



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Fresno
Fresno, California

Date:
Filing Ref:

April 4, 2024
FRE25

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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. PeopleSoft Operations (ISF) |
| 5. County Counsel | 12. Security Services (ISF) |
| 6. Human Resources | 13. Facility Services (ISF) |
| 7. Archives | 14. Risk Management Insurance (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: There are no adjustments in the fiscal year 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF FRESNO

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by _____

BY Original signed by _____

Oscar J. Garcia _____

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

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

Title _____

04-05-2024 _____

04-08-2024 _____

Date

Date

cc: State and Federal Agencies
Attachment: Schedule A

**Negotiated by Daniel Basso
Telephone (916) 327-8905**

COUNTY OF FRESNO
COST PLAN YEAR 2024-2025
BASED ON 2022-2023 ACTUALS
Allocated Costs By Department

COUNTY OF FRESNO
2025 Version 2.0002-1
Detail

Central Service Departments	0110 Board Of Supervisors	0420 Assessor	1048 Recorder	13600 Other	1912 Capital Projects - Grants	2540 Miscellaneous Expenses	2811 Superior Court
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	12,105	40,116	10,410	1,101,188	0	32,905	0
0440 PURCHASING	2,228	5,571	3,343	12,758	0	23,397	0
0710 COUNTY COUNSEL	181,955	88,061	38,289	(5,517)	0	0	0
1010 HUMAN RESOURCES	17,996	84,748	13,734	0	0	34,743	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	1,451	0	0	0	0
7910 PARKS & GROUNDS	6,045	16,255	0	(24,553)	0	(523)	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	3,203	8,611	0	901,015	0	2,494	0
014100 BLDG	0	0	0	0	0	89,750	0
Total Allocated	223,532	243,362	67,227	1,984,891	0	182,766	0
Roll Forward	4,755	62,885	31,886	(75,798)	0	145,253	0
Cost With Roll Forward	228,287	306,247	99,113	1,909,093	0	328,019	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	228,287	306,247	99,113	1,909,093	0	328,019	0



COUNTY OF FRESNO
COST PLAN YEAR 2024-2025
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Allocated Costs By Department

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Central Service Departments	2838 Court Ancillary Svcs	2850 County Clerk	2860 District Attorney	2862 D.A. Grants	2870 Grand Jury	2875 Alternate Indigent Defense	2880 Public Defender
0120 CAO	1,930	0	87,830	0	8,514	7,795	70,799
0410 ACTTC	788	52,917	112,792	25,772	4,663	26,634	92,776
0440 PURCHASING	0	17,826	12,256	7,799	0	0	4,456
0710 COUNTY COUNSEL	0	207,818	59,596	0	41,525	0	30,658
1010 HUMAN RESOURCES	0	82,827	75,621	6,168	0	0	58,761
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	1,388	148	0	0	3,342
7910 PARKS & GROUNDS	0	21,178	0	0	0	0	(630)
013800 EQUIP	0	1,051	0	0	0	0	0
013900 BLDG	21,429	50,228	122,988	0	0	0	147,222
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	24,147	433,845	472,471	39,887	54,702	34,429	407,384
Roll Forward	(13,415)	(102,022)	63,664	8,606	30,347	8,936	116,956
Cost With Roll Forward	10,732	331,823	536,135	48,493	85,049	43,365	524,340
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,732	331,823	536,135	48,493	85,049	43,365	524,340



COUNTY OF FRESNO
COST PLAN YEAR 2024-2025
BASED ON 2022-2023 ACTUALS
Allocated Costs By Department

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Central Service Departments	3111 Sheriff	3430 Probation	3432 Probation Grants	3440 Prob. - JJC	3445 Elkhorn Correct Facility	4010 Agriculture	4350 Fish & Game
0120 CAO	165,347	121,589	0	3,745	0	0	0
0410 ACTTC	715,199	166,874	17,782	68,630	0	62,834	0
0440 PURCHASING	162,648	30,081	3,343	11,141	0	17,826	0
0710 COUNTY COUNSEL	468,337	191,381	0	0	0	925	0
1010 HUMAN RESOURCES	572,893	240,940	7,082	187,158	0	52,269	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	627	0	196	0	0	0
7910 PARKS & GROUNDS	47,937	0	0	0	0	11,226	0
013800 EQUIP	3,069,055	0	0	0	0	15,225	0
013900 BLDG	998,547	327,581	0	2,706,289	0	0	0
014100 BLDG	424,032	0	0	0	0	13,362	0
Total Allocated	6,623,995	1,079,073	28,207	2,977,159	0	173,667	0
Roll Forward	1,259,635	196,714	9,534	155,897	0	(6,707)	(1)
Cost With Roll Forward	7,883,630	1,275,787	37,741	3,133,056	0	166,960	(1)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,883,630	1,275,787	37,741	3,133,056	0	166,960	(1)



