



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Fresno
Fresno, California**

**Date: September 25, 2018
Filing Ref: FRE19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 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.

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 County has appealed the CAS decision. Therefore, we reserve the right to make an adjustment to the billed pension costs if the U.S. District Court 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

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

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

Title

9-28-2018

10-8-2018

Date

Date

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

cc: State and Federal Agencies
Attachment

COUNTY OF FRESNO
COST PLAN YEAR 2018-2019
BASED ON ACTUALS 2016-2017
Allocated Costs By Department

County of Fresno
 2019
 Detail

Version 2.0002-1

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	6,626	0	10,711	0	0	0	0
0410 ACTTC	16,002	0	48,934	568,837	723	0	18,023
0440 PURCHASING	2,801	0	8,271	0	2,100	0	7,001
0710 COUNTY COUNSEL	452,948	0	75,687	0	0	0	0
1010 HUMAN RESOURCES	5,188	0	62,870	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	3,418	0	0	0	0
7910 PARKS & GROUNDS	3,175	0	12,841	34,062	0	0	27
013800 EQUIP	0	0	12,470	0	0	0	0
013900 BLDG	3,911	0	14,857	815,840	0	0	78,483
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	490,651	0	250,059	1,418,739	2,823	0	103,534
Roll Forward	(119,261)	0	5,565	450,081	1,324	0	72,533
Cost With Roll Forward	371,390	0	255,624	1,868,820	4,147	0	176,067
Adjustments	0	0	0	0	0	0	0
Proposed Costs	371,390	0	255,624	1,868,820	4,147	0	176,067



COUNTY OF FRESNO
COST PLAN YEAR 2018-2019
BASED ON ACTUALS 2016-2017
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	15,161	7,068	0	27,714	0
0410 ACTTC	0	0	9,692	29,990	0	71,884	38,943
0440 PURCHASING	0	0	0	6,301	0	7,881	4,201
0710 COUNTY COUNSEL	0	0	0	141,027	0	0	188,912
1010 HUMAN RESOURCES	0	0	0	37,872	0	84,145	9,975
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	135	0	2,652	307
7910 PARKS & GROUNDS	0	0	1,964	11,885	0	6,094	0
013800 EQUIP	0	0	0	7,862	0	0	0
013900 BLDG	230,928	0	27,103	59,165	0	176,108	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	230,928	0	53,920	301,305	0	376,478	242,338
Roll Forward	12,348	0	7,767	(29,109)	0	12,702	182,289
Cost With Roll Forward	243,276	0	61,687	272,196	0	389,180	424,627
Adjustments	0	0	0	0	0	0	0
Proposed Costs	243,276	0	61,687	272,196	0	389,180	424,627



**COUNTY OF FRESNO
 COST PLAN YEAR 2018-2019
 BASED ON ACTUALS 2016-2017
 Allocated Costs By Department**

County of Fresno
 2019
 Detail

Version 2.0002-1

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	18,266	51,796	22,335	71,453	0	33,067
0410 ACTTC	0	3,474	22,725	124,157	516,657	0	198,985
0440 PURCHASING	0	0	700	4,901	169,838	0	23,544
0710 COUNTY COUNSEL	0	25,299	0	100,502	277,087	0	123,351
1010 HUMAN RESOURCES	0	0	0	30,312	314,006	0	94,701
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	8,117	217	0	8,159
7910 PARKS & GROUNDS	0	0	0	3,648	32,617	0	14,503
013800 EQUIP	0	0	0	0	2,308,419	0	0
013900 BLDG	0	1,286	0	122,754	1,075,489	0	321,160
014100 BLDG	0	0	0	0	437,519	0	17,795
Total Allocated	0	48,325	75,221	416,726	5,203,302	0	835,265
Roll Forward	0	13,539	35,598	204,641	(1,089,429)	0	256,681
Cost With Roll Forward	0	61,864	110,819	621,367	4,113,873	0	1,091,946
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	61,864	110,819	621,367	4,113,873	0	1,091,946



