



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Fresno
Fresno, California

Date: September 15, 2017
Filing Ref: FRE18

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **Schedule A** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 | 9. Fleet Services (ISF) |
| 2. County Administrative Office | 10. Information Technology Services (ISF) |
| 3. Auditor-Controller/Treasurer-Tax
Collector | 11. Graphic Communications
Services (ISF) |
| 4. Purchasing | 12. Facility Services (ISF) |
| 5. County Counsel | 13. Security Services (ISF) |
| 6. Human Resources | 14. Risk Management (ISF) |
| 7. Archives & Storage | 15. Communications (ISF) |
| 8. Parks & Grounds | 16. PeopleSoft Operations (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 2 CFR Part 200, 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: During our review of the central service cost allocation plan, it was disclosed that, beginning in Fiscal Year 2014-15, the 2002 Refunding Pension Obligation Bonds (POBs) exceeded the costs of the 1998 POBs they replaced. In a February 8, 2017, letter to the County, the U.S. Department of Health and Human Services (DHHS), Cost Allocation Services (CAS), determined that the additional debt service cost is unallowable. The County has appealed the CAS decision. Therefore, we reserve the right to make an adjustment to the billed pension costs if the DHHS Departmental Appeals Board upholds CAS's determination.

SECTION IV: ACCEPTANCE

COUNTY OF FRESNO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Oscar J. Garcia

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Programs and Services Division**

Name
Auditor-Controller

Title

9-15-2017

9-25-2017

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department

Central Service Departments	0110 Board Of Supervisors	0130 GS ADMIN	0420 Assessor / Recorder	13600 Other	1912 Capital Projects - Grants	1930 Advertising	2540 Miscellaneous Expenses
0120 CAO	7,155	0	15,300	0	0	0	0
0410 ACTTC	11,691	0	70,883	284,172	435	0	8,351
0440 PURCHASING	1,453	0	5,902	0	4,359	0	1,453
0710 COUNTY COUNSEL	385,437	0	58,110	0	0	0	0
1010 HUMAN RESOURCES	5,401	0	82,511	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	2,015	0	0	0	0
7910 PARKS & GROUNDS	3,198	0	12,931	0	0	0	2,253
013800 EQUIP	0	0	216	0	0	0	0
013900 BLDG	4,259	0	16,258	891,891	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	418,594	0	264,126	1,176,063	4,794	0	12,057
Roll Forward	(196,019)	0	74,984	185,737	4,508	0	3,319
Cost With Roll Forward	222,575	0	339,110	1,361,800	9,302	0	15,376
Adjustments	0	0	0	0	0	0	0
Proposed Costs	222,575	0	339,110	1,361,800	9,302	0	15,376



**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	2811 Superior Court	2831 CV Municipal Court	2838 Court Ancillary Svcs	2850 County Clerk	285004 CENTRAL WH	2860 District Attorney	2862 D.A. Grants
0120 CAO	0	0	19,729	13,099	0	61,705	0
0410 ACTTC	0	0	7,372	22,898	0	70,998	36,707
0440 PURCHASING	0	0	0	18,165	0	9,802	1,453
0710 COUNTY COUNSEL	0	0	0	88,616	0	98,303	23,457
1010 HUMAN RESOURCES	0	0	0	38,050	0	144,292	12,993
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	30	0	1,709	227
7910 PARKS & GROUNDS	0	0	1,941	10,336	0	5,066	0
013800 EQUIP	0	0	0	3,742	0	0	0
013900 BLDG	230,976	0	27,226	59,331	0	177,403	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	230,976	0	56,268	254,267	0	569,278	74,837
Roll Forward	(142,972)	(354)	6,077	(113,120)	0	151,151	23,274
Cost With Roll Forward	88,004	(354)	62,345	141,147	0	720,429	98,111
Adjustments	0	0	0	0	0	0	0
Proposed Costs	88,004	(354)	62,345	141,147	0	720,429	98,111



