



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Fresno**  
**Fresno, California**

**Date: September 13, 2019**  
**Filing Ref: FRE20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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- |   |   |
|---|---|
| 1. Employee Fringe Benefits                   | 8. Parks and Grounds                      |
| 2. County Administrative Office               | 9. Fleet Services (ISF)                   |
| 3. Auditor-Controller/Treasurer-Tax Collector | 10. Information Technology Services (ISF) |
| 4. Purchasing                                 | 11. Facility Services (ISF)               |
| 5. County Counsel                             | 12. Security Services (ISF)               |
| 6. Human Resources                            | 13. Risk Management (ISF)                 |
| 7. Archives & Storage                         | 14. 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 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.

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**SECTION III: CONDITIONS**

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**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:** 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 U.S. District Court upheld CAS’s determination. Therefore, the State Controller's Office reserves the right to request the County to rebate the unallowable billed pension costs.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF FRESNO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Oscar Garcia

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

**Name**  
**Auditor-Controller/Treasurer-Tax Collector**

**Title**

9-16-2019

9-20-2019

**Date**

**Date**

**Negotiated by Loc Trinh  
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment: Schedule A

**COUNTY OF FRESNO  
COST PLAN YEAR 2019-2020  
BASED ON ACTUALS 2017-2018  
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	3,392	0	9,053	0	0	0	0
0410 ACTTC	15,613	0	71,637	432,777	120	0	18,302
0440 PURCHASING	1,622	0	1,622	6,490	0	0	0
0710 COUNTY COUNSEL	373,073	0	74,687	23	0	0	0
1010 HUMAN RESOURCES	7,936	0	59,240	314	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	953	0	0	0	0
7910 PARKS & GROUNDS	4,699	0	19,006	9,666	0	0	0
013800 EQUIP	0	0	12,470	0	0	0	0
013900 BLDG	3,203	0	12,954	1,117,571	0	0	941
014100 BLDG	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>409,538</b>	<b>0</b>	<b>261,622</b>	<b>1,566,841</b>	<b>120</b>	<b>0</b>	<b>19,243</b>
Roll Forward	( 9,056)	0	( 2,504)	390,778	( 4,674)	0	7,186
<b>Cost With Roll Forward</b>	<b>400,482</b>	<b>0</b>	<b>259,118</b>	<b>1,957,619</b>	<b>( 4,554)</b>	<b>0</b>	<b>26,429</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>400,482</b>	<b>0</b>	<b>259,118</b>	<b>1,957,619</b>	<b>( 4,554)</b>	<b>0</b>	<b>26,429</b>



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2019-2020**  
**BASED ON ACTUALS 2017-2018**  
**Allocated Costs By Department**

Central Service Departments	2811 Superior Court	2831 CV Municipal Court	2838 Court Ancilliary Svcs	2850 County Clerk	285004 CENTRAL WH	2860 District Attorney	2862 D.A. Grants
0120 CAO	0	0	25,264	4,483	0	27,097	0
0410 ACTTC	0	0	9,872	25,309	0	77,714	41,334
0440 PURCHASING	0	0	0	12,980	0	5,997	8,923
0710 COUNTY COUNSEL	0	0	0	126,819	0	195,175	3,927
1010 HUMAN RESOURCES	0	0	0	46,024	0	87,705	12,034
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	71	0	1,516	133
7910 PARKS & GROUNDS	0	0	2,908	11,974	0	9,367	0
013800 EQUIP	0	0	0	7,863	0	0	0
013900 BLDG	0	0	27,103	59,165	0	170,429	5,678
014100 BLDG	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>0</b>	<b>65,147</b>	<b>294,688</b>	<b>0</b>	<b>575,000</b>	<b>72,029</b>
Roll Forward	( 230,976)	0	8,879	40,421	0	5,722	( 2,808)
<b>Cost With Roll Forward</b>	<b>( 230,976)</b>	<b>0</b>	<b>74,026</b>	<b>335,109</b>	<b>0</b>	<b>580,722</b>	<b>69,221</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 230,976)</b>	<b>0</b>	<b>74,026</b>	<b>335,109</b>	<b>0</b>	<b>580,722</b>	<b>69,221</b>



