



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Fresno
Fresno, California

Date: August 17, 2020
Filing Ref: FRE21

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 **2020-21**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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 | 8. Parks & Grounds |
| 2. County Administrative Office | 9. Fleet Services ISF |
| 3. Auditor-Controller/Treasurer-Tax Collector | 10. Information Tech ISF |
| 4. Purchasing | 11. Facility Services ISF |
| 5. County Counsel | 12. Security Services ISF |
| 6. Human Resources | 13. Risk Management ISF |
| 7. Archives | 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.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: 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.

SECTION IV: ACCEPTANCE

COUNTY OF FRESNO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Oscar J. Garcia, CPA

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

Name
Auditor-Controller/Treasurer-Tax Collector

Title

8-19-2020

Date

8-20-2020

Date

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

cc: State and Federal Agencies

Attachment: Schedule A

**COUNTY OF FRESNO
COST PLAN YEAR 2020-2021
BASED ON ACTUALS 2018-2019
Allocated Costs By Department**

Central Service Departments	0110 Board Of Supervisors	0130 GS ADMIN	0420 Assessor	1048 Recorder	13600 Other	1912 Capital Projects - Grants	1930 Advertising
0120 CAO	938	0	2,729	0	0	0	0
0410 ACTTC	18,417	0	47,184	8,360	333,409	0	0
0440 PURCHASING	2,254	0	1,503	752	0	0	0
0710 COUNTY COUNSEL	289,082	0	41,486	640	0	0	0
1010 HUMAN RESOURCES	4,355	0	59,452	4,964	369	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	1,157	1,147	0	0	0
7910 PARKS & GROUNDS	3,410	0	12,652	6,382	0	0	0
013800 EQUIP	0	0	12,470	0	0	0	0
013900 BLDG	3,203	0	8,611	4,343	1,029,524	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	321,659	0	187,244	26,588	1,363,302	0	0
Roll Forward	(168,992)	0	(62,815)	0	(55,437)	(2,823)	0
Cost With Roll Forward	152,667	0	124,429	26,588	1,307,865	(2,823)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	152,667	0	124,429	26,588	1,307,865	(2,823)	0

**COUNTY OF FRESNO
COST PLAN YEAR 2020-2021
BASED ON ACTUALS 2018-2019
Allocated Costs By Department**

Central Service Departments	2540 Miscellaneous Expenses	2811 Superior Court	2831 CV Municipal Court	2838 Court Ancillary Svcs	2850 County Clerk	285004 CENTRAL WH	2860 District Attorney
0120 CAO	0	0	0	17,714	1,131	0	30,354
0410 ACTTC	19,407	0	0	7,463	33,356	0	91,263
0440 PURCHASING	9,017	0	0	0	19,537	0	3,757
0710 COUNTY COUNSEL	0	0	0	0	139,663	0	107,119
1010 HUMAN RESOURCES	0	0	0	0	63,999	0	89,641
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	318	0	2,339
7910 PARKS & GROUNDS	1,173	0	0	2,910	6,950	0	7,877
013800 EQUIP	0	0	0	0	7,888	0	0
013900 BLDG	87,189	0	0	27,103	59,165	0	170,429
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	116,786	0	0	55,190	332,007	0	502,779
Roll Forward	13,252	(230,928)	0	1,270	30,702	0	126,301
Cost With Roll Forward	130,038	(230,928)	0	56,460	362,709	0	629,080
Adjustments	0	0	0	0	0	0	0
Proposed Costs	130,038	(230,928)	0	56,460	362,709	0	629,080