**COUNTY OF FRESNO
 COST PLAN YEAR 2017-2018
 BASED ON ACTUALS 2015-2016
 Allocated Costs By Department**

Central Service Departments	2863 Welfare Fraud / Child Abduction	2870 Grand Jury	2875 Alternate Indigent Defense	2880 Public Defender	3111 Sheriff	3410 Jail	3430 Probation
0120 CAO	0	11,354	37,587	41,185	144,641	0	34,947
0410 ACTTC	0	3,001	15,601	127,558	520,009	0	69,768
0440 PURCHASING	0	0	0	3,633	176,822	0	18,344
0710 COUNTY COUNSEL	0	13,830	0	143,674	223,644	0	71,040
1010 HUMAN RESOURCES	0	0	0	45,005	385,101	0	133,378
1910 CAPITAL PROJECTS	0	0	0	0	289,437	0	0
285002 ARCHIVES &	0	0	0	5,145	67	0	4,744
7910 PARKS & GROUNDS	0	0	0	3,173	37,637	0	12,377
013800 EQUIP	0	0	0	0	1,823,519	0	0
013900 BLDG	0	1,295	0	101,963	1,082,108	0	323,528
014100 BLDG	0	0	0	0	437,520	0	17,795
Total Allocated	0	29,480	53,188	471,336	5,120,505	0	685,921
Roll Forward	0	244	(4,013)	230,621	1,176,748	0	69,974
Cost With Roll Forward	0	29,724	49,175	701,957	6,297,253	0	755,895
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	29,724	49,175	701,957	6,297,253	0	755,895



**COUNTY OF FRESNO
 COST PLAN YEAR 2017-2018
 BASED ON ACTUALS 2015-2016
 Allocated Costs By Department**

Central Service Departments	3432 Probation Grants	3440 Prob. - JJC	3445 Elkhorn Correct Facility	4010 Agriculture	4310 Co Clerk-R	4330 Coroner	4340 Emergency Services
0120 CAO	3,192	369	0	12,512	0	0	0
0410 ACTTC	5,025	87,989	0	40,493	0	0	0
0440 PURCHASING	0	10,900	0	12,072	0	0	0
0710 COUNTY COUNSEL	0	0	0	5,583	0	0	0
1010 HUMAN RESOURCES	14,228	96,249	0	38,243	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	62	108	0	0	0	0
7910 PARKS & GROUNDS	0	42,952	0	14,856	0	0	0
013800 EQUIP	0	0	0	5,404	0	0	0
013900 BLDG	0	2,676,858	0	0	0	0	0
014100 BLDG	0	0	0	24,995	0	0	0
Total Allocated	22,445	2,915,379	108	154,158	0	0	0
Roll Forward	12,887	573,468	0	(42,908)	0	0	0
Cost With Roll Forward	35,332	3,488,847	108	111,250	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	35,332	3,488,847	108	111,250	0	0	0

COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department

Central Service Departments	4350 Fish & Game	4360110 Capital Projects	43601150 - PW&P - Capital Projects	43601250 PW&P - Surveyor	4360200 P.W. Dev Svcs	4360300 P.W. Planning & Zoning	4360400 P.W. Resources
0120 CAO	0	0	0	0	24,605	0	0
0410 ACTTC	111	0	4,675	982	34,305	0	0
0440 PURCHASING	2,180	0	2,180	727	5,086	0	0
0710 COUNTY COUNSEL	0	0	13,932	0	297,154	0	0
1010 HUMAN RESOURCES	0	0	667	0	40,599	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	250	0	19	0	0
7910 PARKS & GROUNDS	0	0	0	0	1,551	0	0
013800 EQUIP	0	0	0	0	6,050	0	0
013900 BLDG	0	0	3,781	0	58,677	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	2,291	0	25,485	1,709	468,046	0	0
Roll Forward	(173)	0	19,962	1,173	193,382	0	0
Cost With Roll Forward	2,118	0	45,447	2,882	661,428	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,118	0	45,447	2,882	661,428	0	0



**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	4360500 P.W. Dispute Resolution	4360600 P.W. EMIS	4360700 P.W. Admin	4360800 P.W. Speical Dist	4360900 P.W. Ec. Dev.	4365 PW&P Support Services	4371 LAFCo. Support
0120 CAO	0	0	0	0	0	939	2,097
0410 ACTTC	0	0	0	0	472	6,524	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	21,390	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	801	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	12,428	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	472	42,082	2,097
Roll Forward	0	0	0	0	187	3,203	(473)
Cost With Roll Forward	0	0	0	0	659	45,285	1,624
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	659	45,285	1,624