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2019-2020**  
**BASED ON ACTUALS 2017-2018**  
**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	21,998	32,092	41,014	69,695	0	40,164
0410 ACTTC	0	4,222	24,889	164,317	518,295	0	153,610
0440 PURCHASING	0	0	0	9,735	166,607	0	27,735
0710 COUNTY COUNSEL	0	26,819	0	292,208	275,922	0	75,833
1010 HUMAN RESOURCES	0	0	0	55,115	403,718	0	131,925
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	3,792	90	0	( 9,866)
7910 PARKS & GROUNDS	0	0	0	5,609	51,307	0	23,226
013800 EQUIP	0	0	0	0	2,910,053	0	0
013900 BLDG	0	1,286	0	125,475	1,072,480	0	320,231
014100 BLDG	0	0	0	0	437,520	0	0
Total Allocated	0	54,325	56,981	697,265	5,905,687	0	762,858
Roll Forward	0	24,845	3,793	225,929	785,182	0	76,937
Cost With Roll Forward	0	79,170	60,774	923,194	6,690,869	0	839,795
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	79,170	60,774	923,194	6,690,869	0	839,795



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2019-2020**  
**BASED ON ACTUALS 2017-2018**  
**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	0	0	0	3,612	0	0	0
0410 ACTTC	12,233	109,971	0	54,842	0	0	0
0440 PURCHASING	1,622	11,358	0	14,592	0	0	0
0710 COUNTY COUNSEL	0	0	0	4,390	0	0	0
1010 HUMAN RESOURCES	5,156	108,606	0	57,397	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	14,643	50	0	0	0	0
7910 PARKS & GROUNDS	0	54,712	0	9,912	0	0	0
013800 EQUIP	0	0	0	4,689	0	0	0
013900 BLDG	0	2,656,760	0	0	0	0	0
014100 BLDG	0	0	0	24,994	0	0	0
Total Allocated	19,011	2,956,050	50	174,428	0	0	0
Roll Forward	( 3,434)	40,671	( 58)	20,270	0	0	0
Cost With Roll Forward	15,577	2,996,721	( 8)	194,698	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15,577	2,996,721	( 8)	194,698	0	0	0



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2019-2020**  
**BASED ON ACTUALS 2017-2018**  
**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	37,985	0	0
0410 ACTTC	80	0	5,725	901	42,372	0	0
0440 PURCHASING	2,433	0	0	0	6,490	0	0
0710 COUNTY COUNSEL	0	0	0	0	476,497	0	0
1010 HUMAN RESOURCES	0	0	1,460	0	56,642	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	228	0	13	0	0
7910 PARKS & GROUNDS	0	0	0	0	2,739	0	0
013800 EQUIP	0	0	0	0	14,129	0	0
013900 BLDG	0	0	3,756	0	58,208	0	0
014100 BLDG	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>2,513</b>	<b>0</b>	<b>11,169</b>	<b>901</b>	<b>695,075</b>	<b>0</b>	<b>0</b>
Roll Forward	222	0	( 14,316)	( 808)	227,029	0	0
<b>Cost With Roll Forward</b>	<b>2,735</b>	<b>0</b>	<b>( 3,147)</b>	<b>93</b>	<b>922,104</b>	<b>0</b>	<b>0</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>2,735</b>	<b>0</b>	<b>( 3,147)</b>	<b>93</b>	<b>922,104</b>	<b>0</b>	<b>0</b>