COUNTY OF FRESNO
COST PLAN YEAR 2024-2025 BASED
ON 2022-2023 ACTUALS Allocated
Costs By Department

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Detail

Central Service Departments	43601150 - PW&P - Capital Projects	43601250 PW&P - Surveyor	4360200 P.W. Dev Svcs	4360300 P.W. Planning & Zoning	4360900 P.W. Ec. Dev.	4365 PW&P Support Services	4371 LAFCo. Support
0120 CAO	0	0	0	0	0	3,979	0
0410 ACTTC	4,729	0	36,600	3,060	0	12,937	0
0440 PURCHASING	0	0	1,115	1,115	0	1,115	0
0710 COUNTY COUNSEL	20,433	0	1,016,716	0	710	0	0
1010 HUMAN RESOURCES	1,830	0	27,574	1,839	0	11,000	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	264	0	16	0	0	404	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	1,641	0	0	3,193	0
013900 BLDG	1,339	0	44,864	633	0	6,157	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	28,595	0	1,128,526	6,647	710	38,785	0
Roll Forward	19,615	0	170,040	2,906	0	614	0
Cost With Roll Forward	48,210	0	1,298,566	9,553	710	39,399	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	48,210	0	1,298,566	9,553	710	39,399	0



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COST PLAN YEAR 2024-2025
BASED ON 2022-2023 ACTUALS
Allocated Costs By Department

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Central Service Departments	4510 P.W. Roads	4700 Transit Services	5110 DCSS	5240 Medical Svcs	5242 County Health Svcs	5243 Local Hth & Welf Trust	5244 EMS
0120 CAO	0	0	2,503	0	0	0	0
0410 ACTTC	184,741	0	95,292	329	0	0	1,182
0440 PURCHASING	28,193	0	32,310	1,115	0	0	0
0710 COUNTY COUNSEL	(63,821)	0	9,292	0	0	0	0
1010 HUMAN RESOURCES	76,350	0	35,150	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	411	0	(34)	0	0	0	0
7910 PARKS & GROUNDS	244,850	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	21,878	0	69,042	0	0	0	0
014100 BLDG	3,043	0	0	0	0	0	0
Total Allocated	495,645	0	243,555	1,444	0	0	1,182
Roll Forward	(108,780)	(53)	(28,837)	787	0	(69)	743
Cost With Roll Forward	386,865	(53)	214,718	2,231	0	(69)	1,925
Adjustments	0	0	0	0	0	0	0
Proposed Costs	386,865	(53)	214,718	2,231	0	(69)	1,925



COUNTY OF FRESNO
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Allocated Costs By Department

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Central Service Departments	5512 P.W. Grants	5610 Dept of Social Serv	5611 Public Authority	5620 Public Health	5630 Behavioral Health	7110 Veterans' Svcs	7205 Community Dev Block Grant
0120 CAO	0	123,384	0	112,794	139,062	0	0
0410 ACTTC	6,240	557,470	1,236	227,379	377,383	3,119	5,846
0440 PURCHASING	1,115	18,311	1,115	23,119	8,771	0	2,073
0710 COUNTY COUNSEL	726	(432,810)	7,857	5,043	209,269	0	3,419
1010 HUMAN RESOURCES	0	157,301	688	25,116	47,255	4,305	2,022
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	2,374	0	2,155	773	0	0
7910 PARKS & GROUNDS	201,505	0	0	3,518	53,136	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	5,943	5,266	0	2,021
014100 BLDG	0	16,962	0	38,192	62,989	0	0
Total Allocated	209,586	442,992	10,896	443,259	903,904	7,424	15,381
Roll Forward	112,030	(703,580)	(7,016)	(103,783)	31,009	2,891	(1,190)
Cost With Roll Forward	321,616	(260,588)	3,880	339,476	934,913	10,315	14,191
Adjustments	0	0	0	0	0	0	0
Proposed Costs	321,616	(260,588)	3,880	339,476	934,913	10,315	14,191



