STEVE WESTLY

California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Inyo
Independence, California

Date: August 7, 2003
Filing Ref: INY04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** 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 **Summary Schedule** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** 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, 2003**, 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
2. Maintenance – Buildings and Grounds
3. Information Services
4. Motor Pool Fund (ISF)
5. Purchasing Revolving Fund (ISF)
6. Workers' Compensation (ISF)
7. County Liability (ISF)
8. Medical Malpractice (ISF)

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 Circular A-87, 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 Leslie L. Chapman

LESLIE L. CHAPMAN

Name

AUDITOR-CONTROLLER

Title

9/19/03

Date

STEVE WESTLY
CALIFORNIA STATE CONTROLLER

BY Michael J. Havey

Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting

10/1/03

Date

Negotiated by Michael Ramirez
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

SUMMARY SCHEDULE

Department	010100 Bd of Supvsrs	010300 County Clerk	010600 Assesor	010700 County Counsel	011000 Elections	011200 Statham Hall	011300/301 Acquisitions	011400 Advert	011500 Public Works	011501 PW Deferred Maint
1 Building Use Allowance	$4,089	$601	$1,437	$1,382	$0	$0	$0	$0	$1,526	$0
2 Equipment Use Allowance	1,014	0	1,781	1,884	482	0	1,331	0	0	0
3 010200 CAO	3,045	381	4,761	3,603	1,092	0	9	2,562	4,215	464
4 010400 Auditor-Controller	4,548	1,483	6,426	4,733	2,309	5	103	1,910	6,091	148
5 010800 Personnel	2,110	703	3,516	1,758	527	0	0	0	3,516	0
6 010900 Risk Management	(16)	(5)	(27)	(14)	(4)	0	0	0	(27)	0
7 010500 Treas-Tax Collector	153	84	116	143	141	0	9	19	118	6
8 011100 Maint Bldgs & Grds	17,283	13,278	11,225	6,401	2,628	11,246	0	0	16,124	0
9 011600 Insurance, Retirement	1,741	490	1,738	936	176	0	0	0	2,375	0
10 011801 Information Services	21,456	0	24,739	18,647	17,887	0	0	0	51,786	0
Final Costs Fiscal 2002	55,423	17,015	55,712	39,473	25,238	11,251	1,452	4,491	85,724	618
Fixed Costs Fiscal 2002	89,315	50,470	102,915	48,928	31,898	3,971	3,040	699	57,222	
Roll Forward Differences	(33,892)	(33,455)	(47,203)	(9,455)	(6,660)	7,280	(1,588)	3,792	28,502	
Actual Costs with Roll Forward Adjustments	21,531	(16,440)	8,509	30,018	18,578	18,531	(136)	8,283	114,226	618
Proposed for Following Year	21,531	(16,440)	8,509	30,018	18,578	18,531	(136)	8,283	114,226	618

SUMMARY SCHEDULE

Department	011802 Co Svcs	011803 Y2K Project	011804 Jalan Project	011900 Gen'l Rev&Exp	022000 Grand Jury	022100 Court Report	022200 Muni Court	022202 Trial Court	022300 Law Library	022400 Distr Attorney
1 Building Use Allowance	$0	$0	$0	$0	$0	$0	$0	$3,469	$353	$1,675
2 Equipment Use Allowance	1,000	11,294	0	0	0	0	0	0	0	7,988
3 010200 CAO	200	3	667	4	298	0	0	536	109	4,682
4 010400 Auditor-Controller	142	18	724	752	686	5	37	20	298	6,861
5 010800 Personnel	0	0	0	0	0	0	0	0	0	3,165
6 010900 Risk Management	0	0	0	0	0	0	0	0	0	(24)
7 010500 Treas-Tax Collector	8	0	43	78	58	0	0	1	24	209
8 011100 Maint Bldgs & Grds	0	0	0	0	0	941	1,976	65,363	7,841	68,273
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	1,412	150	1,765
10 011801 Information Services	0	0	15,456	0	751	0	0	0	0	39,226
Final Costs Fiscal 2002	1,350	11,315	16,890	834	1,793	946	2,013	70,801	8,775	133,820
Fixed Costs Fiscal 2002				3,579	4,032	4,429		147,323	7,835	118,863
Roll Forward Differences				(2,745)	(2,239)	(3,483)		(76,522)	940	14,957
Actual Costs with Roll Forward	1,350	11,315	16,890	(1,911)	(446)	(2,537)	2,013	(5,721)	9,715	148,777
Adjustments										
Proposed for Following Year	1,350	11,315	16,890	(1,911)	(446)	(2,537)	2,013	(5,721)	9,715	148,777

