



Federal 2 CFR Part 200 Cost Allocation Plan for FY 2026

City of Fresno, California

Based on Actual Expenditures & Data
From the Fiscal Year Ended June 30, 2024

MGT.us

Table of Contents

Section 1 -	Introduction
Section 2 -	Certification
Section 3 -	Organization Chart
Section 4 -	Reading the Cost Allocation Plan
Section 5 -	2 CFR Part 200 Cost Allocation Plan

Section 1

Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Fresno, CA (City) based on actual expenditures for fiscal year 2024. The MGT Consulting Group (MGT) prepared these documents at the request of the City.

This Cost Allocation Plan is used by the City to claim indirect costs as charges against grants and contracts (awards). This Cost Allocation Plan is submitted for use by the Colorado Department of Human Services and other State and Federal grantors.

This document is prepared in compliance with 2 CFR Part 200. City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2

Certification

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal, based on actual expenditures from fiscal year 2023/2024 to establish cost allocations or billings for use in fiscal year 2025/2026 are allowable in accordance with the requirements of 2 CFR Part 200, "*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct:

Government Unit: City of Fresno, California

Signature: 

Name of Official: Santino Danisi

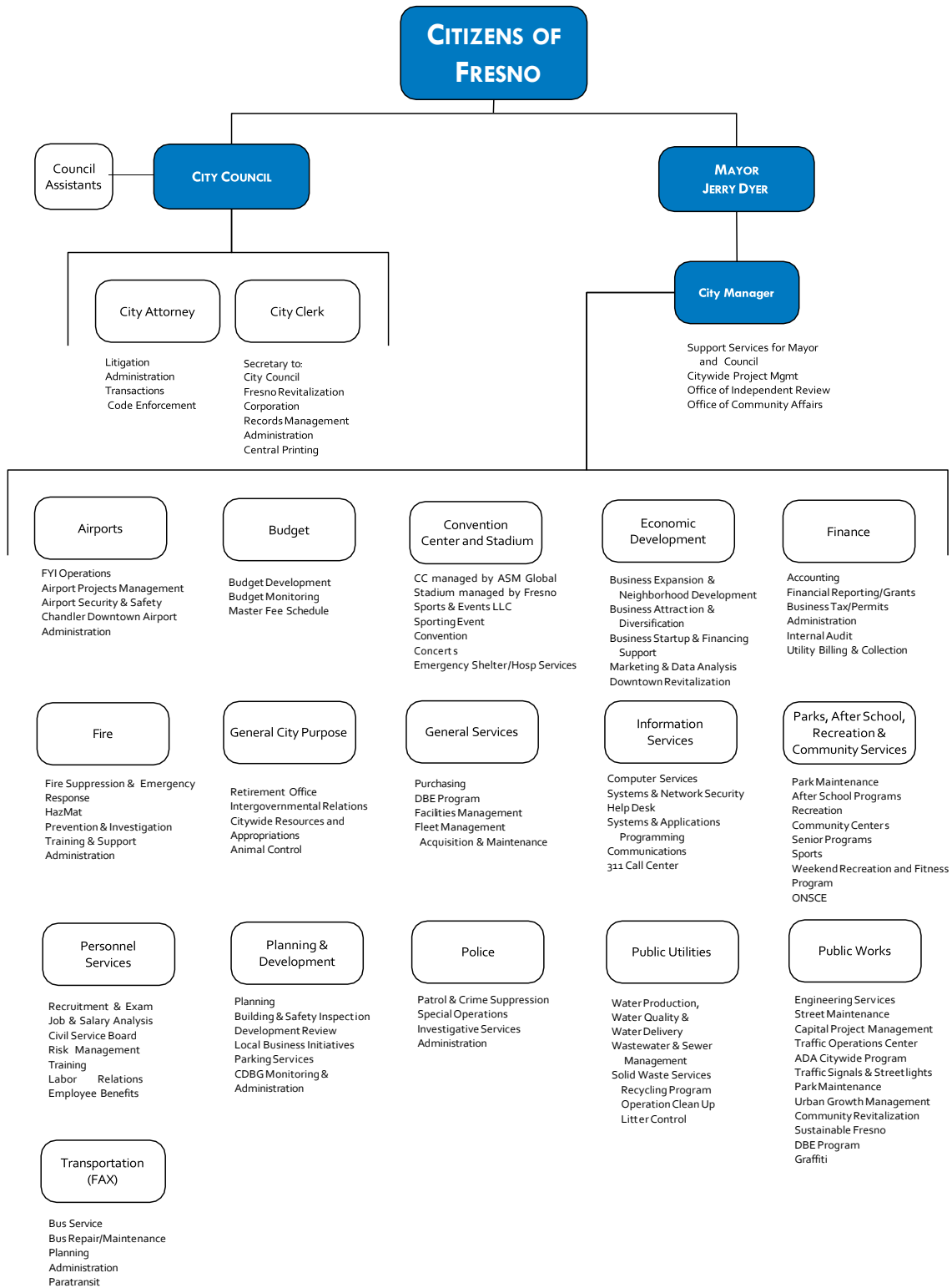
Title: Controller

Date of Execution: 7/18/25

Section 3

Organization Chart

City Organizational Chart



Section 4

Reading the Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

The 2 CFR Part 200 Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City divisions and departments that benefit other City divisions and departments. Examples of indirect costs are accounting, purchasing, human resources and information technology.

The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs and (2) calculate corresponding indirect cost rates.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the City divisions and departments that provide support to other divisions and departments. These divisions and departments are referred to as central service or allocating departments.
- Identify the City divisions and departments that receive support from other divisions and departments. These departments are referred to as grantee or receiving departments.

- Accumulate the allowable actual expenditures of the City divisions and departments that provide support to other divisions and departments.
- Distribute, or allocate, the allowable expenditures of the City divisions and departments that provide support to other City divisions and departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service divisions and departments. This methodology recognizes the cross support provided between central service divisions and departments. For example, accounting supports information technology by providing payroll, paying vouchers and preparing a budget. Information technology, however, also supports accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating divisions and departments. In the first step of the double-step methodology, allowable costs from central service divisions and departments are allocated in the sequence selected to all Unified Govt divisions, departments and funds; including to other central service divisions and departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service divisions and departments. Central

service divisions and departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, divisions and departments. Each central service division and department is broken down into functions. Functions are the specific services provided by a particular division and department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every allocating division and department to every receiving division and department. Allocating divisions and departments are listed down the left column and receiving divisions, departments and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the details schedules for every central service division and department. The detail schedules for each central service division and department is structured in the following format.

Narrative. Lists the division and department name, provides a brief description of the activities performed, identifies the functions and the corresponding allocation base.

Departmental Costs (A). The actual expenditures for that division and department.

Incoming Costs (B). The support costs coming into the division and department from other allocating divisions and departments.

Total Allocated (C). The total amount allocated for that division and department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations. The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary. The summary of allocated costs by function.

Section 5
Federal 2 CFR 200 Cost Allocation Plan

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
Table of Contents			1
Summary Schedule			4
1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt			106
5 Department Costs			107
5 Incoming Costs			108
5 Management Services	Total Actual Expenditures by GL String		110
5 Management of Staff	Salaries by GL String		128
5 Allocation Summary			140
1000-1001-2101-050-21-1-0000-0000 Budget Program			159
6 Department Costs			160
6 Incoming Costs			161
6 City Budget	Total Actual Expenditures by GL String		163
6 Allocation Summary			181
1000-1001-1210-111-12-1-0000-0000 Records Management			200
8 Department Costs			201
8 Incoming Costs			202
8 Records Management	Salaries by GL String		204
8 Allocation Summary			216
1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult			228
9 Department Costs			229
9 Incoming Costs			231
9 3 Year Average	Number of Legal services rendered		233
9 Allocation Summary			241
1000-1001-3020-580-30-1-0000-0000 Purchasing			249
10 Department Costs			250
10 Incoming Costs			251
10 Purchase Orders	Number of PO's		253
10 RFP's	Number of RFP's		259
10 Bids	Number of Bids		260
10 Allocation Summary			263
1000-1001-3200-651-32-1-0000-0000 Accounting			269
11 Department Costs			270
11 Incoming Costs			271
11 Accounting - JE's	Weighted Allocation Count by GL String		273
11 Accounting - Vouchers	Voucher Count by GL String		291

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

11 Allocation Summary		304
1000-1001-3200-652-32-1-0000-0000 Treasury		323
12 Department Costs		324
12 Incoming Costs		325
12 Treasury	Average Daily Cash Balance	327
12 Allocation Summary		345
1000-1001-3200-653-32-1-0000-0000 Payroll		364
13 Department Costs		365
13 Incoming Costs		366
13 Payroll	Adopted Budgeted FTEs	368
13 Allocation Summary		375
1000-1001-3200-654-32-1-0000-0000 Collections		382
14 Department Costs		383
14 Incoming Costs		384
14 Collections	Weighted Avg of Collections (85%) & Returned Checks (15%)	386
14 Allocation Summary		387
1000-1001-3200-655-32-1-0000-0000 Finance Administration		388
15 Department Costs		389
15 Incoming Costs		391
15 Finance Admin Support	Salaries of Divisions Supervised	393
15 Allocation Summary		394
1000-1001-3200-665-32-1-0000-0000 Internal Audit		395
16 Department Costs		396
16 Incoming Costs		397
16 Citywide Audit	Total Actual Expenditures by GL String	399
16 Allocation Summary		417
1000-1001-3401-700-34-1-0000-0000 HR Administration Program		436
17 Department Costs		437
17 Incoming Costs		439
17 Personnel Services	Salaries by GL String	441
17 Allocation Summary		453
1000-1001-3402-701-34-1-0000-0000 Training Program		465
18 Department Costs		466
18 Incoming Costs		467
18 Training	Salaries by GL String	469
18 Allocation Summary		481
1000-1001-3403-703-34-1-0000-0000 Employment Services		493
19 Department Costs		494
19 Incoming Costs		496

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

19 Employment Services	Salaries by GL String	498
19 Allocation Summary		510
1000-1001-3403-704-34-1-0000-0000 Civil Service Board		522
20 Department Costs		523
20 Incoming Costs		524
20 Civil Service Board	Salaries by GL String	526
20 Allocation Summary		538
1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations		550
21 Department Costs		551
21 Incoming Costs		552
21 Employer/Employee Relations	Salaries by GL String	554
21 Allocation Summary		566
1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health		578
22 Department Costs		579
22 Incoming Costs		580
22 Loss Control	Salaries by GL String	582
22 Allocation Summary		594
1000-1001-3410-730-34-1-0000-0000 Employee Benefits		606
23 Department Costs		607
23 Incoming Costs		608
23 Employee Benefits	Salaries by GL String	610
23 Allocation Summary		622
4200-4225-4305-856-43-0-0000-0000 Airports Projects Administratr		634
463 Department Costs		635
463 Incoming Costs		637
463 Airports Projects Admin	Time Card Expenditure Percentages	639
463 Allocation Summary		640

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	CITY HALL RENT	PENSION OBLIGATION N BONDS	1000-1001- 0110-010-01- 1-0000-0000 Council	1000-1001- 1010-030-10- 1-0000-0000 Office Of The	1000-1001- 1210-110-12- 1-0000-0000 City Clerk's	1000-1001- 1040-042-10- 1-0000-0000 Cannabis	1000-1001- 1050-045-10- 1-0000-0000 Office of	1000-1001- 1090-055-10- 1-0000-0000 Office of	1000-1001- 1100-060-11- 1-0000-0000 Intergovernm	1000-1001- 1100-061-11- 6-0000-0000 Homeless
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$8,091	\$2,534	\$1,587	\$25	\$608	\$549	\$2,022	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	6,423	1,482	1,200	58	363	358	3,276	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	471	169	95	0	40	35	51	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	494,135	103,072	57,036	9,815	1,402	0	222,411	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	3,019	0	604	0	0	0	5,936	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	7,624	815	1,000	135	737	94	2,816	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	53	12	10	0	3	3	27	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	13,020	249	1,581	0	498	996	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	1,799	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	1,698	392	317	15	96	95	866	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	9,838	3,519	1,980	0	838	732	1,075	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	3,595	1,286	724	0	306	267	393	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	19,452	6,959	3,915	0	1,656	1,447	2,125	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	889	318	179	0	76	66	97	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	5,597	2,002	1,126	0	476	416	611	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	3,204	1,146	645	0	273	238	350	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	3,576	1,279	720	0	304	266	391	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$580,685	\$125,235	\$72,717	\$10,048	\$7,677	\$5,561	\$244,245	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-1100-062-11-6-0000-0000	1000-1001-1100-065-11-6-0000-0000	1000-1001-1110-072-11-1-0000-0000	1000-1001-1110-074-11-6-0000-0000	1000-1001-1410-202-14-1-0000-0000	1000-1001-1510-250-15-2-0000-0000	1000-1001-1510-251-15-2-0000-0000	1000-1001-1510-252-15-2-0000-0000	1000-1001-1520-255-15-2-0000-0000	1000-1001-1520-256-15-2-0000-0000
	Animal	Redevelopm	Citywide	Employee	Code	Office of	Media&Com	Office of the	Personnel	Fiscal Affairs
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$374	\$0	\$4	\$3,425	\$1,409	\$7	\$20,701	\$1,982
6 1000-1001-2101-050-21-1-0000-0000 I	1	0	845	0	9	4,003	831	16	16,127	1,192
8 1000-1001-1210-111-12-1-0000-0000 I	(0)	0	0	0	0	149	94	0	1,218	131
9 1000-1001-1410-201-14-1-0000-0000 I	19,815	72,390	6,728	0	23,240	158,486	0	0	29,529	14,324
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	1,216	0	604	1,208	0	0	1,208	0
11 1000-1001-3200-651-32-1-0000-0000 /	10	9	1,271	0	1	17,933	70	153	783	875
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	7	0	0	33	7	0	133	10
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	1,275	996	0	35,967	2,427
14 1000-1001-3200-654-32-1-0000-0000 (	0	9,460	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	223	0	2	1,058	220	4	4,263	315
17 1000-1001-3401-700-34-1-0000-0000 I	(0)	0	0	0	0	3,102	1,951	0	25,422	2,725
18 1000-1001-3402-701-34-1-0000-0000 *	(0)	0	0	0	0	1,133	713	0	9,289	996
19 1000-1001-3403-703-34-1-0000-0000 I	(0)	0	0	0	0	6,133	3,858	0	50,265	5,388
20 1000-1001-3403-704-34-1-0000-0000 (	(0)	0	0	0	0	280	176	0	2,298	246
21 1000-1001-3404-710-34-1-0000-0000 I	(0)	0	0	0	0	1,765	1,110	0	14,463	1,550
22 1000-1001-3405-720-34-1-0000-0000 I	(0)	0	0	0	0	1,010	636	0	8,279	887
23 1000-1001-3410-730-34-1-0000-0000 I	(0)	0	0	0	0	1,127	709	0	9,241	990
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$19,826	\$81,859	\$10,665	\$0	\$23,860	\$202,120	\$12,779	\$181	\$229,188	\$34,038

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-1520-257-15-2-0000-0000	1000-1001-1520-258-15-2-0000-0000	1000-1001-1520-259-15-2-0000-0000	1000-1001-1520-260-15-2-0000-0000	1000-1001-1520-261-15-2-0000-0000	1000-1001-1520-262-15-2-0000-0000	1000-1001-1520-263-15-2-0000-0000	1000-1001-1530-270-15-2-0000-0000	1000-1001-1530-271-15-2-0000-0000	1000-1001-1530-272-15-2-0000-0000
	Property &	Accountabilit	Training	Administratio	Recruiting	Chaplaincy	Worker's	Patrol	Patrol	Patrol
5 1000-1001-1040-040-10-1-0000-0000 (	\$2,464	\$414	\$5,662	\$21,723	\$4,212	\$2	\$1,210	\$23,898	\$190	\$10,569
6 1000-1001-2101-050-21-1-0000-0000 I	2,077	270	3,778	46,422	2,835	4	730	22,619	397	6,900
8 1000-1001-1210-111-12-1-0000-0000 I	139	26	358	108	266	0	80	1,248	1	675
9 1000-1001-1410-201-14-1-0000-0000 I	0	2,804	13,708	252,674	3,863	0	0	7,197	1,402	0
10 1000-1001-3020-580-30-1-0000-0000 I	1,811	1,208	3,019	2,874	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	1,300	23	615	2,259	189	2	38	1,608	1,582	312
12 1000-1001-3200-652-32-1-0000-0000 *	17	2	31	384	23	0	6	187	3	57
13 1000-1001-3200-653-32-1-0000-0000 I	3,236	249	3,734	809	4,481	0	1,245	138,413	0	14,688
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	549	71	999	12,272	749	1	193	5,979	105	1,824
17 1000-1001-3401-700-34-1-0000-0000 I	2,895	553	7,477	2,252	5,542	0	1,662	26,035	27	14,083
18 1000-1001-3402-701-34-1-0000-0000 *	1,058	202	2,732	823	2,025	0	607	9,513	10	5,146
19 1000-1001-3403-703-34-1-0000-0000 I	5,724	1,093	14,783	4,453	10,958	0	3,286	51,478	52	27,846
20 1000-1001-3403-704-34-1-0000-0000 (	262	50	676	204	501	0	150	2,353	2	1,273
21 1000-1001-3404-710-34-1-0000-0000 I	1,647	314	4,254	1,281	3,153	0	945	14,812	15	8,012
22 1000-1001-3405-720-34-1-0000-0000 I	943	180	2,435	733	1,805	0	541	8,479	9	4,586
23 1000-1001-3410-730-34-1-0000-0000 I	1,052	201	2,718	819	2,015	0	604	9,464	10	5,119
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$25,173	\$7,661	\$66,978	\$350,089	\$42,617	\$8	\$11,297	\$323,282	\$3,805	\$101,091

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-1540-275-15-2-0000-0000 Support &	1000-1001-1540-276-15-2-0000-0000 Support	1000-1001-1550-278-15-2-0000-0000 Crime Scene	1000-1001-1550-279-15-2-0000-0000 Investigative	1000-1001-1600-300-16-3-0000-0000 Administrativ	1000-1001-1600-301-16-3-0000-0000 Public	1000-1001-1600-302-16-3-0000-0000 Personnel	1000-1001-1600-303-16-3-0000-0000 Business and	1000-1001-1610-310-16-3-0000-0000 Logistics and	1000-1001-1610-311-16-3-0000-0000 Facilities
5 1000-1001-1040-040-10-1-0000-0000 (	\$49,949	\$19	\$53,829	\$19	\$893	\$389	\$3	\$1,376	\$61	\$1,066
6 1000-1001-2101-050-21-1-0000-0000 I	31,254	42	34,837	43	684	240	7	917	137	1,879
8 1000-1001-1210-111-12-1-0000-0000 I	3,243	0	3,449	0	53	25	0	87	0	21
9 1000-1001-1410-201-14-1-0000-0000 I	23,951	5,730	6,667	0	29,989	0	1,432	0	0	1,402
10 1000-1001-3020-580-30-1-0000-0000 I	7,245	0	2,415	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	16,733	400	4,705	224	257	280	147	81	25	2,295
12 1000-1001-3200-652-32-1-0000-0000 *	259	0	288	0	6	2	0	8	1	16
13 1000-1001-3200-653-32-1-0000-0000 I	67,401	0	44,561	0	779	249	0	1,743	0	249
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	8,262	11	9,209	11	181	63	2	242	36	497
17 1000-1001-3401-700-34-1-0000-0000 I	67,682	0	71,983	0	1,107	530	0	1,818	0	442
18 1000-1001-3402-701-34-1-0000-0000 *	24,732	0	26,303	0	405	194	0	664	0	161
19 1000-1001-3403-703-34-1-0000-0000 I	133,824	0	142,330	0	2,189	1,048	0	3,595	0	874
20 1000-1001-3403-704-34-1-0000-0000 (	6,118	0	6,507	0	100	48	0	164	0	40
21 1000-1001-3404-710-34-1-0000-0000 I	38,506	0	40,953	0	630	302	0	1,034	0	251
22 1000-1001-3405-720-34-1-0000-0000 I	22,042	0	23,443	0	361	173	0	592	0	144
23 1000-1001-3410-730-34-1-0000-0000 I	24,603	0	26,166	0	403	193	0	661	0	161
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$525.803	\$6.201	\$497.646	\$297	\$38.036	\$3,735	\$1,590	\$12.983	\$260	\$9,498

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-1610-312-16-3-0000-0000	1000-1001-1610-313-16-3-0000-0000	1000-1001-1620-320-16-3-0000-0000	1000-1001-1620-323-16-3-0000-0000	1000-1001-1620-324-16-3-0000-0000	1000-1001-1620-325-16-3-0000-0000	1000-1001-1620-326-16-3-0000-0000	1000-1001-1620-327-16-3-0000-0000	1000-1001-1630-330-16-3-0000-0000	1000-1001-1640-335-16-3-0000-0000
	Supplies and	Technical -	Field	Fire	Special Ops	Reimburseab	SAFER	Fig Garden	Fire Training	Prevention
5 1000-1001-1040-040-10-1-0000-0000 (	\$1,273	\$1,838	\$95,872	\$2,317	\$82	\$1	\$17	\$3,350	\$4,187	\$6,795
6 1000-1001-2101-050-21-1-0000-0000 I	1,717	2,151	79,413	1,545	169	2	37	2,277	2,883	4,421
8 1000-1001-1210-111-12-1-0000-0000 I	46	80	5,454	147	1	0	0	210	261	434
9 1000-1001-1410-201-14-1-0000-0000 I	1,402	4,237	54,054	2,865	0	0	0	0	1,402	21,525
10 1000-1001-3020-580-30-1-0000-0000 I	0	604	1,820	0	0	0	604	0	604	604
11 1000-1001-3200-651-32-1-0000-0000 /	7,590	606	11,173	266	400	81	65	827	1,828	23,563
12 1000-1001-3200-652-32-1-0000-0000 *	14	18	657	13	1	0	0	19	24	37
13 1000-1001-3200-653-32-1-0000-0000 I	996	1,245	68,952	1,494	0	0	0	2,489	2,738	8,464
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	1,718
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	454	569	20,994	408	45	0	10	602	762	1,169
17 1000-1001-3401-700-34-1-0000-0000 I	962	1,661	113,826	3,061	14	0	2	4,390	5,455	9,066
18 1000-1001-3402-701-34-1-0000-0000 *	352	607	41,593	1,119	5	0	1	1,604	1,993	3,313
19 1000-1001-3403-703-34-1-0000-0000 I	1,902	3,285	225,064	6,053	27	0	3	8,681	10,787	17,927
20 1000-1001-3403-704-34-1-0000-0000 (	87	150	10,289	277	1	0	0	397	493	820
21 1000-1001-3404-710-34-1-0000-0000 I	547	945	64,758	1,742	8	0	1	2,498	3,104	5,158
22 1000-1001-3405-720-34-1-0000-0000 I	313	541	37,069	997	5	0	1	1,430	1,777	2,953
23 1000-1001-3410-730-34-1-0000-0000 I	350	604	41,376	1,113	5	0	1	1,596	1,983	3,296
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$18,005	\$19,139	\$872,366	\$23,415	\$763	\$84	\$740	\$30,371	\$40,282	\$111,260

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-1700-350-17-4-0000-0000 Parks & Rec	1000-1001-1701-355-17-4-0000-0000 Community	1000-1001-1701-356-17-4-0000-0000 Community	1000-1001-1701-358-17-4-0000-0000 Community	1000-1001-1705-365-17-4-0000-0000 Parks	1000-1001-1710-375-17-4-0000-0000 After Schl,	1000-1001-1720-380-17-4-0000-0000 Graffiti	1000-1001-1730-381-17-4-0000-0000 ONSCE	1000-1001-1740-385-17-4-0000-0000 Irrigation	1000-1001-1740-386-17-4-0000-0000 Landscape
5 1000-1001-1040-040-10-1-0000-0000 (	\$1,863	\$56	\$45	\$74	\$6,376	\$3,675	\$0	\$122	\$1,359	\$2,904
6 1000-1001-2101-050-21-1-0000-0000 I	1,317	117	47	166	10,208	3,101	0	89	1,630	2,907
8 1000-1001-1210-111-12-1-0000-0000 I	115	0	2	0	167	207	0	7	57	145
9 1000-1001-1410-201-14-1-0000-0000 I	482,454	0	19,629	0	19,125	5,730	0	4,206	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	1,208	0	553	0	19,278	1,225	0	604	4,796	3,631
11 1000-1001-3200-651-32-1-0000-0000 /	1,888	12,611	46	24	63,367	35,088	0	49	7,335	5,377
12 1000-1001-3200-652-32-1-0000-0000 *	11	1	0	1	84	26	0	1	13	24
13 1000-1001-3200-653-32-1-0000-0000 I	1,357	249	0	0	249	2,041	0	249	1,494	4,095
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	573	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	348	31	12	44	2,699	820	0	24	431	769
17 1000-1001-3401-700-34-1-0000-0000 I	2,399	9	45	0	3,491	4,316	0	155	1,196	3,033
18 1000-1001-3402-701-34-1-0000-0000 *	876	3	16	0	1,276	1,577	0	56	437	1,108
19 1000-1001-3403-703-34-1-0000-0000 I	4,743	17	89	0	6,903	8,534	0	306	2,364	5,997
20 1000-1001-3403-704-34-1-0000-0000 (	217	1	4	0	316	390	0	14	108	274
21 1000-1001-3404-710-34-1-0000-0000 I	1,365	5	26	0	1,986	2,456	0	88	680	1,726
22 1000-1001-3405-720-34-1-0000-0000 I	781	3	15	0	1,137	1,406	0	50	389	988
23 1000-1001-3410-730-34-1-0000-0000 I	872	3	16	0	1,269	1,569	0	56	435	1,103
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$501,813	\$13,106	\$20,546	\$310	\$138,503	\$72,161	\$0	\$6,076	\$22,725	\$34,082

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-1740-387-17-4-0000-0000	1000-1001-1740-390-17-4-0000-0000	1000-1001-1801-400-18-6-0000-0000	1000-1001-1901-431-19-6-0000-0000	1000-1001-1901-432-19-6-0000-0000	1000-1001-1901-433-19-6-0000-0000	1000-1001-1902-436-19-6-0000-0000	1000-1001-1902-437-19-6-0000-0000	1000-1001-1903-441-19-6-0000-0000	1000-1001-1903-442-19-6-0000-0000
	Facilities	DPW Special	Economic	Administratio	Accounting &	Records	Inspection	Permit	Advance	Current
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$2,103	\$1,947	\$286	\$455	\$7,917	\$7,985	\$3,261	\$7,004
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	1,656	3,094	202	345	5,030	5,372	2,938	4,674
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	123	52	18	27	511	504	176	443
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	72,455	286,017	1,432	0	3,863	31,244	252,955	1,157,400
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	604	2,994	0	0	0	612	3,648	1,760
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	1,120	2,472	21	42	35,277	127,255	18,048	21,947
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	14	26	2	3	41	44	24	39
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	2,016	881	498	747	8,972	7,979	3,851	9,303
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	3,408	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	438	818	53	91	1,330	1,420	777	1,236
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	2,567	1,084	368	568	10,665	10,509	3,674	9,250
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	938	396	134	207	3,897	3,840	1,343	3,380
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	5,076	2,143	727	1,122	21,087	20,779	7,265	18,289
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	232	98	33	51	964	950	332	836
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	1,461	617	209	323	6,068	5,979	2,090	5,262
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	836	353	120	185	3,473	3,422	1,197	3,012
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	933	394	134	206	3,877	3,820	1,336	3,362
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$92,572	\$303,385	\$4,236	\$4,373	\$116,380	\$231,713	\$302,916	\$1,247,198

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-1906-451-19-6-0000-0000 Housing	1000-1001-1906-453-19-6-0000-0000 Homeless	1000-1001-1906-454-19-6-0000-0000 Mobile Home	1000-1001-1909-463-19-6-0000-0000 Historic	1000-1001-1910-470-19-1-0000-0000 Parking	1000-1001-2001-480-20-5-0000-0000 Public Works	1000-1001-2001-481-20-5-0000-0000 ADA	1000-1001-2002-483-20-5-0000-0000 General	1000-1001-2002-484-20-5-0000-0000 Real Estate	1000-1001-2004-490-20-5-0000-0000 Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$1	\$3,645	\$0	\$425	\$7,176	\$326	\$139	\$0	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	1	2,399	0	552	8,683	315	86	0	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	232	0	16	300	17	9	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	5,699	32,915	1,932	158,031	66,632	61,798	13,360	317,951	16,013	10,092
10 1000-1001-3020-580-30-1-0000-0000 I	0	612	0	604	4,235	604	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	177	790	2	142	181,101	383	343	0	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	20	0	5	72	3	1	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	4,710	0	473	7,779	299	124	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	20,283	0	0	0	3,244	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	634	0	146	2,295	83	23	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	4,841	0	339	6,252	350	189	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	1,769	0	124	2,284	128	69	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	9,572	0	669	12,361	692	375	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	438	0	31	565	32	17	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	2,754	0	193	3,557	199	108	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	1,577	0	110	2,036	114	62	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	1,760	0	123	2,273	127	69	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$26,162	\$68,667	\$1,934	\$161,982	\$310,844	\$65,468	\$14,974	\$317,951	\$16,013	\$10,092

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001- 2004-491-20- 5-0000-0000	1000-1001- 2004-492-20- 5-0000-0000	1000-1001- 2004-493-20- 5-0000-0000	1000-1001- 2005-500-20- 5-0000-0000	1000-1001- 2005-501-20- 5-0000-0000	1000-1001- 2005-502-20- 5-0000-0000	1000-1001- 2005-503-20- 5-0000-0000	1000-1001- 2005-504-20- 5-0000-0000	1000-1001- 2010-511-20- 5-0000-0000	1000-1001- 2015-521-20- 5-0000-0000
	Surveying	Subdivision	Capital	Land Section	Traffic	Traffic	Transportatio	Traffic Oper	Street	Street Tree
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$0	\$849	\$1,680	\$0	\$1,503	\$123	\$700	\$1,429
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	0	669	1,550	0	1,507	71	514	3,109
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	50	89	0	75	8	42	5
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	193,240	67,541	0	8,942	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	604	0	0	0	0	0	604
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	0	4,219	6,994	0	764	81	1,445	667
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	0	6	13	0	12	1	4	26
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	610	2,041	0	834	386	1,245	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	0	177	410	0	398	19	136	822
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	1,037	1,864	0	1,568	172	886	102
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	379	681	0	573	63	324	37
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	2,050	3,686	0	3,100	340	1,751	202
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	94	169	0	142	16	80	9
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	590	1,061	0	892	98	504	58
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	338	607	0	511	56	288	33
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	377	678	0	570	62	322	37
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$0	\$205,286	\$89,065	\$0	\$21,391	\$1,496	\$8,242	\$7,139

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-2015-522-20-5-0000-0000 Median/Buffer	1000-1001-2015-523-20-5-0000-0000 LLMD/CFD	1000-1001-2015-524-20-4-0000-0000 Park	1000-1001-2020-531-20-5-0000-0000 Streetlight	1000-1001-2023-535-20-6-0000-0000 Sustainable	1000-1001-2024-536-20-5-0000-0000 Graffiti	1000-1001-3200-656-32-1-0000-0000 Business Tax	1000-1001-3200-660-32-6-0000-0000 Purchasing	1000-1001-3200-662-32-1-0000-0000 Grants	1000-1001-4160-807-41-0-0000-0000 Beautify
5 1000-1001-1040-040-10-1-0000-0000 (	\$476	\$0	\$(2)	\$334	\$427	\$2,671	\$2,367	\$8	\$926	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	544	0	(1)	340	276	2,058	1,799	19	555	0
8 1000-1001-1210-111-12-1-0000-0000 I	21	0	(0)	16	27	158	141	0	61	0
9 1000-1001-1410-201-14-1-0000-0000 I	9,593	0	1,932	0	9,033	1,932	4,237	5,730	21,486	1,402
10 1000-1001-3020-580-30-1-0000-0000 I	604	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	212	0	212	493	60	1,178	23,319	24	107	0
12 1000-1001-3200-652-32-1-0000-0000 *	5	0	0	3	2	17	15	0	5	0
13 1000-1001-3200-653-32-1-0000-0000 I	100	0	0	311	0	4,232	3,485	0	1,245	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	18,702	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	323,887	0	140,249	0
16 1000-1001-3200-665-32-1-0000-0000 I	144	0	(0)	90	73	544	476	5	147	0
17 1000-1001-3401-700-34-1-0000-0000 I	440	0	(3)	343	572	3,299	2,945	0	1,275	0
18 1000-1001-3402-701-34-1-0000-0000 *	161	0	(1)	125	209	1,206	1,076	0	466	0
19 1000-1001-3403-703-34-1-0000-0000 I	870	0	(6)	679	1,131	6,524	5,822	0	2,521	0
20 1000-1001-3403-704-34-1-0000-0000 (	40	0	(0)	31	52	298	266	0	115	0
21 1000-1001-3404-710-34-1-0000-0000 I	250	0	(2)	195	325	1,877	1,675	0	725	0
22 1000-1001-3405-720-34-1-0000-0000 I	143	0	(1)	112	186	1,074	959	0	415	0
23 1000-1001-3410-730-34-1-0000-0000 I	160	0	(1)	125	208	1,199	1,070	0	464	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$13,762	\$0	\$2,126	\$3,197	\$12,583	\$28,267	\$392,241	\$5,786	\$170,761	\$1,402

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001- 9993-000-20- 5-0000-0000 Temp/Cap	1000-1001- 9994-000-10- 1-0000-0000 COVID-19	1000-1001- 9994-000-11- 1-0000-0000 COVID-19	1000-1001- 9994-000-12- 1-0000-0000 COVID-19	1000-1001- 9994-000-15- 2-0000-0000 COVID-19	1000-1001- 9994-000-16- 3-0000-0000 COVID-19	1000-1001- 9994-000-17- 4-0000-0000 COVID-19	1000-1001- 9994-000-19- 1-0000-0000 COVID-19	1000-1001- 9994-000-19- 6-0000-0000 COVID-19	1000-1001- 9994-000-20- 5-0000-0000 COVID-19
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$(0)	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	0	0	0	0	75	0	(0)	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	0	(0)	0
9 1000-1001-1410-201-14-1-0000-0000 I	24,894	0	3,863	0	0	1,932	0	0	33,680	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	0	0	0	0	159	0	0	6
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	0	0	0	0	1	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	0	0	0	0	20	0	(0)	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	0	0	(0)	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	0	0	(0)	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	0	0	(0)	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	0	0	(0)	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	0	0	(0)	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	0	0	(0)	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	0	0	(0)	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$24,894	\$0	\$3,863	\$1	\$0	\$1,932	\$287	\$0	\$33,680	\$7

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001- 9994-000-32- 1-0000-0000 COVID-19	1000-1001- 9994-000-34- 1-0000-0000 COVID-19	1000-1001- 9995-000-15- 2-0000-0000 Grants	1000-1001- 9995-000-19- 6-0000-0000 Grants	1000-1001- 9999-000-01- 1-0000-0000 Capital	1000-1001- 9999-000-11- 1-0000-0000 Capital	1000-1001- 9999-000-17- 4-0000-0000 Capital	1000-1001- 9999-000-20- 5-0000-0000 Capital	1000-1501- 9999-000-20- 5-0000-0000 Capital	1000-1502- 1906-450-19- 6-0000-0000 Housing
5 1000-1001-1040-040-10-1-0000-0000 (	\$1,478	\$0	\$1,159	\$685	\$0	\$0	\$1,443	\$1,492	\$0	\$1
6 1000-1001-2101-050-21-1-0000-0000 I	3,344	0	683	405	0	0	2,430	2,517	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	77	45	0	0	33	34	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	27,198	0	0	47,348	34,022	0	80,123
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	3,036	4,864	0	612
11 1000-1001-3200-651-32-1-0000-0000 /	98	0	525	100	0	0	4,228	1,918	0	37
12 1000-1001-3200-652-32-1-0000-0000 *	28	0	6	4	0	0	19	21	0	4,884
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	884	0	181	107	0	0	642	665	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	1,605	948	0	0	691	712	0	1
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	586	346	0	0	253	260	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	3,173	1,874	0	0	1,367	1,407	0	2
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	145	86	0	0	63	64	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	913	539	0	0	393	405	0	1
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	523	309	0	0	225	232	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	583	345	0	0	251	259	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$5,833	\$0	\$10,159	\$32,991	\$0	\$0	\$62,423	\$48,873	\$0	\$85,664

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1504-1110-072-11-1-0000-0000	1000-1601-2005-501-20-5-0000-0000	1000-1601-2005-502-20-5-0000-0000	1000-1601-2010-516-20-5-0000-0000	1000-1601-2020-531-20-5-0000-0000	1000-1603-2001-480-20-5-0000-0000	1000-1603-2001-482-20-5-0000-0000	1000-1603-2002-485-20-5-0000-0000	1000-1603-2002-487-20-5-0000-0000	1000-1603-2004-494-20-5-0000-0000
	Citywide	Traffic	Traffic	Paint and	Streetlight	Public Works	Admin CAP	T&E CAP	Project	Capital CAP
5 1000-1001-1040-040-10-1-0000-0000 (	\$231	\$0	\$3	\$0	\$965	\$0	\$4,273	\$0	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	522	0	2	0	1,452	0	4,294	0	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	29	0	213	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	3,863	0	0	0	0	0	3,863	0	1,402
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	6,659	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	287	9	182	0	5,161	0	1,508	0	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	753	0	3	0	1,872	0	148	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	809	0	3,037	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	82	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	138	0	1	0	384	0	1,135	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	3	0	606	0	4,448	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	1	0	221	0	1,625	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	7	0	1,198	0	8,794	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	55	0	402	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	2	0	345	0	2,530	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	1	0	197	0	1,448	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	1	0	220	0	1,617	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$2,013	\$3,873	\$206	\$0	\$20,171	\$0	\$35,474	\$3,863	\$0	\$1,402

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1603-2005-505-20-5-0000-0000	1000-1603-2010-517-20-5-0000-0000	1000-1603-2015-525-20-5-0000-0000	1000-1603-2020-532-20-5-0000-0000	1000-1603-3002-561-30-0-0000-0000	1000-1603-3002-563-30-0-0000-0000	1000-1603-9993-000-20-5-0000-0000	1000-1603-9994-000-20-5-0000-0000	1000-1603-9994-000-30-0-0000-0000	1000-1801-1510-250-15-2-0000-0000
	Traffic CAP	Streets CAP	Landscape	TSSL CAP	Building	Facilities	Temp/Cap	COVID-19	COVID-19	Office of
5 1000-1001-1040-040-10-1-0000-0000 (	\$1,769	\$1,572	\$1,526	\$526	\$0	\$0	\$0	\$0	\$0	\$2,395
6 1000-1001-2101-050-21-1-0000-0000 I	1,810	1,944	1,811	566	0	0	0	1	0	4,861
8 1000-1001-1210-111-12-1-0000-0000 I	87	64	65	25	0	0	0	0	0	22
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	1,932	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	1,766	1,573	1,691	302	0	0	0	2	0	12,040
12 1000-1001-3200-652-32-1-0000-0000 *	62	67	62	19	0	0	0	0	0	714
13 1000-1001-3200-653-32-1-0000-0000 I	1,718	1,441	1,202	530	0	0	0	0	0	249
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	4,553
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	479	514	479	150	0	0	0	0	0	1,285
17 1000-1001-3401-700-34-1-0000-0000 I	1,814	1,335	1,360	516	0	0	0	0	0	462
18 1000-1001-3402-701-34-1-0000-0000 *	663	488	497	189	0	0	0	0	0	169
19 1000-1001-3403-703-34-1-0000-0000 I	3,587	2,639	2,689	1,021	0	0	0	0	0	913
20 1000-1001-3403-704-34-1-0000-0000 (	164	121	123	47	0	0	0	0	0	42
21 1000-1001-3404-710-34-1-0000-0000 I	1,032	759	774	294	0	0	0	0	0	263
22 1000-1001-3405-720-34-1-0000-0000 I	591	435	443	168	0	0	0	0	0	150
23 1000-1001-3410-730-34-1-0000-0000 I	659	485	494	188	0	0	0	0	0	168
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$16,200	\$13,436	\$15,148	\$4,542	\$0	\$0	\$0	\$3	\$0	\$28,283

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2000-2001- 9995-000-19- 4-0000-0000	2000-2001- 9995-000-19- 5-0000-0000	2000-2001- 9995-000-19- 6-0000-0000	2000-2001- 9998-475-19- 6-0000-0000	2000-2008- 2023-535-20- 6-0000-0000	2000-2017- 9995-000-15- 2-0000-0000	2000-2018- 1510-250-15- 2-0000-0000	2000-2020- 9995-000-15- 2-0000-0000	2000-2021- 1620-320-16- 3-0000-0000	2000-2021- 1620-326-16- 3-0000-0000
	Grants	Grants	Grants	Section 108	Sustainable	Grants	Office of	Grants	Field	SAFER
5 1000-1001-1040-040-10-1-0000-0000 (	\$572	\$45	\$3,752	\$0	\$0	\$1,000	\$18	\$32	\$64	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	1,053	68	6,286	0	0	2,262	40	73	145	0
8 1000-1001-1210-111-12-1-0000-0000 I	10	1	87	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	7,071	6,667	228,934	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	612	0	1,225	0	0	9,660	0	604	3,623	0
11 1000-1001-3200-651-32-1-0000-0000 /	709	542	9,793	0	0	1,656	32	157	876	0
12 1000-1001-3200-652-32-1-0000-0000 *	90	6	567	0	0	1,348	212	15	46	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	48,363	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	278	18	1,662	0	0	598	11	19	38	0
17 1000-1001-3401-700-34-1-0000-0000 I	200	28	1,824	0	0	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	73	10	666	0	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	395	55	3,606	0	0	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	18	3	165	0	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	114	16	1,038	0	0	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	65	9	594	0	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	73	10	663	0	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$11,332	\$7,480	\$309,225	\$0	\$0	\$16,523	\$313	\$900	\$4,792	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2000-2022- 9995-000-15- 2-0000-0000	2000-2023- 1620-320-16- 3-0000-0000	2000-2023- 1620-324-16- 3-0000-0000	2000-2025- 1640-335-16- 3-0000-0000	2000-2027- 2002-487-20- 5-0000-0000	2000-2027- 9999-000-20- 5-0000-0000	2000-2028- 1100-061-11- 6-0000-0000	2000-2029- 1906-453-19- 6-0000-0000	2000-2030- 9995-000-19- 6-0000-0000	2000-2031- 9995-000-19- 6-0000-0000
	Grants	Field	Special Ops -	Prevention	Project	Capital	Homeless	Homeless	Grants	Grants
5 1000-1001-1040-040-10-1-0000-0000 (	\$93	\$12	\$70	\$1	\$0	\$6,367	\$0	\$3,440	\$2,895	\$1,823
6 1000-1001-2101-050-21-1-0000-0000 I	211	28	103	3	0	13,335	0	7,238	6,455	3,451
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	2	0	0	42	0	22	4	27
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	93,662	0	42,153	36,454	111,207
10 1000-1001-3020-580-30-1-0000-0000 I	4,830	0	0	0	0	4,882	0	2,330	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	184	14	90	2	0	6,007	0	2,445	356	6,231
12 1000-1001-3200-652-32-1-0000-0000 *	238	0	1	23	0	902	0	8,689	7,038	1,274
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	1,548	0	0	0	0	62	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	42,884
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	56	7	27	1	0	3,525	0	1,913	1,706	912
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	46	0	0	885	0	451	78	558
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	17	0	0	324	0	165	28	204
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	92	0	0	1,751	0	892	154	1,103
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	4	0	0	80	0	41	7	50
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	26	0	0	504	0	257	44	317
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	15	0	0	288	0	147	25	182
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	17	0	0	322	0	164	28	203
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$5,612	\$62	\$2,059	\$30	\$0	\$132,877	\$0	\$70,410	\$55,274	\$170,426

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2000-2032- 9995-000-19- 6-0000-0000	2000-2034- 9999-000-20- 5-0000-0000	2000-2036- 9995-000-19- 6-0000-0000	2000-2037- 9995-000-19- 6-0000-0000	2000-2038- 1801-400-18- 6-0000-0000	2000-2040- 3200-670-32- 6-0000-0000	2000-2040- 3200-671-32- 6-0000-0000	2000-2040- 9994-000-32- 1-0000-0000	2000-2042- 9995-000-19- 6-0000-0000	2060-2061- 1530-270-15- 2-0000-0000
	Grants	Capital	Grants	Grants	Economic	Eviction	Emergency	COVID-19	Grants	Patrol
5 1000-1001-1040-040-10-1-0000-0000 (	\$344	\$0	\$564	\$358	\$0	\$3	\$0	\$919	\$(234)	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	608	0	1,228	578	0	8	0	2,070	(567)	0
8 1000-1001-1210-111-12-1-0000-0000 I	7	0	2	9	0	0	0	0	1	0
9 1000-1001-1410-201-14-1-0000-0000 I	33,332	0	10,561	69,104	0	0	0	0	2,865	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	2,760	0	1,051	1,299	0	635	0	4,185	392	0
12 1000-1001-3200-652-32-1-0000-0000 *	1,043	0	92	1,430	0	2	0	434	44	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	872	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	795	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	161	0	325	153	0	2	0	547	(150)	0
17 1000-1001-3401-700-34-1-0000-0000 I	142	0	40	191	0	0	0	7	31	0
18 1000-1001-3402-701-34-1-0000-0000 *	52	0	15	70	0	0	0	3	11	0
19 1000-1001-3403-703-34-1-0000-0000 I	280	0	79	378	0	0	0	14	62	0
20 1000-1001-3403-704-34-1-0000-0000 (	13	0	4	17	0	0	0	1	3	0
21 1000-1001-3404-710-34-1-0000-0000 I	81	0	23	109	0	0	0	4	18	0
22 1000-1001-3405-720-34-1-0000-0000 I	46	0	13	62	0	0	0	2	10	0
23 1000-1001-3410-730-34-1-0000-0000 I	51	0	15	70	0	0	0	3	11	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$38,919	\$0	\$14,009	\$73,828	\$0	\$650	\$0	\$9,856	\$2,497	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2060-2061- 9995-000-15- 2-0000-0000	2060-2063- 1730-381-17- 4-0000-0000	2060-2064- 9999-000-20- 5-0000-0000	2070-0000- 1903-441-19- 6-0000-0000	2070-0000- 3403-703-34- 1-0000-0000	2070-2071- 9995-000-15- 2-0000-0000	2070-2072- 1630-330-16- 3-0000-0000	2070-2073- 1710-375-17- 4-0000-0000	2070-2073- 1730-381-17- 4-0000-0000	2070-2073- 9999-000-17- 4-0000-0000
	Grants	ONSCE	Capital	Advance	Human	Grants	Fire Training	After Schl,	ONSCE	Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$2,864	\$0	\$10,366	\$226	\$3,523	\$2,746	\$131	\$244	\$235	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	2,172	0	15,507	510	5,707	4,679	295	330	311	0
8 1000-1001-1210-111-12-1-0000-0000 I	171	0	315	0	90	61	0	9	9	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	340,241	0	9,815	0	2,865	0	0	1,432
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	20,700	0	553	4,830	604	0	2,424	0
11 1000-1001-3200-651-32-1-0000-0000 /	7,649	0	18,387	499	2,935	4,236	848	1,683	853	380
12 1000-1001-3200-652-32-1-0000-0000 *	789	0	4,433	193	1,917	481	54	255	512	0
13 1000-1001-3200-653-32-1-0000-0000 I	3,366	0	0	0	871	249	0	0	249	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	574	0	4,099	135	1,509	1,237	78	87	82	0
17 1000-1001-3401-700-34-1-0000-0000 I	3,567	0	6,577	0	1,874	1,269	0	183	182	0
18 1000-1001-3402-701-34-1-0000-0000 *	1,303	0	2,403	0	685	464	0	67	67	0
19 1000-1001-3403-703-34-1-0000-0000 I	7,053	0	13,005	0	3,706	2,509	0	363	360	0
20 1000-1001-3403-704-34-1-0000-0000 (	322	0	595	0	169	115	0	17	16	0
21 1000-1001-3404-710-34-1-0000-0000 I	2,029	0	3,742	0	1,066	722	0	104	104	0
22 1000-1001-3405-720-34-1-0000-0000 I	1,162	0	2,142	0	610	413	0	60	59	0
23 1000-1001-3410-730-34-1-0000-0000 I	1,297	0	2,391	0	681	461	0	67	66	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$34,319	\$0	\$444,902	\$1,562	\$35,711	\$24,471	\$4,875	\$3,468	\$5,530	\$1,814

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2070-2074- 9999-000-20- 5-0000-0000 Capital	2070-2075- 1410-202-14- 1-0000-0000 Code	2070-2076- 1040-042-10- 1-0000-0000 Cannabis	2070-2076- 1040-043-10- 1-0000-0000 CA Cannabis	2070-2079- 9999-000-17- 4-0000-0000 Capital	2095-2095- 1710-375-17- 4-0000-0000 After Schl,	2100-2101- 2020-531-20- 5-0000-0000 Streetlight	2100-2101- 9993-000-20- 5-0000-0000 Temp/Cap	2100-2101- 9994-000-20- 5-0000-0000 COVID-19	2100-2102- 2005-502-20- 5-0000-0000 Traffic
5 1000-1001-1040-040-10-1-0000-0000 (	\$8,220	\$0	\$0	\$0	\$491	\$46	\$4,883	\$0	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	16,247	0	0	0	828	104	6,168	0	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	93	0	0	0	11	0	194	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	94,792	0	0	0	11,399	0	2,865	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	5,511	0	0	0	0	0	3,623	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	9,277	0	0	0	1,671	3,829	12,398	0	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	4,703	0	0	0	737	79	1,213	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	4,369	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	4,295	0	0	0	219	28	1,630	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	1,944	0	0	0	235	0	4,039	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	710	0	0	0	86	0	1,476	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	3,844	0	0	0	464	0	7,987	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	176	0	0	0	21	0	365	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	1,106	0	0	0	134	0	2,298	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	633	0	0	0	76	0	1,316	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	707	0	0	0	85	0	1,468	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$152,257	\$0	\$0	\$0	\$16,456	\$4,086	\$56,291	\$0	\$0	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2100-2102- 2010-511-20- 5-0000-0000 Street	2100-2102- 2020-531-20- 5-0000-0000 Streetlight	2100-2102- 9993-000-20- 5-0000-0000 Temp/Cap	2100-2102- 9994-000-20- 5-0000-0000 COVID-19	2100-2102- 9999-000-20- 5-0000-0000 Capital	2100-2103- 2010-511-20- 5-0000-0000 Street	2100-2103- 2015-521-20- 5-0000-0000 Street Tree	2100-2103- 2015-522-20- 5-0000-0000 Median/Buffer	2100-2103- 9993-000-20- 5-0000-0000 Temp/Cap	2100-2103- 9994-000-20- 5-0000-0000 COVID-19
5 1000-1001-1040-040-10-1-0000-0000 (	\$620	\$882	\$0	\$0	\$23	\$3,004	\$1,286	\$0	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	981	1,994	0	0	22	3,157	1,066	0	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	17	0	0	0	1	144	73	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	7,540	4,267	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	3,027	604	0	0	604	604	604	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	1,493	545	0	0	352	6,365	618	0	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	383	778	0	0	9	1,119	378	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	1,307	0	0	0	0	3,921	1,307	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	259	527	0	0	6	835	282	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	350	0	0	0	25	3,013	1,526	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	128	0	0	0	9	1,101	558	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	692	0	0	0	50	5,957	3,017	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	32	0	0	0	2	272	138	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	199	0	0	0	14	1,714	868	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	114	0	0	0	8	981	497	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	127	0	0	0	9	1,095	555	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$9,728	\$5,330	\$0	\$0	\$1,136	\$40,822	\$17,039	\$0	\$0	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2100-2103- 9999-000-20- 5-0000-0000	2100-2104- 2002-487-20- 5-0000-0000	2100-2104- 2002-488-20- 5-0000-0000	2100-2104- 2010-511-20- 5-0000-0000	2100-2104- 9993-000-20- 5-0000-0000	2100-2104- 9994-000-20- 5-0000-0000	2100-2104- 9999-000-20- 5-0000-0000	2300-2308- 2060-541-20- 5-0000-0000	2300-2315- 2060-541-20- 5-0000-0000	2300-2317- 2060-541-20- 5-0000-0000
	Capital	Project	Design	Street	Temp/Cap	COVID-19	Capital	Property	Property	Property
5 1000-1001-1040-040-10-1-0000-0000 (	\$68	\$0	\$0	\$2,958	\$0	\$0	\$4,480	\$9	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	49	0	0	4,640	0	0	7,816	21	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	4	0	0	81	0	0	92	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	2,834	0	0	90,636	0	6,667	3,863
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	5,460	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	682	0	0	1,207	0	0	5,293	41	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	17	0	0	3,892	0	0	6,658	53	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	4,979	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	13	0	0	1,227	0	0	2,066	5	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	87	0	0	1,699	0	0	1,920	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	32	0	0	621	0	0	702	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	172	0	0	3,360	0	0	3,797	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	8	0	0	154	0	0	174	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	49	0	0	967	0	0	1,093	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	28	0	0	553	0	0	625	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	32	0	0	618	0	0	698	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,241	\$0	\$0	\$29,789	\$0	\$0	\$131,511	\$129	\$6,667	\$3,863

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2300-2318- 2060-541-20- 5-0000-0000 Property	2300-2319- 2060-541-20- 5-0000-0000 Property	2300-2320- 2060-541-20- 5-0000-0000 Property	2300-2321- 2060-541-20- 5-0000-0000 Property	2300-2322- 2060-541-20- 5-0000-0000 Property	2300-2323- 2060-541-20- 5-0000-0000 Property	2300-2324- 2060-541-20- 5-0000-0000 Property	2300-2325- 2060-541-20- 5-0000-0000 Property	2400-2401- 2015-521-20- 5-0000-0000 Street Tree	2400-2402- 2010-511-20- 5-0000-0000 Street
5 1000-1001-1040-040-10-1-0000-0000 (	\$60	\$211	\$177	\$0	\$36	\$271	\$203	\$112	\$25	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	134	463	401	0	75	612	449	246	55	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	1	0	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	8,594	0	0	1,432	2,804	4,267	1,432	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	10	128	6	0	24	16	30	34	570	0
12 1000-1001-3200-652-32-1-0000-0000 *	8	312	288	0	46	539	458	146	80	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	36	122	106	0	20	162	119	65	15	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	11	0	0	6	1	9	7	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	4	0	0	2	0	3	2	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	1	22	0	0	12	1	18	13	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	1	0	0	1	0	1	1	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	6	0	0	3	0	5	4	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	4	0	0	2	0	3	2	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	4	0	0	2	0	3	2	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$249	\$9,884	\$978	\$0	\$1,663	\$4,408	\$5,568	\$2,068	\$745	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2400-2402- 2015-522-20- 5-0000-0000 Median/Buf	2400-2402- 9999-000-20- 5-0000-0000 Capital	2400-2405- 1580-290-15- 2-0000-0000 Training	2400-2408- 9999-000-20- 5-0000-0000 Capital	2400-2409- 9999-000-20- 5-0000-0000 Capital	2400-2417- 1700-350-17- 4-0000-0000 Parks & Rec	2400-2417- 1701-355-17- 4-0000-0000 Community	2400-2417- 1705-365-17- 4-0000-0000 Parks	2400-2417- 1708-370-17- 4-0000-0000 Parks	2400-2417- 1710-375-17- 4-0000-0000 After Schl,
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$326	\$605	\$2,568	\$233	\$(1)	\$0	\$233	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	737	540	5,527	184	0	0	527	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	33	11	14	(0)	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	3,863	9,093	0	18,100	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	35	9,616	1,276	685	2	12,367	44,723	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	1,072	306	3,250	228	0	0	486	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	996	0	0	124	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	195	143	1,461	49	0	0	139	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	687	234	284	(2)	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	251	85	104	(1)	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	1,358	462	562	(5)	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	62	21	26	(0)	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	391	133	162	(1)	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	224	76	92	(1)	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	250	85	103	(1)	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$6,227	\$24,555	\$15,191	\$20,825	\$114	\$12,368	\$46,107	\$0	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2400-2417- 1730-381-17- 4-0000-0000	2400-2417- 1740-390-17- 4-0000-0000	2400-2417- 9999-000-17- 4-0000-0000	2400-2418- 9999-000-20- 5-0000-0000	2400-2420- 1630-330-16- 3-0000-0000	2400-2436- 1540-275-15- 2-0000-0000	2400-2436- 1550-278-15- 2-0000-0000	2400-2440- 1710-375-17- 4-0000-0000	2400-2441- 2015-523-20- 5-0000-0000	2400-2441- 9999-000-20- 5-0000-0000
	ONSCE	DPW Special	Capital	Capital	Fire Training	Support &	Crime Scene	After Schl,	LLMD/CFD	Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$186	\$33	\$50	\$96	\$1,788	\$347	\$21	\$75
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	211	24	112	208	1,390	545	29	60
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	8	2	0	0	105	9	1	4
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	20,023	2,834	0	0	0	0	40,371
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	604	612	1,811	604	3,019	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	292	84	4,542	619	264	2,476	323	324
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	196	391	170	57	383	122	238	491
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	1,494	199	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	56	6	30	55	367	144	8	16
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	173	41	0	8	2,199	198	14	90
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	63	15	0	3	803	72	5	33
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	342	82	0	15	4,348	391	28	178
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	16	4	0	1	199	18	1	8
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	99	23	0	4	1,251	113	8	51
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	56	13	0	3	716	64	5	29
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	63	15	0	3	799	72	5	33
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$2,365	\$21,369	\$9,549	\$1,675	\$19,125	\$4,771	\$686	\$41,763

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2400-2443-1110-072-11-1-0000-0000 Citywide	2400-2446-2001-481-20-5-0000-0000 ADA	2400-2447-1100-060-11-1-0000-0000 Intergovernm	2400-2448-2024-536-20-5-0000-0000 Graffiti	2400-2448-9999-000-20-5-0000-0000 Capital	2400-2449-2002-484-20-5-0000-0000 Real Estate	2400-2450-1110-090-11-6-0000-0000 Ultra Inc	2400-2450-1110-091-11-6-0000-0000 Amazon	2500-2504-9999-000-20-5-0000-0000 Capital	2500-2506-2010-511-20-5-0000-0000 Street
5 1000-1001-1040-040-10-1-0000-0000 (	\$306	\$41	\$0	\$9	\$250	\$114	\$0	\$0	\$3,174	\$6,772
6 1000-1001-2101-050-21-1-0000-0000 I	692	63	0	5	471	257	0	0	5,839	9,029
8 1000-1001-1210-111-12-1-0000-0000 I	0	1	0	1	4	0	0	0	53	250
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	4,237	0	0	0	48,189	5,265
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	612	0	0	0	0	3,648
11 1000-1001-3200-651-32-1-0000-0000 /	343	104,655	0	65	1,120	96	0	0	2,511	7,396
12 1000-1001-3200-652-32-1-0000-0000 *	23	660	0	1	61	52	0	0	844	3,458
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	9,161
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	183	17	0	1	125	68	0	0	1,544	2,387
17 1000-1001-3401-700-34-1-0000-0000 I	0	24	0	12	78	0	0	0	1,110	5,209
18 1000-1001-3402-701-34-1-0000-0000 *	0	9	0	4	29	0	0	0	406	1,903
19 1000-1001-3403-703-34-1-0000-0000 I	0	47	0	24	155	0	0	0	2,195	10,299
20 1000-1001-3403-704-34-1-0000-0000 (	0	2	0	1	7	0	0	0	100	471
21 1000-1001-3404-710-34-1-0000-0000 I	0	14	0	7	45	0	0	0	632	2,963
22 1000-1001-3405-720-34-1-0000-0000 I	0	8	0	4	26	0	0	0	361	1,696
23 1000-1001-3410-730-34-1-0000-0000 I	0	9	0	4	28	0	0	0	403	1,893
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,546	\$105,549	\$0	\$139	\$7,246	\$587	\$0	\$0	\$67,361	\$71,801

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2500-2506-9993-000-20-5-0000-0000 Temp/Cap	2500-2506-9994-000-20-5-0000-0000 COVID-19	2500-2506-9999-000-20-5-0000-0000 Capital	2500-2507-9999-000-20-5-0000-0000 Capital	2500-2508-2001-480-20-5-0000-0000 Public Works	2500-2508-2001-481-20-5-0000-0000 ADA	2500-2508-2002-483-20-5-0000-0000 General	2500-2508-2002-486-20-5-0000-0000 Special	2500-2508-2002-487-20-5-0000-0000 Project	2500-2508-2002-488-20-5-0000-0000 Design
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$337	\$213	\$(5)	\$102	\$0	\$0	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	724	483	(3)	63	0	0	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	2	0	(0)	7	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	2,804	0	0	0	0	0	38,386	12,619
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	604	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	324	178	106	202	0	0	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	277	757	2	40	0	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	124	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	191	128	(1)	17	0	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	33	0	(7)	139	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	12	0	(2)	51	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	65	0	(13)	274	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	3	0	(1)	13	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	19	0	(4)	79	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	11	0	(2)	45	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	12	0	(2)	50	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$4,813	\$2,362	\$68	\$1,204	\$0	\$0	\$38,386	\$12,619

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2500-2508- 2004-490-20- 5-0000-0000	2500-2508- 2004-493-20- 5-0000-0000	2500-2508- 2005-501-20- 5-0000-0000	2500-2508- 2005-502-20- 5-0000-0000	2500-2508- 2005-503-20- 5-0000-0000	2500-2508- 2005-504-20- 5-0000-0000	2500-2508- 2015-522-20- 5-0000-0000	2500-2508- 2020-531-20- 5-0000-0000	2500-2508- 3002-561-30- 0-0000-0000	2500-2508- 9993-000-20- 5-0000-0000
	Capital	Capital	Traffic	Traffic	Transportatio	Traffic Oper	Median/Bufte	Streetlight	Building	Temp/Cap
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$(12)	\$843	\$1,736	\$330	\$235	\$107	\$840	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	(28)	666	1,557	231	147	153	1,901	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	49	94	20	15	4	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	48,185	4,267	4,297	1,932	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	604	1,208	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	474	1,223	833	191	284	160	100	0	438
12 1000-1001-3200-652-32-1-0000-0000 *	0	18	426	994	147	94	98	1,214	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	224	1,058	1,767	1,058	896	324	0	0	13,199
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	(7)	176	412	61	39	41	502	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	1,026	1,963	427	319	73	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	375	717	156	117	27	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	2,029	3,881	845	632	145	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	93	177	39	29	7	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	584	1,117	243	182	42	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	334	639	139	104	24	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	373	714	155	116	27	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$668	\$58,045	\$22,078	\$8,339	\$5,140	\$1,230	\$4,557	\$0	\$13,637