COUNTY OF FRESNO
COST PLAN YEAR 2018-2019
BASED ON ACTUALS 2016-2017
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	4,978	0	0	0
0410 ACTTC	6,318	120,242	0	40,429	0	0	0
0440 PURCHASING	1,400	8,402	0	9,850	0	0	0
0710 COUNTY COUNSEL	0	0	0	16,725	0	0	0
1010 HUMAN RESOURCES	4,236	94,237	0	62,901	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	307	0	0	0	0	0
7910 PARKS & GROUNDS	0	95,847	0	12,864	0	0	0
013800 EQUIP	0	0	0	5,344	0	0	0
013900 BLDG	0	2,656,759	0	0	0	0	0
014100 BLDG	0	0	0	24,994	0	0	0
Total Allocated	11,954	2,975,794	0	178,085	0	0	0
Roll Forward	(26,828)	591,023	0	(11,802)	0	0	0
Cost With Roll Forward	(14,874)	3,566,817	0	166,283	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(14,874)	3,566,817	0	166,283	0	0	0



**COUNTY OF FRESNO
 COST PLAN YEAR 2018-2019
 BASED ON ACTUALS 2016-2017
 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	24,504	0	0
0410 ACTTC	-68	0	5,866	998	52,287	0	0
0440 PURCHASING	2,100	0	2,801	700	1,400	0	0
0710 COUNTY COUNSEL	0	0	0	0	420,175	0	0
1010 HUMAN RESOURCES	0	0	802	0	53,075	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	501	0	29	0	0
7910 PARKS & GROUNDS	0	0	0	0	1,783	0	0
013800 EQUIP	0	0	0	0	16,467	0	0
013900 BLDG	0	0	3,756	0	58,252	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	2,168	0	13,726	1,698	627,972	0	0
Roll Forward	(1,079)	0	10,572	0	149,329	0	0
Cost With Roll Forward	1,089	0	24,298	1,698	777,301	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,089	0	24,298	1,698	777,301	0	0



COUNTY OF FRESNO
COST PLAN YEAR 2018-2019
BASED ON ACTUALS 2016-2017
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	743	0
0410 ACTTC	0	0	0	0	446	6,929	0
0440 PURCHASING	0	0	0	0	0	700	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	0	0	0	0	0	9,668	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	1,327	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	446	31,711	0
Roll Forward	0	0	0	0	248	(1,430)	(3,329)
Cost With Roll Forward	0	0	0	0	694	30,281	(3,329)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	694	30,281	(3,329)



COUNTY OF FRESNO
COST PLAN YEAR 2018-2019
BASED ON ACTUALS 2016-2017
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 & Well Trust
0120 CAO	7,698	0	0	(889)	0	0	0
0410 ACTTC	105,946	0	1,749	53,194	709	0	729
0440 PURCHASING	24,239	0	0	4,771	0	0	0
0710 COUNTY COUNSEL	27,427	0	0	5,229	0	0	0
1010 HUMAN RESOURCES	1,344	0	0	15,066	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	1,043	0	0	78	0	0	0
7910 PARKS & GROUNDS	315,973	0	0	0	0	0	0
013800 EQUIP	27,381	0	0	0	0	0	0
013900 BLDG	40,693	0	0	162,885	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	551,744	0	1,749	240,334	709	0	729
Roll Forward	160,197	0	(726)	19,759	(6,137)	0	18,193
Cost With Roll Forward	711,941	0	1,023	260,093	(5,428)	0	18,922
Adjustments	0	0	0	0	0	0	0
Proposed Costs	711,941	0	1,023	260,093	(5,428)	0	18,922