SUMMARY SCHEDULE

Department	022410 DA Safety	022501 Child Suppt	022600 Public Defender	022700 Sheriff	022710 Sher-Safety	022800 Constable	022900 Jail	022910 Jail Safety	022920 Jail STC	022950 Jail CAD/RMS
1 Building Use Allowance	$0	$0	$0	$11,810	$0	$0	$51,425	$0	$0	$0
2 Equipment Use Allowance	0	0	0	25,111	0	0	6,329	284	0	0
3 010200 CAO	872	6,022	3,998	9,765	13,028	12	8,052	4,987	58	160
4 010400 Auditor-Controller	1,764	39,234	3,218	12,924	16,252	311	12,130	6,630	169	55
5 010800 Personnel	703	3,341	0	4,395	10,549	352	6,329	3,868	0	0
6 010900 Risk Management	(5)	(26)	0	(34)	(82)	(3)	(49)	(30)	0	0
7 010500 Treas-Tax Collector	77	2,997	55	526	98	9	342	90	13	4
8 011100 Maint Bldgs & Grds	0	3,152	0	41,788	0	0	107,225	0	0	0
9 011600 Insurance, Retirement	234	1,112	0	4,129	3,512	180	12,940	1,288	0	0
10 011801 Information Services	0	30,832	1,102	135,564	0	0	0	0	0	0
Final Costs Fiscal 2002	3,645	86,664	8,373	245,978	43,357	861	204,723	17,117	240	219
Fixed Costs Fiscal 2002		94,075	5,356	145,556	30,145	270	177,535	11,499	342	
Roll Forward Differences		(7,411)	3,017	100,422	13,212	591	27,188	5,618	(102)	
Actual Costs with Roll Forward Adjustments	3,645	79,253	11,390	346,400	56,569	1,452	231,911	22,735	138	219
Proposed for Following Year	3,645	79,253	11,390	346,400	56,569	1,452	231,911	22,735	138	219

SUMMARY SCHEDULE

Department	023000 Probation	023100 Juvenile Inst	023200 Bldg & Safety	023300 Ag Comm	023400 Recorder	023401 Rec Micro	023402 Rec System	023500 Coroner	023600 Publ Admin	023700 Disaster Services
1 Building Use Allowance	$1,102	$8,432	$171	$150	$1,174	$0	$0	$0	$86	$0
2 Equipment Use Allowance	2,735	1,507	2,194	2,822	573	8,560	0	73	210	1,296
3 010200 CAO	6,629	9,761	1,699	1,837	706	180	190	575	681	835
4 010400 Auditor-Controller	9,588	14,577	3,082	3,403	1,766	477	363	1,459	1,774	1,505
5 010800 Personnel	4,923	8,615	1,407	1,231	352	0	0	1,055	703	0
6 010900 Risk Management	(38)	(67)	(11)	(10)	(3)	0	0	(8)	(5)	0
7 010500 Treas-Tax Collector	275	353	120	159	111	42	36	53	101	114
8 011100 Maint Bldgs & Grds	14,427	55,809	1,709	1,502	25,961	0	0	0	857	0
9 011600 Insurance, Retirement	2,122	6,935	618	541	616	0	0	351	309	0
10 011801 Information Services	40,525	32,943	5,108	6,650	28,608	0	0	0	3,707	1,396
Final Costs Fiscal 2002	82,288	138,865	16,097	18,285	59,864	9,259	589	3,558	8,423	5,146
Fixed Costs Fiscal 2002	84,346	121,877	18,611	17,653	39,334	790	1,345	5,185	7,298	7,547
Roll Forward Differences	(2,058)	16,988	(2,514)	632	20,530	8,469	(756)	(1,627)	1,125	(2,401)
Actual Costs with Roll Forward Adjustments	80,230	155,853	13,583	18,917	80,394	17,728	(167)	1,931	9,548	2,745
Proposed for Following Year	80,230	155,853	13,583	18,917	80,394	17,728	(167)	1,931	9,548	2,745