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2500-2508- 9994-000-20- 5-0000-0000 COVID-19	2500-2508- 9999-000-20- 5-0000-0000 Capital	2500-2509- 2020-530-20- 5-0000-0000 Traffic Sig &	2500-2509- 9999-000-20- 5-0000-0000 Capital	2500-2510- 9999-000-20- 5-0000-0000 Capital	2500-2511- 9999-000-20- 5-0000-0000 Capital	2500-2512- 9999-000-20- 5-0000-0000 Capital	2500-2513- 9999-000-20- 5-0000-0000 Capital	2500-2515- 9999-000-20- 5-0000-0000 Capital	2500-2516- 9999-000-20- 5-0000-0000 Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$249	\$0	\$177	\$592	\$14	\$280	\$372	\$243	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	554	0	305	1,308	27	335	467	261	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	4	1	0	12	15	11	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	4,267	0	7,162	0	19,658	0	37,476	1,402	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	4,830	0	1,216	0	0	1,820	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	716	0	389	604	316	827	706	1,139	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	354	0	5,008	1,271	2,868	421	2,513	237	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	146	0	81	346	7	88	123	69	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	8	0	80	26	4	247	309	239	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	3	0	29	9	2	90	113	87	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	16	0	158	51	9	488	611	472	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	1	0	7	2	0	22	28	22	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	5	0	45	15	3	141	176	136	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	3	0	26	8	1	80	101	78	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	3	0	29	9	2	90	112	87	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$11,155	\$0	\$14,715	\$4,244	\$22,912	\$4,942	\$43,121	\$4,483	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2500-2517- 9999-000-20- 5-0000-0000 Capital	2600-2601- 1903-442-19- 6-0000-0000 Current	2600-2601- 9999-000-20- 5-0000-0000 Capital	2600-2602- 9999-000-20- 5-0000-0000 Capital	2700-2701- 1700-350-17- 4-0000-0000 Parks & Rec	2700-2701- 1705-365-17- 4-0000-0000 Parks	2700-2701- 1710-375-17- 4-0000-0000 After Schl,	2700-2701- 1730-381-17- 4-0000-0000 ONSCE	2700-2701- 1730-384-17- 4-0000-0000 Youth Jobs	2700-2701- 1740-385-17- 4-0000-0000 Irrigation
5 1000-1001-1040-040-10-1-0000-0000 (	\$1,448	\$0	\$154	\$1,052	\$1,192	\$2,163	\$2,236	\$219	\$0	\$1,475
6 1000-1001-2101-050-21-1-0000-0000 I	2,661	0	166	926	731	3,149	2,483	127	0	2,283
8 1000-1001-1210-111-12-1-0000-0000 I	24	0	7	58	78	69	102	15	0	42
9 1000-1001-1410-201-14-1-0000-0000 I	125,831	0	119,905	32,359	0	0	0	0	0	2,865
10 1000-1001-3020-580-30-1-0000-0000 I	604	0	604	0	0	2,415	2,415	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	1,233	0	1,709	11,104	575	2,625	3,242	18	0	11,767
12 1000-1001-3200-652-32-1-0000-0000 *	531	0	1,136	1	523	2,255	1,778	91	0	1,635
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	1,743	747	1,419	747	0	622
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	703	0	44	245	193	832	656	34	0	604
17 1000-1001-3401-700-34-1-0000-0000 I	509	0	151	1,204	1,628	1,444	2,133	304	0	873
18 1000-1001-3402-701-34-1-0000-0000 *	186	0	55	440	595	528	779	111	0	319
19 1000-1001-3403-703-34-1-0000-0000 I	1,007	0	298	2,381	3,220	2,855	4,217	602	0	1,725
20 1000-1001-3403-704-34-1-0000-0000 (	46	0	14	109	147	131	193	28	0	79
21 1000-1001-3404-710-34-1-0000-0000 I	290	0	86	685	926	821	1,214	173	0	496
22 1000-1001-3405-720-34-1-0000-0000 I	166	0	49	392	530	470	695	99	0	284
23 1000-1001-3410-730-34-1-0000-0000 I	185	0	55	438	592	525	775	111	0	317
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$135,425	\$0	\$124,433	\$51,395	\$12,675	\$21,029	\$24,339	\$2,677	\$0	\$25,387

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2700-2701-1740-386-17-4-0000-0000 Landscape	2700-2701-1740-390-17-4-0000-0000 DPW Special	2700-2701-9994-000-17-4-0000-0000 COVID-19	2700-2701-9999-000-17-4-0000-0000 Capital	2700-2702-9999-000-17-4-0000-0000 Capital	2700-2703-1710-375-17-4-0000-0000 After Schl,	2700-2703-1730-381-17-4-0000-0000 ONSCE	2700-2703-1730-384-17-4-0000-0000 Youth Jobs	2700-2705-2015-522-20-5-0000-0000 Median/Bufte	2700-2706-3200-651-32-1-0000-0000 Accounting
5 1000-1001-1040-040-10-1-0000-0000 (	\$3,280	\$0	\$0	\$3,217	\$933	\$3,157	\$121	\$454	\$861	\$87
6 1000-1001-2101-050-21-1-0000-0000 I	3,594	0	0	5,919	1,518	3,685	118	633	1,023	56
8 1000-1001-1210-111-12-1-0000-0000 I	152	0	0	54	24	137	6	16	37	6
9 1000-1001-1410-201-14-1-0000-0000 I	1,402	0	0	48,247	23,145	0	6,138	0	4,297	0
10 1000-1001-3020-580-30-1-0000-0000 I	16,250	0	0	10,315	2,441	1,157	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	4,065	0	0	8,558	3,361	4,247	108	177	707	335
12 1000-1001-3200-652-32-1-0000-0000 *	2,574	0	0	4,270	10,867	218	7	37	1,027	85
13 1000-1001-3200-653-32-1-0000-0000 I	5,850	0	0	0	0	5,427	0	249	1,992	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	12,873
16 1000-1001-3200-665-32-1-0000-0000 I	950	0	0	1,565	401	974	31	167	271	15
17 1000-1001-3401-700-34-1-0000-0000 I	3,168	0	0	1,126	491	2,862	128	326	766	117
18 1000-1001-3402-701-34-1-0000-0000 *	1,158	0	0	411	179	1,046	47	119	280	43
19 1000-1001-3403-703-34-1-0000-0000 I	6,264	0	0	2,226	971	5,659	254	645	1,515	231
20 1000-1001-3403-704-34-1-0000-0000 (	286	0	0	102	44	259	12	29	69	11
21 1000-1001-3404-710-34-1-0000-0000 I	1,802	0	0	641	279	1,628	73	186	436	67
22 1000-1001-3405-720-34-1-0000-0000 I	1,032	0	0	367	160	932	42	106	250	38
23 1000-1001-3410-730-34-1-0000-0000 I	1,152	0	0	409	178	1,040	47	119	279	43
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$52,980	\$0	\$0	\$87,427	\$44,992	\$32,428	\$7,131	\$3,264	\$13,809	\$14,005

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	3000-3002- 9999-000-20- 5-0000-0000 Capital	3000-3008- 1705-365-17- 4-0000-0000 Parks	3000-3009- 1701-355-17- 4-0000-0000 Community	3000-3009- 1705-365-17- 4-0000-0000 Parks	3000-3010- 9999-000-15- 2-0000-0000 Capital	3000-3012- 9999-000-20- 5-0000-0000 Capital	3000-3013- 9999-000-15- 2-0000-0000 Capital	3000-3016- 9999-000-20- 5-0000-0000 Capital	3000-3022- 9999-000-10- 1-0000-0000 Capital	3000-3023- 9998-000-16- 3-0000-0000 Debt Service
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$81	\$0	\$9	\$12	\$367	\$0	\$21	\$3	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	184	0	21	27	762	0	15	2	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	3	0	1	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	1,402	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	1,208	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	17,519	2	429	102	1,259	0	219	1	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	67	0	66	41	204	0	634	150	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	49	0	6	7	201	0	4	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	57	0	26	4	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	21	0	10	2	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	113	0	52	8	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	5	0	2	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	33	0	15	2	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	19	0	9	1	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	21	0	10	2	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$19,108	\$2	\$530	\$189	\$3,065	\$0	\$2,420	\$176	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	3000-3024- 9998-000-16- 3-0000-0000 Debt Service	3050-3506- 2015-523-20- 5-0000-0000 LLMD/CFD	3050-3506- 9999-000-20- 5-0000-0000 Capital	3050-3509- 2015-523-20- 5-0000-0000 LLMD/CFD	3050-3509- 9999-000-20- 5-0000-0000 Capital	3050-3517- 2015-523-20- 5-0000-0000 LLMD/CFD	3050-3517- 9999-000-20- 5-0000-0000 Capital	3050-3518- 9999-000-20- 5-0000-0000 Capital	3050-3521- 2015-523-20- 5-0000-0000 LLMD/CFD	3050-3521- 9999-000-20- 5-0000-0000 Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$466	\$4	\$3,872	\$6	\$3,415	\$98	\$398	\$8	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	727	8	5,174	13	4,362	86	901	9	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	13	0	142	0	133	5	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	4,267	0	0	0	121,841	0	0	5,265
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	2,415	0	4,830	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	4,909	76	9,505	62	9,995	531	104	1,306	53
12 1000-1001-3200-652-32-1-0000-0000 *	0	151	2	1,511	4	5,200	103	259	489	1
13 1000-1001-3200-653-32-1-0000-0000 I	0	174	0	7,381	0	4,307	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	192	2	1,368	3	1,153	23	238	2	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	271	0	2,969	0	2,786	112	0	7	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	99	0	1,085	0	1,018	41	0	3	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	536	0	5,870	0	5,508	222	0	14	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	24	0	268	0	252	10	0	1	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	154	0	1,689	0	1,585	64	0	4	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	88	0	967	0	907	37	0	2	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	98	0	1,079	0	1,013	41	0	3	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$7,903	\$4,359	\$45,297	\$87	\$46,464	\$123,215	\$1,900	\$1,849	\$5,319

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	3050-3523- 9999-000-20- 5-0000-0000 Capital	3050-3525- 9999-000-20- 5-0000-0000 Capital	3100-3104- 9999-000-17- 4-0000-0000 Capital	3100-3105- 2050-540-20- 5-0000-0000 UGM Capital	3100-3109- 2050-540-20- 5-0000-0000 UGM Capital	3100-3109- 9999-000-17- 4-0000-0000 Capital	3100-3110- 2050-540-20- 5-0000-0000 UGM Capital	3100-3110- 9999-000-17- 4-0000-0000 Capital	3100-3111- 2050-540-20- 5-0000-0000 UGM Capital	3100-3111- 9999-000-20- 5-0000-0000 Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$12	\$0	\$0	\$0	\$21	\$0	\$2	\$8	\$152	\$1,522
6 1000-1001-2101-050-21-1-0000-0000 I	26	0	0	0	48	0	4	6	343	3,266
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	0	0	7
9 1000-1001-1410-201-14-1-0000-0000 I	2,834	0	0	0	0	0	0	3,364	0	5,669
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	612
11 1000-1001-3200-651-32-1-0000-0000 /	4	0	169	0	990	0	114	205	750	239
12 1000-1001-3200-652-32-1-0000-0000 *	1,193	0	92	0	1,785	0	2,465	4,091	743	7,061
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	7	0	0	0	13	0	1	2	91	863
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	0	10	0	147
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	0	4	0	54
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	0	21	0	291
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	0	1	0	13
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	0	6	0	84
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	0	3	0	48
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	0	4	0	54
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$4,076	\$0	\$262	\$0	\$2,857	\$0	\$2,585	\$7,725	\$2,078	\$19,931

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	3100-3112- 2050-540-20- 5-0000-0000 UGM Capital	3100-3113- 2050-540-20- 5-0000-0000 UGM Capital	3100-3114- 2050-540-20- 5-0000-0000 UGM Capital	3100-3114- 9999-000-20- 5-0000-0000 Capital	3100-3115- 2050-540-20- 5-0000-0000 UGM Capital	3100-3116- 2050-540-20- 5-0000-0000 UGM Capital	3100-3118- 2050-540-20- 5-0000-0000 UGM Capital	3100-3119- 2050-540-20- 5-0000-0000 UGM Capital	3100-3122- 2050-540-20- 5-0000-0000 UGM Capital	3100-3125- 2050-540-20- 5-0000-0000 UGM Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$124	\$1	\$381	\$504	\$1	\$0	\$1	\$1	\$0	\$1
6 1000-1001-2101-050-21-1-0000-0000 I	280	2	863	957	2	0	2	2	1	1
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	7	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	36,166	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	1,216	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	63	118	896	563	65	0	8	8	6	8
12 1000-1001-3200-652-32-1-0000-0000 *	271	451	6,376	7,074	169	0	38	293	101	229
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	74	1	228	253	0	0	0	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	151	0	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	55	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	299	0	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	14	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	86	0	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	49	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	55	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$812	\$572	\$8,745	\$47,450	\$237	\$0	\$49	\$304	\$109	\$239

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	3100-3126- 2050-540-20- 5-0000-0000 UGM Capital	3100-3127- 2050-540-20- 5-0000-0000 UGM Capital	3100-3129- 2050-540-20- 5-0000-0000 UGM Capital	3100-3130- 2050-540-20- 5-0000-0000 UGM Capital	3100-3137- 2050-540-20- 5-0000-0000 UGM Capital	3100-3139- 2050-540-20- 5-0000-0000 UGM Capital	3100-3141- 2050-540-20- 5-0000-0000 UGM Capital	3100-3142- 2050-540-20- 5-0000-0000 UGM Capital	3100-3143- 2050-540-20- 5-0000-0000 UGM Capital	3100-3143- 9999-000-20- 5-0000-0000 Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$1	\$0	\$0	\$0	\$9	\$0	\$1	\$0	\$0	\$1
6 1000-1001-2101-050-21-1-0000-0000 I	1	1	1	0	20	0	1	0	0	1
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	1,932
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	8	6	6	4	1,332	0	8	0	0	6
12 1000-1001-3200-652-32-1-0000-0000 *	79	72	7	4	354	0	44	0	0	397
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	0	0	5	0	0	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	1
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	2
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	1
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$89	\$80	\$15	\$9	\$1,721	\$0	\$54	\$0	\$0	\$2,342

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	3100-3144- 2050-540-20- 5-0000-0000 UGM Capital	3100-3146- 2050-540-20- 5-0000-0000 UGM Capital	3100-3146- 9999-000-20- 5-0000-0000 Capital	3100-3147- 1520-257-15- 2-0000-0000 Property &	3100-3147- 1530-270-15- 2-0000-0000 Patrol	3100-3147- 2050-540-20- 5-0000-0000 UGM Capital	4000-4001- 4110-000-41- 0-0000-0000 Water	4000-4001- 4110-761-41- 0-0000-0000 Water	4000-4001- 4115-765-41- 0-0000-0000 Water Capital	4000-4001- 4115-766-41- 0-0000-0000 Water
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$154	\$690	\$13	\$65	\$6	\$0	\$63,764	\$9,112	\$(380)
6 1000-1001-2101-050-21-1-0000-0000 I	0	349	1,370	30	147	14	0	90,586	17,304	(861)
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	8	0	0	0	0	2,129	131	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	8,069	0	0	0	0	208,564	211,916	10,530
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	1,225	0	0	0	0	74,934	14,015	7,279
11 1000-1001-3200-651-32-1-0000-0000 /	0	1,014	847	5	51	1,125	0	43,374	6,391	2,495
12 1000-1001-3200-652-32-1-0000-0000 *	0	546	2,144	337	1,652	159	0	72,020	42,424	682
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	49,726	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	573	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	92	362	8	39	4	0	23,947	4,575	(228)
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	159	0	0	0	0	44,433	2,740	1
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	58	0	0	0	0	16,236	1,001	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	314	0	0	0	0	87,855	5,417	2
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	14	0	0	0	0	4,016	248	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	90	0	0	0	0	25,279	1,559	1
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	52	0	0	0	0	14,470	892	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	58	0	0	0	0	16,151	996	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$2,156	\$15,461	\$393	\$1,953	\$1,308	\$0	\$838,057	\$318,720	\$19,524

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4000-4001- 9994-000-41- 0-0000-0000 COVID-19	4000-4001- 9998-000-41- 0-0000-0000 Debt Service	4000-4002- 4115-765-41- 0-0000-0000 Water Capital	4000-4005- 4115-765-41- 0-0000-0000 Water Capital	4000-4006- 4115-765-41- 0-0000-0000 Water Capital	4000-4007- 4112-763-41- 0-0000-0000 Recycled	4000-4010- 4110-761-41- 0-0000-0000 Water	4000-4010- 4110-762-41- 0-0000-0000 Temp Labor	4000-4010- 4115-765-41- 0-0000-0000 Water Capital	4000-4011- 2050-540-20- 5-0000-0000 UGM Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$11,340	\$2,113	\$30	\$11	\$225	\$126	\$0	\$571	\$8
6 1000-1001-2101-050-21-1-0000-0000 I	0	25,654	2,897	44	7	140	286	0	477	18
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	75	1	1	15	0	0	32	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	1,432	0	5,795	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	604	612	1,837	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	863	7,842	82	55	83	79	0	1,140	8
12 1000-1001-3200-652-32-1-0000-0000 *	0	20,331	2,731	2,663	4,675	29	29,675	0	37,365	1,570
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	249	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	20,474	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	6,782	766	12	2	37	75	0	126	5
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	1,560	20	15	305	0	0	674	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	570	7	6	112	0	0	246	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	3,085	39	30	604	0	0	1,333	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	141	2	1	28	0	0	61	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	888	11	9	174	0	0	384	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	508	6	5	99	0	0	220	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	567	7	6	111	0	0	245	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$64,970	\$44,820	\$4,967	\$6,659	\$8,004	\$30,241	\$0	\$42,875	\$1,609

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4000-4011- 4115-765-41- 0-0000-0000 Water Capital	4000-4012- 4115-765-41- 0-0000-0000 Water Capital	4000-4013- 4115-765-41- 0-0000-0000 Water Capital	4030-4031- 2050-540-20- 5-0000-0000 UGM Capital	4030-4033- 2050-540-20- 5-0000-0000 UGM Capital	4030-4033- 4115-765-41- 0-0000-0000 Water Capital	4030-4034- 2050-540-20- 5-0000-0000 UGM Capital	4030-4035- 2050-540-20- 5-0000-0000 UGM Capital	4030-4035- 4115-765-41- 0-0000-0000 Water Capital	4030-4036- 2050-540-20- 5-0000-0000 UGM Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$86	\$0	\$33	\$1	\$1	\$0	\$1	\$1	\$0	\$1
6 1000-1001-2101-050-21-1-0000-0000 I	174	0	74	1	1	0	1	2	0	2
8 1000-1001-1210-111-12-1-0000-0000 I	1	0	0	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	21,777	6,667	9,128	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	1,088	0	489	5	5	0	5	5	0	31
12 1000-1001-3200-652-32-1-0000-0000 *	14,924	0	1,554	11	2	0	100	9	0	2,461
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	46	0	19	0	0	0	0	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	17	0	0	0	0	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	6	0	0	0	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	34	0	0	0	0	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	2	0	0	0	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	10	0	0	0	0	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	6	0	0	0	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	6	0	0	0	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$38,178	\$6,667	\$11,298	\$18	\$9	\$0	\$107	\$17	\$0	\$2,495

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4030-4037- 2050-540-20- 5-0000-0000 UGM Capital	4030-4038- 2050-540-20- 5-0000-0000 UGM Capital	4030-4039- 2050-540-20- 5-0000-0000 UGM Capital	4030-4040- 2050-540-20- 5-0000-0000 UGM Capital	4030-4041- 2050-540-20- 5-0000-0000 UGM Capital	4030-4044- 2050-540-20- 5-0000-0000 UGM Capital	4030-4045- 2050-540-20- 5-0000-0000 UGM Capital	4030-4049- 2050-540-20- 5-0000-0000 UGM Capital	4030-4050- 2050-540-20- 5-0000-0000 UGM Capital	4030-4051- 2050-540-20- 5-0000-0000 UGM Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$1	\$1	\$1	\$1	\$1	\$1	\$0	\$1	\$1	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	1	1	1	2	1	1	0	2	2	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	5	5	5	5	5	5	0	5	5	1
12 1000-1001-3200-652-32-1-0000-0000 *	9	20	60	97	54	28	0	31	14	3
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$16	\$27	\$67	\$105	\$61	\$35	\$0	\$39	\$22	\$4

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4030-4052- 2050-540-20- 5-0000-0000 UGM Capital	4030-4053- 2050-540-20- 5-0000-0000 UGM Capital	4030-4054- 2050-540-20- 5-0000-0000 UGM Capital	4030-4055- 2050-540-20- 5-0000-0000 UGM Capital	4030-4056- 2050-540-20- 5-0000-0000 UGM Capital	4030-4057- 2050-540-20- 5-0000-0000 UGM Capital	4030-4058- 2050-540-20- 5-0000-0000 UGM Capital	4030-4059- 2050-540-20- 5-0000-0000 UGM Capital	4030-4061- 2050-540-20- 5-0000-0000 UGM Capital	4030-4062- 2050-540-20- 5-0000-0000 UGM Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
6 1000-1001-2101-050-21-1-0000-0000 I	2	2	2	2	2	2	2	1	2	1
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	5	5	25	5	25	5	5	5	5	5
12 1000-1001-3200-652-32-1-0000-0000 *	29	234	339	260	162	39	625	29	1,161	34
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$36	\$242	\$367	\$267	\$190	\$47	\$633	\$36	\$1,169	\$41

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4030-4063- 2050-540-20- 5-0000-0000 UGM Capital	4030-4064- 2050-540-20- 5-0000-0000 UGM Capital	4030-4065- 2050-540-20- 5-0000-0000 UGM Capital	4080-4091- 4115-765-41- 0-0000-0000 Water Capital	4100-4101- 4120-771-41- 0-0000-0000 Container	4100-4101- 4120-772-41- 0-0000-0000 Landfill	4100-4101- 4120-773-41- 0-0000-0000 Recycling	4100-4101- 4120-774-41- 0-0000-0000 Solid Wste	4100-4101- 4120-775-41- 0-0000-0000 Solid Wste	4100-4101- 4120-776-41- 0-0000-0000 Litter Control
5 1000-1001-1040-040-10-1-0000-0000 (	\$1	\$0	\$1	\$0	\$834	\$879	\$642	\$26,910	\$47	\$2,762
6 1000-1001-2101-050-21-1-0000-0000 I	2	1	1	0	616	1,461	462	33,805	103	2,376
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	50	21	39	1,074	0	154
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	13,521	0	2,834	16,355	18,660	5,795	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	1,208	5,434	0	3,019	0	1,208
11 1000-1001-3200-651-32-1-0000-0000 /	5	2	5	0	754	1,307	429	3,608	12,303	802
12 1000-1001-3200-652-32-1-0000-0000 *	121	2	11	0	40	91	30	2,155	7	145
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	1,295	411	660	26,313	0	5,014
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	0	0	163	386	122	8,937	27	628
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	1,053	437	820	22,415	2	3,207
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	385	160	300	8,191	1	1,172
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	2,083	864	1,621	44,321	3	6,342
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	95	40	74	2,026	0	290
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	599	249	466	12,752	1	1,825
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	343	142	267	7,300	1	1,045
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	383	159	298	8,148	1	1,166
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$129	\$5	\$18	\$13,521	\$9,900	\$14,874	\$22,584	\$229,634	\$18,288	\$28,134

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4100-4101- 4120-777-41- 0-0000-0000 Operation	4100-4101- 4125-785-41- 0-0000-0000 Facilities	4100-4101- 9994-000-41- 0-0000-0000 COVID-19	4100-4103- 4125-786-41- 0-0000-0000 Landfill	4100-4104- 4120-773-41- 0-0000-0000 Recycling	4100-4106- 4120-773-41- 0-0000-0000 Recycling	4100-4113- 4120-774-41- 0-0000-0000 Solid Wste	4100-4113- 4120-776-41- 0-0000-0000 Litter Control	4100-4113- 4120-777-41- 0-0000-0000 Operation	4150-4151- 2010-511-20- 5-0000-0000 Street
5 1000-1001-1040-040-10-1-0000-0000 (	\$5,848	\$464	\$0	\$42	\$245	\$37	\$15	\$0	\$52	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	5,581	1,051	0	46	524	83	35	0	118	0
8 1000-1001-1210-111-12-1-0000-0000 I	303	0	0	2	1	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	1,208	0	0	0	604	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	1,342	75	0	122	544	516	63	16	65	0
12 1000-1001-3200-652-32-1-0000-0000 *	349	68	0	1,294	727	89	1,469	176	403	0
13 1000-1001-3200-653-32-1-0000-0000 I	7,817	0	0	0	660	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	1,476	278	0	12	139	22	9	0	31	0
17 1000-1001-3401-700-34-1-0000-0000 I	6,332	0	0	39	24	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	2,314	0	0	14	9	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	12,521	0	0	78	47	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	572	0	0	4	2	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	3,603	0	0	22	14	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	2,062	0	0	13	8	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	2,302	0	0	14	9	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$53,630	\$1,936	\$0	\$1,703	\$3,555	\$747	\$1,592	\$192	\$669	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4150-4151- 2010-512-20- 5-0000-0000	4150-4151- 2015-521-20- 5-0000-0000	4150-4151- 2015-522-20- 5-0000-0000	4150-4151- 2015-524-20- 4-0000-0000	4150-4151- 4120-776-41- 0-0000-0000	4150-4151- 4120-779-41- 0-0000-0000	4150-4151- 9994-000-20- 5-0000-0000	4150-4151- 9994-000-41- 0-0000-0000	4150-4151- 9999-000-20- 5-0000-0000	4200-4201- 4301-831-43- 0-0000-0000
	Street	Street Tree	Median/Buffer	Park	Litter Control	Homeless	COVID-19	COVID-19	Capital	FYI Admin &
5 1000-1001-1040-040-10-1-0000-0000 (	\$3,605	\$(4)	\$6,142	\$0	\$0	\$772	\$0	\$0	\$0	\$2,062
6 1000-1001-2101-050-21-1-0000-0000 I	3,661	(2)	6,349	0	0	522	0	0	0	1,594
8 1000-1001-1210-111-12-1-0000-0000 I	178	(0)	299	0	0	49	0	0	0	122
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	18,600	0	0	0	0	0	0	47,318
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	6,004	0	0	604	0	0	0	3,019
11 1000-1001-3200-651-32-1-0000-0000 /	3,670	804	39,094	0	0	284	0	0	0	3,802
12 1000-1001-3200-652-32-1-0000-0000 *	844	0	1,463	0	0	120	0	0	0	43
13 1000-1001-3200-653-32-1-0000-0000 I	4,008	0	7,306	0	0	2,440	0	0	0	1,867
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	968	(0)	1,678	0	0	138	0	0	0	421
17 1000-1001-3401-700-34-1-0000-0000 I	3,721	(5)	6,247	0	0	1,013	0	0	0	2,541
18 1000-1001-3402-701-34-1-0000-0000 *	1,360	(2)	2,283	0	0	370	0	0	0	929
19 1000-1001-3403-703-34-1-0000-0000 I	7,357	(11)	12,352	0	0	2,002	0	0	0	5,025
20 1000-1001-3403-704-34-1-0000-0000 (	336	(0)	565	0	0	92	0	0	0	230
21 1000-1001-3404-710-34-1-0000-0000 I	2,117	(3)	3,554	0	0	576	0	0	0	1,446
22 1000-1001-3405-720-34-1-0000-0000 I	1,212	(2)	2,034	0	0	330	0	0	0	828
23 1000-1001-3410-730-34-1-0000-0000 I	1,353	(2)	2,271	0	0	368	0	0	0	924
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$34,390	\$773	\$116,241	\$0	\$0	\$9,679	\$0	\$0	\$0	\$72,171

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4200-4201-4301-832-43-0-0000-0000 FYI	4200-4201-4301-833-43-0-0000-0000 FYI Security	4200-4201-4301-834-43-0-0000-0000 Field	4200-4201-4301-835-43-0-0000-0000 Airports	4200-4201-4301-836-43-0-0000-0000 Airports	4200-4201-4301-837-43-0-0000-0000 Airports	4200-4201-4301-838-43-0-0000-0000 Airports	4200-4201-9994-000-43-0-0000-0000 COVID-19	4200-4222-9999-871-43-0-0000-0000 Airport Local	4200-4223-9999-870-43-0-0000-0000 Airport Grant
5 1000-1001-1040-040-10-1-0000-0000 (	\$8,729	\$6,702	\$4,029	\$462	\$2,026	\$1,931	\$349	\$0	\$8	\$4,912
6 1000-1001-2101-050-21-1-0000-0000 I	10,028	6,989	3,351	514	1,311	2,396	546	0	18	10,604
8 1000-1001-1210-111-12-1-0000-0000 I	386	324	229	21	130	78	10	0	0	20
9 1000-1001-1410-201-14-1-0000-0000 I	0	1,432	0	22,363	14,641	264,900	44,404	0	0	11,963
10 1000-1001-3020-580-30-1-0000-0000 I	18,121	4,830	5,383	4,830	604	4,261	0	0	0	4,235
11 1000-1001-3200-651-32-1-0000-0000 /	5,957	3,790	2,649	796	710	710	505	0	326	671
12 1000-1001-3200-652-32-1-0000-0000 *	385	184	306	14	36	67	15	0	540	5,965
13 1000-1001-3200-653-32-1-0000-0000 I	10,580	8,750	6,099	747	2,738	1,145	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	1,145	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	2,651	1,848	886	136	346	633	144	0	5	2,803
17 1000-1001-3401-700-34-1-0000-0000 I	8,048	6,768	4,773	440	2,709	1,634	201	0	0	421
18 1000-1001-3402-701-34-1-0000-0000 *	2,941	2,473	1,744	161	990	597	74	0	0	154
19 1000-1001-3403-703-34-1-0000-0000 I	15,913	13,381	9,437	870	5,357	3,230	398	0	0	833
20 1000-1001-3403-704-34-1-0000-0000 (	727	612	431	40	245	148	18	0	0	38
21 1000-1001-3404-710-34-1-0000-0000 I	4,579	3,850	2,715	250	1,541	929	115	0	0	240
22 1000-1001-3405-720-34-1-0000-0000 I	2,621	2,204	1,554	143	882	532	66	0	0	137
23 1000-1001-3410-730-34-1-0000-0000 I	2,925	2,460	1,735	160	985	594	73	0	0	153
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	246,192
Total Current Allocations	\$94,592	\$66,597	\$45,321	\$31,945	\$36,397	\$283,785	\$46,917	\$0	\$897	\$289,341

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4200-4223- 9999-871-43- 0-0000-0000 Airport Local	4200-4223- 9999-873-43- 0-0000-0000 Airport Noise	4200-4224- 9999-870-43- 0-0000-0000 Airport Grant	4200-4224- 9999-871-43- 0-0000-0000 Airport Local	4200-4228- 9999-871-43- 0-0000-0000 Airport Local	4200-4229- 9999-871-43- 0-0000-0000 Airport Local	4200-4230- 9999-871-43- 0-0000-0000 Airport Local	4200-4281- 4302-851-43- 0-0000-0000 FCH Airport	4200-4298- 9998-000-43- 0-0000-0000 Debt Service	4300-4301- 4401-880-44- 0-0000-0000 Convention
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$564	\$0	\$1,924	\$17	\$111	\$12,121	\$675	\$0	\$676
6 1000-1001-2101-050-21-1-0000-0000 I	0	772	0	4,219	38	252	26,837	678	0	1,530
8 1000-1001-1210-111-12-1-0000-0000 I	0	20	0	5	0	0	23	34	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	4,206	133,886	0	17,384	0	2,804	14,203	11,403	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	2,449	0	6,650	604	604	6,650	1,208	0	5,434
11 1000-1001-3200-651-32-1-0000-0000 /	0	1,257	0	926	34	146	3,278	3,582	0	775
12 1000-1001-3200-652-32-1-0000-0000 *	0	435	0	1,002	112	2,113	2,979	2	0	153
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	597	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	204	0	1,115	10	67	7,095	179	0	404
17 1000-1001-3401-700-34-1-0000-0000 I	0	417	0	111	0	0	483	702	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	152	0	41	0	0	176	257	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	825	0	220	0	0	955	1,388	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	38	0	10	0	0	44	63	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	237	0	63	0	0	275	399	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	136	0	36	0	0	157	229	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	152	0	40	0	0	176	255	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	239,059	0	43,202	0	0	241,228	0	0	0
Total Current Allocations	\$4,206	\$380,603	\$0	\$76,948	\$815	\$6,096	\$316,679	\$21,652	\$0	\$8,972

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4300-4398-9998-000-44-0-0000-0000 Debt Service	4400-4402-1705-365-17-4-0000-0000 Parks	4400-4406-1701-355-17-4-0000-0000 Community	4400-4450-1750-389-17-4-0000-0000 Riverside	4500-4501-4135-792-41-0-0000-0000 Sewer	4500-4501-4140-796-41-0-0000-0000 Liquid	4500-4501-4140-797-41-0-0000-0000 Pretreatment	4500-4501-4140-798-41-0-0000-0000 N. Fresno	4500-4501-4140-799-41-0-0000-0000 Wastewater	4500-4501-4140-800-41-0-0000-0000 Tertiary
5 1000-1001-1040-040-10-1-0000-0000 (	\$1,338	\$44	\$0	\$5	\$5,125	\$34,122	\$4,106	\$1,085	\$10,401	\$765
6 1000-1001-2101-050-21-1-0000-0000 I	3,026	99	0	12	9,802	45,070	3,431	1,096	9,041	1,203
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	71	1,274	232	54	575	21
9 1000-1001-1410-201-14-1-0000-0000 I	0	1,932	0	0	84,768	83,861	21,994	0	24,759	69,753
10 1000-1001-3020-580-30-1-0000-0000 I	0	604	0	604	13,308	71,831	4,830	4,235	13,291	6,055
11 1000-1001-3200-651-32-1-0000-0000 /	106	2,933	2	394	2,859	15,321	2,296	5,364	5,263	330
12 1000-1001-3200-652-32-1-0000-0000 *	341	113	140	126	14,993	57,363	3,345	1,408	8,839	1,165
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	26,388	5,477	498	11,887	622
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	800	26	0	3	2,591	11,915	907	290	2,390	318
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	1,484	26,597	4,851	1,125	11,997	437
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	542	9,719	1,773	411	4,384	160
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	2,934	52,590	9,591	2,224	23,720	865
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	134	2,404	438	102	1,084	40
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	844	15,132	2,760	640	6,825	249
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	483	8,662	1,580	366	3,907	142
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	539	9,668	1,763	409	4,361	159
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$5,610	\$5,750	\$142	\$1,145	\$140,481	\$471,918	\$69,373	\$19,307	\$142,724	\$82,285

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4500-4501-4145-806-41-0-0000-0000 Improvement	4500-4501-9994-000-41-0-0000-0000 COVID-19	4500-4501-9998-000-41-0-0000-0000 Debt Service	4500-4517-4140-796-41-0-0000-0000 Liquid	4500-4517-4140-797-41-0-0000-0000 Pretreatment	4500-4517-4140-799-41-0-0000-0000 Wastewater	4500-4521-4135-792-41-0-0000-0000 Sewer	4550-4551-2050-540-20-5-0000-0000 UGM Capital	4550-4552-2050-540-20-5-0000-0000 UGM Capital	4550-4553-2050-540-20-5-0000-0000 UGM Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$8,417	\$58	\$1,666	\$215	\$0	\$26	\$33	\$1	\$1	\$1
6 1000-1001-2101-050-21-1-0000-0000 I	16,251	34	3,769	486	0	58	75	1	2	2
8 1000-1001-1210-111-12-1-0000-0000 I	111	4	0	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	258,572	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	28,014	0	0	0	0	0	3,019	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	6,591	1	58	173	0	43	15	5	5	5
12 1000-1001-3200-652-32-1-0000-0000 *	21,656	33	3,652	5,203	0	623	379	59	175	1,276
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	44,165	0	0	0	0	0	40,594	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	4,296	9	996	128	0	15	20	0	1	0
17 1000-1001-3401-700-34-1-0000-0000 I	2,310	81	0	0	0	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	844	29	0	0	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	4,567	159	0	0	0	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	209	7	0	0	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	1,314	46	0	0	0	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	752	26	0	0	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	840	29	0	0	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$398,907	\$517	\$10,141	\$6,205	\$0	\$765	\$44,134	\$66	\$183	\$1,284

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4550-4554-2050-540-20-5-0000-0000 UGM Capital	4550-4555-2050-540-20-5-0000-0000 UGM Capital	4550-4556-2050-540-20-5-0000-0000 UGM Capital	4550-4557-2050-540-20-5-0000-0000 UGM Capital	4580-Close-4135-792-41-0-0000-0000 Sewer	4600-4602-4510-911-45-0-0000-0000 Administratio	4600-4602-4510-912-45-0-0000-0000 Service	4600-4602-4520-920-45-0-0000-0000 Administratio	4600-4602-4520-921-45-0-0000-0000 Service	4600-4602-4520-922-45-0-0000-0000 Shelter Crew
5 1000-1001-1040-040-10-1-0000-0000 (	\$1	\$1	\$1	\$1	\$0	\$3,518	\$32,163	\$746	\$0	\$88
6 1000-1001-2101-050-21-1-0000-0000 I	1	2	1	1	0	5,267	26,335	1,689	0	199
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	107	1,842	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	30,840	5,730	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	6,063	1,811	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	2	78	5	5	0	3,062	940	303	3	18
12 1000-1001-3200-652-32-1-0000-0000 *	1,798	1,731	25	27	0	4,605	22,711	1,459	0	172
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	2,651	50,436	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	1	0	0	0	1,392	6,962	446	0	53
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	2,228	38,440	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	814	14,046	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	4,406	76,007	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	201	3,475	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	1,268	21,870	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	726	12,519	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	810	13,973	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,803	\$1,813	\$32	\$34	\$0	\$67,958	\$329,259	\$4,643	\$3	\$530

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4600-4602-4530-930-45-0-0000-0000 Administratio	4600-4602-4540-940-45-0-0000-0000 Administratio	4600-4602-4540-942-45-0-0000-0000 HandyRide	4600-4602-4540-943-45-0-0000-0000 Certifications	4600-4602-4550-950-45-0-0000-0000 Administratio	4600-4602-4550-952-45-0-0000-0000 Planning	4600-4602-4550-953-45-0-0000-0000 Marketing	4600-4602-9994-000-45-0-0000-0000 COVID-19	4600-4604-4510-911-45-0-0000-0000 Administratio	4600-4604-4510-912-45-0-0000-0000 Service
5 1000-1001-1040-040-10-1-0000-0000 (	\$6,895	\$408	\$2,857	\$106	\$22	\$0	\$0	\$0	\$0	\$177
6 1000-1001-2101-050-21-1-0000-0000 I	5,944	372	6,039	67	49	1	0	0	0	399
8 1000-1001-1210-111-12-1-0000-0000 I	383	22	17	7	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	282,700	0	0	0	2,865	0	5,608	0	3,863	0
10 1000-1001-3020-580-30-1-0000-0000 I	3,580	0	1,208	0	0	0	0	0	0	1,811
11 1000-1001-3200-651-32-1-0000-0000 /	164,606	305	604	9	74	13	0	0	0	180
12 1000-1001-3200-652-32-1-0000-0000 *	5,136	321	5,210	57	42	1	0	0	0	607
13 1000-1001-3200-653-32-1-0000-0000 I	7,095	747	498	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	573	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	1,571	98	1,596	18	13	0	0	0	0	106
17 1000-1001-3401-700-34-1-0000-0000 I	7,993	457	352	143	0	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	2,921	167	129	52	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	15,803	904	696	283	0	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	722	41	32	13	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	4,547	260	200	81	0	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	2,603	149	115	47	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	2,905	166	128	52	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$515,977	\$4,417	\$19,681	\$934	\$3,065	\$15	\$5,608	\$0	\$3,863	\$3,280

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4600-4604-4520-920-45-0-0000-0000 Administratio	4600-4604-4520-921-45-0-0000-0000 Service	4600-4604-4520-922-45-0-0000-0000 Shelter Crew	4600-4604-4530-930-45-0-0000-0000 Administratio	4600-4604-4540-942-45-0-0000-0000 HandyRide	4600-4604-4550-950-45-0-0000-0000 Administratio	4600-4604-4550-952-45-0-0000-0000 Planning	4600-4604-4550-953-45-0-0000-0000 Marketing	4600-4604-9994-000-45-0-0000-0000 COVID-19	4600-4605-4510-912-45-0-0000-0000 Service
5 1000-1001-1040-040-10-1-0000-0000 (	\$3,390	\$10,321	\$3,535	\$1,298	\$1,475	\$195	\$555	\$212	\$0	\$4,227
6 1000-1001-2101-050-21-1-0000-0000 I	3,684	9,071	2,519	725	3,338	134	323	146	0	2,775
8 1000-1001-1210-111-12-1-0000-0000 I	158	566	217	88	0	12	37	13	0	269
9 1000-1001-1410-201-14-1-0000-0000 I	14,203	0	0	0	0	4,206	0	3,863	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	6,038	19,788	4,830	0	1,208	553	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	1,876	10,437	2,029	254	24	446	612	101	0	39
12 1000-1001-3200-652-32-1-0000-0000 *	5,597	13,780	3,846	1,102	5,070	203	491	222	0	4,971
13 1000-1001-3200-653-32-1-0000-0000 I	2,240	13,194	5,477	996	0	124	498	249	0	9,310
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	974	2,398	666	192	882	35	85	39	0	734
17 1000-1001-3401-700-34-1-0000-0000 I	3,299	11,822	4,536	1,831	0	255	773	276	0	5,619
18 1000-1001-3402-701-34-1-0000-0000 *	1,205	4,320	1,657	669	0	93	282	101	0	2,053
19 1000-1001-3403-703-34-1-0000-0000 I	6,522	23,375	8,969	3,620	0	504	1,528	546	0	11,111
20 1000-1001-3403-704-34-1-0000-0000 (	298	1,069	410	165	0	23	70	25	0	508
21 1000-1001-3404-710-34-1-0000-0000 I	1,877	6,726	2,581	1,041	0	145	440	157	0	3,197
22 1000-1001-3405-720-34-1-0000-0000 I	1,074	3,850	1,477	596	0	83	252	90	0	1,830
23 1000-1001-3410-730-34-1-0000-0000 I	1,199	4,297	1,649	665	0	93	281	100	0	2,043
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$53,634	\$135,013	\$44,399	\$13,241	\$11,998	\$7,104	\$6,227	\$6,141	\$0	\$48,686

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4600-4609- 9999-000-45- 0-0000-0000 Capital	4610-0000- 9999-000-45- 0-0000-0000 Capital	4630-0000- 9999-000-45- 0-0000-0000 Capital	4680-4681- 9999-000-45- 0-0000-0000 Capital	4680-4682- 9999-000-45- 0-0000-0000 Capital	4680-4683- 9999-000-45- 0-0000-0000 Capital	4680-4684- 9999-000-45- 0-0000-0000 Capital	4680-4685- 4510-911-45- 0-0000-0000 Administratio	4680-4685- 4510-912-45- 0-0000-0000 Service	4680-4685- 4530-930-45- 0-0000-0000 Administratio
5 1000-1001-1040-040-10-1-0000-0000 (	\$546	\$709	\$4,119	\$15	\$447	\$698	\$0	\$(2)	\$22,345	\$144
6 1000-1001-2101-050-21-1-0000-0000 I	1,170	1,427	8,897	33	1,010	1,580	0	(4)	17,041	129
8 1000-1001-1210-111-12-1-0000-0000 I	3	7	17	0	0	0	0	0	1,329	8
9 1000-1001-1410-201-14-1-0000-0000 I	51,370	12,462	37,416	3,863	7,197	1,432	0	1,402	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	3,589	3,027	12,024	0	0	3,623	612	604	1,811	0
11 1000-1001-3200-651-32-1-0000-0000 /	1,278	1,694	2,265	227	177	145	0	71	1,036	731
12 1000-1001-3200-652-32-1-0000-0000 *	403	780	5,565	2,528	210	3,609	0	5	23,719	179
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	34,105	249
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	309	377	2,352	9	267	418	0	(1)	4,505	34
17 1000-1001-3401-700-34-1-0000-0000 I	53	147	349	0	0	0	0	0	27,745	163
18 1000-1001-3402-701-34-1-0000-0000 *	20	54	128	0	0	0	0	0	10,138	60
19 1000-1001-3403-703-34-1-0000-0000 I	106	290	690	0	0	0	0	0	54,859	322
20 1000-1001-3403-704-34-1-0000-0000 (	5	13	32	0	0	0	0	0	2,508	15
21 1000-1001-3404-710-34-1-0000-0000 I	30	83	199	0	0	0	0	0	15,785	93
22 1000-1001-3405-720-34-1-0000-0000 I	17	48	114	0	0	0	0	0	9,036	53
23 1000-1001-3410-730-34-1-0000-0000 I	19	53	127	0	0	0	0	0	10,086	59
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$58,918	\$21,171	\$74,291	\$6,675	\$9,307	\$11,505	\$612	\$2,076	\$236,049	\$2,239

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4680-4685-4540-940-45-0-0000-0000 Administratio	4680-4685-9999-000-45-0-0000-0000 Capital	4700-4701-9998-000-44-0-0000-0000 Debt Service	4700-4702-4406-890-44-0-0000-0000 Stadium	4700-4703-9999-000-44-0-0000-0000 Capital	4700-4704-9999-000-44-0-0000-0000 Capital	5000-5001-3014-575-30-0-0000-0000 Fleet Mgmt	5000-5001-9994-000-30-0-0000-0000 COVID-19	5000-5002-3015-577-30-0-0000-0000 Fleet Equip	5000-5004-1100-068-11-1-0000-0000 Retirement
5 1000-1001-1040-040-10-1-0000-0000 (	\$60	\$0	\$1,561	\$190	\$1	\$959	\$28,298	\$0	\$11,670	\$4,797
6 1000-1001-2101-050-21-1-0000-0000 I	136	0	3,532	430	2	2,170	38,154	0	24,683	3,005
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	1,026	0	68	311
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	49,922	3,863	63,025	10,934
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	2,415	0	0	134,468	0	122,614	0
11 1000-1001-3200-651-32-1-0000-0000 /	61	0	270	216	4	222	71,035	0	9,718	412
12 1000-1001-3200-652-32-1-0000-0000 *	190	0	266	4	9	23	1,730	0	2,857	588
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	19,355	0	1,556	4,730
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	2,263	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	36	0	934	114	1	574	10,086	0	6,525	794
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	21,415	0	1,421	6,498
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	7,825	0	519	2,374
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	42,343	0	2,810	12,847
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	1,936	0	128	587
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	12,184	0	809	3,697
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	6,974	0	463	2,116
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	7,784	0	517	2,362
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$484	\$0	\$6,564	\$3,369	\$17	\$3,948	\$454,536	\$3,863	\$251,646	\$56,052

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	5000-5004- 9994-000-11- 1-0000-0000 COVID-19	5000-5011- 3002-561-30- 0-0000-0000 Building	5000-5011- 3002-568-30- 0-0000-0000 Reimbursabl	5000-5011- 9994-000-30- 0-0000-0000 COVID-19	5000-5013- 3002-561-30- 0-0000-0000 Building	5000-5013- 3002-562-30- 0-0000-0000 Facilities	5000-5014- 3002-561-30- 0-0000-0000 Building	5000-5014- 3111-624-31- 0-0000-0000 Security	5000-5021- 1220-130-12- 1-0000-0000 Graphic	5000-5031- 3002-561-30- 0-0000-0000 Building
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$10,284	\$3,172	\$0	\$0	\$53	\$12	\$238	\$709	\$624
6 1000-1001-2101-050-21-1-0000-0000 I	0	13,839	4,212	0	0	37	28	538	1,095	1,267
8 1000-1001-1210-111-12-1-0000-0000 I	0	374	118	0	0	3	0	0	20	6
9 1000-1001-1410-201-14-1-0000-0000 I	0	23,178	46,979	0	0	0	0	1,432	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	10,290	23,546	0	0	0	0	604	4,788	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	17,662	12,293	0	0	783	42	111	2,601	755
12 1000-1001-3200-652-32-1-0000-0000 *	0	2,155	668	0	0	68	47	911	46	3,738
13 1000-1001-3200-653-32-1-0000-0000 I	0	6,771	2,240	0	0	100	0	0	0	100
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	3,658	1,114	0	0	10	7	142	289	335
17 1000-1001-3401-700-34-1-0000-0000 I	0	7,805	2,455	0	0	68	0	0	421	119
18 1000-1001-3402-701-34-1-0000-0000 *	0	2,852	897	0	0	25	0	0	154	44
19 1000-1001-3403-703-34-1-0000-0000 I	0	15,433	4,854	0	0	135	0	0	832	236
20 1000-1001-3403-704-34-1-0000-0000 (	0	706	222	0	0	6	0	0	38	11
21 1000-1001-3404-710-34-1-0000-0000 I	0	4,441	1,397	0	0	39	0	0	239	68
22 1000-1001-3405-720-34-1-0000-0000 I	0	2,542	799	0	0	22	0	0	137	39
23 1000-1001-3410-730-34-1-0000-0000 I	0	2,837	892	0	0	25	0	0	153	43
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$124,828	\$105,858	\$0	\$0	\$1,374	\$137	\$3,976	\$11,522	\$7,384

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	5000-5041-3105-620-31-0-0000-0000 Systems	5000-5041-9994-000-31-0-0000-0000 COVID-19	5000-5042-3101-600-31-0-0000-0000 Information	5000-5042-3102-601-31-0-0000-0000 System	5000-5042-3103-603-31-0-0000-0000 Computer	5000-5042-3104-610-31-0-0000-0000 Communicati	5000-5042-3111-625-31-0-0000-0000 Geographic	5000-5042-9994-000-31-0-0000-0000 COVID-19	5000-5043-3108-621-31-0-0000-0000 ERP	5000-5044-3111-623-31-0-0000-0000 Network
5 1000-1001-1040-040-10-1-0000-0000 (	\$6,171	\$0	\$2,991	\$2,995	\$7,590	\$3,313	\$2,212	\$0	\$1,016	\$1,115
6 1000-1001-2101-050-21-1-0000-0000 I	13,961	0	2,176	1,821	5,144	4,867	1,302	0	2,299	2,523
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	182	197	477	104	147	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	9,966	0	139,837	9,532	27,008	1,932	12,619	0	14,203	0
10 1000-1001-3020-580-30-1-0000-0000 I	135,241	0	2,364	1,811	15,706	2,373	604	0	3,623	7,245
11 1000-1001-3200-651-32-1-0000-0000 /	10,668	0	490	562	2,173	9,196	342	0	201	157
12 1000-1001-3200-652-32-1-0000-0000 *	2,869	0	300	253	711	686	180	0	1,500	508
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	3,037	2,987	7,717	2,427	2,489	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	3,691	0	575	481	1,360	1,287	344	0	608	667
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	3,801	4,102	9,958	2,175	3,065	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	1,389	1,499	3,639	795	1,120	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	7,516	8,111	19,690	4,300	6,061	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	344	371	900	197	277	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	2,163	2,334	5,665	1,237	1,744	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	1,238	1,336	3,243	708	998	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	1,382	1,491	3,620	790	1,114	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$182,568	\$0	\$169,785	\$39,884	\$114,601	\$36,385	\$34,618	\$0	\$23,450	\$12,216

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	5000-5044-3111-624-31-0-0000-0000 Security	5000-5044-9994-000-31-0-0000-0000 COVID-19	5000-5045-3109-622-31-0-0000-0000 Desktop	5000-5046-3112-626-31-0-0000-0000 PublicSafety	5100-5101-3408-723-34-1-0000-0000 Workers'	5100-5101-9994-000-34-1-0000-0000 COVID-19	5100-5102-3407-721-34-1-0000-0000 Property Self	5100-5102-3407-722-34-1-0000-0000 Liability Self	5100-5103-3409-724-34-1-0000-0000 Unemployme	5100-5111-1110-074-11-1-0000-0000 Employee
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$862	\$446	\$19,246	\$0	\$0	\$10,356	\$355	\$9,807
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	1,949	1,009	42,132	0	0	19,573	802	4,545
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	56	0	0	153	0	700
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	2,865	3,364	299,681	0	1,402	8,564	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	7,849	1,811	0	0	0	604	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	265	350	6,196	0	2	8,030	19	150
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	2,674	425	1,752	0	0	1,025	740	680
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	869	0	0	2,522	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	515	267	11,138	0	0	5,174	212	1,201
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	1,165	0	0	3,192	0	14,606
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	426	0	0	1,166	0	5,337
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	2,303	0	0	6,311	0	28,881
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	105	0	0	289	0	1,320
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	663	0	0	1,816	0	8,310
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	379	0	0	1,039	0	4,757
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	423	0	0	1,160	0	5,309
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$16,979	\$7,672	\$386,533	\$0	\$1,404	\$70,974	\$2,128	\$85,603

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	5100-5112-3407-721-34-1-0000-0000	5200-5207-3200-656-30-1-0000-0000	5200-5207-3240-682-32-0-0000-0000	5200-5207-3240-683-32-0-0000-0000	5200-5207-3240-684-32-0-0000-0000	5200-5207-3240-685-32-0-0000-0000	5200-5207-3240-686-32-0-0000-0000	5200-5207-9994-000-32-0-0000-0000	5200-5208-3240-682-32-0-0000-0000	5200-5251-4101-751-41-0-0000-0000
	Property	Self Business Tax	UB&C	UB&C	UB&C	UB&C	UB&C	COVID-19	UB&C	Public
5 1000-1001-1040-040-10-1-0000-0000	\$2,789	\$0	\$1,376	\$4,499	\$2,573	\$0	\$1,853	\$0	\$65	\$2,827
6 1000-1001-2101-050-21-1-0000-0000	4,666	0	1,629	4,264	1,930	1	1,398	0	148	1,741
8 1000-1001-1210-111-12-1-0000-0000	65	0	59	235	154	0	111	0	0	185
9 1000-1001-1410-201-14-1-0000-0000	11,247	0	1,432	0	0	0	1,402	0	0	13,456
10 1000-1001-3020-580-30-1-0000-0000	604	0	0	2,415	0	0	604	0	0	604
11 1000-1001-3200-651-32-1-0000-0000	1,704	0	578	783	323	6	54	0	425	668
12 1000-1001-3200-652-32-1-0000-0000	27	0	188	484	223	0	161	0	743	874
13 1000-1001-3200-653-32-1-0000-0000	1,053	0	1,245	7,219	4,232	0	2,987	0	0	2,614
14 1000-1001-3200-654-32-1-0000-0000	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000	0	0	135,072	538,558	354,425	0	254,490	0	0	0
16 1000-1001-3200-665-32-1-0000-0000	1,234	0	431	1,127	510	0	370	0	39	460
17 1000-1001-3401-700-34-1-0000-0000	1,361	0	1,228	4,896	3,222	0	2,314	0	0	3,855
18 1000-1001-3402-701-34-1-0000-0000	497	0	449	1,789	1,177	0	845	0	0	1,409
19 1000-1001-3403-703-34-1-0000-0000	2,691	0	2,428	9,681	6,371	0	4,575	0	0	7,622
20 1000-1001-3403-704-34-1-0000-0000	123	0	111	443	291	0	209	0	0	348
21 1000-1001-3404-710-34-1-0000-0000	774	0	699	2,786	1,833	0	1,316	0	0	2,193
22 1000-1001-3405-720-34-1-0000-0000	443	0	400	1,595	1,049	0	754	0	0	1,255
23 1000-1001-3410-730-34-1-0000-0000	495	0	446	1,780	1,171	0	841	0	0	1,401
463 4200-4225-4305-856-43-0-0000-0000	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$29,773	\$0	\$147,770	\$582,555	\$379,487	\$7	\$274,284	\$0	\$1,421	\$41,512

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	5200-5251-4101-752-41-0-0000-0000 Utility	5200-5251-4101-753-41-0-0000-0000 DPU	5200-5251-9994-000-41-0-0000-0000 COVID-19	5200-5253-4101-752-41-0-0000-0000 Utility	5200-5253-4101-753-41-0-0000-0000 DPU	5200-5253-4115-765-41-0-0000-0000 Water Capital	5200-5253-4125-787-41-0-0000-0000 Solid Waste	6010-6011-1100-068-11-1-0000-0000 Retirement	6020-6021-1100-068-11-1-0000-0000 Retirement	6300-6308-3401-700-34-1-0000-0000 HR
5 1000-1001-1040-040-10-1-0000-0000 (	\$3,817	\$11	\$0	\$8	\$923	\$62	\$30	\$649	\$613	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	2,616	24	0	5	1,753	100	60	1,467	1,388	0
8 1000-1001-1210-111-12-1-0000-0000 I	239	0	0	1	13	2	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	119,047	0	0	0	3,364	7,631	2,804	56,538	54,883	0
10 1000-1001-3020-580-30-1-0000-0000 I	1,216	0	0	0	4,235	604	604	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	1,348	95	41	0	1,046	97	83	2,219	2,910	0
12 1000-1001-3200-652-32-1-0000-0000 *	1,314	12	0	0	88	5	3	1,689	1,726	0
13 1000-1001-3200-653-32-1-0000-0000 I	11,402	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	692	6	0	1	463	26	16	388	367	0
17 1000-1001-3401-700-34-1-0000-0000 I	4,983	0	0	11	277	33	6	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	1,821	0	0	4	101	12	2	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	9,852	0	0	22	547	66	11	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	450	0	0	1	25	3	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	2,835	0	0	6	158	19	3	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	1,623	0	0	4	90	11	2	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	1,811	0	0	4	101	12	2	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$165,065	\$147	\$42	\$68	\$13,184	\$8,682	\$3,627	\$62,950	\$61,887	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	6300-6311- 2050-540-20- 5-0000-0000 UGM Capital	7000-7001- 9998-000-11- 9-0000-0000 Debt Service	7000-7001- 9998-000-20- 5-0000-0000 Debt Service	7200-7201- 1110-072-11- 1-0000-0000 Citywide	7200-7201- 9998-000-11- 9-0000-0000 Debt Service	7200-7201- 9998-000-15- 2-0000-0000 Debt Service	7200-7201- 9998-000-16- 3-0000-0000 Debt Service	7200-7201- 9998-000-17- 4-0000-0000 Debt Service	1000-1001- 1906-450-19- 6-0000-0000 Housing	1000-1001- 4101-751-41- 0-0000-0000 Public
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$7,940	\$0	\$2,854	\$1,081	\$0	\$0	\$434	\$2,547	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	17,963	0	6,455	2,446	0	0	982	1,732	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	0	160	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	2,865	5,795
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	10	0	109	48	0	0	12	502	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	530	0	618	234	0	0	94	14	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	2,987	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	4,749	0	1,707	647	0	0	260	458	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	0	0	3,337	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	0	0	1,219	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	0	0	6,598	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	0	0	302	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	0	0	1,899	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	0	0	1,087	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	0	0	1,213	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$31,192	\$0	\$11,742	\$4,456	\$0	\$0	\$1,783	\$26,921	\$5,795

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001- 9999-000-19- 6-0000-0000 Capital	2000-2029- 1100-061-11- 6-0000-0000 Homeless	2300-2314- 2060-541-20- 5-0000-0000 Property	3000-3002- 2005-501-20- 5-0000-0000 Traffic	3000-3019- 9999-000-15- 2-0000-0000 Capital	3000-3021- 9999-000-16- 3-0000-0000 Capital	3000-3024- 9999-000-20- 5-0000-0000 Capital	3050-3524- 9999-000-20- 5-0000-0000 Capital	3100-3137- 9999-000-16- 3-0000-0000 Capital	4000-4003- 4115-765-41- 0-0000-0000 Water Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$5	\$0	\$0	\$0	\$9	\$0	\$0	\$192	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	3	0	0	0	21	0	0	341	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	0	4	0
9 1000-1001-1410-201-14-1-0000-0000 I	12,740	0	0	0	0	0	1,932	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	553	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	0	0	0	11	0	0	541	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	4	0	0	0	1,619	0	0	5,928	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	1	0	0	0	6	0	0	90	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	7	0	0	0	0	0	0	77	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	3	0	0	0	0	0	0	28	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	15	0	0	0	0	0	0	153	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	1	0	0	0	0	0	0	7	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	4	0	0	0	0	0	0	44	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	2	0	0	0	0	0	0	25	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	3	0	0	0	0	0	0	28	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$12,740	\$49	\$0	\$0	\$0	\$1,667	\$1,932	\$0	\$8,013	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4080-4080-4115-765-41-0-0000-0000 Water Capital	4080-4081-4115-765-41-0-0000-0000 Water Capital	4080-4082-4115-765-41-0-0000-0000 Water Capital	4080-4084-4115-765-41-0-0000-0000 Water Capital	4080-4085-4110-761-41-0-0000-0000 Water	4080-4085-4115-765-41-0-0000-0000 Water Capital	4100-4101-4125-787-41-0-0000-0000 Solid Waste	4600-4602-4305-856-43-0-0000-0000 Airports	4690-4692-9994-000-45-0-0000-0000 COVID-19	5000-5043-3111-623-31-0-0000-0000 Geographic
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	1,932	0	0	1,402	0	3,863
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	0	0	0	0	0	0	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	0	0	0	0	0	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$0	\$0	\$1,932	\$0	\$0	\$1,402	\$0	\$3,863

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2100-2102- 2010-513-20- 5-0000-0000 ADA	2100-2103- 2010-514-20- 5-0000-0000 Neighborhood	1000-1001- 9994-012-01- 1-0000-0000 COVID-19	5000-5003- 4561-571-45- 0-0000-0000 Public Safety	5000-5003- 4561-572-45- 0-0000-0000 Public Safety	5000-5003- 4561-573-45- 0-0000-0000 Public Safety	5000-5003- 3002-560-30- 5-0000-0000 Facilities	1000-1001- 9994-012-17- 1-0000-0000 COVID-19	3000-3023- 9999-000-16- 3-0000-0000 Capital	1000-1001- 1020-031-10- 1-0000-0000 Support
5 1000-1001-1040-040-10-1-0000-0000 (	\$(27)	\$(6)	\$0	\$0	\$59	\$0	\$0	\$0	\$48	\$2
6 1000-1001-2101-050-21-1-0000-0000 I	(12)	(3)	0	0	133	0	0	0	63	4
8 1000-1001-1210-111-12-1-0000-0000 I	(2)	(0)	0	0	0	0	0	0	2	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	5,608	55,455
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	440	282	0	0	18	0	0	0	550	478
12 1000-1001-3200-652-32-1-0000-0000 *	5	1	0	0	73	0	0	0	656	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	1,992
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	(3)	(1)	0	0	35	0	0	0	17	1
17 1000-1001-3401-700-34-1-0000-0000 I	(41)	(9)	0	0	0	0	0	0	38	0
18 1000-1001-3402-701-34-1-0000-0000 *	(15)	(3)	0	0	0	0	0	0	14	0
19 1000-1001-3403-703-34-1-0000-0000 I	(81)	(18)	0	0	0	0	0	0	76	0
20 1000-1001-3403-704-34-1-0000-0000 (	(4)	(1)	0	0	0	0	0	0	3	0
21 1000-1001-3404-710-34-1-0000-0000 I	(23)	(5)	0	0	0	0	0	0	22	0
22 1000-1001-3405-720-34-1-0000-0000 I	(13)	(3)	0	0	0	0	0	0	12	0
23 1000-1001-3410-730-34-1-0000-0000 I	(15)	(3)	0	0	0	0	0	0	14	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$207	\$229	\$0	\$0	\$318	\$0	\$0	\$0	\$7,124	\$57,933

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-1020-032-10-1-0000-0000 Mayor City	1000-1001-1040-041-10-1-0000-0000 Animal	1000-1001-1067-047-10-1-0000-0000 Emergency	1000-1001-1068-048-10-1-0000-0000 Special	1000-1001-1068-048-10-4-0000-0000 Special	1000-1001-1100-062-11-1-0000-0000 Animal	1000-1001-1100-065-11-1-0000-0000 Redevelopm	1000-1001-1210-112-12-1-0000-0000 City Clerk	1000-1001-1410-200-14-1-0000-0000 City	1000-1001-1410-202-14-6-0000-0000 Code
5 1000-1001-1040-040-10-1-0000-0000 (	\$112	\$0	\$451	\$371	\$123	\$54	\$0	\$133	\$11	\$19,069
6 1000-1001-2101-050-21-1-0000-0000 I	254	0	431	219	279	108	0	280	25	13,523
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	23	25	0	1	0	1	0	1,175
9 1000-1001-1410-201-14-1-0000-0000 I	7,197	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	1,811	0	0	604	0	5,494
11 1000-1001-3200-651-32-1-0000-0000 /	570	0	171	12	3,584	8,391	0	115	2	21,985
12 1000-1001-3200-652-32-1-0000-0000 *	2	0	4	2	2	1	0	2	0	112
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	747	0	498	0	0	1,008	0	27,322
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	3,408
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	67	0	114	58	74	29	0	74	7	3,575
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	487	514	0	12	0	16	0	24,521
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	178	188	0	4	0	6	0	8,960
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	964	1,015	0	24	0	32	0	48,484
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	44	46	0	1	0	1	0	2,216
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	277	292	0	7	0	9	0	13,950
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	159	167	0	4	0	5	0	7,986
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	177	187	0	4	0	6	0	8,913
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$8,202	\$0	\$4,227	\$3,096	\$6,372	\$8,639	\$0	\$2,292	\$45	\$210,692