**COUNTY OF FRESNO
COST PLAN YEAR 2020-2021
BASED ON ACTUALS 2018-2019
Allocated Costs By Department**

Central Service Departments	2862 D.A. Grants	2863 Welfare Fraud / Child Abduction	2870 Grand Jury	2875 Alternate Indigent Defense	2880 Public Defender	3111 Sheriff	3410 Jail
0120 CAO	0	0	16,315	23,435	37,803	73,735	0
0410 ACTTC	37,771	0	4,244	19,394	161,249	574,768	0
0440 PURCHASING	6,011	0	0	0	7,514	166,811	0
0710 COUNTY COUNSEL	292	0	14,309	0	333,000	422,007	0
1010 HUMAN RESOURCES	10,238	0	0	0	66,594	411,773	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	239	0	0	0	7,009	153	0
7910 PARKS & GROUNDS	364	0	0	0	4,934	42,902	0
013800 EQUIP	0	0	0	0	0	2,737,590	0
013900 BLDG	5,678	0	1,286	0	125,475	1,072,480	0
014100 BLDG	0	0	0	0	0	437,519	0
Total Allocated	60,593	0	36,154	42,829	743,578	5,939,738	0
Roll Forward	(181,745)	0	(12,171)	(32,392)	326,852	736,436	0
Cost With Roll Forward	(121,152)	0	23,983	10,437	1,070,430	6,676,174	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(121,152)	0	23,983	10,437	1,070,430	6,676,174	0



**COUNTY OF FRESNO
COST PLAN YEAR 2020-2021
BASED ON ACTUALS 2018-2019
Allocated Costs By Department**

Central Service Departments	3430 Probation	3432 Probation Grants	3440 Prob. - JJC	3445 Elkhorn Correct Facility	4010 Agriculture	4310 Co Clerk-R	4330 Coroner
0120 CAO	46,658	0	0	0	2,593	0	0
0410 ACTTC	196,343	12,287	91,100	0	64,324	0	0
0440 PURCHASING	21,039	2,254	11,271	0	10,520	0	0
0710 COUNTY COUNSEL	117,105	0	0	0	4,159	0	0
1010 HUMAN RESOURCES	132,446	5,969	120,624	0	54,131	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	6,508	0	384	0	0	0	0
7910 PARKS & GROUNDS	19,239	0	170,153	0	10,847	0	0
013800 EQUIP	0	0	0	0	5,512	0	0
013900 BLDG	320,231	0	2,656,760	0	0	0	0
014100 BLDG	0	0	0	0	13,362	0	0
Total Allocated	859,569	20,510	3,050,292	0	165,448	0	0
Roll Forward	24,304	8,556	74,498	0	(12,637)	0	0
Cost With Roll Forward	883,873	29,066	3,124,790	0	152,811	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	883,873	29,066	3,124,790	0	152,811	0	0



**COUNTY OF FRESNO
COST PLAN YEAR 2020-2021
BASED ON ACTUALS 2018-2019
Allocated Costs By Department**

Central Service Departments	4340 Emergency Services	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
0120 CAO	0	0	0	0	0	52,815	0
0410 ACTTC	0	79	0	5,657	2,031	46,814	671
0440 PURCHASING	0	0	0	3,005	752	1,503	0
0710 COUNTY COUNSEL	0	0	0	(61)	0	377,034	0
1010 HUMAN RESOURCES	0	0	0	0	0	45,631	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	417	0	24	0
7910 PARKS & GROUNDS	0	0	0	0	0	2,411	0
013800 EQUIP	0	0	0	0	0	12,500	0
013900 BLDG	0	0	0	3,756	0	58,208	1,801
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	79	0	12,774	2,783	596,940	2,472
Roll Forward	0	(2,089)	0	(952)	1,085	(31,032)	0
Cost With Roll Forward	0	(2,010)	0	11,822	3,868	565,908	2,472
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	(2,010)	0	11,822	3,868	565,908	2,472



**COUNTY OF FRESNO
COST PLAN YEAR 2020-2021
BASED ON ACTUALS 2018-2019
Allocated Costs By Department**

Central Service Departments	4360400 P.W. Resources	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
0120 CAO	0	0	0	0	0	0	30,288
0410 ACTTC	0	0	0	0	0	78	11,152
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	(1,212)
1010 HUMAN RESOURCES	0	0	0	0	0	0	12,395
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	1,236
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	12,344
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	0	78	66,203
Roll Forward	0	0	0	0	0	(368)	34,492
Cost With Roll Forward	0	0	0	0	0	(290)	100,695
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	(290)	100,695