SUMMARY SCHEDULE

Department	023800 Planning & Zoning	023900 Animal Control	024102 Water Dept	024200 Fish&Game	024300 Range Impr	024400 Lease Rental	024501 Owens Valley	024502 Salt Cedar	034600 Roads	034601 State Roads
1 Building Use Allowance	$812	$65	$0	$0	$0	$0	$0	$0	$1,526	$0
2 Equipment Use Allowance	2,269	285	0	0	0	0	0	0	0	0
3 010200 CAO	3,593	2,537	7,322	50	0	67	365	927	24,385	67
4 010400 Auditor-Controller	5,387	4,365	9,371	126	2	77	273	1,881	32,492	425
5 010800 Personnel	2,461	1,407	4,923	0	0	0	0	703	13,538	0
6 010900 Risk Management	(19)	(11)	(38)	0	0	0	0	(5)	(105)	0
7 010500 Treas-Tax Collector	167	221	194	10	0	8	19	102	1,312	45
8 011100 Maint Bldgs & Grds	6,834	2,986	181	0	0	0	0	0	7,439	0
9 011600 Insurance, Retirement	1,140	525	1,639	0	0	0	0	234	4,507	0
10 011801 Information Services	41,494	2,595	15,603	0	0	0	0	0	14,326	0
Final Costs Fiscal 2002	64,138	14,975	39,195	186	2	152	657	3,842	99,420	537
Fixed Costs Fiscal 2002	55,038	16,714	53,311	276			2,781	6,664	114,620	
Roll Forward Differences	9,100	(1,739)	(14,116)	(90)			(2,124)	(2,822)	(15,200)	
Actual Costs with Roll Forward Adjustments	73,238	13,236	25,079	96	2	152	(1,467)	1,020	84,220	537
Proposed for Following Year	73,238	13,236	25,079	96	2	152	(1,467)	1,020	84,220	537

SUMMARY SCHEDULE

Department	034602 Congestion Relief	045100 Health	045102 Child Health	045200 Mental Health	045312 DDP	045315 Alcohol& Drug	045316 SACPA Prop 36	045400 Envtal Health	045500/01 CCS	045700 Solid Waste
1 Building Use Allowance	$0	$1,814	$0	$0	$0	$0	$0	$1,769	$0	$0
2 Equipment Use Allowance	0	6,164	0	4,126	1,486	0	0	1,524	0	0
3 010200 CAO	5,355	9,672	396	6,953	547	4,690	1,385	4,057	403	10,747
4 010400 Auditor-Controller	4,115	12,139	1,055	12,710	1,375	6,390	1,615	6,453	1,442	13,996
5 010800 Personnel	352	6,505	0	8,088	0	2,461	352	2,989	352	4,747
6 010900 Risk Management	(3)	(50)	0	(63)	0	(19)	(3)	(23)	(3)	(37)
7 010500 Treas-Tax Collector	117	415	85	378	114	234	105	261	102	586
8 011100 Maint Bldgs & Grds	0	7,488	0	(9,933)	(231)	(2,855)	0	14,332	0	(959)
9 011600 Insurance, Retirement	117	3,790	0	2,693	0	820	117	1,740	117	1,580
10 011801 Information Services	0	65,447	325	21,651	(12)	8,224	(243)	29,039	0	2,280
Final Costs Fiscal 2002	10,053	113,384	1,861	46,603	3,279	19,945	3,328	62,141	2,413	32,940
Fixed Costs Fiscal 2002		99,779	2,541	30,420	1,886	15,900		64,678	2,093	30,161
Roll Forward Differences		13,605	(680)	16,183	1,393	4,045		(2,537)	320	2,779
Actual Costs with Roll Forward Adjustments	10,053	126,989	1,181	62,786	4,672	23,990	3,328	59,604	2,733	35,719
Proposed for Following Year	10,053	126,989	1,181	62,786	4,672	23,990	3,328	59,604	2,733	35,719