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-1530-265-15-2-0000-0000 SW Policing	1000-1001-1530-266-15-2-0000-0000 CE Policing	1000-1001-1530-267-15-2-0000-0000 SE Policing	1000-1001-1530-268-15-2-0000-0000 NE Policing	1000-1001-1530-269-15-2-0000-0000 NW Policing	1000-1001-1540-274-15-2-0000-0000 K9 and	1000-1001-1540-285-15-2-0000-0000 Records	1000-1001-1540-280-15-2-0000-0000 Skywatch	1000-1001-1550-281-15-2-0000-0000 CSIB Crime	1000-1001-1620-328-16-3-0000-0000 Special Ops -
5 1000-1001-1040-040-10-1-0000-0000 (	\$28,388	\$27,050	\$25,886	\$28,603	\$26,026	\$4,598	\$5,683	\$2,716	\$4,662	\$5
6 1000-1001-2101-050-21-1-0000-0000 I	16,641	15,836	15,255	16,745	15,333	2,691	3,446	1,751	2,801	12
8 1000-1001-1210-111-12-1-0000-0000 I	1,888	1,800	1,718	1,903	1,728	306	373	174	307	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	1,811	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	692	589	810	560	623	1,348	212	676	277	14
12 1000-1001-3200-652-32-1-0000-0000 *	138	131	126	139	127	22	29	14	23	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	4,399	4,186	4,033	4,427	4,053	711	911	463	740	3
17 1000-1001-3401-700-34-1-0000-0000 I	39,395	37,555	35,856	39,711	36,054	6,384	7,792	3,637	6,413	0
18 1000-1001-3402-701-34-1-0000-0000 *	14,395	13,723	13,102	14,511	13,175	2,333	2,847	1,329	2,344	0
19 1000-1001-3403-703-34-1-0000-0000 I	77,894	74,256	70,897	78,519	71,289	12,624	15,406	7,192	12,681	0
20 1000-1001-3403-704-34-1-0000-0000 (	3,561	3,395	3,241	3,589	3,259	577	704	329	580	0
21 1000-1001-3404-710-34-1-0000-0000 I	22,413	21,366	20,399	22,592	20,512	3,632	4,433	2,069	3,649	0
22 1000-1001-3405-720-34-1-0000-0000 I	12,830	12,230	11,677	12,932	11,742	2,079	2,537	1,185	2,089	0
23 1000-1001-3410-730-34-1-0000-0000 I	14,320	13,651	13,034	14,435	13,106	2,321	2,832	1,322	2,331	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$236,954	\$225,769	\$216,034	\$238,666	\$217,025	\$39,627	\$47,207	\$24,670	\$38,897	\$34

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-1730-384-17-4-0000-0000 Youth Jobs	1000-1001-1909-461-19-6-0000-0000 Downtown	1000-1001-1910-470-19-6-0000-0000 Parking	1000-1001-2010-514-20-5-0000-0000 Neighborhood	1000-1001-2050-540-20-5-0000-0000 UGM Capital	1000-1001-2201-494-22-5-0000-0000 Capital	1000-1001-2204-545-22-5-0000-0000 Construction	1000-1001-2205-546-22-5-0000-0000 Site	1000-1001-3011-571-30-0-0000-0000 Public Safety	1000-1001-3020-581-30-0-0000-0000 Disadvantage
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$728	\$49	\$0	\$30	\$(9)	\$9	\$0	\$4
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	1,566	37	0	18	(11)	10	0	2
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	3	3	0	2	(0)	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	2,865	5,730	14,324	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	604	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	1	782	7	0	2,564	1,352	298	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	13	0	0	0	0	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	747	0	548	1,563	299	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	414	10	0	5	(3)	3	0	1
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	66	62	0	42	(8)	10	0	7
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	24	23	0	15	(3)	4	0	2
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	131	122	0	82	(15)	19	0	13
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	6	6	0	4	(1)	1	0	1
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	38	35	0	24	(4)	6	0	4
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	22	20	0	14	(3)	3	0	2
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	24	22	0	15	(3)	4	0	2
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$1	\$3,817	\$1,143	\$0	\$6,226	\$9,189	\$14,988	\$0	\$39

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-3020-581-30-1-0000-0000 Disadvantag	1000-1001-3102-602-31-1-0000-0000 One Call	1000-1001-3200-000-32-0-0000-0000	1000-1001-3200-580-32-1-0000-0000 Purchasing	1000-1001-4120-776-41-6-0000-0000 Litter Control	1000-1001-9999-013-01-1-0000-0000 Capital	1000-1317-1110-079-11-6-0000-0000 Community	1000-1601-2005-501-20-0-0000-0000 Traffic	1000-1601-2010-515-20-5-0000-0000 Street Spec.	1000-1601-2010-517-20-5-0000-0000 Streets CAP
5 1000-1001-1040-040-10-1-0000-0000 (	\$380	\$809	\$0	\$0	\$1,425	\$0	\$0	\$(0)	\$3	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	220	580	0	0	1,147	0	0	(0)	6	0
8 1000-1001-1210-111-12-1-0000-0000 I	25	50	0	0	82	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	1,402	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	33	164	0	2	188	0	0	4	207	0
12 1000-1001-3200-652-32-1-0000-0000 *	2	5	0	0	9	0	0	0	8	0
13 1000-1001-3200-653-32-1-0000-0000 I	498	1,494	0	0	3,903	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	58	153	0	0	303	0	0	(0)	2	0
17 1000-1001-3401-700-34-1-0000-0000 I	529	1,035	0	0	1,720	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	193	378	0	0	628	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	1,046	2,047	0	0	3,400	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	48	94	0	0	155	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	301	589	0	0	978	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	172	337	0	0	560	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	192	376	0	0	625	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$3,699	\$8,112	\$0	\$1,404	\$15,125	\$0	\$0	\$4	\$226	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1603- 2001-481-20- 5-0000-0000 ADA	1000-1603- 2004-494-22- 5-0000-0000 Capital CAP	1000-1603- 2012-563-20- 1-0000-0000 Facilities	1000-1603- 2012-563-20- 5-0000-0000 Facilities	2000-2023- 1620-322-16- 3-0000-0000 Special Ops -	2000-2023- 1620-325-16- 3-0000-0000 Reimburseab	2000-2040- 1410-202-14- 6-0000-0000 Code	2000-2040- 3200-662-32- 1-0000-0000 Grants	2000-2041- 1410-201-14- 1-0000-0000 Legal	2000-2041- 1410-202-14- 6-0000-0000 Code
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$0	\$1	\$2,428	\$0	\$614	\$0	\$0	\$226
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	0	3	1,770	0	1,389	0	0	510
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	148	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	604	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	0	0	382	0	4,476	0	0	624
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	0	0	18	0	291	0	0	1,089
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	0	1	468	0	367	0	0	135
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	3,082	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	1,126	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	6,094	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	279	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	1,753	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	1,004	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	1,120	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$0	\$6	\$20,275	\$0	\$7,137	\$0	\$0	\$2,584

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2000-2041- 1510-250-15- 2-0000-0000 Office of the	2000-2041- 1510-251-15- 2-0000-0000 Media&Com	2000-2041- 1520-255-15- 2-0000-0000 Personnel	2000-2041- 1520-257-15- 2-0000-0000 Property &	2000-2041- 1520-258-15- 2-0000-0000 Accountabilit	2000-2041- 1520-259-15- 2-0000-0000 Training	2000-2041- 1520-260-15- 2-0000-0000 Administratio	2000-2041- 1520-261-15- 2-0000-0000 Recruiting	2000-2041- 1520-263-15- 2-0000-0000 Worker's	2000-2041- 1530-270-15- 2-0000-0000 Patrol
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$0	\$0	\$0	\$52	\$81	\$0	\$0	\$233
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	0	0	0	117	183	0	0	526
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	1,208
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	0	0	0	93	33	0	0	265
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	0	0	0	250	391	0	0	1,123
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	0	0	0	31	48	0	0	139
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$0	\$0	\$0	\$542	\$737	\$0	\$0	\$3,494

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2000-2041- 1530-271-15- 2-0000-0000	2000-2041- 1530-272-15- 2-0000-0000	2000-2041- 1540-270-15- 2-0000-0000	2000-2041- 1540-275-15- 2-0000-0000	2000-2041- 1550-278-15- 2-0000-0000	2000-2041- 1600-301-16- 3-0000-0000	2000-2041- 1610-311-16- 3-0000-0000	2000-2041- 1610-313-16- 3-0000-0000	2000-2041- 1620-320-16- 3-0000-0000	2000-2041- 1620-323-16- 3-0000-0000
	Patrol	Patrol	Patrol	Support &	Crime Scene	Public	Facilities	Technical -	Field	Fire
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$80	\$71	\$0	\$0	\$325	\$114	\$371	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	180	113	0	0	664	257	604	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	2	0	0	3	0	9	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	3,019	0	0	604	0	604	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	534	350	0	0	623	174	697	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	385	241	0	0	1,417	549	1,288	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	48	30	0	0	176	68	160	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	40	0	0	59	0	196	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	14	0	0	22	0	72	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	78	0	0	117	0	387	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	4	0	0	5	0	18	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	22	0	0	34	0	111	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	13	0	0	19	0	64	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	14	0	0	21	0	71	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$1,227	\$4,011	\$0	\$0	\$4,088	\$1,162	\$4,652	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2000-2041-1620-325-16-3-0000-0000	2000-2041-1620-327-16-3-0000-0000	2000-2041-1630-330-16-3-0000-0000	2000-2041-1640-335-16-3-0000-0000	2000-2041-1730-381-17-4-0000-0000	2000-2041-1906-450-19-6-0000-0000	2000-2041-1906-453-19-6-0000-0000	2000-2041-4120-776-41-6-0000-0000	2000-2041-9994-000-11-1-0000-0000	2000-2041-9994-000-15-2-0000-0000
	Reimburseab	Fig Garden	Fire Training	Prevention	ONSCE	Housing	Homeless	Litter Control	COVID-19	COVID-19
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$1,502	\$0	\$123	\$4,919	\$0	\$118	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	1,664	0	278	11,026	0	72	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	69	0	0	4	0	8	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	5,730	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	604	0	0	1,216	0	604	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	703	0	57	802	0	270	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	3,436	0	593	23,536	0	155	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	440	0	73	2,915	0	19	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	1,436	0	0	84	0	162	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	525	0	0	31	0	59	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	2,838	0	0	167	0	320	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	130	0	0	8	0	15	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	817	0	0	48	0	92	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	467	0	0	27	0	53	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	522	0	0	31	0	59	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$15,151	\$0	\$1,124	\$50,542	\$0	\$2,004	\$0	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2000-2041- 9994-000-32- 1-0000-0000 COVID-19	2000-2041- 9995-000-19- 4-0000-0000 Grants	2000-2041- 9995-662-32- 1-0000-0000 Grants	2000-2041- 9999-000-17- 4-0000-0000 Capital	2000-2041- 9999-000-20- 5-0000-0000 Capital	2000-2041- 9999-250-15- 2-0000-0000 Capital	2000-2041- 9999-275-15- 2-0000-0000 Capital	2000-2041- 9999-311-16- 3-0000-0000 Capital	2000-2041- 9999-350-17- 4-0000-0000 Capital	2000-2041- 9999-511-20- 5-0000-0000 Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$1	\$0	\$2,435	\$488	\$1,063	\$134	\$314	\$0	\$324	\$6,595
6 1000-1001-2101-050-21-1-0000-0000 I	2	0	5,509	628	870	303	617	0	733	8,178
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	19	61	0	4	0	0	267
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	4,297	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	612	4,235	604	0	1,208	0	604	3,027
11 1000-1001-3200-651-32-1-0000-0000 /	32	0	414	2,830	2,295	813	406	0	297	3,285
12 1000-1001-3200-652-32-1-0000-0000 *	4	0	11,760	1,342	1,856	647	1,318	0	1,566	17,458
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	1,456	166	230	80	163	0	194	2,162
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	394	1,271	0	77	0	0	5,581
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	144	464	0	28	0	0	2,039
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	780	2,513	0	152	0	0	11,035
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	36	115	0	7	0	0	504
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	224	723	0	44	0	0	3,175
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	128	414	0	25	0	0	1,818
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	143	462	0	28	0	0	2,029
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$38	\$0	\$22,187	\$11,556	\$12,939	\$1,977	\$4,391	\$0	\$8,015	\$67,153

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2000-2041- 9999-531-20- 5-0000-0000 Capital	2000-2043- 1100-060-11- 1-0000-0000 Intergovernm	2000-2045- 1100-060-11- 1-0000-0000 Intergovernm	2060-0000- 1903-441-19- 6-0000-0000 Advance	2060-2063- 1700-350-17- 4-0000-0000 Parks & Rec	2070-0000- 1906-453-19- 6-0000-0000 Homeless	2070-2075- 1410-202-14- 6-0000-0000 Code	2070-2082- 1906-450-19- 6-0000-0000 Housing	2070-2083- 1906-450-19- 6-0000-0000 Housing	2070-2084- 1906-450-19- 6-0000-0000 Housing
5 1000-1001-1040-040-10-1-0000-0000 (	\$25	\$0	\$0	\$365	\$0	\$6,137	\$160	\$619	\$627	\$402
6 1000-1001-2101-050-21-1-0000-0000 I	56	0	0	820	0	13,664	127	1,401	1,417	910
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	9	9	(0)	(0)	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	61,532	0	0	9,815	0
10 1000-1001-3020-580-30-1-0000-0000 I	1,811	0	0	0	0	2,432	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	307	0	0	605	0	1,930	1,786	182	115	55
12 1000-1001-3200-652-32-1-0000-0000 *	120	0	0	27	0	5,154	43	1,739	1,760	2,167
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	15	0	0	217	0	3,612	34	370	375	241
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	5	0	181	196	(0)	(0)	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	2	0	66	71	(0)	(0)	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	11	0	358	387	(0)	(0)	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	16	18	(0)	(0)	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	3	0	103	111	(0)	(0)	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	2	0	59	64	(0)	(0)	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	2	0	66	71	(0)	(0)	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$2,335	\$0	\$0	\$2,060	\$0	\$95,319	\$3,076	\$4,312	\$14,108	\$3,775

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2070-2085- 1906-450-19- 6-0000-0000 Housing	2070-2086- 1906-450-19- 6-0000-0000 Housing	2095-2096- 1801-400-18- 6-0000-0000 Economic	2100-2101- 2010-511-20- 5-0000-0000 Street	2100-2101- 2020-530-20- 5-0000-0000 Traffic Sig &	2100-2101- 9999-000-20- 5-0000-0000 Capital	2100-2102- 2010-514-20- 5-0000-0000 Neighborhood	2100-2103- 2010-513-20- 5-0000-0000 ADA	2100-2104- 2203-544-22- 5-0000-0000 Transportatio	2400-2402- 2010-513-20- 5-0000-0000 ADA
5 1000-1001-1040-040-10-1-0000-0000 (	\$1,323	\$374	\$0	\$0	\$0	\$0	\$(17)	\$280	\$24	\$18
6 1000-1001-2101-050-21-1-0000-0000 I	2,993	846	0	0	0	0	(8)	200	17	41
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	(1)	17	1	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	604	0	0	0	0	0	0	0	0	604
11 1000-1001-3200-651-32-1-0000-0000 /	164	64	0	0	0	0	189	665	147	5
12 1000-1001-3200-652-32-1-0000-0000 *	2,064	1,026	0	0	0	0	3	71	14	60
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	1,431	62	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	791	224	0	0	0	0	(2)	53	4	11
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	(26)	359	30	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	(9)	131	11	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	(51)	710	59	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	(2)	32	3	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	(15)	204	17	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	(8)	117	10	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	(9)	130	11	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$7,940	\$2,534	\$0	\$0	\$0	\$0	\$43	\$4,401	\$411	\$738

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2400-2403-1570-282-15-2-0000-0000	2400-2436-1530-270-15-2-0000-0000	2400-2450-1110-092-11-6-0000-0000	2400-2450-1110-093-11-6-0000-0000	2400-2450-1110-094-11-6-0000-0000	2500-2506-2010-512-20-5-0000-0000	2500-2508-2015-523-20-5-0000-0000	2500-2508-2202-543-22-5-0000-0000	2500-2508-2203-543-22-5-0000-0000	2500-2508-2203-544-22-5-0000-0000
	Police Dept	Patrol	GAP	Betts	JD Foods	Street	LLMD/CFD	Transportatio	Transportatio	Transportatio
5 1000-1001-1040-040-10-1-0000-0000 (	\$81	\$17	\$0	\$0	\$0	\$0	\$0	\$572	\$0	\$321
6 1000-1001-2101-050-21-1-0000-0000 I	182	39	0	0	0	0	0	427	0	274
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	34	0	18
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	2,865	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	1,208	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	752	222	0	0	0	0	0	575	0	648
12 1000-1001-3200-652-32-1-0000-0000 *	292	11	0	0	0	0	0	272	0	175
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	1,232	0	685
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	48	10	0	0	0	0	0	113	0	73
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	0	719	0	375
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	0	263	0	137
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	0	1,421	0	741
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	0	65	0	34
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	0	409	0	213
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	0	234	0	122
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	0	261	0	136
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$2,563	\$299	\$0	\$0	\$0	\$0	\$0	\$9,463	\$0	\$3,951

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2500-2508- 2204-545-22- 5-0000-0000 Construction	2500-2508- 3002-561-30- 5-0000-0000 Building	2700-2701- 1700-351-17- 4-0000-0000 PARCS	2700-2701- 1701-355-17- 4-0000-0000 Community	2700-2701- 2205-546-22- 5-0000-0000 Site	2700-2701- 9993-000-20- 5-0000-0000 Temp/Cap	2700-2703- 1700-350-17- 4-0000-0000 Parks & Rec	2700-2704- 1701-356-17- 4-0000-0000 Community	2700-2705- 4120-776-41- 0-0000-0000 Litter Control	2700-2705- 4120-776-41- 4-0000-0000 Litter Control
5 1000-1001-1040-040-10-1-0000-0000 (	\$186	\$0	\$268	\$19	\$152	\$0	\$28	\$0	\$1	\$774
6 1000-1001-2101-050-21-1-0000-0000 I	291	0	163	15	124	0	17	0	1	733
8 1000-1001-1210-111-12-1-0000-0000 I	5	0	18	1	9	0	2	0	0	40
9 1000-1001-1410-201-14-1-0000-0000 I	12,892	0	0	0	0	0	0	4,206	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	604
11 1000-1001-3200-651-32-1-0000-0000 /	859	0	220	96	411	0	292	0	0	393
12 1000-1001-3200-652-32-1-0000-0000 *	186	0	117	7	89	0	1	0	1	736
13 1000-1001-3200-653-32-1-0000-0000 I	37	0	498	0	1,444	0	0	0	1,526	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	77	0	43	4	33	0	5	0	0	194
17 1000-1001-3401-700-34-1-0000-0000 I	108	0	368	22	182	0	37	0	1	843
18 1000-1001-3402-701-34-1-0000-0000 *	39	0	134	8	67	0	14	0	1	308
19 1000-1001-3403-703-34-1-0000-0000 I	213	0	727	44	360	0	74	0	3	1,666
20 1000-1001-3403-704-34-1-0000-0000 (	10	0	33	2	16	0	3	0	0	76
21 1000-1001-3404-710-34-1-0000-0000 I	61	0	209	13	104	0	21	0	1	479
22 1000-1001-3405-720-34-1-0000-0000 I	35	0	120	7	59	0	12	0	0	274
23 1000-1001-3410-730-34-1-0000-0000 I	39	0	134	8	66	0	14	0	1	306
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$15,036	\$0	\$3,052	\$246	\$3,115	\$0	\$519	\$4,206	\$1,537	\$7,427

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2700-2705-4120-776-41-6-0000-0000 Litter Control	2700-2705-4160-807-41-4-0000-0000 Beautify	2700-2705-9999-000-20-5-0000-0000 Capital	2700-2706-1700-350-17-4-0000-0000 Parks & Rec	3000-3022-9999-000-10-0-0000-0000 Capital	3000-3022-9999-000-20-5-0000-0000 Capital	3000-3024-9999-000-16-3-0000-0000 Capital	3000-3025-9999-000-20-5-0000-0000 Capital	3050-3506-2015-522-20-5-0000-0000 Median/Buffer	3050-3506-2015-524-20-4-0000-0000 Park
5 1000-1001-1040-040-10-1-0000-0000 (	\$24	\$0	\$2,246	\$147	\$0	\$0	\$407	\$625	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	54	0	3,700	143	0	0	771	1,414	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	55	7	0	0	6	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	7,132	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	1,811	604	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	164	0	3,060	326	0	0	222	11	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	54	0	3,713	217	0	0	19,354	266	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	14	0	978	38	0	0	204	374	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	1,144	156	0	0	124	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	418	57	0	0	45	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	2,262	309	0	0	245	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	103	14	0	0	11	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	651	89	0	0	71	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	372	51	0	0	40	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	416	57	0	0	45	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$310	\$0	\$20,928	\$2,216	\$0	\$0	\$28,676	\$2,690	\$0	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	3050-3509- 2015-522-20- 5-0000-0000 Median/Buf	3050-3509- 2015-524-20- 4-0000-0000 Park	3050-3517- 2015-522-20- 5-0000-0000 Median/Buf	3050-3517- 2015-524-20- 4-0000-0000 Park	3100-3120- 2050-540-20- 5-0000-0000 UGM Capital	3100-3145- 2050-540-20- 5-0000-0000 UGM Capital	3100-3148- 2050-540-20- 5-0000-0000 UGM Capital	3100-3148- 9999-000-16- 3-0000-0000 Capital	3100-3150- 2050-540-20- 5-0000-0000 UGM Capital	3100-3151- 2050-540-20- 5-0000-0000 UGM Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$134	\$0	\$1
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	0	0	0	0	2	302	1	2
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	2,834	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	0	0	0	0	8	114	6	8
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	0	0	0	0	1	112	10	305
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	0	0	0	0	0	80	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$3,577	\$18	\$315

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	3100-3152- 2050-540-20- 5-0000-0000 UGM Capital	4000-4001- 4110-762-41- 0-0000-0000 Temp Labor	4000-4001- 4110-767-41- 0-0000-0000 County PH	4030-4032- 2050-540-20- 5-0000-0000 UGM Capital	4030-4042- 2050-540-20- 5-0000-0000 UGM Capital	4030-4043- 2050-540-20- 5-0000-0000 UGM Capital	4030-4050- 2050-540-20- 0-0000-0000 UGM Capital	4030-4052- 2050-540-20- 0-0000-0000 UGM Capital	4030-4063- 4115-765-41- 0-0000-0000 Water Capital	4100-4101- 4120-779-41- 0-0000-0000 Homeless
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	1	0	0	0	0	0	0	0	17	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	0	2	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	1,432	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	604
11 1000-1001-3200-651-32-1-0000-0000 /	6	0	0	2	1	1	0	0	10	0
12 1000-1001-3200-652-32-1-0000-0000 *	17	0	0	5	1	1	0	0	1,216	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	0	0	0	0	0	0	4	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	0	0	43	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	0	0	16	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	0	0	84	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	0	0	4	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	0	0	24	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	0	0	14	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	0	0	16	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$25	\$0	\$0	\$8	\$3	\$2	\$0	\$0	\$2,912	\$604

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4150-4151- 2010-515-20- 5-0000-0000 Streets Spec.	4150-4151- 2015-521-20- 0-0000-0000 Street Tree	4150-4151- 2015-522-20- 0-0000-0000 Median/Buffer	4150-4151- 2015-523-20- 5-0000-0000 LLMD/CFD	4150-4151- 9994-000-20- 0-0000-0000 COVID-19	4200-4210- 9998-000-43- 0-0000-0000 Debt Service	4200-4211- 9998-000-43- 0-0000-0000 Debt Service	4200-4223- 9999-872-43- 0-0000-0000 Airport Misc	4400-4450- 9998-389-17- 4-0000-0000 Riverside	4550-4553- 2050-540-20- 0-0000-0000 UGM Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$0	\$0	\$0	\$2,035	\$843	\$58	\$64	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	0	0	0	4,603	1,907	35	145	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	4	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	1,216	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	0	0	0	865	541	397	1	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	0	0	0	93	4,791	20	391	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	0	0	0	1,217	504	9	38	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	0	80	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	0	29	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	0	157	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	0	7	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	0	45	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	0	26	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	0	29	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	42,699	0	0
Total Current Allocations	\$0	\$0	\$0	\$0	\$0	\$8,813	\$8,585	\$44,811	\$639	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4550-4555- 2050-540-20- 0-0000-0000 UGM Capital	4600-4602- 4530-931-45- 0-0000-0000 Support	4690-4693- 9999-000-45- 0-0000-0000 Capital	5000-5003- 3011-571-30- 0-0000-0000 Public Safety	5000-5003- 3011-572-30- 0-0000-0000 Public Safety	5000-5008- 3001-550-30- 0-0000-0000 General	5000-5011- 3002-561-30- 5-0000-0000 Building	5000-5011- 3002-563-30- 0-0000-0000 Facilities	5000-5013- 3002-561-30- 5-0000-0000 Building	5000-5013- 3002-563-30- 0-0000-0000 Facilities
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$784	\$0	\$0	\$0	\$2,963	\$0	\$0	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	1,774	0	0	0	1,775	0	0	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	196	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	9,815	0	41,479	4,297	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	1,157	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	534	0	0	0	1,396	0	0	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	1,530	0	0	0	285	0	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	3,734	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	469	0	0	0	469	0	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	4,081	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	1,491	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	8,069	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	369	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	2,322	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	1,329	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	1,483	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$6,247	\$0	\$9,815	\$0	\$71,440	\$4,297	\$0	\$0	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	5000-5013-3002-568-30-0-0000-0000 Reimbursabl	5000-5014-3002-561-30-5-0000-0000 Building	5000-5014-3002-568-30-0-0000-0000 Reimbursabl	5000-5014-9994-000-30-0-0000-0000 COVID-19	5000-5021-1220-130-12-0-0000-0000 Graphic	5000-5031-3002-561-30-5-0000-0000 Building	5000-5031-3002-568-30-0-0000-0000 Reimbursabl	5000-5042-3106-618-31-0-0000-0000 Cyber	5100-5102-9994-000-34-1-0000-0000 COVID-19	5100-5111-1110-074-11-6-0000-0000 Employee
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$(0)	\$(0)	\$0	\$0	\$0	\$1,135	\$0	\$1,174
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	(0)	(0)	0	0	0	717	0	544
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	(0)	0	0	0	73	0	84
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	8,503	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	1,811	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	1	0	56	0	0	194	0	530
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	0	0	0	0	0	99	0	80
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	747	0	0	996	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	(0)	(0)	0	0	0	190	0	144
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	(0)	0	0	0	1,533	0	1,749
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	(0)	0	0	0	560	0	639
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	(0)	0	0	0	3,030	0	3,459
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	(0)	0	0	0	139	0	158
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	(0)	0	0	0	872	0	995
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	(0)	0	0	0	499	0	570
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	(0)	0	0	0	557	0	636
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$1	\$0	\$803	\$0	\$0	\$20,908	\$0	\$10,763

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	5200-5251- 2202-542-22- 5-0000-0000 Utilities and	5200-5251- 2205-547-22- 5-0000-0000 Utilities	5200-5251- 4120-776-41- 0-0000-0000 Litter Control	5200-5251- 4160-807-41- 0-0000-0000 Beautify	6010-6011- 1100-068-11- 0-0000-0000 Retirement	6020-6021- 1100-068-11- 0-0000-0000 Retirement	7000-7001- 9998-000-20- 9-0000-0000 Debt Service	7200-7201- 9998-000-15- 9-0000-0000 Debt Service	7200-7201- 9998-000-17- 9-0000-0000 Debt Service	7200-7202- 9998-000-15- 2-0000-0000 Debt Service
5 1000-1001-1040-040-10-1-0000-0000 (	\$263	\$532	\$0	\$0	\$0	\$0	\$0	\$0	\$458	\$277
6 1000-1001-2101-050-21-1-0000-0000 I	196	433	0	0	0	0	0	0	1,036	627
8 1000-1001-1210-111-12-1-0000-0000 I	16	31	0	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	262	451	0	0	55	22	0	0	0	31
12 1000-1001-3200-652-32-1-0000-0000 *	98	218	0	0	0	0	0	0	99	119
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	52	115	0	0	0	0	0	0	274	166
17 1000-1001-3401-700-34-1-0000-0000 I	331	638	0	0	0	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	121	233	0	0	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	654	1,261	0	0	0	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	30	58	0	0	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	188	363	0	0	0	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	108	208	0	0	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	120	232	0	0	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$2,439	\$4,770	\$0	\$0	\$55	\$22	\$0	\$0	\$1,868	\$1,219

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	7200-7202-9998-000-15-9-0000-0000 Debt Service	7200-7202-9998-000-16-3-0000-0000 Debt Service	7200-7202-9998-000-16-9-0000-0000 Debt Service	1000-1001-9999-011-01-1-0000-0000 Capital	1000-1001-9999-016-01-1-0000-0000 Capital	2000-2001-9995-000-20-5-0000-0000 Grants	2000-2046-9995-000-19-6-0000-0000 Grants	2070-2071-9995-000-15-0-0000-0000 Grants	2300-2326-2060-541-20-5-0000-0000 Property	7200-7201-9998-000-11-1-0000-0000 Debt Service
5 1000-1001-1040-040-10-1-0000-0000 (	\$314	\$270	\$307	\$(10)	\$150	\$15	\$1,267	\$0	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	711	611	695	(23)	339	33	2,893	0	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	(1)	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	6	12	6	0	79	1	1,322	0	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	134	115	131	0	3	3	336	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	188	161	184	(6)	90	9	765	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	1	0	(22)	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	(8)	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	2	0	(43)	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	(2)	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	1	0	(12)	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	(7)	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	(8)	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,354	\$1,169	\$1,323	\$(38)	\$666	\$60	\$6,481	\$0	\$0	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1604-2201-494-22-5-0000-0000 Capital CAP	1000-1001-1620-322-16-3-0000-0000 Special Ops -	5000-5011-9999-000-17-4-0000-0000 Capital	1000-1001-9999-000-17-0-0000-0000 Capital	1000-1502-1903-442-19-6-0000-0000 Current	1000-1001-9999-000-19-0-0000-0000 Capital	2000-2001-9999-000-19-0-0000-0000 Capital	1000-1001-9999-000-20-0-0000-0000 Capital	5000-5001-3015-577-30-0-0000-0000 Fleet Equip	1000-1001-3200-581-32-1-0000-0000 Disadvantag
5 1000-1001-1040-040-10-1-0000-0000 (	\$4,804	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	3,998	11	0	0	0	0	0	0	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	273	0	0	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	15,756	1,932	2,804	0	1,402	0	0	0	11,217	11,217
10 1000-1001-3020-580-30-1-0000-0000 I	604	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	3,265	5,298	0	0	0	0	0	0	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	848	0	0	0	0	0	0	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	996	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	1,057	3	0	0	0	0	0	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	5,688	5	0	0	0	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	2,079	2	0	0	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	11,247	9	0	0	0	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	514	0	0	0	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	3,236	3	0	0	0	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	1,853	2	0	0	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	2,068	2	0	0	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$58,286	\$7,273	\$2,804	\$0	\$1,402	\$0	\$0	\$0	\$11,217	\$11,217

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	5100-5101- 9999-000-34- 0-0000-0000	4000-4001- 4112-763-41- 0-0000-0000	5200-5207- 9999-000-41- 0-0000-0000	5200-5251- 9999-000-41- 0-0000-0000	1000-1001- 9999-000-41- 0-0000-0000	5000-5002- 4565-577-45- 0-0000-0000	4600-4602- 9999-000-45- 0-0000-0000	6030-0000- 3200-675-32- 1-0000-0000	1000-1604- 2201-494-22- 0-0000-0000	5000-5013- 3002-562-30- 5-0000-0000
	Capital	Recycled	Capital	Capital	Capital	Fleet Equip	Capital	Health &	Capital CAP	Fac Repairs
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$0	\$0	\$0	\$1,107	\$0	\$0	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	0	0	0	2,505	0	0	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	1,402	0	0	0	62,899	3,863	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	0	0	0	142	0	0	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	0	0	0	269	0	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	0	0	0	662	0	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$1,402	\$0	\$0	\$0	\$67,585	\$3,863	\$0	\$0	\$0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1603-3002-561-30-5-0000-0000 Building	1000-1603-3002-561-30-1-0000-0000 Building	4100-0000-4120-770-41-0-0000-0000 Solid Waste	5000-5011-3002-568-30-5-0000-0000 Reimbursabl	1000-1001-9994-000-18-6-0000-0000 COVID-19	1000-1001-1120-062-11-1-0000-0000 Animal	1000-1001-1530-273-15-2-0000-0000 PD	1000-1001-1700-351-17-4-0000-0000 PARCS	1000-1001-1700-352-17-4-0000-0000 PARCS	1000-1001-1700-353-17-4-0000-0000 PARCS
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$0	\$0	\$0	\$(0)	\$220	\$430	\$683	\$437
6 1000-1001-2101-050-21-1-0000-0000 I	0	0	0	0	0	(0)	136	243	390	240
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	(0)	14	29	46	30
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	0	848	0	0	1,752	27	56	107	51
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	0	0	0	0	1	2	3	2
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	498	0	498	1,245	498
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	0	0	0	(0)	36	64	103	63
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	(0)	300	604	956	620
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	(0)	110	221	350	227
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	(0)	593	1,193	1,891	1,226
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	(0)	27	55	86	56
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	(0)	171	343	544	353
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	(0)	98	197	311	202
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	(0)	109	219	348	225
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$849	\$0	\$0	\$2,250	\$1,840	\$4,154	\$7,064	\$4,231

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-1700-355-17-4-0000-0000 Community	1000-1001-1705-371-17-4-0000-0000 Parks Area A	1000-1001-1705-372-17-4-0000-0000 Parks Area B	1000-1001-1705-373-17-4-0000-0000 Parks Area C	1000-1001-1705-374-17-4-0000-0000 Parks Area D	1000-1001-1705-376-17-4-0000-0000 Parks Area E	1000-1001-1710-356-17-4-0000-0000 Community	1000-1001-1710-371-17-4-0000-0000 Parks Area A	1000-1001-1710-372-17-4-0000-0000 Parks Area B	1000-1001-1710-373-17-4-0000-0000 Parks Area C
5 1000-1001-1040-040-10-1-0000-0000 (	\$354	\$295	\$167	\$89	\$167	\$1,114	\$0	\$186	\$769	\$438
6 1000-1001-2101-050-21-1-0000-0000 I	196	182	119	56	103	713	0	246	614	521
8 1000-1001-1210-111-12-1-0000-0000 I	24	19	10	6	11	72	0	7	45	19
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	1,208	0
11 1000-1001-3200-651-32-1-0000-0000 /	178	69	110	38	78	119	0	864	1,107	1,858
12 1000-1001-3200-652-32-1-0000-0000 *	1	2	1	0	1	6	0	2	5	4
13 1000-1001-3200-653-32-1-0000-0000 I	0	498	249	249	249	4,979	0	996	1,992	1,494
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	52	48	31	15	27	188	0	65	162	138
17 1000-1001-3401-700-34-1-0000-0000 I	502	401	214	120	228	1,497	0	145	932	389
18 1000-1001-3402-701-34-1-0000-0000 *	183	147	78	44	83	547	0	53	341	142
19 1000-1001-3403-703-34-1-0000-0000 I	992	794	424	237	451	2,961	0	287	1,843	769
20 1000-1001-3403-704-34-1-0000-0000 (	45	36	19	11	21	135	0	13	84	35
21 1000-1001-3404-710-34-1-0000-0000 I	285	228	122	68	130	852	0	82	530	221
22 1000-1001-3405-720-34-1-0000-0000 I	163	131	70	39	74	488	0	47	304	127
23 1000-1001-3410-730-34-1-0000-0000 I	182	146	78	44	83	544	0	53	339	141
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$3,158	\$2,996	\$1,693	\$1,017	\$1,705	\$14,216	\$0	\$3,047	\$10,274	\$6,296

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-1710-374-17-4-0000-0000 Parks Area D	1000-1001-1901-430-19-6-0000-0000 Development	1000-1001-1902-435-19-6-0000-0000 Building &	1000-1001-1907-458-19-6-0000-0000 Community	1000-1001-2001-482-20-5-0000-0000 Admin CAP	1000-1001-2005-483-20-5-0000-0000 General	1000-1001-2005-492-20-5-0000-0000 Subdivision	1000-1001-2005-505-20-5-0000-0000 Traffic CAP	1000-1001-2023-535-20-5-0000-0000 Sustainable	1000-1001-2203-544-22-5-0000-0000 Transportatio
5 1000-1001-1040-040-10-1-0000-0000 (	\$735	\$1	\$2	\$0	\$0	\$2,211	\$1,339	\$0	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	525	3	5	1	0	1,832	1,011	0	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	45	0	0	0	0	126	80	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	7,162	0	0	0	83,079	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	1,517	58	233	736	0	7,986	6,407	2	3	2,525
12 1000-1001-3200-652-32-1-0000-0000 *	4	0	0	0	0	15	8	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	1,743	0	0	0	124	1,282	1,494	0	685	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	573	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	139	1	1	0	0	484	267	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	942	0	0	0	0	2,624	1,672	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	344	0	0	0	0	959	611	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	1,862	0	0	0	0	5,189	3,306	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	85	0	0	0	0	237	151	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	536	0	0	0	0	1,493	951	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	307	0	0	0	0	855	544	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	342	0	0	0	0	954	608	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$9,127	\$7,226	\$242	\$737	\$125	\$109,327	\$19,023	\$2	\$687	\$2,525

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-2204-545-20-5-0000-0000	1000-1001-2301-101-23-1-0000-0000	1000-1001-2302-102-23-1-0000-0000	1000-1001-2303-103-23-1-0000-0000	1000-1001-2304-104-23-1-0000-0000	1000-1001-3002-561-30-1-0000-0000	1000-1001-3020-000-30-1-0000-0000	1000-1001-3020-580-30-0-0000-0000	1000-1001-3200-650-32-0-0000-0000	1000-1001-4120-770-41-0-0000-0000
	Construction	Animal Cntr	Animal Cntr	Animal Cntr	Animal Cntr	Building	Purchasing	Purchasing	Financial	Solid Waste
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$2,506	\$1,945	\$1,652	\$849	\$46	\$0	\$1	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	3,509	1,690	1,311	952	104	1	2	0	1
8 1000-1001-1210-111-12-1-0000-0000 I	0	86	108	96	38	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	67,323	0	31,513	11,459	0	0	29,287	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	1,208	3,623	604	2,968	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	2	10,432	1,286	2,544	1,638	22	2	0	0	2
12 1000-1001-3200-652-32-1-0000-0000 *	0	29	14	11	8	1	0	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	928	447	347	252	27	0	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	0	1,789	2,244	2,009	801	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	654	820	734	293	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	3,538	4,437	3,973	1,583	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	162	203	182	72	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	1,018	1,277	1,143	456	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	583	731	654	261	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	650	816	730	291	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$2	\$94,414	\$19,639	\$47,504	\$21,920	\$200	\$3	\$29,290	\$0	\$3

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	1000-1001-4120-776-41-0-0000-0000 Litter Control	1000-1001-9993-480-20-5-0000-0000 Temp/Cap	1000-1001-9993-494-22-5-0000-0000 Temp/Cap	1000-1001-9993-544-22-5-0000-0000 Temp/Cap	1000-1001-9993-545-22-5-0000-0000 Temp/Cap	1000-1001-9993-546-22-5-0000-0000 Temp/Cap	1000-1001-9994-000-14-1-0000-0000 COVID-19	1000-1001-9995-000-19-2-0000-0000 Grants	1000-1001-9995-431-19-6-0000-0000 Grants	1000-1603-3200-652-32-1-0000-0000 Banking and
5 1000-1001-1040-040-10-1-0000-0000 (	\$28	\$16	\$9	\$1	\$(53)	\$12	\$248	\$2	\$63	\$3
6 1000-1001-2101-050-21-1-0000-0000 I	16	10	6	0	(25)	7	561	5	74	1
8 1000-1001-1210-111-12-1-0000-0000 I	2	1	1	0	(4)	1	0	0	3	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	2,865	1,432	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	1	60	152	147	64	32	6	2	26	1
12 1000-1001-3200-652-32-1-0000-0000 *	0	0	0	0	0	0	5	0	1	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	600	249
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	431
16 1000-1001-3200-665-32-1-0000-0000 I	4	3	1	0	(7)	2	148	1	20	0
17 1000-1001-3401-700-34-1-0000-0000 I	39	22	12	2	(79)	17	0	0	57	4
18 1000-1001-3402-701-34-1-0000-0000 *	14	8	4	1	(29)	6	0	0	21	1
19 1000-1001-3403-703-34-1-0000-0000 I	77	44	23	3	(157)	33	0	0	112	8
20 1000-1001-3403-704-34-1-0000-0000 (	4	2	1	0	(7)	2	0	0	5	0
21 1000-1001-3404-710-34-1-0000-0000 I	22	13	7	1	(45)	10	0	0	32	2
22 1000-1001-3405-720-34-1-0000-0000 I	13	7	4	1	(26)	5	0	0	18	1
23 1000-1001-3410-730-34-1-0000-0000 I	14	8	4	1	(29)	6	0	0	21	1
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$235	\$194	\$3,088	\$1,589	\$(396)	\$132	\$969	\$10	\$1,052	\$705

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2000-2001- 9995-431-19- 6-0000-0000	2000-2001- 9995-450-19- 6-0000-0000	2000-2001- 9995-451-19- 6-0000-0000	2000-2001- 9999-000-17- 4-0000-0000	2000-2001- 9999-000-20- 5-0000-0000	2000-2029- 1906-451-19- 6-0000-0000	2000-2030- 9995-431-19- 6-0000-0000	2000-2031- 9995-431-19- 6-0000-0000	2000-2031- 9995-450-19- 6-0000-0000	2000-2032- 9995-453-19- 6-0000-0000
	Grants	Grants	Grants	Capital	Capital	Housing	Grants	Grants	Grants	Grants
5 1000-1001-1040-040-10-1-0000-0000 (	\$1,402	\$2,080	\$3	\$206	\$1,268	\$5	\$1	\$123	\$275	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	1,233	4,707	8	375	1,611	3	2	222	623	0
8 1000-1001-1210-111-12-1-0000-0000 I	77	0	0	4	50	0	0	2	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	11,459	0	0	0	0	0	24,351	4,297	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	1,225	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	923	5	204	1,381	1,512	0	14	275	270	1
12 1000-1001-3200-652-32-1-0000-0000 *	111	425	1	46	135	4	2	82	230	0
13 1000-1001-3200-653-32-1-0000-0000 I	2,253	0	797	0	0	0	0	398	0	75
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	326	1,244	2	99	426	1	1	59	165	0
17 1000-1001-3401-700-34-1-0000-0000 I	1,605	0	0	75	1,042	7	0	47	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	586	0	0	27	381	3	0	17	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	3,174	0	0	148	2,060	15	0	92	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	145	0	0	7	94	1	0	4	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	913	0	0	43	593	4	0	27	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	523	0	0	24	339	2	0	15	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	583	0	0	27	379	3	0	17	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$26,538	\$8,462	\$1,014	\$2,463	\$9,889	\$49	\$24,370	\$5,678	\$1,563	\$75

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2000-2035- 9999-000-17- 4-0000-0000	2000-2036- 9995-450-19- 6-0000-0000	2000-2037- 9995-431-19- 6-0000-0000	2000-2041- 1100-060-11- 1-0000-0000	2000-2041- 1610-312-16- 3-0000-0000	2000-2041- 2001-480-20- 5-0000-0000	2000-2041- 2010-511-20- 5-0000-0000	2000-2041- 2204-545-22- 5-0000-0000	2000-2041- 3002-568-30- 0-0000-0000	2000-2041- 4120-776-41- 0-0000-0000
	Capital	Grants	Grants	Intergovernm	Supplies and	Public Works	Street	Construction	Reimbursabl	Litter Control
5 1000-1001-1040-040-10-1-0000-0000 (	\$(13)	\$29	\$3	\$25	\$1	\$74	\$875	\$12	\$389	\$6
6 1000-1001-2101-050-21-1-0000-0000 I	(30)	33	6	55	2	166	1,344	28	880	15
8 1000-1001-1210-111-12-1-0000-0000 I	0	1	0	0	0	0	25	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	8,594	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	15	85	89	3	3	8	1,375	33	5	0
12 1000-1001-3200-652-32-1-0000-0000 *	65	1	16	118	4	355	2,868	59	1,879	31
13 1000-1001-3200-653-32-1-0000-0000 I	0	37	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	(8)	9	2	15	1	44	355	7	233	4
17 1000-1001-3401-700-34-1-0000-0000 I	0	27	0	0	0	0	527	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	10	0	0	0	0	193	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	0	53	0	0	0	0	1,042	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	2	0	0	0	0	48	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	15	0	0	0	0	300	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	9	0	0	0	0	172	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	10	0	0	0	0	192	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$28	\$319	\$116	\$216	\$10	\$647	\$9,315	\$8,734	\$3,386	\$56

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2000-2041- 9999-000-16- 3-0000-0000	2000-2046- 9995-431-19- 6-0000-0000	2060-2062- 1620-320-16- 3-0000-0000	2060-2062- 1640-335-16- 3-0000-0000	2060-2065- 9995-000-32- 1-0000-0000	2060-2066- 1620-320-16- 3-0000-0000	2060-2066- 1620-326-16- 3-0000-0000	2070-2070- 2201-494-22- 5-0000-0000	2070-2070- 2202-543-22- 5-0000-0000	2070-2070- 2203-544-22- 5-0000-0000
	Capital	Grants	Field	Prevention	Grants	Field	Special Ops -	Capital	Transportatio	Transportatio
5 1000-1001-1040-040-10-1-0000-0000 (	\$2	\$4	\$116	\$5	\$326	\$7,917	\$4,649	\$386	\$14	\$43
6 1000-1001-2101-050-21-1-0000-0000 I	1	2	262	12	738	4,602	2,635	701	9	33
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	528	313	7	1	3
9 1000-1001-1410-201-14-1-0000-0000 I	0	1,432	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	604	0	0	0	0	1,811	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	0	3	135	4	56	2,022	189	2,543	202	895
12 1000-1001-3200-652-32-1-0000-0000 *	2	0	8	0	50	2,364	1,226	5,057	66	239
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	16,430	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	1	69	3	195	1,217	697	185	2	9
17 1000-1001-3401-700-34-1-0000-0000 I	2	5	0	0	0	11,019	6,526	143	19	54
18 1000-1001-3402-701-34-1-0000-0000 *	1	2	0	0	0	4,026	2,384	52	7	20
19 1000-1001-3403-703-34-1-0000-0000 I	4	10	0	0	0	21,787	12,903	283	38	106
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	996	590	13	2	5
21 1000-1001-3404-710-34-1-0000-0000 I	1	3	0	0	0	6,269	3,713	81	11	31
22 1000-1001-3405-720-34-1-0000-0000 I	1	2	0	0	0	3,588	2,125	47	6	18
23 1000-1001-3410-730-34-1-0000-0000 I	1	2	0	0	0	4,005	2,372	52	7	20
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$15	\$1,465	\$1,194	\$26	\$1,364	\$70,340	\$56,751	\$11,363	\$386	\$1,474

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2070-2070- 2204-545-22- 5-0000-0000 Construction	2070-2070- 2205-546-22- 5-0000-0000 Site	2070-2070- 4115-765-41- 1-0000-0000 Water Capital	2070-2070- 9993-494-22- 5-0000-0000 Temp/Cap	2070-2070- 9993-542-22- 5-0000-0000 Temp/Cap	2070-2070- 9993-544-22- 5-0000-0000 Temp/Cap	2070-2070- 9993-545-22- 5-0000-0000 Temp/Cap	2070-2070- 9993-546-22- 5-0000-0000 Temp/Cap	2070-2070- 9995-765-41- 1-0000-0000 Grants	2070-2070- 9995-792-41- 1-0000-0000 Grants
5 1000-1001-1040-040-10-1-0000-0000 (	\$149	\$141	\$14	\$18	\$1	\$16	\$62	\$29	\$212	\$225
6 1000-1001-2101-050-21-1-0000-0000 I	226	102	8	14	0	12	49	19	470	478
8 1000-1001-1210-111-12-1-0000-0000 I	4	9	1	1	0	1	4	2	0	1
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	11,459	0
10 1000-1001-3020-580-30-1-0000-0000 I	604	0	0	0	0	0	0	0	612	0
11 1000-1001-3200-651-32-1-0000-0000 /	1,236	580	0	43	28	71	200	163	25	13
12 1000-1001-3200-652-32-1-0000-0000 *	1,633	739	57	99	2	87	352	139	3,387	3,443
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	60	27	2	4	0	3	13	5	124	126
17 1000-1001-3401-700-34-1-0000-0000 I	91	180	19	23	1	21	75	37	7	25
18 1000-1001-3402-701-34-1-0000-0000 *	33	66	7	8	0	8	27	14	3	9
19 1000-1001-3403-703-34-1-0000-0000 I	181	356	38	46	2	41	148	74	15	50
20 1000-1001-3403-704-34-1-0000-0000 (	8	16	2	2	0	2	7	3	1	2
21 1000-1001-3404-710-34-1-0000-0000 I	52	102	11	13	0	12	43	21	4	14
22 1000-1001-3405-720-34-1-0000-0000 I	30	59	6	8	0	7	24	12	2	8
23 1000-1001-3410-730-34-1-0000-0000 I	33	65	7	8	0	8	27	14	3	9
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$4,341	\$2,442	\$172	\$287	\$36	\$288	\$1,030	\$533	\$16,324	\$4,405

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2070-2070- 9999-000-20- 5-0000-0000 Capital	2070-2073- 1710-364-17- 4-0000-0000 Camp Fresno	2070-2087- 1620-325-16- 3-0000-0000 Reimburseab	2070-2090- 1906-450-19- 6-0000-0000 Housing	2070-2092- 2304-104-23- 1-0000-0000 Animal Cntr	2070-2093- 2303-103-23- 1-0000-0000 Animal Cntr	2070-2093- 2304-104-23- 1-0000-0000 Animal Cntr	2070-2094- 1801-400-18- 6-0000-0000 Economic	2070-2201- 0120-025-01- 1-0000-0000 Council City	2070-9200- 3403-703-34- 1-0000-0000 Employment
5 1000-1001-1040-040-10-1-0000-0000 (	\$117	\$36	\$429	\$6,237	\$89	\$22	\$5	\$30	\$49	\$159
6 1000-1001-2101-050-21-1-0000-0000 I	157	58	970	14,110	202	50	12	59	110	359
8 1000-1001-1210-111-12-1-0000-0000 I	4	1	0	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	22,918	0	0	0	0	0	44,404
10 1000-1001-3020-580-30-1-0000-0000 I	604	604	0	0	0	604	0	0	604	0
11 1000-1001-3200-651-32-1-0000-0000 /	42	270	1,010	59	156	86	135	167	563	322
12 1000-1001-3200-652-32-1-0000-0000 *	1,130	279	202	574	17	111	27	5	9	5
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	41	15	256	3,730	53	13	3	16	29	95
17 1000-1001-3401-700-34-1-0000-0000 I	90	19	0	0	0	0	0	7	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	33	7	0	0	0	0	0	3	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	178	38	0	0	0	0	0	14	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	8	2	0	0	0	0	0	1	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	51	11	0	0	0	0	0	4	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	29	6	0	0	0	0	0	2	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	33	7	0	0	0	0	0	3	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$2,518	\$1,354	\$2,867	\$47,629	\$518	\$887	\$182	\$310	\$1,364	\$45,343

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2100-2101- 9993-531-20- 5-0000-0000 Temp/Cap	2100-2103- 9993-511-20- 5-0000-0000 Temp/Cap	2100-2104- 2010-514-20- 5-0000-0000 Neighborhood	2100-2104- 9993-544-22- 5-0000-0000 Temp/Cap	2400-2417- 1705-376-17- 4-0000-0000 Parks Area E	2500-2508- 2005-483-20- 5-0000-0000 General	2500-2508- 2005-486-20- 5-0000-0000 Special	2500-2508- 2005-492-20- 5-0000-0000 Subdivision	2500-2508- 2204-544-22- 5-0000-0000 Transportation	2500-2508- 9993-494-22- 5-0000-0000 Temp/Cap
5 1000-1001-1040-040-10-1-0000-0000 (	\$28	\$163	\$1,511	\$3	\$24	\$6	\$112	\$0	\$0	\$12
6 1000-1001-2101-050-21-1-0000-0000 I	16	104	1,156	3	55	14	106	0	0	8
8 1000-1001-1210-111-12-1-0000-0000 I	2	11	90	0	0	0	6	0	0	1
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	135	401	2,177	12	11	33	1,307	11	1	113
12 1000-1001-3200-652-32-1-0000-0000 *	3	37	970	3	51	9	68	0	0	5
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	1,556	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	4	27	306	1	15	4	28	0	0	2
17 1000-1001-3401-700-34-1-0000-0000 I	38	219	1,872	4	0	0	122	0	0	15
18 1000-1001-3402-701-34-1-0000-0000 *	14	80	684	1	0	0	45	0	0	5
19 1000-1001-3403-703-34-1-0000-0000 I	76	433	3,702	8	0	0	241	0	0	29
20 1000-1001-3403-704-34-1-0000-0000 (	3	20	169	0	0	0	11	0	0	1
21 1000-1001-3404-710-34-1-0000-0000 I	22	125	1,065	2	0	0	69	0	0	8
22 1000-1001-3405-720-34-1-0000-0000 I	12	71	610	1	0	0	40	0	0	5
23 1000-1001-3410-730-34-1-0000-0000 I	14	80	680	1	0	0	44	0	0	5
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$367	\$1,771	\$16,547	\$41	\$156	\$66	\$2,200	\$11	\$1	\$210

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2500-2508- 9993-520-20- 5-0000-0000 Temp/Cap	2500-2508- 9993-542-22- 5-0000-0000 Temp/Cap	2500-2508- 9993-544-22- 5-0000-0000 Temp/Cap	2500-2512- 1903-441-19- 6-0000-0000 Advance	2700-2701- 1700-352-17- 4-0000-0000 PARCS	2700-2701- 1700-353-17- 4-0000-0000 PARCS	2700-2701- 1700-355-17- 4-0000-0000 Community	2700-2701- 1705-371-17- 4-0000-0000 Parks Area A	2700-2701- 1705-372-17- 4-0000-0000 Parks Area B	2700-2701- 1705-373-17- 4-0000-0000 Parks Area C
5 1000-1001-1040-040-10-1-0000-0000 (	\$19	\$134	\$150	\$6	\$99	\$0	\$153	\$316	\$174	\$183
6 1000-1001-2101-050-21-1-0000-0000 I	11	96	92	14	60	1	86	294	228	207
8 1000-1001-1210-111-12-1-0000-0000 I	1	8	10	0	6	0	10	17	7	8
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	72	59	132	89	169	53	57	479	722	959
12 1000-1001-3200-652-32-1-0000-0000 *	7	61	59	18	43	0	57	211	163	149
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	249	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	3	25	24	4	16	0	23	78	60	55
17 1000-1001-3401-700-34-1-0000-0000 I	25	171	205	0	135	0	214	348	137	171
18 1000-1001-3402-701-34-1-0000-0000 *	9	63	75	0	49	0	78	127	50	63
19 1000-1001-3403-703-34-1-0000-0000 I	50	339	406	0	266	0	424	689	270	338
20 1000-1001-3403-704-34-1-0000-0000 (	2	15	19	0	12	0	19	31	12	15
21 1000-1001-3404-710-34-1-0000-0000 I	14	98	117	0	77	0	122	198	78	97
22 1000-1001-3405-720-34-1-0000-0000 I	8	56	67	0	44	0	70	113	44	56
23 1000-1001-3410-730-34-1-0000-0000 I	9	62	75	0	49	0	78	127	50	62
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$233	\$1,188	\$1,431	\$131	\$1,273	\$54	\$1,391	\$3,028	\$1,994	\$2,364

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2700-2701-1705-374-17-4-0000-0000 Parks Area D	2700-2701-1705-376-17-4-0000-0000 Parks Area E	2700-2701-1710-365-17-4-0000-0000 Parks	2700-2701-1710-371-17-4-0000-0000 Parks Area A	2700-2701-1710-372-17-4-0000-0000 Parks Area B	2700-2701-1710-373-17-4-0000-0000 Parks Area C	2700-2701-1710-374-17-4-0000-0000 Parks Area D	2700-2701-1710-376-17-4-0000-0000 Parks Area E	2700-2701-1741-393-17-4-0000-0000 PARCSPark	2700-2701-9993-546-22-5-0000-0000 Temp/Cap
5 1000-1001-1040-040-10-1-0000-0000 (	\$183	\$115	\$7	\$292	\$381	\$413	\$684	\$1	\$765	\$55
6 1000-1001-2101-050-21-1-0000-0000 I	182	158	3	237	265	330	594	0	1,731	37
8 1000-1001-1210-111-12-1-0000-0000 I	9	4	0	17	24	24	38	0	0	4
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	1,432
10 1000-1001-3020-580-30-1-0000-0000 I	0	604	0	604	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	691	236	0	130	67	162	159	1	94	134
12 1000-1001-3200-652-32-1-0000-0000 *	130	113	2	169	190	236	426	0	1,240	26
13 1000-1001-3200-653-32-1-0000-0000 I	0	498	0	1,494	1,618	1,618	1,120	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	48	42	1	63	70	87	157	0	458	10
17 1000-1001-3401-700-34-1-0000-0000 I	191	84	10	352	494	501	790	1	0	73
18 1000-1001-3402-701-34-1-0000-0000 *	70	31	4	129	180	183	289	1	0	27
19 1000-1001-3403-703-34-1-0000-0000 I	378	167	19	696	977	990	1,562	3	0	145
20 1000-1001-3403-704-34-1-0000-0000 (	17	8	1	32	45	45	71	0	0	7
21 1000-1001-3404-710-34-1-0000-0000 I	109	48	6	200	281	285	449	1	0	42
22 1000-1001-3405-720-34-1-0000-0000 I	62	27	3	115	161	163	257	0	0	24
23 1000-1001-3410-730-34-1-0000-0000 I	69	31	4	128	180	182	287	1	0	27
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$2,140	\$2,163	\$60	\$4,657	\$4,932	\$5,219	\$6,884	\$9	\$4,287	\$2,042

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2700-2702-1700-350-17-4-0000-0000 Parks & Rec	2700-2702-1700-352-17-4-0000-0000 PARCS	2700-2702-1700-355-17-4-0000-0000 Community	2700-2703-1705-373-17-4-0000-0000 Parks Area C	2700-2703-1710-364-17-4-0000-0000 Camp Fresno	2700-2703-1710-371-17-4-0000-0000 Parks Area A	2700-2703-1710-372-17-4-0000-0000 Parks Area B	2700-2703-1710-373-17-4-0000-0000 Parks Area C	2700-2703-1710-374-17-4-0000-0000 Parks Area D	2700-2704-1700-350-17-4-0000-0000 Parks & Rec
5 1000-1001-1040-040-10-1-0000-0000 (	\$79	\$43	\$36	\$0	\$110	\$111	\$221	\$433	\$216	\$4,767
6 1000-1001-2101-050-21-1-0000-0000 I	44	24	21	0	114	82	147	278	131	10,785
8 1000-1001-1210-111-12-1-0000-0000 I	5	3	2	0	5	7	14	28	14	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	292	1	1	0	165	18	25	112	69	293
12 1000-1001-3200-652-32-1-0000-0000 *	308	171	148	0	15	5	9	16	8	4,794
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	747	373	1,120	622	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	12	6	6	0	30	22	39	73	35	2,851
17 1000-1001-3401-700-34-1-0000-0000 I	112	60	50	0	111	140	292	581	296	0
18 1000-1001-3402-701-34-1-0000-0000 *	41	22	18	0	41	51	107	212	108	0
19 1000-1001-3403-703-34-1-0000-0000 I	222	119	99	0	219	277	576	1,149	585	0
20 1000-1001-3403-704-34-1-0000-0000 (	10	5	5	0	10	13	26	53	27	0
21 1000-1001-3404-710-34-1-0000-0000 I	64	34	29	0	63	80	166	331	168	0
22 1000-1001-3405-720-34-1-0000-0000 I	37	20	16	0	36	46	95	189	96	0
23 1000-1001-3410-730-34-1-0000-0000 I	41	22	18	0	40	51	106	211	107	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,267	\$532	\$450	\$1	\$959	\$1,647	\$2,195	\$4,789	\$2,483	\$23,490

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	2700-2705- 9999-000-17- 4-0000-0000 Capital	2700-2706- 1700-353-17- 4-0000-0000 PARCS	2700-2706- 1701-355-17- 4-0000-0000 Community	2700-2706- 3200-653-32- 1-0000-0000 Payroll	3000-3008- 1705-371-17- 4-0000-0000 Parks Area A	3100-3109- 9999-000-20- 5-0000-0000 Capital	3100-3147- 1530-269-15- 2-0000-0000 NW Policing	4000-0000- 4110-760-41- 0-0000-0000 Water	4000-4001- 4110-760-41- 0-0000-0000 Water	4100-4101- 4120-770-41- 0-0000-0000 Solid Waste
5 1000-1001-1040-040-10-1-0000-0000 (	\$1	\$43	\$4	\$1	\$0	\$160	\$4	\$0	\$68	\$186
6 1000-1001-2101-050-21-1-0000-0000 I	3	24	8	1	0	361	10	0	154	381
8 1000-1001-1210-111-12-1-0000-0000 I	0	3	0	0	0	0	0	0	0	2
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	0	0	0	0	1,432	0
10 1000-1001-3020-580-30-1-0000-0000 I	604	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	8	1	63	1	5	2	1	1,274	583	4
12 1000-1001-3200-652-32-1-0000-0000 *	3	36	13	1	0	13,471	108	0	716	25
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	249	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	196	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	1	6	2	0	0	95	3	0	41	101
17 1000-1001-3401-700-34-1-0000-0000 I	0	61	0	2	0	0	0	0	0	33
18 1000-1001-3402-701-34-1-0000-0000 *	0	22	0	1	0	0	0	0	0	12
19 1000-1001-3403-703-34-1-0000-0000 I	0	121	0	4	0	0	0	0	0	66
20 1000-1001-3403-704-34-1-0000-0000 (	0	6	0	0	0	0	0	0	0	3
21 1000-1001-3404-710-34-1-0000-0000 I	0	35	0	1	0	0	0	0	0	19
22 1000-1001-3405-720-34-1-0000-0000 I	0	20	0	1	0	0	0	0	0	11
23 1000-1001-3410-730-34-1-0000-0000 I	0	22	0	1	0	0	0	0	0	12
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$620	\$401	\$90	\$458	\$6	\$14,089	\$125	\$1,274	\$2,993	\$855

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	4150-4151- 4120-770-41- 0-0000-0000 Solid Waste	4400-4402- 1710-375-17- 4-0000-0000 After Schl-	4680-4685- 4510-910-45- 0-0000-0000 Transportatio	5000-5001- 3014-000-30- 0-0000-0000 Fleet Mgmt	5000-5011- 2012-568-20- 5-0000-0000 Reimbursabl	5000-5013- 2012-562-20- 5-0000-0000 Fac Repairs	5000-5031- 2012-561-20- 5-0000-0000 Building	5200-5251- 2202-542-22- 0-0000-0000 Utilities and	5200-5251- 2204-545-22- 5-0000-0000 Construction	5200-5251- 9993-542-22- 5-0000-0000 Temp/Cap
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$0	\$38	\$41	\$9	\$278	\$6	\$(0)	\$26	\$13
6 1000-1001-2101-050-21-1-0000-0000 I	0	1	86	93	21	629	13	(0)	14	10
8 1000-1001-1210-111-12-1-0000-0000 I	0	0	0	0	0	0	0	0	2	1
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	23,835	2,804	0	0	0	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
11 1000-1001-3200-651-32-1-0000-0000 /	2	5	2	2	43	22	11	0	1	21
12 1000-1001-3200-652-32-1-0000-0000 *	0	1	120	4	3	1,140	38	0	7	5
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	0	23	25	5	166	3	(0)	4	3
17 1000-1001-3401-700-34-1-0000-0000 I	0	0	0	0	0	0	0	0	37	17
18 1000-1001-3402-701-34-1-0000-0000 *	0	0	0	0	0	0	0	0	14	6
19 1000-1001-3403-703-34-1-0000-0000 I	0	0	0	0	0	0	0	0	74	33
20 1000-1001-3403-704-34-1-0000-0000 (	0	0	0	0	0	0	0	0	3	2
21 1000-1001-3404-710-34-1-0000-0000 I	0	0	0	0	0	0	0	0	21	10
22 1000-1001-3405-720-34-1-0000-0000 I	0	0	0	0	0	0	0	0	12	6
23 1000-1001-3410-730-34-1-0000-0000 I	0	0	0	0	0	0	0	0	14	6
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$3	\$8	\$268	\$165	\$23,917	\$5,039	\$71	\$0	\$228	\$132

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	5200-5251- 9993-545-22- 5-0000-0000 Temp/Cap	5200-5251- 9993-546-22- 5-0000-0000 Temp/Cap	5200-5253- 4145-806-41- 0-0000-0000 Improvement	7200-7201- 1110-072-11- 9-0000-0000 Citywide	5000-5001- 9999-000-45- 0-0000-0000 Capital	4030-4063- 4140-796-41- 0-0000-0000 Liquid	4080-4080- 4140-796-41- 0-0000-0000 Liquid	5000-5003- 4564-575-45- 0-0000-0000 Fleet Equip	5200-5251- 3240-682-32- 0-0000-0000 UB&C	2070-2091- 9999-000-22- 5-0000-0000 Capital
5 1000-1001-1040-040-10-1-0000-0000 (	\$1	\$14	\$1	\$173	\$0	\$0	\$0	\$0	\$0	\$0
6 1000-1001-2101-050-21-1-0000-0000 I	0	14	2	392	0	0	0	0	0	0
8 1000-1001-1210-111-12-1-0000-0000 I	0	1	0	0	0	0	0	0	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	0	2,804	1,402	3,863	1,402	1,402	0
10 1000-1001-3020-580-30-1-0000-0000 I	0	0	604	0	0	0	0	0	0	1,225
11 1000-1001-3200-651-32-1-0000-0000 /	0	28	48	0	0	0	0	0	0	0
12 1000-1001-3200-652-32-1-0000-0000 *	0	7	0	38	0	0	0	0	0	0
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	0	0	0	0	0	0	0
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	0	0	0	0	0	0	0
16 1000-1001-3200-665-32-1-0000-0000 I	0	4	1	104	0	0	0	0	0	0
17 1000-1001-3401-700-34-1-0000-0000 I	1	14	0	0	0	0	0	0	0	0
18 1000-1001-3402-701-34-1-0000-0000 *	0	5	0	0	0	0	0	0	0	0
19 1000-1001-3403-703-34-1-0000-0000 I	2	28	0	0	0	0	0	0	0	0
20 1000-1001-3403-704-34-1-0000-0000 (	0	1	0	0	0	0	0	0	0	0
21 1000-1001-3404-710-34-1-0000-0000 I	0	8	0	0	0	0	0	0	0	0
22 1000-1001-3405-720-34-1-0000-0000 I	0	5	0	0	0	0	0	0	0	0
23 1000-1001-3410-730-34-1-0000-0000 I	0	5	0	0	0	0	0	0	0	0
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$5	\$133	\$656	\$707	\$2,804	\$1,402	\$3,863	\$1,402	\$1,402	\$1,225

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Summary Schedule

Department	6400-6416- 0000-000-19- 0-0000-0000 Planning and	2500-2508- 9993-545-22- 5-0000-0000 Temp/Cap	2nd Allocation Orphans	Total
5 1000-1001-1040-040-10-1-0000-0000 (	\$0	\$298	\$0	\$1,372,460
6 1000-1001-2101-050-21-1-0000-0000 I	0	221	0	1,571,018
8 1000-1001-1210-111-12-1-0000-0000 I	0	18	0	60,854
9 1000-1001-1410-201-14-1-0000-0000 I	0	0	0	11,363,084
10 1000-1001-3020-580-30-1-0000-0000 I	604	0	0	1,206,437
11 1000-1001-3200-651-32-1-0000-0000 /	0	94	0	1,867,952
12 1000-1001-3200-652-32-1-0000-0000 *	0	141	0	887,755
13 1000-1001-3200-653-32-1-0000-0000 I	0	0	0	1,096,261
14 1000-1001-3200-654-32-1-0000-0000 (	0	0	0	269,707
15 1000-1001-3200-655-32-1-0000-0000 I	0	0	0	1,760,975
16 1000-1001-3200-665-32-1-0000-0000 I	0	58	0	415,315
17 1000-1001-3401-700-34-1-0000-0000 I	0	375	0	1,269,990
18 1000-1001-3402-701-34-1-0000-0000 *	0	137	0	464,067
19 1000-1001-3403-703-34-1-0000-0000 I	0	741	0	2,511,099
20 1000-1001-3403-704-34-1-0000-0000 (	0	34	0	114,794
21 1000-1001-3404-710-34-1-0000-0000 I	0	213	0	722,525
22 1000-1001-3405-720-34-1-0000-0000 I	0	122	0	413,592
23 1000-1001-3410-730-34-1-0000-0000 I	0	136	0	461,648
463 4200-4225-4305-856-43-0-0000-0000 /	0	0	0	812,379
Total Current Allocations	\$604	\$2,588	\$0	\$28,641,913

**1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt
Nature and Extent of Services**

The City of Fresno operates under the strong mayor form of government. Under this system, the Mayor serves as the City's Chief Executive Officer and is responsible for, among other things, the proper and efficient administration of all affairs of the City, appointing and overseeing the City Manager, promoting economic development and preparing the annual budget.