**COUNTY OF FRESNO**  
**COST PLAN YEAR 2019-2020**  
**BASED ON ACTUALS 2017-2018**  
**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	12,533	135
0410 ACTTC	0	0	0	0	292	8,957	0
0440 PURCHASING	0	0	0	0	0	1,622	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	15,031	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	803	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	12,344	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	292	51,290	135
Roll Forward	0	0	0	0	( 180)	9,208	( 1,962)
Cost With Roll Forward	0	0	0	0	112	60,498	( 1,827)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	112	60,498	( 1,827)



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2019-2020**  
**BASED ON ACTUALS 2017-2018**  
**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	6,816	0	0	1,729	0	0	0
0410 ACTTC	125,216	0	1,766	56,411	709	106	0
0440 PURCHASING	15,995	0	0	3,892	0	0	0
0710 COUNTY COUNSEL	( 2,974)	0	0	8,597	0	0	0
1010 HUMAN RESOURCES	6,138	0	0	11,732	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	394	0	0	( 515)	564	0	0
7910 PARKS & GROUNDS	245,678	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	40,693	0	0	161,626	0	0	0
014100 BLDG	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>437,956</b>	<b>0</b>	<b>1,766</b>	<b>243,472</b>	<b>1,273</b>	<b>106</b>	<b>0</b>
Roll Forward	( 73,147)	0	( 173)	( 4,554)	1,125	0	( 1,657)
<b>Cost With Roll Forward</b>	<b>364,809</b>	<b>0</b>	<b>1,593</b>	<b>238,918</b>	<b>2,398</b>	<b>106</b>	<b>( 1,657)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>364,809</b>	<b>0</b>	<b>1,593</b>	<b>238,918</b>	<b>2,398</b>	<b>106</b>	<b>( 1,657)</b>



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2019-2020**  
**BASED ON ACTUALS 2017-2018**  
**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	134	0	0	0	0	( 158)
0410 ACTTC	958	11,193	0	0	0	0	576,789
0440 PURCHASING	0	15,413	0	0	0	0	( 34,571)
0710 COUNTY COUNSEL	0	( 3,404)	0	0	0	0	48,333
1010 HUMAN RESOURCES	0	0	0	0	0	0	159,832
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	2,362
7910 PARKS & GROUNDS	0	67,773	0	0	0	0	33,255
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	208,083
<b>Total Allocated</b>	<b>958</b>	<b>91,109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>996,419</b>
Roll Forward	( 376)	9,654	0	0	0	0	87,328
<b>Cost With Roll Forward</b>	<b>582</b>	<b>100,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,083,747</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>582</b>	<b>100,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,083,747</b>



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2019-2020**  
**BASED ON ACTUALS 2017-2018**  
**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	12,754	15,846	0	0	0	0
0410 ACTTC	2,068	238,867	366,266	0	0	0	0
0440 PURCHASING	( 779)	67,425	72,322	0	0	0	0
0710 COUNTY COUNSEL	( 47,031)	47,034	95,402	0	0	0	0
1010 HUMAN RESOURCES	3,284	26,210	51,157	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	2,370	1,962	0	0	0	0
7910 PARKS & GROUNDS	0	3,509	51,403	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	73,528	44,029	0	0	0	0
014100 BLDG	0	23,628	173,524	0	0	0	0
Total Allocated	( 42,458)	495,325	871,911	0	0	0	0
Roll Forward	( 41,342)	1,582	227,834	0	0	0	0
Cost With Roll Forward	( 83,800)	496,907	1,099,745	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 83,800)	496,907	1,099,745	0	0	0	0



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2019-2020**  
**BASED ON ACTUALS 2017-2018**  
**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	1,074	0	0
0410 ACTTC	0	0	0	2,091	8,055	0	82
0440 PURCHASING	0	0	0	811	1,835	0	0
0710 COUNTY COUNSEL	0	0	0	0	1,331	0	0
1010 HUMAN RESOURCES	0	0	0	1,451	1,541	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	5,748	0	0
014100 BLDG	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,353</b>	<b>19,584</b>	<b>0</b>	<b>82</b>
Roll Forward	0	0	0	( 7,701)	( 9,303)	0	( 2,241)
<b>Cost With Roll Forward</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 3,348)</b>	<b>10,281</b>	<b>0</b>	<b>( 2,159)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 3,348)</b>	<b>10,281</b>	<b>0</b>	<b>( 2,159)</b>