COUNTY OF FRESNO
COST PLAN YEAR 2018-2019
BASED ON ACTUALS 2016-2017
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	68	0	0	0	0	(7,713)
0410 ACTTC	1,656	9,035	0	0	0	0	541,061
0440 PURCHASING	0	13,302	0	0	0	0	(28,828)
0710 COUNTY COUNSEL	0	22	0	0	0	0	189,549
1010 HUMAN RESOURCES	0	0	0	0	0	0	143,263
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	5,546
7910 PARKS & GROUNDS	0	74,877	0	0	0	0	44,718
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	208,469
Total Allocated	1,656	97,304	0	0	0	0	1,098,559
Roll Forward	(2,728)	8,886	0	0	0	0	(359,916)
Cost With Roll Forward	(1,072)	106,190	0	0	0	0	738,643
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(1,072)	106,190	0	0	0	0	738,643



**COUNTY OF FRESNO
 COST PLAN YEAR 2018-2019
 BASED ON ACTUALS 2016-2017
 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	11,114	9,533	0	0	0	0
0410 ACTTC	2,458	242,154	300,568	0	0	0	0
0440 PURCHASING	700	62,721	19,184	0	0	0	0
0710 COUNTY COUNSEL	(22,997)	19,279	74,992	0	0	0	0
1010 HUMAN RESOURCES	(4,013)	27,022	37,789	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	5,947	5,269	0	0	0	0
7910 PARKS & GROUNDS	0	1,675	42,643	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	(23,852)	467,068	707,531	0	0	0	0
Roll Forward	(34,251)	(19,943)	(176,939)	0	0	0	0
Cost With Roll Forward	(58,103)	447,125	530,592	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(58,103)	447,125	530,592	0	0	0	0



COUNTY OF FRESNO
COST PLAN YEAR 2018-2019
BASED ON ACTUALS 2016-2017
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 Neighbrrhd Stab 3
0120 CAO	0	0	0	0	1,890	0	203
0410 ACTTC	0	0	0	1,727	8,312	0	666
0440 PURCHASING	0	0	0	0	2,847	0	700
0710 COUNTY COUNSEL	0	0	0	0	374	0	0
1010 HUMAN RESOURCES	0	0	0	1,569	8,122	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	7,549	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	3,296	29,094	0	1,569
Roll Forward	0	0	0	(1,608)	(1,343)	0	0
Cost With Roll Forward	0	0	0	1,688	27,751	0	1,569
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	1,688	27,751	0	1,569



COUNTY OF FRESNO
COST PLAN YEAR 2018-2019
BASED ON ACTUALS 2016-2017
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 42,041	0	0	0	0	66
0410 ACTTC		0 213,743	217	1,825	0	0	0
0440 PURCHASING		0 48,895	0	5,601	0	0	0
0710 COUNTY COUNSEL		0 29,775	0	0	0	0	0
1010 HUMAN RESOURCES		0 22,086	115	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 5,111	0	0	0	0	0
013800 EQUIP		0 49,490	0	0	0	0	0
013900 BLDG		0 0	0	0	0	0	177
014100 BLDG		0 0	0	0	0	0	0
Total Allocated		0 411,141	332	7,426	0	0	243
Roll Forward	(13,058)	52,444	(645)	(468)	(6,684)	0	26
Cost With Roll Forward	(13,058)	463,585	(313)	6,958	(6,684)	0	269
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(13,058)	463,585	(313)	6,958	(6,684)	0	269



COUNTY OF FRESNO
COST PLAN YEAR 2018-2019
BASED ON ACTUALS 2016-2017
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	0	(751)	0	0	0	0	(690)
Cost With Roll Forward	0	(751)	0	0	0	0	(690)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	(751)	0	0	0	0	(690)



COUNTY OF FRESNO
COST PLAN YEAR 2018-2019
BASED ON ACTUALS 2016-2017
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	4,721	203	0	0	2,865
0410 ACTTC	0	0	90,389	100,654	0	0	17,145
0440 PURCHASING	0	0	21,583	38,234	0	0	7,042
0710 COUNTY COUNSEL	0	0	(706)	963	0	0	14,504
1010 HUMAN RESOURCES	0	0	(15,527)	(847)	0	0	74,079
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	124	0	0	0	514
7910 PARKS & GROUNDS	0	0	3,716	6,292	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	10,728	0	0	0	23,117
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	115,028	145,499	0	0	139,266
Roll Forward	0	0	(87,657)	25,553	0	0	(94,496)
Cost With Roll Forward	0	0	27,371	171,052	0	0	44,770
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	27,371	171,052	0	0	44,770