COUNTY OF FRESNO
COST PLAN YEAR 2024-2025
BASED ON 2022-2023 ACTUALS
Allocated Costs By Department

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Central Service Departments	7209 Neighbrhd Stab 3	7410 Schools	7511 Library - Measure B	7515 Librarian	7517 Library Grants	7530 Library Capital Projects	7550 Law Library
0120 CAO	0	0	13,507	0	0	0	0
0410 ACTTC	0	0	196,404	471	0	0	0
0440 PURCHASING	0	0	32,310	0	0	0	0
0710 COUNTY COUNSEL	0	0	24,069	0	0	0	0
1010 HUMAN RESOURCES	0	0	27,083	177	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	293,373	648	0	0	0
Roll Forward	0	0	40,379	161	(840)	(62)	0
Cost With Roll Forward	0	0	333,752	809	(840)	(62)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	333,752	809	(840)	(62)	0



COUNTY OF FRESNO
COST PLAN YEAR 20242025
BASED ON 2022-2023 ACTUALS
Allocated Costs By Department

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Central Service Departments	7920 - Off Highway License	8830 JJC	8840 Coroner Facility	8905/8908 ITSD	8910/8911 Fleet Svcs	8925 Risk Mgmt	8930/8931 Telecommunications
0120 CAO	0	0	0	0	2,205	4,373	0
0410 ACTTC	0	0	0	195,307	137,985	35,685	0
0440 PURCHASING	0	0	0	17,832	(6,950)	(8,450)	0
0710 COUNTY COUNSEL	0	0	0	100,606	3,626	141,070	0
1010 HUMAN RESOURCES	0	0	0	24,107	4,200	58,776	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	41	0	300	0
7910 PARKS & GROUNDS	0	0	0	0	9,537	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	3,495	0	10,619	0
014100 BLDG	0	0	0	2,085	0	0	0
Total Allocated	0	0	0	343,473	150,603	242,373	0
Roll Forward	0	0	0	37,851	20,494	59,856	0
Cost With Roll Forward	0	0	0	381,324	171,097	302,229	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	381,324	171,097	302,229	0



COUNTY OF FRESNO
COST PLAN YEAR 2024-2025
BASED ON 2022-2023 ACTUALS
Allocated Costs By Department

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Detail

Central Service Departments	8933 PS Ops	8935 GS Facility Services	8970 GS Security	9015 Resources	9020 Solid Waste Disp	9023 Fresno/Clovis Metro Waste Disp	9025 Bass Ave Transfer Station
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	309,488	144,928	38,398	12,835	2,308	10	0
0440 PURCHASING	0	(23,805)	3,287	6,685	(3,132)	0	0
0710 COUNTY COUNSEL	0	12,209	(531)	5,806	0	0	0
1010 HUMAN RESOURCES	(15,766)	40,274	13,493	2,578	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	160	0	0	0
7910 PARKS & GROUNDS	0	262,493	6,096	(14,157)	3,408	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	65,918	4,243	2,433	0	0	0
014100 BLDG	0	1,507	0	0	0	0	0
Total Allocated	293,722	503,524	64,986	16,340	2,584	10	0
Roll Forward	75,895	25,943	(18,086)	(9,771)	(17,804)	0	0
Cost With Roll Forward	369,617	529,467	46,900	6,569	(15,220)	10	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	369,617	529,467	46,900	6,569	(15,220)	10	0



COUNTY OF FRESNO
COST PLAN YEAR 2024-2025
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Allocated Costs By Department