The City Manager Division of the Office of the Mayor houses the administrative branch of the City of Fresno. The Division carries out policy directives of the Mayor and Council and oversees and directs the day-to-day activities and operations for all City departments.

- **Management Services** - Costs have been allocated based on Total Actual Expenditures by GL String.
- **Management of Staff** - Costs have been allocated based on Salaries by GL String.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Description		Amount	General Admin	Management Services	Management of Staff
Personnel Costs					
Salaries	S1	586,124	0	293,062	293,062
Salary % Split			.00%	50.00%	50.00%
Benefits	S	188,734	0	94,367	94,367
Subtotal - Personnel Costs		774,858	0	387,429	387,429
Services & Supplies Cost					
653403 Live Scan Service	S	96	0	48	48
655801 Training	S	325	0	162	162
655803 Travel & Conference	S	522	0	261	261
655804 Misc. Subsistence Expense	S	6,634	0	3,317	3,317
656106 Postage	S	14	0	7	7
656107 Office Supplies	S	6,398	0	3,199	3,199
658005 Miscellaneous Expenditures	S	816	0	408	408
658017 Subscriptions & Publications	S	1,974	0	987	987
658039 Recruitments	S	39,227	0	19,613	19,613
859120 Fac Repair & Replace Projects	S	9,600	0	4,800	4,800
859305 Liability Self-Insurance Chgs	S	15,700	0	7,850	7,850
859306 Chgs For Msngr/Mail/Copier S	S	9,819	0	4,910	4,910
859309 Facilities Management Charge	S	151,900	0	75,950	75,950
859310 Non-Recurrin Spec Project Chrg	S	1,397	0	699	699
859331 Charges For Telephone Servic	S	9,225	0	4,612	4,612
859334 Info Systems Service Charge	S	38,300	0	19,150	19,150
859335 Info Systems Equip Charge	S	30,300	0	15,150	15,150
859336 ERP Replacement Charge	S	4,300	0	2,150	2,150
859337 Network Replacement Charge	S	10,700	0	5,350	5,350
859338 Replacement/Leased Compute	S	13,400	0	6,700	6,700
859350 Security Assessment Charges	S	23,000	0	11,500	11,500
Subtotal - Services & Supplies		373,647	0	186,824	186,824
Department Cost Total		1,148,505	0	574,253	574,253
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,148,505	0	574,253	574,253
General Admin Distribution			0	0	0
Grand Total		<u>\$1,148,505</u>		<u>\$574,253</u>	<u>\$574,253</u>

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	First Incoming	Second Incoming	Management Services	Management of Staff
5 Management Services	\$0	\$476	\$238	\$238
5 Management of Staff	0	941	470	470
Subtotal - 1000-1001-1040-040-10-1-0000-0000	0	1,417	708	708
6 City Budget	0	1,264	632	632
Subtotal - 1000-1001-2101-050-21-1-0000-0000	0	1,264	632	632
8 Records Management	0	102	51	51
Subtotal - 1000-1001-1210-111-12-1-0000-0000	0	102	51	51
9 3 Year Average	0	253,850	126,925	126,925
Subtotal - 1000-1001-1410-201-14-1-0000-0000	0	253,850	126,925	126,925
11 Accounting - JE's	0	109	54	54
11 Accounting - Vouchers	0	318	159	159
Subtotal - 1000-1001-3200-651-32-1-0000-0000	0	426	213	213
12 Treasury	0	9	4	4
Subtotal - 1000-1001-3200-652-32-1-0000-0000	0	9	4	4
13 Payroll	0	1,245	623	623
Subtotal - 1000-1001-3200-653-32-1-0000-0000	0	1,245	623	623
16 Citywide Audit	0	347	174	174
Subtotal - 1000-1001-3200-665-32-1-0000-0000	0	347	174	174
17 Personnel Services	0	2,150	1,075	1,075
Subtotal - 1000-1001-3401-700-34-1-0000-0000	0	2,150	1,075	1,075
18 Training	0	787	394	394
Subtotal - 1000-1001-3402-701-34-1-0000-0000	0	787	394	394
19 Employment Services	0	4,264	2,132	2,132
Subtotal - 1000-1001-3403-703-34-1-0000-0000	0	4,264	2,132	2,132
20 Civil Service Board	0	195	98	98

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	First Incoming	Second Incoming	Management Services	Management of Staff
Subtotal - 1000-1001-3403-704-34-1-01	\$0	\$195	\$98	\$98
21 Employer/Employee Relations	0	1,232	616	616
Subtotal - 1000-1001-3404-710-34-1-01	0	1,232	616	616
22 Loss Control	0	707	353	353
Subtotal - 1000-1001-3405-720-34-1-01	0	707	353	353
23 Employee Benefits	0	788	394	394
Subtotal - 1000-1001-3410-730-34-1-01	0	788	394	394
Total Incoming	0	268,784	134,392	134,392
C. Total Allocated		\$1,417,289	\$708,645	\$708,645
			50.00%	50.00%

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000-1001-0110-010-01-1-0000-0000	5,790,305.56	0.40%	\$2,300	\$0	\$2,300	\$539	\$2,839
4 1000-1001-1010-030-10-1-0000-0000	1,336,464.18	0.09%	531	0	531	124	655
5 1000-1001-1040-040-10-1-0000-0000	1,197,899.47	0.08%	476	0	476	0	476
6 1000-1001-2101-050-21-1-0000-0000	1,559,734.74	0.11%	620	0	620	145	765
7 1000-1001-1210-110-12-1-0000-0000	1,081,388.92	0.07%	430	0	430	101	530
8 1000-1001-1210-111-12-1-0000-0000	67,111.07	0.00%	27	0	27	6	33
9 1000-1001-1410-201-14-1-0000-0000	12,519,043.52	0.87%	4,974	0	4,974	1,165	6,139
10 1000-1001-3020-580-30-1-0000-0000	1,151,979.62	0.08%	458	0	458	107	565
11 1000-1001-3200-651-32-1-0000-0000	1,566,485.18	0.11%	622	0	622	146	768
12 1000-1001-3200-652-32-1-0000-0000	703,651.85	0.05%	280	0	280	65	345
13 1000-1001-3200-653-32-1-0000-0000	893,960.65	0.06%	355	0	355	83	438
14 1000-1001-3200-654-32-1-0000-0000	242,947.63	0.02%	97	0	97	23	119
15 1000-1001-3200-655-32-1-0000-0000	2,468,825.87	0.17%	981	0	981	230	1,211
16 1000-1001-3200-665-32-1-0000-0000	344,301.16	0.02%	137	0	137	32	169
17 1000-1001-3401-700-34-1-0000-0000	950,285.37	0.07%	378	0	378	88	466
18 1000-1001-3402-701-34-1-0000-0000	463,382.91	0.03%	184	0	184	43	227
19 1000-1001-3403-703-34-1-0000-0000	2,659,712.30	0.18%	1,057	0	1,057	247	1,304
20 1000-1001-3403-704-34-1-0000-0000	105,305.43	0.01%	42	0	42	10	52
21 1000-1001-3404-710-34-1-0000-0000	624,859.48	0.04%	248	0	248	58	306
22 1000-1001-3405-720-34-1-0000-0000	433,182.87	0.03%	172	0	172	40	212
23 1000-1001-3410-730-34-1-0000-0000	461,562.53	0.03%	183	0	183	43	226
24 1000-1001-1040-042-10-1-0000-0000	51,877.88	0.00%	21	0	21	5	25
25 1000-1001-1050-045-10-1-0000-0000	327,498.03	0.02%	130	0	130	30	161
26 1000-1001-1090-055-10-1-0000-0000	322,530.35	0.02%	128	0	128	30	158
27 1000-1001-1100-060-11-1-0000-0000	2,953,019.39	0.20%	1,173	0	1,173	275	1,448
29 1000-1001-1100-062-11-6-0000-0000	834.10	0.00%	0	0	0	0	0
30 1000-1001-1100-065-11-6-0000-0000	243.22	0.00%	0	0	0	0	0
31 1000-1001-1110-072-11-1-0000-0000	761,993.41	0.05%	303	0	303	71	374
33 1000-1001-1410-202-14-1-0000-0000	8,332.50	0.00%	3	0	3	1	4
34 1000-1001-1510-250-15-2-0000-0000	3,608,564.89	0.25%	1,434	0	1,434	336	1,769
35 1000-1001-1510-251-15-2-0000-0000	748,832.16	0.05%	297	0	297	70	367
36 1000-1001-1510-252-15-2-0000-0000	14,590.74	0.00%	6	0	6	1	7
37 1000-1001-1520-255-15-2-0000-0000	14,538,836.28	1.01%	5,776	0	5,776	1,353	7,129
38 1000-1001-1520-256-15-2-0000-0000	1,074,413.13	0.07%	427	0	427	100	527
39 1000-1001-1520-257-15-2-0000-0000	1,872,275.20	0.13%	744	0	744	174	918
40 1000-1001-1520-258-15-2-0000-0000	243,380.04	0.02%	97	0	97	23	119
41 1000-1001-1520-259-15-2-0000-0000	3,405,611.93	0.24%	1,353	0	1,353	317	1,670
42 1000-1001-1520-260-15-2-0000-0000	41,849,429.75	2.90%	16,626	0	16,626	3,894	20,520
43 1000-1001-1520-261-15-2-0000-0000	2,555,448.51	0.18%	1,015	0	1,015	238	1,253
44 1000-1001-1520-262-15-2-0000-0000	3,500.00	0.00%	1	0	1	0	2
45 1000-1001-1520-263-15-2-0000-0000	658,076.31	0.05%	261	0	261	61	323
46 1000-1001-1530-270-15-2-0000-0000	20,390,511.22	1.41%	8,101	0	8,101	1,897	9,998

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47	1000-1001-1530-271-15-2-0000-0000	I 357,950.43	0.02%	\$142	\$0	\$142	\$33	\$176
48	1000-1001-1530-272-15-2-0000-0000	I 6,220,643.81	0.43%	2,471	0	2,471	579	3,050
49	1000-1001-1540-275-15-2-0000-0000	S 28,175,358.08	1.95%	11,194	0	11,194	2,622	13,815
50	1000-1001-1540-276-15-2-0000-0000	S 37,750.48	0.00%	15	0	15	4	19
51	1000-1001-1550-278-15-2-0000-0000	C 31,405,043.14	2.17%	12,477	0	12,477	2,922	15,399
52	1000-1001-1550-279-15-2-0000-0000	I 38,525.85	0.00%	15	0	15	4	19
53	1000-1001-1600-300-16-3-0000-0000	/ 616,194.49	0.04%	245	0	245	57	302
54	1000-1001-1600-301-16-3-0000-0000	I 216,007.85	0.01%	86	0	86	20	106
55	1000-1001-1600-302-16-3-0000-0000	I 5,953.05	0.00%	2	0	2	1	3
56	1000-1001-1600-303-16-3-0000-0000	I 826,902.22	0.06%	329	0	329	77	405
57	1000-1001-1610-310-16-3-0000-0000	I 123,720.57	0.01%	49	0	49	12	61
58	1000-1001-1610-311-16-3-0000-0000	I 1,693,713.89	0.12%	673	0	673	158	830
59	1000-1001-1610-312-16-3-0000-0000	S 1,547,940.32	0.11%	615	0	615	144	759
60	1000-1001-1610-313-16-3-0000-0000	T 1,939,260.85	0.13%	770	0	770	180	951
61	1000-1001-1620-320-16-3-0000-0000	I 71,590,709.04	4.95%	28,442	0	28,442	6,662	35,104
62	1000-1001-1620-323-16-3-0000-0000	I 1,392,663.46	0.10%	553	0	553	130	683
63	1000-1001-1620-324-16-3-0000-0000	S 152,204.25	0.01%	60	0	60	14	75
64	1000-1001-1620-325-16-3-0000-0000	I 1,667.31	0.00%	1	0	1	0	1
65	1000-1001-1620-326-16-3-0000-0000	S 33,065.96	0.00%	13	0	13	3	16
66	1000-1001-1620-327-16-3-0000-0000	I 2,052,551.84	0.14%	815	0	815	191	1,006
67	1000-1001-1630-330-16-3-0000-0000	I 2,599,363.73	0.18%	1,033	0	1,033	242	1,275
68	1000-1001-1640-335-16-3-0000-0000	I 3,985,646.50	0.28%	1,583	0	1,583	371	1,954
69	1000-1001-1700-350-17-4-0000-0000	I 1,187,664.07	0.08%	472	0	472	111	582
70	1000-1001-1701-355-17-4-0000-0000	C 105,918.68	0.01%	42	0	42	10	52
71	1000-1001-1701-356-17-4-0000-0000	C 42,568.76	0.00%	17	0	17	4	21
72	1000-1001-1701-358-17-4-0000-0000	C 150,052.50	0.01%	60	0	60	14	74
73	1000-1001-1705-365-17-4-0000-0000	I 9,202,216.01	0.64%	3,656	0	3,656	856	4,512
74	1000-1001-1710-375-17-4-0000-0000	/ 2,795,797.47	0.19%	1,111	0	1,111	260	1,371
76	1000-1001-1730-381-17-4-0000-0000	C 80,457.47	0.01%	32	0	32	7	39
77	1000-1001-1740-385-17-4-0000-0000	I 1,469,041.02	0.10%	584	0	584	137	720
78	1000-1001-1740-386-17-4-0000-0000	I 2,620,748.91	0.18%	1,041	0	1,041	244	1,285
81	1000-1001-1801-400-18-6-0000-0000	I 1,492,869.44	0.10%	593	0	593	139	732
82	1000-1001-1901-431-19-6-0000-0000	/ 2,789,662.22	0.19%	1,108	0	1,108	260	1,368
83	1000-1001-1901-432-19-6-0000-0000	/ 182,323.47	0.01%	72	0	72	17	89
84	1000-1001-1901-433-19-6-0000-0000	I 310,648.65	0.02%	123	0	123	29	152
85	1000-1001-1902-436-19-6-0000-0000	I 4,534,739.10	0.31%	1,802	0	1,802	422	2,224
86	1000-1001-1902-437-19-6-0000-0000	I 4,842,905.65	0.34%	1,924	0	1,924	451	2,375
87	1000-1001-1903-441-19-6-0000-0000	/ 2,648,907.31	0.18%	1,052	0	1,052	246	1,299
88	1000-1001-1903-442-19-6-0000-0000	C 4,213,284.29	0.29%	1,674	0	1,674	392	2,066
89	1000-1001-1906-451-19-6-0000-0000	I 1,151.99	0.00%	0	0	0	0	1
90	1000-1001-1906-453-19-6-0000-0000	I 2,162,984.00	0.15%	859	0	859	201	1,061
91	1000-1001-1906-454-19-6-0000-0000	I 29.33	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92	1000-1001-1909-463-19-6-0000-0000	I 498,010.94	0.03%	\$198	\$0	\$198	\$46	\$244
93	1000-1001-1910-470-19-1-0000-0000	I 7,827,342.37	0.54%	3,110	0	3,110	728	3,838
94	1000-1001-2001-480-20-5-0000-0000	I 283,549.72	0.02%	113	0	113	26	139
95	1000-1001-2001-481-20-5-0000-0000	I 77,744.93	0.01%	31	0	31	7	38
102	1000-1001-2005-500-20-5-0000-0000	I 603,382.32	0.04%	240	0	240	56	296
103	1000-1001-2005-501-20-5-0000-0000	I 1,397,298.23	0.10%	555	0	555	130	685
105	1000-1001-2005-503-20-5-0000-0000	I 1,358,827.97	0.09%	540	0	540	126	666
106	1000-1001-2005-504-20-5-0000-0000	I 64,445.95	0.00%	26	0	26	6	32
107	1000-1001-2010-511-20-5-0000-0000	I 463,653.93	0.03%	184	0	184	43	227
108	1000-1001-2015-521-20-5-0000-0000	I 2,802,366.19	0.19%	1,113	0	1,113	261	1,374
109	1000-1001-2015-522-20-5-0000-0000	I 490,665.68	0.03%	195	0	195	46	241
111	1000-1001-2015-524-20-4-0000-0000	I (996.18)	0.00%	(0)	0	(0)	(0)	(0)
112	1000-1001-2020-531-20-5-0000-0000	I 306,529.75	0.02%	122	0	122	29	150
113	1000-1001-2023-535-20-6-0000-0000	I 248,880.05	0.02%	99	0	99	23	122
114	1000-1001-2024-536-20-5-0000-0000	I 1,855,147.69	0.13%	737	0	737	173	910
115	1000-1001-3200-656-32-1-0000-0000	I 1,621,739.78	0.11%	644	0	644	151	795
116	1000-1001-3200-660-32-6-0000-0000	I 17,136.00	0.00%	7	0	7	2	8
117	1000-1001-3200-662-32-1-0000-0000	I 500,001.14	0.03%	199	0	199	47	245
122	1000-1001-9994-000-12-1-0000-0000	I 180.00	0.00%	0	0	0	0	0
125	1000-1001-9994-000-17-4-0000-0000	I 67,332.76	0.00%	27	0	27	6	33
127	1000-1001-9994-000-19-6-0000-0000	I (16.96)	0.00%	(0)	0	(0)	(0)	(0)
128	1000-1001-9994-000-20-5-0000-0000	I 428.82	0.00%	0	0	0	0	0
129	1000-1001-9994-000-32-1-0000-0000	I 3,014,800.00	0.21%	1,198	0	1,198	281	1,478
131	1000-1001-9995-000-15-2-0000-0000	I 615,779.75	0.04%	245	0	245	57	302
132	1000-1001-9995-000-19-6-0000-0000	I 365,148.88	0.03%	145	0	145	34	179
135	1000-1001-9999-000-17-4-0000-0000	I 2,190,537.44	0.15%	870	0	870	204	1,074
136	1000-1001-9999-000-20-5-0000-0000	I 2,268,671.00	0.16%	901	0	901	211	1,112
138	1000-1502-1906-450-19-6-0000-0000	I 444.02	0.00%	0	0	0	0	0
139	1000-1504-1110-072-11-1-0000-0000	I 470,668.54	0.03%	187	0	187	44	231
140	1000-1601-2005-501-20-5-0000-0000	I 161.13	0.00%	0	0	0	0	0
141	1000-1601-2005-502-20-5-0000-0000	I 1,918.65	0.00%	1	0	1	0	1
143	1000-1601-2020-531-20-5-0000-0000	I 1,308,774.72	0.09%	520	0	520	122	642
145	1000-1603-2001-482-20-5-0000-0000	I 3,871,370.33	0.27%	1,538	0	1,538	360	1,898
149	1000-1603-2005-505-20-5-0000-0000	I 1,631,925.60	0.11%	648	0	648	152	800
150	1000-1603-2010-517-20-5-0000-0000	I 1,752,882.80	0.12%	696	0	696	163	860
151	1000-1603-2015-525-20-5-0000-0000	I 1,632,307.65	0.11%	648	0	648	152	800
152	1000-1603-2020-532-20-5-0000-0000	I 510,697.61	0.04%	203	0	203	48	250
156	1000-1603-9994-000-20-5-0000-0000	I 600.00	0.00%	0	0	0	0	0
158	1000-1801-1510-250-15-2-0000-0000	I 4,381,733.54	0.30%	1,741	0	1,741	408	2,149
159	2000-2001-9995-000-19-4-0000-0000	I 949,285.09	0.07%	377	0	377	88	465
160	2000-2001-9995-000-19-5-0000-0000	I 61,657.91	0.00%	24	0	24	6	30
161	2000-2001-9995-000-19-6-0000-0000	I 5,666,705.81	0.39%	2,251	0	2,251	527	2,779

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
164 2000-2017-9995-000-15-2-0000-0000	2,039,042.30	0.14%	\$810	\$0	\$810	\$190	\$1,000
165 2000-2018-1510-250-15-2-0000-0000	36,080.97	0.00%	14	0	14	3	18
166 2000-2020-9995-000-15-2-0000-0000	65,554.65	0.00%	26	0	26	6	32
167 2000-2021-1620-320-16-3-0000-0000	130,898.09	0.01%	52	0	52	12	64
169 2000-2022-9995-000-15-2-0000-0000	190,417.06	0.01%	76	0	76	18	93
170 2000-2023-1620-320-16-3-0000-0000	25,300.00	0.00%	10	0	10	2	12
171 2000-2023-1620-324-16-3-0000-0000	92,767.00	0.01%	37	0	37	9	45
172 2000-2025-1640-335-16-3-0000-0000	2,700.00	0.00%	1	0	1	0	1
174 2000-2027-9999-000-20-5-0000-0000	12,021,206.97	0.83%	4,776	0	4,776	1,119	5,894
176 2000-2029-1906-453-19-6-0000-0000	16,524,769.90	0.45%	2,592	0	2,592	607	3,199
177 2000-2030-9995-000-19-6-0000-0000	5,818,923.78	0.40%	2,312	0	2,312	541	2,853
178 2000-2031-9995-000-19-6-0000-0000	3,110,971.53	0.22%	1,236	0	1,236	289	1,525
179 2000-2032-9995-000-19-6-0000-0000	548,130.49	0.04%	218	0	218	51	269
181 2000-2036-9995-000-19-6-0000-0000	1,106,696.53	0.08%	440	0	440	103	543
182 2000-2037-9995-000-19-6-0000-0000	521,032.40	0.04%	207	0	207	48	255
184 2000-2040-3200-670-32-6-0000-0000	6,950.00	0.00%	3	0	3	1	3
186 2000-2040-9994-000-32-1-0000-0000	1,866,134.37	0.13%	741	0	741	174	915
187 2000-2042-9995-000-19-6-0000-0000	(511,501.90)	-0.04%	(203)	0	(203)	(48)	(251)
189 2060-2061-9995-000-15-2-0000-0000	1,957,759.58	0.14%	778	0	778	182	960
191 2060-2064-9999-000-20-5-0000-0000	13,979,293.94	0.97%	5,554	0	5,554	1,301	6,855
192 2070-0000-1903-441-19-6-0000-0000	460,139.35	0.03%	183	0	183	43	226
193 2070-0000-3403-703-34-1-0000-0000	15,144,829.63	0.36%	2,044	0	2,044	479	2,523
194 2070-2071-9995-000-15-2-0000-0000	4,218,064.83	0.29%	1,676	0	1,676	393	2,068
195 2070-2072-1630-330-16-3-0000-0000	266,213.30	0.02%	106	0	106	25	131
196 2070-2073-1710-375-17-4-0000-0000	297,303.73	0.02%	118	0	118	28	146
197 2070-2073-1730-381-17-4-0000-0000	280,181.78	0.02%	111	0	111	26	137
198 2070-2073-9999-000-17-4-0000-0000	70.38	0.00%	0	0	0	0	0
199 2070-2074-9999-000-20-5-0000-0000	14,646,228.85	1.01%	5,819	0	5,819	1,363	7,182
203 2070-2079-9999-000-17-4-0000-0000	746,119.12	0.05%	296	0	296	69	366
204 2095-2095-1710-375-17-4-0000-0000	93,985.07	0.01%	37	0	37	9	46
205 2100-2101-2020-531-20-5-0000-0000	5,560,078.41	0.38%	2,209	0	2,209	517	2,726
209 2100-2102-2010-511-20-5-0000-0000	883,956.73	0.06%	351	0	351	82	433
210 2100-2102-2020-531-20-5-0000-0000	1,797,923.50	0.12%	714	0	714	167	882
213 2100-2102-9999-000-20-5-0000-0000	19,962.55	0.00%	8	0	8	2	10
214 2100-2103-2010-511-20-5-0000-0000	2,846,098.34	0.20%	1,131	0	1,131	265	1,396
215 2100-2103-2015-521-20-5-0000-0000	961,103.69	0.07%	382	0	382	89	471
219 2100-2103-9999-000-20-5-0000-0000	43,869.74	0.00%	17	0	17	4	22
222 2100-2104-2010-511-20-5-0000-0000	4,182,606.19	0.29%	1,662	0	1,662	389	2,051
225 2100-2104-9999-000-20-5-0000-0000	7,046,309.49	0.49%	2,799	0	2,799	656	3,455
226 2300-2308-2060-541-20-5-0000-0000	18,672.94	0.00%	7	0	7	2	9
229 2300-2318-2060-541-20-5-0000-0000	121,118.88	0.01%	48	0	48	11	59
230 2300-2319-2060-541-20-5-0000-0000	417,702.05	0.03%	166	0	166	39	205

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
231 2300-2320-2060-541-20-5-0000-0000 I	361,300.00	0.02%	\$144	\$0	\$144	\$34	\$177
233 2300-2322-2060-541-20-5-0000-0000 I	67,423.26	0.00%	27	0	27	6	33
234 2300-2323-2060-541-20-5-0000-0000 I	552,155.15	0.04%	219	0	219	51	271
235 2300-2324-2060-541-20-5-0000-0000 I	404,755.08	0.03%	161	0	161	38	198
236 2300-2325-2060-541-20-5-0000-0000 I	222,101.25	0.02%	88	0	88	21	109
237 2400-2401-2015-521-20-5-0000-0000 S	50,000.00	0.00%	20	0	20	5	25
240 2400-2402-9999-000-20-5-0000-0000 C	664,164.89	0.05%	264	0	264	62	326
241 2400-2405-1580-290-15-2-0000-0000 ~	486,539.26	0.03%	193	0	193	45	239
242 2400-2408-9999-000-20-5-0000-0000 C	4,982,793.92	0.34%	1,980	0	1,980	464	2,443
243 2400-2409-9999-000-20-5-0000-0000 C	165,860.07	0.01%	66	0	66	15	81
244 2400-2417-1700-350-17-4-0000-0000 I	100.56	0.00%	0	0	0	0	0
245 2400-2417-1701-355-17-4-0000-0000 C	200.00	0.00%	0	0	0	0	0
246 2400-2417-1705-365-17-4-0000-0000 I	474,950.41	0.03%	189	0	189	44	233
251 2400-2417-9999-000-17-4-0000-0000 C	190,269.03	0.01%	76	0	76	18	93
252 2400-2418-9999-000-20-5-0000-0000 C	21,573.31	0.00%	9	0	9	2	11
253 2400-2420-1630-330-16-3-0000-0000 I	101,284.65	0.01%	40	0	40	9	50
254 2400-2436-1540-275-15-2-0000-0000 S	187,336.32	0.01%	74	0	74	17	92
255 2400-2436-1550-278-15-2-0000-0000 C	1,252,888.32	0.09%	498	0	498	117	614
256 2400-2440-1710-375-17-4-0000-0000 J	491,537.64	0.03%	195	0	195	46	241
257 2400-2441-2015-523-20-5-0000-0000 I	26,378.77	0.00%	10	0	10	2	13
258 2400-2441-9999-000-20-5-0000-0000 C	54,388.78	0.00%	22	0	22	5	27
259 2400-2443-1110-072-11-1-0000-0000 C	623,621.76	0.04%	248	0	248	58	306
260 2400-2446-2001-481-20-5-0000-0000 J	56,953.66	0.00%	23	0	23	5	28
262 2400-2448-2024-536-20-5-0000-0000 C	4,556.00	0.00%	2	0	2	0	2
263 2400-2448-9999-000-20-5-0000-0000 C	424,625.31	0.03%	169	0	169	40	208
264 2400-2449-2002-484-20-5-0000-0000 I	232,083.12	0.02%	92	0	92	22	114
267 2500-2504-9999-000-20-5-0000-0000 C	5,264,068.33	0.36%	2,091	0	2,091	490	2,581
268 2500-2506-2010-511-20-5-0000-0000 S	8,139,447.41	0.56%	3,234	0	3,234	757	3,991
271 2500-2506-9999-000-20-5-0000-0000 C	652,252.31	0.05%	259	0	259	61	320
272 2500-2507-9999-000-20-5-0000-0000 C	435,108.08	0.03%	173	0	173	40	213
273 2500-2508-2001-480-20-5-0000-0000 I	(2,572.52)	0.00%	(1)	0	(1)	(0)	(1)
274 2500-2508-2001-481-20-5-0000-0000 J	56,360.25	0.00%	22	0	22	5	28
280 2500-2508-2004-493-20-5-0000-0000 C	(24,838.05)	0.00%	(10)	0	(10)	(2)	(12)
281 2500-2508-2005-501-20-5-0000-0000 ~	600,826.72	0.04%	239	0	239	56	295
282 2500-2508-2005-502-20-5-0000-0000 ~	1,403,943.74	0.10%	558	0	558	131	688
283 2500-2508-2005-503-20-5-0000-0000 ~	207,901.67	0.01%	83	0	83	19	102
284 2500-2508-2005-504-20-5-0000-0000 ~	132,312.34	0.01%	53	0	53	12	65
285 2500-2508-2015-522-20-5-0000-0000 I	138,251.32	0.01%	55	0	55	13	68
286 2500-2508-2020-531-20-5-0000-0000 S	1,713,397.11	0.12%	681	0	681	159	840
288 2500-2508-9993-000-20-5-0000-0000 ~	0.01	0.00%	0	0	0	0	0
290 2500-2508-9999-000-20-5-0000-0000 C	499,242.09	0.03%	198	0	198	46	245
292 2500-2509-9999-000-20-5-0000-0000 C	274,854.08	0.02%	109	0	109	26	135

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
293 2500-2510-9999-000-20-5-0000-0000	1,179,087.24	0.08%	\$468	\$0	\$468	\$110	\$578
294 2500-2511-9999-000-20-5-0000-0000	24,146.92	0.00%	10	0	10	2	12
295 2500-2512-9999-000-20-5-0000-0000	301,581.60	0.02%	120	0	120	28	148
296 2500-2513-9999-000-20-5-0000-0000	421,056.00	0.03%	167	0	167	39	206
297 2500-2515-9999-000-20-5-0000-0000	235,706.57	0.02%	94	0	94	22	116
299 2500-2517-9999-000-20-5-0000-0000	2,398,669.04	0.17%	953	0	953	223	1,176
301 2600-2601-9999-000-20-5-0000-0000	149,807.41	0.01%	60	0	60	14	73
302 2600-2602-9999-000-20-5-0000-0000	834,987.39	0.06%	332	0	332	78	409
303 2700-2701-1700-350-17-4-0000-0000	658,900.61	0.05%	262	0	262	61	323
304 2700-2701-1705-365-17-4-0000-0000	12,838,705.35	0.20%	1,128	0	1,128	264	1,392
305 2700-2701-1710-375-17-4-0000-0000	2,238,549.74	0.15%	889	0	889	208	1,098
306 2700-2701-1730-381-17-4-0000-0000	114,510.84	0.01%	45	0	45	11	56
308 2700-2701-1740-385-17-4-0000-0000	12,058,565.99	0.14%	818	0	818	192	1,009
309 2700-2701-1740-386-17-4-0000-0000	3,239,703.00	0.22%	1,287	0	1,287	301	1,589
312 2700-2701-9999-000-17-4-0000-0000	5,335,738.76	0.37%	2,120	0	2,120	497	2,616
313 2700-2702-9999-000-17-4-0000-0000	1,368,347.40	0.09%	544	0	544	127	671
314 2700-2703-1710-375-17-4-0000-0000	3,322,110.04	0.23%	1,320	0	1,320	309	1,629
315 2700-2703-1730-381-17-4-0000-0000	106,806.12	0.01%	42	0	42	10	52
316 2700-2703-1730-384-17-4-0000-0000	570,461.82	0.04%	227	0	227	53	280
317 2700-2705-2015-522-20-5-0000-0000	922,633.26	0.06%	367	0	367	86	452
318 2700-2706-3200-651-32-1-0000-0000	50,336.53	0.00%	20	0	20	5	25
320 3000-3008-1705-365-17-4-0000-0000	165,834.57	0.01%	66	0	66	15	81
321 3000-3009-1701-355-17-4-0000-0000	100.00	0.00%	0	0	0	0	0
322 3000-3009-1705-365-17-4-0000-0000	19,017.60	0.00%	8	0	8	2	9
323 3000-3010-9999-000-15-2-0000-0000	24,204.26	0.00%	10	0	10	2	12
324 3000-3012-9999-000-20-5-0000-0000	686,711.89	0.05%	273	0	273	64	337
326 3000-3016-9999-000-20-5-0000-0000	13,457.99	0.00%	5	0	5	1	7
327 3000-3022-9999-000-10-1-0000-0000	1,529.88	0.00%	1	0	1	0	1
330 3050-3506-2015-523-20-5-0000-0000	655,433.45	0.05%	260	0	260	61	321
331 3050-3506-9999-000-20-5-0000-0000	7,545.57	0.00%	3	0	3	1	4
332 3050-3509-2015-523-20-5-0000-0000	14,664,758.70	0.32%	1,853	0	1,853	434	2,287
333 3050-3509-9999-000-20-5-0000-0000	11,398.83	0.00%	5	0	5	1	6
334 3050-3517-2015-523-20-5-0000-0000	3,932,125.22	0.27%	1,562	0	1,562	366	1,928
335 3050-3517-9999-000-20-5-0000-0000	77,946.86	0.01%	31	0	31	7	38
336 3050-3518-9999-000-20-5-0000-0000	812,152.56	0.06%	323	0	323	76	398
337 3050-3521-2015-523-20-5-0000-0000	8,396.09	0.00%	3	0	3	1	4
338 3050-3521-9999-000-20-5-0000-0000	21.50	0.00%	0	0	0	0	0
339 3050-3523-9999-000-20-5-0000-0000	23,762.94	0.00%	9	0	9	2	12
341 3100-3104-9999-000-17-4-0000-0000	317.24	0.00%	0	0	0	0	0
343 3100-3109-2050-540-20-5-0000-0000	43,141.54	0.00%	17	0	17	4	21
345 3100-3110-2050-540-20-5-0000-0000	3,224.53	0.00%	1	0	1	0	2
346 3100-3110-9999-000-17-4-0000-0000	5,351.84	0.00%	2	0	2	0	3

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
347 3100-3111-2050-540-20-5-0000-0000 I	309,603.35	0.02%	\$123	\$0	\$123	\$29	\$152
348 3100-3111-9999-000-20-5-0000-0000 I	2,943,922.85	0.20%	1,170	0	1,170	274	1,444
349 3100-3112-2050-540-20-5-0000-0000 I	252,192.90	0.02%	100	0	100	23	124
350 3100-3113-2050-540-20-5-0000-0000 I	1,732.90	0.00%	1	0	1	0	1
351 3100-3114-2050-540-20-5-0000-0000 I	777,848.05	0.05%	309	0	309	72	381
352 3100-3114-9999-000-20-5-0000-0000 I	862,995.09	0.06%	343	0	343	80	423
353 3100-3115-2050-540-20-5-0000-0000 I	1,589.77	0.00%	1	0	1	0	1
355 3100-3118-2050-540-20-5-0000-0000 I	1,502.30	0.00%	1	0	1	0	1
356 3100-3119-2050-540-20-5-0000-0000 I	1,514.72	0.00%	1	0	1	0	1
357 3100-3122-2050-540-20-5-0000-0000 I	1,000.00	0.00%	0	0	0	0	0
358 3100-3125-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	1
359 3100-3126-2050-540-20-5-0000-0000 I	1,200.73	0.00%	0	0	0	0	1
360 3100-3127-2050-540-20-5-0000-0000 I	1,000.00	0.00%	0	0	0	0	0
361 3100-3129-2050-540-20-5-0000-0000 I	1,000.00	0.00%	0	0	0	0	0
362 3100-3130-2050-540-20-5-0000-0000 I	300.00	0.00%	0	0	0	0	0
363 3100-3137-2050-540-20-5-0000-0000 I	18,400.00	0.00%	7	0	7	2	9
365 3100-3141-2050-540-20-5-0000-0000 I	1,200.45	0.00%	0	0	0	0	1
368 3100-3143-9999-000-20-5-0000-0000 I	599.38	0.00%	0	0	0	0	0
370 3100-3146-2050-540-20-5-0000-0000 I	314,573.13	0.02%	125	0	125	29	154
371 3100-3146-9999-000-20-5-0000-0000 I	1,234,818.21	0.09%	491	0	491	115	605
372 3100-3147-1520-257-15-2-0000-0000 I	26,950.00	0.00%	11	0	11	3	13
373 3100-3147-1530-270-15-2-0000-0000 I	132,189.16	0.01%	53	0	53	12	65
374 3100-3147-2050-540-20-5-0000-0000 I	12,756.75	0.00%	5	0	5	1	6
376 4000-4001-4110-761-41-0-0000-0000 I	81,663,303.22	5.65%	32,443	0	32,443	7,599	40,042
377 4000-4001-4115-765-41-0-0000-0000 I	15,599,544.79	1.08%	6,197	0	6,197	1,452	7,649
378 4000-4001-4115-766-41-0-0000-0000 I	(776,212.70)	-0.05%	(308)	0	(308)	(72)	(381)
380 4000-4001-9998-000-41-0-0000-0000 I	23,127,083.51	1.60%	9,188	0	9,188	2,152	11,340
381 4000-4002-4115-765-41-0-0000-0000 I	2,611,728.90	0.18%	1,038	0	1,038	243	1,281
382 4000-4005-4115-765-41-0-0000-0000 I	39,492.97	0.00%	16	0	16	4	19
383 4000-4006-4115-765-41-0-0000-0000 I	5,882.22	0.00%	2	0	2	1	3
384 4000-4007-4112-763-41-0-0000-0000 I	125,840.77	0.01%	50	0	50	12	62
385 4000-4010-4110-761-41-0-0000-0000 I	257,390.75	0.02%	102	0	102	24	126
387 4000-4010-4115-765-41-0-0000-0000 I	430,006.53	0.03%	171	0	171	40	211
388 4000-4011-2050-540-20-5-0000-0000 I	16,548.74	0.00%	7	0	7	2	8
389 4000-4011-4115-765-41-0-0000-0000 I	157,309.13	0.01%	62	0	62	15	77
391 4000-4013-4115-765-41-0-0000-0000 I	66,415.63	0.00%	26	0	26	6	33
392 4030-4031-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	1
393 4030-4033-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	1
395 4030-4034-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	1
396 4030-4035-2050-540-20-5-0000-0000 I	1,500.00	0.00%	1	0	1	0	1
398 4030-4036-2050-540-20-5-0000-0000 I	1,500.00	0.00%	1	0	1	0	1
399 4030-4037-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	1

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
400 4030-4038-2050-540-20-5-0000-0000 I	1,200.00	0.00%	\$0	\$0	\$0	\$0	\$1
401 4030-4039-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	1
402 4030-4040-2050-540-20-5-0000-0000 I	1,500.00	0.00%	1	0	1	0	1
403 4030-4041-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	1
404 4030-4044-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	1
406 4030-4049-2050-540-20-5-0000-0000 I	1,500.00	0.00%	1	0	1	0	1
407 4030-4050-2050-540-20-5-0000-0000 I	1,500.00	0.00%	1	0	1	0	1
408 4030-4051-2050-540-20-5-0000-0000 I	200.00	0.00%	0	0	0	0	0
409 4030-4052-2050-540-20-5-0000-0000 I	1,500.92	0.00%	1	0	1	0	1
410 4030-4053-2050-540-20-5-0000-0000 I	1,509.20	0.00%	1	0	1	0	1
411 4030-4054-2050-540-20-5-0000-0000 I	1,500.00	0.00%	1	0	1	0	1
412 4030-4055-2050-540-20-5-0000-0000 I	1,500.00	0.00%	1	0	1	0	1
413 4030-4056-2050-540-20-5-0000-0000 I	1,500.00	0.00%	1	0	1	0	1
414 4030-4057-2050-540-20-5-0000-0000 I	1,500.00	0.00%	1	0	1	0	1
415 4030-4058-2050-540-20-5-0000-0000 I	1,500.00	0.00%	1	0	1	0	1
416 4030-4059-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	1
417 4030-4061-2050-540-20-5-0000-0000 I	1,619.64	0.00%	1	0	1	0	1
418 4030-4062-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	1
419 4030-4063-2050-540-20-5-0000-0000 I	1,500.00	0.00%	1	0	1	0	1
420 4030-4064-2050-540-20-5-0000-0000 I	500.00	0.00%	0	0	0	0	0
421 4030-4065-2050-540-20-5-0000-0000 I	1,202.02	0.00%	0	0	0	0	1
423 4100-4101-4120-771-41-0-0000-0000 I	555,089.05	0.04%	221	0	221	52	272
424 4100-4101-4120-772-41-0-0000-0000 I	1,317,125.98	0.09%	523	0	523	123	646
425 4100-4101-4120-773-41-0-0000-0000 I	416,106.18	0.03%	165	0	165	39	204
426 4100-4101-4120-774-41-0-0000-0000 I	30,474,884.41	2.11%	12,107	0	12,107	2,836	14,943
427 4100-4101-4120-775-41-0-0000-0000 I	93,147.56	0.01%	37	0	37	9	46
428 4100-4101-4120-776-41-0-0000-0000 I	2,141,563.98	0.15%	851	0	851	199	1,050
429 4100-4101-4120-777-41-0-0000-0000 I	5,031,617.66	0.35%	1,999	0	1,999	468	2,467
430 4100-4101-4125-785-41-0-0000-0000 I	947,183.56	0.07%	376	0	376	88	464
432 4100-4103-4125-786-41-0-0000-0000 I	41,834.98	0.00%	17	0	17	4	21
433 4100-4104-4120-773-41-0-0000-0000 I	472,789.53	0.03%	188	0	188	44	232
434 4100-4106-4120-773-41-0-0000-0000 I	75,273.95	0.01%	30	0	30	7	37
435 4100-4113-4120-774-41-0-0000-0000 I	31,600.00	0.00%	13	0	13	3	15
436 4100-4113-4120-776-41-0-0000-0000 I	400.00	0.00%	0	0	0	0	0
437 4100-4113-4120-777-41-0-0000-0000 I	106,240.00	0.01%	42	0	42	10	52
439 4150-4151-2010-512-20-5-0000-0000 I	3,300,307.99	0.23%	1,311	0	1,311	307	1,618
440 4150-4151-2015-521-20-5-0000-0000 I	(1,625.67)	0.00%	(1)	0	(1)	(0)	(1)
441 4150-4151-2015-522-20-5-0000-0000 I	5,723,568.70	0.40%	2,274	0	2,274	533	2,806
444 4150-4151-4120-779-41-0-0000-0000 I	470,894.16	0.03%	187	0	187	44	231
448 4200-4201-4301-831-43-0-0000-0000 I	1,437,357.51	0.10%	571	0	571	134	705
449 4200-4201-4301-832-43-0-0000-0000 I	9,040,508.87	0.63%	3,592	0	3,592	841	4,433
450 4200-4201-4301-833-43-0-0000-0000 I	6,300,223.40	0.44%	2,503	0	2,503	586	3,089

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
451 4200-4201-4301-834-43-0-0000-0000	13,021,315.74	0.21%	\$1,200	\$0	\$1,200	\$281	\$1,481
452 4200-4201-4301-835-43-0-0000-0000	463,002.31	0.03%	184	0	184	43	227
453 4200-4201-4301-836-43-0-0000-0000	1,181,458.15	0.08%	469	0	469	110	579
454 4200-4201-4301-837-43-0-0000-0000	2,159,808.18	0.15%	858	0	858	201	1,059
455 4200-4201-4301-838-43-0-0000-0000	491,871.11	0.03%	195	0	195	46	241
457 4200-4222-9999-871-43-0-0000-0000	16,167.41	0.00%	6	0	6	2	8
458 4200-4223-9999-870-43-0-0000-0000	9,559,503.52	0.66%	3,798	0	3,798	890	4,687
460 4200-4223-9999-873-43-0-0000-0000	696,333.15	0.05%	277	0	277	65	341
462 4200-4224-9999-871-43-0-0000-0000	3,803,245.16	0.26%	1,511	0	1,511	354	1,865
463 4200-4225-4305-856-43-0-0000-0000	767,812.40	0.05%	305	0	305	71	376
464 4200-4228-9999-871-43-0-0000-0000	34,092.62	0.00%	14	0	14	3	17
465 4200-4229-9999-871-43-0-0000-0000	226,935.60	0.02%	90	0	90	21	111
466 4200-4230-9999-871-43-0-0000-0000	24,193,095.89	1.67%	9,612	0	9,612	2,251	11,863
467 4200-4281-4302-851-43-0-0000-0000	611,434.00	0.04%	243	0	243	57	300
469 4300-4301-4401-880-44-0-0000-0000	1,379,087.04	0.10%	548	0	548	128	676
470 4300-4398-9998-000-44-0-0000-0000	12,727,879.73	0.19%	1,084	0	1,084	254	1,338
471 4400-4402-1705-365-17-4-0000-0000	88,941.67	0.01%	35	0	35	8	44
472 4400-4406-1701-355-17-4-0000-0000	100.00	0.00%	0	0	0	0	0
473 4400-4450-1750-389-17-4-0000-0000	11,107.93	0.00%	4	0	4	1	5
474 4500-4501-4135-792-41-0-0000-0000	8,836,834.56	0.61%	3,511	0	3,511	822	4,333
475 4500-4501-4140-796-41-0-0000-0000	140,630,811.10	2.81%	16,142	0	16,142	3,781	19,923
476 4500-4501-4140-797-41-0-0000-0000	13,092,835.85	0.21%	1,229	0	1,229	288	1,517
477 4500-4501-4140-798-41-0-0000-0000	987,727.13	0.07%	392	0	392	92	484
478 4500-4501-4140-799-41-0-0000-0000	18,150,017.66	0.56%	3,238	0	3,238	758	3,996
479 4500-4501-4140-800-41-0-0000-0000	1,084,206.61	0.08%	431	0	431	101	532
480 4500-4501-4145-806-41-0-0000-0000	14,650,622.51	1.01%	5,820	0	5,820	1,363	7,184
481 4500-4501-9994-000-41-0-0000-0000	30,484.27	0.00%	12	0	12	3	15
482 4500-4501-9998-000-41-0-0000-0000	13,397,376.21	0.24%	1,350	0	1,350	316	1,666
483 4500-4517-4140-796-41-0-0000-0000	438,140.83	0.03%	174	0	174	41	215
485 4500-4517-4140-799-41-0-0000-0000	52,448.02	0.00%	21	0	21	5	26
486 4500-4521-4135-792-41-0-0000-0000	67,462.60	0.00%	27	0	27	6	33
487 4550-4551-2050-540-20-5-0000-0000	1,200.00	0.00%	0	0	0	0	1
488 4550-4552-2050-540-20-5-0000-0000	1,720.66	0.00%	1	0	1	0	1
489 4550-4553-2050-540-20-5-0000-0000	1,655.14	0.00%	1	0	1	0	1
490 4550-4554-2050-540-20-5-0000-0000	1,200.00	0.00%	0	0	0	0	1
491 4550-4555-2050-540-20-5-0000-0000	1,862.86	0.00%	1	0	1	0	1
492 4550-4556-2050-540-20-5-0000-0000	1,200.00	0.00%	0	0	0	0	1
493 4550-4557-2050-540-20-5-0000-0000	1,200.00	0.00%	0	0	0	0	1
495 4600-4602-4510-911-45-0-0000-0000	4,747,944.38	0.33%	1,886	0	1,886	442	2,328
496 4600-4602-4510-912-45-0-0000-0000	23,740,991.11	1.64%	9,432	0	9,432	2,209	11,641
497 4600-4602-4520-920-45-0-0000-0000	1,522,212.74	0.11%	605	0	605	142	746
498 4600-4602-4520-921-45-0-0000-0000	90.00	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
499 4600-4602-4520-922-45-0-0000-0000	179,587.16	0.01%	\$71	\$0	\$71	\$17	\$88
500 4600-4602-4530-930-45-0-0000-0000	5,358,812.39	0.37%	2,129	0	2,129	499	2,628
501 4600-4602-4540-940-45-0-0000-0000	335,201.03	0.02%	133	0	133	31	164
502 4600-4602-4540-942-45-0-0000-0000	15,443,920.84	0.38%	2,163	0	2,163	507	2,669
503 4600-4602-4540-943-45-0-0000-0000	60,067.46	0.00%	24	0	24	6	29
504 4600-4602-4550-950-45-0-0000-0000	44,387.00	0.00%	18	0	18	4	22
505 4600-4602-4550-952-45-0-0000-0000	784.30	0.00%	0	0	0	0	0
509 4600-4604-4510-912-45-0-0000-0000	359,991.84	0.02%	143	0	143	33	177
510 4600-4604-4520-920-45-0-0000-0000	3,321,307.98	0.23%	1,319	0	1,319	309	1,629
511 4600-4604-4520-921-45-0-0000-0000	8,177,280.12	0.57%	3,249	0	3,249	761	4,010
512 4600-4604-4520-922-45-0-0000-0000	2,271,163.34	0.16%	902	0	902	211	1,114
513 4600-4604-4530-930-45-0-0000-0000	653,772.94	0.05%	260	0	260	61	321
514 4600-4604-4540-942-45-0-0000-0000	13,008,905.13	0.21%	1,195	0	1,195	280	1,475
515 4600-4604-4550-950-45-0-0000-0000	120,391.41	0.01%	48	0	48	11	59
516 4600-4604-4550-952-45-0-0000-0000	291,244.33	0.02%	116	0	116	27	143
517 4600-4604-4550-953-45-0-0000-0000	131,794.24	0.01%	52	0	52	12	65
519 4600-4605-4510-912-45-0-0000-0000	2,501,612.63	0.17%	994	0	994	233	1,227
520 4600-4609-9999-000-45-0-0000-0000	1,054,455.22	0.07%	419	0	419	98	517
521 4610-0000-9999-000-45-0-0000-0000	1,286,653.96	0.09%	511	0	511	120	631
522 4630-0000-9999-000-45-0-0000-0000	8,020,263.60	0.55%	3,186	0	3,186	746	3,933
523 4680-4681-9999-000-45-0-0000-0000	29,933.04	0.00%	12	0	12	3	15
524 4680-4682-9999-000-45-0-0000-0000	910,957.11	0.06%	362	0	362	85	447
525 4680-4683-9999-000-45-0-0000-0000	1,424,000.16	0.10%	566	0	566	133	698
527 4680-4685-4510-911-45-0-0000-0000	(3,334.27)	0.00%	(1)	0	(1)	(0)	(2)
528 4680-4685-4510-912-45-0-0000-0000	15,362,285.73	1.06%	6,103	0	6,103	1,430	7,533
529 4680-4685-4530-930-45-0-0000-0000	116,116.32	0.01%	46	0	46	11	57
530 4680-4685-4540-940-45-0-0000-0000	122,991.45	0.01%	49	0	49	11	60
532 4700-4701-9998-000-44-0-0000-0000	13,184,463.17	0.22%	1,265	0	1,265	296	1,561
533 4700-4702-4406-890-44-0-0000-0000	387,479.10	0.03%	154	0	154	36	190
534 4700-4703-9999-000-44-0-0000-0000	1,904.40	0.00%	1	0	1	0	1
535 4700-4704-9999-000-44-0-0000-0000	1,956,502.80	0.14%	777	0	777	182	959
536 5000-5001-3014-575-30-0-0000-0000	134,395,903.17	2.38%	13,665	0	13,665	3,201	16,866
538 5000-5002-3015-577-30-0-0000-0000	122,251,546.63	1.54%	8,840	0	8,840	2,071	10,911
539 5000-5004-1100-068-11-1-0000-0000	12,708,755.70	0.19%	1,076	0	1,076	252	1,328
541 5000-5011-3002-561-30-0-0000-0000	12,475,747.20	0.86%	4,956	0	4,956	1,161	6,117
542 5000-5011-3002-568-30-0-0000-0000	13,797,206.69	0.26%	1,509	0	1,509	353	1,862
545 5000-5013-3002-562-30-0-0000-0000	33,621.12	0.00%	13	0	13	3	16
546 5000-5014-3002-561-30-0-0000-0000	25,060.38	0.00%	10	0	10	2	12
547 5000-5014-3111-624-31-0-0000-0000	484,830.50	0.03%	193	0	193	45	238
548 5000-5021-1220-130-12-1-0000-0000	986,950.75	0.07%	392	0	392	92	484
549 5000-5031-3002-561-30-0-0000-0000	1,142,594.13	0.08%	454	0	454	106	560
550 5000-5041-3105-620-31-0-0000-0000	12,586,198.33	0.87%	5,000	0	5,000	1,171	6,171

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
552 5000-5042-3101-600-31-0-0000-0000	1,961,970.01	0.14%	\$779	\$0	\$779	\$183	\$962
553 5000-5042-3102-601-31-0-0000-0000	1,641,461.82	0.11%	652	0	652	153	805
554 5000-5042-3103-603-31-0-0000-0000	4,637,303.92	0.32%	1,842	0	1,842	432	2,274
555 5000-5042-3104-610-31-0-0000-0000	4,387,978.97	0.30%	1,743	0	1,743	408	2,152
556 5000-5042-3111-625-31-0-0000-0000	1,173,946.28	0.08%	466	0	466	109	576
558 5000-5043-3108-621-31-0-0000-0000	2,072,680.20	0.14%	823	0	823	193	1,016
559 5000-5044-3111-623-31-0-0000-0000	2,274,533.06	0.16%	904	0	904	212	1,115
562 5000-5045-3109-622-31-0-0000-0000	1,757,085.96	0.12%	698	0	698	164	862
563 5000-5046-3112-626-31-0-0000-0000	909,277.28	0.06%	361	0	361	85	446
564 5100-5101-3408-723-34-1-0000-0000	37,981,607.14	2.63%	15,089	0	15,089	3,534	18,624
566 5100-5102-3407-721-34-1-0000-0000	300.00	0.00%	0	0	0	0	0
567 5100-5102-3407-722-34-1-0000-0000	17,644,716.14	1.22%	7,010	0	7,010	1,642	8,652
568 5100-5103-3409-724-34-1-0000-0000	723,237.85	0.05%	287	0	287	67	355
569 5100-5111-1110-074-11-1-0000-0000	4,096,995.52	0.28%	1,628	0	1,628	381	2,009
570 5100-5112-3407-721-34-1-0000-0000	4,206,755.91	0.29%	1,671	0	1,671	391	2,063
572 5200-5207-3240-682-32-0-0000-0000	1,468,804.83	0.10%	584	0	584	137	720
573 5200-5207-3240-683-32-0-0000-0000	3,844,273.19	0.27%	1,527	0	1,527	358	1,885
574 5200-5207-3240-684-32-0-0000-0000	1,739,959.61	0.12%	691	0	691	162	853
575 5200-5207-3240-685-32-0-0000-0000	723.13	0.00%	0	0	0	0	0
576 5200-5207-3240-686-32-0-0000-0000	1,260,425.09	0.09%	501	0	501	117	618
578 5200-5208-3240-682-32-0-0000-0000	133,570.00	0.01%	53	0	53	12	65
579 5200-5251-4101-751-41-0-0000-0000	1,569,129.10	0.11%	623	0	623	146	769
580 5200-5251-4101-752-41-0-0000-0000	2,358,668.49	0.16%	937	0	937	219	1,157
581 5200-5251-4101-753-41-0-0000-0000	21,486.61	0.00%	9	0	9	2	11
582 5200-5251-9994-000-41-0-0000-0000	434.21	0.00%	0	0	0	0	0
583 5200-5253-4101-752-41-0-0000-0000	4,391.68	0.00%	2	0	2	0	2
584 5200-5253-4101-753-41-0-0000-0000	1,580,465.58	0.11%	628	0	628	147	775
585 5200-5253-4115-765-41-0-0000-0000	89,752.66	0.01%	36	0	36	8	44
586 5200-5253-4125-787-41-0-0000-0000	54,483.23	0.00%	22	0	22	5	27
587 6010-6011-1100-068-11-1-0000-0000	1,322,886.27	0.09%	526	0	526	123	649
588 6020-6021-1100-068-11-1-0000-0000	1,251,054.22	0.09%	497	0	497	116	613
591 7000-7001-9998-000-11-9-0000-0000	16,193,822.50	1.12%	6,434	0	6,434	1,507	7,940
593 7200-7201-1110-072-11-1-0000-0000	5,819,506.39	0.40%	2,312	0	2,312	542	2,854
594 7200-7201-9998-000-11-9-0000-0000	2,205,000.00	0.15%	876	0	876	205	1,081
597 7200-7201-9998-000-17-4-0000-0000	885,666.14	0.06%	352	0	352	82	434
598 1000-1001-1906-450-19-6-0000-0000	1,561,772.05	0.11%	620	0	620	145	766
601 2000-2029-1100-061-11-6-0000-0000	2,844.20	0.00%	1	0	1	0	1
605 3000-3021-9999-000-16-3-0000-0000	19,356.75	0.00%	8	0	8	2	9
608 3100-3137-9999-000-16-3-0000-0000	307,807.49	0.02%	122	0	122	29	151
620 2100-2102-2010-513-20-5-0000-0000	(11,171.01)	0.00%	(4)	0	(4)	(1)	(5)
621 2100-2103-2010-514-20-5-0000-0000	(2,570.88)	0.00%	(1)	0	(1)	(0)	(1)
624 5000-5003-4561-572-45-0-0000-0000	119,852.67	0.01%	48	0	48	11	59

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
628 3000-3023-9999-000-16-3-0000-0000	57,042.64	0.00%	\$23	\$0	\$23	\$5	\$28
629 1000-1001-1020-031-10-1-0000-0000	3,935.92	0.00%	2	0	2	0	2
630 1000-1001-1020-032-10-1-0000-0000	229,260.12	0.02%	91	0	91	21	112
632 1000-1001-1067-047-10-1-0000-0000	388,749.48	0.03%	154	0	154	36	191
633 1000-1001-1068-048-10-1-0000-0000	197,450.14	0.01%	78	0	78	18	97
634 1000-1001-1068-048-10-4-0000-0000	251,665.83	0.02%	100	0	100	23	123
635 1000-1001-1100-062-11-1-0000-0000	97,239.13	0.01%	39	0	39	9	48
637 1000-1001-1210-112-12-1-0000-0000	252,738.85	0.02%	100	0	100	24	124
638 1000-1001-1410-200-14-1-0000-0000	22,900.00	0.00%	9	0	9	2	11
639 1000-1001-1410-202-14-6-0000-0000	12,190,977.58	0.84%	4,843	0	4,843	1,134	5,978
640 1000-1001-1530-265-15-2-0000-0000	15,002,183.15	1.04%	5,960	0	5,960	1,396	7,356
641 1000-1001-1530-266-15-2-0000-0000	14,275,957.24	0.99%	5,672	0	5,672	1,328	7,000
642 1000-1001-1530-267-15-2-0000-0000	13,752,465.07	0.95%	5,464	0	5,464	1,280	6,743
643 1000-1001-1530-268-15-2-0000-0000	15,095,834.47	1.04%	5,997	0	5,997	1,405	7,402
644 1000-1001-1530-269-15-2-0000-0000	13,822,246.03	0.96%	5,491	0	5,491	1,286	6,778
645 1000-1001-1540-274-15-2-0000-0000	12,426,258.75	0.17%	964	0	964	226	1,190
646 1000-1001-1540-285-15-2-0000-0000	13,106,870.43	0.21%	1,234	0	1,234	289	1,523
647 1000-1001-1540-280-15-2-0000-0000	1,578,309.44	0.11%	627	0	627	147	774
648 1000-1001-1550-281-15-2-0000-0000	2,524,714.22	0.17%	1,003	0	1,003	235	1,238
649 1000-1001-1620-328-16-3-0000-0000	10,538.20	0.00%	4	0	4	1	5
650 1000-1001-1730-384-17-4-0000-0000	18.83	0.00%	0	0	0	0	0
651 1000-1001-1909-461-19-6-0000-0000	51.00	0.00%	0	0	0	0	0
652 1000-1001-1910-470-19-6-0000-0000	1,411,482.64	0.10%	561	0	561	131	692
653 1000-1001-2010-514-20-5-0000-0000	33,473.46	0.00%	13	0	13	3	16
655 1000-1001-2201-494-22-5-0000-0000	16,253.97	0.00%	6	0	6	2	8
656 1000-1001-2204-545-22-5-0000-0000	(10,142.27)	0.00%	(4)	0	(4)	(1)	(5)
657 1000-1001-2205-546-22-5-0000-0000	8,748.37	0.00%	3	0	3	1	4
659 1000-1001-3020-581-30-0-0000-0000	1,875.60	0.00%	1	0	1	0	1
660 1000-1001-3020-581-30-1-0000-0000	198,278.72	0.01%	79	0	79	18	97
661 1000-1001-3102-602-31-1-0000-0000	522,812.30	0.04%	208	0	208	49	256
664 1000-1001-4120-776-41-6-0000-0000	1,033,607.56	0.07%	411	0	411	96	507
667 1000-1601-2005-501-20-0-0000-0000	(54.00)	0.00%	(0)	0	(0)	(0)	(0)
668 1000-1601-2010-515-20-5-0000-0000	5,714.69	0.00%	2	0	2	1	3
673 1000-1603-2012-563-20-5-0000-0000	2,800.00	0.00%	1	0	1	0	1
674 2000-2023-1620-322-16-3-0000-0000	1,595,864.71	0.11%	634	0	634	149	783
676 2000-2040-1410-202-14-6-0000-0000	1,251,924.80	0.09%	497	0	497	116	614
679 2000-2041-1410-202-14-6-0000-0000	460,002.79	0.03%	183	0	183	43	226
685 2000-2041-1520-259-15-2-0000-0000	105,493.48	0.01%	42	0	42	10	52
686 2000-2041-1520-260-15-2-0000-0000	165,100.00	0.01%	66	0	66	15	81
689 2000-2041-1530-270-15-2-0000-0000	474,387.87	0.03%	188	0	188	44	233
692 2000-2041-1540-270-15-2-0000-0000	162,659.81	0.01%	65	0	65	15	80
693 2000-2041-1540-275-15-2-0000-0000	101,802.41	0.01%	40	0	40	9	50