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2019-2020**  
**BASED ON ACTUALS 2017-2018**  
**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 43,632	0	0	0	0	134
0410 ACTTC		0 244,056	243	1,635	0	0	0
0440 PURCHASING		0 50,746	0	5,679	0	0	0
0710 COUNTY COUNSEL		0 44,764	0	0	0	0	0
1010 HUMAN RESOURCES		0 27,298	152	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 ( 528)	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
<b>Total Allocated</b>		<b>0 409,968</b>	<b>395</b>	<b>7,314</b>	<b>0</b>	<b>0</b>	<b>134</b>
Roll Forward		0 ( 69,761)	( 641)	1,747	( 647)	0	( 116)
<b>Cost With Roll Forward</b>		<b>0 340,207</b>	<b>( 246)</b>	<b>9,061</b>	<b>( 647)</b>	<b>0</b>	<b>18</b>
Adjustments		0 0	0	0	0	0	0
<b>Proposed Costs</b>		<b>0 340,207</b>	<b>( 246)</b>	<b>9,061</b>	<b>( 647)</b>	<b>0</b>	<b>18</b>



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2019-2020**  
**BASED ON ACTUALS 2017-2018**  
**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	40	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	40	0	0	0	0	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	40	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	40	0	0	0	0	0



**COUNTY OF FRESNO**  
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**BASED ON ACTUALS 2017-2018**  
**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	1,343	470	0	0	4,219
0410 ACTTC	0	0	117,791	100,132	0	0	57,639
0440 PURCHASING	0	0	30,419	24,249	0	0	1,072
0710 COUNTY COUNSEL	0	0	161,324	( 7,454)	0	0	17,461
1010 HUMAN RESOURCES	0	0	10,908	8,017	0	0	53,334
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	( 54)	0	0	0	317
7910 PARKS & GROUNDS	0	0	0	3,170	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	8,113	0	0	0	23,117
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	329,844	128,584	0	0	157,159
Roll Forward	0	0	221,192	( 53,353)	0	0	101,959
Cost With Roll Forward	0	0	551,036	75,231	0	0	259,118
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	551,036	75,231	0	0	259,118





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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	67	4,843	1,410	4,369	269
0410 ACTTC	0	0	47,122	135,530	24,592	6,585	3,340
0440 PURCHASING	0	0	422	26,647	2,792	5,679	( 1,493)
0710 COUNTY COUNSEL	0	0	0	( 7,174)	( 1,781)	51,522	( 44)
1010 HUMAN RESOURCES	0	0	( 1,940)	13,329	10,867	1,624	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	154	0
7910 PARKS & GROUNDS	0	0	0	56,986	7,680	2,494	14,273
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	47,305	27,953	6,919	0
014100 BLDG	0	0	0	1,507	0	0	0
Total Allocated	0	0	45,671	278,973	73,513	79,346	16,345
Roll Forward	0	0	54,880	19,475	29,529	11,570	3,344
Cost With Roll Forward	0	0	100,551	298,448	103,042	90,916	19,689
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	100,551	298,448	103,042	90,916	19,689



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**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	67	336	0	0
0410 ACTTC	467	0	0	31,812	1,500	0	3,947
0440 PURCHASING	0	0	0	19,286	422	0	0
0710 COUNTY COUNSEL	0	0	0	6,110	(122)	0	0
1010 HUMAN RESOURCES	0	0	0	2,437	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	138	13	0	0
7910 PARKS & GROUNDS	0	0	0	177,883	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	467	0	0	237,733	2,149	0	3,947
Roll Forward	432	0	0	36,456	2,870	0	6,969
Cost With Roll Forward	899	0	0	274,189	5,019	0	10,916
Adjustments	0	0	0	0	0	0	0
Proposed Costs	899	0	0	274,189	5,019	0	10,916