SUMMARY SCHEDULE

Department	055800 Social Services	055900 GAIN	056300 TANF	056400 Foster Care	056500 Gen'l Relief	056600 Vets Svcs Officer	066700 County Library	066800 Farm Advisor	076900 Parks & Rec	077000 County Museum
1 Building Use Allowance	$125	$0	$0	$0	$0	$76	$2,864	$367	$0	$0
2 Equipment Use Allowance	0	0	0	0	0	247	4,963	414	4,884	71
3 010200 CAO	18,878	0	0	0	57	624	6,348	963	9,163	1,214
4 010400 Auditor-Controller	24,205	27	6,278	4,964	4,381	1,316	9,264	1,623	16,730	3,452
5 010800 Personnel	12,483	0	0	0	0	352	6,154	352	5,275	1,934
6 010900 Risk Management	(97)	0	0	0	0	(3)	(48)	(3)	(41)	(15)
7 010500 Treas-Tax Collector	524	0	450	520	455	89	293	111	1,034	164
8 011100 Maint Bldgs & Grds	58,077	0	0	0	0	1,605	87,186	(240)	12,791	4,141
9 011600 Insurance, Retirement	4,602	0	0	0	0	184	3,967	439	1,756	644
10 011801 Information Services	55,445	56	0	0	0	2,866	30,068	2,445	9,672	10,566
Final Costs Fiscal 2002	174,242	83	6,728	5,484	4,893	7,356	151,059	6,471	61,264	22,171
Fixed Costs Fiscal 2002	89,337	3,027	31,779	13,947	4,529	8,398	124,073	14,747	45,820	19,433
Roll Forward Differences	84,905	(2,944)	(25,051)	(8,463)	364	(1,042)	26,986	(8,276)	15,444	2,738
Actual Costs with Roll Forward Adjustments	259,147	(2,861)	(18,323)	(2,979)	5,257	6,314	178,045	(1,805)	76,708	24,909
Proposed for Following Year	259,147	(2,861)	(18,323)	(2,979)	5,257	6,314	178,045	(1,805)	76,708	24,909

SUMMARY SCHEDULE

Department	150100/200 Bishop Airpt	150300/400 Ind Airpt	150500/600 LP Airpt	150800 Shoshone Airpt	152101 Indy Water Sys	152102 Indy Upgrade	152201 LP Water	152202 LP Upgrade	152301 Laws Water	152302 Laws Upgrade
1 Building Use Allowance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	9,475	146	153	54	547	1,479	741	1,760	27	1,947
4 010400 Auditor-Controller	9,712	924	837	776	1,142	1,053	1,328	1,264	604	1,384
5 010800 Personnel	1,055	0	0	0	0	0	0	0	0	0
6 010900 Risk Management	(8)	0	0	0	0	0	0	0	0	0
7 010500 Treas-Tax Collector	357	89	82	77	90	13	94	15	61	7
8 011100 Maint Bldgs & Grds	13,716	373	372	372	39	0	0	0	0	0
9 011600 Insurance, Retirement	351	0	0	0	0	0	0	0	0	0
10 011801 Information Services	9,440	0	0	0	0	0	15	0	24	0
Final Costs Fiscal 2002	44,098	1,532	1,444	1,279	1,818	2,545	2,178	3,039	716	3,338
Fixed Costs Fiscal 2002	25,285	2,123	1,814	1,680	105	147	126	176	41	193
Roll Forward Differences	18,813	(591)	(370)	(401)	1,713	2,398	2,052	2,863	675	3,145
Actual Costs with Roll Forward Adjustments	62,911	941	1,074	878	3,531	4,943	4,230	5,902	1,391	6,483
Proposed for Following Year	62,911	941	1,074	878	3,531	4,943	4,230	5,902	1,391	6,483