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
696 2000-2041-1610-311-16-3-0000-0000 I	598,475.67	0.04%	\$238	\$0	\$238	\$56	\$293
697 2000-2041-1610-313-16-3-0000-0000 I	231,997.92	0.02%	92	0	92	22	114
698 2000-2041-1620-320-16-3-0000-0000 I	544,218.57	0.04%	216	0	216	51	267
702 2000-2041-1630-330-16-3-0000-0000 I	1,500,000.00	0.10%	596	0	596	140	736
704 2000-2041-1730-381-17-4-0000-0000 I	250,558.21	0.02%	100	0	100	23	123
705 2000-2041-1906-450-19-6-0000-0000 I	9,939,584.65	0.69%	3,949	0	3,949	925	4,874
707 2000-2041-4120-776-41-6-0000-0000 I	65,262.66	0.00%	26	0	26	6	32
710 2000-2041-9994-000-32-1-0000-0000 I	1,496.00	0.00%	1	0	1	0	1
712 2000-2041-9995-662-32-1-0000-0000 I	4,966,441.32	0.34%	1,973	0	1,973	462	2,435
713 2000-2041-9999-000-17-4-0000-0000 I	565,724.14	0.04%	225	0	225	53	277
714 2000-2041-9999-000-20-5-0000-0000 I	783,933.81	0.05%	311	0	311	73	384
715 2000-2041-9999-250-15-2-0000-0000 I	273,056.48	0.02%	108	0	108	25	134
716 2000-2041-9999-275-15-2-0000-0000 I	556,584.42	0.04%	221	0	221	52	273
718 2000-2041-9999-350-17-4-0000-0000 I	661,188.87	0.05%	263	0	263	62	324
719 2000-2041-9999-511-20-5-0000-0000 I	7,372,625.01	0.51%	2,929	0	2,929	686	3,615
720 2000-2041-9999-531-20-5-0000-0000 I	50,886.19	0.00%	20	0	20	5	25
723 2060-0000-1903-441-19-6-0000-0000 I	739,178.53	0.05%	294	0	294	69	362
725 2070-0000-1906-453-19-6-0000-0000 I	12,318,291.83	0.85%	4,894	0	4,894	1,146	6,040
726 2070-2075-1410-202-14-6-0000-0000 I	114,341.67	0.01%	45	0	45	11	56
727 2070-2082-1906-450-19-6-0000-0000 I	1,263,023.18	0.09%	502	0	502	118	619
728 2070-2083-1906-450-19-6-0000-0000 I	1,277,816.35	0.09%	508	0	508	119	627
729 2070-2084-1906-450-19-6-0000-0000 I	820,740.01	0.06%	326	0	326	76	402
730 2070-2085-1906-450-19-6-0000-0000 I	2,698,496.66	0.19%	1,072	0	1,072	251	1,323
731 2070-2086-1906-450-19-6-0000-0000 I	763,067.32	0.05%	303	0	303	71	374
736 2100-2102-2010-514-20-5-0000-0000 I	(7,186.83)	0.00%	(3)	0	(3)	(1)	(4)
737 2100-2103-2010-513-20-5-0000-0000 I	180,029.32	0.01%	72	0	72	17	88
738 2100-2104-2203-544-22-5-0000-0000 I	15,260.74	0.00%	6	0	6	1	7
739 2400-2402-2010-513-20-5-0000-0000 I	36,962.96	0.00%	15	0	15	3	18
740 2400-2403-1570-282-15-2-0000-0000 I	164,180.94	0.01%	65	0	65	15	81
741 2400-2436-1530-270-15-2-0000-0000 I	35,151.18	0.00%	14	0	14	3	17
747 2500-2508-2202-543-22-5-0000-0000 I	384,740.30	0.03%	153	0	153	36	189
749 2500-2508-2203-544-22-5-0000-0000 I	247,274.74	0.02%	98	0	98	23	121
750 2500-2508-2204-545-22-5-0000-0000 I	261,994.89	0.02%	104	0	104	24	128
752 2700-2701-1700-351-17-4-0000-0000 I	147,088.48	0.01%	58	0	58	14	72
753 2700-2701-1701-355-17-4-0000-0000 I	13,257.80	0.00%	5	0	5	1	7
754 2700-2701-2205-546-22-5-0000-0000 I	111,628.03	0.01%	44	0	44	10	55
756 2700-2703-1700-350-17-4-0000-0000 I	15,612.80	0.00%	6	0	6	1	8
758 2700-2705-4120-776-41-0-0000-0000 I	1,104.22	0.00%	0	0	0	0	1
759 2700-2705-4120-776-41-4-0000-0000 I	661,087.52	0.05%	263	0	263	62	324
760 2700-2705-4120-776-41-6-0000-0000 I	48,425.50	0.00%	19	0	19	5	24
762 2700-2705-9999-000-20-5-0000-0000 I	3,335,668.64	0.23%	1,325	0	1,325	310	1,636
763 2700-2706-1700-350-17-4-0000-0000 I	128,797.53	0.01%	51	0	51	12	63

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
766 3000-3024-9999-000-16-3-0000-0000	694,827.18	0.05%	\$276	\$0	\$276	\$65	\$341
767 3000-3025-9999-000-20-5-0000-0000	1,274,945.26	0.09%	507	0	507	119	625
776 3100-3148-2050-540-20-5-0000-0000	1,500.00	0.00%	1	0	1	0	1
777 3100-3148-9999-000-16-3-0000-0000	272,500.00	0.02%	108	0	108	25	134
778 3100-3150-2050-540-20-5-0000-0000	1,000.00	0.00%	0	0	0	0	0
779 3100-3151-2050-540-20-5-0000-0000	1,500.00	0.00%	1	0	1	0	1
780 3100-3152-2050-540-20-5-0000-0000	900.00	0.00%	0	0	0	0	0
783 4030-4032-2050-540-20-5-0000-0000	400.00	0.00%	0	0	0	0	0
784 4030-4042-2050-540-20-5-0000-0000	200.00	0.00%	0	0	0	0	0
785 4030-4043-2050-540-20-5-0000-0000	200.00	0.00%	0	0	0	0	0
788 4030-4063-4115-765-41-0-0000-0000	15,031.07	0.00%	6	0	6	1	7
795 4200-4210-9998-000-43-0-0000-0000	14,149,686.74	0.29%	1,649	0	1,649	386	2,035
796 4200-4211-9998-000-43-0-0000-0000	1,718,816.83	0.12%	683	0	683	160	843
797 4200-4223-9999-872-43-0-0000-0000	31,545.45	0.00%	13	0	13	3	15
798 4400-4450-9998-389-17-4-0000-0000	130,485.34	0.01%	52	0	52	12	64
801 4600-4602-4530-931-45-0-0000-0000	1,599,014.00	0.11%	635	0	635	149	784
805 5000-5008-3001-550-30-0-0000-0000	1,600,198.27	0.11%	636	0	636	149	785
806 5000-5011-3002-561-30-5-0000-0000	64.00	0.00%	0	0	0	0	0
812 5000-5014-3002-568-30-0-0000-0000	(1.17)	0.00%	(0)	0	(0)	(0)	(0)
813 5000-5014-9994-000-30-0-0000-0000	(0.02)	0.00%	(0)	0	(0)	(0)	(0)
814 5000-5021-1220-130-12-0-0000-0000	32.00	0.00%	0	0	0	0	0
817 5000-5042-3106-618-31-0-0000-0000	646,505.67	0.04%	257	0	257	60	317
819 5100-5111-1110-074-11-6-0000-0000	490,647.52	0.03%	195	0	195	46	241
820 5200-5251-2202-542-22-5-0000-0000	176,328.21	0.01%	70	0	70	16	86
821 5200-5251-2205-547-22-5-0000-0000	390,625.76	0.03%	155	0	155	36	192
824 6010-6011-1100-068-11-0-0000-0000	32.00	0.00%	0	0	0	0	0
825 6020-6021-1100-068-11-0-0000-0000	16.00	0.00%	0	0	0	0	0
828 7200-7201-9998-000-17-9-0000-0000	934,312.50	0.06%	371	0	371	87	458
829 7200-7202-9998-000-15-2-0000-0000	565,475.00	0.04%	225	0	225	53	277
830 7200-7202-9998-000-15-9-0000-0000	640,928.50	0.04%	255	0	255	60	314
831 7200-7202-9998-000-16-3-0000-0000	550,456.38	0.04%	219	0	219	51	270
832 7200-7202-9998-000-16-9-0000-0000	626,321.50	0.04%	249	0	249	58	307
833 1000-1001-9999-011-01-1-0000-0000	(20,592.72)	0.00%	(8)	0	(8)	(2)	(10)
834 1000-1001-9999-016-01-1-0000-0000	305,218.33	0.02%	121	0	121	28	150
835 2000-2001-9995-000-20-5-0000-0000	29,753.18	0.00%	12	0	12	3	15
836 2000-2046-9995-000-19-6-0000-0000	2,608,215.90	0.18%	1,036	0	1,036	243	1,279
840 1000-1604-2201-494-22-5-0000-0000	3,604,512.23	0.25%	1,432	0	1,432	335	1,767
841 1000-1001-1620-322-16-3-0000-0000	9,669.35	0.00%	4	0	4	1	5
855 5000-5002-4565-577-45-0-0000-0000	2,258,330.96	0.16%	897	0	897	210	1,107
862 4100-0000-4120-770-41-0-0000-0000	365.26	0.00%	0	0	0	0	0
865 1000-1001-1120-062-11-1-0000-0000	(329.17)	0.00%	(0)	0	(0)	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000	122,657.03	0.01%	49	0	49	11	60

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
867	1000-1001-1700-351-17-4-0000-0000 I	219,363.25	0.02%	\$87	\$0	\$87	\$20	\$108
868	1000-1001-1700-352-17-4-0000-0000 I	351,805.20	0.02%	140	0	140	33	173
869	1000-1001-1700-353-17-4-0000-0000 I	216,109.17	0.01%	86	0	86	20	106
870	1000-1001-1700-355-17-4-0000-0000 C	176,328.20	0.01%	70	0	70	16	86
871	1000-1001-1705-371-17-4-0000-0000 I	164,303.01	0.01%	65	0	65	15	81
872	1000-1001-1705-372-17-4-0000-0000 I	107,073.53	0.01%	43	0	43	10	53
873	1000-1001-1705-373-17-4-0000-0000 I	50,688.83	0.00%	20	0	20	5	25
874	1000-1001-1705-374-17-4-0000-0000 I	92,606.03	0.01%	37	0	37	9	45
875	1000-1001-1705-376-17-4-0000-0000 I	642,378.79	0.04%	255	0	255	60	315
876	1000-1001-1710-356-17-4-0000-0000 C	105.29	0.00%	0	0	0	0	0
877	1000-1001-1710-371-17-4-0000-0000 I	221,984.57	0.02%	88	0	88	21	109
878	1000-1001-1710-372-17-4-0000-0000 I	553,549.85	0.04%	220	0	220	52	271
879	1000-1001-1710-373-17-4-0000-0000 I	469,688.68	0.03%	187	0	187	44	230
880	1000-1001-1710-374-17-4-0000-0000 I	473,520.95	0.03%	188	0	188	44	232
881	1000-1001-1901-430-19-6-0000-0000 I	2,900.00	0.00%	1	0	1	0	1
882	1000-1001-1902-435-19-6-0000-0000 I	4,758.00	0.00%	2	0	2	0	2
883	1000-1001-1907-458-19-6-0000-0000 C	838.50	0.00%	0	0	0	0	0
884	1000-1001-2001-482-20-5-0000-0000 /	37.97	0.00%	0	0	0	0	0
885	1000-1001-2005-483-20-5-0000-0000 C	1,651,432.62	0.11%	656	0	656	154	810
886	1000-1001-2005-492-20-5-0000-0000 S	911,338.51	0.06%	362	0	362	85	447
887	1000-1001-2005-505-20-5-0000-0000 ~	0.04	0.00%	0	0	0	0	0
888	1000-1001-2023-535-20-5-0000-0000 S	86.68	0.00%	0	0	0	0	0
889	1000-1001-2203-544-22-5-0000-0000 ~	64.51	0.00%	0	0	0	0	0
890	1000-1001-2204-545-20-5-0000-0000 C	10.00	0.00%	0	0	0	0	0
891	1000-1001-2301-101-23-1-0000-0000 /	3,163,410.41	0.22%	1,257	0	1,257	294	1,551
892	1000-1001-2302-102-23-1-0000-0000 /	1,523,558.16	0.11%	605	0	605	142	747
893	1000-1001-2303-103-23-1-0000-0000 /	1,182,200.00	0.08%	470	0	470	110	580
894	1000-1001-2304-104-23-1-0000-0000 /	858,625.34	0.06%	341	0	341	80	421
895	1000-1001-3002-561-30-1-0000-0000 I	93,726.12	0.01%	37	0	37	9	46
896	1000-1001-3020-000-30-1-0000-0000 I	600.00	0.00%	0	0	0	0	0
897	1000-1001-3020-580-30-0-0000-0000 I	1,398.07	0.00%	1	0	1	0	1
898	1000-1001-3200-650-32-0-0000-0000 I	8.91	0.00%	0	0	0	0	0
899	1000-1001-4120-770-41-0-0000-0000 S	700.00	0.00%	0	0	0	0	0
900	1000-1001-4120-776-41-0-0000-0000 I	14,348.60	0.00%	6	0	6	1	7
901	1000-1001-9993-480-20-5-0000-0000 ~	8,787.94	0.00%	3	0	3	1	4
902	1000-1001-9993-494-22-5-0000-0000 ~	5,106.93	0.00%	2	0	2	0	3
903	1000-1001-9993-544-22-5-0000-0000 ~	441.86	0.00%	0	0	0	0	0
904	1000-1001-9993-545-22-5-0000-0000 ~	(22,212.42)	0.00%	(9)	0	(9)	(2)	(11)
905	1000-1001-9993-546-22-5-0000-0000 ~	6,208.54	0.00%	2	0	2	1	3
906	1000-1001-9994-000-14-1-0000-0000 C	506,100.00	0.04%	201	0	201	47	248
907	1000-1001-9995-000-19-2-0000-0000 C	4,300.00	0.00%	2	0	2	0	2
908	1000-1001-9995-431-19-6-0000-0000 C	66,552.16	0.00%	26	0	26	6	33

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
909 1000-1603-3200-652-32-1-0000-0000	1,193.00	0.00%	\$0	\$0	\$0	\$0	\$1
910 2000-2001-9995-431-19-6-0000-0000	1,111,323.05	0.08%	442	0	442	103	545
911 2000-2001-9995-450-19-6-0000-0000	4,243,000.00	0.29%	1,686	0	1,686	395	2,080
912 2000-2001-9995-451-19-6-0000-0000	7,086.11	0.00%	3	0	3	1	3
913 2000-2001-9999-000-17-4-0000-0000	338,432.73	0.02%	134	0	134	31	166
914 2000-2001-9999-000-20-5-0000-0000	1,452,720.70	0.10%	577	0	577	135	712
915 2000-2029-1906-451-19-6-0000-0000	2,971.61	0.00%	1	0	1	0	1
916 2000-2030-9995-431-19-6-0000-0000	1,740.00	0.00%	1	0	1	0	1
917 2000-2031-9995-431-19-6-0000-0000	200,228.47	0.01%	80	0	80	19	98
918 2000-2031-9995-450-19-6-0000-0000	561,461.79	0.04%	223	0	223	52	275
919 2000-2032-9995-453-19-6-0000-0000	32.00	0.00%	0	0	0	0	0
920 2000-2035-9999-000-17-4-0000-0000	(27,265.18)	0.00%	(11)	0	(11)	(3)	(13)
921 2000-2036-9995-450-19-6-0000-0000	29,352.73	0.00%	12	0	12	3	14
922 2000-2037-9995-431-19-6-0000-0000	5,773.45	0.00%	2	0	2	1	3
923 2000-2041-1100-060-11-1-0000-0000	50,000.00	0.00%	20	0	20	5	25
924 2000-2041-1610-312-16-3-0000-0000	1,742.07	0.00%	1	0	1	0	1
925 2000-2041-2001-480-20-5-0000-0000	150,000.00	0.01%	60	0	60	14	74
926 2000-2041-2010-511-20-5-0000-0000	1,211,374.74	0.08%	481	0	481	113	594
927 2000-2041-2204-545-22-5-0000-0000	25,014.99	0.00%	10	0	10	2	12
928 2000-2041-3002-568-30-0-0000-0000	793,350.00	0.05%	315	0	315	74	389
929 2000-2041-4120-776-41-0-0000-0000	13,116.06	0.00%	5	0	5	1	6
930 2000-2041-9999-000-16-3-0000-0000	708.43	0.00%	0	0	0	0	0
931 2000-2046-9995-431-19-6-0000-0000	1,720.39	0.00%	1	0	1	0	1
932 2060-2062-1620-320-16-3-0000-0000	236,600.00	0.02%	94	0	94	22	116
933 2060-2062-1640-335-16-3-0000-0000	11,190.17	0.00%	4	0	4	1	5
934 2060-2065-9995-000-32-1-0000-0000	665,000.00	0.05%	264	0	264	62	326
935 2060-2066-1620-320-16-3-0000-0000	4,148,681.93	0.29%	1,648	0	1,648	386	2,034
936 2060-2066-1620-326-16-3-0000-0000	2,375,816.14	0.16%	944	0	944	221	1,165
937 2070-2070-2201-494-22-5-0000-0000	632,216.48	0.04%	251	0	251	59	310
938 2070-2070-2202-543-22-5-0000-0000	8,218.87	0.00%	3	0	3	1	4
939 2070-2070-2203-544-22-5-0000-0000	29,869.11	0.00%	12	0	12	3	15
940 2070-2070-2204-545-22-5-0000-0000	204,146.62	0.01%	81	0	81	19	100
941 2070-2070-2205-546-22-5-0000-0000	92,368.41	0.01%	37	0	37	9	45
942 2070-2070-4115-765-41-1-0000-0000	7,143.77	0.00%	3	0	3	1	4
943 2070-2070-9993-494-22-5-0000-0000	12,401.53	0.00%	5	0	5	1	6
944 2070-2070-9993-542-22-5-0000-0000	290.24	0.00%	0	0	0	0	0
945 2070-2070-9993-544-22-5-0000-0000	10,908.35	0.00%	4	0	4	1	5
946 2070-2070-9993-545-22-5-0000-0000	44,005.87	0.00%	17	0	17	4	22
947 2070-2070-9993-546-22-5-0000-0000	17,386.56	0.00%	7	0	7	2	9
948 2070-2070-9995-765-41-1-0000-0000	423,501.92	0.03%	168	0	168	39	208
949 2070-2070-9995-792-41-1-0000-0000	430,490.73	0.03%	171	0	171	40	211
950 2070-2070-9999-000-20-5-0000-0000	141,273.18	0.01%	56	0	56	13	69

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
951 2070-2073-1710-364-17-4-0000-0000	52,509.22	0.00%	\$21	\$0	\$21	\$5	\$26
952 2070-2087-1620-325-16-3-0000-0000	874,067.68	0.06%	347	0	347	81	429
953 2070-2090-1906-450-19-6-0000-0000	12,720,140.00	0.88%	5,053	0	5,053	1,184	6,237
954 2070-2092-2304-104-23-1-0000-0000	182,200.00	0.01%	72	0	72	17	89
955 2070-2093-2303-103-23-1-0000-0000	45,000.00	0.00%	18	0	18	4	22
956 2070-2093-2304-104-23-1-0000-0000	10,841.59	0.00%	4	0	4	1	5
957 2070-2094-1801-400-18-6-0000-0000	53,042.99	0.00%	21	0	21	5	26
958 2070-2201-0120-025-01-1-0000-0000	99,454.06	0.01%	40	0	40	9	49
959 2070-9200-3403-703-34-1-0000-0000	323,557.88	0.02%	129	0	129	30	159
960 2100-2101-9993-531-20-5-0000-0000	14,698.69	0.00%	6	0	6	1	7
961 2100-2103-9993-511-20-5-0000-0000	93,685.22	0.01%	37	0	37	9	46
962 2100-2104-2010-514-20-5-0000-0000	1,042,530.20	0.07%	414	0	414	97	511
963 2100-2104-9993-544-22-5-0000-0000	2,923.64	0.00%	1	0	1	0	1
964 2400-2417-1705-376-17-4-0000-0000	49,802.20	0.00%	20	0	20	5	24
965 2500-2508-2005-483-20-5-0000-0000	12,392.80	0.00%	5	0	5	1	6
966 2500-2508-2005-486-20-5-0000-0000	95,964.89	0.01%	38	0	38	9	47
967 2500-2508-2005-492-20-5-0000-0000	233.51	0.00%	0	0	0	0	0
968 2500-2508-2204-544-22-5-0000-0000	72.58	0.00%	0	0	0	0	0
969 2500-2508-9993-494-22-5-0000-0000	7,593.77	0.00%	3	0	3	1	4
970 2500-2508-9993-520-20-5-0000-0000	10,345.69	0.00%	4	0	4	1	5
971 2500-2508-9993-542-22-5-0000-0000	86,251.56	0.01%	34	0	34	8	42
972 2500-2508-9993-544-22-5-0000-0000	83,319.31	0.01%	33	0	33	8	41
973 2500-2512-1903-441-19-6-0000-0000	12,736.00	0.00%	5	0	5	1	6
974 2700-2701-1700-352-17-4-0000-0000	54,392.71	0.00%	22	0	22	5	27
975 2700-2701-1700-353-17-4-0000-0000	589.69	0.00%	0	0	0	0	0
976 2700-2701-1700-355-17-4-0000-0000	77,835.98	0.01%	31	0	31	7	38
977 2700-2701-1705-371-17-4-0000-0000	265,230.31	0.02%	105	0	105	25	130
978 2700-2701-1705-372-17-4-0000-0000	205,166.50	0.01%	82	0	82	19	101
979 2700-2701-1705-373-17-4-0000-0000	186,937.47	0.01%	74	0	74	17	92
980 2700-2701-1705-374-17-4-0000-0000	164,165.45	0.01%	65	0	65	15	80
981 2700-2701-1705-376-17-4-0000-0000	141,992.44	0.01%	56	0	56	13	70
982 2700-2701-1710-365-17-4-0000-0000	3,093.09	0.00%	1	0	1	0	2
983 2700-2701-1710-371-17-4-0000-0000	213,274.47	0.01%	85	0	85	20	105
984 2700-2701-1710-372-17-4-0000-0000	238,850.32	0.02%	95	0	95	22	117
985 2700-2701-1710-373-17-4-0000-0000	297,488.63	0.02%	118	0	118	28	146
986 2700-2701-1710-374-17-4-0000-0000	535,782.68	0.04%	213	0	213	50	263
987 2700-2701-1710-376-17-4-0000-0000	400.00	0.00%	0	0	0	0	0
988 2700-2701-1741-393-17-4-0000-0000	1,560,638.76	0.11%	620	0	620	145	765
989 2700-2701-9993-546-22-5-0000-0000	33,227.79	0.00%	13	0	13	3	16
990 2700-2702-1700-350-17-4-0000-0000	39,565.72	0.00%	16	0	16	4	19
991 2700-2702-1700-352-17-4-0000-0000	21,948.66	0.00%	9	0	9	2	11
992 2700-2702-1700-355-17-4-0000-0000	19,067.08	0.00%	8	0	8	2	9

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management Services Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
993 2700-2703-1705-373-17-4-0000-0000 I	263.75	0.00%	\$0	\$0	\$0	\$0	\$0
994 2700-2703-1710-364-17-4-0000-0000 C	102,869.35	0.01%	41	0	41	10	50
995 2700-2703-1710-371-17-4-0000-0000 I	73,750.01	0.01%	29	0	29	7	36
996 2700-2703-1710-372-17-4-0000-0000 I	132,312.79	0.01%	53	0	53	12	65
997 2700-2703-1710-373-17-4-0000-0000 I	250,597.78	0.02%	100	0	100	23	123
998 2700-2703-1710-374-17-4-0000-0000 I	118,353.07	0.01%	47	0	47	11	58
999 2700-2704-1700-350-17-4-0000-0000 I	9,722,600.00	0.67%	3,863	0	3,863	905	4,767
1,000 2700-2705-9999-000-17-4-0000-0000 C	2,644.98	0.00%	1	0	1	0	1
1,001 2700-2706-1700-353-17-4-0000-0000 I	21,560.57	0.00%	9	0	9	2	11
1,002 2700-2706-1701-355-17-4-0000-0000 C	7,517.79	0.00%	3	0	3	1	4
1,003 2700-2706-3200-653-32-1-0000-0000 I	580.00	0.00%	0	0	0	0	0
1,004 3000-3008-1705-371-17-4-0000-0000 I	250.76	0.00%	0	0	0	0	0
1,005 3100-3109-9999-000-20-5-0000-0000 C	325,557.48	0.02%	129	0	129	30	160
1,006 3100-3147-1530-269-15-2-0000-0000 I	8,622.17	0.00%	3	0	3	1	4
1,007 4000-0000-4110-760-41-0-0000-0000 \	80.00	0.00%	0	0	0	0	0
1,008 4000-4001-4110-760-41-0-0000-0000 \	138,600.00	0.01%	55	0	55	13	68
1,009 4100-4101-4120-770-41-0-0000-0000 S	343,743.31	0.02%	137	0	137	32	169
1,010 4150-4151-4120-770-41-0-0000-0000 S	400.00	0.00%	0	0	0	0	0
1,011 4400-4402-1710-375-17-4-0000-0000 /	900.00	0.00%	0	0	0	0	0
1,012 4680-4685-4510-910-45-0-0000-0000 ~	77,500.00	0.01%	31	0	31	7	38
1,013 5000-5001-3014-000-30-0-0000-0000 I	83,900.00	0.01%	33	0	33	8	41
1,014 5000-5011-2012-568-20-5-0000-0000 I	18,732.15	0.00%	7	0	7	2	9
1,015 5000-5013-2012-562-20-5-0000-0000 I	566,741.39	0.04%	225	0	225	53	278
1,016 5000-5031-2012-561-20-5-0000-0000 I	11,734.00	0.00%	5	0	5	1	6
1,017 5200-5251-2202-542-22-0-0000-0000 I	(0.01)	0.00%	(0)	0	(0)	(0)	(0)
1,018 5200-5251-2204-545-22-5-0000-0000 C	12,485.60	0.00%	5	0	5	1	6
1,019 5200-5251-9993-542-22-5-0000-0000 ~	8,846.07	0.00%	4	0	4	1	4
1,020 5200-5251-9993-545-22-5-0000-0000 ~	260.12	0.00%	0	0	0	0	0
1,021 5200-5251-9993-546-22-5-0000-0000 ~	12,747.44	0.00%	5	0	5	1	6
1,022 5200-5253-4145-806-41-0-0000-0000 I	2,019.76	0.00%	1	0	1	0	1
1,023 7200-7201-1110-072-11-9-0000-0000 C	353,475.00	0.02%	140	0	140	33	173
1,031 2500-2508-9993-545-22-5-0000-0000 ~	198,961.51	0.01%	79	0	79	19	98
Subtotal	1,445,449,056.98	100.00%	574,253	0	574,253	134,392	708,645
Direct Bills					0		0
Total					\$574,253		\$708,645

Basis Units: Total Actual Expenditures by GL String
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management of Staff Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	1000-1001-0110-010-01-1-0000-0000	2,759,424.94	0.74%	\$4,255	\$0	\$4,255	\$997	\$5,252
4	1000-1001-1010-030-10-1-0000-0000	987,141.86	0.27%	1,522	0	1,522	357	1,879
5	1000-1001-1040-040-10-1-0000-0000	610,166.43	0.16%	941	0	941	0	941
6	1000-1001-2101-050-21-1-0000-0000	1,055,787.19	0.28%	1,628	0	1,628	382	2,010
7	1000-1001-1210-110-12-1-0000-0000	555,380.10	0.15%	856	0	856	201	1,057
8	1000-1001-1210-111-12-1-0000-0000	40,922.87	0.01%	63	0	63	15	78
9	1000-1001-1410-201-14-1-0000-0000	7,142,122.22	1.92%	11,012	0	11,012	2,581	13,594
10	1000-1001-3020-580-30-1-0000-0000	576,009.21	0.15%	888	0	888	208	1,096
11	1000-1001-3200-651-32-1-0000-0000	817,196.02	0.22%	1,260	0	1,260	295	1,555
12	1000-1001-3200-652-32-1-0000-0000	407,329.75	0.11%	628	0	628	147	775
13	1000-1001-3200-653-32-1-0000-0000	541,967.34	0.15%	836	0	836	196	1,032
14	1000-1001-3200-654-32-1-0000-0000	122,359.07	0.03%	189	0	189	44	233
15	1000-1001-3200-655-32-1-0000-0000	979,699.80	0.26%	1,511	0	1,511	354	1,865
16	1000-1001-3200-665-32-1-0000-0000	215,441.47	0.06%	332	0	332	78	410
17	1000-1001-3401-700-34-1-0000-0000	577,202.60	0.15%	890	0	890	209	1,099
18	1000-1001-3402-701-34-1-0000-0000	299,769.55	0.08%	462	0	462	108	571
19	1000-1001-3403-703-34-1-0000-0000	1,620,530.60	0.44%	2,499	0	2,499	586	3,084
20	1000-1001-3403-704-34-1-0000-0000	39,205.29	0.01%	60	0	60	14	75
21	1000-1001-3404-710-34-1-0000-0000	296,375.43	0.08%	457	0	457	107	564
22	1000-1001-3405-720-34-1-0000-0000	301,625.20	0.08%	465	0	465	109	574
23	1000-1001-3410-730-34-1-0000-0000	288,748.54	0.08%	445	0	445	104	550
25	1000-1001-1050-045-10-1-0000-0000	234,924.38	0.06%	362	0	362	85	447
26	1000-1001-1090-055-10-1-0000-0000	205,228.22	0.06%	316	0	316	74	391
27	1000-1001-1100-060-11-1-0000-0000	301,394.90	0.08%	465	0	465	109	574
29	1000-1001-1100-062-11-6-0000-0000	(13.80)	0.00%	(0)	0	(0)	(0)	(0)
34	1000-1001-1510-250-15-2-0000-0000	869,980.28	0.23%	1,341	0	1,341	314	1,656
35	1000-1001-1510-251-15-2-0000-0000	547,353.13	0.15%	844	0	844	198	1,042
37	1000-1001-1520-255-15-2-0000-0000	7,130,611.93	1.91%	10,995	0	10,995	2,577	13,572
38	1000-1001-1520-256-15-2-0000-0000	764,300.14	0.21%	1,178	0	1,178	276	1,455
39	1000-1001-1520-257-15-2-0000-0000	811,979.26	0.22%	1,252	0	1,252	293	1,545
40	1000-1001-1520-258-15-2-0000-0000	155,028.97	0.04%	239	0	239	56	295
41	1000-1001-1520-259-15-2-0000-0000	2,097,168.29	0.56%	3,234	0	3,234	758	3,992
42	1000-1001-1520-260-15-2-0000-0000	631,664.18	0.17%	974	0	974	228	1,202
43	1000-1001-1520-261-15-2-0000-0000	1,554,537.71	0.42%	2,397	0	2,397	562	2,959
45	1000-1001-1520-263-15-2-0000-0000	466,108.67	0.13%	719	0	719	168	887
46	1000-1001-1530-270-15-2-0000-0000	7,302,650.71	1.96%	11,260	0	11,260	2,639	13,899
47	1000-1001-1530-271-15-2-0000-0000	7,441.74	0.00%	11	0	11	3	14
48	1000-1001-1530-272-15-2-0000-0000	3,950,237.24	1.06%	6,091	0	6,091	1,428	7,519
49	1000-1001-1540-275-15-2-0000-0000	18,984,302.16	5.10%	29,272	0	29,272	6,862	36,133
51	1000-1001-1550-278-15-2-0000-0000	20,190,882.93	5.42%	31,132	0	31,132	7,298	38,430
53	1000-1001-1600-300-16-3-0000-0000	310,584.67	0.08%	479	0	479	112	591
54	1000-1001-1600-301-16-3-0000-0000	148,685.50	0.04%	229	0	229	54	283

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management of Staff Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56	1000-1001-1600-303-16-3-0000-0000	I 509,978.04	0.14%	\$786	\$0	\$786	\$184	\$971
58	1000-1001-1610-311-16-3-0000-0000	I 123,958.49	0.03%	191	0	191	45	236
59	1000-1001-1610-312-16-3-0000-0000	S 269,865.93	0.07%	416	0	416	98	514
60	1000-1001-1610-313-16-3-0000-0000	~ 465,959.17	0.13%	718	0	718	168	887
61	1000-1001-1620-320-16-3-0000-0000	I 31,927,490.33	8.57%	49,229	0	49,229	11,540	60,769
62	1000-1001-1620-323-16-3-0000-0000	I 858,676.63	0.23%	1,324	0	1,324	310	1,634
63	1000-1001-1620-324-16-3-0000-0000	S 3,889.93	0.00%	6	0	6	1	7
64	1000-1001-1620-325-16-3-0000-0000	I 7.55	0.00%	0	0	0	0	0
65	1000-1001-1620-326-16-3-0000-0000	S 445.87	0.00%	1	0	1	0	1
66	1000-1001-1620-327-16-3-0000-0000	I 1,231,491.80	0.33%	1,899	0	1,899	445	2,344
67	1000-1001-1630-330-16-3-0000-0000	I 1,530,221.14	0.41%	2,359	0	2,359	553	2,913
68	1000-1001-1640-335-16-3-0000-0000	I 2,543,058.92	0.68%	3,921	0	3,921	919	4,840
69	1000-1001-1700-350-17-4-0000-0000	I 672,779.27	0.18%	1,037	0	1,037	243	1,281
70	1000-1001-1701-355-17-4-0000-0000	C 2,385.97	0.00%	4	0	4	1	5
71	1000-1001-1701-356-17-4-0000-0000	C 12,632.94	0.00%	19	0	19	5	24
73	1000-1001-1705-365-17-4-0000-0000	I 979,265.88	0.26%	1,510	0	1,510	354	1,864
74	1000-1001-1710-375-17-4-0000-0000	/ 1,210,680.50	0.33%	1,867	0	1,867	438	2,304
76	1000-1001-1730-381-17-4-0000-0000	C 43,364.76	0.01%	67	0	67	16	83
77	1000-1001-1740-385-17-4-0000-0000	I 335,409.22	0.09%	517	0	517	121	638
78	1000-1001-1740-386-17-4-0000-0000	I 850,802.86	0.23%	1,312	0	1,312	308	1,619
81	1000-1001-1801-400-18-6-0000-0000	I 720,140.16	0.19%	1,110	0	1,110	260	1,371
82	1000-1001-1901-431-19-6-0000-0000	/ 304,033.22	0.08%	469	0	469	110	579
83	1000-1001-1901-432-19-6-0000-0000	/ 103,094.63	0.03%	159	0	159	37	196
84	1000-1001-1901-433-19-6-0000-0000	I 159,205.20	0.04%	245	0	245	58	303
85	1000-1001-1902-436-19-6-0000-0000	I 2,991,461.15	0.80%	4,613	0	4,613	1,081	5,694
86	1000-1001-1902-437-19-6-0000-0000	I 2,947,643.35	0.79%	4,545	0	4,545	1,065	5,610
87	1000-1001-1903-441-19-6-0000-0000	/ 1,030,639.63	0.28%	1,589	0	1,589	373	1,962
88	1000-1001-1903-442-19-6-0000-0000	C 2,594,540.42	0.70%	4,001	0	4,001	938	4,938
90	1000-1001-1906-453-19-6-0000-0000	I 1,357,843.37	0.36%	2,094	0	2,094	491	2,584
91	1000-1001-1906-454-19-6-0000-0000	I 3.02	0.00%	0	0	0	0	0
92	1000-1001-1909-463-19-6-0000-0000	I 94,952.06	0.03%	146	0	146	34	181
93	1000-1001-1910-470-19-1-0000-0000	I 1,753,573.09	0.47%	2,704	0	2,704	634	3,338
94	1000-1001-2001-480-20-5-0000-0000	I 98,157.65	0.03%	151	0	151	35	187
95	1000-1001-2001-481-20-5-0000-0000	/ 53,127.61	0.01%	82	0	82	19	101
102	1000-1001-2005-500-20-5-0000-0000	I 290,755.74	0.08%	448	0	448	105	553
103	1000-1001-2005-501-20-5-0000-0000	~ 522,922.71	0.14%	806	0	806	189	995
105	1000-1001-2005-503-20-5-0000-0000	~ 439,740.29	0.12%	678	0	678	159	837
106	1000-1001-2005-504-20-5-0000-0000	~ 48,206.01	0.01%	74	0	74	17	92
107	1000-1001-2010-511-20-5-0000-0000	S 248,454.93	0.07%	383	0	383	90	473
108	1000-1001-2015-521-20-5-0000-0000	S 28,641.53	0.01%	44	0	44	10	55
109	1000-1001-2015-522-20-5-0000-0000	I 123,439.96	0.03%	190	0	190	45	235
111	1000-1001-2015-524-20-4-0000-0000	I (866.55)	0.00%	(1)	0	(1)	(0)	(2)

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management of Staff Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112	1000-1001-2020-531-20-5-0000-0000	96,279.44	0.03%	\$148	\$0	\$148	\$35	\$183
113	1000-1001-2023-535-20-6-0000-0000	160,456.21	0.04%	247	0	247	58	305
114	1000-1001-2024-536-20-5-0000-0000	925,441.35	0.25%	1,427	0	1,427	334	1,761
115	1000-1001-3200-656-32-1-0000-0000	825,960.84	0.22%	1,274	0	1,274	299	1,572
117	1000-1001-3200-662-32-1-0000-0000	357,655.75	0.10%	551	0	551	129	681
127	1000-1001-9994-000-19-6-0000-0000	(14.96)	0.00%	(0)	0	(0)	(0)	(0)
131	1000-1001-9995-000-15-2-0000-0000	450,140.82	0.12%	694	0	694	163	857
132	1000-1001-9995-000-19-6-0000-0000	265,854.13	0.07%	410	0	410	96	506
135	1000-1001-9999-000-17-4-0000-0000	193,952.01	0.05%	299	0	299	70	369
136	1000-1001-9999-000-20-5-0000-0000	199,639.77	0.05%	308	0	308	72	380
138	1000-1502-1906-450-19-6-0000-0000	337.35	0.00%	1	0	1	0	1
140	1000-1601-2005-501-20-5-0000-0000	63.31	0.00%	0	0	0	0	0
141	1000-1601-2005-502-20-5-0000-0000	932.53	0.00%	1	0	1	0	2
143	1000-1601-2020-531-20-5-0000-0000	169,881.53	0.05%	262	0	262	61	323
145	1000-1603-2001-482-20-5-0000-0000	1,247,563.39	0.33%	1,924	0	1,924	451	2,375
149	1000-1603-2005-505-20-5-0000-0000	508,787.37	0.14%	784	0	784	184	968
150	1000-1603-2010-517-20-5-0000-0000	374,337.60	0.10%	577	0	577	135	712
151	1000-1603-2015-525-20-5-0000-0000	381,442.19	0.10%	588	0	588	138	726
152	1000-1603-2020-532-20-5-0000-0000	144,871.51	0.04%	223	0	223	52	276
158	1000-1801-1510-250-15-2-0000-0000	129,450.12	0.03%	200	0	200	47	246
159	2000-2001-9995-000-19-4-0000-0000	56,002.02	0.02%	86	0	86	20	107
160	2000-2001-9995-000-19-5-0000-0000	7,869.30	0.00%	12	0	12	3	15
161	2000-2001-9995-000-19-6-0000-0000	511,522.23	0.14%	789	0	789	185	974
171	2000-2023-1620-324-16-3-0000-0000	13,000.00	0.00%	20	0	20	5	25
174	2000-2027-9999-000-20-5-0000-0000	248,361.46	0.07%	383	0	383	90	473
176	2000-2029-1906-453-19-6-0000-0000	126,555.17	0.03%	195	0	195	46	241
177	2000-2030-9995-000-19-6-0000-0000	21,870.99	0.01%	34	0	34	8	42
178	2000-2031-9995-000-19-6-0000-0000	156,471.05	0.04%	241	0	241	57	298
179	2000-2032-9995-000-19-6-0000-0000	39,717.66	0.01%	61	0	61	14	76
181	2000-2036-9995-000-19-6-0000-0000	11,217.19	0.00%	17	0	17	4	21
182	2000-2037-9995-000-19-6-0000-0000	53,659.79	0.01%	83	0	83	19	102
186	2000-2040-9994-000-32-1-0000-0000	2,026.62	0.00%	3	0	3	1	4
187	2000-2042-9995-000-19-6-0000-0000	8,742.25	0.00%	13	0	13	3	17
189	2060-2061-9995-000-15-2-0000-0000	1,000,567.35	0.27%	1,543	0	1,543	362	1,904
191	2060-2064-9999-000-20-5-0000-0000	1,844,853.96	0.50%	2,845	0	2,845	667	3,511
193	2070-0000-3403-703-34-1-0000-0000	525,687.37	0.14%	811	0	811	190	1,001
194	2070-2071-9995-000-15-2-0000-0000	355,908.75	0.10%	549	0	549	129	677
196	2070-2073-1710-375-17-4-0000-0000	51,467.53	0.01%	79	0	79	19	98
197	2070-2073-1730-381-17-4-0000-0000	51,127.43	0.01%	79	0	79	18	97
198	2070-2073-9999-000-17-4-0000-0000	52.72	0.00%	0	0	0	0	0
199	2070-2074-9999-000-20-5-0000-0000	545,346.50	0.15%	841	0	841	197	1,038
203	2070-2079-9999-000-17-4-0000-0000	65,849.07	0.02%	102	0	102	24	125

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management of Staff Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
205 2100-2101-2020-531-20-5-0000-0000	1,133,042.40	0.30%	\$1,747	\$0	\$1,747	\$410	\$2,157
209 2100-2102-2010-511-20-5-0000-0000	98,130.37	0.03%	151	0	151	35	187
213 2100-2102-9999-000-20-5-0000-0000	7,086.38	0.00%	11	0	11	3	13
214 2100-2103-2010-511-20-5-0000-0000	845,088.79	0.23%	1,303	0	1,303	305	1,608
215 2100-2103-2015-521-20-5-0000-0000	428,034.53	0.11%	660	0	660	155	815
219 2100-2103-9999-000-20-5-0000-0000	24,382.08	0.01%	38	0	38	9	46
222 2100-2104-2010-511-20-5-0000-0000	476,607.84	0.13%	735	0	735	172	907
225 2100-2104-9999-000-20-5-0000-0000	538,684.74	0.14%	831	0	831	195	1,025
229 2300-2318-2060-541-20-5-0000-0000	78.60	0.00%	0	0	0	0	0
230 2300-2319-2060-541-20-5-0000-0000	3,118.47	0.00%	5	0	5	1	6
233 2300-2322-2060-541-20-5-0000-0000	1,721.14	0.00%	3	0	3	1	3
234 2300-2323-2060-541-20-5-0000-0000	188.67	0.00%	0	0	0	0	0
235 2300-2324-2060-541-20-5-0000-0000	2,552.06	0.00%	4	0	4	1	5
236 2300-2325-2060-541-20-5-0000-0000	1,852.99	0.00%	3	0	3	1	4
241 2400-2405-1580-290-15-2-0000-0000	192,692.73	0.05%	297	0	297	70	367
242 2400-2408-9999-000-20-5-0000-0000	65,605.49	0.02%	101	0	101	24	125
243 2400-2409-9999-000-20-5-0000-0000	79,669.08	0.02%	123	0	123	29	152
244 2400-2417-1700-350-17-4-0000-0000	(674.21)	0.00%	(1)	0	(1)	(0)	(1)
251 2400-2417-9999-000-17-4-0000-0000	48,575.87	0.01%	75	0	75	18	92
252 2400-2418-9999-000-20-5-0000-0000	11,567.67	0.00%	18	0	18	4	22
254 2400-2436-1540-275-15-2-0000-0000	2,198.05	0.00%	3	0	3	1	4
255 2400-2436-1550-278-15-2-0000-0000	616,753.46	0.17%	951	0	951	223	1,174
256 2400-2440-1710-375-17-4-0000-0000	55,509.79	0.01%	86	0	86	20	106
257 2400-2441-2015-523-20-5-0000-0000	4,035.44	0.00%	6	0	6	1	8
258 2400-2441-9999-000-20-5-0000-0000	25,207.72	0.01%	39	0	39	9	48
260 2400-2446-2001-481-20-5-0000-0000	6,733.66	0.00%	10	0	10	2	13
262 2400-2448-2024-536-20-5-0000-0000	3,400.47	0.00%	5	0	5	1	6
263 2400-2448-9999-000-20-5-0000-0000	21,965.24	0.01%	34	0	34	8	42
267 2500-2504-9999-000-20-5-0000-0000	311,350.19	0.08%	480	0	480	113	593
268 2500-2506-2010-511-20-5-0000-0000	1,461,050.13	0.39%	2,253	0	2,253	528	2,781
271 2500-2506-9999-000-20-5-0000-0000	9,214.58	0.00%	14	0	14	3	18
273 2500-2508-2001-480-20-5-0000-0000	(1,872.05)	0.00%	(3)	0	(3)	(1)	(4)
274 2500-2508-2001-481-20-5-0000-0000	38,911.80	0.01%	60	0	60	14	74
281 2500-2508-2005-501-20-5-0000-0000	287,877.51	0.08%	444	0	444	104	548
282 2500-2508-2005-502-20-5-0000-0000	550,592.22	0.15%	849	0	849	199	1,048
283 2500-2508-2005-503-20-5-0000-0000	119,837.21	0.03%	185	0	185	43	228
284 2500-2508-2005-504-20-5-0000-0000	89,584.95	0.02%	138	0	138	32	171
285 2500-2508-2015-522-20-5-0000-0000	20,563.22	0.01%	32	0	32	7	39
288 2500-2508-9993-000-20-5-0000-0000	0.01	0.00%	0	0	0	0	0
290 2500-2508-9999-000-20-5-0000-0000	2,335.67	0.00%	4	0	4	1	4
292 2500-2509-9999-000-20-5-0000-0000	22,345.85	0.01%	34	0	34	8	43
293 2500-2510-9999-000-20-5-0000-0000	7,282.47	0.00%	11	0	11	3	14

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management of Staff Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
294 2500-2511-9999-000-20-5-0000-0000 (	1,254.33	0.00%	\$2	\$0	\$2	\$0	\$2
295 2500-2512-9999-000-20-5-0000-0000 (	69,291.40	0.02%	107	0	107	25	132
296 2500-2513-9999-000-20-5-0000-0000 (	86,716.80	0.02%	134	0	134	31	165
297 2500-2515-9999-000-20-5-0000-0000 (	66,976.97	0.02%	103	0	103	24	127
299 2500-2517-9999-000-20-5-0000-0000 (	142,819.43	0.04%	220	0	220	52	272
301 2600-2601-9999-000-20-5-0000-0000 (	42,331.14	0.01%	65	0	65	15	81
302 2600-2602-9999-000-20-5-0000-0000 (	337,801.97	0.09%	521	0	521	122	643
303 2700-2701-1700-350-17-4-0000-0000 I	456,777.60	0.12%	704	0	704	165	869
304 2700-2701-1705-365-17-4-0000-0000 I	405,007.09	0.11%	624	0	624	146	771
305 2700-2701-1710-375-17-4-0000-0000 /	598,288.22	0.16%	922	0	922	216	1,139
306 2700-2701-1730-381-17-4-0000-0000 (	85,378.77	0.02%	132	0	132	31	163
308 2700-2701-1740-385-17-4-0000-0000 I	244,778.31	0.07%	377	0	377	88	466
309 2700-2701-1740-386-17-4-0000-0000 I	888,661.34	0.24%	1,370	0	1,370	321	1,691
312 2700-2701-9999-000-17-4-0000-0000 (	315,830.96	0.08%	487	0	487	114	601
313 2700-2702-9999-000-17-4-0000-0000 (	137,695.30	0.04%	212	0	212	50	262
314 2700-2703-1710-375-17-4-0000-0000 /	802,766.86	0.22%	1,238	0	1,238	290	1,528
315 2700-2703-1730-381-17-4-0000-0000 (	35,996.60	0.01%	56	0	56	13	69
316 2700-2703-1730-384-17-4-0000-0000 \	91,503.23	0.02%	141	0	141	33	174
317 2700-2705-2015-522-20-5-0000-0000 I	214,907.22	0.06%	331	0	331	78	409
318 2700-2706-3200-651-32-1-0000-0000 /	32,828.04	0.01%	51	0	51	12	62
324 3000-3012-9999-000-20-5-0000-0000 (	16,098.46	0.00%	25	0	25	6	31
326 3000-3016-9999-000-20-5-0000-0000 (	7,395.39	0.00%	11	0	11	3	14
327 3000-3022-9999-000-10-1-0000-0000 (	1,201.16	0.00%	2	0	2	0	2
330 3050-3506-2015-523-20-5-0000-0000 I	75,966.20	0.02%	117	0	117	27	145
332 3050-3509-2015-523-20-5-0000-0000 I	832,746.34	0.22%	1,284	0	1,284	301	1,585
334 3050-3517-2015-523-20-5-0000-0000 I	781,354.42	0.21%	1,205	0	1,205	282	1,487
335 3050-3517-9999-000-20-5-0000-0000 (	31,494.01	0.01%	49	0	49	11	60
337 3050-3521-2015-523-20-5-0000-0000 I	2,035.30	0.00%	3	0	3	1	4
346 3100-3110-9999-000-17-4-0000-0000 (	2,908.27	0.00%	4	0	4	1	6
348 3100-3111-9999-000-20-5-0000-0000 (	41,325.67	0.01%	64	0	64	15	79
352 3100-3114-9999-000-20-5-0000-0000 (	42,398.02	0.01%	65	0	65	15	81
368 3100-3143-9999-000-20-5-0000-0000 (	329.98	0.00%	1	0	1	0	1
371 3100-3146-9999-000-20-5-0000-0000 (	44,599.89	0.01%	69	0	69	16	85
376 4000-4001-4110-761-41-0-0000-0000 \	12,463,050.59	3.35%	19,217	0	19,217	4,505	23,721
377 4000-4001-4115-765-41-0-0000-0000 \	768,444.05	0.21%	1,185	0	1,185	278	1,463
378 4000-4001-4115-766-41-0-0000-0000 \	313.13	0.00%	0	0	0	0	1
381 4000-4002-4115-765-41-0-0000-0000 \	437,586.50	0.12%	675	0	675	158	833
382 4000-4005-4115-765-41-0-0000-0000 \	5,481.43	0.00%	8	0	8	2	10
383 4000-4006-4115-765-41-0-0000-0000 \	4,284.98	0.00%	7	0	7	2	8
384 4000-4007-4112-763-41-0-0000-0000 I	85,656.16	0.02%	132	0	132	31	163
387 4000-4010-4115-765-41-0-0000-0000 \	189,163.87	0.05%	292	0	292	68	360
389 4000-4011-4115-765-41-0-0000-0000 \	4,839.20	0.00%	7	0	7	2	9

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management of Staff Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
391 4000-4013-4115-765-41-0-0000-0000 \	47.96	0.00%	\$0	\$0	\$0	\$0	\$0
423 4100-4101-4120-771-41-0-0000-0000 (	295,433.05	0.08%	456	0	456	107	562
424 4100-4101-4120-772-41-0-0000-0000 I	122,592.65	0.03%	189	0	189	44	233
425 4100-4101-4120-773-41-0-0000-0000 I	229,959.70	0.06%	355	0	355	83	438
426 4100-4101-4120-774-41-0-0000-0000 :	6,287,306.99	1.69%	9,694	0	9,694	2,272	11,967
427 4100-4101-4120-775-41-0-0000-0000 :	443.90	0.00%	1	0	1	0	1
428 4100-4101-4120-776-41-0-0000-0000 I	899,652.22	0.24%	1,387	0	1,387	325	1,712
429 4100-4101-4120-777-41-0-0000-0000 (	1,776,185.92	0.48%	2,739	0	2,739	642	3,381
432 4100-4103-4125-786-41-0-0000-0000 I	11,055.06	0.00%	17	0	17	4	21
433 4100-4104-4120-773-41-0-0000-0000 I	6,705.71	0.00%	10	0	10	2	13
439 4150-4151-2010-512-20-5-0000-0000 :	1,043,714.93	0.28%	1,609	0	1,609	377	1,987
440 4150-4151-2015-521-20-5-0000-0000 :	(1,510.41)	0.00%	(2)	0	(2)	(1)	(3)
441 4150-4151-2015-522-20-5-0000-0000 I	1,752,260.74	0.47%	2,702	0	2,702	633	3,335
444 4150-4151-4120-779-41-0-0000-0000 I	284,041.70	0.08%	438	0	438	103	541
448 4200-4201-4301-831-43-0-0000-0000 I	712,867.10	0.19%	1,099	0	1,099	258	1,357
449 4200-4201-4301-832-43-0-0000-0000 I	2,257,373.44	0.61%	3,481	0	3,481	816	4,297
450 4200-4201-4301-833-43-0-0000-0000 I	1,898,279.33	0.51%	2,927	0	2,927	686	3,613
451 4200-4201-4301-834-43-0-0000-0000 I	1,338,667.81	0.36%	2,064	0	2,064	484	2,548
452 4200-4201-4301-835-43-0-0000-0000 /	123,368.71	0.03%	190	0	190	45	235
453 4200-4201-4301-836-43-0-0000-0000 /	759,990.12	0.20%	1,172	0	1,172	275	1,447
454 4200-4201-4301-837-43-0-0000-0000 /	458,212.44	0.12%	707	0	707	166	872
455 4200-4201-4301-838-43-0-0000-0000 /	56,476.99	0.02%	87	0	87	20	107
458 4200-4223-9999-870-43-0-0000-0000 /	118,109.76	0.03%	182	0	182	43	225
460 4200-4223-9999-873-43-0-0000-0000 /	116,999.62	0.03%	180	0	180	42	223
462 4200-4224-9999-871-43-0-0000-0000 /	31,160.10	0.01%	48	0	48	11	59
463 4200-4225-4305-856-43-0-0000-0000 /	277,015.97	0.07%	427	0	427	100	527
466 4200-4230-9999-871-43-0-0000-0000 /	135,478.55	0.04%	209	0	209	49	258
467 4200-4281-4302-851-43-0-0000-0000 I	196,937.28	0.05%	304	0	304	71	375
474 4500-4501-4135-792-41-0-0000-0000 :	416,257.43	0.11%	642	0	642	150	792
475 4500-4501-4140-796-41-0-0000-0000 I	7,460,396.62	2.00%	11,503	0	11,503	2,696	14,200
476 4500-4501-4140-797-41-0-0000-0000 I	1,360,605.64	0.37%	2,098	0	2,098	492	2,590
477 4500-4501-4140-798-41-0-0000-0000 I	315,548.91	0.08%	487	0	487	114	601
478 4500-4501-4140-799-41-0-0000-0000 \	3,364,961.27	0.90%	5,188	0	5,188	1,216	6,405
479 4500-4501-4140-800-41-0-0000-0000 ~	122,675.69	0.03%	189	0	189	44	233
480 4500-4501-4145-806-41-0-0000-0000 I	647,818.21	0.17%	999	0	999	234	1,233
481 4500-4501-9994-000-41-0-0000-0000 (	22,602.73	0.01%	35	0	35	8	43
495 4600-4602-4510-911-45-0-0000-0000 /	625,000.00	0.17%	964	0	964	226	1,190
496 4600-4602-4510-912-45-0-0000-0000 :	10,782,276.23	2.90%	16,625	0	16,625	3,897	20,522
500 4600-4602-4530-930-45-0-0000-0000 /	2,241,862.06	0.60%	3,457	0	3,457	810	4,267
501 4600-4602-4540-940-45-0-0000-0000 /	128,186.16	0.03%	198	0	198	46	244
502 4600-4602-4540-942-45-0-0000-0000 I	98,772.44	0.03%	152	0	152	36	188
503 4600-4602-4540-943-45-0-0000-0000 (	40,111.89	0.01%	62	0	62	14	76

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management of Staff Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
510 4600-4604-4520-920-45-0-0000-0000	925,276.04	0.25%	\$1,427	\$0	\$1,427	\$334	\$1,761
511 4600-4604-4520-921-45-0-0000-0000	3,315,963.12	0.89%	5,113	0	5,113	1,199	6,311
512 4600-4604-4520-922-45-0-0000-0000	1,272,303.41	0.34%	1,962	0	1,962	460	2,422
513 4600-4604-4530-930-45-0-0000-0000	513,471.80	0.14%	792	0	792	186	977
515 4600-4604-4550-950-45-0-0000-0000	71,520.71	0.02%	110	0	110	26	136
516 4600-4604-4550-952-45-0-0000-0000	216,779.83	0.06%	334	0	334	78	413
517 4600-4604-4550-953-45-0-0000-0000	77,489.68	0.02%	119	0	119	28	147
519 4600-4605-4510-912-45-0-0000-0000	1,576,134.46	0.42%	2,430	0	2,430	570	3,000
520 4600-4609-9999-000-45-0-0000-0000	14,997.69	0.00%	23	0	23	5	29
521 4610-0000-9999-000-45-0-0000-0000	41,135.65	0.01%	63	0	63	15	78
522 4630-0000-9999-000-45-0-0000-0000	97,899.55	0.03%	151	0	151	35	186
528 4680-4685-4510-912-45-0-0000-0000	7,782,340.21	2.09%	12,000	0	12,000	2,813	14,812
529 4680-4685-4530-930-45-0-0000-0000	45,726.14	0.01%	71	0	71	17	87
536 5000-5001-3014-575-30-0-0000-0000	16,006,791.27	1.61%	9,262	0	9,262	2,171	11,433
538 5000-5002-3015-577-30-0-0000-0000	398,647.56	0.11%	615	0	615	144	759
539 5000-5004-1100-068-11-1-0000-0000	1,822,532.74	0.49%	2,810	0	2,810	659	3,469
541 5000-5011-3002-561-30-0-0000-0000	12,189,365.56	0.59%	3,376	0	3,376	791	4,167
542 5000-5011-3002-568-30-0-0000-0000	688,541.04	0.18%	1,062	0	1,062	249	1,311
545 5000-5013-3002-562-30-0-0000-0000	19,129.61	0.01%	29	0	29	7	36
548 5000-5021-1220-130-12-1-0000-0000	117,988.88	0.03%	182	0	182	43	225
549 5000-5031-3002-561-30-0-0000-0000	33,457.65	0.01%	52	0	52	12	64
552 5000-5042-3101-600-31-0-0000-0000	1,066,176.43	0.29%	1,644	0	1,644	385	2,029
553 5000-5042-3102-601-31-0-0000-0000	1,150,656.79	0.31%	1,774	0	1,774	416	2,190
554 5000-5042-3103-603-31-0-0000-0000	2,793,163.29	0.75%	4,307	0	4,307	1,010	5,316
555 5000-5042-3104-610-31-0-0000-0000	609,974.98	0.16%	941	0	941	220	1,161
556 5000-5042-3111-625-31-0-0000-0000	859,774.80	0.23%	1,326	0	1,326	311	1,636
564 5100-5101-3408-723-34-1-0000-0000	326,724.35	0.09%	504	0	504	118	622
567 5100-5102-3407-722-34-1-0000-0000	895,295.31	0.24%	1,380	0	1,380	324	1,704
569 5100-5111-1110-074-11-1-0000-0000	14,096,995.52	1.10%	6,317	0	6,317	1,481	7,798
570 5100-5112-3407-721-34-1-0000-0000	381,685.37	0.10%	589	0	589	138	726
572 5200-5207-3240-682-32-0-0000-0000	344,453.51	0.09%	531	0	531	124	656
573 5200-5207-3240-683-32-0-0000-0000	1,373,407.39	0.37%	2,118	0	2,118	496	2,614
574 5200-5207-3240-684-32-0-0000-0000	903,837.61	0.24%	1,394	0	1,394	327	1,720
576 5200-5207-3240-686-32-0-0000-0000	648,989.15	0.17%	1,001	0	1,001	235	1,235
579 5200-5251-4101-751-41-0-0000-0000	1,081,247.80	0.29%	1,667	0	1,667	391	2,058
580 5200-5251-4101-752-41-0-0000-0000	1,397,633.30	0.38%	2,155	0	2,155	505	2,660
583 5200-5253-4101-752-41-0-0000-0000	3,167.26	0.00%	5	0	5	1	6
584 5200-5253-4101-753-41-0-0000-0000	77,653.30	0.02%	120	0	120	28	148
585 5200-5253-4115-765-41-0-0000-0000	9,358.54	0.00%	14	0	14	3	18
586 5200-5253-4125-787-41-0-0000-0000	1,548.28	0.00%	2	0	2	1	3
598 1000-1001-1906-450-19-6-0000-0000	936,029.52	0.25%	1,443	0	1,443	338	1,782
601 2000-2029-1100-061-11-6-0000-0000	2,098.06	0.00%	3	0	3	1	4