**COUNTY OF FRESNO
COST PLAN YEAR 2020-2021
BASED ON ACTUALS 2018-2019
Allocated Costs By Department**

Central Service Departments	4371 LAFCo. Support	4510 P.W. Roads	4610 Public Works	4700 Transit Services	5110 DCSS	5240 Medical Svcs	5242 County Health Svcs
0120 CAO	0	0	0	0	(3,067)	0	0
0410 ACTTC	0	152,959	0	337	65,165	430	0
0440 PURCHASING	0	26,233	0	0	5,260	0	0
0710 COUNTY COUNSEL	0	24,895	0	0	12,328	0	0
1010 HUMAN RESOURCES	0	21,555	0	0	33,165	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	721	0	0	75	0	0
7910 PARKS & GROUNDS	0	180,354	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	40,693	0	0	161,624	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	447,410	0	337	274,550	430	0
Roll Forward	0	(104,334)	0	(1,412)	34,216	(279)	0
Cost With Roll Forward	0	343,076	0	(1,075)	308,766	151	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	343,076	0	(1,075)	308,766	151	0



**COUNTY OF FRESNO
COST PLAN YEAR 2020-2021
BASED ON ACTUALS 2018-2019
Allocated Costs By Department**

Central Service Departments	5243 Local Hth & Welf Trust	5244 EMS	5512 P.W. Grants	5600 HSF	5601 Mental Hlth Managed Care	5602 Substance Abuse Svcs	5603 Community Based Orgs
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	507	8,534	0	0	0	0
0440 PURCHASING	0	0	12,023	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	32,007	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	507	52,564	0	0	0	0
Roll Forward	(729)	(1,149)	(44,740)	0	0	0	0
Cost With Roll Forward	(729)	(642)	7,824	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(729)	(642)	7,824	0	0	0	0



**COUNTY OF FRESNO
COST PLAN YEAR 2020-2021
BASED ON ACTUALS 2018-2019
Allocated Costs By Department**

Central Service Departments	5610 Dept of Social Serv	5611 Public Authority	5620 Public Health	5630 Behavioral Health	5635 Compliance Unit	5640 Mental Health	5663 Children MHSA
0120 CAO	14,517	0	10,564	9,446	0	0	0
0410 ACTTC	634,013	2,946	246,379	474,394	0	0	0
0440 PURCHASING	(17,438)	1,503	37,164	34,945	0	0	0
0710 COUNTY COUNSEL	(96,364)	10,335	44,303	125,662	0	0	0
1010 HUMAN RESOURCES	224,763	1,040	16,940	67,976	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	4,435	0	4,575	3,497	0	0	0
7910 PARKS & GROUNDS	34,009	0	4,275	52,048	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	2,494	0	73,528	44,029	0	0	0
014100 BLDG	208,083	0	23,628	173,525	0	0	0
Total Allocated	1,008,512	15,824	461,356	985,522	0	0	0
Roll Forward	(90,047)	39,676	(5,712)	277,991	0	0	0
Cost With Roll Forward	918,465	55,500	455,644	1,263,513	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	918,465	55,500	455,644	1,263,513	0	0	0



**COUNTY OF FRESNO
COST PLAN YEAR 2020-2021
BASED ON ACTUALS 2018-2019
Allocated Costs By Department**

Central Service Departments	5664 Trans Age Youth MHSA	5665 Adults MHSA	5666 Older Adults MHSA	5667 Admin MHSA	7110 Veterans' Svcs	7205 Community Dev Block Grant	7208 Neighborhood Stab. Prog.
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	2,571	8,478	0
0440 PURCHASING	0	0	0	0	752	4,805	0
0710 COUNTY COUNSEL	0	0	0	0	234	(309)	0
1010 HUMAN RESOURCES	0	0	0	0	1,162	2,740	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	5,748	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	4,719	21,462	0
Roll Forward	0	0	0	0	1,423	(7,632)	0
Cost With Roll Forward	0	0	0	0	6,142	13,830	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	6,142	13,830	0



**COUNTY OF FRESNO
 COST PLAN YEAR 2020-2021
 BASED ON ACTUALS 2018-2019
 Allocated Costs By Department**

Central Service Departments	7209 Neighbrhd Stab 3	7410 Schools	7511 Library - Measure B	7515 Librarian	7517 Library Grants	7530 Library Capital Projects	7540 Community Redevelopment
0120 CAO	0	0	49,088	0	0	0	0
0410 ACTTC	0	0	281,904	251	1,821	79	0
0440 PURCHASING	0	0	37,571	0	3,005	0	0
0710 COUNTY COUNSEL	0	0	29,272	0	0	0	0
1010 HUMAN RESOURCES	0	0	35,701	6	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	433,536	257	4,826	79	0
Roll Forward	(1,569)	0	22,395	(75)	(2,600)	0	0
Cost With Roll Forward	(1,569)	0	455,931	182	2,226	79	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(1,569)	0	455,931	182	2,226	79	0