COUNTY OF FRESNO
COST PLAN YEAR 2018-2019
BASED ON ACTUALS 2016-2017
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	2,765	741	2,701	677
0410 ACTTC	0	0	11,249	105,994	22,488	10,718	3,554
0440 PURCHASING	0	0	291	31,553	1,861	4,201	1,507
0710 COUNTY COUNSEL	0	0	0	8,138	0	60,802	347
1010 HUMAN RESOURCES	0	0	(9,536)	(1,907)	5,737	3,582	2
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	483	0
7910 PARKS & GROUNDS	0	0	0	35,158	(479)	(9,475)	12,581
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	47,526	11,960	6,919	0
014100 BLDG	0	0	0	1,507	0	0	0
Total Allocated	0	0	2,004	230,734	42,308	79,931	18,668
Roll Forward	0	0	(34,892)	12,839	(4,256)	19,468	(29,604)
Cost With Roll Forward	0	0	(32,888)	243,573	38,052	99,399	(10,936)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	(32,888)	243,573	38,052	99,399	(10,936)



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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	406	0	0	0
0410 ACTTC	48	0	0	34,197	998	48	6,477
0440 PURCHASING	0	0	0	26,658	991	0	0
0710 COUNTY COUNSEL	0	0	0	841	0	0	0
1010 HUMAN RESOURCES	0	0	0	601	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	302	29	0	0
7910 PARKS & GROUNDS	0	0	0	192,498	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	48	0	0	255,503	2,018	48	6,477
Roll Forward	0	0	0	93,223	(11,242)	0	6,461
Cost With Roll Forward	48	0	0	348,726	(9,224)	48	12,938
Adjustments	0	0	0	0	0	0	0
Proposed Costs	48	0	0	348,726	(9,224)	48	12,938



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Central Service Departments	9060 PUBLIC 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	7,701	0	0	0
0410 ACTTC	0	0	0	44,310	1,481	138	921
0440 PURCHASING	0	0	0	6,687	700	0	700
0710 COUNTY COUNSEL	0	0	0	4,823	0	(51)	0
1010 HUMAN RESOURCES	0	0	0	3,458	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	111	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	1,721	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	68,811	2,181	87	1,621
Roll Forward	0	(118)	0	60,367	518	(99)	2,417
Cost With Roll Forward	0	(118)	0	129,178	2,699	(12)	4,038
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	(118)	0	129,178	2,699	(12)	4,038



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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	379	0	0	952	0	971	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	379	0	0	952	0	971	0
Roll Forward	(746)	(1,780)	(78)	902	0	727	0
Cost With Roll Forward	(367)	(1,780)	(78)	1,854	0	1,698	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(367)	(1,780)	(78)	1,854	0	1,698	0



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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	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	(78)	0	0	0
Cost With Roll Forward	0	0	0	(78)	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	(78)	0	0	0



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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	762	0	0	4,122	0	0	0
0440 PURCHASING	0	0	0	0	700	0	0
0710 COUNTY COUNSEL	0	373	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	762	373	0	4,122	700	0	0
Roll Forward	(124)	334	(39)	(3,448)	661	0	(39)
Cost With Roll Forward	638	707	(39)	674	1,361	0	(39)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	638	707	(39)	674	1,361	0	(39)



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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	2,346	861	2,991	1,169	1,773	0	0
0440 PURCHASING	0	0	0	(409)	991	0	0
0710 COUNTY COUNSEL	0	0	(101)	0	3,839	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	2,346	861	2,890	760	6,603	0	0
Roll Forward	987	147	(233)	(878)	1,768	0	(39)
Cost With Roll Forward	3,333	1,008	2,657	(118)	8,371	0	(39)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,333	1,008	2,657	(118)	8,371	0	(39)