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management of Staff Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
608 3100-3137-9999-000-16-3-0000-0000	21,701.70	0.01%	\$33	\$0	\$33	\$8	\$41
620 2100-2102-2010-513-20-5-0000-0000	(11,549.32)	0.00%	(18)	0	(18)	(4)	(22)
621 2100-2103-2010-514-20-5-0000-0000	(2,570.88)	0.00%	(4)	0	(4)	(1)	(5)
628 3000-3023-9999-000-16-3-0000-0000	10,753.36	0.00%	17	0	17	4	20
632 1000-1001-1067-047-10-1-0000-0000	136,694.85	0.04%	211	0	211	49	260
633 1000-1001-1068-048-10-1-0000-0000	144,047.82	0.04%	222	0	222	52	274
635 1000-1001-1100-062-11-1-0000-0000	3,379.59	0.00%	5	0	5	1	6
637 1000-1001-1210-112-12-1-0000-0000	4,520.66	0.00%	7	0	7	2	9
639 1000-1001-1410-202-14-6-0000-0000	6,877,876.15	1.85%	10,605	0	10,605	2,486	13,091
640 1000-1001-1530-265-15-2-0000-0000	11,050,065.96	2.97%	17,038	0	17,038	3,994	21,032
641 1000-1001-1530-266-15-2-0000-0000	10,533,967.30	2.83%	16,242	0	16,242	3,807	20,050
642 1000-1001-1530-267-15-2-0000-0000	10,057,385.35	2.70%	15,507	0	15,507	3,635	19,143
643 1000-1001-1530-268-15-2-0000-0000	11,138,630.27	2.99%	17,175	0	17,175	4,026	21,201
644 1000-1001-1530-269-15-2-0000-0000	10,112,988.48	2.72%	15,593	0	15,593	3,655	19,248
645 1000-1001-1540-274-15-2-0000-0000	1,790,769.01	0.48%	2,761	0	2,761	647	3,408
646 1000-1001-1540-285-15-2-0000-0000	12,185,517.51	0.59%	3,370	0	3,370	790	4,160
647 1000-1001-1540-280-15-2-0000-0000	1,020,282.32	0.27%	1,573	0	1,573	369	1,942
648 1000-1001-1550-281-15-2-0000-0000	1,798,933.32	0.48%	2,774	0	2,774	650	3,424
649 1000-1001-1620-328-16-3-0000-0000	12.53	0.00%	0	0	0	0	0
652 1000-1001-1910-470-19-6-0000-0000	18,600.00	0.00%	29	0	29	7	35
653 1000-1001-2010-514-20-5-0000-0000	17,292.38	0.00%	27	0	27	6	33
655 1000-1001-2201-494-22-5-0000-0000	11,669.74	0.00%	18	0	18	4	22
656 1000-1001-2204-545-22-5-0000-0000	(2,193.80)	0.00%	(3)	0	(3)	(1)	(4)
657 1000-1001-2205-546-22-5-0000-0000	2,726.10	0.00%	4	0	4	1	5
659 1000-1001-3020-581-30-0-0000-0000	1,875.60	0.00%	3	0	3	1	4
660 1000-1001-3020-581-30-1-0000-0000	148,450.46	0.04%	229	0	229	54	283
661 1000-1001-3102-602-31-1-0000-0000	290,411.60	0.08%	448	0	448	105	553
664 1000-1001-4120-776-41-6-0000-0000	482,340.78	0.13%	744	0	744	174	918
674 2000-2023-1620-322-16-3-0000-0000	864,485.76	0.23%	1,333	0	1,333	312	1,645
693 2000-2041-1540-275-15-2-0000-0000	11,083.91	0.00%	17	0	17	4	21
696 2000-2041-1610-311-16-3-0000-0000	16,571.53	0.00%	26	0	26	6	32
698 2000-2041-1620-320-16-3-0000-0000	54,928.68	0.01%	85	0	85	20	105
702 2000-2041-1630-330-16-3-0000-0000	402,648.71	0.11%	621	0	621	146	766
705 2000-2041-1906-450-19-6-0000-0000	23,642.38	0.01%	36	0	36	9	45
707 2000-2041-4120-776-41-6-0000-0000	45,345.35	0.01%	70	0	70	16	86
713 2000-2041-9999-000-17-4-0000-0000	110,586.02	0.03%	171	0	171	40	210
714 2000-2041-9999-000-20-5-0000-0000	356,423.84	0.10%	550	0	550	129	678
716 2000-2041-9999-275-15-2-0000-0000	21,582.73	0.01%	33	0	33	8	41
719 2000-2041-9999-511-20-5-0000-0000	1,565,415.92	0.42%	2,414	0	2,414	566	2,980
723 2060-0000-1903-441-19-6-0000-0000	1,492.86	0.00%	2	0	2	1	3
725 2070-0000-1906-453-19-6-0000-0000	50,776.86	0.01%	78	0	78	18	97
726 2070-2075-1410-202-14-6-0000-0000	54,843.58	0.01%	85	0	85	20	104

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management of Staff Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
727 2070-2082-1906-450-19-6-0000-0000 I	(0.02)	0.00%	\$(0)	\$0	\$(0)	\$(0)	\$(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0.01)	0.00%	(0)	0	(0)	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0.37	0.00%	0	0	0	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0.56	0.00%	0	0	0	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(7,186.83)	0.00%	(11)	0	(11)	(3)	(14)
737 2100-2103-2010-513-20-5-0000-0000 I	100,664.99	0.03%	155	0	155	36	192
738 2100-2104-2203-544-22-5-0000-0000 I	8,437.97	0.00%	13	0	13	3	16
747 2500-2508-2202-543-22-5-0000-0000 I	201,593.12	0.05%	311	0	311	73	384
749 2500-2508-2203-544-22-5-0000-0000 I	105,079.19	0.03%	162	0	162	38	200
750 2500-2508-2204-545-22-5-0000-0000 I	30,187.19	0.01%	47	0	47	11	57
752 2700-2701-1700-351-17-4-0000-0000 I	103,165.46	0.03%	159	0	159	37	196
753 2700-2701-1701-355-17-4-0000-0000 I	6,307.76	0.00%	10	0	10	2	12
754 2700-2701-2205-546-22-5-0000-0000 I	51,064.43	0.01%	79	0	79	18	97
756 2700-2703-1700-350-17-4-0000-0000 I	10,442.57	0.00%	16	0	16	4	20
758 2700-2705-4120-776-41-0-0000-0000 I	397.42	0.00%	1	0	1	0	1
759 2700-2705-4120-776-41-4-0000-0000 I	236,338.88	0.06%	364	0	364	85	450
762 2700-2705-9999-000-20-5-0000-0000 I	320,819.52	0.09%	495	0	495	116	611
763 2700-2706-1700-350-17-4-0000-0000 I	43,891.13	0.01%	68	0	68	16	84
766 3000-3024-9999-000-16-3-0000-0000 I	34,765.15	0.01%	54	0	54	13	66
788 4030-4063-4115-765-41-0-0000-0000 I	11,984.40	0.00%	18	0	18	4	23
797 4200-4223-9999-872-43-0-0000-0000 I	22,323.76	0.01%	34	0	34	8	42
805 5000-5008-3001-550-30-0-0000-0000 I	1,144,595.82	0.31%	1,765	0	1,765	414	2,179
813 5000-5014-9994-000-30-0-0000-0000 I	(0.02)	0.00%	(0)	0	(0)	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 I	429,872.60	0.12%	663	0	663	155	818
819 5100-5111-1110-074-11-6-0000-0000 I	490,647.52	0.13%	757	0	757	177	934
820 5200-5251-2202-542-22-5-0000-0000 I	92,809.77	0.02%	143	0	143	34	177
821 5200-5251-2205-547-22-5-0000-0000 I	178,856.04	0.05%	276	0	276	65	340
834 1000-1001-9999-016-01-1-0000-0000 I	316.08	0.00%	0	0	0	0	1
836 2000-2046-9995-000-19-6-0000-0000 I	(6,074.26)	0.00%	(9)	0	(9)	(2)	(12)
840 1000-1604-2201-494-22-5-0000-0000 I	1,595,546.98	0.43%	2,460	0	2,460	577	3,037
841 1000-1001-1620-322-16-3-0000-0000 I	1,312.38	0.00%	2	0	2	0	2
865 1000-1001-1120-062-11-1-0000-0000 I	(0.80)	0.00%	(0)	0	(0)	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	84,067.84	0.02%	130	0	130	30	160
867 1000-1001-1700-351-17-4-0000-0000 I	169,304.55	0.05%	261	0	261	61	322
868 1000-1001-1700-352-17-4-0000-0000 I	268,284.50	0.07%	414	0	414	97	511
869 1000-1001-1700-353-17-4-0000-0000 I	173,983.21	0.05%	268	0	268	63	331
870 1000-1001-1700-355-17-4-0000-0000 I	140,693.17	0.04%	217	0	217	51	268
871 1000-1001-1705-371-17-4-0000-0000 I	112,611.71	0.03%	174	0	174	41	214
872 1000-1001-1705-372-17-4-0000-0000 I	60,122.34	0.02%	93	0	93	22	114
873 1000-1001-1705-373-17-4-0000-0000 I	33,689.82	0.01%	52	0	52	12	64
874 1000-1001-1705-374-17-4-0000-0000 I	63,975.12	0.02%	99	0	99	23	122
875 1000-1001-1705-376-17-4-0000-0000 I	420,030.62	0.11%	648	0	648	152	799

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management of Staff Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
877 1000-1001-1710-371-17-4-0000-0000 I	40,668.42	0.01%	\$63	\$0	\$63	\$15	\$77
878 1000-1001-1710-372-17-4-0000-0000 I	261,447.78	0.07%	403	0	403	94	498
879 1000-1001-1710-373-17-4-0000-0000 I	109,066.59	0.03%	168	0	168	39	208
880 1000-1001-1710-374-17-4-0000-0000 I	264,196.92	0.07%	407	0	407	95	503
885 1000-1001-2005-483-20-5-0000-0000 C	736,128.35	0.20%	1,135	0	1,135	266	1,401
886 1000-1001-2005-492-20-5-0000-0000 S	468,971.43	0.13%	723	0	723	170	893
887 1000-1001-2005-505-20-5-0000-0000 *	0.04	0.00%	0	0	0	0	0
889 1000-1001-2203-544-22-5-0000-0000 *	5.50	0.00%	0	0	0	0	0
891 1000-1001-2301-101-23-1-0000-0000 J	501,867.56	0.13%	774	0	774	181	955
892 1000-1001-2302-102-23-1-0000-0000 J	629,453.62	0.17%	971	0	971	228	1,198
893 1000-1001-2303-103-23-1-0000-0000 J	563,551.73	0.15%	869	0	869	204	1,073
894 1000-1001-2304-104-23-1-0000-0000 J	224,612.12	0.06%	346	0	346	81	428
900 1000-1001-4120-776-41-0-0000-0000 I	10,989.45	0.00%	17	0	17	4	21
901 1000-1001-9993-480-20-5-0000-0000 *	6,241.64	0.00%	10	0	10	2	12
902 1000-1001-9993-494-22-5-0000-0000 *	3,320.70	0.00%	5	0	5	1	6
903 1000-1001-9993-544-22-5-0000-0000 *	441.86	0.00%	1	0	1	0	1
904 1000-1001-9993-545-22-5-0000-0000 *	(22,212.42)	-0.01%	(34)	0	(34)	(8)	(42)
905 1000-1001-9993-546-22-5-0000-0000 *	4,718.90	0.00%	7	0	7	2	9
908 1000-1001-9995-431-19-6-0000-0000 C	15,900.00	0.00%	25	0	25	6	30
909 1000-1603-3200-652-32-1-0000-0000 I	1,100.00	0.00%	2	0	2	0	2
910 2000-2001-9995-431-19-6-0000-0000 C	450,198.11	0.12%	694	0	694	163	857
913 2000-2001-9999-000-17-4-0000-0000 C	21,050.82	0.01%	32	0	32	8	40
914 2000-2001-9999-000-20-5-0000-0000 C	292,167.02	0.08%	450	0	450	106	556
915 2000-2029-1906-451-19-6-0000-0000 I	2,091.37	0.00%	3	0	3	1	4
917 2000-2031-9995-431-19-6-0000-0000 C	13,115.17	0.00%	20	0	20	5	25
921 2000-2036-9995-450-19-6-0000-0000 C	7,466.65	0.00%	12	0	12	3	14
926 2000-2041-2010-511-20-5-0000-0000 S	147,849.51	0.04%	228	0	228	53	281
930 2000-2041-9999-000-16-3-0000-0000 C	622.79	0.00%	1	0	1	0	1
931 2000-2046-9995-431-19-6-0000-0000 C	1,400.95	0.00%	2	0	2	1	3
935 2060-2066-1620-320-16-3-0000-0000 I	3,090,681.55	0.83%	4,766	0	4,766	1,117	5,883
936 2060-2066-1620-326-16-3-0000-0000 S	1,830,363.82	0.49%	2,822	0	2,822	662	3,484
937 2070-2070-2201-494-22-5-0000-0000 C	40,158.24	0.01%	62	0	62	15	76
938 2070-2070-2202-543-22-5-0000-0000 *	5,453.73	0.00%	8	0	8	2	10
939 2070-2070-2203-544-22-5-0000-0000 *	15,104.62	0.00%	23	0	23	5	29
940 2070-2070-2204-545-22-5-0000-0000 C	25,632.58	0.01%	40	0	40	9	49
941 2070-2070-2205-546-22-5-0000-0000 S	50,478.48	0.01%	78	0	78	18	96
942 2070-2070-4115-765-41-1-0000-0000 \	5,365.89	0.00%	8	0	8	2	10
943 2070-2070-9993-494-22-5-0000-0000 *	6,486.14	0.00%	10	0	10	2	12
944 2070-2070-9993-542-22-5-0000-0000 *	246.19	0.00%	0	0	0	0	0
945 2070-2070-9993-544-22-5-0000-0000 *	5,792.34	0.00%	9	0	9	2	11
946 2070-2070-9993-545-22-5-0000-0000 *	20,976.54	0.01%	32	0	32	8	40
947 2070-2070-9993-546-22-5-0000-0000 *	10,516.70	0.00%	16	0	16	4	20

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management of Staff Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
948 2070-2070-9995-765-41-1-0000-0000	2,071.61	0.00%	\$3	\$0	\$3	\$1	\$4
949 2070-2070-9995-792-41-1-0000-0000	7,110.85	0.00%	11	0	11	3	14
950 2070-2070-9999-000-20-5-0000-0000	25,270.83	0.01%	39	0	39	9	48
951 2070-2073-1710-364-17-4-0000-0000	5,433.12	0.00%	8	0	8	2	10
957 2070-2094-1801-400-18-6-0000-0000	2,000.00	0.00%	3	0	3	1	4
960 2100-2101-9993-531-20-5-0000-0000	10,717.00	0.00%	17	0	17	4	20
961 2100-2103-9993-511-20-5-0000-0000	61,486.96	0.02%	95	0	95	22	117
962 2100-2104-2010-514-20-5-0000-0000	525,096.91	0.14%	810	0	810	190	999
963 2100-2104-9993-544-22-5-0000-0000	1,065.73	0.00%	2	0	2	0	2
966 2500-2508-2005-486-20-5-0000-0000	34,220.51	0.01%	53	0	53	12	65
969 2500-2508-9993-494-22-5-0000-0000	4,095.77	0.00%	6	0	6	1	8
970 2500-2508-9993-520-20-5-0000-0000	7,090.70	0.00%	11	0	11	3	13
971 2500-2508-9993-542-22-5-0000-0000	48,084.01	0.01%	74	0	74	17	92
972 2500-2508-9993-544-22-5-0000-0000	57,595.56	0.02%	89	0	89	21	110
974 2700-2701-1700-352-17-4-0000-0000	37,751.68	0.01%	58	0	58	14	72
976 2700-2701-1700-355-17-4-0000-0000	60,094.41	0.02%	93	0	93	22	114
977 2700-2701-1705-371-17-4-0000-0000	97,675.21	0.03%	151	0	151	35	186
978 2700-2701-1705-372-17-4-0000-0000	38,327.32	0.01%	59	0	59	14	73
979 2700-2701-1705-373-17-4-0000-0000	48,004.96	0.01%	74	0	74	17	91
980 2700-2701-1705-374-17-4-0000-0000	53,621.11	0.01%	83	0	83	19	102
981 2700-2701-1705-376-17-4-0000-0000	23,648.10	0.01%	36	0	36	9	45
982 2700-2701-1710-365-17-4-0000-0000	2,725.75	0.00%	4	0	4	1	5
983 2700-2701-1710-371-17-4-0000-0000	98,731.16	0.03%	152	0	152	36	188
984 2700-2701-1710-372-17-4-0000-0000	138,540.94	0.04%	214	0	214	50	264
985 2700-2701-1710-373-17-4-0000-0000	140,429.70	0.04%	217	0	217	51	267
986 2700-2701-1710-374-17-4-0000-0000	221,522.19	0.06%	342	0	342	80	422
987 2700-2701-1710-376-17-4-0000-0000	400.00	0.00%	1	0	1	0	1
989 2700-2701-9993-546-22-5-0000-0000	20,564.80	0.01%	32	0	32	7	39
990 2700-2702-1700-350-17-4-0000-0000	31,548.27	0.01%	49	0	49	11	60
991 2700-2702-1700-352-17-4-0000-0000	16,917.50	0.00%	26	0	26	6	32
992 2700-2702-1700-355-17-4-0000-0000	14,075.11	0.00%	22	0	22	5	27
994 2700-2703-1710-364-17-4-0000-0000	31,097.84	0.01%	48	0	48	11	59
995 2700-2703-1710-371-17-4-0000-0000	39,239.89	0.01%	61	0	61	14	75
996 2700-2703-1710-372-17-4-0000-0000	81,766.68	0.02%	126	0	126	30	156
997 2700-2703-1710-373-17-4-0000-0000	163,066.48	0.04%	251	0	251	59	310
998 2700-2703-1710-374-17-4-0000-0000	82,944.12	0.02%	128	0	128	30	158
1,001 2700-2706-1700-353-17-4-0000-0000	17,195.10	0.00%	27	0	27	6	33
1,003 2700-2706-3200-653-32-1-0000-0000	500.00	0.00%	1	0	1	0	1
1,009 4100-4101-4120-770-41-0-0000-0000	9,369.25	0.00%	14	0	14	3	18
1,018 5200-5251-2204-545-22-5-0000-0000	10,451.45	0.00%	16	0	16	4	20
1,019 5200-5251-9993-542-22-5-0000-0000	4,743.23	0.00%	7	0	7	2	9
1,020 5200-5251-9993-545-22-5-0000-0000	229.24	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Management of Staff Allocations

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1,021 5200-5251-9993-546-22-5-0000-0000	3,933.00	0.00%	\$6	\$0	\$6	\$1	\$7
1,031 2500-2508-9993-545-22-5-0000-0000	105,155.80	0.03%	162	0	162	38	200
Subtotal	372,433,501.62	100.00%	574,253	0	574,253	134,392	708,645
Direct Bills					0		0
Total					\$574,253		\$708,645

Basis Units: Salaries by GL String
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$2,839	\$5,252	\$8,091
4 1000-1001-1010-030-10-1-0000-0000 (	655	1,879	2,534
5 1000-1001-1040-040-10-1-0000-0000 (	476	941	1,417
6 1000-1001-2101-050-21-1-0000-0000 I	765	2,010	2,774
7 1000-1001-1210-110-12-1-0000-0000 (	530	1,057	1,587
8 1000-1001-1210-111-12-1-0000-0000 I	33	78	111
9 1000-1001-1410-201-14-1-0000-0000 I	6,139	13,594	19,732
10 1000-1001-3020-580-30-1-0000-0000 I	565	1,096	1,661
11 1000-1001-3200-651-32-1-0000-0000 /	768	1,555	2,324
12 1000-1001-3200-652-32-1-0000-0000 ~	345	775	1,120
13 1000-1001-3200-653-32-1-0000-0000 I	438	1,032	1,470
14 1000-1001-3200-654-32-1-0000-0000 (	119	233	352
15 1000-1001-3200-655-32-1-0000-0000 I	1,211	1,865	3,075
16 1000-1001-3200-665-32-1-0000-0000 I	169	410	579
17 1000-1001-3401-700-34-1-0000-0000 I	466	1,099	1,565
18 1000-1001-3402-701-34-1-0000-0000 ~	227	571	798
19 1000-1001-3403-703-34-1-0000-0000 I	1,304	3,084	4,389
20 1000-1001-3403-704-34-1-0000-0000 (	52	75	126
21 1000-1001-3404-710-34-1-0000-0000 I	306	564	870
22 1000-1001-3405-720-34-1-0000-0000 I	212	574	786
23 1000-1001-3410-730-34-1-0000-0000 I	226	550	776
24 1000-1001-1040-042-10-1-0000-0000 (	25	0	25
25 1000-1001-1050-045-10-1-0000-0000 (	161	447	608
26 1000-1001-1090-055-10-1-0000-0000 (	158	391	549
27 1000-1001-1100-060-11-1-0000-0000 I	1,448	574	2,022
29 1000-1001-1100-062-11-6-0000-0000 /	0	(0)	0
30 1000-1001-1100-065-11-6-0000-0000 I	0	0	0
31 1000-1001-1110-072-11-1-0000-0000 (	374	0	374
33 1000-1001-1410-202-14-1-0000-0000 (	4	0	4
34 1000-1001-1510-250-15-2-0000-0000 (	1,769	1,656	3,425
35 1000-1001-1510-251-15-2-0000-0000 I	367	1,042	1,409
36 1000-1001-1510-252-15-2-0000-0000 (	7	0	7
37 1000-1001-1520-255-15-2-0000-0000 I	7,129	13,572	20,701
38 1000-1001-1520-256-15-2-0000-0000 I	527	1,455	1,982
39 1000-1001-1520-257-15-2-0000-0000 I	918	1,545	2,464
40 1000-1001-1520-258-15-2-0000-0000 /	119	295	414
41 1000-1001-1520-259-15-2-0000-0000 ~	1,670	3,992	5,662
42 1000-1001-1520-260-15-2-0000-0000 /	20,520	1,202	21,723
43 1000-1001-1520-261-15-2-0000-0000 I	1,253	2,959	4,212
44 1000-1001-1520-262-15-2-0000-0000 (	2	0	2
45 1000-1001-1520-263-15-2-0000-0000 \	323	887	1,210

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
46 1000-1001-1530-270-15-2-0000-0000 I	\$9,998	\$13,899	\$23,898
47 1000-1001-1530-271-15-2-0000-0000 I	176	14	190
48 1000-1001-1530-272-15-2-0000-0000 I	3,050	7,519	10,569
49 1000-1001-1540-275-15-2-0000-0000 S	13,815	36,133	49,949
50 1000-1001-1540-276-15-2-0000-0000 S	19	0	19
51 1000-1001-1550-278-15-2-0000-0000 C	15,399	38,430	53,829
52 1000-1001-1550-279-15-2-0000-0000 I	19	0	19
53 1000-1001-1600-300-16-3-0000-0000 /	302	591	893
54 1000-1001-1600-301-16-3-0000-0000 I	106	283	389
55 1000-1001-1600-302-16-3-0000-0000 I	3	0	3
56 1000-1001-1600-303-16-3-0000-0000 I	405	971	1,376
57 1000-1001-1610-310-16-3-0000-0000 I	61	0	61
58 1000-1001-1610-311-16-3-0000-0000 I	830	236	1,066
59 1000-1001-1610-312-16-3-0000-0000 S	759	514	1,273
60 1000-1001-1610-313-16-3-0000-0000 ^	951	887	1,838
61 1000-1001-1620-320-16-3-0000-0000 I	35,104	60,769	95,872
62 1000-1001-1620-323-16-3-0000-0000 I	683	1,634	2,317
63 1000-1001-1620-324-16-3-0000-0000 S	75	7	82
64 1000-1001-1620-325-16-3-0000-0000 I	1	0	1
65 1000-1001-1620-326-16-3-0000-0000 S	16	1	17
66 1000-1001-1620-327-16-3-0000-0000 I	1,006	2,344	3,350
67 1000-1001-1630-330-16-3-0000-0000 I	1,275	2,913	4,187
68 1000-1001-1640-335-16-3-0000-0000 I	1,954	4,840	6,795
69 1000-1001-1700-350-17-4-0000-0000 I	582	1,281	1,863
70 1000-1001-1701-355-17-4-0000-0000 C	52	5	56
71 1000-1001-1701-356-17-4-0000-0000 C	21	24	45
72 1000-1001-1701-358-17-4-0000-0000 C	74	0	74
73 1000-1001-1705-365-17-4-0000-0000 I	4,512	1,864	6,376
74 1000-1001-1710-375-17-4-0000-0000 /	1,371	2,304	3,675
76 1000-1001-1730-381-17-4-0000-0000 C	39	83	122
77 1000-1001-1740-385-17-4-0000-0000 I	720	638	1,359
78 1000-1001-1740-386-17-4-0000-0000 I	1,285	1,619	2,904
81 1000-1001-1801-400-18-6-0000-0000 I	732	1,371	2,103
82 1000-1001-1901-431-19-6-0000-0000 /	1,368	579	1,947
83 1000-1001-1901-432-19-6-0000-0000 /	89	196	286
84 1000-1001-1901-433-19-6-0000-0000 I	152	303	455
85 1000-1001-1902-436-19-6-0000-0000 I	2,224	5,694	7,917
86 1000-1001-1902-437-19-6-0000-0000 I	2,375	5,610	7,985
87 1000-1001-1903-441-19-6-0000-0000 /	1,299	1,962	3,261
88 1000-1001-1903-442-19-6-0000-0000 C	2,066	4,938	7,004
89 1000-1001-1906-451-19-6-0000-0000 I	1	0	1

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
90 1000-1001-1906-453-19-6-0000-0000 I	\$1,061	\$2,584	\$3,645
91 1000-1001-1906-454-19-6-0000-0000 I	0	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	244	181	425
93 1000-1001-1910-470-19-1-0000-0000 I	3,838	3,338	7,176
94 1000-1001-2001-480-20-5-0000-0000 I	139	187	326
95 1000-1001-2001-481-20-5-0000-0000 I	38	101	139
102 1000-1001-2005-500-20-5-0000-0000 I	296	553	849
103 1000-1001-2005-501-20-5-0000-0000 I	685	995	1,680
105 1000-1001-2005-503-20-5-0000-0000 I	666	837	1,503
106 1000-1001-2005-504-20-5-0000-0000 I	32	92	123
107 1000-1001-2010-511-20-5-0000-0000 I	227	473	700
108 1000-1001-2015-521-20-5-0000-0000 I	1,374	55	1,429
109 1000-1001-2015-522-20-5-0000-0000 I	241	235	476
111 1000-1001-2015-524-20-4-0000-0000 I	(0)	(2)	(2)
112 1000-1001-2020-531-20-5-0000-0000 I	150	183	334
113 1000-1001-2023-535-20-6-0000-0000 I	122	305	427
114 1000-1001-2024-536-20-5-0000-0000 I	910	1,761	2,671
115 1000-1001-3200-656-32-1-0000-0000 I	795	1,572	2,367
116 1000-1001-3200-660-32-6-0000-0000 I	8	0	8
117 1000-1001-3200-662-32-1-0000-0000 I	245	681	926
122 1000-1001-9994-000-12-1-0000-0000 I	0	0	0
125 1000-1001-9994-000-17-4-0000-0000 I	33	0	33
127 1000-1001-9994-000-19-6-0000-0000 I	(0)	(0)	(0)
128 1000-1001-9994-000-20-5-0000-0000 I	0	0	0
129 1000-1001-9994-000-32-1-0000-0000 I	1,478	0	1,478
131 1000-1001-9995-000-15-2-0000-0000 I	302	857	1,159
132 1000-1001-9995-000-19-6-0000-0000 I	179	506	685
135 1000-1001-9999-000-17-4-0000-0000 I	1,074	369	1,443
136 1000-1001-9999-000-20-5-0000-0000 I	1,112	380	1,492
138 1000-1502-1906-450-19-6-0000-0000 I	0	1	1
139 1000-1504-1110-072-11-1-0000-0000 I	231	0	231
140 1000-1601-2005-501-20-5-0000-0000 I	0	0	0
141 1000-1601-2005-502-20-5-0000-0000 I	1	2	3
143 1000-1601-2020-531-20-5-0000-0000 I	642	323	965
145 1000-1603-2001-482-20-5-0000-0000 I	1,898	2,375	4,273
149 1000-1603-2005-505-20-5-0000-0000 I	800	968	1,769
150 1000-1603-2010-517-20-5-0000-0000 I	860	712	1,572
151 1000-1603-2015-525-20-5-0000-0000 I	800	726	1,526
152 1000-1603-2020-532-20-5-0000-0000 I	250	276	526
156 1000-1603-9994-000-20-5-0000-0000 I	0	0	0
158 1000-1801-1510-250-15-2-0000-0000 I	2,149	246	2,395

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
159 2000-2001-9995-000-19-4-0000-0000 (	\$465	\$107	\$572
160 2000-2001-9995-000-19-5-0000-0000 (	30	15	45
161 2000-2001-9995-000-19-6-0000-0000 (	2,779	974	3,752
164 2000-2017-9995-000-15-2-0000-0000 (	1,000	0	1,000
165 2000-2018-1510-250-15-2-0000-0000 (	18	0	18
166 2000-2020-9995-000-15-2-0000-0000 (	32	0	32
167 2000-2021-1620-320-16-3-0000-0000 I	64	0	64
169 2000-2022-9995-000-15-2-0000-0000 (	93	0	93
170 2000-2023-1620-320-16-3-0000-0000 I	12	0	12
171 2000-2023-1620-324-16-3-0000-0000 (	45	25	70
172 2000-2025-1640-335-16-3-0000-0000 I	1	0	1
174 2000-2027-9999-000-20-5-0000-0000 (	5,894	473	6,367
176 2000-2029-1906-453-19-6-0000-0000 I	3,199	241	3,440
177 2000-2030-9995-000-19-6-0000-0000 (	2,853	42	2,895
178 2000-2031-9995-000-19-6-0000-0000 (	1,525	298	1,823
179 2000-2032-9995-000-19-6-0000-0000 (	269	76	344
181 2000-2036-9995-000-19-6-0000-0000 (	543	21	564
182 2000-2037-9995-000-19-6-0000-0000 (	255	102	358
184 2000-2040-3200-670-32-6-0000-0000 I	3	0	3
186 2000-2040-9994-000-32-1-0000-0000 (	915	4	919
187 2000-2042-9995-000-19-6-0000-0000 (	(251)	17	(234)
189 2060-2061-9995-000-15-2-0000-0000 (	960	1,904	2,864
191 2060-2064-9999-000-20-5-0000-0000 (	6,855	3,511	10,366
192 2070-0000-1903-441-19-6-0000-0000 /	226	0	226
193 2070-0000-3403-703-34-1-0000-0000 I	2,523	1,001	3,523
194 2070-2071-9995-000-15-2-0000-0000 (	2,068	677	2,746
195 2070-2072-1630-330-16-3-0000-0000 I	131	0	131
196 2070-2073-1710-375-17-4-0000-0000 /	146	98	244
197 2070-2073-1730-381-17-4-0000-0000 (	137	97	235
198 2070-2073-9999-000-17-4-0000-0000 (	0	0	0
199 2070-2074-9999-000-20-5-0000-0000 (	7,182	1,038	8,220
203 2070-2079-9999-000-17-4-0000-0000 (	366	125	491
204 2095-2095-1710-375-17-4-0000-0000 /	46	0	46
205 2100-2101-2020-531-20-5-0000-0000 (	2,726	2,157	4,883
209 2100-2102-2010-511-20-5-0000-0000 (	433	187	620
210 2100-2102-2020-531-20-5-0000-0000 (	882	0	882
213 2100-2102-9999-000-20-5-0000-0000 (	10	13	23
214 2100-2103-2010-511-20-5-0000-0000 (	1,396	1,608	3,004
215 2100-2103-2015-521-20-5-0000-0000 (	471	815	1,286
219 2100-2103-9999-000-20-5-0000-0000 (	22	46	68
222 2100-2104-2010-511-20-5-0000-0000 (	2,051	907	2,958

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
225 2100-2104-9999-000-20-5-0000-0000 (	\$3,455	\$1,025	\$4,480
226 2300-2308-2060-541-20-5-0000-0000 I	9	0	9
229 2300-2318-2060-541-20-5-0000-0000 I	59	0	60
230 2300-2319-2060-541-20-5-0000-0000 I	205	6	211
231 2300-2320-2060-541-20-5-0000-0000 I	177	0	177
233 2300-2322-2060-541-20-5-0000-0000 I	33	3	36
234 2300-2323-2060-541-20-5-0000-0000 I	271	0	271
235 2300-2324-2060-541-20-5-0000-0000 I	198	5	203
236 2300-2325-2060-541-20-5-0000-0000 I	109	4	112
237 2400-2401-2015-521-20-5-0000-0000 (	25	0	25
240 2400-2402-9999-000-20-5-0000-0000 (	326	0	326
241 2400-2405-1580-290-15-2-0000-0000 ^	239	367	605
242 2400-2408-9999-000-20-5-0000-0000 (	2,443	125	2,568
243 2400-2409-9999-000-20-5-0000-0000 (	81	152	233
244 2400-2417-1700-350-17-4-0000-0000 I	0	(1)	(1)
245 2400-2417-1701-355-17-4-0000-0000 (	0	0	0
246 2400-2417-1705-365-17-4-0000-0000 I	233	0	233
251 2400-2417-9999-000-17-4-0000-0000 (	93	92	186
252 2400-2418-9999-000-20-5-0000-0000 (	11	22	33
253 2400-2420-1630-330-16-3-0000-0000 I	50	0	50
254 2400-2436-1540-275-15-2-0000-0000 (	92	4	96
255 2400-2436-1550-278-15-2-0000-0000 (	614	1,174	1,788
256 2400-2440-1710-375-17-4-0000-0000 /	241	106	347
257 2400-2441-2015-523-20-5-0000-0000 I	13	8	21
258 2400-2441-9999-000-20-5-0000-0000 (	27	48	75
259 2400-2443-1110-072-11-1-0000-0000 (	306	0	306
260 2400-2446-2001-481-20-5-0000-0000 /	28	13	41
262 2400-2448-2024-536-20-5-0000-0000 (	2	6	9
263 2400-2448-9999-000-20-5-0000-0000 (	208	42	250
264 2400-2449-2002-484-20-5-0000-0000 I	114	0	114
267 2500-2504-9999-000-20-5-0000-0000 (	2,581	593	3,174
268 2500-2506-2010-511-20-5-0000-0000 (	3,991	2,781	6,772
271 2500-2506-9999-000-20-5-0000-0000 (	320	18	337
272 2500-2507-9999-000-20-5-0000-0000 (	213	0	213
273 2500-2508-2001-480-20-5-0000-0000 I	(1)	(4)	(5)
274 2500-2508-2001-481-20-5-0000-0000 /	28	74	102
280 2500-2508-2004-493-20-5-0000-0000 (	(12)	0	(12)
281 2500-2508-2005-501-20-5-0000-0000 ^	295	548	843
282 2500-2508-2005-502-20-5-0000-0000 ^	688	1,048	1,736
283 2500-2508-2005-503-20-5-0000-0000 ^	102	228	330
284 2500-2508-2005-504-20-5-0000-0000 ^	65	171	235

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
285 2500-2508-2015-522-20-5-0000-0000 I	\$68	\$39	\$107
286 2500-2508-2020-531-20-5-0000-0000 I	840	0	840
288 2500-2508-9993-000-20-5-0000-0000 I	0	0	0
290 2500-2508-9999-000-20-5-0000-0000 I	245	4	249
292 2500-2509-9999-000-20-5-0000-0000 I	135	43	177
293 2500-2510-9999-000-20-5-0000-0000 I	578	14	592
294 2500-2511-9999-000-20-5-0000-0000 I	12	2	14
295 2500-2512-9999-000-20-5-0000-0000 I	148	132	280
296 2500-2513-9999-000-20-5-0000-0000 I	206	165	372
297 2500-2515-9999-000-20-5-0000-0000 I	116	127	243
299 2500-2517-9999-000-20-5-0000-0000 I	1,176	272	1,448
301 2600-2601-9999-000-20-5-0000-0000 I	73	81	154
302 2600-2602-9999-000-20-5-0000-0000 I	409	643	1,052
303 2700-2701-1700-350-17-4-0000-0000 I	323	869	1,192
304 2700-2701-1705-365-17-4-0000-0000 I	1,392	771	2,163
305 2700-2701-1710-375-17-4-0000-0000 I	1,098	1,139	2,236
306 2700-2701-1730-381-17-4-0000-0000 I	56	163	219
308 2700-2701-1740-385-17-4-0000-0000 I	1,009	466	1,475
309 2700-2701-1740-386-17-4-0000-0000 I	1,589	1,691	3,280
312 2700-2701-9999-000-17-4-0000-0000 I	2,616	601	3,217
313 2700-2702-9999-000-17-4-0000-0000 I	671	262	933
314 2700-2703-1710-375-17-4-0000-0000 I	1,629	1,528	3,157
315 2700-2703-1730-381-17-4-0000-0000 I	52	69	121
316 2700-2703-1730-384-17-4-0000-0000 I	280	174	454
317 2700-2705-2015-522-20-5-0000-0000 I	452	409	861
318 2700-2706-3200-651-32-1-0000-0000 I	25	62	87
320 3000-3008-1705-365-17-4-0000-0000 I	81	0	81
321 3000-3009-1701-355-17-4-0000-0000 I	0	0	0
322 3000-3009-1705-365-17-4-0000-0000 I	9	0	9
323 3000-3010-9999-000-15-2-0000-0000 I	12	0	12
324 3000-3012-9999-000-20-5-0000-0000 I	337	31	367
326 3000-3016-9999-000-20-5-0000-0000 I	7	14	21
327 3000-3022-9999-000-10-1-0000-0000 I	1	2	3
330 3050-3506-2015-523-20-5-0000-0000 I	321	145	466
331 3050-3506-9999-000-20-5-0000-0000 I	4	0	4
332 3050-3509-2015-523-20-5-0000-0000 I	2,287	1,585	3,872
333 3050-3509-9999-000-20-5-0000-0000 I	6	0	6
334 3050-3517-2015-523-20-5-0000-0000 I	1,928	1,487	3,415
335 3050-3517-9999-000-20-5-0000-0000 I	38	60	98
336 3050-3518-9999-000-20-5-0000-0000 I	398	0	398
337 3050-3521-2015-523-20-5-0000-0000 I	4	4	8

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
338 3050-3521-9999-000-20-5-0000-0000 \	\$0	\$0	\$0
339 3050-3523-9999-000-20-5-0000-0000 \	12	0	12
341 3100-3104-9999-000-17-4-0000-0000 \	0	0	0
343 3100-3109-2050-540-20-5-0000-0000 \	21	0	21
345 3100-3110-2050-540-20-5-0000-0000 \	2	0	2
346 3100-3110-9999-000-17-4-0000-0000 \	3	6	8
347 3100-3111-2050-540-20-5-0000-0000 \	152	0	152
348 3100-3111-9999-000-20-5-0000-0000 \	1,444	79	1,522
349 3100-3112-2050-540-20-5-0000-0000 \	124	0	124
350 3100-3113-2050-540-20-5-0000-0000 \	1	0	1
351 3100-3114-2050-540-20-5-0000-0000 \	381	0	381
352 3100-3114-9999-000-20-5-0000-0000 \	423	81	504
353 3100-3115-2050-540-20-5-0000-0000 \	1	0	1
355 3100-3118-2050-540-20-5-0000-0000 \	1	0	1
356 3100-3119-2050-540-20-5-0000-0000 \	1	0	1
357 3100-3122-2050-540-20-5-0000-0000 \	0	0	0
358 3100-3125-2050-540-20-5-0000-0000 \	1	0	1
359 3100-3126-2050-540-20-5-0000-0000 \	1	0	1
360 3100-3127-2050-540-20-5-0000-0000 \	0	0	0
361 3100-3129-2050-540-20-5-0000-0000 \	0	0	0
362 3100-3130-2050-540-20-5-0000-0000 \	0	0	0
363 3100-3137-2050-540-20-5-0000-0000 \	9	0	9
365 3100-3141-2050-540-20-5-0000-0000 \	1	0	1
368 3100-3143-9999-000-20-5-0000-0000 \	0	1	1
370 3100-3146-2050-540-20-5-0000-0000 \	154	0	154
371 3100-3146-9999-000-20-5-0000-0000 \	605	85	690
372 3100-3147-1520-257-15-2-0000-0000 \	13	0	13
373 3100-3147-1530-270-15-2-0000-0000 \	65	0	65
374 3100-3147-2050-540-20-5-0000-0000 \	6	0	6
376 4000-4001-4110-761-41-0-0000-0000 \	40,042	23,721	63,764
377 4000-4001-4115-765-41-0-0000-0000 \	7,649	1,463	9,112
378 4000-4001-4115-766-41-0-0000-0000 \	(381)	1	(380)
380 4000-4001-9998-000-41-0-0000-0000 \	11,340	0	11,340
381 4000-4002-4115-765-41-0-0000-0000 \	1,281	833	2,113
382 4000-4005-4115-765-41-0-0000-0000 \	19	10	30
383 4000-4006-4115-765-41-0-0000-0000 \	3	8	11
384 4000-4007-4112-763-41-0-0000-0000 \	62	163	225
385 4000-4010-4110-761-41-0-0000-0000 \	126	0	126
387 4000-4010-4115-765-41-0-0000-0000 \	211	360	571
388 4000-4011-2050-540-20-5-0000-0000 \	8	0	8
389 4000-4011-4115-765-41-0-0000-0000 \	77	9	86

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
391 4000-4013-4115-765-41-0-0000-0000 \	\$33	\$0	\$33
392 4030-4031-2050-540-20-5-0000-0000 I	1	0	1
393 4030-4033-2050-540-20-5-0000-0000 I	1	0	1
395 4030-4034-2050-540-20-5-0000-0000 I	1	0	1
396 4030-4035-2050-540-20-5-0000-0000 I	1	0	1
398 4030-4036-2050-540-20-5-0000-0000 I	1	0	1
399 4030-4037-2050-540-20-5-0000-0000 I	1	0	1
400 4030-4038-2050-540-20-5-0000-0000 I	1	0	1
401 4030-4039-2050-540-20-5-0000-0000 I	1	0	1
402 4030-4040-2050-540-20-5-0000-0000 I	1	0	1
403 4030-4041-2050-540-20-5-0000-0000 I	1	0	1
404 4030-4044-2050-540-20-5-0000-0000 I	1	0	1
406 4030-4049-2050-540-20-5-0000-0000 I	1	0	1
407 4030-4050-2050-540-20-5-0000-0000 I	1	0	1
408 4030-4051-2050-540-20-5-0000-0000 I	0	0	0
409 4030-4052-2050-540-20-5-0000-0000 I	1	0	1
410 4030-4053-2050-540-20-5-0000-0000 I	1	0	1
411 4030-4054-2050-540-20-5-0000-0000 I	1	0	1
412 4030-4055-2050-540-20-5-0000-0000 I	1	0	1
413 4030-4056-2050-540-20-5-0000-0000 I	1	0	1
414 4030-4057-2050-540-20-5-0000-0000 I	1	0	1
415 4030-4058-2050-540-20-5-0000-0000 I	1	0	1
416 4030-4059-2050-540-20-5-0000-0000 I	1	0	1
417 4030-4061-2050-540-20-5-0000-0000 I	1	0	1
418 4030-4062-2050-540-20-5-0000-0000 I	1	0	1
419 4030-4063-2050-540-20-5-0000-0000 I	1	0	1
420 4030-4064-2050-540-20-5-0000-0000 I	0	0	0
421 4030-4065-2050-540-20-5-0000-0000 I	1	0	1
423 4100-4101-4120-771-41-0-0000-0000 C	272	562	834
424 4100-4101-4120-772-41-0-0000-0000 I	646	233	879
425 4100-4101-4120-773-41-0-0000-0000 I	204	438	642
426 4100-4101-4120-774-41-0-0000-0000 S	14,943	11,967	26,910
427 4100-4101-4120-775-41-0-0000-0000 S	46	1	47
428 4100-4101-4120-776-41-0-0000-0000 I	1,050	1,712	2,762
429 4100-4101-4120-777-41-0-0000-0000 C	2,467	3,381	5,848
430 4100-4101-4125-785-41-0-0000-0000 I	464	0	464
432 4100-4103-4125-786-41-0-0000-0000 I	21	21	42
433 4100-4104-4120-773-41-0-0000-0000 I	232	13	245
434 4100-4106-4120-773-41-0-0000-0000 I	37	0	37
435 4100-4113-4120-774-41-0-0000-0000 S	15	0	15
436 4100-4113-4120-776-41-0-0000-0000 I	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
437 4100-4113-4120-777-41-0-0000-0000 (	\$52	\$0	\$52
439 4150-4151-2010-512-20-5-0000-0000 (	1,618	1,987	3,605
440 4150-4151-2015-521-20-5-0000-0000 (	(1)	(3)	(4)
441 4150-4151-2015-522-20-5-0000-0000 I	2,806	3,335	6,142
444 4150-4151-4120-779-41-0-0000-0000 I	231	541	772
448 4200-4201-4301-831-43-0-0000-0000 I	705	1,357	2,062
449 4200-4201-4301-832-43-0-0000-0000 I	4,433	4,297	8,729
450 4200-4201-4301-833-43-0-0000-0000 I	3,089	3,613	6,702
451 4200-4201-4301-834-43-0-0000-0000 I	1,481	2,548	4,029
452 4200-4201-4301-835-43-0-0000-0000 /	227	235	462
453 4200-4201-4301-836-43-0-0000-0000 /	579	1,447	2,026
454 4200-4201-4301-837-43-0-0000-0000 /	1,059	872	1,931
455 4200-4201-4301-838-43-0-0000-0000 /	241	107	349
457 4200-4222-9999-871-43-0-0000-0000 /	8	0	8
458 4200-4223-9999-870-43-0-0000-0000 /	4,687	225	4,912
460 4200-4223-9999-873-43-0-0000-0000 /	341	223	564
462 4200-4224-9999-871-43-0-0000-0000 /	1,865	59	1,924
463 4200-4225-4305-856-43-0-0000-0000 /	376	527	904
464 4200-4228-9999-871-43-0-0000-0000 /	17	0	17
465 4200-4229-9999-871-43-0-0000-0000 /	111	0	111
466 4200-4230-9999-871-43-0-0000-0000 /	11,863	258	12,121
467 4200-4281-4302-851-43-0-0000-0000 I	300	375	675
469 4300-4301-4401-880-44-0-0000-0000 (	676	0	676
470 4300-4398-9998-000-44-0-0000-0000 I	1,338	0	1,338
471 4400-4402-1705-365-17-4-0000-0000 I	44	0	44
472 4400-4406-1701-355-17-4-0000-0000 (	0	0	0
473 4400-4450-1750-389-17-4-0000-0000 I	5	0	5
474 4500-4501-4135-792-41-0-0000-0000 (	4,333	792	5,125
475 4500-4501-4140-796-41-0-0000-0000 I	19,923	14,200	34,122
476 4500-4501-4140-797-41-0-0000-0000 I	1,517	2,590	4,106
477 4500-4501-4140-798-41-0-0000-0000 I	484	601	1,085
478 4500-4501-4140-799-41-0-0000-0000 \	3,996	6,405	10,401
479 4500-4501-4140-800-41-0-0000-0000 ^	532	233	765
480 4500-4501-4145-806-41-0-0000-0000 I	7,184	1,233	8,417
481 4500-4501-9994-000-41-0-0000-0000 (	15	43	58
482 4500-4501-9998-000-41-0-0000-0000 I	1,666	0	1,666
483 4500-4517-4140-796-41-0-0000-0000 I	215	0	215
485 4500-4517-4140-799-41-0-0000-0000 \	26	0	26
486 4500-4521-4135-792-41-0-0000-0000 (	33	0	33
487 4550-4551-2050-540-20-5-0000-0000 I	1	0	1
488 4550-4552-2050-540-20-5-0000-0000 I	1	0	1

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
489 4550-4553-2050-540-20-5-0000-0000 I	\$1	\$0	\$1
490 4550-4554-2050-540-20-5-0000-0000 I	1	0	1
491 4550-4555-2050-540-20-5-0000-0000 I	1	0	1
492 4550-4556-2050-540-20-5-0000-0000 I	1	0	1
493 4550-4557-2050-540-20-5-0000-0000 I	1	0	1
495 4600-4602-4510-911-45-0-0000-0000 /	2,328	1,190	3,518
496 4600-4602-4510-912-45-0-0000-0000 S	11,641	20,522	32,163
497 4600-4602-4520-920-45-0-0000-0000 /	746	0	746
498 4600-4602-4520-921-45-0-0000-0000 S	0	0	0
499 4600-4602-4520-922-45-0-0000-0000 S	88	0	88
500 4600-4602-4530-930-45-0-0000-0000 /	2,628	4,267	6,895
501 4600-4602-4540-940-45-0-0000-0000 /	164	244	408
502 4600-4602-4540-942-45-0-0000-0000 I	2,669	188	2,857
503 4600-4602-4540-943-45-0-0000-0000 C	29	76	106
504 4600-4602-4550-950-45-0-0000-0000 /	22	0	22
505 4600-4602-4550-952-45-0-0000-0000 I	0	0	0
509 4600-4604-4510-912-45-0-0000-0000 S	177	0	177
510 4600-4604-4520-920-45-0-0000-0000 /	1,629	1,761	3,390
511 4600-4604-4520-921-45-0-0000-0000 S	4,010	6,311	10,321
512 4600-4604-4520-922-45-0-0000-0000 S	1,114	2,422	3,535
513 4600-4604-4530-930-45-0-0000-0000 /	321	977	1,298
514 4600-4604-4540-942-45-0-0000-0000 I	1,475	0	1,475
515 4600-4604-4550-950-45-0-0000-0000 /	59	136	195
516 4600-4604-4550-952-45-0-0000-0000 I	143	413	555
517 4600-4604-4550-953-45-0-0000-0000 I	65	147	212
519 4600-4605-4510-912-45-0-0000-0000 S	1,227	3,000	4,227
520 4600-4609-9999-000-45-0-0000-0000 C	517	29	546
521 4610-0000-9999-000-45-0-0000-0000 C	631	78	709
522 4630-0000-9999-000-45-0-0000-0000 C	3,933	186	4,119
523 4680-4681-9999-000-45-0-0000-0000 C	15	0	15
524 4680-4682-9999-000-45-0-0000-0000 C	447	0	447
525 4680-4683-9999-000-45-0-0000-0000 C	698	0	698
527 4680-4685-4510-911-45-0-0000-0000 /	(2)	0	(2)
528 4680-4685-4510-912-45-0-0000-0000 S	7,533	14,812	22,345
529 4680-4685-4530-930-45-0-0000-0000 /	57	87	144
530 4680-4685-4540-940-45-0-0000-0000 /	60	0	60
532 4700-4701-9998-000-44-0-0000-0000 I	1,561	0	1,561
533 4700-4702-4406-890-44-0-0000-0000 S	190	0	190
534 4700-4703-9999-000-44-0-0000-0000 C	1	0	1
535 4700-4704-9999-000-44-0-0000-0000 C	959	0	959
536 5000-5001-3014-575-30-0-0000-0000 I	16,866	11,433	28,298

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
538 5000-5002-3015-577-30-0-0000-0000 I	\$10,911	\$759	\$11,670
539 5000-5004-1100-068-11-1-0000-0000 I	1,328	3,469	4,797
541 5000-5011-3002-561-30-0-0000-0000 I	6,117	4,167	10,284
542 5000-5011-3002-568-30-0-0000-0000 I	1,862	1,311	3,172
545 5000-5013-3002-562-30-0-0000-0000 I	16	36	53
546 5000-5014-3002-561-30-0-0000-0000 I	12	0	12
547 5000-5014-3111-624-31-0-0000-0000 S	238	0	238
548 5000-5021-1220-130-12-1-0000-0000 C	484	225	709
549 5000-5031-3002-561-30-0-0000-0000 I	560	64	624
550 5000-5041-3105-620-31-0-0000-0000 S	6,171	0	6,171
552 5000-5042-3101-600-31-0-0000-0000 I	962	2,029	2,991
553 5000-5042-3102-601-31-0-0000-0000 S	805	2,190	2,995
554 5000-5042-3103-603-31-0-0000-0000 C	2,274	5,316	7,590
555 5000-5042-3104-610-31-0-0000-0000 C	2,152	1,161	3,313
556 5000-5042-3111-625-31-0-0000-0000 C	576	1,636	2,212
558 5000-5043-3108-621-31-0-0000-0000 I	1,016	0	1,016
559 5000-5044-3111-623-31-0-0000-0000 I	1,115	0	1,115
562 5000-5045-3109-622-31-0-0000-0000 I	862	0	862
563 5000-5046-3112-626-31-0-0000-0000 I	446	0	446
564 5100-5101-3408-723-34-1-0000-0000 V	18,624	622	19,246
566 5100-5102-3407-721-34-1-0000-0000 I	0	0	0
567 5100-5102-3407-722-34-1-0000-0000 I	8,652	1,704	10,356
568 5100-5103-3409-724-34-1-0000-0000 I	355	0	355
569 5100-5111-1110-074-11-1-0000-0000 I	2,009	7,798	9,807
570 5100-5112-3407-721-34-1-0000-0000 I	2,063	726	2,789
572 5200-5207-3240-682-32-0-0000-0000 I	720	656	1,376
573 5200-5207-3240-683-32-0-0000-0000 I	1,885	2,614	4,499
574 5200-5207-3240-684-32-0-0000-0000 I	853	1,720	2,573
575 5200-5207-3240-685-32-0-0000-0000 I	0	0	0
576 5200-5207-3240-686-32-0-0000-0000 I	618	1,235	1,853
578 5200-5208-3240-682-32-0-0000-0000 I	65	0	65
579 5200-5251-4101-751-41-0-0000-0000 I	769	2,058	2,827
580 5200-5251-4101-752-41-0-0000-0000 I	1,157	2,660	3,817
581 5200-5251-4101-753-41-0-0000-0000 I	11	0	11
582 5200-5251-9994-000-41-0-0000-0000 C	0	0	0
583 5200-5253-4101-752-41-0-0000-0000 I	2	6	8
584 5200-5253-4101-753-41-0-0000-0000 I	775	148	923
585 5200-5253-4115-765-41-0-0000-0000 V	44	18	62
586 5200-5253-4125-787-41-0-0000-0000 S	27	3	30
587 6010-6011-1100-068-11-1-0000-0000 I	649	0	649
588 6020-6021-1100-068-11-1-0000-0000 I	613	0	613

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
591 7000-7001-9998-000-11-9-0000-0000 I	\$7,940	\$0	\$7,940
593 7200-7201-1110-072-11-1-0000-0000 C	2,854	0	2,854
594 7200-7201-9998-000-11-9-0000-0000 I	1,081	0	1,081
597 7200-7201-9998-000-17-4-0000-0000 I	434	0	434
598 1000-1001-1906-450-19-6-0000-0000 I	766	1,782	2,547
601 2000-2029-1100-061-11-6-0000-0000 I	1	4	5
605 3000-3021-9999-000-16-3-0000-0000 C	9	0	9
608 3100-3137-9999-000-16-3-0000-0000 C	151	41	192
620 2100-2102-2010-513-20-5-0000-0000 J	(5)	(22)	(27)
621 2100-2103-2010-514-20-5-0000-0000 I	(1)	(5)	(6)
624 5000-5003-4561-572-45-0-0000-0000 I	59	0	59
628 3000-3023-9999-000-16-3-0000-0000 C	28	20	48
629 1000-1001-1020-031-10-1-0000-0000 S	2	0	2
630 1000-1001-1020-032-10-1-0000-0000 I	112	0	112
632 1000-1001-1067-047-10-1-0000-0000 I	191	260	451
633 1000-1001-1068-048-10-1-0000-0000 S	97	274	371
634 1000-1001-1068-048-10-4-0000-0000 S	123	0	123
635 1000-1001-1100-062-11-1-0000-0000 J	48	6	54
637 1000-1001-1210-112-12-1-0000-0000 C	124	9	133
638 1000-1001-1410-200-14-1-0000-0000 C	11	0	11
639 1000-1001-1410-202-14-6-0000-0000 C	5,978	13,091	19,069
640 1000-1001-1530-265-15-2-0000-0000 S	7,356	21,032	28,388
641 1000-1001-1530-266-15-2-0000-0000 C	7,000	20,050	27,050
642 1000-1001-1530-267-15-2-0000-0000 S	6,743	19,143	25,886
643 1000-1001-1530-268-15-2-0000-0000 I	7,402	21,201	28,603
644 1000-1001-1530-269-15-2-0000-0000 I	6,778	19,248	26,026
645 1000-1001-1540-274-15-2-0000-0000 I	1,190	3,408	4,598
646 1000-1001-1540-285-15-2-0000-0000 I	1,523	4,160	5,683
647 1000-1001-1540-280-15-2-0000-0000 S	774	1,942	2,716
648 1000-1001-1550-281-15-2-0000-0000 C	1,238	3,424	4,662
649 1000-1001-1620-328-16-3-0000-0000 S	5	0	5
650 1000-1001-1730-384-17-4-0000-0000 S	0	0	0
651 1000-1001-1909-461-19-6-0000-0000 I	0	0	0
652 1000-1001-1910-470-19-6-0000-0000 I	692	35	728
653 1000-1001-2010-514-20-5-0000-0000 I	16	33	49
655 1000-1001-2201-494-22-5-0000-0000 C	8	22	30
656 1000-1001-2204-545-22-5-0000-0000 C	(5)	(4)	(9)
657 1000-1001-2205-546-22-5-0000-0000 S	4	5	9
659 1000-1001-3020-581-30-0-0000-0000 I	1	4	4
660 1000-1001-3020-581-30-1-0000-0000 I	97	283	380
661 1000-1001-3102-602-31-1-0000-0000 C	256	553	809

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
664 1000-1001-4120-776-41-6-0000-0000 I	\$507	\$918	\$1,425
667 1000-1601-2005-501-20-0-0000-0000 ~	(0)	0	(0)
668 1000-1601-2010-515-20-5-0000-0000 S	3	0	3
673 1000-1603-2012-563-20-5-0000-0000 I	1	0	1
674 2000-2023-1620-322-16-3-0000-0000 S	783	1,645	2,428
676 2000-2040-1410-202-14-6-0000-0000 C	614	0	614
679 2000-2041-1410-202-14-6-0000-0000 C	226	0	226
685 2000-2041-1520-259-15-2-0000-0000 ~	52	0	52
686 2000-2041-1520-260-15-2-0000-0000 /	81	0	81
689 2000-2041-1530-270-15-2-0000-0000 I	233	0	233
692 2000-2041-1540-270-15-2-0000-0000 I	80	0	80
693 2000-2041-1540-275-15-2-0000-0000 S	50	21	71
696 2000-2041-1610-311-16-3-0000-0000 I	293	32	325
697 2000-2041-1610-313-16-3-0000-0000 ~	114	0	114
698 2000-2041-1620-320-16-3-0000-0000 I	267	105	371
702 2000-2041-1630-330-16-3-0000-0000 I	736	766	1,502
704 2000-2041-1730-381-17-4-0000-0000 C	123	0	123
705 2000-2041-1906-450-19-6-0000-0000 I	4,874	45	4,919
707 2000-2041-4120-776-41-6-0000-0000 I	32	86	118
710 2000-2041-9994-000-32-1-0000-0000 C	1	0	1
712 2000-2041-9995-662-32-1-0000-0000 C	2,435	0	2,435
713 2000-2041-9999-000-17-4-0000-0000 C	277	210	488
714 2000-2041-9999-000-20-5-0000-0000 C	384	678	1,063
715 2000-2041-9999-250-15-2-0000-0000 C	134	0	134
716 2000-2041-9999-275-15-2-0000-0000 C	273	41	314
718 2000-2041-9999-350-17-4-0000-0000 C	324	0	324
719 2000-2041-9999-511-20-5-0000-0000 C	3,615	2,980	6,595
720 2000-2041-9999-531-20-5-0000-0000 C	25	0	25
723 2060-0000-1903-441-19-6-0000-0000 /	362	3	365
725 2070-0000-1906-453-19-6-0000-0000 I	6,040	97	6,137
726 2070-2075-1410-202-14-6-0000-0000 C	56	104	160
727 2070-2082-1906-450-19-6-0000-0000 I	619	(0)	619
728 2070-2083-1906-450-19-6-0000-0000 I	627	(0)	627
729 2070-2084-1906-450-19-6-0000-0000 I	402	0	402
730 2070-2085-1906-450-19-6-0000-0000 I	1,323	0	1,323
731 2070-2086-1906-450-19-6-0000-0000 I	374	0	374
736 2100-2102-2010-514-20-5-0000-0000 I	(4)	(14)	(17)
737 2100-2103-2010-513-20-5-0000-0000 /	88	192	280
738 2100-2104-2203-544-22-5-0000-0000 ~	7	16	24
739 2400-2402-2010-513-20-5-0000-0000 /	18	0	18
740 2400-2403-1570-282-15-2-0000-0000 I	81	0	81

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
741 2400-2436-1530-270-15-2-0000-0000 I	\$17	\$0	\$17
747 2500-2508-2202-543-22-5-0000-0000 ~	189	384	572
749 2500-2508-2203-544-22-5-0000-0000 ~	121	200	321
750 2500-2508-2204-545-22-5-0000-0000 (	128	57	186
752 2700-2701-1700-351-17-4-0000-0000 I	72	196	268
753 2700-2701-1701-355-17-4-0000-0000 (	7	12	19
754 2700-2701-2205-546-22-5-0000-0000 :	55	97	152
756 2700-2703-1700-350-17-4-0000-0000 I	8	20	28
758 2700-2705-4120-776-41-0-0000-0000 I	1	1	1
759 2700-2705-4120-776-41-4-0000-0000 I	324	450	774
760 2700-2705-4120-776-41-6-0000-0000 I	24	0	24
762 2700-2705-9999-000-20-5-0000-0000 (	1,636	611	2,246
763 2700-2706-1700-350-17-4-0000-0000 I	63	84	147
766 3000-3024-9999-000-16-3-0000-0000 (	341	66	407
767 3000-3025-9999-000-20-5-0000-0000 (	625	0	625
776 3100-3148-2050-540-20-5-0000-0000 I	1	0	1
777 3100-3148-9999-000-16-3-0000-0000 (	134	0	134
778 3100-3150-2050-540-20-5-0000-0000 I	0	0	0
779 3100-3151-2050-540-20-5-0000-0000 I	1	0	1
780 3100-3152-2050-540-20-5-0000-0000 I	0	0	0
783 4030-4032-2050-540-20-5-0000-0000 I	0	0	0
784 4030-4042-2050-540-20-5-0000-0000 I	0	0	0
785 4030-4043-2050-540-20-5-0000-0000 I	0	0	0
788 4030-4063-4115-765-41-0-0000-0000 \	7	23	30
795 4200-4210-9998-000-43-0-0000-0000 I	2,035	0	2,035
796 4200-4211-9998-000-43-0-0000-0000 I	843	0	843
797 4200-4223-9999-872-43-0-0000-0000 /	15	42	58
798 4400-4450-9998-389-17-4-0000-0000 I	64	0	64
801 4600-4602-4530-931-45-0-0000-0000 :	784	0	784
805 5000-5008-3001-550-30-0-0000-0000 (	785	2,179	2,963
806 5000-5011-3002-561-30-5-0000-0000 I	0	0	0
812 5000-5014-3002-568-30-0-0000-0000 I	(0)	0	(0)
813 5000-5014-9994-000-30-0-0000-0000 (	(0)	(0)	(0)
814 5000-5021-1220-130-12-0-0000-0000 (	0	0	0
817 5000-5042-3106-618-31-0-0000-0000 (	317	818	1,135
819 5100-5111-1110-074-11-6-0000-0000 I	241	934	1,174
820 5200-5251-2202-542-22-5-0000-0000 I	86	177	263
821 5200-5251-2205-547-22-5-0000-0000 I	192	340	532
824 6010-6011-1100-068-11-0-0000-0000 I	0	0	0
825 6020-6021-1100-068-11-0-0000-0000 I	0	0	0
828 7200-7201-9998-000-17-9-0000-0000 I	458	0	458

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
829 7200-7202-9998-000-15-2-0000-0000 I	\$277	\$0	\$277
830 7200-7202-9998-000-15-9-0000-0000 I	314	0	314
831 7200-7202-9998-000-16-3-0000-0000 I	270	0	270
832 7200-7202-9998-000-16-9-0000-0000 I	307	0	307
833 1000-1001-9999-011-01-1-0000-0000 C	(10)	0	(10)
834 1000-1001-9999-016-01-1-0000-0000 C	150	1	150
835 2000-2001-9995-000-20-5-0000-0000 C	15	0	15
836 2000-2046-9995-000-19-6-0000-0000 C	1,279	(12)	1,267
840 1000-1604-2201-494-22-5-0000-0000 C	1,767	3,037	4,804
841 1000-1001-1620-322-16-3-0000-0000 S	5	2	7
855 5000-5002-4565-577-45-0-0000-0000 I	1,107	0	1,107
862 4100-0000-4120-770-41-0-0000-0000 S	0	0	0
865 1000-1001-1120-062-11-1-0000-0000 J	(0)	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	60	160	220
867 1000-1001-1700-351-17-4-0000-0000 I	108	322	430
868 1000-1001-1700-352-17-4-0000-0000 I	173	511	683
869 1000-1001-1700-353-17-4-0000-0000 I	106	331	437
870 1000-1001-1700-355-17-4-0000-0000 C	86	268	354
871 1000-1001-1705-371-17-4-0000-0000 I	81	214	295
872 1000-1001-1705-372-17-4-0000-0000 I	53	114	167
873 1000-1001-1705-373-17-4-0000-0000 I	25	64	89
874 1000-1001-1705-374-17-4-0000-0000 I	45	122	167
875 1000-1001-1705-376-17-4-0000-0000 I	315	799	1,114
876 1000-1001-1710-356-17-4-0000-0000 C	0	0	0
877 1000-1001-1710-371-17-4-0000-0000 I	109	77	186
878 1000-1001-1710-372-17-4-0000-0000 I	271	498	769
879 1000-1001-1710-373-17-4-0000-0000 I	230	208	438
880 1000-1001-1710-374-17-4-0000-0000 I	232	503	735
881 1000-1001-1901-430-19-6-0000-0000 I	1	0	1
882 1000-1001-1902-435-19-6-0000-0000 I	2	0	2
883 1000-1001-1907-458-19-6-0000-0000 C	0	0	0
884 1000-1001-2001-482-20-5-0000-0000 J	0	0	0
885 1000-1001-2005-483-20-5-0000-0000 C	810	1,401	2,211
886 1000-1001-2005-492-20-5-0000-0000 S	447	893	1,339
887 1000-1001-2005-505-20-5-0000-0000 T	0	0	0
888 1000-1001-2023-535-20-5-0000-0000 S	0	0	0
889 1000-1001-2203-544-22-5-0000-0000 T	0	0	0
890 1000-1001-2204-545-20-5-0000-0000 C	0	0	0
891 1000-1001-2301-101-23-1-0000-0000 J	1,551	955	2,506
892 1000-1001-2302-102-23-1-0000-0000 J	747	1,198	1,945
893 1000-1001-2303-103-23-1-0000-0000 J	580	1,073	1,652