**COUNTY OF FRESNO
 COST PLAN YEAR 2020-2021
 BASED ON ACTUALS 2018-2019
 Allocated Costs By Department**

Central Service Departments	7550 Law Library	7610 Cooperative Extension	7920 - Off Highway License	8810 Court Facilities	8811 Adult Detent Prop 86	8813 DA Fac Improv	8816 Mendota Disp Clean Closure
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	(243)	0	0	0	0	0	0
Cost With Roll Forward	(243)	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(243)	0	0	0	0	0	0



**COUNTY OF FRESNO
COST PLAN YEAR 2020-2021
BASED ON ACTUALS 2018-2019
Allocated Costs By Department**

Central Service Departments	8830 JJC	8840 Coroner Facility	8888 WHS Special Districts	8905/8908.ITSD	8910/8911 Fleet Svcs	8915 Central Warehouse	8920 Graphic Comm
0120 CAO	0	0	0	20,202	1,434	0	0
0410 ACTTC	0	0	0	108,304	102,177	0	0
0440 PURCHASING	0	0	0	8,943	29,443	0	0
0710 COUNTY COUNSEL	0	0	0	122,991	(239)	0	0
1010 HUMAN RESOURCES	0	0	0	22,488	(522)	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	78	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	13,522	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	8,113	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	290,519	145,815	0	0
Roll Forward	0	0	0	175,491	316	0	0
Cost With Roll Forward	0	0	0	466,010	146,131	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	466,010	146,131	0	0



**COUNTY OF FRESNO
COST PLAN YEAR 2020-2021
BASED ON ACTUALS 2018-2019
Allocated Costs By Department**

Central Service Departments	8925 Risk Mgmt	8930/8931 Telecommunications	8932 Radio Operations	8933 PS Ops	8935 GS Facility Services	8970 GS Security	9015 Resources
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	26,712	0	0	201,767	126,693	30,821	11,382
0440 PURCHASING	5,116	0	0	(416)	94,452	2,510	4,509
0710 COUNTY COUNSEL	34,582	0	0	0	12,678	1,480	20,606
1010 HUMAN RESOURCES	5,396	0	0	(27,314)	7,446	8,884	2,564
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	508	0	0	0	0	0	270
7910 PARKS & GROUNDS	0	0	0	0	(87,219)	13,803	4,520
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	23,117	0	0	0	47,305	27,953	6,919
014100 BLDG	0	0	0	0	1,507	0	0
Total Allocated	95,431	0	0	174,037	202,862	85,451	50,770
Roll Forward	(43,835)	0	0	172,033	(27,872)	43,143	(29,161)
Cost With Roll Forward	51,596	0	0	346,070	174,990	128,594	21,609
Adjustments	0	0	0	0	0	0	0
Proposed Costs	51,596	0	0	346,070	174,990	128,594	21,609



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Central Service Departments	9020 Solid Waste Disp	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	3,660	0	0	0	31,271	1,286	0
0440 PURCHASING	(79)	0	0	0	22,556	(416)	0
0710 COUNTY COUNSEL	3,160	0	0	0	9,871	0	0
1010 HUMAN RESOURCES	0	0	0	0	247	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	245	23	0
7910 PARKS & GROUNDS	7,887	0	0	0	171,118	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	14,628	0	0	0	235,308	893	0
Roll Forward	(4,040)	(48)	0	0	(20,195)	(1,125)	(48)
Cost With Roll Forward	10,588	(48)	0	0	215,113	(232)	(48)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,588	(48)	0	0	215,113	(232)	(48)