**COUNTY OF FRESNO
 COST PLAN YEAR 2017-2018
 BASED ON ACTUALS 2015-2016
 Allocated Costs By Department**

Central Service Departments	4510 P.W. Roads	4610 Public Works	4700 Transit Services	5110 DCSS	5240 Medical Svcs	5242 County Health Svcs	5243 Local Hth & Welf Trust
0120 CAO	9,177	0	0	3,265	0	0	0
0410 ACTTC	123,621	0	1,939	52,898	148	0	1,657
0440 PURCHASING	17,662	0	0	10,262	0	0	0
0710 COUNTY COUNSEL	71,491	0	0	9,359	0	0	0
1010 HUMAN RESOURCES	(328)	0	0	8,206	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	411	0	0	47	0	0	0
7910 PARKS & GROUNDS	228,335	0	0	0	0	0	0
013800 EQUIP	19,766	0	0	0	0	0	0
013900 BLDG	40,968	0	0	163,989	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	511,103	0	1,939	248,026	148	0	1,657
Roll Forward	155,750	0	1,140	25,203	(24,918)	0	(38,552)
Cost With Roll Forward	666,853	0	3,079	273,229	(24,770)	0	(36,895)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	666,853	0	3,079	273,229	(24,770)	0	(36,895)

**COUNTY OF FRESNO
 COST PLAN YEAR 2017-2018
 BASED ON ACTUALS 2015-2016
 Allocated Costs By Department**

Central Service Departments	5244 EMS	5512 P.W. Grants	5600 HSF	5601 Mental Hlth Managed Care	5602 Substance Abuse Svcs	5603 Community Based Orgs	5610 Dept of Social Serv
0120 CAO	0	0	0	0	0	0	39,994
0410 ACTTC	1,334	6,096	0	0	0	0	435,851
0440 PURCHASING	0	19,619	0	0	0	0	(93)
0710 COUNTY COUNSEL	0	8,752	0	0	0	0	35,862
1010 HUMAN RESOURCES	0	0	0	0	0	0	119,114
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	3,685
7910 PARKS & GROUNDS	0	46,988	0	0	0	0	63,329
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	2,494
014100 BLDG	0	0	0	0	0	0	208,855
Total Allocated	1,334	81,455	0	0	0	0	909,091
Roll Forward	1,497	(49,407)	0	0	0	0	(309,670)
Cost With Roll Forward	2,831	32,048	0	0	0	0	599,421
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,831	32,048	0	0	0	0	599,421



**COUNTY OF FRESNO
 COST PLAN YEAR 2017-2018
 BASED ON ACTUALS 2015-2016
 Allocated Costs By Department**

Central Service Departments	5611 Public Authority	5620 Public Health	5630 Behavioral Health	5635 Compliance Unit	5640 Mental Health	5663 Children MHSA	5664 Trans Age Youth MHSA
0120 CAO	0	29,839	60,907	0	0	0	0
0410 ACTTC	1,969	236,541	195,039	0	0	0	0
0440 PURCHASING	1,453	56,477	35,633	0	0	0	0
0710 COUNTY COUNSEL	(6,234)	10,340	48,525	0	0	0	0
1010 HUMAN RESOURCES	1,696	25,917	35,359	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	3,694	3,309	0	0	0	0
7910 PARKS & GROUNDS	0	10,098	47,420	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	74,013	44,362	0	0	0	0
014100 BLDG	0	46,824	173,523	0	0	0	0
Total Allocated	(1,116)	493,743	644,077	0	0	0	0
Roll Forward	(3,864)	95,600	(43,434)	(92)	0	0	0
Cost With Roll Forward	(4,980)	589,343	600,643	(92)	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(4,980)	589,343	600,643	(92)	0	0	0



**COUNTY OF FRESNO
 COST PLAN YEAR 2017-2018
 BASED ON ACTUALS 2015-2016
 Allocated Costs By Department**

Central Service Departments	5665 Adults MHSA	5666 Older Adults MHSA	5667 Admin MHSA	7110 Veterans' Svcs	7205 Community Dev Block Grant	7208 Neighborhood Stab. Prog.	7209 Neighbrhd Stab 3
0120 CAO	0	0	0	0	1,446	0	0
0410 ACTTC	0	0	0	2,159	9,576	0	1,481
0440 PURCHASING	0	0	0	0	6,464	0	0
0710 COUNTY COUNSEL	0	0	0	9,174	2,290	0	842
1010 HUMAN RESOURCES	0	0	0	721	1,511	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	7,600	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	12,054	28,887	0	2,323
Roll Forward	0	0	0	4,435	3,439	0	0
Cost With Roll Forward	0	0	0	16,489	32,326	0	2,323
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	16,489	32,326	0	2,323



**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	7410 Schools	7511 Library - Measure B	7515 Librarian	7517 Library Grants	7530 Library Capital Projects	7540 Community Redevelopment	7550 Law Library
0120 CAO	0	33,049	736	369	246	0	72
0410 ACTTC	0	259,972	188	2,292	401	0	0
0440 PURCHASING	0	58,919	0	2,906	0	0	0
0710 COUNTY COUNSEL	0	60,585	0	0	0	0	0
1010 HUMAN RESOURCES	0	20,234	112	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	965	0	0	0	0	0
013800 EQUIP	0	46,005	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	178
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	479,729	1,036	5,567	647	0	250
Roll Forward	(20,922)	222,395	685	98	222	0	(182)
Cost With Roll Forward	(20,922)	702,124	1,721	5,665	869	0	68
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(20,922)	702,124	1,721	5,665	869	0	68