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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	861	1,034	0	0
0440 PURCHASING	0	0	0	(819)	(819)	0	0
0710 COUNTY COUNSEL	0	0	0	0	259	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	42	474	0	0
Roll Forward	(39)	0	(39)	(847)	(1,853)	(39)	(39)
Cost With Roll Forward	(39)	0	(39)	(805)	(1,379)	(39)	(39)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(39)	0	(39)	(805)	(1,379)	(39)	(39)



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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	206
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	206
Roll Forward	(39)	(39)	(39)	0	(39)	0	(91)	
Cost With Roll Forward	(39)	(39)	(39)	0	(39)	0		115
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	(39)	(39)	(39)	0	(39)	0		115

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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	3,577	0	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	(1,894)	0	0	0
1010 HUMAN RESOURCES	0	0	0	4,111	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	630	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	6,424	0	0	0
Roll Forward	0	0	(39)	(23,254)	(118)	0	0
Cost With Roll Forward	0	0	(39)	(16,830)	(118)	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	(39)	(16,830)	(118)	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	379	0	206	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	1,875	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	379	1,875	206	0	0
Roll Forward	0	(39)	504	421	313	0	0
Cost With Roll Forward	0	(39)	883	2,296	519	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	(39)	883	2,296	519	0	0



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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	0	1,377	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	1,377	0	0	0	0	0
Roll Forward	0	747	0	0	0	0	0
Cost With Roll Forward	0	2,124	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	2,124	0	0	0	0	0



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Central Service Departments 9220 CSA #35 ZONE Az9221 CSA #35 ZONE Ba9222 CSA #35 ZONE Bb9223 CSA #35 ZONE Bd9224 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	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	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	309	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	309	0	0	0
Roll Forward	0	0	0	32	0	0	0
Cost With Roll Forward	0	0	0	341	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	341	0	0	0



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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
Total Allocated	0	0	0	0	0	0	0
Roll Forward	0	0	0	0	0	0	823
Cost With Roll Forward	0	0	0	0	0	0	823
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	0	823



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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	103	1,663	0	481	1,757	138	1,666
0440 PURCHASING	0	0	0	0	(819)	0	700
0710 COUNTY COUNSEL	0	0	0	(337)	0	7	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	103	1,663	0	144	938	145	2,366
Roll Forward	(1,229)	(55)	0	(139)	(3,867)	(599)	1,438
Cost With Roll Forward	(1,126)	1,608	0	5	(2,929)	(454)	3,804
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(1,126)	1,608	0	5	(2,929)	(454)	3,804



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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	547	552	0	0	552	655	446
0440 PURCHASING	0	0	0	0	(1,228)	0	0
0710 COUNTY COUNSEL	0	0	0	0	1,831	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	547	552	0	0	1,155	655	446
Roll Forward	223	(40)	0	0	(1,755)	(2,269)	(146)
Cost With Roll Forward	770	512	0	0	(600)	(1,614)	300
Adjustments	0	0	0	0	0	0	0
Proposed Costs	770	512	0	0	(600)	(1,614)	300



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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 CSA # 35 Zone BO	9263 CSA # 35 Zone CB
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	413	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	413	0	0	0	0
Roll Forward	0	0	98	0	0	0	0
Cost With Roll Forward	0	0	511	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	511	0	0	0	0



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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	68	309	0	0	0	0	0	0
0440 PURCHASING	0	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	17	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	85	309	0	0	0	0	0	0
Roll Forward	46	583	(39)	(39)	(39)	0	(39)	0
Cost With Roll Forward	131	892	(39)	(39)	(39)	0	(39)	0
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	131	892	(39)	(39)	(39)	0	(39)	0