SUMMARY SCHEDULE

Department	153101 Inyo/Mono Transit	154101 Mosquito Abate	200100 Motor Pool	450100 Superior Court	451001 LAFCO	504602 Local Trans	504605 Trans & Plan	610194 Fed Challenge	610200 DARE	612500 IMAAA
1 Building Use Allowance	$0	$65	$0	$0	$0	$0	$0	$0	$0	$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	10,064	2,315	8,648	0	0	0	335	0	0	11,130
4 010400 Auditor-Controller	15,220	3,121	8,794	8,458	141	92	1,335	7	7	23,634
5 010800 Personnel	9,670	879	1,055	7,209	0	0	703	0	0	15,472
6 010900 Risk Management	(75)	(7)	(8)	(56)	0	0	(5)	0	0	(120)
7 010500 Treas-Tax Collector	500	173	542	412	15	10	92	1	1	796
8 011100 Maint Bldgs & Grds	1,989	1,563	3,352	34,358	0	0	0	0	0	37
9 011600 Insurance, Retirement	3,220	349	351	2,400	0	0	234	0	0	5,151
10 011801 Information Services	12,600	1,993	4,874	40,388	0	0	584	0	0	8,216
Final Costs Fiscal 2002	53,188	10,451	27,608	93,169	156	102	3,278	8	8	64,316
Fixed Costs Fiscal 2002	19,000	5,831	35,084		282	2,861	661	37	32	63,791
Roll Forward Differences	34,188	4,620	(7,476)		(126)	(2,759)	2,617	(29)	(24)	525
Actual Costs with Roll Forward Adjustments	87,376	15,071	20,132	93,169	30	(2,657)	5,895	(21)	(16)	64,841
Proposed for Following Year	87,376	15,071	20,132	93,169	30	(2,657)	5,895	(21)	(16)	64,841

SUMMARY SCHEDULE

Department	612600 Title V	613600 Work Admin	613700 WIA	620300 OCJP-DSTF	620400 OCJP-VWAC	620695 Yucca Mtn	620800 911 Address	620900 OCJP-SRVP	621098 LLEBG	621101 L Owens River
1 Building Use Allowance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	347	67	2,005	1,441	596	2,245	0	589	113	425
4 010400 Auditor-Controller	2,096	22	2,948	2,071	1,410	3,558	15	1,677	91	352
5 010800 Personnel	1,934	0	527	352	527	879	0	352	0	0
6 010900 Risk Management	(15)	0	(4)	(3)	(4)	(7)	0	(3)	0	0
7 010500 Treas-Tax Collector	69	2	138	125	87	164	2	125	2	7
8 011100 Maint Bldgs & Grds	0	0	0	0	0	0	0	0	0	0
9 011600 Insurance, Retirement	644	0	176	117	176	293	0	117	0	0
10 011801 Information Services	0	0	280	6,759	762	4,673	0	0	0	0
Final Costs Fiscal 2002	5,075	91	6,070	10,862	3,554	11,805	17	2,857	206	784
Fixed Costs Fiscal 2002	6,730			4,013	351	7,855	619	829	219	
Roll Forward Differences	(1,655)			6,849	3,203	3,950	(602)	2,028	(13)	
Actual Costs with Roll Forward Adjustments	3,420	91	6,070	17,711	6,757	15,755	(585)	4,885	193	784
Proposed for Following Year	3,420	91	6,070	17,711	6,757	15,755	(585)	4,885	193	784