**COUNTY OF FRESNO
 COST PLAN YEAR 2017-2018
 BASED ON ACTUALS 2015-2016
 Allocated Costs By Department**

Central Service Departments	7610 Cooperative Extension	7920 - Off Highway License	8810 Court Facilities	8811 Adult Detent Prop 86	8813 DA Fac Improv	8816 Mendota Disp Clean Closure	8830 JJC
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	0	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	0	0	0
Roll Forward	(272)	(38)	0	0	0	0	(3,501)
Cost With Roll Forward	(272)	(38)	0	0	0	0	(3,501)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(272)	(38)	0	0	0	0	(3,501)



**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	8840 Coroner Facility	8888 WHS Special Districts	8905/8908 ITSD	8910/8911 Fleet Svcs	8915 Central Warehouse	8920 Graphic Comm	8925 Risk Mgmt
0120 CAO	0	0	6,216	498	0	0	7,039
0410 ACTTC	0	0	69,326	107,329	0	0	20,119
0440 PURCHASING	0	0	4,772	67,723	0	0	2,624
0710 COUNTY COUNSEL	0	0	18,462	576	0	0	(96,556)
1010 HUMAN RESOURCES	0	0	(6,152)	(151)	0	0	98,318
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	(7)	0	0	0	383
7910 PARKS & GROUNDS	0	0	5,234	5,962	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	10,801	0	0	0	23,273
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	108,652	181,937	0	0	55,200
Roll Forward	(214)	0	(63,629)	25,134	0	0	(153,595)
Cost With Roll Forward	(214)	0	45,023	207,071	0	0	(98,395)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(214)	0	45,023	207,071	0	0	(98,395)



**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	8930/8931 Telecommunications	8932 Radio Operations	8933 PS Ops	8935 GS Facility Services	8970 GS Security	9015 Resources	9020 Solid Waste Disp
0120 CAO	0	0	0	2,819	361	1,661	144
0410 ACTTC	0	0	(6,693)	108,186	22,321	5,811	4,151
0440 PURCHASING	0	0	0	24,302	(2,830)	11,626	368
0710 COUNTY COUNSEL	0	0	0	4,141	0	22,699	203
1010 HUMAN RESOURCES	0	0	(2,516)	4,961	4,806	2,036	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	(1,865)	0	368	0
7910 PARKS & GROUNDS	0	0	0	67,567	7,861	16,609	8,135
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	47,880	11,465	6,966	0
014100 BLDG	0	0	0	1,507	0	0	0
Total Allocated	0	0	(9,209)	259,498	43,984	67,776	13,001
Roll Forward	0	0	(16,725)	54,447	(13,652)	19,953	(39,889)
Cost With Roll Forward	0	0	(25,934)	313,945	30,332	87,729	(26,888)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	(25,934)	313,945	30,332	87,729	(26,888)



**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	9023 Fresno/Clovis Metro Waste Disp	9024 Shaver Lake Transfer Station	9025 Bass Ave Transfer Station	9026 American Ave Disp Site	9028 Coalinga Disp Site	9030 PW OP&MCTE	9050 CAL - ID Ran JPA
0120 CAO	0	0	0	2,673	1,011	0	0
0410 ACTTC	35	0	0	32,070	1,100	0	(3,022)
0440 PURCHASING	0	0	0	2,191	(3,519)	0	0
0710 COUNTY COUNSEL	0	0	0	5,575	668	0	0
1010 HUMAN RESOURCES	0	0	0	1,133	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	200	19	0	0
7910 PARKS & GROUNDS	0	0	0	157,435	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	35	0	0	201,277	(721)	0	(3,022)
Roll Forward	(445)	0	0	(50,506)	(5,209)	0	(2,261)
Cost With Roll Forward	(410)	0	0	150,771	(5,930)	0	(5,283)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(410)	0	0	150,771	(5,930)	0	(5,283)