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**Allocated Costs By Department**

Central Service Departments	9060 PABLIC SAFETY JPA	9080 Sheriff - Inmate Welfare Trust	9135 Prop Mgmt-Entp Fund	9140 Special Districts Admin	9141 CSA #1	9142 CSA #2	9145 CSA #5
0120 CAO	0	0	0	2,412	0	0	0
0410 ACTTC	0	0	0	18,265	3,806	1,175	2,197
0440 PURCHASING	0	0	0	11,002	0	0	( 389)
0710 COUNTY COUNSEL	0	0	0	20,872	0	21	0
1010 HUMAN RESOURCES	0	0	0	1,313	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	51	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	1,535	0	5,994
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	1,721	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	55,636	5,341	1,196	7,802
Roll Forward	0	0	0	18,935	3,549	991	6,143
Cost With Roll Forward	0	0	0	74,571	8,890	2,187	13,945
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	74,571	8,890	2,187	13,945



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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	438	862	280	1,711	0	1,888	0
0440 PURCHASING	811	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	3,928	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	1,892	0	1,654	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	1,249	862	280	3,603	0	7,470	0
Roll Forward	1,320	656	0	2,292	( 35)	5,953	( 35)
Cost With Roll Forward	2,569	1,518	280	5,895	( 35)	13,423	( 35)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,569	1,518	280	5,895	( 35)	13,423	( 35)



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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	0	0	0	477	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	477	0	0	0
Roll Forward	( 35)	( 74)	0	0	( 35)	( 74)	( 35)
Cost With Roll Forward	( 35)	( 74)	0	477	( 35)	( 74)	( 35)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 35)	( 74)	0	477	( 35)	( 74)	( 35)



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Central Service Departments	9163 CSA #23	9164 CSA 35 ZONE Ah	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	1,810	0	0	6,207	40	0	0
0440 PURCHASING	811	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	( 43)	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	649	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	3,270	0	0	6,164	40	0	0
Roll Forward	2,534	( 35)	( 35)	1,242	5	( 35)	0
Cost With Roll Forward	5,804	( 35)	( 35)	7,406	45	( 35)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,804	( 35)	( 35)	7,406	45	( 35)	0



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**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	5,303	1,769	4,249	1,464	878	1,350	0
0440 PURCHASING	0	( 389)	0	( 389)	( 779)	0	0
0710 COUNTY COUNSEL	( 67)	0	( 275)	0	( 4,732)	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	2,131	0	3,152	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
<b>Total Allocated</b>	<b>7,367</b>	<b>1,380</b>	<b>7,126</b>	<b>1,075</b>	<b>( 4,633)</b>	<b>1,350</b>	<b>0</b>
Roll Forward	5,898	( 1,587)	4,705	( 563)	( 20,396)	1,315	( 35)
<b>Cost With Roll Forward</b>	<b>13,265</b>	<b>( 207)</b>	<b>11,831</b>	<b>512</b>	<b>( 25,029)</b>	<b>2,665</b>	<b>( 35)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>13,265</b>	<b>( 207)</b>	<b>11,831</b>	<b>512</b>	<b>( 25,029)</b>	<b>2,665</b>	<b>( 35)</b>



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**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	0	0	0	999	2,378	0	0
0440 PURCHASING	0	0	0	0	811	0	0
0710 COUNTY COUNSEL	0	0	0	0	( 73)	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	999	3,116	0	0
Roll Forward	( 35)	0	( 35)	( 870)	3,816	( 35)	( 35)
Cost With Roll Forward	( 35)	0	( 35)	129	6,932	( 35)	( 35)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 35)	0	( 35)	129	6,932	( 35)	( 35)