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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	173	285	103
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	750	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	750	0	0	0	173	285	103
Roll Forward	702	(39)	(39)	(39)	(2,560)	(94)	(42)
Cost With Roll Forward	1,452	(39)	(39)	(39)	(2,387)	191	61
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,452	(39)	(39)	(39)	(2,387)	191	61



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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	0	8,186	0	0	3,408	0	1,665
0440 PURCHASING	0	1,400	0	0	1,400	0	0
0710 COUNTY COUNSEL	0	(63)	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	9,523	0	0	4,808	0	1,665
Roll Forward	(78)	(440)	0	0	3,101	0	(2,029)
Cost With Roll Forward	(78)	9,083	0	0	7,909	0	(364)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(78)	9,083	0	0	7,909	0	(364)



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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	610	1,088	0	1,587	3,023	744	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	80	0	403	212	6	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	610	1,168	0	1,990	3,235	750	0
Roll Forward	(296)	212	(99)	(32,608)	(2,885)	135	0
Cost With Roll Forward	314	1,380	(99)	(30,618)	350	885	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	314	1,380	(99)	(30,618)	350	885	0



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Central Service Departments	9364 Mcte #3	9365 Council of County Gover	9366 Maintenance District #5	9367 Mcte District 6	9368 Clovis Cemetary	9373 Fowler Cemetary	9376 Parlier 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	(7)	0	0	0	0	0	(55)
Cost With Roll Forward	(7)	0	0	0	0	0	(55)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(7)	0	0	0	0	0	(55)



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Central Service Departments	9377 Reedley Cemetery	9378 Sanger Cemetery	9392 Big Creek Com	9409 Fig Garden Fire	9411 Fresno County Fire	9441 Clovis Memorial	9455 Fig Garden Police
	Dist				Protection		Protection
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	827	103	0	(191)
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	2,406	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	827	103	2,406	(191)
Roll Forward	0	0	0	(476)	(156)	0	0
Cost With Roll Forward	0	0	0	351	(53)	2,406	(191)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	351	(53)	2,406	(191)



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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	15,699	0	(1,119)	4,814	(15,891)	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	9,416	0	0	0	17,908	2,015	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	2,079	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	9,416	15,699	0	(1,119)	24,801	(13,876)	0
Roll Forward	0	9,173	0	324	8,719	5,385	(312)
Cost With Roll Forward	9,416	24,872	0	(795)	33,520	(8,491)	(312)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,416	24,872	0	(795)	33,520	(8,491)	(312)



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Central Service Departments	9820 NSP - JPA	9860 SJVIA - Fresno	SubTotal	Direct Billed	Unallocated	Total
0120 CAO	0	0	381,213 ✓	347,494	1,148,847	1,877,554
0410 ACTTC	138	63,762	3,961,806 ✓	1,795,887	3,455,621	9,213,314
0440 PURCHASING	0	0	562,129 ✓	458,333	0	1,020,462
0710 COUNTY COUNSEL	0	10,482	2,282,633 ✓	2,515,838	39,749	4,838,220
1010 HUMAN RESOURCES	0	0	1,180,104 ✓	2,186,931	145,683	3,512,718
1910 CAPITAL PROJECTS	0	0	0	0	0	0
285002 ARCHIVES &	0	0	45,245 ✓	230,609	0	275,854
7910 PARKS & GROUNDS	0	0	958,473 ✓	703,663	1,547,639	3,209,775
013800 EQUIP	0	0	2,427,433	0	0	2,427,433
013900 BLDG	0	0	6,093,600	0	0	6,093,600
014100 BLDG	0	0	887,436	0	0	887,436
Total Allocated	138	74,244	18,780,072	8,238,755	6,337,539	33,356,366
Roll Forward	(828)	65,821	333,027	0	0	333,027
Cost With Roll Forward	(690)	140,065	19,113,099	8,238,755	6,337,539	33,689,393
Adjustments	0	0	0	0	0	0
Proposed Costs	(690)	140,065	19,113,099	8,238,755	6,337,539	33,689,393