**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	9060 PABLC SAFETY JPA	9080 Sheriff - Inmate Welfare Trust	9135 Prop Mgmnt-Entp Fund	9140 Special Districts Admin	9141 CSA #1	9142 CSA #2	9145 CSA #5
0120 CAO	0	0	0	9,610	0	0	0
0410 ACTTC	0	0	0	20,494	1,793	369	1,084
0440 PURCHASING	0	0	0	7,569	0	0	0
0710 COUNTY COUNSEL	0	0	0	(2,662)	0	(164)	578
1010 HUMAN RESOURCES	0	0	0	(116)	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	74	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	(1)	0	(3)
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	1,732	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	36,701	1,792	205	1,659
Roll Forward	0	(12,577)	0	3,883	(474)	333	(3,081)
Cost With Roll Forward	0	(12,577)	0	40,584	1,318	538	(1,422)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	(12,577)	0	40,584	1,318	538	(1,422)



**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	9146 CSA #7-D	9147 CSA #7	9149 CSA #31-ZONE C	9150 CSA #10	9151 CSA 35 ZONE Ab	9154 CSA #14	9155 CSA 35 ZONE B OP
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	401	206	0	1,312	35	1,518	35
0440 PURCHASING	(472)	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	(1)	0	(1)	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	(71)	206	0	1,311	35	1,517	35
Roll Forward	81	294	(35)	(1,128)	(349)	682	(36)
Cost With Roll Forward	10	500	(35)	183	(314)	2,199	(1)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10	500	(35)	183	(314)	2,199	(1)



COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department

Central Service Departments	9156 CSA 35 ZONE C OP	9157 CSA #35 ZONE bi	9158 CSA #18	9159 CSA #19	9160 CSA #35-E	9161 CSA #35F	9162 CSA #35G
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	35	74	0	0	35	74	35
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	35	74	0	0	35	74	35
Roll Forward	(36)	(69)	(27)	(71)	(36)	3	(108)
Cost With Roll Forward	(1)	5	(27)	(71)	(1)	77	(73)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(1)	5	(27)	(71)	(1)	77	(73)



**COUNTY OF FRESNO
 COST PLAN YEAR 2017-2018
 BASED ON ACTUALS 2015-2016
 Allocated Costs By Department**

Central Service Departments	9163 CSA #23	9164 CSA 35 ZONE Aa	9165 CSA 35 ZONE Ai	9166 CSA #31-B	9167 CSA #31 ZONE D	9168 CSA #35 ZONE Ac	9169 CSA #31 ZONE F
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	919	35	35	5,394	35	35	0
0440 PURCHASING	0	0	0	(472)	0	0	0
0710 COUNTY COUNSEL	(183)	0	0	0	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	736	35	35	4,922	35	35	0
Roll Forward	(418)	24	102	1,033	0	(73)	(35)
Cost With Roll Forward	318	59	137	5,955	35	(38)	(35)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	318	59	137	5,955	35	(38)	(35)



**COUNTY OF FRESNO
 COST PLAN YEAR 2017-2018
 BASED ON ACTUALS 2015-2016
 Allocated Costs By Department**

Central Service Departments	9170 CSA #30	9171 CSA #31	9172 CSA #32	9173 CSA #33	9174 CSA #34	9175 CSA #35	9176 CSA 35-I
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	2,435	1,560	2,486	911	1,434	35	35
0440 PURCHASING	0	727	0	727	509	0	0
0710 COUNTY COUNSEL	(396)	680	(63)	0	13,820	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	(570)	0	(2)	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	1,469	2,967	2,421	1,638	15,763	35	35
Roll Forward	(870)	1,637	(823)	1,113	9,291	(33)	(73)
Cost With Roll Forward	599	4,604	1,598	2,751	25,054	2	(38)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	599	4,604	1,598	2,751	25,054	2	(38)



**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	9177 CSA #35 ZONE Au	9178 CSA #35 L	9179 CSA 35 ZONE Ax	9180 CSA #35-O	9181 CSA #34-A	9182 CSA #35 ZONE J	9183 CSA #35 ZONE K
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	35	0	35	1,142	4,418	35	35
0440 PURCHASING	0	0	0	727	255	0	0
0710 COUNTY COUNSEL	0	0	0	0	(5,371)	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	(2)	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	35	0	35	1,869	(700)	35	35
Roll Forward	(73)	0	(73)	217	(6,095)	0	0
Cost With Roll Forward	(38)	0	(38)	2,086	(6,795)	35	35
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(38)	0	(38)	2,086	(6,795)	35	35



COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department

Central Service Departments 9186 CSA #35 ZONE Bc 9187 CSA #35 ZONE Ay 9190 CSA #35 ZONE P 9192 CSA #35 ZONE S 9194 CSA 35 ZONE T 9195 CSA #35 ZONE U 9196 CSA #35-V