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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	0	0	0	0	0	0	0	159
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	0	0	0	0	0	0	0	159
Roll Forward	( 35)	( 35)	( 35)	( 35)	( 35)	( 35)	( 35)	( 720)
Cost With Roll Forward	( 35)	( 35)	( 35)	( 35)	( 35)	( 35)	( 35)	( 561)
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	( 35)	( 35)	( 35)	( 35)	( 35)	( 35)	( 35)	( 561)



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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	0	0	0	0
0410 ACTTC	0	0	0	4,509	40	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	7,086	0	0	0
1010 HUMAN RESOURCES	0	0	0	4,921	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	521	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	17,037	40	0	0
Roll Forward	( 35)	0	( 35)	( 5,154)	0	0	0
Cost With Roll Forward	( 35)	0	( 35)	11,883	40	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 35)	0	( 35)	11,883	40	0	0



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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	0	0	199	0	159	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
<b>Total Allocated</b>	<b>0</b>	<b>0</b>	<b>199</b>	<b>0</b>	<b>159</b>	<b>0</b>	<b>0</b>
Roll Forward	( 35)	( 74)	( 51)	( 909)	( 131)	( 74)	( 74)
<b>Cost With Roll Forward</b>	<b>( 35)</b>	<b>( 74)</b>	<b>148</b>	<b>( 909)</b>	<b>28</b>	<b>( 74)</b>	<b>( 74)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 35)</b>	<b>( 74)</b>	<b>148</b>	<b>( 909)</b>	<b>28</b>	<b>( 74)</b>	<b>( 74)</b>

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Central Service Departments	9211 CSA #35 ZONE Aa	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	0	1,881	0	0	0	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	( 403)	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	5,716	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
<b>Total Allocated</b>	<b>0</b>	<b>7,194</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Roll Forward	( 35)	5,750	( 74)	( 74)	( 74)	( 108)	( 74)
<b>Cost With Roll Forward</b>	<b>( 35)</b>	<b>12,944</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 108)</b>	<b>( 74)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 35)</b>	<b>12,944</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 108)</b>	<b>( 74)</b>



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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	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
Roll Forward	( 74)	( 74)	( 74)	( 74)	( 74)	( 74)	( 74)	( 74)
Cost With Roll Forward	( 74)	( 74)	( 74)	( 74)	( 74)	( 74)	( 74)	( 74)
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	( 74)	( 74)	( 74)	( 74)	( 74)	( 74)	( 74)	( 74)



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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	0	0	0	359	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	359	0	0	0
Roll Forward	( 74)	( 74)	( 74)	32	( 74)	( 74)	( 74)
Cost With Roll Forward	( 74)	( 74)	( 74)	391	( 74)	( 74)	( 74)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 74)	( 74)	( 74)	391	( 74)	( 74)	( 74)



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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 No1 35-Zone "BW"	9241 CSA No. 35-Zone "BX"	9242 CSA #35-BY
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
<b>Total Allocated</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Roll Forward	( 74)	( 74)	( 74)	( 74)	( 74)	( 74)	( 35)
<b>Cost With Roll Forward</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 35)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 35)</b>



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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	1,230	2,231	0	640	2,083	1,437	3,203
0440 PURCHASING	0	0	0	0	( 389)	( 389)	( 389)
0710 COUNTY COUNSEL	0	0	0	0	( 220)	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	530	4,988	0	1,788
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
<b>Total Allocated</b>	<b>1,230</b>	<b>2,231</b>	<b>0</b>	<b>1,170</b>	<b>6,462</b>	<b>1,048</b>	<b>4,602</b>
Roll Forward	1,602	438	0	129	( 504)	( 86)	2,668
<b>Cost With Roll Forward</b>	<b>2,832</b>	<b>2,669</b>	<b>0</b>	<b>1,299</b>	<b>5,958</b>	<b>962</b>	<b>7,270</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>2,832</b>	<b>2,669</b>	<b>0</b>	<b>1,299</b>	<b>5,958</b>	<b>962</b>	<b>7,270</b>