COUNTY OF FRESNO
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Central Service Departments	9026 American Ave Disp Site	9028 Coalinga Disp Site	9030 PW OP&MCTE	9050 CAL - ID Ran JPA	9080 Sheriff - Inmate Welfare Trust	9140 Special Districts Admin	9141 CSA #1
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	36,358	1,576	0	2,261	0	19,888	3,315
0440 PURCHASING	6,872	(849)	0	0	0	(9,189)	266
0710 COUNTY COUNSEL	1,275	0	0	0	0	2,376	0
1010 HUMAN RESOURCES	3,208	0	0	0	0	7,115	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	(108)	15	0	0	0	57	0
7910 PARKS & GROUNDS	24,416	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	605	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	72,021	742	0	2,261	0	20,852	3,581
Roll Forward	(41,515)	(2,591)	0	(5,234)	0	(67,068)	2,382
Cost With Roll Forward	30,506	(1,849)	0	(2,973)	0	(46,216)	5,963
Adjustments	0	0	0	0	0	0	0
Proposed Costs	30,506	(1,849)	0	(2,973)	0	(46,216)	5,963



**COUNTY OF FRESNO
COST PLAN YEAR 2024-2025
BASED ON 2022-2023 ACTUALS
Allocated Costs By Department**

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Central Service Departments	9142 CSA #2	9145 CSA #5	9146 CSA #7-D	9147 CSA #7	9149 CSA #31-ZONE C	9150 CSA #10	9151 CSA 35 ZONE Ab
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	558	1,598	854	130	0	2,163	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	353	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	7,410	0	0	0	2,332	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	911	9,008	854	130	0	4,495	0
Roll Forward	2,539	3,291	197	75	0	1,187	0
Cost With Roll Forward	3,450	12,299	1,051	205	0	5,682	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,450	12,299	1,051	205	0	5,682	0



**COUNTY OF FRESNO
COST PLAN YEAR 2024-2025
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Central Service Departments	9154 CSA #14	9155 CSA 35 ZONE B OP	9156 CSA 35 ZONE C OP	9157 CSA #35 ZONE bi	9159 CSA #19	9160 CSA #35-E	9161 CSA #35F
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	462	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	2,039	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	2,501	0	0	0	0	0	0
Roll Forward	381	0	0	0	0	0	0
Cost With Roll Forward	2,882	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,882	0	0	0	0	0	0



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 COST PLAN YEAR 2024-2025
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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	1,576	0	0	16,660	0	0
0440 PURCHASING	0	0	0	0	266	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	788	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	2,364	0	0	16,926	0	0
Roll Forward	0	399	0	0	2,576	0	0
Cost With Roll Forward	0	2,763	0	0	19,502	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	2,763	0	0	19,502	0	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	5,297	754	6,346	2,035	920	0
0440 PURCHASING	0	0	0	0	0	(849)	0
0710 COUNTY COUNSEL	0	30,201	79	(16,612)	0	768	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	2,580	0	3,778	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	38,078	833	(6,488)	2,035	839	0
Roll Forward	0	33,570	(4,079)	(11,365)	1,647	(3,270)	0
Cost With Roll Forward	0	71,648	(3,246)	(17,853)	3,682	(2,431)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	71,648	(3,246)	(17,853)	3,682	(2,431)	0



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Central Service Departments	9176 CSA 35-I	9177 CSA #35 ZONE Au	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	1,380	1,487	0	0
0440 PURCHASING	0	0	0	0	266	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	1,380	1,753	0	0
Roll Forward	0	0	0	677	309	0	0
Cost With Roll Forward	0	0	0	2,057	2,062	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	2,057	2,062	0	0



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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	459
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	459
Roll Forward	0	0	0	0	0	0	0	76
Cost With Roll Forward	0	0	0	0	0	0	0	535
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	0	0	535



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Central Service Departments	9197 CSA #35 ZONE Z	9199 CSA #35 ZONE Av	9200 FCERA	9201 CSA 31 Zone G	9204 CSA #35 ZONE Ad	9205 CSA #35 ZONE Af	9206 CSA #35-AG
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	28,935	0	0	0	394
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	(2,068)	0	0	0	0
1010 HUMAN RESOURCES	0	0	1,842	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	423	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	29,132	0	0	0	394
Roll Forward	0	0	(8,122)	0	0	0	11
Cost With Roll Forward	0	0	21,010	0	0	0	405
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	21,010	0	0	0	405



