	\$7,686	\$4,835	\$492	\$0	\$26,389
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	0	29,143	1,916	9,500	85	511	8,389
4	010400 Auditor-Controller	0	66,888	5,747	17,092	159	777	7,834
5	010800 Personnel	0	0	7,752	6,460	0	0	5,257
6	010900 Risk Management	0	0	-254	-212	0	0	-763
7	010500 Treas-Tax Collector	0	4,316	167	362	6	0	0
8	011100 Maint Bldgs & Grounds	0	0	9,723	8,791	3,776	0	45,024
9	011600 Insurance, Retirement	5,695	0	62,692	2,861	0	0	9,318
10	011801 Information Services	0	0	2,302	9,140	0	0	518
Total Current Allocations		\$5,695	\$100,347	\$97,731	\$58,829	\$4,517	\$1,287	\$101,965
Less: Prior Year Allocations		9,542	95,230	36,080	70,243	5,151	346	74,296
Carry-Forward		-3,847	5,117	61,652	-11,414	-633	942	27,668
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,848	\$105,464	\$159,383	\$47,415	\$3,884	\$2,229	\$129,633

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Seq #	Department Name	451001 LAFCO	500468 HHS 2011 Realignment	500902 W.C. Trust	500903 Liab Trust	500904 Med Malpr Trust	504602 Local Trans	504604 State Trans Asst
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	159	0	8,211	6,598	622	5,906	970
4	010400 Auditor-Controller	340	14	12,621	9,337	1,020	9,125	1,487
5	010800 Personnel	0	0	0	0	0	0	0
6	010900 Risk Management	0	0	0	0	0	0	0
7	010500 Treas-Tax Collector	19	3	26	35	14	27	2
8	011100 Maint Bldgs & Grounds	0	0	0	0	0	0	0
9	011600 Insurance, Retirement	0	0	0	0	0	0	0
10	011801 Information Services	0	0	0	0	0	0	0
Total Current Allocations		\$518	\$16	\$20,858	\$15,970	\$1,656	\$15,058	\$2,459
Less: Prior Year Allocations		474	0	13,726	12,619	1,148	15,624	1,421
Carry-Forward		44	0	7,131	3,351	508	-566	1,038
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$561	\$16	\$27,989	\$19,321	\$2,164	\$14,493	\$3,497

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Seq #	Department Name	504605 Trans & Plan	610189 Great Basin APC Grant	610390 ELC-2 Enh Lab Capacity	612200 LATA	612300 IMBC	612489 Non-Emer Tran Reim	612493 JARC
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	3,397	0	1,921	1,912	1,954	86	0
4	010400 Auditor-Controller	6,094	6	4,071	2,914	1,977	785	0
5	010800 Personnel	5,168	0	3,230	0	2,584	0	0
6	010900 Risk Management	-170	0	-106	0	-85	0	0
7	010500 Treas-Tax Collector	96	1	64	1	22	125	0
8	011100 Maint Bldgs & Grounds	378	0	256	0	0	0	0
9	011600 Insurance, Retirement	3,881	0	0	0	0	0	0
10	011801 Information Services	14,879	0	1	0	0	0	0
Total Current Allocations		\$33,724	\$7	\$9,437	\$4,827	\$6,453	\$996	\$0
Less: Prior Year Allocations		29,550	645	25,190	0	0	1,370	0
Carry-Forward		4,174	-639	-15,753	0	0	-374	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$37,897	-\$632	-\$6,316	\$4,827	\$6,453	\$622	\$0