0120 CAO	0	0	0	0	0	0	0	0
0410 ACTTC	35	35	35	35	35	35	35	254
0440 PURCHASING	0	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0	625
1010 HUMAN RESOURCES	0	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0	0
Total Allocated	35	35	35	35	35	35	35	879
Roll Forward	0	0	0	(73)	0	(108)	0	577
Cost With Roll Forward	35	35	35	(38)	35	(73)	0	1,456
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	35	35	35	(38)	35	(73)	0	1,456

**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	9197 CSA #35 ZONE Z	9198 CSA #40	9199 CSA #35 ZONE Av	9200 FCERA	9201 CSA 31 Zone G	9202 CSA #38-A	9203 CSA #38-B
0120 CAO	0	0	0	1,659	0	0	0
0410 ACTTC	35	0	35	3,314	0	0	0
0440 PURCHASING	0	0	0	(472)	0	0	0
0710 COUNTY COUNSEL	0	0	0	11,889	0	0	0
1010 HUMAN RESOURCES	0	0	0	5,397	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	404	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	35	0	35	22,191	0	0	0
Roll Forward	(108)	0	(73)	(60,904)	(35)	0	0
Cost With Roll Forward	(73)	0	(38)	(38,713)	(35)	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(73)	0	(38)	(38,713)	(35)	0	0

COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department

Central Service Departments	9204 CSA #35 ZONE Ad	9205 CSA #35 ZONE Af	9206 CSA #35-AG	9207 CSA #35 ZONE Aj	9208 CSA #35-AK	9209 CSA #35 ZONE Am	9210 CSA #35 ZONE An
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	35	74	254	74	290	74	74
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	(4)	835	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	35	74	250	909	290	74	74
Roll Forward	(36)	(34)	(316)	908	(66)	39	(34)
Cost With Roll Forward	(1)	40	(66)	1,817	224	113	40
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(1)	40	(66)	1,817	224	113	40

**COUNTY OF FRESNO
 COST PLAN YEAR 2017-2018
 BASED ON ACTUALS 2015-2016
 Allocated Costs By Department**

Central Service Departments	9211 CSA #35 ZONE Ao	9212 CSA #39-A	9214 CSA #35-Zone AP	9215 CSA #35 ZONE Aq	9216 CSA 35 ZONE Ar	9217 CSA #35-Zone AA	9218 CSA #35 ZONE Ae
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	35	1,238	74	74	74	108	74
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	209	0	0	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	(3)	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	35	1,444	74	74	74	108	74
Roll Forward	(36)	(2,350)	18	(34)	(34)	73	39
Cost With Roll Forward	(1)	(906)	92	40	40	181	113
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(1)	(906)	92	40	40	181	113



**COUNTY OF FRESNO
 COST PLAN YEAR 2017-2018
 BASED ON ACTUALS 2015-2016
 Allocated Costs By Department**

Central Service Departments 9220 CSA #35 ZONE Az 9221 CSA #35 ZONE Ba 9222 CSA #35 ZONE Bb 9223 CSA #35 ZONE Bd 9224 CSA #35-Zone BG 9225 CSA #35-Zone D 9226 CSA # 35 Zone "H"

0120 CAO	0	0	0	0	0	0	0	0
0410 ACTTC	74	74	74	74	74	74	74	74
0440 PURCHASING	0	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0	0
Total Allocated	74	74	74	74	74	74	74	74
Roll Forward	39	3	39	(34)	39	39	39	39
Cost With Roll Forward	113	77	113	40	113	113	113	113
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	113	77	113	40	113	113	113	113

**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	9227 CSA # 35 Zone "N"	9229 County Service Area 35 Zone BJ	9230 CSA 35 - Zone "BM"	9231 CSA #35-AT	9232 CSA No. 35 - Zone "BQ"	9233 CSA #35-Zone BR	9234 CSA No. 35-Zone "X"
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	74	74	74	327	74	74	74
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	74	74	74	327	74	74	74
Roll Forward	39	(34)	39	6	39	(34)	39
Cost With Roll Forward	113	40	113	333	113	40	113
Adjustments	0	0	0	0	0	0	0
Proposed Costs	113	40	113	333	113	40	113