SUMMARY SCHEDULE

Department	621200 Trial Ct Jalan	621300 ES Weed Mgt	621400 Mangini Grant	621500 OCJP-CLETEP	621600 Envt Enhnce Mit	621700 Wildlife Consrv	621800 Local Groundwater	630100 LP Airpt Impr	630700 Indy Airp Repav	631100 Bish Airpt Impr
1 Building Use Allowance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	0	871	42	0	817	512	296	2	10	123
4 010400 Auditor-Controller	32	1,944	39	11	1,287	769	525	3	9	127
5 010800 Personnel	0	527	0	0	352	176	0	0	0	0
6 010900 Risk Management	0	(4)	0	0	(3)	(1)	0	0	0	0
7 010500 Treas-Tax Collector	1	138	1	0	64	45	48	0	0	5
8 011100 Maint Bldgs & Grds	0	0	0	0	0	0	0	0	0	0
9 011600 Insurance, Retirement	0	176	0	0	117	59	0	0	0	0
10 011801 Information Services	0	762	0	0	0	0	0	0	0	0
Final Costs Fiscal 2002	33	4,414	82	11	2,634	1,560	869	5	19	255
Fixed Costs Fiscal 2002	(874)	81								17
Roll Forward Differences	907	4,333								238
Actual Costs with Roll Forward	940	8,747	82	11	2,634	1,560	869	5	19	493
Adjustments										
Proposed for Following Year	940	8,747	82	11	2,634	1,560	869	5	19	493

SUMMARY SCHEDULE

Department	631200 Airpts Fuel Tank	631300 Bish Airpt Mstr Pl	640106 Used Oil	640200 Child Abuse	640300 Tobacco Tax	640400 Sol Wst Enforce	640700 Progr Living	641200 AIDS Consortium	641600 Mat/Child Health	641800 HIV/AIDS
1 Building Use Allowance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	0	204	574	449	1,306	110	2,912	211	1,054	514
4 010400 Auditor-Controller	20	172	252	556	2,132	774	4,158	1,087	1,993	1,002
5 010800 Personnel	0	0	0	0	703	0	527	176	703	0
6 010900 Risk Management	0	0	0	0	(5)	0	(4)	(1)	(5)	0
7 010500 Treas-Tax Collector	1	4	19	26	129	73	224	92	107	83
8 011100 Maint Bldgs & Grds	0	0	0	724	(1,266)	0	8,043	(158)	(310)	(327)
9 011600 Insurance, Retirement	0	0	0	0	234	0	176	59	234	0
10 011801 Information Services	0	0	0	0	426	0	457	0	0	0
Final Costs Fiscal 2002	21	380	845	1,755	3,659	957	16,493	1,466	3,776	1,272
Fixed Costs Fiscal 2002			125	2,867	7,354	1,118	11,973	2,674	1,710	2,423
Roll Forward Differences			720	(1,112)	(3,695)	(161)	4,520	(1,208)	2,066	(1,151)
Actual Costs with Roll Forward Adjustments	21	380	1,565	643	(36)	796	21,013	258	5,842	121
Proposed for Following Year	21	380	1,565	643	(36)	796	21,013	258	5,842	121

SUMMARY SCHEDULE

Department	641900 WIC	642100 Adol Fam Life	642200 Drinking Water	642500 Comm Fam Rsrce	642600 Well&Prev	642700 Male Involve	642800 Childr System	642900 Small Counties	643000 Child&Fam Comm	643100 Wst Tire Amnesty
1 Building Use Allowance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	2,332	583	134	256	435	280	1,650	941	2,039	31
4 010400 Auditor-Controller	2,829	1,531	732	845	307	1,087	2,242	1,666	2,318	32
5 010800 Personnel	703	352	0	0	0	176	176	879	352	0
6 010900 Risk Management	(5)	(3)	0	0	0	(1)	(1)	(7)	(3)	0
7 010500 Treas-Tax Collector	172	113	67	75	1	90	125	90	104	1
8 011100 Maint Bldgs & Grds	(3,441)	(209)	0	(2,022)	0	(177)	(940)	(488)	(758)	0
9 011600 Insurance, Retirement	234	117	0	0	0	59	59	293	117	0
10 011801 Information Services	2,002	(111)	0	0	0	0	(93)	762	0	0
Final Costs Fiscal 2002	4,826	2,373	933	(846)	743	1,514	3,218	4,136	4,169	64
Fixed Costs Fiscal 2002	10,058	445	1,119							
Roll Forward Differences	(5,232)	1,928	(186)							
Actual Costs with Roll Forward Adjustments	(406)	4,301	747	(846)	743	1,514	3,218	4,136	4,169	64
Proposed for Following Year	(406)	4,301	747	(846)	743	1,514	3,218	4,136	4,169	64