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Central Service Departments	9207 CSA #35 ZONE Aj	9208 CSA #35-AK	9209 CSA #35 ZONE	9210 CSA #35 ZONE An	9211 CSA #35 ZONE Ao	9212 CSA #39-A	9214 CSA #35-Zone AP
	Am						
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	394	0	0	0	1,178	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	7,015	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	394	0	0	0	8,193	0
Roll Forward	0	66	0	0	0	3,794	0
Cost With Roll Forward	0	460	0	0	0	11,987	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	460	0	0	0	11,987	0



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Central Service Departments 9215 CSA #35 ZONE Aq 9216 CSA 35 ZONE Ar 9217 CSA #35-Zone AA 9218 CSA #35 ZONE Ae 9220 CSA #35 ZONE Az 9221 CSA #35 ZONE Ba 9222 CSA #35 ZONE Bb

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	9223 CSA #35 ZONE Bd	9224 CSA #35-Zone BG	9225 CSA #35-Zone D	9226 CSA # 35 Zone "H"	9227 CSA # 35 Zone "N"	9229 County Service Area 35 Zone BJ	9230 CSA 35 - Zone "BM"
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	9231 CSA #35-AT	9232 CSA No. 35 - Zone "BQ"	9233 CSA #35-Zone BR	9234 CSA No. 35-Zone "X"	9235 CSA No. 35 - Zone "BS"	9236 CSA No. 35 - Zone "M"	9237 CSA No. 35-Zone "BH"
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	722	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	722	0	0	0	0	0	0
Roll Forward	449	0	0	0	0	0	0
Cost With Roll Forward	1,171	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,171	0	0	0	0	0	0



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Central Service Departments	9239 CSA No 35-Zone "BU"	9240 CSA Nol 35-Zone "BW"	9241 CSA No. 35-Zone "BX"	9242 CSA #35-BY	9243 CSA #43	9244 CSA #44-A	9246 CSA #44-C
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	329	1,746	591
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	639
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	329	1,746	1,230
Roll Forward	0	0	0	0	220	707	296
Cost With Roll Forward	0	0	0	0	549	2,453	1,526
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	549	2,453	1,526



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Central Service Departments	9247 CSA #44-D	9248 County Service Area No. 50	9249 County Service Area	9250 CSA # 10-A	9251 CSA No. 10 Zone A (other)	9252 CSA No. 35 Zone BL	9253 - CSA 35 - Zone BN
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	5,845	198	3,525	657	1,314	0	0
0440 PURCHASING	1,115	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	6,212	0	2,283	1,446	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	13,172	198	5,808	2,103	1,314	0	0
Roll Forward	5,191	(2,802)	442	(231)	548	0	0
Cost With Roll Forward	18,363	(2,604)	6,250	1,872	1,862	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,363	(2,604)	6,250	1,872	1,862	0	0



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Central Service Departments	9254 CSA 34 ZONE C	9255 - CSA No. 34 - Zone B	9256 - CSA # 31 Zone E	9257 - CSA #35 Zone CA	9258 - CSA #35 Zone CC	9259 CSA # 35 Zone CD	9260 CSA #35 Zone CE
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	2,364	722	394	0	0	920	0
0440 PURCHASING	0	0	0	0	0	1,115	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	639	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	2,364	1,361	394	0	0	2,035	0
Roll Forward	748	591	(317)	0	0	1,433	0
Cost With Roll Forward	3,112	1,952	77	0	0	3,468	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,112	1,952	77	0	0	3,468	0



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Central Service Departments	9261 CSA Zone CF	9262 CSA # 35 Zone BO	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	722	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	722	0	0
Roll Forward	0	0	0	0	230	0	0
Cost With Roll Forward	0	0	0	0	952	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	952	0	0



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Central Service Departments 9268 CSA #35 Zone CN 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

0120 CAO	0	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	0	0	0	591
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	591
Roll Forward	0	0	0	0	0	0	0	372
Cost With Roll Forward	0	0	0	0	0	0	0	963
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	0	0	963



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Central Service Departments	9301 CSA #43 W	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	316	459	(68)	9,312	0	0	5,582
0440 PURCHASING	0	1,115	0	(778)	0	0	1,115
0710 COUNTY COUNSEL	0	144	0	67	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	3,385	0	0	35,242	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	3,701	1,718	(68)	43,843	0	0	6,697
Roll Forward	410	1,554	(123)	13,132	0	0	1,936
Cost With Roll Forward	4,111	3,272	(191)	56,975	0	0	8,633
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,111	3,272	(191)	56,975	0	0	8,633