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
894 1000-1001-2304-104-23-1-0000-0000 /	\$421	\$428	\$849
895 1000-1001-3002-561-30-1-0000-0000 I	46	0	46
896 1000-1001-3020-000-30-1-0000-0000 I	0	0	0
897 1000-1001-3020-580-30-0-0000-0000 I	1	0	1
898 1000-1001-3200-650-32-0-0000-0000 I	0	0	0
899 1000-1001-4120-770-41-0-0000-0000 S	0	0	0
900 1000-1001-4120-776-41-0-0000-0000 I	7	21	28
901 1000-1001-9993-480-20-5-0000-0000 ^	4	12	16
902 1000-1001-9993-494-22-5-0000-0000 ^	3	6	9
903 1000-1001-9993-544-22-5-0000-0000 ^	0	1	1
904 1000-1001-9993-545-22-5-0000-0000 ^	(11)	(42)	(53)
905 1000-1001-9993-546-22-5-0000-0000 ^	3	9	12
906 1000-1001-9994-000-14-1-0000-0000 C	248	0	248
907 1000-1001-9995-000-19-2-0000-0000 C	2	0	2
908 1000-1001-9995-431-19-6-0000-0000 C	33	30	63
909 1000-1603-3200-652-32-1-0000-0000 I	1	2	3
910 2000-2001-9995-431-19-6-0000-0000 C	545	857	1,402
911 2000-2001-9995-450-19-6-0000-0000 C	2,080	0	2,080
912 2000-2001-9995-451-19-6-0000-0000 C	3	0	3
913 2000-2001-9999-000-17-4-0000-0000 C	166	40	206
914 2000-2001-9999-000-20-5-0000-0000 C	712	556	1,268
915 2000-2029-1906-451-19-6-0000-0000 I	1	4	5
916 2000-2030-9995-431-19-6-0000-0000 C	1	0	1
917 2000-2031-9995-431-19-6-0000-0000 C	98	25	123
918 2000-2031-9995-450-19-6-0000-0000 C	275	0	275
919 2000-2032-9995-453-19-6-0000-0000 C	0	0	0
920 2000-2035-9999-000-17-4-0000-0000 C	(13)	0	(13)
921 2000-2036-9995-450-19-6-0000-0000 C	14	14	29
922 2000-2037-9995-431-19-6-0000-0000 C	3	0	3
923 2000-2041-1100-060-11-1-0000-0000 I	25	0	25
924 2000-2041-1610-312-16-3-0000-0000 S	1	0	1
925 2000-2041-2001-480-20-5-0000-0000 I	74	0	74
926 2000-2041-2010-511-20-5-0000-0000 S	594	281	875
927 2000-2041-2204-545-22-5-0000-0000 C	12	0	12
928 2000-2041-3002-568-30-0-0000-0000 I	389	0	389
929 2000-2041-4120-776-41-0-0000-0000 I	6	0	6
930 2000-2041-9999-000-16-3-0000-0000 C	0	1	2
931 2000-2046-9995-431-19-6-0000-0000 C	1	3	4
932 2060-2062-1620-320-16-3-0000-0000 I	116	0	116
933 2060-2062-1640-335-16-3-0000-0000 I	5	0	5
934 2060-2065-9995-000-32-1-0000-0000 C	326	0	326

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
935 2060-2066-1620-320-16-3-0000-0000 I	\$2,034	\$5,883	\$7,917
936 2060-2066-1620-326-16-3-0000-0000 S	1,165	3,484	4,649
937 2070-2070-2201-494-22-5-0000-0000 C	310	76	386
938 2070-2070-2202-543-22-5-0000-0000 T	4	10	14
939 2070-2070-2203-544-22-5-0000-0000 T	15	29	43
940 2070-2070-2204-545-22-5-0000-0000 C	100	49	149
941 2070-2070-2205-546-22-5-0000-0000 S	45	96	141
942 2070-2070-4115-765-41-1-0000-0000 V	4	10	14
943 2070-2070-9993-494-22-5-0000-0000 T	6	12	18
944 2070-2070-9993-542-22-5-0000-0000 T	0	0	1
945 2070-2070-9993-544-22-5-0000-0000 T	5	11	16
946 2070-2070-9993-545-22-5-0000-0000 T	22	40	62
947 2070-2070-9993-546-22-5-0000-0000 T	9	20	29
948 2070-2070-9995-765-41-1-0000-0000 C	208	4	212
949 2070-2070-9995-792-41-1-0000-0000 C	211	14	225
950 2070-2070-9999-000-20-5-0000-0000 C	69	48	117
951 2070-2073-1710-364-17-4-0000-0000 C	26	10	36
952 2070-2087-1620-325-16-3-0000-0000 I	429	0	429
953 2070-2090-1906-450-19-6-0000-0000 I	6,237	0	6,237
954 2070-2092-2304-104-23-1-0000-0000 J	89	0	89
955 2070-2093-2303-103-23-1-0000-0000 J	22	0	22
956 2070-2093-2304-104-23-1-0000-0000 J	5	0	5
957 2070-2094-1801-400-18-6-0000-0000 I	26	4	30
958 2070-2201-0120-025-01-1-0000-0000 C	49	0	49
959 2070-9200-3403-703-34-1-0000-0000 I	159	0	159
960 2100-2101-9993-531-20-5-0000-0000 T	7	20	28
961 2100-2103-9993-511-20-5-0000-0000 T	46	117	163
962 2100-2104-2010-514-20-5-0000-0000 I	511	999	1,511
963 2100-2104-9993-544-22-5-0000-0000 T	1	2	3
964 2400-2417-1705-376-17-4-0000-0000 I	24	0	24
965 2500-2508-2005-483-20-5-0000-0000 C	6	0	6
966 2500-2508-2005-486-20-5-0000-0000 S	47	65	112
967 2500-2508-2005-492-20-5-0000-0000 S	0	0	0
968 2500-2508-2204-544-22-5-0000-0000 T	0	0	0
969 2500-2508-9993-494-22-5-0000-0000 T	4	8	12
970 2500-2508-9993-520-20-5-0000-0000 T	5	13	19
971 2500-2508-9993-542-22-5-0000-0000 T	42	92	134
972 2500-2508-9993-544-22-5-0000-0000 T	41	110	150
973 2500-2512-1903-441-19-6-0000-0000 J	6	0	6
974 2700-2701-1700-352-17-4-0000-0000 I	27	72	99
975 2700-2701-1700-353-17-4-0000-0000 I	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
976 2700-2701-1700-355-17-4-0000-0000 (	\$38	\$114	\$153
977 2700-2701-1705-371-17-4-0000-0000 I	130	186	316
978 2700-2701-1705-372-17-4-0000-0000 I	101	73	174
979 2700-2701-1705-373-17-4-0000-0000 I	92	91	183
980 2700-2701-1705-374-17-4-0000-0000 I	80	102	183
981 2700-2701-1705-376-17-4-0000-0000 I	70	45	115
982 2700-2701-1710-365-17-4-0000-0000 I	2	5	7
983 2700-2701-1710-371-17-4-0000-0000 I	105	188	292
984 2700-2701-1710-372-17-4-0000-0000 I	117	264	381
985 2700-2701-1710-373-17-4-0000-0000 I	146	267	413
986 2700-2701-1710-374-17-4-0000-0000 I	263	422	684
987 2700-2701-1710-376-17-4-0000-0000 I	0	1	1
988 2700-2701-1741-393-17-4-0000-0000 I	765	0	765
989 2700-2701-9993-546-22-5-0000-0000 *	16	39	55
990 2700-2702-1700-350-17-4-0000-0000 I	19	60	79
991 2700-2702-1700-352-17-4-0000-0000 I	11	32	43
992 2700-2702-1700-355-17-4-0000-0000 (	9	27	36
993 2700-2703-1705-373-17-4-0000-0000 I	0	0	0
994 2700-2703-1710-364-17-4-0000-0000 (	50	59	110
995 2700-2703-1710-371-17-4-0000-0000 I	36	75	111
996 2700-2703-1710-372-17-4-0000-0000 I	65	156	221
997 2700-2703-1710-373-17-4-0000-0000 I	123	310	433
998 2700-2703-1710-374-17-4-0000-0000 I	58	158	216
999 2700-2704-1700-350-17-4-0000-0000 I	4,767	0	4,767
1,000 2700-2705-9999-000-17-4-0000-0000 (	1	0	1
1,001 2700-2706-1700-353-17-4-0000-0000 I	11	33	43
1,002 2700-2706-1701-355-17-4-0000-0000 (	4	0	4
1,003 2700-2706-3200-653-32-1-0000-0000 I	0	1	1
1,004 3000-3008-1705-371-17-4-0000-0000 I	0	0	0
1,005 3100-3109-9999-000-20-5-0000-0000 (	160	0	160
1,006 3100-3147-1530-269-15-2-0000-0000 I	4	0	4
1,007 4000-0000-4110-760-41-0-0000-0000 \	0	0	0
1,008 4000-4001-4110-760-41-0-0000-0000 \	68	0	68
1,009 4100-4101-4120-770-41-0-0000-0000 (	169	18	186
1,010 4150-4151-4120-770-41-0-0000-0000 (	0	0	0
1,011 4400-4402-1710-375-17-4-0000-0000 /	0	0	0
1,012 4680-4685-4510-910-45-0-0000-0000 *	38	0	38
1,013 5000-5001-3014-000-30-0-0000-0000 I	41	0	41
1,014 5000-5011-2012-568-20-5-0000-0000 I	9	0	9
1,015 5000-5013-2012-562-20-5-0000-0000 I	278	0	278
1,016 5000-5031-2012-561-20-5-0000-0000 I	6	0	6

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:5 1000-1001-1040-040-10-1-0000-0000 City Manager Admin and Mgmt

Department	Management Services	Management of Staff	Total
1,017 5200-5251-2202-542-22-0-0000-0000 I	\$(0)	\$0	\$(0)
1,018 5200-5251-2204-545-22-5-0000-0000 C	6	20	26
1,019 5200-5251-9993-542-22-5-0000-0000 ^	4	9	13
1,020 5200-5251-9993-545-22-5-0000-0000 ^	0	0	1
1,021 5200-5251-9993-546-22-5-0000-0000 ^	6	7	14
1,022 5200-5253-4145-806-41-0-0000-0000 I	1	0	1
1,023 7200-7201-1110-072-11-9-0000-0000 C	173	0	173
1,031 2500-2508-9993-545-22-5-0000-0000 ^	98	200	298
Total	\$708,645	\$708,645	\$1,417,289

1000-1001-2101-050-21-1-0000-0000 Budget Program
Nature and Extent of Services

Budget and Management Studies assists in financial planning and strategic management processes across the City organization by delivering management information, decision support, consulting, auditing, and implementation services.

- **City Budget** - Costs have been allocated based on Total Actual Expenditures by GL String.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Description		Amount	General Admin	City Budget
Personnel Costs				
Salaries	S1	993,391	0	993,391
Salary % Split			.00%	100.00%
Benefits	S	347,740	0	347,740
Subtotal - Personnel Costs		1,341,131	0	1,341,131
Services & Supplies Cost				
653100 Governmental Exp Adjustment	S	(12,251)	0	(12,251)
653303 Public Relations & Information	S	1,498	0	1,498
653403 Live Scan Service	S	32	0	32
654411 Space Rentals	S	1,746	0	1,746
655804 Misc. Subsistence Expense	S	3,445	0	3,445
656107 Office Supplies	S	5,742	0	5,742
658005 Miscellaneous Expenditures	S	150	0	150
859120 Fac Repair & Replace Projects	S	2,800	0	2,800
859306 Chgs For Msngr/Mail/Copier S	S	27,231	0	27,231
859309 Facilities Management Charge	S	40,800	0	40,800
859310 Non-Recurrin Spec Project Chrg	S	4,013	0	4,013
859331 Charges For Telephone Servic	S	2,527	0	2,527
859333 10C and 10X Charges	S	7,296	0	7,296
859334 Info Systems Service Charge	S	32,500	0	32,500
859335 Info Systems Equip Charge	S	33,100	0	33,100
859336 ERP Replacement Charge	S	4,300	0	4,300
859337 Network Replacement Charge	S	9,000	0	9,000
859338 Replacement/Leased Compute	S	11,300	0	11,300
859350 Security Assessment Charges	S	6,700	0	6,700
Subtotal - Services & Supplies		181,930	0	181,930
Department Cost Total		1,523,060	0	1,523,060
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,523,060	0	1,523,060
General Admin Distribution			0	0
Grand Total		<u>\$1,523,060</u>	<u>\$1,523,060</u>	

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	First Incoming	Second Incoming	City Budget
5 Management Services	\$620	\$145	\$765
5 Management of Staff	1,628	382	2,010
Subtotal - 1000-1001-1040-040-10-1-00	2,248	527	2,774
6 City Budget	0	1,646	1,646
Subtotal - 1000-1001-2101-050-21-1-00	0	1,646	1,646
8 Records Management	0	177	177
Subtotal - 1000-1001-1210-111-12-1-00	0	177	177
9 3 Year Average	0	55,590	55,590
Subtotal - 1000-1001-1410-201-14-1-00	0	55,590	55,590
13 Payroll	0	2,022	2,022
Subtotal - 1000-1001-3200-653-32-1-00	0	2,022	2,022
16 Citywide Audit	0	452	452
Subtotal - 1000-1001-3200-665-32-1-00	0	452	452
17 Personnel Services	0	3,720	3,720
Subtotal - 1000-1001-3401-700-34-1-00	0	3,720	3,720
18 Training	0	1,362	1,362
Subtotal - 1000-1001-3402-701-34-1-00	0	1,362	1,362
19 Employment Services	0	7,379	7,379
Subtotal - 1000-1001-3403-703-34-1-00	0	7,379	7,379
20 Civil Service Board	0	338	338
Subtotal - 1000-1001-3403-704-34-1-00	0	338	338
21 Employer/Employee Relations	0	2,132	2,132
Subtotal - 1000-1001-3404-710-34-1-00	0	2,132	2,132
22 Loss Control	0	1,222	1,222

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	First Incoming	Second Incoming	City Budget
Subtotal - 1000-1001-3405-720-34-1-01	\$0	\$1,222	\$1,222
23 Employee Benefits	0	1,364	1,364
Subtotal - 1000-1001-3410-730-34-1-01	0	1,364	1,364
Total Incoming	2,248	77,932	80,179
C. Total Allocated		\$1,603,240	\$1,603,240
			100.00%

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000-1001-0110-010-01-1-0000-0000	5,790,305.56	0.40%	\$6,110	\$0	\$6,110	\$313	\$6,423
4 1000-1001-1010-030-10-1-0000-0000	1,336,464.18	0.09%	1,410	0	1,410	72	1,482
5 1000-1001-1040-040-10-1-0000-0000	1,197,899.47	0.08%	1,264	0	1,264	0	1,264
6 1000-1001-2101-050-21-1-0000-0000	1,559,734.74	0.11%	1,646	0	1,646	0	1,646
7 1000-1001-1210-110-12-1-0000-0000	1,081,388.92	0.07%	1,141	0	1,141	58	1,200
8 1000-1001-1210-111-12-1-0000-0000	67,111.07	0.00%	71	0	71	4	74
9 1000-1001-1410-201-14-1-0000-0000	12,519,043.52	0.87%	13,211	0	13,211	676	13,887
10 1000-1001-3020-580-30-1-0000-0000	1,151,979.62	0.08%	1,216	0	1,216	62	1,278
11 1000-1001-3200-651-32-1-0000-0000	1,566,485.18	0.11%	1,653	0	1,653	85	1,738
12 1000-1001-3200-652-32-1-0000-0000	703,651.85	0.05%	743	0	743	38	781
13 1000-1001-3200-653-32-1-0000-0000	893,960.65	0.06%	943	0	943	48	992
14 1000-1001-3200-654-32-1-0000-0000	242,947.63	0.02%	256	0	256	13	269
15 1000-1001-3200-655-32-1-0000-0000	2,468,825.87	0.17%	2,605	0	2,605	133	2,739
16 1000-1001-3200-665-32-1-0000-0000	344,301.16	0.02%	363	0	363	19	382
17 1000-1001-3401-700-34-1-0000-0000	950,285.37	0.07%	1,003	0	1,003	51	1,054
18 1000-1001-3402-701-34-1-0000-0000	463,382.91	0.03%	489	0	489	25	514
19 1000-1001-3403-703-34-1-0000-0000	2,659,712.30	0.18%	2,807	0	2,807	144	2,950
20 1000-1001-3403-704-34-1-0000-0000	105,305.43	0.01%	111	0	111	6	117
21 1000-1001-3404-710-34-1-0000-0000	624,859.48	0.04%	659	0	659	34	693
22 1000-1001-3405-720-34-1-0000-0000	433,182.87	0.03%	457	0	457	23	481
23 1000-1001-3410-730-34-1-0000-0000	461,562.53	0.03%	487	0	487	25	512
24 1000-1001-1040-042-10-1-0000-0000	51,877.88	0.00%	55	0	55	3	58
25 1000-1001-1050-045-10-1-0000-0000	327,498.03	0.02%	346	0	346	18	363
26 1000-1001-1090-055-10-1-0000-0000	322,530.35	0.02%	340	0	340	17	358
27 1000-1001-1100-060-11-1-0000-0000	2,953,019.39	0.20%	3,116	0	3,116	160	3,276
29 1000-1001-1100-062-11-6-0000-0000	834.10	0.00%	1	0	1	0	1
30 1000-1001-1100-065-11-6-0000-0000	243.22	0.00%	0	0	0	0	0
31 1000-1001-1110-072-11-1-0000-0000	761,993.41	0.05%	804	0	804	41	845
33 1000-1001-1410-202-14-1-0000-0000	8,332.50	0.00%	9	0	9	0	9
34 1000-1001-1510-250-15-2-0000-0000	3,608,564.89	0.25%	3,808	0	3,808	195	4,003
35 1000-1001-1510-251-15-2-0000-0000	748,832.16	0.05%	790	0	790	40	831
36 1000-1001-1510-252-15-2-0000-0000	14,590.74	0.00%	15	0	15	1	16
37 1000-1001-1520-255-15-2-0000-0000	14,538,836.28	1.01%	15,342	0	15,342	785	16,127
38 1000-1001-1520-256-15-2-0000-0000	1,074,413.13	0.07%	1,134	0	1,134	58	1,192
39 1000-1001-1520-257-15-2-0000-0000	1,872,275.20	0.13%	1,976	0	1,976	101	2,077
40 1000-1001-1520-258-15-2-0000-0000	243,380.04	0.02%	257	0	257	13	270
41 1000-1001-1520-259-15-2-0000-0000	3,405,611.93	0.24%	3,594	0	3,594	184	3,778
42 1000-1001-1520-260-15-2-0000-0000	41,849,429.75	2.90%	44,162	0	44,162	2,261	46,422
43 1000-1001-1520-261-15-2-0000-0000	2,555,448.51	0.18%	2,697	0	2,697	138	2,835
44 1000-1001-1520-262-15-2-0000-0000	3,500.00	0.00%	4	0	4	0	4
45 1000-1001-1520-263-15-2-0000-0000	658,076.31	0.05%	694	0	694	36	730
46 1000-1001-1530-270-15-2-0000-0000	20,390,511.22	1.41%	21,517	0	21,517	1,101	22,619

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 1000-1001-1530-271-15-2-0000-0000 I	357,950.43	0.02%	\$378	\$0	\$378	\$19	\$397
48 1000-1001-1530-272-15-2-0000-0000 I	6,220,643.81	0.43%	6,564	0	6,564	336	6,900
49 1000-1001-1540-275-15-2-0000-0000 I	28,175,358.08	1.95%	29,732	0	29,732	1,522	31,254
50 1000-1001-1540-276-15-2-0000-0000 I	37,750.48	0.00%	40	0	40	2	42
51 1000-1001-1550-278-15-2-0000-0000 I	31,405,043.14	2.17%	33,140	0	33,140	1,696	34,837
52 1000-1001-1550-279-15-2-0000-0000 I	38,525.85	0.00%	41	0	41	2	43
53 1000-1001-1600-300-16-3-0000-0000 I	616,194.49	0.04%	650	0	650	33	684
54 1000-1001-1600-301-16-3-0000-0000 I	216,007.85	0.01%	228	0	228	12	240
55 1000-1001-1600-302-16-3-0000-0000 I	5,953.05	0.00%	6	0	6	0	7
56 1000-1001-1600-303-16-3-0000-0000 I	826,902.22	0.06%	873	0	873	45	917
57 1000-1001-1610-310-16-3-0000-0000 I	123,720.57	0.01%	131	0	131	7	137
58 1000-1001-1610-311-16-3-0000-0000 I	1,693,713.89	0.12%	1,787	0	1,787	91	1,879
59 1000-1001-1610-312-16-3-0000-0000 I	1,547,940.32	0.11%	1,633	0	1,633	84	1,717
60 1000-1001-1610-313-16-3-0000-0000 I	1,939,260.85	0.13%	2,046	0	2,046	105	2,151
61 1000-1001-1620-320-16-3-0000-0000 I	71,590,709.04	4.95%	75,546	0	75,546	3,867	79,413
62 1000-1001-1620-323-16-3-0000-0000 I	1,392,663.46	0.10%	1,470	0	1,470	75	1,545
63 1000-1001-1620-324-16-3-0000-0000 I	152,204.25	0.01%	161	0	161	8	169
64 1000-1001-1620-325-16-3-0000-0000 I	1,667.31	0.00%	2	0	2	0	2
65 1000-1001-1620-326-16-3-0000-0000 I	33,065.96	0.00%	35	0	35	2	37
66 1000-1001-1620-327-16-3-0000-0000 I	2,052,551.84	0.14%	2,166	0	2,166	111	2,277
67 1000-1001-1630-330-16-3-0000-0000 I	2,599,363.73	0.18%	2,743	0	2,743	140	2,883
68 1000-1001-1640-335-16-3-0000-0000 I	3,985,646.50	0.28%	4,206	0	4,206	215	4,421
69 1000-1001-1700-350-17-4-0000-0000 I	1,187,664.07	0.08%	1,253	0	1,253	64	1,317
70 1000-1001-1701-355-17-4-0000-0000 I	105,918.68	0.01%	112	0	112	6	117
71 1000-1001-1701-356-17-4-0000-0000 I	42,568.76	0.00%	45	0	45	2	47
72 1000-1001-1701-358-17-4-0000-0000 I	150,052.50	0.01%	158	0	158	8	166
73 1000-1001-1705-365-17-4-0000-0000 I	9,202,216.01	0.64%	9,711	0	9,711	497	10,208
74 1000-1001-1710-375-17-4-0000-0000 I	2,795,797.47	0.19%	2,950	0	2,950	151	3,101
76 1000-1001-1730-381-17-4-0000-0000 I	80,457.47	0.01%	85	0	85	4	89
77 1000-1001-1740-385-17-4-0000-0000 I	1,469,041.02	0.10%	1,550	0	1,550	79	1,630
78 1000-1001-1740-386-17-4-0000-0000 I	2,620,748.91	0.18%	2,766	0	2,766	142	2,907
81 1000-1001-1801-400-18-6-0000-0000 I	1,492,869.44	0.10%	1,575	0	1,575	81	1,656
82 1000-1001-1901-431-19-6-0000-0000 I	2,789,662.22	0.19%	2,944	0	2,944	151	3,094
83 1000-1001-1901-432-19-6-0000-0000 I	182,323.47	0.01%	192	0	192	10	202
84 1000-1001-1901-433-19-6-0000-0000 I	310,648.65	0.02%	328	0	328	17	345
85 1000-1001-1902-436-19-6-0000-0000 I	4,534,739.10	0.31%	4,785	0	4,785	245	5,030
86 1000-1001-1902-437-19-6-0000-0000 I	4,842,905.65	0.34%	5,110	0	5,110	262	5,372
87 1000-1001-1903-441-19-6-0000-0000 I	2,648,907.31	0.18%	2,795	0	2,795	143	2,938
88 1000-1001-1903-442-19-6-0000-0000 I	4,213,284.29	0.29%	4,446	0	4,446	228	4,674
89 1000-1001-1906-451-19-6-0000-0000 I	1,151.99	0.00%	1	0	1	0	1
90 1000-1001-1906-453-19-6-0000-0000 I	2,162,984.00	0.15%	2,282	0	2,282	117	2,399
91 1000-1001-1906-454-19-6-0000-0000 I	29.33	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92 1000-1001-1909-463-19-6-0000-0000	I 498,010.94	0.03%	\$526	\$0	\$526	\$27	\$552
93 1000-1001-1910-470-19-1-0000-0000	I 7,827,342.37	0.54%	8,260	0	8,260	423	8,683
94 1000-1001-2001-480-20-5-0000-0000	I 283,549.72	0.02%	299	0	299	15	315
95 1000-1001-2001-481-20-5-0000-0000	/ 77,744.93	0.01%	82	0	82	4	86
102 1000-1001-2005-500-20-5-0000-0000	I 603,382.32	0.04%	637	0	637	33	669
103 1000-1001-2005-501-20-5-0000-0000	~ 1,397,298.23	0.10%	1,474	0	1,474	75	1,550
105 1000-1001-2005-503-20-5-0000-0000	~ 1,358,827.97	0.09%	1,434	0	1,434	73	1,507
106 1000-1001-2005-504-20-5-0000-0000	~ 64,445.95	0.00%	68	0	68	3	71
107 1000-1001-2010-511-20-5-0000-0000	\$ 463,653.93	0.03%	489	0	489	25	514
108 1000-1001-2015-521-20-5-0000-0000	\$ 2,802,366.19	0.19%	2,957	0	2,957	151	3,109
109 1000-1001-2015-522-20-5-0000-0000	I 490,665.68	0.03%	518	0	518	27	544
111 1000-1001-2015-524-20-4-0000-0000	I (996.18)	0.00%	(1)	0	(1)	(0)	(1)
112 1000-1001-2020-531-20-5-0000-0000	\$ 306,529.75	0.02%	323	0	323	17	340
113 1000-1001-2023-535-20-6-0000-0000	\$ 248,880.05	0.02%	263	0	263	13	276
114 1000-1001-2024-536-20-5-0000-0000	(1,855,147.69	0.13%	1,958	0	1,958	100	2,058
115 1000-1001-3200-656-32-1-0000-0000	I 1,621,739.78	0.11%	1,711	0	1,711	88	1,799
116 1000-1001-3200-660-32-6-0000-0000	I 17,136.00	0.00%	18	0	18	1	19
117 1000-1001-3200-662-32-1-0000-0000	(500,001.14	0.03%	528	0	528	27	555
122 1000-1001-9994-000-12-1-0000-0000	(180.00	0.00%	0	0	0	0	0
125 1000-1001-9994-000-17-4-0000-0000	(67,332.76	0.00%	71	0	71	4	75
127 1000-1001-9994-000-19-6-0000-0000	((16.96)	0.00%	(0)	0	(0)	(0)	(0)
128 1000-1001-9994-000-20-5-0000-0000	(428.82	0.00%	0	0	0	0	0
129 1000-1001-9994-000-32-1-0000-0000	(3,014,800.00	0.21%	3,181	0	3,181	163	3,344
131 1000-1001-9995-000-15-2-0000-0000	(615,779.75	0.04%	650	0	650	33	683
132 1000-1001-9995-000-19-6-0000-0000	(365,148.88	0.03%	385	0	385	20	405
135 1000-1001-9999-000-17-4-0000-0000	(2,190,537.44	0.15%	2,312	0	2,312	118	2,430
136 1000-1001-9999-000-20-5-0000-0000	(2,268,671.00	0.16%	2,394	0	2,394	123	2,517
138 1000-1502-1906-450-19-6-0000-0000	I 444.02	0.00%	0	0	0	0	0
139 1000-1504-1110-072-11-1-0000-0000	(470,668.54	0.03%	497	0	497	25	522
140 1000-1601-2005-501-20-5-0000-0000	~ 161.13	0.00%	0	0	0	0	0
141 1000-1601-2005-502-20-5-0000-0000	~ 1,918.65	0.00%	2	0	2	0	2
143 1000-1601-2020-531-20-5-0000-0000	\$ 1,308,774.72	0.09%	1,381	0	1,381	71	1,452
145 1000-1603-2001-482-20-5-0000-0000	/ 3,871,370.33	0.27%	4,085	0	4,085	209	4,294
149 1000-1603-2005-505-20-5-0000-0000	~ 1,631,925.60	0.11%	1,722	0	1,722	88	1,810
150 1000-1603-2010-517-20-5-0000-0000	\$ 1,752,882.80	0.12%	1,850	0	1,850	95	1,944
151 1000-1603-2015-525-20-5-0000-0000	I 1,632,307.65	0.11%	1,722	0	1,722	88	1,811
152 1000-1603-2020-532-20-5-0000-0000	~ 510,697.61	0.04%	539	0	539	28	566
156 1000-1603-9994-000-20-5-0000-0000	(600.00	0.00%	1	0	1	0	1
158 1000-1801-1510-250-15-2-0000-0000	(4,381,733.54	0.30%	4,624	0	4,624	237	4,861
159 2000-2001-9995-000-19-4-0000-0000	(949,285.09	0.07%	1,002	0	1,002	51	1,053
160 2000-2001-9995-000-19-5-0000-0000	(61,657.91	0.00%	65	0	65	3	68
161 2000-2001-9995-000-19-6-0000-0000	(5,666,705.81	0.39%	5,980	0	5,980	306	6,286

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
164 2000-2017-9995-000-15-2-0000-0000	2,039,042.30	0.14%	\$2,152	\$0	\$2,152	\$110	\$2,262
165 2000-2018-1510-250-15-2-0000-0000	36,080.97	0.00%	38	0	38	2	40
166 2000-2020-9995-000-15-2-0000-0000	65,554.65	0.00%	69	0	69	4	73
167 2000-2021-1620-320-16-3-0000-0000	130,898.09	0.01%	138	0	138	7	145
169 2000-2022-9995-000-15-2-0000-0000	190,417.06	0.01%	201	0	201	10	211
170 2000-2023-1620-320-16-3-0000-0000	25,300.00	0.00%	27	0	27	1	28
171 2000-2023-1620-324-16-3-0000-0000	92,767.00	0.01%	98	0	98	5	103
172 2000-2025-1640-335-16-3-0000-0000	2,700.00	0.00%	3	0	3	0	3
174 2000-2027-9999-000-20-5-0000-0000	12,021,206.97	0.83%	12,685	0	12,685	649	13,335
176 2000-2029-1906-453-19-6-0000-0000	6,524,769.90	0.45%	6,885	0	6,885	352	7,238
177 2000-2030-9995-000-19-6-0000-0000	5,818,923.78	0.40%	6,140	0	6,140	314	6,455
178 2000-2031-9995-000-19-6-0000-0000	3,110,971.53	0.22%	3,283	0	3,283	168	3,451
179 2000-2032-9995-000-19-6-0000-0000	548,130.49	0.04%	578	0	578	30	608
181 2000-2036-9995-000-19-6-0000-0000	1,106,696.53	0.08%	1,168	0	1,168	60	1,228
182 2000-2037-9995-000-19-6-0000-0000	521,032.40	0.04%	550	0	550	28	578
184 2000-2040-3200-670-32-6-0000-0000	6,950.00	0.00%	7	0	7	0	8
186 2000-2040-9994-000-32-1-0000-0000	1,866,134.37	0.13%	1,969	0	1,969	101	2,070
187 2000-2042-9995-000-19-6-0000-0000	(511,501.90)	-0.04%	(540)	0	(540)	(28)	(567)
189 2060-2061-9995-000-15-2-0000-0000	1,957,759.58	0.14%	2,066	0	2,066	106	2,172
191 2060-2064-9999-000-20-5-0000-0000	13,979,293.94	0.97%	14,752	0	14,752	755	15,507
192 2070-0000-1903-441-19-6-0000-0000	460,139.35	0.03%	486	0	486	25	510
193 2070-0000-3403-703-34-1-0000-0000	5,144,829.63	0.36%	5,429	0	5,429	278	5,707
194 2070-2071-9995-000-15-2-0000-0000	4,218,064.83	0.29%	4,451	0	4,451	228	4,679
195 2070-2072-1630-330-16-3-0000-0000	266,213.30	0.02%	281	0	281	14	295
196 2070-2073-1710-375-17-4-0000-0000	297,303.73	0.02%	314	0	314	16	330
197 2070-2073-1730-381-17-4-0000-0000	280,181.78	0.02%	296	0	296	15	311
198 2070-2073-9999-000-17-4-0000-0000	70.38	0.00%	0	0	0	0	0
199 2070-2074-9999-000-20-5-0000-0000	14,646,228.85	1.01%	15,455	0	15,455	791	16,247
203 2070-2079-9999-000-17-4-0000-0000	746,119.12	0.05%	787	0	787	40	828
204 2095-2095-1710-375-17-4-0000-0000	93,985.07	0.01%	99	0	99	5	104
205 2100-2101-2020-531-20-5-0000-0000	5,560,078.41	0.38%	5,867	0	5,867	300	6,168
209 2100-2102-2010-511-20-5-0000-0000	883,956.73	0.06%	933	0	933	48	981
210 2100-2102-2020-531-20-5-0000-0000	1,797,923.50	0.12%	1,897	0	1,897	97	1,994
213 2100-2102-9999-000-20-5-0000-0000	19,962.55	0.00%	21	0	21	1	22
214 2100-2103-2010-511-20-5-0000-0000	2,846,098.34	0.20%	3,003	0	3,003	154	3,157
215 2100-2103-2015-521-20-5-0000-0000	961,103.69	0.07%	1,014	0	1,014	52	1,066
219 2100-2103-9999-000-20-5-0000-0000	43,869.74	0.00%	46	0	46	2	49
222 2100-2104-2010-511-20-5-0000-0000	4,182,606.19	0.29%	4,414	0	4,414	226	4,640
225 2100-2104-9999-000-20-5-0000-0000	7,046,309.49	0.49%	7,436	0	7,436	381	7,816
226 2300-2308-2060-541-20-5-0000-0000	18,672.94	0.00%	20	0	20	1	21
229 2300-2318-2060-541-20-5-0000-0000	121,118.88	0.01%	128	0	128	7	134
230 2300-2319-2060-541-20-5-0000-0000	417,702.05	0.03%	441	0	441	23	463

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
231 2300-2320-2060-541-20-5-0000-0000 I	361,300.00	0.02%	\$381	\$0	\$381	\$20	\$401
233 2300-2322-2060-541-20-5-0000-0000 I	67,423.26	0.00%	71	0	71	4	75
234 2300-2323-2060-541-20-5-0000-0000 I	552,155.15	0.04%	583	0	583	30	612
235 2300-2324-2060-541-20-5-0000-0000 I	404,755.08	0.03%	427	0	427	22	449
236 2300-2325-2060-541-20-5-0000-0000 I	222,101.25	0.02%	234	0	234	12	246
237 2400-2401-2015-521-20-5-0000-0000 S	50,000.00	0.00%	53	0	53	3	55
240 2400-2402-9999-000-20-5-0000-0000 C	664,164.89	0.05%	701	0	701	36	737
241 2400-2405-1580-290-15-2-0000-0000 T	486,539.26	0.03%	513	0	513	26	540
242 2400-2408-9999-000-20-5-0000-0000 C	4,982,793.92	0.34%	5,258	0	5,258	269	5,527
243 2400-2409-9999-000-20-5-0000-0000 C	165,860.07	0.01%	175	0	175	9	184
244 2400-2417-1700-350-17-4-0000-0000 I	100.56	0.00%	0	0	0	0	0
245 2400-2417-1701-355-17-4-0000-0000 C	200.00	0.00%	0	0	0	0	0
246 2400-2417-1705-365-17-4-0000-0000 I	474,950.41	0.03%	501	0	501	26	527
251 2400-2417-9999-000-17-4-0000-0000 C	190,269.03	0.01%	201	0	201	10	211
252 2400-2418-9999-000-20-5-0000-0000 C	21,573.31	0.00%	23	0	23	1	24
253 2400-2420-1630-330-16-3-0000-0000 I	101,284.65	0.01%	107	0	107	5	112
254 2400-2436-1540-275-15-2-0000-0000 S	187,336.32	0.01%	198	0	198	10	208
255 2400-2436-1550-278-15-2-0000-0000 C	1,252,888.32	0.09%	1,322	0	1,322	68	1,390
256 2400-2440-1710-375-17-4-0000-0000 J	491,537.64	0.03%	519	0	519	27	545
257 2400-2441-2015-523-20-5-0000-0000 I	26,378.77	0.00%	28	0	28	1	29
258 2400-2441-9999-000-20-5-0000-0000 C	54,388.78	0.00%	57	0	57	3	60
259 2400-2443-1110-072-11-1-0000-0000 C	623,621.76	0.04%	658	0	658	34	692
260 2400-2446-2001-481-20-5-0000-0000 J	56,953.66	0.00%	60	0	60	3	63
262 2400-2448-2024-536-20-5-0000-0000 C	4,556.00	0.00%	5	0	5	0	5
263 2400-2448-9999-000-20-5-0000-0000 C	424,625.31	0.03%	448	0	448	23	471
264 2400-2449-2002-484-20-5-0000-0000 I	232,083.12	0.02%	245	0	245	13	257
267 2500-2504-9999-000-20-5-0000-0000 C	5,264,068.33	0.36%	5,555	0	5,555	284	5,839
268 2500-2506-2010-511-20-5-0000-0000 S	8,139,447.41	0.56%	8,589	0	8,589	440	9,029
271 2500-2506-9999-000-20-5-0000-0000 C	652,252.31	0.05%	688	0	688	35	724
272 2500-2507-9999-000-20-5-0000-0000 C	435,108.08	0.03%	459	0	459	24	483
273 2500-2508-2001-480-20-5-0000-0000 I	(2,572.52)	0.00%	(3)	0	(3)	(0)	(3)
274 2500-2508-2001-481-20-5-0000-0000 J	56,360.25	0.00%	59	0	59	3	63
280 2500-2508-2004-493-20-5-0000-0000 C	(24,838.05)	0.00%	(26)	0	(26)	(1)	(28)
281 2500-2508-2005-501-20-5-0000-0000 T	600,826.72	0.04%	634	0	634	32	666
282 2500-2508-2005-502-20-5-0000-0000 T	1,403,943.74	0.10%	1,482	0	1,482	76	1,557
283 2500-2508-2005-503-20-5-0000-0000 T	207,901.67	0.01%	219	0	219	11	231
284 2500-2508-2005-504-20-5-0000-0000 T	132,312.34	0.01%	140	0	140	7	147
285 2500-2508-2015-522-20-5-0000-0000 I	138,251.32	0.01%	146	0	146	7	153
286 2500-2508-2020-531-20-5-0000-0000 S	1,713,397.11	0.12%	1,808	0	1,808	93	1,901
288 2500-2508-9993-000-20-5-0000-0000 T	0.01	0.00%	0	0	0	0	0
290 2500-2508-9999-000-20-5-0000-0000 C	499,242.09	0.03%	527	0	527	27	554
292 2500-2509-9999-000-20-5-0000-0000 C	274,854.08	0.02%	290	0	290	15	305

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
293 2500-2510-9999-000-20-5-0000-0000	1,179,087.24	0.08%	\$1,244	\$0	\$1,244	\$64	\$1,308
294 2500-2511-9999-000-20-5-0000-0000	24,146.92	0.00%	25	0	25	1	27
295 2500-2512-9999-000-20-5-0000-0000	301,581.60	0.02%	318	0	318	16	335
296 2500-2513-9999-000-20-5-0000-0000	421,056.00	0.03%	444	0	444	23	467
297 2500-2515-9999-000-20-5-0000-0000	235,706.57	0.02%	249	0	249	13	261
299 2500-2517-9999-000-20-5-0000-0000	2,398,669.04	0.17%	2,531	0	2,531	130	2,661
301 2600-2601-9999-000-20-5-0000-0000	149,807.41	0.01%	158	0	158	8	166
302 2600-2602-9999-000-20-5-0000-0000	834,987.39	0.06%	881	0	881	45	926
303 2700-2701-1700-350-17-4-0000-0000	658,900.61	0.05%	695	0	695	36	731
304 2700-2701-1705-365-17-4-0000-0000	12,838,705.35	0.20%	2,996	0	2,996	153	3,149
305 2700-2701-1710-375-17-4-0000-0000	2,238,549.74	0.15%	2,362	0	2,362	121	2,483
306 2700-2701-1730-381-17-4-0000-0000	114,510.84	0.01%	121	0	121	6	127
308 2700-2701-1740-385-17-4-0000-0000	12,058,565.99	0.14%	2,172	0	2,172	111	2,283
309 2700-2701-1740-386-17-4-0000-0000	3,239,703.00	0.22%	3,419	0	3,419	175	3,594
312 2700-2701-9999-000-17-4-0000-0000	5,335,738.76	0.37%	5,631	0	5,631	288	5,919
313 2700-2702-9999-000-17-4-0000-0000	1,368,347.40	0.09%	1,444	0	1,444	74	1,518
314 2700-2703-1710-375-17-4-0000-0000	3,322,110.04	0.23%	3,506	0	3,506	179	3,685
315 2700-2703-1730-381-17-4-0000-0000	106,806.12	0.01%	113	0	113	6	118
316 2700-2703-1730-384-17-4-0000-0000	570,461.82	0.04%	602	0	602	31	633
317 2700-2705-2015-522-20-5-0000-0000	922,633.26	0.06%	974	0	974	50	1,023
318 2700-2706-3200-651-32-1-0000-0000	50,336.53	0.00%	53	0	53	3	56
320 3000-3008-1705-365-17-4-0000-0000	165,834.57	0.01%	175	0	175	9	184
321 3000-3009-1701-355-17-4-0000-0000	100.00	0.00%	0	0	0	0	0
322 3000-3009-1705-365-17-4-0000-0000	19,017.60	0.00%	20	0	20	1	21
323 3000-3010-9999-000-15-2-0000-0000	24,204.26	0.00%	26	0	26	1	27
324 3000-3012-9999-000-20-5-0000-0000	686,711.89	0.05%	725	0	725	37	762
326 3000-3016-9999-000-20-5-0000-0000	13,457.99	0.00%	14	0	14	1	15
327 3000-3022-9999-000-10-1-0000-0000	1,529.88	0.00%	2	0	2	0	2
330 3050-3506-2015-523-20-5-0000-0000	655,433.45	0.05%	692	0	692	35	727
331 3050-3506-9999-000-20-5-0000-0000	7,545.57	0.00%	8	0	8	0	8
332 3050-3509-2015-523-20-5-0000-0000	14,664,758.70	0.32%	4,922	0	4,922	252	5,174
333 3050-3509-9999-000-20-5-0000-0000	11,398.83	0.00%	12	0	12	1	13
334 3050-3517-2015-523-20-5-0000-0000	3,932,125.22	0.27%	4,149	0	4,149	212	4,362
335 3050-3517-9999-000-20-5-0000-0000	77,946.86	0.01%	82	0	82	4	86
336 3050-3518-9999-000-20-5-0000-0000	812,152.56	0.06%	857	0	857	44	901
337 3050-3521-2015-523-20-5-0000-0000	8,396.09	0.00%	9	0	9	0	9
338 3050-3521-9999-000-20-5-0000-0000	21.50	0.00%	0	0	0	0	0
339 3050-3523-9999-000-20-5-0000-0000	23,762.94	0.00%	25	0	25	1	26
341 3100-3104-9999-000-17-4-0000-0000	317.24	0.00%	0	0	0	0	0
343 3100-3109-2050-540-20-5-0000-0000	43,141.54	0.00%	46	0	46	2	48
345 3100-3110-2050-540-20-5-0000-0000	3,224.53	0.00%	3	0	3	0	4
346 3100-3110-9999-000-17-4-0000-0000	5,351.84	0.00%	6	0	6	0	6

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
347 3100-3111-2050-540-20-5-0000-0000 I	309,603.35	0.02%	\$327	\$0	\$327	\$17	\$343
348 3100-3111-9999-000-20-5-0000-0000 I	2,943,922.85	0.20%	3,107	0	3,107	159	3,266
349 3100-3112-2050-540-20-5-0000-0000 I	252,192.90	0.02%	266	0	266	14	280
350 3100-3113-2050-540-20-5-0000-0000 I	1,732.90	0.00%	2	0	2	0	2
351 3100-3114-2050-540-20-5-0000-0000 I	777,848.05	0.05%	821	0	821	42	863
352 3100-3114-9999-000-20-5-0000-0000 I	862,995.09	0.06%	911	0	911	47	957
353 3100-3115-2050-540-20-5-0000-0000 I	1,589.77	0.00%	2	0	2	0	2
355 3100-3118-2050-540-20-5-0000-0000 I	1,502.30	0.00%	2	0	2	0	2
356 3100-3119-2050-540-20-5-0000-0000 I	1,514.72	0.00%	2	0	2	0	2
357 3100-3122-2050-540-20-5-0000-0000 I	1,000.00	0.00%	1	0	1	0	1
358 3100-3125-2050-540-20-5-0000-0000 I	1,200.00	0.00%	1	0	1	0	1
359 3100-3126-2050-540-20-5-0000-0000 I	1,200.73	0.00%	1	0	1	0	1
360 3100-3127-2050-540-20-5-0000-0000 I	1,000.00	0.00%	1	0	1	0	1
361 3100-3129-2050-540-20-5-0000-0000 I	1,000.00	0.00%	1	0	1	0	1
362 3100-3130-2050-540-20-5-0000-0000 I	300.00	0.00%	0	0	0	0	0
363 3100-3137-2050-540-20-5-0000-0000 I	18,400.00	0.00%	19	0	19	1	20
365 3100-3141-2050-540-20-5-0000-0000 I	1,200.45	0.00%	1	0	1	0	1
368 3100-3143-9999-000-20-5-0000-0000 I	599.38	0.00%	1	0	1	0	1
370 3100-3146-2050-540-20-5-0000-0000 I	314,573.13	0.02%	332	0	332	17	349
371 3100-3146-9999-000-20-5-0000-0000 I	1,234,818.21	0.09%	1,303	0	1,303	67	1,370
372 3100-3147-1520-257-15-2-0000-0000 I	26,950.00	0.00%	28	0	28	1	30
373 3100-3147-1530-270-15-2-0000-0000 I	132,189.16	0.01%	139	0	139	7	147
374 3100-3147-2050-540-20-5-0000-0000 I	12,756.75	0.00%	13	0	13	1	14
376 4000-4001-4110-761-41-0-0000-0000 I	81,663,303.22	5.65%	86,175	0	86,175	4,411	90,586
377 4000-4001-4115-765-41-0-0000-0000 I	15,599,544.79	1.08%	16,461	0	16,461	843	17,304
378 4000-4001-4115-766-41-0-0000-0000 I	(776,212.70)	-0.05%	(819)	0	(819)	(42)	(861)
380 4000-4001-9998-000-41-0-0000-0000 I	23,127,083.51	1.60%	24,405	0	24,405	1,249	25,654
381 4000-4002-4115-765-41-0-0000-0000 I	2,611,728.90	0.18%	2,756	0	2,756	141	2,897
382 4000-4005-4115-765-41-0-0000-0000 I	39,492.97	0.00%	42	0	42	2	44
383 4000-4006-4115-765-41-0-0000-0000 I	5,882.22	0.00%	6	0	6	0	7
384 4000-4007-4112-763-41-0-0000-0000 I	125,840.77	0.01%	133	0	133	7	140
385 4000-4010-4110-761-41-0-0000-0000 I	257,390.75	0.02%	272	0	272	14	286
387 4000-4010-4115-765-41-0-0000-0000 I	430,006.53	0.03%	454	0	454	23	477
388 4000-4011-2050-540-20-5-0000-0000 I	16,548.74	0.00%	17	0	17	1	18
389 4000-4011-4115-765-41-0-0000-0000 I	157,309.13	0.01%	166	0	166	8	174
391 4000-4013-4115-765-41-0-0000-0000 I	66,415.63	0.00%	70	0	70	4	74
392 4030-4031-2050-540-20-5-0000-0000 I	1,200.00	0.00%	1	0	1	0	1
393 4030-4033-2050-540-20-5-0000-0000 I	1,200.00	0.00%	1	0	1	0	1
395 4030-4034-2050-540-20-5-0000-0000 I	1,200.00	0.00%	1	0	1	0	1
396 4030-4035-2050-540-20-5-0000-0000 I	1,500.00	0.00%	2	0	2	0	2
398 4030-4036-2050-540-20-5-0000-0000 I	1,500.00	0.00%	2	0	2	0	2
399 4030-4037-2050-540-20-5-0000-0000 I	1,200.00	0.00%	1	0	1	0	1

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
400 4030-4038-2050-540-20-5-0000-0000 I	1,200.00	0.00%	\$1	\$0	\$1	\$0	\$1
401 4030-4039-2050-540-20-5-0000-0000 I	1,200.00	0.00%	1	0	1	0	1
402 4030-4040-2050-540-20-5-0000-0000 I	1,500.00	0.00%	2	0	2	0	2
403 4030-4041-2050-540-20-5-0000-0000 I	1,200.00	0.00%	1	0	1	0	1
404 4030-4044-2050-540-20-5-0000-0000 I	1,200.00	0.00%	1	0	1	0	1
406 4030-4049-2050-540-20-5-0000-0000 I	1,500.00	0.00%	2	0	2	0	2
407 4030-4050-2050-540-20-5-0000-0000 I	1,500.00	0.00%	2	0	2	0	2
408 4030-4051-2050-540-20-5-0000-0000 I	200.00	0.00%	0	0	0	0	0
409 4030-4052-2050-540-20-5-0000-0000 I	1,500.92	0.00%	2	0	2	0	2
410 4030-4053-2050-540-20-5-0000-0000 I	1,509.20	0.00%	2	0	2	0	2
411 4030-4054-2050-540-20-5-0000-0000 I	1,500.00	0.00%	2	0	2	0	2
412 4030-4055-2050-540-20-5-0000-0000 I	1,500.00	0.00%	2	0	2	0	2
413 4030-4056-2050-540-20-5-0000-0000 I	1,500.00	0.00%	2	0	2	0	2
414 4030-4057-2050-540-20-5-0000-0000 I	1,500.00	0.00%	2	0	2	0	2
415 4030-4058-2050-540-20-5-0000-0000 I	1,500.00	0.00%	2	0	2	0	2
416 4030-4059-2050-540-20-5-0000-0000 I	1,200.00	0.00%	1	0	1	0	1
417 4030-4061-2050-540-20-5-0000-0000 I	1,619.64	0.00%	2	0	2	0	2
418 4030-4062-2050-540-20-5-0000-0000 I	1,200.00	0.00%	1	0	1	0	1
419 4030-4063-2050-540-20-5-0000-0000 I	1,500.00	0.00%	2	0	2	0	2
420 4030-4064-2050-540-20-5-0000-0000 I	500.00	0.00%	1	0	1	0	1
421 4030-4065-2050-540-20-5-0000-0000 I	1,202.02	0.00%	1	0	1	0	1
423 4100-4101-4120-771-41-0-0000-0000 I	555,089.05	0.04%	586	0	586	30	616
424 4100-4101-4120-772-41-0-0000-0000 I	1,317,125.98	0.09%	1,390	0	1,390	71	1,461
425 4100-4101-4120-773-41-0-0000-0000 I	416,106.18	0.03%	439	0	439	22	462
426 4100-4101-4120-774-41-0-0000-0000 I	30,474,884.41	2.11%	32,159	0	32,159	1,646	33,805
427 4100-4101-4120-775-41-0-0000-0000 I	93,147.56	0.01%	98	0	98	5	103
428 4100-4101-4120-776-41-0-0000-0000 I	2,141,563.98	0.15%	2,260	0	2,260	116	2,376
429 4100-4101-4120-777-41-0-0000-0000 I	5,031,617.66	0.35%	5,310	0	5,310	272	5,581
430 4100-4101-4125-785-41-0-0000-0000 I	947,183.56	0.07%	1,000	0	1,000	51	1,051
432 4100-4103-4125-786-41-0-0000-0000 I	41,834.98	0.00%	44	0	44	2	46
433 4100-4104-4120-773-41-0-0000-0000 I	472,789.53	0.03%	499	0	499	26	524
434 4100-4106-4120-773-41-0-0000-0000 I	75,273.95	0.01%	79	0	79	4	83
435 4100-4113-4120-774-41-0-0000-0000 I	31,600.00	0.00%	33	0	33	2	35
436 4100-4113-4120-776-41-0-0000-0000 I	400.00	0.00%	0	0	0	0	0
437 4100-4113-4120-777-41-0-0000-0000 I	106,240.00	0.01%	112	0	112	6	118
439 4150-4151-2010-512-20-5-0000-0000 I	3,300,307.99	0.23%	3,483	0	3,483	178	3,661
440 4150-4151-2015-521-20-5-0000-0000 I	(1,625.67)	0.00%	(2)	0	(2)	(0)	(2)
441 4150-4151-2015-522-20-5-0000-0000 I	5,723,568.70	0.40%	6,040	0	6,040	309	6,349
444 4150-4151-4120-779-41-0-0000-0000 I	470,894.16	0.03%	497	0	497	25	522
448 4200-4201-4301-831-43-0-0000-0000 I	1,437,357.51	0.10%	1,517	0	1,517	78	1,594
449 4200-4201-4301-832-43-0-0000-0000 I	9,040,508.87	0.63%	9,540	0	9,540	488	10,028
450 4200-4201-4301-833-43-0-0000-0000 I	6,300,223.40	0.44%	6,648	0	6,648	340	6,989

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
451 4200-4201-4301-834-43-0-0000-0000	13,021,315.74	0.21%	\$3,188	\$0	\$3,188	\$163	\$3,351
452 4200-4201-4301-835-43-0-0000-0000	463,002.31	0.03%	489	0	489	25	514
453 4200-4201-4301-836-43-0-0000-0000	1,181,458.15	0.08%	1,247	0	1,247	64	1,311
454 4200-4201-4301-837-43-0-0000-0000	2,159,808.18	0.15%	2,279	0	2,279	117	2,396
455 4200-4201-4301-838-43-0-0000-0000	491,871.11	0.03%	519	0	519	27	546
457 4200-4222-9999-871-43-0-0000-0000	16,167.41	0.00%	17	0	17	1	18
458 4200-4223-9999-870-43-0-0000-0000	9,559,503.52	0.66%	10,088	0	10,088	516	10,604
460 4200-4223-9999-873-43-0-0000-0000	696,333.15	0.05%	735	0	735	38	772
462 4200-4224-9999-871-43-0-0000-0000	3,803,245.16	0.26%	4,013	0	4,013	205	4,219
463 4200-4225-4305-856-43-0-0000-0000	767,812.40	0.05%	810	0	810	41	852
464 4200-4228-9999-871-43-0-0000-0000	34,092.62	0.00%	36	0	36	2	38
465 4200-4229-9999-871-43-0-0000-0000	226,935.60	0.02%	239	0	239	12	252
466 4200-4230-9999-871-43-0-0000-0000	24,193,095.89	1.67%	25,530	0	25,530	1,307	26,837
467 4200-4281-4302-851-43-0-0000-0000	611,434.00	0.04%	645	0	645	33	678
469 4300-4301-4401-880-44-0-0000-0000	1,379,087.04	0.10%	1,455	0	1,455	74	1,530
470 4300-4398-9998-000-44-0-0000-0000	12,727,879.73	0.19%	2,879	0	2,879	147	3,026
471 4400-4402-1705-365-17-4-0000-0000	88,941.67	0.01%	94	0	94	5	99
472 4400-4406-1701-355-17-4-0000-0000	100.00	0.00%	0	0	0	0	0
473 4400-4450-1750-389-17-4-0000-0000	11,107.93	0.00%	12	0	12	1	12
474 4500-4501-4135-792-41-0-0000-0000	8,836,834.56	0.61%	9,325	0	9,325	477	9,802
475 4500-4501-4140-796-41-0-0000-0000	40,630,811.10	2.81%	42,876	0	42,876	2,195	45,070
476 4500-4501-4140-797-41-0-0000-0000	3,092,835.85	0.21%	3,264	0	3,264	167	3,431
477 4500-4501-4140-798-41-0-0000-0000	987,727.13	0.07%	1,042	0	1,042	53	1,096
478 4500-4501-4140-799-41-0-0000-0000	8,150,017.66	0.56%	8,600	0	8,600	440	9,041
479 4500-4501-4140-800-41-0-0000-0000	1,084,206.61	0.08%	1,144	0	1,144	59	1,203
480 4500-4501-4145-806-41-0-0000-0000	14,650,622.51	1.01%	15,460	0	15,460	791	16,251
481 4500-4501-9994-000-41-0-0000-0000	30,484.27	0.00%	32	0	32	2	34
482 4500-4501-9998-000-41-0-0000-0000	3,397,376.21	0.24%	3,585	0	3,585	184	3,769
483 4500-4517-4140-796-41-0-0000-0000	438,140.83	0.03%	462	0	462	24	486
485 4500-4517-4140-799-41-0-0000-0000	52,448.02	0.00%	55	0	55	3	58
486 4500-4521-4135-792-41-0-0000-0000	67,462.60	0.00%	71	0	71	4	75
487 4550-4551-2050-540-20-5-0000-0000	1,200.00	0.00%	1	0	1	0	1
488 4550-4552-2050-540-20-5-0000-0000	1,720.66	0.00%	2	0	2	0	2
489 4550-4553-2050-540-20-5-0000-0000	1,655.14	0.00%	2	0	2	0	2
490 4550-4554-2050-540-20-5-0000-0000	1,200.00	0.00%	1	0	1	0	1
491 4550-4555-2050-540-20-5-0000-0000	1,862.86	0.00%	2	0	2	0	2
492 4550-4556-2050-540-20-5-0000-0000	1,200.00	0.00%	1	0	1	0	1
493 4550-4557-2050-540-20-5-0000-0000	1,200.00	0.00%	1	0	1	0	1
495 4600-4602-4510-911-45-0-0000-0000	4,747,944.38	0.33%	5,010	0	5,010	256	5,267
496 4600-4602-4510-912-45-0-0000-0000	23,740,991.11	1.64%	25,053	0	25,053	1,282	26,335
497 4600-4602-4520-920-45-0-0000-0000	1,522,212.74	0.11%	1,606	0	1,606	82	1,689
498 4600-4602-4520-921-45-0-0000-0000	90.00	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
499 4600-4602-4520-922-45-0-0000-0000	179,587.16	0.01%	\$190	\$0	\$190	\$10	\$199
500 4600-4602-4530-930-45-0-0000-0000	5,358,812.39	0.37%	5,655	0	5,655	289	5,944
501 4600-4602-4540-940-45-0-0000-0000	335,201.03	0.02%	354	0	354	18	372
502 4600-4602-4540-942-45-0-0000-0000	15,443,920.84	0.38%	5,745	0	5,745	294	6,039
503 4600-4602-4540-943-45-0-0000-0000	60,067.46	0.00%	63	0	63	3	67
504 4600-4602-4550-950-45-0-0000-0000	44,387.00	0.00%	47	0	47	2	49
505 4600-4602-4550-952-45-0-0000-0000	784.30	0.00%	1	0	1	0	1
509 4600-4604-4510-912-45-0-0000-0000	359,991.84	0.02%	380	0	380	19	399
510 4600-4604-4520-920-45-0-0000-0000	3,321,307.98	0.23%	3,505	0	3,505	179	3,684
511 4600-4604-4520-921-45-0-0000-0000	8,177,280.12	0.57%	8,629	0	8,629	442	9,071
512 4600-4604-4520-922-45-0-0000-0000	2,271,163.34	0.16%	2,397	0	2,397	123	2,519
513 4600-4604-4530-930-45-0-0000-0000	653,772.94	0.05%	690	0	690	35	725
514 4600-4604-4540-942-45-0-0000-0000	13,008,905.13	0.21%	3,175	0	3,175	163	3,338
515 4600-4604-4550-950-45-0-0000-0000	120,391.41	0.01%	127	0	127	7	134
516 4600-4604-4550-952-45-0-0000-0000	291,244.33	0.02%	307	0	307	16	323
517 4600-4604-4550-953-45-0-0000-0000	131,794.24	0.01%	139	0	139	7	146
519 4600-4605-4510-912-45-0-0000-0000	2,501,612.63	0.17%	2,640	0	2,640	135	2,775
520 4600-4609-9999-000-45-0-0000-0000	1,054,455.22	0.07%	1,113	0	1,113	57	1,170
521 4610-0000-9999-000-45-0-0000-0000	1,286,653.96	0.09%	1,358	0	1,358	70	1,427
522 4630-0000-9999-000-45-0-0000-0000	8,020,263.60	0.55%	8,463	0	8,463	433	8,897
523 4680-4681-9999-000-45-0-0000-0000	29,933.04	0.00%	32	0	32	2	33
524 4680-4682-9999-000-45-0-0000-0000	910,957.11	0.06%	961	0	961	49	1,010
525 4680-4683-9999-000-45-0-0000-0000	1,424,000.16	0.10%	1,503	0	1,503	77	1,580
527 4680-4685-4510-911-45-0-0000-0000	(3,334.27)	0.00%	(4)	0	(4)	(0)	(4)
528 4680-4685-4510-912-45-0-0000-0000	15,362,285.73	1.06%	16,211	0	16,211	830	17,041
529 4680-4685-4530-930-45-0-0000-0000	116,116.32	0.01%	123	0	123	6	129
530 4680-4685-4540-940-45-0-0000-0000	122,991.45	0.01%	130	0	130	7	136
532 4700-4701-9998-000-44-0-0000-0000	3,184,463.17	0.22%	3,360	0	3,360	172	3,532
533 4700-4702-4406-890-44-0-0000-0000	387,479.10	0.03%	409	0	409	21	430
534 4700-4703-9999-000-44-0-0000-0000	1,904.40	0.00%	2	0	2	0	2
535 4700-4704-9999-000-44-0-0000-0000	1,956,502.80	0.14%	2,065	0	2,065	106	2,170
536 5000-5001-3014-575-30-0-0000-0000	34,395,903.17	2.38%	36,296	0	36,296	1,858	38,154
538 5000-5002-3015-577-30-0-0000-0000	22,251,546.63	1.54%	23,481	0	23,481	1,202	24,683
539 5000-5004-1100-068-11-1-0000-0000	2,708,755.70	0.19%	2,858	0	2,858	146	3,005
541 5000-5011-3002-561-30-0-0000-0000	12,475,747.20	0.86%	13,165	0	13,165	674	13,839
542 5000-5011-3002-568-30-0-0000-0000	3,797,206.69	0.26%	4,007	0	4,007	205	4,212
545 5000-5013-3002-562-30-0-0000-0000	33,621.12	0.00%	35	0	35	2	37
546 5000-5014-3002-561-30-0-0000-0000	25,060.38	0.00%	26	0	26	1	28
547 5000-5014-3111-624-31-0-0000-0000	484,830.50	0.03%	512	0	512	26	538
548 5000-5021-1220-130-12-1-0000-0000	986,950.75	0.07%	1,041	0	1,041	53	1,095
549 5000-5031-3002-561-30-0-0000-0000	1,142,594.13	0.08%	1,206	0	1,206	62	1,267
550 5000-5041-3105-620-31-0-0000-0000	12,586,198.33	0.87%	13,282	0	13,282	680	13,961