SUMMARY SCHEDULE

Department	670696 Museum Su	671100 Laws RR Museum	671200 Boat & Waterways	800001 Big Pine LD	800101 Indy LD	800201 Lone Pine LD	810001 CSA#2	830001 Big Pine FD	831001 Bishop FD	832001 Indy FD
1 Building Use Allowance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	0	45	67	47	44	63	165	649	73	375
4 010400 Auditor-Controller	5	90	18	250	237	256	171	2,579	131	1,223
5 010800 Personnel	0	0	0	0	0	0	0	1,055	0	527
6 010900 Risk Management	0	0	0	0	0	0	0	(8)	0	(4)
7 010500 Treas-Tax Collector	0	6	2	23	22	22	6	156	9	67
8 011100 Maint Bldgs & Grds	0	1,827	0	0	0	0	0	167	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
Final Costs Fiscal 2002	5	1,968	87	320	303	341	342	4,598	213	2,188
Fixed Costs Fiscal 2002	16	96		459	434	489	490	6,821	5,983	3,043
Roll Forward Differences	(11)	1,872		(139)	(131)	(148)	(148)	(2,223)	(5,770)	(855)
Actual Costs with Roll Forward Adjustments	(6)	3,840	87	181	172	193	194	2,375	(5,557)	1,333
Proposed for Following Year	(6)	3,840	87	181	172	193	194	2,375	(5,557)	1,333

SUMMARY SCHEDULE

Department	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	870001 Big Pine CD	871001 Indy CD
1 Building Use Allowance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	134	655	526	201	68	29	165	123	76	289
4 010400 Auditor-Controller	240	1,438	1,733	211	103	61	189	160	322	1,404
5 010800 Personnel	0	352	1,582	0	0	0	0	0	0	879
6 010900 Risk Management	0	(3)	(12)	0	0	0	0	0	0	(7)
7 010500 Treas-Tax Collector	16	81	41	8	6	4	8	8	28	69
8 011100 Maint Bldgs & Grds	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
Final Costs Fiscal 2002	390	2,523	3,870	420	177	94	362	291	426	2,634
Fixed Costs Fiscal 2002	559	3,661	8,686	602	304	341	519	417	983	3,556
Roll Forward Differences	(169)	(1,138)	(4,816)	(182)	(127)	(247)	(157)	(126)	(557)	(922)
Actual Costs with Roll Forward Adjustments	221	1,385	(946)	238	50	(153)	205	165	(131)	1,712
Proposed for Following Year	221	1,385	(946)	238	50	(153)	205	165	(131)	1,712

SUMMARY SCHEDULE

Department	872001 Mt Whitney CD	873001 Pioneer CD	874001 Tecopa CC	880001-301 Gr Basin	890001 BP Sewer CSD	890201 BP Water CSD	890301 BP Water CSD ACO	891001 Darwin CSD	892001 E Sierra CSD	893001 Olancha CSD
1 Building Use Allowance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	255	1,397	2	17,384	350	327	87	61	0	535
4 010400 Auditor-Controller	964	3,784	116	25,210	751	821	105	347	20	3,346
5 010800 Personnel	352	1,758	0	9,846	0	0	0	0	0	3,165
6 010900 Risk Management	(3)	(14)	0	(76)	0	0	0	0	0	(24)
7 010500 Treas-Tax Collector	60	183	12	771	54	63	5	32	2	106
8 011100 Maint Bldgs & Grds	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
Final Costs Fiscal 2002	1,628	7,108	130	53,135	1,155	1,211	197	440	22	7,128
Fixed Costs Fiscal 2002	2,751	8,559	451	31,427	1,656	1,736	282	631	32	764
Roll Forward Differences	(1,123)	(1,451)	(321)	21,708	(501)	(525)	(85)	(191)	(10)	6,364
Actual Costs with Roll Forward Adjustments	505	5,657	(191)	74,843	654	686	112	249	12	13,492
Proposed for Following Year	505	5,657	(191)	74,843	654	686	112	249	12	13,492