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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	839	479	0	0	558	758	758
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	( 2,440)	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	1,164	0	0	0	0	277	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
<b>Total Allocated</b>	<b>2,003</b>	<b>479</b>	<b>0</b>	<b>0</b>	<b>( 1,882)</b>	<b>1,035</b>	<b>758</b>
Roll Forward	1,240	( 30)	( 74)	( 74)	133	( 420)	286
<b>Cost With Roll Forward</b>	<b>3,243</b>	<b>449</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 1,749)</b>	<b>615</b>	<b>1,044</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>3,243</b>	<b>449</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 1,749)</b>	<b>615</b>	<b>1,044</b>



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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 GSA # 35 Zone BO	9263 CSA # 35 Zone CB
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	479	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
<b>Total Allocated</b>	<b>0</b>	<b>0</b>	<b>479</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Roll Forward	( 268)	( 74)	7	( 74)	( 74)	( 74)	( 74)
<b>Cost With Roll Forward</b>	<b>( 268)</b>	<b>( 74)</b>	<b>486</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 74)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 268)</b>	<b>( 74)</b>	<b>486</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 74)</b>	<b>( 74)</b>



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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	0	399	0	0	0	0	0	0
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	0	399	0	0	0	0	0	0
Roll Forward	( 74)	( 118)	( 35)	( 35)	( 35)	0	( 35)	
Cost With Roll Forward	( 74)	281	( 35)	( 35)	( 35)	0	( 35)	
Adjustments	0	0	0	0	0	0	0	
Proposed Costs	( 74)	281	( 35)	( 35)	( 35)	0	( 35)	

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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	0	0	0	0	199	1,467	159
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	( 85)	0	0	0	0	( 171)	( 305)
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	2,739	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
<b>Total Allocated</b>	<b>( 85)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>199</b>	<b>4,035</b>	<b>( 146)</b>
<b>Roll Forward</b>	<b>( 379)</b>	<b>( 35)</b>	<b>( 35)</b>	<b>( 35)</b>	<b>( 121)</b>	<b>3,309</b>	<b>( 292)</b>
<b>Cost With Roll Forward</b>	<b>( 464)</b>	<b>( 35)</b>	<b>( 35)</b>	<b>( 35)</b>	<b>78</b>	<b>7,344</b>	<b>( 438)</b>
<b>Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Proposed Costs</b>	<b>( 464)</b>	<b>( 35)</b>	<b>( 35)</b>	<b>( 35)</b>	<b>78</b>	<b>7,344</b>	<b>( 438)</b>



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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	594	8,898	244	633	3,871	0	1,721
0440 PURCHASING	0	0	0	0	( 779)	0	0
0710 COUNTY COUNSEL	0	( 2,172)	0	0	( 24)	0	( 43)
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	28,512	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
<b>Total Allocated</b>	<b>594</b>	<b>35,238</b>	<b>244</b>	<b>633</b>	<b>3,068</b>	<b>0</b>	<b>1,678</b>
Roll Forward	0	27,228	170	0	( 1,370)	0	( 312)
<b>Cost With Roll Forward</b>	<b>594</b>	<b>62,466</b>	<b>414</b>	<b>633</b>	<b>1,698</b>	<b>0</b>	<b>1,366</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>594</b>	<b>62,466</b>	<b>414</b>	<b>633</b>	<b>1,698</b>	<b>0</b>	<b>1,366</b>