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Seq #	Department Name	612502 STRP Trans Plan	612506 ESTA- LCTOP	612507 Bishop Admin Bldg	613700 WIA	620210 Prop 64 Publ Hlth	620300 OCJP- DSTF	620400 OCJP- VWAC
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	404	358	689	745	589	0	1,041
4	010400 Auditor-Controller	645	3,036	1,069	2,975	945	0	3,157
5	010800 Personnel	0	0	0	5,168	0	0	3,876
6	010900 Risk Management	0	0	0	-170	0	0	-127
7	010500 Treas-Tax Collector	6	476	4	103	9	0	114
8	011100 Maint Bldgs & Grounds	0	0	0	72	0	0	0
9	011600 Insurance, Retirement	0	0	0	0	0	0	0
10	011801 Information Services	0	0	0	0	0	0	6,041
Total Current Allocations		\$1,054	\$3,871	\$1,762	\$8,894	\$1,544	\$0	\$14,103
Less: Prior Year Allocations		1,642	4,438	0	1,830	0	2,647	9,569
Carry-Forward		-588	-567	0	7,064	0	-2,647	4,534
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$467	\$3,303	\$1,762	\$15,957	\$1,544	-\$2,647	\$18,637

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Seq #	Department Name	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	623700 Homeland Security
1	Building Depreciation	\$0	\$0	\$3,779	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	168	0	625	0	189	8	1,465
4	010400 Auditor-Controller	327	0	1,856	0	317	26	583
5	010800 Personnel	0	0	1,938	0	0	0	0
6	010900 Risk Management	0	0	-64	0	0	0	0
7	010500 Treas-Tax Collector	14	0	79	0	6	3	23
8	011100 Maint Bldgs & Grounds	0	0	1,359	0	0	0	0
9	011600 Insurance, Retirement	971	0	0	0	0	0	0
10	011801 Information Services	0	0	2,910	0	0	0	0
Total Current Allocations		\$1,481	\$0	\$12,482	\$0	\$512	\$37	\$2,071
Less: Prior Year Allocations		1,094	5,357	14,374	0	1,584	275	9,127
Carry-Forward		387	-5,357	-1,892	0	-1,072	-238	-7,057
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,868	-\$5,357	\$10,590	\$0	-\$560	-\$201	-\$4,986

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Seq #	Department Name	623800 Emergency Prep	630000 Airports	631000 Airport Plans	640299 LACTF	640300 Tobacco Tax	641200 AIDS Consortium	641600 Mat/Child Health
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	2,015	252	0	0	1,757	0	1,040
4	010400 Auditor-Controller	2,408	411	0	3	3,405	0	2,726
5	010800 Personnel	2,584	0	0	0	3,876	0	2,584
6	010900 Risk Management	-85	0	0	0	-127	0	-85
7	010500 Treas-Tax Collector	87	5	0	1	121	0	94
8	011100 Maint Bldgs & Grounds	0	0	0	0	356	0	259
9	011600 Insurance, Retirement	0	0	0	0	0	0	0
10	011801 Information Services	5,744	0	0	0	6,637	0	192
Total Current Allocations		\$12,754	\$669	\$0	\$3	\$16,024	\$0	\$6,809
Less: Prior Year Allocations		1,176	-35,238	0	0	5,367	423	4,516
Carry-Forward		11,577	35,907	0	0	10,657	-423	2,294
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$24,331	\$36,575	\$0	\$3	\$26,681	-\$423	\$9,103

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Seq #	Department Name	641900 WIC	642500 Comm Fam Rsrce	643000 Child&Fam Comm	643111 Tecopa Lagoon Phase 2	650200 ARPA - 2021	670300 Diaz Lake Caltrans Grant	671400 CalMet
1	Building Depreciation	\$14,136	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	1,816	1,374	2,105	1,743	0	0	382
4	010400 Auditor-Controller	3,879	727	5,432	37	8	3	768
5	010800 Personnel	2,584	1,292	5,814	0	0	0	0
6	010900 Risk Management	-85	-42	-191	0	0	0	0
7	010500 Treas-Tax Collector	89	14	146	6	2	1	36
8	011100 Maint Bldgs & Grounds	28,425	0	434	0	0	0	0
9	011600 Insurance, Retirement	4,131	0	0	0	0	0	0
10	011801 Information Services	10,886	0	6,777	0	0	0	3,192
Total Current Allocations		\$65,860	\$3,364	\$20,517	\$1,786	\$10	\$3	\$4,378
Less: Prior Year Allocations		32,947	444	20,960	0	0	0	12,524
Carry-Forward		32,913	2,920	-442	0	0	0	-8,145
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$98,774	\$6,284	\$20,075	\$1,786	\$10	\$3	-\$3,767