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Central Service Departments	9050 CAL - ID Ran JPA	9060 PUBLIC SAFETY JPA	9080 Sheriff - Inmate Welfare Trust	9135 Prop Mgmt-Entp Fund	9140 Special Districts Admin	9141 CSA #1	9142 CSA #2
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	2,350	0	0	0	19,145	2,139	78
0440 PURCHASING	0	0	0	0	15,235	336	0
0710 COUNTY COUNSEL	0	0	0	0	(252)	0	27
1010 HUMAN RESOURCES	0	0	0	0	2,905	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	90	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	1,630	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	1,721	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	2,350	0	0	0	38,844	4,105	105
Roll Forward	(4,127)	0	0	0	(29,967)	1,924	18
Cost With Roll Forward	(1,777)	0	0	0	8,877	6,029	123
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(1,777)	0	0	0	8,877	6,029	123



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Central Service Departments	9145 CSA #5	9146 CSA #7-D	9147 CSA #7	9149 CSA #31-ZONE C	9150 CSA #10	9151 CSA 35 ZONE Ab	9154 CSA #14
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	1,279	468	0	0	1,318	0	1,122
0440 PURCHASING	0	(416)	0	0	0	0	0
0710 COUNTY COUNSEL	(122)	0	0	0	0	0	541
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	6,375	0	0	0	2,005	0	1,761
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	7,532	52	0	0	3,323	0	3,424
Roll Forward	5,911	(327)	0	0	2,371	0	2,453
Cost With Roll Forward	13,443	(275)	0	0	5,694	0	5,877
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,443	(275)	0	0	5,694	0	5,877



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Central Service Departments	9155 CSA 35 ZONE B OP	9156 CSA 35 ZONE C OP	9157 CSA #35 ZONE bi	9158 CSA #18	9159 CSA #19	9160 CSA #35-E	9161 CSA #35F
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	0	0	0	0	0	0	0
Cost With Roll Forward	0	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	0	0

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Allocated Costs By Department**

Central Service Departments	9162 CSA #35G	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	1,050	0	0	5,425	0	0
0440 PURCHASING	0	(416)	0	0	0	(416)	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	678	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	1,312	0	0	5,425	(416)	0
Roll Forward	0	550	(373)	0	1,303	(1,116)	0
Cost With Roll Forward	0	1,862	(373)	0	6,728	(1,532)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	1,862	(373)	0	6,728	(1,532)	0



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Central Service Departments	9169 CSA #31 ZONE F	9170 CSA #30	9171 CSA #31	9172 CSA #32	9173 CSA #33	9174 CSA #34	9175 CSA #35
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	3,536	1,163	3,591	929	585	0
0440 PURCHASING	0	2,254	0	1,503	0	(831)	0
0710 COUNTY COUNSEL	0	0	(1,001)	11,175	0	3,532	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	2,266	0	3,374	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	8,056	162	19,643	929	3,286	0
Roll Forward	0	5,710	(699)	16,753	169	(3,317)	0
Cost With Roll Forward	0	13,766	(537)	36,396	1,098	(31)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	13,766	(537)	36,396	1,098	(31)	0



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Central Service Departments	9176 CSA 35-I	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	1,210	1,499	0
0440 PURCHASING	0	0	0	0	0	1,838	0
0710 COUNTY COUNSEL	0	0	0	0	0	109	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	1,210	3,446	0
Roll Forward	0	0	0	0	1,168	2,972	0
Cost With Roll Forward	0	0	0	0	2,378	6,418	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	2,378	6,418	0



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Central Service Departments 9183 CSA #35 ZONE K 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

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	0	0	0	0	0	0	0	0
Cost With Roll Forward	0	0	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	0	0	0



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Central Service Departments	9196 CSA #35-V	9197 CSA #35 ZONE Z	9198 CSA #40	9199 CSA #35 ZONE Av	9200 FCERA	9201 CSA 31 Zone G	9202 CSA #38-A
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	273	0	0	0	5,397	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	4,612	0	0
1010 HUMAN RESOURCES	0	0	0	0	4,674	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	648	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	273	0	0	0	15,331	0	0
Roll Forward	67	0	0	0	8,907	0	0
Cost With Roll Forward	340	0	0	0	24,238	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	340	0	0	0	24,238	0	0



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Central Service Departments	9203 CSA #38-B	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	313	0	273	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	1,249	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	313	1,249	273	0
Roll Forward	0	0	0	(66)	(626)	67	0
Cost With Roll Forward	0	0	0	247	623	340	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	247	623	340	0