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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	2,266	1,604	0	2,576	5,154	1,528	284
0440 PURCHASING	0	0	0	0	( 389)	0	0
0710 COUNTY COUNSEL	0	( 1,368)	0	( 557)	( 415)	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	1,852	2,660	0	2,818	37,800	4,181	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	4,118	2,896	0	4,837	42,150	5,709	284
Roll Forward	3,447	1,632	0	2,802	38,780	4,236	210
Cost With Roll Forward	7,565	4,528	0	7,639	80,930	9,945	494
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,565	4,528	0	7,639	80,930	9,945	494



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Central Service Departments	9364 Mcte #3	9365 Council of County Gover	9366 Maintenance District #5	9367 Mtce District 6	9368 Clovis Cemetary	9373 Fowler Cemetary	9376 Parlier Cemetary
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	320	657	626	984	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	320	657	626	984	0	0
Roll Forward	( 127)	246	583	552	910	0	111
Cost With Roll Forward	( 127)	566	1,240	1,178	1,894	0	111
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 127)	566	1,240	1,178	1,894	0	111



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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	718	640	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	( 1,002)	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	718	640	( 1,002)	0
Roll Forward	13	0	0	( 409)	350	( 15,200)	( 464)
Cost With Roll Forward	13	0	0	309	990	( 16,202)	( 464)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13	0	0	309	990	( 16,202)	( 464)





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Central Service Departments	Fresno Cnty Rural Trans Agency	9625 SJVL	9627 SJVLS Grants	9690 LAFCO - Contract	9710 Fresno Trans Auth	9810 FC Zoo Authority	9811 Fresno's Chaffee Zoo Corp
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	28,813	0	1,280	( 18,342)	1,469	0
0440 PURCHASING	0	811	0	0	0	0	0
0710 COUNTY COUNSEL	12,205	0	0	0	12,450	3,158	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	3,787	0	0
014100 BLDG	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>12,205</b>	<b>29,624</b>	<b>0</b>	<b>1,280</b>	<b>( 2,105)</b>	<b>4,627</b>	<b>0</b>
Roll Forward	0	17,002	0	( 178)	( 41,792)	( 11,083)	( 349)
<b>Cost With Roll Forward</b>	<b>12,205</b>	<b>46,626</b>	<b>0</b>	<b>1,102</b>	<b>( 43,897)</b>	<b>( 6,456)</b>	<b>( 349)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>12,205</b>	<b>46,626</b>	<b>0</b>	<b>1,102</b>	<b>( 43,897)</b>	<b>( 6,456)</b>	<b>( 349)</b>



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Central Service Departments	9820 NSP - JPA	9860 SJVIA - Fresno	SubTotal	Direct Billed	Unallocated	Total
0120 CAO	0	0	430,283	359,721	1,288,362	2,078,366
0410 ACTTC	0	( 23,393)	4,065,308	1,773,625	3,584,334	9,423,267
0440 PURCHASING	0	0	598,056	500,217	0	1,098,273
0710 COUNTY COUNSEL	0	( 1,388)	2,381,204	2,930,872	135,530	5,447,606
1010 HUMAN RESOURCES	0	0	1,441,908	2,271,521	158,541	3,871,970
1910 CAPITAL PROJECTS	0	0	0	0	0	0
285002 ARCHIVES &	0	0	20,703	277,765	0	298,468
7910 PARKS & GROUNDS	0	0	980,733	824,817	2,123,822	3,929,372
013800 EQUIP	0	0	2,949,204	0	0	2,949,204
013900 BLDG	0	0	6,094,617	0	0	6,094,617
014100 BLDG	0	0	869,256	0	0	869,256
Total Allocated	0	( 24,781)	19,831,272	8,938,538	7,290,589	36,060,399
Roll Forward	( 5,850)	( 56,422)	2,152,438	0	0	2,152,438
Cost With Roll Forward	( 5,850)	( 81,203)	21,983,710	8,938,538	7,290,589	38,212,837
Adjustments	0	0	0	0	0	0
Proposed Costs	( 5,850)	( 81,203)	21,983,710	8,938,538	7,290,589	38,212,837