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Seq #	Department Name	671507 Cannabis Suppr	683000 ESAAA	800001 Big Pine LD	800101 Indy LD	800201 Lone Pine LD	810001 CSA#2	830001 Big Pine FD
1	Building Depreciation	\$0	\$6,974	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	0	9,482	100	55	101	304	1,033
4	010400 Auditor-Controller	3	24,898	452	366	452	611	3,650
5	010800 Personnel	0	31,009	258	258	258	0	4,617
6	010900 Risk Management	0	-1,018	-8	-8	-8	0	-152
7	010500 Treas-Tax Collector	1	505	45	42	45	28	175
8	011100 Maint Bldgs & Grounds	0	134,150	0	0	0	0	0
9	011600 Insurance, Retirement	0	4,273	0	0	0	0	0
10	011801 Information Services	0	53,856	0	0	0	0	0
Total Current Allocations		\$4	\$264,129	\$847	\$713	\$848	\$944	\$9,323
Less: Prior Year Allocations		45	185,213	5,798	4,406	4,512	2,009	10,949
Carry-Forward		-42	78,916	-4,952	-3,694	-3,664	-1,065	-1,627
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-\$38	\$343,045	-\$4,105	-\$2,981	-\$2,817	-\$121	\$7,696

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Seq #	Department Name	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
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	509	46	525	968	347	167	1,676
4	010400 Auditor-Controller	1,219	72	2,131	3,537	962	727	4,417
5	010800 Personnel	630	0	5,089	4,274	1,590	696	3,081
6	010900 Risk Management	-21	0	-167	-140	-52	-23	-101
7	010500 Treas-Tax Collector	55	1	9	188	6	57	208
8	011100 Maint Bldgs & Grounds	0	0	0	0	0	0	0
9	011600 Insurance, Retirement	0	0	0	0	0	0	0
10	011801 Information Services	0	0	0	13	0	0	0
Total Current Allocations		\$2,392	\$118	\$7,588	\$8,840	\$2,854	\$1,624	\$9,282
Less: Prior Year Allocations		2,743	720	11,914	8,503	3,934	1,160	10,539
Carry-Forward		-352	-602	-4,326	337	-1,080	464	-1,258
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$2,040	-\$484	\$3,261	\$9,176	\$1,774	\$2,088	\$8,024

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Seq #	Department Name	833002 LP Amb FD	834001 So Inyo FD	834003 Water Treatment Fac Proj	840001 Inyo/Mono RCD	850001 E Ind'y SD	870001 Big Pine CD	871001 Ind'y CD
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	848	364	102	16	82	227	358
4	010400 Auditor-Controller	3,738	2,750	353	35	171	1,816	2,403
5	010800 Personnel	8,448	6,460	0	0	0	5,168	5,168
6	010900 Risk Management	-277	-212	0	0	0	-170	-170
7	010500 Treas-Tax Collector	60	108	38	2	9	32	106
8	011100 Maint Bldgs & Grounds	0	0	0	0	0	0	0
9	011600 Insurance, Retirement	0	0	0	0	0	0	0
10	011801 Information Services	0	0	0	0	0	0	0
Total Current Allocations		\$12,816	\$9,471	\$492	\$54	\$262	\$7,072	\$7,866
Less: Prior Year Allocations		16,652	4,721	1,050	0	288	3,985	3,866
Carry-Forward		-3,836	4,750	-558	0	-26	3,088	4,000
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$8,980	\$14,220	-\$65	\$54	\$236	\$10,160	\$11,865