**COUNTY OF FRESNO
 COST PLAN YEAR 2017-2018
 BASED ON ACTUALS 2015-2016
 Allocated Costs By Department**

Central Service Departments	9235 CSA No. 35 - Zone "BS"	9236 CSA No. 35 - Zone "M"	9237 CSA No. 35-Zone "BH"	9239 CSA No 35-Zone "BU"	9240 CSA No 35-Zone "BW"	9241 CSA No. 35-Zone "BX"	9242 CSA #35-BY
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	74	74	74	74	74	74	35
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	74	74	74	74	74	74	35
Roll Forward	39	39	39	(34)	39	39	(550)
Cost With Roll Forward	113	113	113	40	113	113	(515)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	113	113	113	40	113	113	(515)



**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	9243 CSA #43	9244 CSA #44-A	9245 CSA#44-Zone B	9246 CSA #44-C	9247 CSA #44-D	9248 County Service Area No. 50	9249 County Service Area
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	100	1,793	0	982	3,123	428	1,773
0440 PURCHASING	(472)	0	0	0	1,453	727	0
0710 COUNTY COUNSEL	0	0	0	59	2,393	(21)	162
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	(3)	0	(1)
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	(372)	1,793	0	1,041	6,966	1,134	1,934
Roll Forward	(1,992)	112	0	218	3,434	1,201	(477)
Cost With Roll Forward	(2,364)	1,905	0	1,259	10,400	2,335	1,457
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(2,364)	1,905	0	1,259	10,400	2,335	1,457



**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	9250 CSA # 10-A	9251 CSA No. 10 Zone A (other)	9252 CSA No. 35 Zone BL	009253 - CSA 35 - Zone BN	9254 CSA 34 ZONE C	009255 - CSA No. 34 - Zone B	009256 - CSA # 31 Zone E
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	764	509	74	74	3,201	1,455	472
0440 PURCHASING	0	0	0	0	727	0	0
0710 COUNTY COUNSEL	0	0	0	0	(5,940)	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	(1)	0	0	0	(3)	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	763	509	74	74	(2,015)	1,455	472
Roll Forward	(4,016)	(62)	39	39	(9,078)	651	(28)
Cost With Roll Forward	(3,253)	447	113	113	(11,093)	2,106	444
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(3,253)	447	113	113	(11,093)	2,106	444



**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	009257 - CSA #35 Zone CA	009258 - CSA #35 Zone CC	009259 CSA # 35 Zone CD	9260 CSA #35 Zone CE	9261 CSA Zone CF	9262 CSA # 35 Zone BO	9263 CSA # 35 Zone CB
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	74	74	472	74	74	74	74
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	194	0	0	0	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	268	74	472	74	74	74	74
Roll Forward	(863)	39	624	39	39	39	39
Cost With Roll Forward	(595)	113	1,096	113	113	113	113
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(595)	113	1,096	113	113	113	113



**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments 9264 CSA #35 Zone CG 9265 CSA #35 Zone CI 9266 CSA #35 Zone CL 9267 CSA #35 Zone CM 9268 CSA #35 Zone CN 9269 CSA #35 Zone CO 9270 CSA #35 Zone CP

0120 CAO	0	0	0	0	0	0	0	0
0410 ACTTC	74	517	35	35	35	35	0	35
0440 PURCHASING	0	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0	0
Total Allocated	74	517	35	35	35	35	0	35
Roll Forward	3	(235)	0	0	(36)	0	0	0
Cost With Roll Forward	77	282	35	35	(1)	0	0	35
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	77	282	35	35	(1)	0	0	35

**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	9271 CSA #35 Zone CQ	9272 CSA #35 Zone CS	9273 CSA 35 Zone CU	9274 CSA 35 Zone CV	9275 CSA #35 Zone AS	9301 CSA #43 W	9302 County Service Area No. 1 (S)
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	35	35	35	35	290	727	146
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	259	0	0	0	30	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	(1)	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	294	35	35	35	320	726	146
Roll Forward	259	0	0	0	143	(1,200)	(537)
Cost With Roll Forward	553	35	35	35	463	(474)	(391)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	553	35	35	35	463	(474)	(391)

**COUNTY OF FRESNO
 COST PLAN YEAR 2017-2018
 BASED ON ACTUALS 2015-2016
 Allocated Costs By Department**

Central Service Departments	9305 CSA #44	9310 CSA #47	9314 Van Ness Blvd Estate Lighting	9315 CSA 51 Dom Water Sys	9320 CSA 34 WW TF	9321 Sanitation Dist #2	9351 Waterworks #41 Sewer
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	8,100	74	0	4,438	0	1,990
0440 PURCHASING	0	(472)	0	0	0	0	0
0710 COUNTY COUNSEL	0	398	0	0	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	(16)	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	8,010	74	0	4,438	0	1,990
Roll Forward	(35)	(10,748)	3	(3)	3,154	0	(125)
Cost With Roll Forward	(35)	(2,738)	77	(3)	7,592	0	1,865
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(35)	(2,738)	77	(3)	7,592	0	1,865

COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department

Central Service Departments	9357 Waterworks #37	9358 Waterworks #38	9359 Mcte Dist #1	9360 Waterworks #40	9361 Waterworks #41	9362 Waterworks #42	9363 Mcte Dist #2
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	672	1,790	0	1,682	3,636	1,475	74
0440 PURCHASING	0	(472)	0	0	255	0	0
0710 COUNTY COUNSEL	0	(53)	0	354	(500)	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	(1)	(1)	0	(1)	(21)	(2)	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	671	1,264	0	2,035	3,370	1,473	74
Roll Forward	(972)	104	(913)	(3,040)	(18,353)	(3,152)	3
Cost With Roll Forward	(301)	1,368	(913)	(1,005)	(14,983)	(1,679)	77
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(301)	1,368	(913)	(1,005)	(14,983)	(1,679)	77



COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department

Central Service Departments	9364 Mcte #3	9365 Council of County Gover	9366 Maintenance District #5	9367 Mtce District 6	9368 Clovis Cemetary	9373 Fowler Cemetery	9376 Parlier Cemetery
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	127	74	74	74	74	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	(111)
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	127	74	74	74	74	0	(111)
Roll Forward	2,032	22	(34)	(34)	3	0	(97)
Cost With Roll Forward	2,159	96	40	40	77	0	(208)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,159	96	40	40	77	0	(208)



COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department

Central Service Departments	9377 Reedley Cemetery	9378 Sanger Cemetery Dist	9392 Big Creek Com	9409 Fig Garden Fire	9411 Fresno County Fire Protection	9441 Clovis Memorial	9455 Fig Garden Police Protection
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	1,127	290	0	464
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	(13)	0	0	0	0	14,198	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	(13)	0	0	1,127	290	14,198	464
Roll Forward	118	0	(116)	378	(31)	9,784	(996)
Cost With Roll Forward	105	0	(116)	1,505	259	23,982	(532)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	105	0	(116)	1,505	259	23,982	(532)



**COUNTY OF FRESNO
 COST PLAN YEAR 2017-2018
 BASED ON ACTUALS 2015-2016
 Allocated Costs By Department**

Central Service Departments	9625 SJVL	9627 SJVLS Grants	9690 LAFCO - Contract	9710 Fresno Trans Auth	9810 FC Zoo Authority	9811 Fresno's Chaffee Zoo Corp	9820 NSP - JPA
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	12,622	0	1,458	22,756	13,962	349	764
0440 PURCHASING	0	0	0	0	0	0	5,086
0710 COUNTY COUNSEL	0	0	0	14,838	1,748	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	2,093	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	12,622	0	1,458	39,687	15,710	349	5,850
Roll Forward	1,044	0	(348)	23,628	1,889	(249)	5,132
Cost With Roll Forward	13,666	0	1,110	63,315	17,599	100	10,982
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,666	0	1,110	63,315	17,599	100	10,982



**COUNTY OF FRESNO
COST PLAN YEAR 2017-2018
BASED ON ACTUALS 2015-2016
Allocated Costs By Department**

Central Service Departments	9860 SJVIA - Fresno	SubTotal	Direct Billed	Unallocated	Total
0120 CAO	0	643,207	477,698	939,419	2,060,324
0410 ACTTC	31,855	3,308,331	1,764,192	3,401,270	8,473,793
0440 PURCHASING	0	607,020	476,936	0	1,083,956
0710 COUNTY COUNSEL	(214)	1,677,108	2,651,106	1,165,178	5,493,392
1010 HUMAN RESOURCES	0	1,378,365	2,195,611	21,744	3,595,720
1910 CAPITAL PROJECTS	0	289,437	0	0	289,437
285002 ARCHIVES &	0	25,899	244,197	6,420,914	6,691,010
7910 PARKS & GROUNDS	0	813,575	716,668	1,592,509	3,122,752
013800 EQUIP	0	1,904,702	0	0	1,904,702
013900 BLDG	0	6,105,796	0	0	6,105,796
014100 BLDG	0	911,019	0	0	911,019
Total Allocated	31,641	17,664,459	8,526,408	13,541,034	39,731,901
Roll Forward	36,195	1,961,907	0	0	1,961,907
Cost With Roll Forward	67,836	19,626,366	8,526,408	13,541,034	41,693,808
Adjustments	0	0	0	0	0
Proposed Costs	67,836	19,626,366	8,526,408	13,541,034	41,693,808