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Central Service Departments	9322 CSA #34 ZONE A/C SWTP	9323 CSA #34 ZONE D	COUNTY SERVICE AREA NO 34G	9351 Waterworks #41 Sewer	9357 Waterworks #37	9358 Waterworks #38	9359 Mcte Dist #1
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	8,210	920	198	5,912	437	2,468	0
0440 PURCHASING	3,343	0	0	2,228	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	12,560	0	0	0	2,283	3,040	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	24,113	920	198	8,140	2,720	5,508	0
Roll Forward	7,257	(3,926)	143	6,149	922	1,875	0
Cost With Roll Forward	31,370	(3,006)	341	14,289	3,642	7,383	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	31,370	(3,006)	341	14,289	3,642	7,383	0



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Central Service Departments	9360 Waterworks #40	9361 Waterworks #41	9362 Waterworks #42	9363 Mcte Dist #2	9364 Mcte #3	9365 Council of County Gover	9366 Maintenance District #5
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	2,229	7,792	575	0	0	0	0
0440 PURCHASING	0	4,456	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	717	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	3,484	47,285	5,174	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	5,713	59,533	5,749	0	0	717	0
Roll Forward	1,249	22,250	1,732	0	0	0	0
Cost With Roll Forward	6,962	81,783	7,481	0	0	717	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,962	81,783	7,481	0	0	717	0



COUNTY OF FRESNO
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Central Service Departments	9367 Mtce District 6	9368 Clovis Cemetary	9376 Parlier Cemetery	9377 Reedley Cemetery	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	854	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	854	0	0
Roll Forward	0	0	0	0	143	0	0
Cost With Roll Forward	0	0	0	0	997	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	997	0	0



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Central Service Departments	9455 Fig Garden Police Protection	9497 Fresno Cnty Rural Trans Agency	9625 SJVL	9690 LAFCO - Contract	9710 Fresno Trans Auth	9810 FC Zoo Authority	9811 Fresno's Chaffee Zoo Corp
0120 CAO	0	0	0	0	0	17,061	0
0410 ACTTC	(276)	0	1,641	4,674	(9,954)	441	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	76,954	(17,212)	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	1,331	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	(276)	0	1,641	4,674	68,331	290	0
Roll Forward	0	0	(12,412)	4,437	(47,194)	7,640	0
Cost With Roll Forward	(276)	0	(10,771)	9,111	21,137	7,930	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(276)	0	(10,771)	9,111	21,137	7,930	0



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Central Service Departments	9818 San Joaquin H2O Agency	9820 NSP - JPA	9860 SJVIA - Fresno	SubTotal	Direct Billed	Unallocated	Total
0120 CAO	0	0	0	886,417	456,791	2,532,235	3,875,443
0410 ACTTC	(397)	0	(274)	5,334,416	1,348,606	5,047,751	11,730,773
0440 PURCHASING	0	0	0	462,409	602,820	0	1,065,229
0710 COUNTY COUNSEL	0	0	2,465	2,446,224	4,432,826	408,228	7,287,278
1010 HUMAN RESOURCES	0	0	6,548	1,999,005	2,817,940	203,115	5,020,060
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	14,403	219,624	9,536,155	9,770,182
7910 PARKS & GROUNDS	0	0	0	1,021,351	894,870	2,329,253	4,245,474
013800 EQUIP	0	0	0	3,090,165	0	0	3,090,165
013900 BLDG	0	0	0	5,535,394	0	0	5,535,394
014100 BLDG	0	0	0	651,922	0	0	651,922
Total Allocated	(397)	0	8,739	21,441,706	10,773,477	20,056,737	52,271,920
Roll Forward	(3,151)	0	(28,721)	1,391,580	0	0	1,391,580
Cost With Roll Forward	(3,548)	0	(19,982)	22,833,286	10,773,477	20,056,737	53,663,500
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(3,548)	0	(19,982)	22,833,286	10,773,477	20,056,737	53,663,500