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Central Service Departments	9210 CSA #35 ZONE An	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	5,371	0	0	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	(43)	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	6,073	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	11,401	0	0	0	0
Roll Forward	0	0	10,024	0	0	0	0
Cost With Roll Forward	0	0	21,425	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	21,425	0	0	0	0

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Central Service Departments 9218 CSA #35 ZONE Ae 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

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	0	0	0	0	0	0	0	0
Cost With Roll Forward	0	0	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	0	0	0



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Central Service Departments	9226 CSA #35 Zone "H"	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	39	0	0	468	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	39	0	0	468	0	0
Roll Forward	0	0	0	0	159	0	0
Cost With Roll Forward	0	39	0	0	627	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	39	0	0	627	0	0



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Central Service Departments	9234 CSA No. 35-Zone "X"	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 Nol 35-Zone "BW"	9241 CSA No. 35-Zone "BX"
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	0	0	0	0	0	0	0
Cost With Roll Forward	0	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	0	0



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Central Service Departments	9242 CSA #35-BY	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	39	1,358	0	693	2,021	157
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	563	5,307	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	39	1,358	0	1,256	7,328	157
Roll Forward	0	(64)	(305)	0	1,112	6,390	12
Cost With Roll Forward	0	(25)	1,053	0	2,368	13,718	169
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	(25)	1,053	0	2,368	13,718	169



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Central Service Departments	9249 County Service Area	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	9255 - CSA No. 34 - Zone B
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	2,989	770	507	0	0	581	772
0440 PURCHASING	752	0	0	0	0	0	0
0710 COUNTY COUNSEL	(685)	0	0	0	0	269	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	3,008	1,240	0	0	0	0	346
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	6,064	2,010	507	0	0	850	1,118
Roll Forward	3,698	1,463	(45)	0	0	(305)	463
Cost With Roll Forward	9,762	3,473	462	0	0	545	1,581
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,762	3,473	462	0	0	545	1,581



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Central Service Departments	009256 - CSA # 31 Zone E	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	546	0	0	585	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	<u>546</u>	<u>0</u>	<u>0</u>	<u>585</u>	<u>0</u>	<u>0</u>	<u>0</u>
Roll Forward	100	0	0	172	0	0	0
Cost With Roll Forward	<u>646</u>	<u>0</u>	<u>0</u>	<u>757</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjustments	0	0	0	0	0	0	0
Proposed Costs	<u><u>646</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>757</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>



**COUNTY OF FRESNO
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 BASED ON ACTUALS 2018-2019
 Allocated Costs By Department**

Central Service Departments 9263 CSA # 35 Zone CB 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

0120 CAO	0	0	0	0	0	0	0	0
0410 ACTTC	0	78	585	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	78	585	0	0	0	0	0
Roll Forward	0	(7)	276	0	0	0	0	0
Cost With Roll Forward	0	71	861	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	0	71	861	0	0	0	0	0

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Allocated Costs By Department**

Central Service Departments 9270 CSA #35 Zone CP 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

0120 CAO	0	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	0	0	313	667
0440 PURCHASING	0	0	0	0	0	0	752	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	2,914
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	1,065	3,581
Roll Forward	0	(750)	0	0	0	0	892	3,296
Cost With Roll Forward	0	(750)	0	0	0	0	1,957	6,877
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	0	(750)	0	0	0	0	1,957	6,877

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Allocated Costs By Department**

Central Service Departments	9302 County Service Area No. 1 (S)	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	157	0	6,191	0	0	3,849	0
0440 PURCHASING	0	0	(79)	0	0	752	0
0710 COUNTY COUNSEL	0	0	33	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	30,331	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	157	0	36,476	0	0	4,601	0
Roll Forward	54	0	26,953	0	0	(207)	0
Cost With Roll Forward	211	0	63,429	0	0	4,394	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	211	0	63,429	0	0	4,394	0

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BASED ON ACTUALS 2018-2019
Allocated Costs By Department**