SUMMARY SCHEDULE

Department	894001 Sierra Hi CSD	895001 Westridge CSD	896001 Lone Pine CSD	897001 Mesa CSD	898001 Starlite CSD	899001 Keeler CSD	Other CSD's	Other Trusts	Schools	All Other
1 Building Use Allowance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,774
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 010200 CAO	286	103	670	45	114	92	0	0	0	1,307
4 010400 Auditor-Controller	1,019	371	2,995	114	284	344	324	1,583	36,435	272
5 010800 Personnel	703	0	2,989	0	0	0	0	0	0	0
6 010900 Risk Management	(5)	0	(23)	0	0	0	0	0	0	0
7 010500 Treas-Tax Collector	41	32	71	9	22	30	34	166	3,354	19
8 011100 Maint Bldgs & Grds	0	0	0	0	0	0	0	0	0	111,852
9 011600 Insurance, Retirement	0	0	0	0	0	0	0	0	0	1,375
10 011801 Information Services	0	0	0	0	0	0	0	0	268	(55)
Final Costs Fiscal 2002	2,044	506	6,702	168	420	466	358	1,749	40,057	122,544
Fixed Costs Fiscal 2002	1,528	725	3,058	241	602	668	513		85,660	142,910
Roll Forward Differences	516	(219)	3,644	(73)	(182)	(202)	(155)		(45,603)	(20,366)
Actual Costs with Roll Forward Adjustments	2,560	287	10,346	95	238	264	203	1,749	(5,546)	102,178
Proposed for Following Year	2,560	287	10,346	95	238	264	203	1,749	(5,546)	102,178

SUMMARY SCHEDULE

Department	Co Sanitorium	610399 JTPA Admin	630800 B Air Rec	640899 Mentally	641599 Immunizat	641799 Sansha CH	650196 Fam Svcs	610899 OJT SS-	611499 JTPA 11B	611599 We Train
1 Building Use Allowance										
2 Equipment Use Allowance										
3 010200 CAO										
4 010400 Auditor-Controller										
5 010800 Personnel										
6 010900 Risk Management										
7 010500 Treas-Tax Collector										
8 011100 Maint Bldgs & Grds										
9 011600 Insurance, Retirement										
10 011801 Information Services										
Final Costs Fiscal 2002	0	0	0	0	0	0	0	0	0	0
Fixed Costs Fiscal 2002	71	13,994	3,935	11	209	32	5	1,271	946	19,508
Roll Forward Differences	(71)	(13,994)	(3,935)	(11)	(209)	(32)	(5)	(1,271)	(946)	(19,508)
Actual Costs with Roll Forward Adjustments	(71)	(13,994)	(3,935)	(11)	(209)	(32)	(5)	(1,271)	(946)	(19,508)
Proposed for Following Year	(71)	(13,994)	(3,935)	(11)	(209)	(32)	(5)	(1,271)	(946)	(19,508)

SUMMARY SCHEDULE

Department	612096 JTPA 8% A	549194 Hshld Haz	641099 Path Gran	642399 Rural Hlt	631000 IC Transp	642099 Perinatal	642498 MH Barrie	67100 Library	Total Allocations
1 Building Use Allowance									106,139
2 Equipment Use Allowance									104,901
3 010200 CAO									319,589
4 010400 Auditor-Controller									570,489
5 010800 Personnel									208,170
6 010900 Risk Management									(1,611)
7 010500 Treas-Tax Collector									26,594
8 011100 Maint Bldgs & Grds									832,539
9 011600 Insurance, Retirement									93,169
10 011801 Information Services									883,256
Final Costs Fiscal 2002									3,143,235
Fixed Costs Fiscal 2002	1,354	11	845	136	21	406	37	11	2,880,667
Roll Forward Differences	(1,354)	(11)	(845)	(136)	(21)	(406)	(37)	(11)	262,568
Actual Costs with Roll Forward Adjustments	(1,354)	(11)	(845)	(136)	(21)	(406)	(37)	(11)	3,405,803
Proposed for Following Year	(1,354)	(11)	(845)	(136)	(21)	(406)	(37)	(11)	3,405,803