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Seq #	Department Name	872001 Mt Whitney CD	873001 Pioneer CD	874001 Tecopa CC	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
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	376	2,048	2	474	118	408	0
4	010400 Auditor-Controller	2,365	5,813	28	2,262	229	2,063	3
5	010800 Personnel	5,168	7,752	0	3,876	0	3,876	0
6	010900 Risk Management	-170	-254	0	-127	0	-127	0
7	010500 Treas-Tax Collector	93	141	5	107	9	88	1
8	011100 Maint Bldgs & Grounds	0	0	0	0	0	0	0
9	011600 Insurance, Retirement	0	0	0	0	0	0	0
10	011801 Information Services	0	0	0	0	0	0	0
Total Current Allocations		\$7,833	\$15,501	\$35	\$6,592	\$356	\$6,308	\$3
Less: Prior Year Allocations		4,348	8,244	0	3,101	78	2,803	72
Carry-Forward		3,485	7,256	0	3,491	278	3,506	-69
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$11,318	\$22,757	\$35	\$10,083	\$634	\$9,814	-\$66

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Seq #	Department Name	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
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	21	184	38	883	496	1,002	8
4	010400 Auditor-Controller	95	762	110	3,841	2,357	3,911	35
5	010800 Personnel	0	0	0	7,752	5,168	7,752	0
6	010900 Risk Management	0	0	0	-254	-170	-254	0
7	010500 Treas-Tax Collector	12	92	10	103	57	82	4
8	011100 Maint Bldgs & Grounds	0	0	0	0	0	0	0
9	011600 Insurance, Retirement	0	0	0	0	0	0	0
10	011801 Information Services	0	0	0	0	0	1	0
Total Current Allocations		\$128	\$1,038	\$158	\$12,325	\$7,908	\$12,494	\$47
Less: Prior Year Allocations		527	1,046	108	6,765	3,103	7,171	12
Carry-Forward		-400	-8	50	5,561	4,805	5,324	35
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-\$272	\$1,031	\$207	\$17,886	\$12,714	\$17,818	\$83

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Seq #	Department Name	898001 Starlite CSD	899001 Keeler CSD	Other CSD's	Other Trusts	Schools	All Other	General Gov / Unallowable
1	Building Depreciation	\$0	\$0	\$0	\$156	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	010200 CAO	82	1,097	0	1,724	0	2,898	0
4	010400 Auditor-Controller	310	2,067	75,311	3,147	41,405	39	0
5	010800 Personnel	0	0	0	0	0	0	0
6	010900 Risk Management	0	0	0	0	0	0	0
7	010500 Treas-Tax Collector	35	76	1	100	7,446	7	0
8	011100 Maint Bldgs & Grounds	0	0	0	0	0	4,340	0
9	011600 Insurance, Retirement	0	0	0	0	0	0	0
10	011801 Information Services	0	0	0	0	0	12,274	0
Total Current Allocations		\$427	\$3,240	\$75,311	\$5,127	\$48,852	\$19,558	\$0
Less: Prior Year Allocations		386	1,162	56,784	13,349	59,559	36,719	0
Carry-Forward		41	2,078	18,528	-8,221	-10,707	-17,161	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$469	\$5,319	\$93,839	-\$3,094	\$38,144	\$2,396	\$0

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Seq #	Department Name	Subtotal	Not Allocated	Residual Costs	Total
1	Building Depreciation	\$610,153	\$0	\$0	\$610,153
2	Equipment Depreciation	263,511	0	0	263,511
3	010200 CAO	519,638	493,167	0	1,012,805
4	010400 Auditor-Controller	1,218,471	221,509	0	1,439,980
5	010800 Personnel	1,136,765	0	0	1,136,765
6	010900 Risk Management	-37,905	0	0	-37,905
7	010500 Treas-Tax Collector	29,207	283,178	0	312,386
8	011100 Maint Bldgs & Grounds	1,568,638	0	0	1,568,638
9	011600 Insurance, Retirement	2,086,041	0	0	2,086,041
10	011801 Information Services	1,969,234	0	-0	1,969,234
Total Current Allocations		\$9,363,754	\$997,855	-\$0	\$10,361,608
Less: Prior Year Allocations		7,694,530	0	0	7,694,530
Carry-Forward		1,576,150	0	0	1,576,150
Current Adjustment		0	0	0	0
Proposed Costs		\$11,937,758	\$997,855	-\$0	\$11,937,758