Central Service Departments	9351 Waterworks #41 Sewer	9357 Waterworks #37	9358 Waterworks #38	9359 Mcte Dist #1	9360 Waterworks #40	9361 Waterworks #41	9362 Waterworks #42
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	1,327	614	967	0	1,200	4,637	1,044
0440 PURCHASING	0	0	2,254	0	0	0	0
0710 COUNTY COUNSEL	129	0	(2,034)	0	1,604	219	90
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	1,961	2,611	0	3,001	40,210	4,457
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	1,456	2,575	3,798	0	5,805	45,066	5,591
Roll Forward	(209)	1,965	2,630	0	3,815	41,831	4,841
Cost With Roll Forward	1,247	4,540	6,428	0	9,620	86,897	10,432
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,247	4,540	6,428	0	9,620	86,897	10,432



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Central Service Departments	9363 Mcte Dist #2	9364 Mcte #3	9365 Council of County Gover	9366 Maintenance District #5	9367 Mcte District 6	9368 Clovis Cemetary	9373 Fowler Cemetary
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	0	0	0	0	0	0	0
Cost With Roll Forward	0	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	0	0

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Allocated Costs By Department**

Central Service Departments	9376 Parlier Cemetery	9377 Reedley Cemetery	9378 Sanger Cemetery Dist	9392 Big Creek Com	9409 Fig Garden Fire	9411 Fresno County Fire Protection	9441 Clovis Memorial
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	546	585	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	546	585	0
Roll Forward	0	0	0	0	(281)	482	(2,406)
Cost With Roll Forward	0	0	0	0	265	1,067	(2,406)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	265	1,067	(2,406)



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Allocated Costs By Department**

Central Service Departments	9455 Fig Garden Police Protection	Fresno Cnty Rural Trans Agency	9625 SJVL	9627 SJVLS Grants	9690 LAFCO - Contract	9710 Fresno Trans Auth	9810 FC Zoo Authority
0120 CAO	0	0	0	0	0	0	14,934
0410 ACTTC	1,505	0	15,938	0	422	15,897	10,990
0440 PURCHASING	0	0	752	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	15,934	149
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	3,787	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	1,505	0	16,690	0	422	35,618	26,073
Roll Forward	1,696	(9,416)	991	0	1,541	10,817	39,949
Cost With Roll Forward	3,201	(9,416)	17,681	0	1,963	46,435	66,022
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,201	(9,416)	17,681	0	1,963	46,435	66,022



**COUNTY OF FRESNO
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Allocated Costs By Department**

Central Service Departments	9811 Fresno's Chaffee Zoo Corp	9818 San Joaquin H2O Agency	9820 NSP - JPA	9860 SJVIA - Fresno	SubTotal	Direct Billed	Unallocated
0120 CAO	0	0	0	0	453,626	346,773	1,440,144
0410 ACTTC	0	4,192	0	13,193	4,466,598	957,804	4,212,953
0440 PURCHASING	0	0	0	0	603,611	470,059	0
0710 COUNTY COUNSEL	0	0	0	6,287	2,241,930	3,004,285	225,700
1010 HUMAN RESOURCES	0	0	0	7,390	1,521,787	2,324,066	152,244
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	36,096	247,100	6,500,779
7910 PARKS & GROUNDS	0	0	0	0	838,639	792,457	1,876,332
013800 EQUIP	0	0	0	0	2,775,960	0	0
013900 BLDG	0	0	0	0	6,094,617	0	0
014100 BLDG	0	0	0	0	857,624	0	0
Total Allocated	0	4,192	0	26,870	19,890,488	8,142,544	14,408,152
Roll Forward	0	0	(138)	(47,374)	1,077,046	0	0
Cost With Roll Forward	0	4,192	(138)	(20,504)	20,967,534	8,142,544	14,408,152
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	4,192	(138)	(20,504)	20,967,534	8,142,544	14,408,152



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 Allocated Costs By Department**

Central Service Departments	Total
0120 CAO	2,240,543
0410 ACTTC	9,637,355
0440 PURCHASING	1,073,670
0710 COUNTY COUNSEL	5,471,915
1010 HUMAN RESOURCES	3,998,097
1910 CAPITAL PROJECTS	0
285002 ARCHIVES &	6,783,975
7910 PARKS & GROUNDS	3,507,428
013800 EQUIP	2,775,960
013900 BLDG	6,094,617
014100 BLDG	857,624
Total Allocated	42,441,184
Roll Forward	1,077,046
Cost With Roll Forward	43,518,230
Adjustments	0
Proposed Costs	43,518,230