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
552 5000-5042-3101-600-31-0-0000-0000	1,961,970.01	0.14%	\$2,070	\$0	\$2,070	\$106	\$2,176
553 5000-5042-3102-601-31-0-0000-0000	1,641,461.82	0.11%	1,732	0	1,732	89	1,821
554 5000-5042-3103-603-31-0-0000-0000	4,637,303.92	0.32%	4,894	0	4,894	250	5,144
555 5000-5042-3104-610-31-0-0000-0000	4,387,978.97	0.30%	4,630	0	4,630	237	4,867
556 5000-5042-3111-625-31-0-0000-0000	1,173,946.28	0.08%	1,239	0	1,239	63	1,302
558 5000-5043-3108-621-31-0-0000-0000	2,072,680.20	0.14%	2,187	0	2,187	112	2,299
559 5000-5044-3111-623-31-0-0000-0000	2,274,533.06	0.16%	2,400	0	2,400	123	2,523
562 5000-5045-3109-622-31-0-0000-0000	1,757,085.96	0.12%	1,854	0	1,854	95	1,949
563 5000-5046-3112-626-31-0-0000-0000	909,277.28	0.06%	960	0	960	49	1,009
564 5100-5101-3408-723-34-1-0000-0000	37,981,607.14	2.63%	40,080	0	40,080	2,052	42,132
566 5100-5102-3407-721-34-1-0000-0000	300.00	0.00%	0	0	0	0	0
567 5100-5102-3407-722-34-1-0000-0000	17,644,716.14	1.22%	18,620	0	18,620	953	19,573
568 5100-5103-3409-724-34-1-0000-0000	723,237.85	0.05%	763	0	763	39	802
569 5100-5111-1110-074-11-1-0000-0000	4,096,995.52	0.28%	4,323	0	4,323	221	4,545
570 5100-5112-3407-721-34-1-0000-0000	4,206,755.91	0.29%	4,439	0	4,439	227	4,666
572 5200-5207-3240-682-32-0-0000-0000	1,468,804.83	0.10%	1,550	0	1,550	79	1,629
573 5200-5207-3240-683-32-0-0000-0000	3,844,273.19	0.27%	4,057	0	4,057	208	4,264
574 5200-5207-3240-684-32-0-0000-0000	1,739,959.61	0.12%	1,836	0	1,836	94	1,930
575 5200-5207-3240-685-32-0-0000-0000	723.13	0.00%	1	0	1	0	1
576 5200-5207-3240-686-32-0-0000-0000	1,260,425.09	0.09%	1,330	0	1,330	68	1,398
578 5200-5208-3240-682-32-0-0000-0000	133,570.00	0.01%	141	0	141	7	148
579 5200-5251-4101-751-41-0-0000-0000	1,569,129.10	0.11%	1,656	0	1,656	85	1,741
580 5200-5251-4101-752-41-0-0000-0000	2,358,668.49	0.16%	2,489	0	2,489	127	2,616
581 5200-5251-4101-753-41-0-0000-0000	21,486.61	0.00%	23	0	23	1	24
582 5200-5251-9994-000-41-0-0000-0000	434.21	0.00%	0	0	0	0	0
583 5200-5253-4101-752-41-0-0000-0000	4,391.68	0.00%	5	0	5	0	5
584 5200-5253-4101-753-41-0-0000-0000	1,580,465.58	0.11%	1,668	0	1,668	85	1,753
585 5200-5253-4115-765-41-0-0000-0000	89,752.66	0.01%	95	0	95	5	100
586 5200-5253-4125-787-41-0-0000-0000	54,483.23	0.00%	57	0	57	3	60
587 6010-6011-1100-068-11-1-0000-0000	1,322,886.27	0.09%	1,396	0	1,396	71	1,467
588 6020-6021-1100-068-11-1-0000-0000	1,251,054.22	0.09%	1,320	0	1,320	68	1,388
591 7000-7001-9998-000-11-9-0000-0000	16,193,822.50	1.12%	17,089	0	17,089	875	17,963
593 7200-7201-1110-072-11-1-0000-0000	5,819,506.39	0.40%	6,141	0	6,141	314	6,455
594 7200-7201-9998-000-11-9-0000-0000	2,205,000.00	0.15%	2,327	0	2,327	119	2,446
597 7200-7201-9998-000-17-4-0000-0000	885,666.14	0.06%	935	0	935	48	982
598 1000-1001-1906-450-19-6-0000-0000	1,561,772.05	0.11%	1,648	0	1,648	84	1,732
601 2000-2029-1100-061-11-6-0000-0000	2,844.20	0.00%	3	0	3	0	3
605 3000-3021-9999-000-16-3-0000-0000	19,356.75	0.00%	20	0	20	1	21
608 3100-3137-9999-000-16-3-0000-0000	307,807.49	0.02%	325	0	325	17	341
620 2100-2102-2010-513-20-5-0000-0000	(11,171.01)	0.00%	(12)	0	(12)	(1)	(12)
621 2100-2103-2010-514-20-5-0000-0000	(2,570.88)	0.00%	(3)	0	(3)	(0)	(3)
624 5000-5003-4561-572-45-0-0000-0000	119,852.67	0.01%	126	0	126	6	133

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
628	3000-3023-9999-000-16-3-0000-0000	57,042.64	0.00%	\$60	\$0	\$60	\$3	\$63
629	1000-1001-1020-031-10-1-0000-0000	3,935.92	0.00%	4	0	4	0	4
630	1000-1001-1020-032-10-1-0000-0000	229,260.12	0.02%	242	0	242	12	254
632	1000-1001-1067-047-10-1-0000-0000	388,749.48	0.03%	410	0	410	21	431
633	1000-1001-1068-048-10-1-0000-0000	197,450.14	0.01%	208	0	208	11	219
634	1000-1001-1068-048-10-4-0000-0000	251,665.83	0.02%	266	0	266	14	279
635	1000-1001-1100-062-11-1-0000-0000	97,239.13	0.01%	103	0	103	5	108
637	1000-1001-1210-112-12-1-0000-0000	252,738.85	0.02%	267	0	267	14	280
638	1000-1001-1410-200-14-1-0000-0000	22,900.00	0.00%	24	0	24	1	25
639	1000-1001-1410-202-14-6-0000-0000	12,190,977.58	0.84%	12,865	0	12,865	659	13,523
640	1000-1001-1530-265-15-2-0000-0000	15,002,183.15	1.04%	15,831	0	15,831	810	16,641
641	1000-1001-1530-266-15-2-0000-0000	14,275,957.24	0.99%	15,065	0	15,065	771	15,836
642	1000-1001-1530-267-15-2-0000-0000	13,752,465.07	0.95%	14,512	0	14,512	743	15,255
643	1000-1001-1530-268-15-2-0000-0000	15,095,834.47	1.04%	15,930	0	15,930	815	16,745
644	1000-1001-1530-269-15-2-0000-0000	13,822,246.03	0.96%	14,586	0	14,586	747	15,333
645	1000-1001-1540-274-15-2-0000-0000	12,426,258.75	0.17%	2,560	0	2,560	131	2,691
646	1000-1001-1540-285-15-2-0000-0000	13,106,870.43	0.21%	3,279	0	3,279	168	3,446
647	1000-1001-1540-280-15-2-0000-0000	1,578,309.44	0.11%	1,666	0	1,666	85	1,751
648	1000-1001-1550-281-15-2-0000-0000	2,524,714.22	0.17%	2,664	0	2,664	136	2,801
649	1000-1001-1620-328-16-3-0000-0000	10,538.20	0.00%	11	0	11	1	12
650	1000-1001-1730-384-17-4-0000-0000	18.83	0.00%	0	0	0	0	0
651	1000-1001-1909-461-19-6-0000-0000	51.00	0.00%	0	0	0	0	0
652	1000-1001-1910-470-19-6-0000-0000	1,411,482.64	0.10%	1,489	0	1,489	76	1,566
653	1000-1001-2010-514-20-5-0000-0000	33,473.46	0.00%	35	0	35	2	37
655	1000-1001-2201-494-22-5-0000-0000	16,253.97	0.00%	17	0	17	1	18
656	1000-1001-2204-545-22-5-0000-0000	(10,142.27)	0.00%	(11)	0	(11)	(1)	(11)
657	1000-1001-2205-546-22-5-0000-0000	8,748.37	0.00%	9	0	9	0	10
659	1000-1001-3020-581-30-0-0000-0000	1,875.60	0.00%	2	0	2	0	2
660	1000-1001-3020-581-30-1-0000-0000	198,278.72	0.01%	209	0	209	11	220
661	1000-1001-3102-602-31-1-0000-0000	522,812.30	0.04%	552	0	552	28	580
664	1000-1001-4120-776-41-6-0000-0000	1,033,607.56	0.07%	1,091	0	1,091	56	1,147
667	1000-1601-2005-501-20-0-0000-0000	(54.00)	0.00%	(0)	0	(0)	(0)	(0)
668	1000-1601-2010-515-20-5-0000-0000	5,714.69	0.00%	6	0	6	0	6
673	1000-1603-2012-563-20-5-0000-0000	2,800.00	0.00%	3	0	3	0	3
674	2000-2023-1620-322-16-3-0000-0000	1,595,864.71	0.11%	1,684	0	1,684	86	1,770
676	2000-2040-1410-202-14-6-0000-0000	1,251,924.80	0.09%	1,321	0	1,321	68	1,389
679	2000-2041-1410-202-14-6-0000-0000	460,002.79	0.03%	485	0	485	25	510
685	2000-2041-1520-259-15-2-0000-0000	105,493.48	0.01%	111	0	111	6	117
686	2000-2041-1520-260-15-2-0000-0000	165,100.00	0.01%	174	0	174	9	183
689	2000-2041-1530-270-15-2-0000-0000	474,387.87	0.03%	501	0	501	26	526
692	2000-2041-1540-270-15-2-0000-0000	162,659.81	0.01%	172	0	172	9	180
693	2000-2041-1540-275-15-2-0000-0000	101,802.41	0.01%	107	0	107	5	113

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
696 2000-2041-1610-311-16-3-0000-0000 I	598,475.67	0.04%	\$632	\$0	\$632	\$32	\$664
697 2000-2041-1610-313-16-3-0000-0000 I	231,997.92	0.02%	245	0	245	13	257
698 2000-2041-1620-320-16-3-0000-0000 I	544,218.57	0.04%	574	0	574	29	604
702 2000-2041-1630-330-16-3-0000-0000 I	1,500,000.00	0.10%	1,583	0	1,583	81	1,664
704 2000-2041-1730-381-17-4-0000-0000 I	250,558.21	0.02%	264	0	264	14	278
705 2000-2041-1906-450-19-6-0000-0000 I	9,939,584.65	0.69%	10,489	0	10,489	537	11,026
707 2000-2041-4120-776-41-6-0000-0000 I	65,262.66	0.00%	69	0	69	4	72
710 2000-2041-9994-000-32-1-0000-0000 I	1,496.00	0.00%	2	0	2	0	2
712 2000-2041-9995-662-32-1-0000-0000 I	4,966,441.32	0.34%	5,241	0	5,241	268	5,509
713 2000-2041-9999-000-17-4-0000-0000 I	565,724.14	0.04%	597	0	597	31	628
714 2000-2041-9999-000-20-5-0000-0000 I	783,933.81	0.05%	827	0	827	42	870
715 2000-2041-9999-250-15-2-0000-0000 I	273,056.48	0.02%	288	0	288	15	303
716 2000-2041-9999-275-15-2-0000-0000 I	556,584.42	0.04%	587	0	587	30	617
718 2000-2041-9999-350-17-4-0000-0000 I	661,188.87	0.05%	698	0	698	36	733
719 2000-2041-9999-511-20-5-0000-0000 I	7,372,625.01	0.51%	7,780	0	7,780	398	8,178
720 2000-2041-9999-531-20-5-0000-0000 I	50,886.19	0.00%	54	0	54	3	56
723 2060-0000-1903-441-19-6-0000-0000 I	739,178.53	0.05%	780	0	780	40	820
725 2070-0000-1906-453-19-6-0000-0000 I	12,318,291.83	0.85%	12,999	0	12,999	665	13,664
726 2070-2075-1410-202-14-6-0000-0000 I	114,341.67	0.01%	121	0	121	6	127
727 2070-2082-1906-450-19-6-0000-0000 I	1,263,023.18	0.09%	1,333	0	1,333	68	1,401
728 2070-2083-1906-450-19-6-0000-0000 I	1,277,816.35	0.09%	1,348	0	1,348	69	1,417
729 2070-2084-1906-450-19-6-0000-0000 I	820,740.01	0.06%	866	0	866	44	910
730 2070-2085-1906-450-19-6-0000-0000 I	2,698,496.66	0.19%	2,848	0	2,848	146	2,993
731 2070-2086-1906-450-19-6-0000-0000 I	763,067.32	0.05%	805	0	805	41	846
736 2100-2102-2010-514-20-5-0000-0000 I	(7,186.83)	0.00%	(8)	0	(8)	(0)	(8)
737 2100-2103-2010-513-20-5-0000-0000 I	180,029.32	0.01%	190	0	190	10	200
738 2100-2104-2203-544-22-5-0000-0000 I	15,260.74	0.00%	16	0	16	1	17
739 2400-2402-2010-513-20-5-0000-0000 I	36,962.96	0.00%	39	0	39	2	41
740 2400-2403-1570-282-15-2-0000-0000 I	164,180.94	0.01%	173	0	173	9	182
741 2400-2436-1530-270-15-2-0000-0000 I	35,151.18	0.00%	37	0	37	2	39
747 2500-2508-2202-543-22-5-0000-0000 I	384,740.30	0.03%	406	0	406	21	427
749 2500-2508-2203-544-22-5-0000-0000 I	247,274.74	0.02%	261	0	261	13	274
750 2500-2508-2204-545-22-5-0000-0000 I	261,994.89	0.02%	276	0	276	14	291
752 2700-2701-1700-351-17-4-0000-0000 I	147,088.48	0.01%	155	0	155	8	163
753 2700-2701-1701-355-17-4-0000-0000 I	13,257.80	0.00%	14	0	14	1	15
754 2700-2701-2205-546-22-5-0000-0000 I	111,628.03	0.01%	118	0	118	6	124
756 2700-2703-1700-350-17-4-0000-0000 I	15,612.80	0.00%	16	0	16	1	17
758 2700-2705-4120-776-41-0-0000-0000 I	1,104.22	0.00%	1	0	1	0	1
759 2700-2705-4120-776-41-4-0000-0000 I	661,087.52	0.05%	698	0	698	36	733
760 2700-2705-4120-776-41-6-0000-0000 I	48,425.50	0.00%	51	0	51	3	54
762 2700-2705-9999-000-20-5-0000-0000 I	3,335,668.64	0.23%	3,520	0	3,520	180	3,700
763 2700-2706-1700-350-17-4-0000-0000 I	128,797.53	0.01%	136	0	136	7	143

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
766 3000-3024-9999-000-16-3-0000-0000	694,827.18	0.05%	\$733	\$0	\$733	\$38	\$771
767 3000-3025-9999-000-20-5-0000-0000	1,274,945.26	0.09%	1,345	0	1,345	69	1,414
776 3100-3148-2050-540-20-5-0000-0000	1,500.00	0.00%	2	0	2	0	2
777 3100-3148-9999-000-16-3-0000-0000	272,500.00	0.02%	288	0	288	15	302
778 3100-3150-2050-540-20-5-0000-0000	1,000.00	0.00%	1	0	1	0	1
779 3100-3151-2050-540-20-5-0000-0000	1,500.00	0.00%	2	0	2	0	2
780 3100-3152-2050-540-20-5-0000-0000	900.00	0.00%	1	0	1	0	1
783 4030-4032-2050-540-20-5-0000-0000	400.00	0.00%	0	0	0	0	0
784 4030-4042-2050-540-20-5-0000-0000	200.00	0.00%	0	0	0	0	0
785 4030-4043-2050-540-20-5-0000-0000	200.00	0.00%	0	0	0	0	0
788 4030-4063-4115-765-41-0-0000-0000	15,031.07	0.00%	16	0	16	1	17
795 4200-4210-9998-000-43-0-0000-0000	4,149,686.74	0.29%	4,379	0	4,379	224	4,603
796 4200-4211-9998-000-43-0-0000-0000	1,718,816.83	0.12%	1,814	0	1,814	93	1,907
797 4200-4223-9999-872-43-0-0000-0000	31,545.45	0.00%	33	0	33	2	35
798 4400-4450-9998-389-17-4-0000-0000	130,485.34	0.01%	138	0	138	7	145
801 4600-4602-4530-931-45-0-0000-0000	1,599,014.00	0.11%	1,687	0	1,687	86	1,774
805 5000-5008-3001-550-30-0-0000-0000	1,600,198.27	0.11%	1,689	0	1,689	86	1,775
806 5000-5011-3002-561-30-5-0000-0000	64.00	0.00%	0	0	0	0	0
812 5000-5014-3002-568-30-0-0000-0000	(1.17)	0.00%	(0)	0	(0)	(0)	(0)
813 5000-5014-9994-000-30-0-0000-0000	(0.02)	0.00%	(0)	0	(0)	(0)	(0)
814 5000-5021-1220-130-12-0-0000-0000	32.00	0.00%	0	0	0	0	0
817 5000-5042-3106-618-31-0-0000-0000	646,505.67	0.04%	682	0	682	35	717
819 5100-5111-1110-074-11-6-0000-0000	490,647.52	0.03%	518	0	518	27	544
820 5200-5251-2202-542-22-5-0000-0000	176,328.21	0.01%	186	0	186	10	196
821 5200-5251-2205-547-22-5-0000-0000	390,625.76	0.03%	412	0	412	21	433
824 6010-6011-1100-068-11-0-0000-0000	32.00	0.00%	0	0	0	0	0
825 6020-6021-1100-068-11-0-0000-0000	16.00	0.00%	0	0	0	0	0
828 7200-7201-9998-000-17-9-0000-0000	934,312.50	0.06%	986	0	986	50	1,036
829 7200-7202-9998-000-15-2-0000-0000	565,475.00	0.04%	597	0	597	31	627
830 7200-7202-9998-000-15-9-0000-0000	640,928.50	0.04%	676	0	676	35	711
831 7200-7202-9998-000-16-3-0000-0000	550,456.38	0.04%	581	0	581	30	611
832 7200-7202-9998-000-16-9-0000-0000	626,321.50	0.04%	661	0	661	34	695
833 1000-1001-9999-011-01-1-0000-0000	(20,592.72)	0.00%	(22)	0	(22)	(1)	(23)
834 1000-1001-9999-016-01-1-0000-0000	305,218.33	0.02%	322	0	322	16	339
835 2000-2001-9995-000-20-5-0000-0000	29,753.18	0.00%	31	0	31	2	33
836 2000-2046-9995-000-19-6-0000-0000	2,608,215.90	0.18%	2,752	0	2,752	141	2,893
840 1000-1604-2201-494-22-5-0000-0000	3,604,512.23	0.25%	3,804	0	3,804	195	3,998
841 1000-1001-1620-322-16-3-0000-0000	9,669.35	0.00%	10	0	10	1	11
855 5000-5002-4565-577-45-0-0000-0000	2,258,330.96	0.16%	2,383	0	2,383	122	2,505
862 4100-0000-4120-770-41-0-0000-0000	365.26	0.00%	0	0	0	0	0
865 1000-1001-1120-062-11-1-0000-0000	(329.17)	0.00%	(0)	0	(0)	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000	122,657.03	0.01%	129	0	129	7	136

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
867	1000-1001-1700-351-17-4-0000-0000 I	219,363.25	0.02%	\$231	\$0	\$231	\$12	\$243
868	1000-1001-1700-352-17-4-0000-0000 I	351,805.20	0.02%	371	0	371	19	390
869	1000-1001-1700-353-17-4-0000-0000 I	216,109.17	0.01%	228	0	228	12	240
870	1000-1001-1700-355-17-4-0000-0000 C	176,328.20	0.01%	186	0	186	10	196
871	1000-1001-1705-371-17-4-0000-0000 I	164,303.01	0.01%	173	0	173	9	182
872	1000-1001-1705-372-17-4-0000-0000 I	107,073.53	0.01%	113	0	113	6	119
873	1000-1001-1705-373-17-4-0000-0000 I	50,688.83	0.00%	53	0	53	3	56
874	1000-1001-1705-374-17-4-0000-0000 I	92,606.03	0.01%	98	0	98	5	103
875	1000-1001-1705-376-17-4-0000-0000 I	642,378.79	0.04%	678	0	678	35	713
876	1000-1001-1710-356-17-4-0000-0000 C	105.29	0.00%	0	0	0	0	0
877	1000-1001-1710-371-17-4-0000-0000 I	221,984.57	0.02%	234	0	234	12	246
878	1000-1001-1710-372-17-4-0000-0000 I	553,549.85	0.04%	584	0	584	30	614
879	1000-1001-1710-373-17-4-0000-0000 I	469,688.68	0.03%	496	0	496	25	521
880	1000-1001-1710-374-17-4-0000-0000 I	473,520.95	0.03%	500	0	500	26	525
881	1000-1001-1901-430-19-6-0000-0000 I	2,900.00	0.00%	3	0	3	0	3
882	1000-1001-1902-435-19-6-0000-0000 I	4,758.00	0.00%	5	0	5	0	5
883	1000-1001-1907-458-19-6-0000-0000 C	838.50	0.00%	1	0	1	0	1
884	1000-1001-2001-482-20-5-0000-0000 I	37.97	0.00%	0	0	0	0	0
885	1000-1001-2005-483-20-5-0000-0000 C	1,651,432.62	0.11%	1,743	0	1,743	89	1,832
886	1000-1001-2005-492-20-5-0000-0000 S	911,338.51	0.06%	962	0	962	49	1,011
887	1000-1001-2005-505-20-5-0000-0000 I	0.04	0.00%	0	0	0	0	0
888	1000-1001-2023-535-20-5-0000-0000 S	86.68	0.00%	0	0	0	0	0
889	1000-1001-2203-544-22-5-0000-0000 I	64.51	0.00%	0	0	0	0	0
890	1000-1001-2204-545-20-5-0000-0000 C	10.00	0.00%	0	0	0	0	0
891	1000-1001-2301-101-23-1-0000-0000 I	3,163,410.41	0.22%	3,338	0	3,338	171	3,509
892	1000-1001-2302-102-23-1-0000-0000 I	1,523,558.16	0.11%	1,608	0	1,608	82	1,690
893	1000-1001-2303-103-23-1-0000-0000 I	1,182,200.00	0.08%	1,248	0	1,248	64	1,311
894	1000-1001-2304-104-23-1-0000-0000 I	858,625.34	0.06%	906	0	906	46	952
895	1000-1001-3002-561-30-1-0000-0000 I	93,726.12	0.01%	99	0	99	5	104
896	1000-1001-3020-000-30-1-0000-0000 I	600.00	0.00%	1	0	1	0	1
897	1000-1001-3020-580-30-0-0000-0000 I	1,398.07	0.00%	1	0	1	0	2
898	1000-1001-3200-650-32-0-0000-0000 I	8.91	0.00%	0	0	0	0	0
899	1000-1001-4120-770-41-0-0000-0000 S	700.00	0.00%	1	0	1	0	1
900	1000-1001-4120-776-41-0-0000-0000 I	14,348.60	0.00%	15	0	15	1	16
901	1000-1001-9993-480-20-5-0000-0000 I	8,787.94	0.00%	9	0	9	0	10
902	1000-1001-9993-494-22-5-0000-0000 I	5,106.93	0.00%	5	0	5	0	6
903	1000-1001-9993-544-22-5-0000-0000 I	441.86	0.00%	0	0	0	0	0
904	1000-1001-9993-545-22-5-0000-0000 I	(22,212.42)	0.00%	(23)	0	(23)	(1)	(25)
905	1000-1001-9993-546-22-5-0000-0000 I	6,208.54	0.00%	7	0	7	0	7
906	1000-1001-9994-000-14-1-0000-0000 C	506,100.00	0.04%	534	0	534	27	561
907	1000-1001-9995-000-19-2-0000-0000 C	4,300.00	0.00%	5	0	5	0	5
908	1000-1001-9995-431-19-6-0000-0000 C	66,552.16	0.00%	70	0	70	4	74

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
909 1000-1603-3200-652-32-1-0000-0000 I	1,193.00	0.00%	\$1	\$0	\$1	\$0	\$1
910 2000-2001-9995-431-19-6-0000-0000 C	1,111,323.05	0.08%	1,173	0	1,173	60	1,233
911 2000-2001-9995-450-19-6-0000-0000 C	4,243,000.00	0.29%	4,477	0	4,477	229	4,707
912 2000-2001-9995-451-19-6-0000-0000 C	7,086.11	0.00%	7	0	7	0	8
913 2000-2001-9999-000-17-4-0000-0000 C	338,432.73	0.02%	357	0	357	18	375
914 2000-2001-9999-000-20-5-0000-0000 C	1,452,720.70	0.10%	1,533	0	1,533	78	1,611
915 2000-2029-1906-451-19-6-0000-0000 I	2,971.61	0.00%	3	0	3	0	3
916 2000-2030-9995-431-19-6-0000-0000 C	1,740.00	0.00%	2	0	2	0	2
917 2000-2031-9995-431-19-6-0000-0000 C	200,228.47	0.01%	211	0	211	11	222
918 2000-2031-9995-450-19-6-0000-0000 C	561,461.79	0.04%	592	0	592	30	623
919 2000-2032-9995-453-19-6-0000-0000 C	32.00	0.00%	0	0	0	0	0
920 2000-2035-9999-000-17-4-0000-0000 C	(27,265.18)	0.00%	(29)	0	(29)	(1)	(30)
921 2000-2036-9995-450-19-6-0000-0000 C	29,352.73	0.00%	31	0	31	2	33
922 2000-2037-9995-431-19-6-0000-0000 C	5,773.45	0.00%	6	0	6	0	6
923 2000-2041-1100-060-11-1-0000-0000 I	50,000.00	0.00%	53	0	53	3	55
924 2000-2041-1610-312-16-3-0000-0000 S	1,742.07	0.00%	2	0	2	0	2
925 2000-2041-2001-480-20-5-0000-0000 I	150,000.00	0.01%	158	0	158	8	166
926 2000-2041-2010-511-20-5-0000-0000 S	1,211,374.74	0.08%	1,278	0	1,278	65	1,344
927 2000-2041-2204-545-22-5-0000-0000 C	25,014.99	0.00%	26	0	26	1	28
928 2000-2041-3002-568-30-0-0000-0000 I	793,350.00	0.05%	837	0	837	43	880
929 2000-2041-4120-776-41-0-0000-0000 I	13,116.06	0.00%	14	0	14	1	15
930 2000-2041-9999-000-16-3-0000-0000 C	708.43	0.00%	1	0	1	0	1
931 2000-2046-9995-431-19-6-0000-0000 C	1,720.39	0.00%	2	0	2	0	2
932 2060-2062-1620-320-16-3-0000-0000 I	236,600.00	0.02%	250	0	250	13	262
933 2060-2062-1640-335-16-3-0000-0000 I	11,190.17	0.00%	12	0	12	1	12
934 2060-2065-9995-000-32-1-0000-0000 C	665,000.00	0.05%	702	0	702	36	738
935 2060-2066-1620-320-16-3-0000-0000 I	4,148,681.93	0.29%	4,378	0	4,378	224	4,602
936 2060-2066-1620-326-16-3-0000-0000 S	2,375,816.14	0.16%	2,507	0	2,507	128	2,635
937 2070-2070-2201-494-22-5-0000-0000 C	632,216.48	0.04%	667	0	667	34	701
938 2070-2070-2202-543-22-5-0000-0000 ^	8,218.87	0.00%	9	0	9	0	9
939 2070-2070-2203-544-22-5-0000-0000 ^	29,869.11	0.00%	32	0	32	2	33
940 2070-2070-2204-545-22-5-0000-0000 C	204,146.62	0.01%	215	0	215	11	226
941 2070-2070-2205-546-22-5-0000-0000 S	92,368.41	0.01%	97	0	97	5	102
942 2070-2070-4115-765-41-1-0000-0000 \	7,143.77	0.00%	8	0	8	0	8
943 2070-2070-9993-494-22-5-0000-0000 ^	12,401.53	0.00%	13	0	13	1	14
944 2070-2070-9993-542-22-5-0000-0000 ^	290.24	0.00%	0	0	0	0	0
945 2070-2070-9993-544-22-5-0000-0000 ^	10,908.35	0.00%	12	0	12	1	12
946 2070-2070-9993-545-22-5-0000-0000 ^	44,005.87	0.00%	46	0	46	2	49
947 2070-2070-9993-546-22-5-0000-0000 ^	17,386.56	0.00%	18	0	18	1	19
948 2070-2070-9995-765-41-1-0000-0000 C	423,501.92	0.03%	447	0	447	23	470
949 2070-2070-9995-792-41-1-0000-0000 C	430,490.73	0.03%	454	0	454	23	478
950 2070-2070-9999-000-20-5-0000-0000 C	141,273.18	0.01%	149	0	149	8	157

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
951 2070-2073-1710-364-17-4-0000-0000	52,509.22	0.00%	\$55	\$0	\$55	\$3	\$58
952 2070-2087-1620-325-16-3-0000-0000	874,067.68	0.06%	922	0	922	47	970
953 2070-2090-1906-450-19-6-0000-0000	12,720,140.00	0.88%	13,423	0	13,423	687	14,110
954 2070-2092-2304-104-23-1-0000-0000	182,200.00	0.01%	192	0	192	10	202
955 2070-2093-2303-103-23-1-0000-0000	45,000.00	0.00%	47	0	47	2	50
956 2070-2093-2304-104-23-1-0000-0000	10,841.59	0.00%	11	0	11	1	12
957 2070-2094-1801-400-18-6-0000-0000	53,042.99	0.00%	56	0	56	3	59
958 2070-2201-0120-025-01-1-0000-0000	99,454.06	0.01%	105	0	105	5	110
959 2070-9200-3403-703-34-1-0000-0000	323,557.88	0.02%	341	0	341	17	359
960 2100-2101-9993-531-20-5-0000-0000	14,698.69	0.00%	16	0	16	1	16
961 2100-2103-9993-511-20-5-0000-0000	93,685.22	0.01%	99	0	99	5	104
962 2100-2104-2010-514-20-5-0000-0000	1,042,530.20	0.07%	1,100	0	1,100	56	1,156
963 2100-2104-9993-544-22-5-0000-0000	2,923.64	0.00%	3	0	3	0	3
964 2400-2417-1705-376-17-4-0000-0000	49,802.20	0.00%	53	0	53	3	55
965 2500-2508-2005-483-20-5-0000-0000	12,392.80	0.00%	13	0	13	1	14
966 2500-2508-2005-486-20-5-0000-0000	95,964.89	0.01%	101	0	101	5	106
967 2500-2508-2005-492-20-5-0000-0000	233.51	0.00%	0	0	0	0	0
968 2500-2508-2204-544-22-5-0000-0000	72.58	0.00%	0	0	0	0	0
969 2500-2508-9993-494-22-5-0000-0000	7,593.77	0.00%	8	0	8	0	8
970 2500-2508-9993-520-20-5-0000-0000	10,345.69	0.00%	11	0	11	1	11
971 2500-2508-9993-542-22-5-0000-0000	86,251.56	0.01%	91	0	91	5	96
972 2500-2508-9993-544-22-5-0000-0000	83,319.31	0.01%	88	0	88	5	92
973 2500-2512-1903-441-19-6-0000-0000	12,736.00	0.00%	13	0	13	1	14
974 2700-2701-1700-352-17-4-0000-0000	54,392.71	0.00%	57	0	57	3	60
975 2700-2701-1700-353-17-4-0000-0000	589.69	0.00%	1	0	1	0	1
976 2700-2701-1700-355-17-4-0000-0000	77,835.98	0.01%	82	0	82	4	86
977 2700-2701-1705-371-17-4-0000-0000	265,230.31	0.02%	280	0	280	14	294
978 2700-2701-1705-372-17-4-0000-0000	205,166.50	0.01%	217	0	217	11	228
979 2700-2701-1705-373-17-4-0000-0000	186,937.47	0.01%	197	0	197	10	207
980 2700-2701-1705-374-17-4-0000-0000	164,165.45	0.01%	173	0	173	9	182
981 2700-2701-1705-376-17-4-0000-0000	141,992.44	0.01%	150	0	150	8	158
982 2700-2701-1710-365-17-4-0000-0000	3,093.09	0.00%	3	0	3	0	3
983 2700-2701-1710-371-17-4-0000-0000	213,274.47	0.01%	225	0	225	12	237
984 2700-2701-1710-372-17-4-0000-0000	238,850.32	0.02%	252	0	252	13	265
985 2700-2701-1710-373-17-4-0000-0000	297,488.63	0.02%	314	0	314	16	330
986 2700-2701-1710-374-17-4-0000-0000	535,782.68	0.04%	565	0	565	29	594
987 2700-2701-1710-376-17-4-0000-0000	400.00	0.00%	0	0	0	0	0
988 2700-2701-1741-393-17-4-0000-0000	1,560,638.76	0.11%	1,647	0	1,647	84	1,731
989 2700-2701-9993-546-22-5-0000-0000	33,227.79	0.00%	35	0	35	2	37
990 2700-2702-1700-350-17-4-0000-0000	39,565.72	0.00%	42	0	42	2	44
991 2700-2702-1700-352-17-4-0000-0000	21,948.66	0.00%	23	0	23	1	24
992 2700-2702-1700-355-17-4-0000-0000	19,067.08	0.00%	20	0	20	1	21

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

City Budget Allocations

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
993 2700-2703-1705-373-17-4-0000-0000 I	263.75	0.00%	\$0	\$0	\$0	\$0	\$0
994 2700-2703-1710-364-17-4-0000-0000 I	102,869.35	0.01%	109	0	109	6	114
995 2700-2703-1710-371-17-4-0000-0000 I	73,750.01	0.01%	78	0	78	4	82
996 2700-2703-1710-372-17-4-0000-0000 I	132,312.79	0.01%	140	0	140	7	147
997 2700-2703-1710-373-17-4-0000-0000 I	250,597.78	0.02%	264	0	264	14	278
998 2700-2703-1710-374-17-4-0000-0000 I	118,353.07	0.01%	125	0	125	6	131
999 2700-2704-1700-350-17-4-0000-0000 I	9,722,600.00	0.67%	10,260	0	10,260	525	10,785
1,000 2700-2705-9999-000-17-4-0000-0000 I	2,644.98	0.00%	3	0	3	0	3
1,001 2700-2706-1700-353-17-4-0000-0000 I	21,560.57	0.00%	23	0	23	1	24
1,002 2700-2706-1701-355-17-4-0000-0000 I	7,517.79	0.00%	8	0	8	0	8
1,003 2700-2706-3200-653-32-1-0000-0000 I	580.00	0.00%	1	0	1	0	1
1,004 3000-3008-1705-371-17-4-0000-0000 I	250.76	0.00%	0	0	0	0	0
1,005 3100-3109-9999-000-20-5-0000-0000 I	325,557.48	0.02%	344	0	344	18	361
1,006 3100-3147-1530-269-15-2-0000-0000 I	8,622.17	0.00%	9	0	9	0	10
1,007 4000-0000-4110-760-41-0-0000-0000 I	80.00	0.00%	0	0	0	0	0
1,008 4000-4001-4110-760-41-0-0000-0000 I	138,600.00	0.01%	146	0	146	7	154
1,009 4100-4101-4120-770-41-0-0000-0000 I	343,743.31	0.02%	363	0	363	19	381
1,010 4150-4151-4120-770-41-0-0000-0000 I	400.00	0.00%	0	0	0	0	0
1,011 4400-4402-1710-375-17-4-0000-0000 I	900.00	0.00%	1	0	1	0	1
1,012 4680-4685-4510-910-45-0-0000-0000 I	77,500.00	0.01%	82	0	82	4	86
1,013 5000-5001-3014-000-30-0-0000-0000 I	83,900.00	0.01%	89	0	89	5	93
1,014 5000-5011-2012-568-20-5-0000-0000 I	18,732.15	0.00%	20	0	20	1	21
1,015 5000-5013-2012-562-20-5-0000-0000 I	566,741.39	0.04%	598	0	598	31	629
1,016 5000-5031-2012-561-20-5-0000-0000 I	11,734.00	0.00%	12	0	12	1	13
1,017 5200-5251-2202-542-22-0-0000-0000 I	(0.01)	0.00%	(0)	0	(0)	(0)	(0)
1,018 5200-5251-2204-545-22-5-0000-0000 I	12,485.60	0.00%	13	0	13	1	14
1,019 5200-5251-9993-542-22-5-0000-0000 I	8,846.07	0.00%	9	0	9	0	10
1,020 5200-5251-9993-545-22-5-0000-0000 I	260.12	0.00%	0	0	0	0	0
1,021 5200-5251-9993-546-22-5-0000-0000 I	12,747.44	0.00%	13	0	13	1	14
1,022 5200-5253-4145-806-41-0-0000-0000 I	2,019.76	0.00%	2	0	2	0	2
1,023 7200-7201-1110-072-11-9-0000-0000 I	353,475.00	0.02%	373	0	373	19	392
1,031 2500-2508-9993-545-22-5-0000-0000 I	198,961.51	0.01%	210	0	210	11	221
Subtotal	1,445,449,056.98	100.00%	1,525,308	0	1,525,308	77,932	1,603,240
Direct Bills					0		0
Total					\$1,525,308		\$1,603,240

Basis Units: Total Actual Expenditures by GL String
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$6,423	\$6,423
4 1000-1001-1010-030-10-1-0000-0000 (	1,482	1,482
5 1000-1001-1040-040-10-1-0000-0000 (	1,264	1,264
6 1000-1001-2101-050-21-1-0000-0000 I	1,646	1,646
7 1000-1001-1210-110-12-1-0000-0000 (	1,200	1,200
8 1000-1001-1210-111-12-1-0000-0000 I	74	74
9 1000-1001-1410-201-14-1-0000-0000 I	13,887	13,887
10 1000-1001-3020-580-30-1-0000-0000 I	1,278	1,278
11 1000-1001-3200-651-32-1-0000-0000 /	1,738	1,738
12 1000-1001-3200-652-32-1-0000-0000 ^	781	781
13 1000-1001-3200-653-32-1-0000-0000 I	992	992
14 1000-1001-3200-654-32-1-0000-0000 (	269	269
15 1000-1001-3200-655-32-1-0000-0000 I	2,739	2,739
16 1000-1001-3200-665-32-1-0000-0000 I	382	382
17 1000-1001-3401-700-34-1-0000-0000 I	1,054	1,054
18 1000-1001-3402-701-34-1-0000-0000 ^	514	514
19 1000-1001-3403-703-34-1-0000-0000 I	2,950	2,950
20 1000-1001-3403-704-34-1-0000-0000 (	117	117
21 1000-1001-3404-710-34-1-0000-0000 I	693	693
22 1000-1001-3405-720-34-1-0000-0000 I	481	481
23 1000-1001-3410-730-34-1-0000-0000 I	512	512
24 1000-1001-1040-042-10-1-0000-0000 (	58	58
25 1000-1001-1050-045-10-1-0000-0000 (	363	363
26 1000-1001-1090-055-10-1-0000-0000 (	358	358
27 1000-1001-1100-060-11-1-0000-0000 I	3,276	3,276
29 1000-1001-1100-062-11-6-0000-0000 /	1	1
30 1000-1001-1100-065-11-6-0000-0000 I	0	0
31 1000-1001-1110-072-11-1-0000-0000 (	845	845
33 1000-1001-1410-202-14-1-0000-0000 (	9	9
34 1000-1001-1510-250-15-2-0000-0000 (	4,003	4,003
35 1000-1001-1510-251-15-2-0000-0000 I	831	831
36 1000-1001-1510-252-15-2-0000-0000 (	16	16
37 1000-1001-1520-255-15-2-0000-0000 I	16,127	16,127
38 1000-1001-1520-256-15-2-0000-0000 I	1,192	1,192
39 1000-1001-1520-257-15-2-0000-0000 I	2,077	2,077
40 1000-1001-1520-258-15-2-0000-0000 /	270	270
41 1000-1001-1520-259-15-2-0000-0000 ^	3,778	3,778
42 1000-1001-1520-260-15-2-0000-0000 /	46,422	46,422
43 1000-1001-1520-261-15-2-0000-0000 I	2,835	2,835
44 1000-1001-1520-262-15-2-0000-0000 (	4	4
45 1000-1001-1520-263-15-2-0000-0000 \	730	730

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
46 1000-1001-1530-270-15-2-0000-0000 I	\$22,619	\$22,619
47 1000-1001-1530-271-15-2-0000-0000 I	397	397
48 1000-1001-1530-272-15-2-0000-0000 I	6,900	6,900
49 1000-1001-1540-275-15-2-0000-0000 S	31,254	31,254
50 1000-1001-1540-276-15-2-0000-0000 S	42	42
51 1000-1001-1550-278-15-2-0000-0000 C	34,837	34,837
52 1000-1001-1550-279-15-2-0000-0000 I	43	43
53 1000-1001-1600-300-16-3-0000-0000 J	684	684
54 1000-1001-1600-301-16-3-0000-0000 I	240	240
55 1000-1001-1600-302-16-3-0000-0000 I	7	7
56 1000-1001-1600-303-16-3-0000-0000 I	917	917
57 1000-1001-1610-310-16-3-0000-0000 I	137	137
58 1000-1001-1610-311-16-3-0000-0000 I	1,879	1,879
59 1000-1001-1610-312-16-3-0000-0000 S	1,717	1,717
60 1000-1001-1610-313-16-3-0000-0000 T	2,151	2,151
61 1000-1001-1620-320-16-3-0000-0000 I	79,413	79,413
62 1000-1001-1620-323-16-3-0000-0000 I	1,545	1,545
63 1000-1001-1620-324-16-3-0000-0000 S	169	169
64 1000-1001-1620-325-16-3-0000-0000 I	2	2
65 1000-1001-1620-326-16-3-0000-0000 S	37	37
66 1000-1001-1620-327-16-3-0000-0000 I	2,277	2,277
67 1000-1001-1630-330-16-3-0000-0000 I	2,883	2,883
68 1000-1001-1640-335-16-3-0000-0000 I	4,421	4,421
69 1000-1001-1700-350-17-4-0000-0000 I	1,317	1,317
70 1000-1001-1701-355-17-4-0000-0000 C	117	117
71 1000-1001-1701-356-17-4-0000-0000 C	47	47
72 1000-1001-1701-358-17-4-0000-0000 C	166	166
73 1000-1001-1705-365-17-4-0000-0000 I	10,208	10,208
74 1000-1001-1710-375-17-4-0000-0000 J	3,101	3,101
76 1000-1001-1730-381-17-4-0000-0000 C	89	89
77 1000-1001-1740-385-17-4-0000-0000 I	1,630	1,630
78 1000-1001-1740-386-17-4-0000-0000 I	2,907	2,907
81 1000-1001-1801-400-18-6-0000-0000 I	1,656	1,656
82 1000-1001-1901-431-19-6-0000-0000 J	3,094	3,094
83 1000-1001-1901-432-19-6-0000-0000 J	202	202
84 1000-1001-1901-433-19-6-0000-0000 I	345	345
85 1000-1001-1902-436-19-6-0000-0000 I	5,030	5,030
86 1000-1001-1902-437-19-6-0000-0000 I	5,372	5,372
87 1000-1001-1903-441-19-6-0000-0000 J	2,938	2,938
88 1000-1001-1903-442-19-6-0000-0000 C	4,674	4,674
89 1000-1001-1906-451-19-6-0000-0000 I	1	1

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
90 1000-1001-1906-453-19-6-0000-0000 I	\$2,399	\$2,399
91 1000-1001-1906-454-19-6-0000-0000 I	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	552	552
93 1000-1001-1910-470-19-1-0000-0000 I	8,683	8,683
94 1000-1001-2001-480-20-5-0000-0000 I	315	315
95 1000-1001-2001-481-20-5-0000-0000 I	86	86
102 1000-1001-2005-500-20-5-0000-0000 I	669	669
103 1000-1001-2005-501-20-5-0000-0000 I	1,550	1,550
105 1000-1001-2005-503-20-5-0000-0000 I	1,507	1,507
106 1000-1001-2005-504-20-5-0000-0000 I	71	71
107 1000-1001-2010-511-20-5-0000-0000 I	514	514
108 1000-1001-2015-521-20-5-0000-0000 I	3,109	3,109
109 1000-1001-2015-522-20-5-0000-0000 I	544	544
111 1000-1001-2015-524-20-4-0000-0000 I	(1)	(1)
112 1000-1001-2020-531-20-5-0000-0000 I	340	340
113 1000-1001-2023-535-20-6-0000-0000 I	276	276
114 1000-1001-2024-536-20-5-0000-0000 I	2,058	2,058
115 1000-1001-3200-656-32-1-0000-0000 I	1,799	1,799
116 1000-1001-3200-660-32-6-0000-0000 I	19	19
117 1000-1001-3200-662-32-1-0000-0000 I	555	555
122 1000-1001-9994-000-12-1-0000-0000 I	0	0
125 1000-1001-9994-000-17-4-0000-0000 I	75	75
127 1000-1001-9994-000-19-6-0000-0000 I	(0)	(0)
128 1000-1001-9994-000-20-5-0000-0000 I	0	0
129 1000-1001-9994-000-32-1-0000-0000 I	3,344	3,344
131 1000-1001-9995-000-15-2-0000-0000 I	683	683
132 1000-1001-9995-000-19-6-0000-0000 I	405	405
135 1000-1001-9999-000-17-4-0000-0000 I	2,430	2,430
136 1000-1001-9999-000-20-5-0000-0000 I	2,517	2,517
138 1000-1502-1906-450-19-6-0000-0000 I	0	0
139 1000-1504-1110-072-11-1-0000-0000 I	522	522
140 1000-1601-2005-501-20-5-0000-0000 I	0	0
141 1000-1601-2005-502-20-5-0000-0000 I	2	2
143 1000-1601-2020-531-20-5-0000-0000 I	1,452	1,452
145 1000-1603-2001-482-20-5-0000-0000 I	4,294	4,294
149 1000-1603-2005-505-20-5-0000-0000 I	1,810	1,810
150 1000-1603-2010-517-20-5-0000-0000 I	1,944	1,944
151 1000-1603-2015-525-20-5-0000-0000 I	1,811	1,811
152 1000-1603-2020-532-20-5-0000-0000 I	566	566
156 1000-1603-9994-000-20-5-0000-0000 I	1	1
158 1000-1801-1510-250-15-2-0000-0000 I	4,861	4,861

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
159 2000-2001-9995-000-19-4-0000-0000 (	\$1,053	\$1,053
160 2000-2001-9995-000-19-5-0000-0000 (	68	68
161 2000-2001-9995-000-19-6-0000-0000 (	6,286	6,286
164 2000-2017-9995-000-15-2-0000-0000 (	2,262	2,262
165 2000-2018-1510-250-15-2-0000-0000 (	40	40
166 2000-2020-9995-000-15-2-0000-0000 (	73	73
167 2000-2021-1620-320-16-3-0000-0000 I	145	145
169 2000-2022-9995-000-15-2-0000-0000 (	211	211
170 2000-2023-1620-320-16-3-0000-0000 I	28	28
171 2000-2023-1620-324-16-3-0000-0000 S	103	103
172 2000-2025-1640-335-16-3-0000-0000 I	3	3
174 2000-2027-9999-000-20-5-0000-0000 (	13,335	13,335
176 2000-2029-1906-453-19-6-0000-0000 I	7,238	7,238
177 2000-2030-9995-000-19-6-0000-0000 (	6,455	6,455
178 2000-2031-9995-000-19-6-0000-0000 (	3,451	3,451
179 2000-2032-9995-000-19-6-0000-0000 (	608	608
181 2000-2036-9995-000-19-6-0000-0000 (	1,228	1,228
182 2000-2037-9995-000-19-6-0000-0000 (	578	578
184 2000-2040-3200-670-32-6-0000-0000 I	8	8
186 2000-2040-9994-000-32-1-0000-0000 (	2,070	2,070
187 2000-2042-9995-000-19-6-0000-0000 (	(567)	(567)
189 2060-2061-9995-000-15-2-0000-0000 (	2,172	2,172
191 2060-2064-9999-000-20-5-0000-0000 (	15,507	15,507
192 2070-0000-1903-441-19-6-0000-0000 /	510	510
193 2070-0000-3403-703-34-1-0000-0000 I	5,707	5,707
194 2070-2071-9995-000-15-2-0000-0000 (	4,679	4,679
195 2070-2072-1630-330-16-3-0000-0000 I	295	295
196 2070-2073-1710-375-17-4-0000-0000 /	330	330
197 2070-2073-1730-381-17-4-0000-0000 (	311	311
198 2070-2073-9999-000-17-4-0000-0000 (	0	0
199 2070-2074-9999-000-20-5-0000-0000 (	16,247	16,247
203 2070-2079-9999-000-17-4-0000-0000 (	828	828
204 2095-2095-1710-375-17-4-0000-0000 /	104	104
205 2100-2101-2020-531-20-5-0000-0000 S	6,168	6,168
209 2100-2102-2010-511-20-5-0000-0000 S	981	981
210 2100-2102-2020-531-20-5-0000-0000 S	1,994	1,994
213 2100-2102-9999-000-20-5-0000-0000 (	22	22
214 2100-2103-2010-511-20-5-0000-0000 S	3,157	3,157
215 2100-2103-2015-521-20-5-0000-0000 S	1,066	1,066
219 2100-2103-9999-000-20-5-0000-0000 (	49	49
222 2100-2104-2010-511-20-5-0000-0000 S	4,640	4,640

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
225 2100-2104-9999-000-20-5-0000-0000 (	\$7,816	\$7,816
226 2300-2308-2060-541-20-5-0000-0000 I	21	21
229 2300-2318-2060-541-20-5-0000-0000 I	134	134
230 2300-2319-2060-541-20-5-0000-0000 I	463	463
231 2300-2320-2060-541-20-5-0000-0000 I	401	401
233 2300-2322-2060-541-20-5-0000-0000 I	75	75
234 2300-2323-2060-541-20-5-0000-0000 I	612	612
235 2300-2324-2060-541-20-5-0000-0000 I	449	449
236 2300-2325-2060-541-20-5-0000-0000 I	246	246
237 2400-2401-2015-521-20-5-0000-0000 (	55	55
240 2400-2402-9999-000-20-5-0000-0000 (	737	737
241 2400-2405-1580-290-15-2-0000-0000 ^	540	540
242 2400-2408-9999-000-20-5-0000-0000 (	5,527	5,527
243 2400-2409-9999-000-20-5-0000-0000 (	184	184
244 2400-2417-1700-350-17-4-0000-0000 I	0	0
245 2400-2417-1701-355-17-4-0000-0000 (	0	0
246 2400-2417-1705-365-17-4-0000-0000 I	527	527
251 2400-2417-9999-000-17-4-0000-0000 (	211	211
252 2400-2418-9999-000-20-5-0000-0000 (	24	24
253 2400-2420-1630-330-16-3-0000-0000 I	112	112
254 2400-2436-1540-275-15-2-0000-0000 (	208	208
255 2400-2436-1550-278-15-2-0000-0000 (	1,390	1,390
256 2400-2440-1710-375-17-4-0000-0000 /	545	545
257 2400-2441-2015-523-20-5-0000-0000 I	29	29
258 2400-2441-9999-000-20-5-0000-0000 (	60	60
259 2400-2443-1110-072-11-1-0000-0000 (	692	692
260 2400-2446-2001-481-20-5-0000-0000 /	63	63
262 2400-2448-2024-536-20-5-0000-0000 (	5	5
263 2400-2448-9999-000-20-5-0000-0000 (	471	471
264 2400-2449-2002-484-20-5-0000-0000 I	257	257
267 2500-2504-9999-000-20-5-0000-0000 (	5,839	5,839
268 2500-2506-2010-511-20-5-0000-0000 (	9,029	9,029
271 2500-2506-9999-000-20-5-0000-0000 (	724	724
272 2500-2507-9999-000-20-5-0000-0000 (	483	483
273 2500-2508-2001-480-20-5-0000-0000 I	(3)	(3)
274 2500-2508-2001-481-20-5-0000-0000 /	63	63
280 2500-2508-2004-493-20-5-0000-0000 (	(28)	(28)
281 2500-2508-2005-501-20-5-0000-0000 ^	666	666
282 2500-2508-2005-502-20-5-0000-0000 ^	1,557	1,557
283 2500-2508-2005-503-20-5-0000-0000 ^	231	231
284 2500-2508-2005-504-20-5-0000-0000 ^	147	147

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
285 2500-2508-2015-522-20-5-0000-0000 I	\$153	\$153
286 2500-2508-2020-531-20-5-0000-0000 I	1,901	1,901
288 2500-2508-9993-000-20-5-0000-0000 I	0	0
290 2500-2508-9999-000-20-5-0000-0000 I	554	554
292 2500-2509-9999-000-20-5-0000-0000 I	305	305
293 2500-2510-9999-000-20-5-0000-0000 I	1,308	1,308
294 2500-2511-9999-000-20-5-0000-0000 I	27	27
295 2500-2512-9999-000-20-5-0000-0000 I	335	335
296 2500-2513-9999-000-20-5-0000-0000 I	467	467
297 2500-2515-9999-000-20-5-0000-0000 I	261	261
299 2500-2517-9999-000-20-5-0000-0000 I	2,661	2,661
301 2600-2601-9999-000-20-5-0000-0000 I	166	166
302 2600-2602-9999-000-20-5-0000-0000 I	926	926
303 2700-2701-1700-350-17-4-0000-0000 I	731	731
304 2700-2701-1705-365-17-4-0000-0000 I	3,149	3,149
305 2700-2701-1710-375-17-4-0000-0000 I	2,483	2,483
306 2700-2701-1730-381-17-4-0000-0000 I	127	127
308 2700-2701-1740-385-17-4-0000-0000 I	2,283	2,283
309 2700-2701-1740-386-17-4-0000-0000 I	3,594	3,594
312 2700-2701-9999-000-17-4-0000-0000 I	5,919	5,919
313 2700-2702-9999-000-17-4-0000-0000 I	1,518	1,518
314 2700-2703-1710-375-17-4-0000-0000 I	3,685	3,685
315 2700-2703-1730-381-17-4-0000-0000 I	118	118
316 2700-2703-1730-384-17-4-0000-0000 I	633	633
317 2700-2705-2015-522-20-5-0000-0000 I	1,023	1,023
318 2700-2706-3200-651-32-1-0000-0000 I	56	56
320 3000-3008-1705-365-17-4-0000-0000 I	184	184
321 3000-3009-1701-355-17-4-0000-0000 I	0	0
322 3000-3009-1705-365-17-4-0000-0000 I	21	21
323 3000-3010-9999-000-15-2-0000-0000 I	27	27
324 3000-3012-9999-000-20-5-0000-0000 I	762	762
326 3000-3016-9999-000-20-5-0000-0000 I	15	15
327 3000-3022-9999-000-10-1-0000-0000 I	2	2
330 3050-3506-2015-523-20-5-0000-0000 I	727	727
331 3050-3506-9999-000-20-5-0000-0000 I	8	8
332 3050-3509-2015-523-20-5-0000-0000 I	5,174	5,174
333 3050-3509-9999-000-20-5-0000-0000 I	13	13
334 3050-3517-2015-523-20-5-0000-0000 I	4,362	4,362
335 3050-3517-9999-000-20-5-0000-0000 I	86	86
336 3050-3518-9999-000-20-5-0000-0000 I	901	901
337 3050-3521-2015-523-20-5-0000-0000 I	9	9

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
338 3050-3521-9999-000-20-5-0000-0000 (	\$0	\$0
339 3050-3523-9999-000-20-5-0000-0000 (	26	26
341 3100-3104-9999-000-17-4-0000-0000 (	0	0
343 3100-3109-2050-540-20-5-0000-0000 I	48	48
345 3100-3110-2050-540-20-5-0000-0000 I	4	4
346 3100-3110-9999-000-17-4-0000-0000 (	6	6
347 3100-3111-2050-540-20-5-0000-0000 I	343	343
348 3100-3111-9999-000-20-5-0000-0000 (	3,266	3,266
349 3100-3112-2050-540-20-5-0000-0000 I	280	280
350 3100-3113-2050-540-20-5-0000-0000 I	2	2
351 3100-3114-2050-540-20-5-0000-0000 I	863	863
352 3100-3114-9999-000-20-5-0000-0000 (	957	957
353 3100-3115-2050-540-20-5-0000-0000 I	2	2
355 3100-3118-2050-540-20-5-0000-0000 I	2	2
356 3100-3119-2050-540-20-5-0000-0000 I	2	2
357 3100-3122-2050-540-20-5-0000-0000 I	1	1
358 3100-3125-2050-540-20-5-0000-0000 I	1	1
359 3100-3126-2050-540-20-5-0000-0000 I	1	1
360 3100-3127-2050-540-20-5-0000-0000 I	1	1
361 3100-3129-2050-540-20-5-0000-0000 I	1	1
362 3100-3130-2050-540-20-5-0000-0000 I	0	0
363 3100-3137-2050-540-20-5-0000-0000 I	20	20
365 3100-3141-2050-540-20-5-0000-0000 I	1	1
368 3100-3143-9999-000-20-5-0000-0000 (	1	1
370 3100-3146-2050-540-20-5-0000-0000 I	349	349
371 3100-3146-9999-000-20-5-0000-0000 (	1,370	1,370
372 3100-3147-1520-257-15-2-0000-0000 I	30	30
373 3100-3147-1530-270-15-2-0000-0000 I	147	147
374 3100-3147-2050-540-20-5-0000-0000 I	14	14
376 4000-4001-4110-761-41-0-0000-0000 \	90,586	90,586
377 4000-4001-4115-765-41-0-0000-0000 \	17,304	17,304
378 4000-4001-4115-766-41-0-0000-0000 \	(861)	(861)
380 4000-4001-9998-000-41-0-0000-0000 I	25,654	25,654
381 4000-4002-4115-765-41-0-0000-0000 \	2,897	2,897
382 4000-4005-4115-765-41-0-0000-0000 \	44	44
383 4000-4006-4115-765-41-0-0000-0000 \	7	7
384 4000-4007-4112-763-41-0-0000-0000 I	140	140
385 4000-4010-4110-761-41-0-0000-0000 \	286	286
387 4000-4010-4115-765-41-0-0000-0000 \	477	477
388 4000-4011-2050-540-20-5-0000-0000 I	18	18
389 4000-4011-4115-765-41-0-0000-0000 \	174	174

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
391 4000-4013-4115-765-41-0-0000-0000 \	\$74	\$74
392 4030-4031-2050-540-20-5-0000-0000 I	1	1
393 4030-4033-2050-540-20-5-0000-0000 I	1	1
395 4030-4034-2050-540-20-5-0000-0000 I	1	1
396 4030-4035-2050-540-20-5-0000-0000 I	2	2
398 4030-4036-2050-540-20-5-0000-0000 I	2	2
399 4030-4037-2050-540-20-5-0000-0000 I	1	1
400 4030-4038-2050-540-20-5-0000-0000 I	1	1
401 4030-4039-2050-540-20-5-0000-0000 I	1	1
402 4030-4040-2050-540-20-5-0000-0000 I	2	2
403 4030-4041-2050-540-20-5-0000-0000 I	1	1
404 4030-4044-2050-540-20-5-0000-0000 I	1	1
406 4030-4049-2050-540-20-5-0000-0000 I	2	2
407 4030-4050-2050-540-20-5-0000-0000 I	2	2
408 4030-4051-2050-540-20-5-0000-0000 I	0	0
409 4030-4052-2050-540-20-5-0000-0000 I	2	2
410 4030-4053-2050-540-20-5-0000-0000 I	2	2
411 4030-4054-2050-540-20-5-0000-0000 I	2	2
412 4030-4055-2050-540-20-5-0000-0000 I	2	2
413 4030-4056-2050-540-20-5-0000-0000 I	2	2
414 4030-4057-2050-540-20-5-0000-0000 I	2	2
415 4030-4058-2050-540-20-5-0000-0000 I	2	2
416 4030-4059-2050-540-20-5-0000-0000 I	1	1
417 4030-4061-2050-540-20-5-0000-0000 I	2	2
418 4030-4062-2050-540-20-5-0000-0000 I	1	1
419 4030-4063-2050-540-20-5-0000-0000 I	2	2
420 4030-4064-2050-540-20-5-0000-0000 I	1	1
421 4030-4065-2050-540-20-5-0000-0000 I	1	1
423 4100-4101-4120-771-41-0-0000-0000 C	616	616
424 4100-4101-4120-772-41-0-0000-0000 I	1,461	1,461
425 4100-4101-4120-773-41-0-0000-0000 I	462	462
426 4100-4101-4120-774-41-0-0000-0000 S	33,805	33,805
427 4100-4101-4120-775-41-0-0000-0000 S	103	103
428 4100-4101-4120-776-41-0-0000-0000 I	2,376	2,376
429 4100-4101-4120-777-41-0-0000-0000 C	5,581	5,581
430 4100-4101-4125-785-41-0-0000-0000 I	1,051	1,051
432 4100-4103-4125-786-41-0-0000-0000 I	46	46
433 4100-4104-4120-773-41-0-0000-0000 I	524	524
434 4100-4106-4120-773-41-0-0000-0000 I	83	83
435 4100-4113-4120-774-41-0-0000-0000 S	35	35
436 4100-4113-4120-776-41-0-0000-0000 I	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
437 4100-4113-4120-777-41-0-0000-0000 (	\$118	\$118
439 4150-4151-2010-512-20-5-0000-0000 (	3,661	3,661
440 4150-4151-2015-521-20-5-0000-0000 (	(2)	(2)
441 4150-4151-2015-522-20-5-0000-0000 I	6,349	6,349
444 4150-4151-4120-779-41-0-0000-0000 I	522	522
448 4200-4201-4301-831-43-0-0000-0000 I	1,594	1,594
449 4200-4201-4301-832-43-0-0000-0000 I	10,028	10,028
450 4200-4201-4301-833-43-0-0000-0000 I	6,989	6,989
451 4200-4201-4301-834-43-0-0000-0000 I	3,351	3,351
452 4200-4201-4301-835-43-0-0000-0000 /	514	514
453 4200-4201-4301-836-43-0-0000-0000 /	1,311	1,311
454 4200-4201-4301-837-43-0-0000-0000 /	2,396	2,396
455 4200-4201-4301-838-43-0-0000-0000 /	546	546
457 4200-4222-9999-871-43-0-0000-0000 /	18	18
458 4200-4223-9999-870-43-0-0000-0000 /	10,604	10,604
460 4200-4223-9999-873-43-0-0000-0000 /	772	772
462 4200-4224-9999-871-43-0-0000-0000 /	4,219	4,219
463 4200-4225-4305-856-43-0-0000-0000 /	852	852
464 4200-4228-9999-871-43-0-0000-0000 /	38	38
465 4200-4229-9999-871-43-0-0000-0000 /	252	252
466 4200-4230-9999-871-43-0-0000-0000 /	26,837	26,837
467 4200-4281-4302-851-43-0-0000-0000 I	678	678
469 4300-4301-4401-880-44-0-0000-0000 (	1,530	1,530
470 4300-4398-9998-000-44-0-0000-0000 I	3,026	3,026
471 4400-4402-1705-365-17-4-0000-0000 I	99	99
472 4400-4406-1701-355-17-4-0000-0000 (	0	0
473 4400-4450-1750-389-17-4-0000-0000 I	12	12
474 4500-4501-4135-792-41-0-0000-0000 (	9,802	9,802
475 4500-4501-4140-796-41-0-0000-0000 I	45,070	45,070
476 4500-4501-4140-797-41-0-0000-0000 I	3,431	3,431
477 4500-4501-4140-798-41-0-0000-0000 I	1,096	1,096
478 4500-4501-4140-799-41-0-0000-0000 \	9,041	9,041
479 4500-4501-4140-800-41-0-0000-0000 ^	1,203	1,203
480 4500-4501-4145-806-41-0-0000-0000 I	16,251	16,251
481 4500-4501-9994-000-41-0-0000-0000 (	34	34
482 4500-4501-9998-000-41-0-0000-0000 I	3,769	3,769
483 4500-4517-4140-796-41-0-0000-0000 I	486	486
485 4500-4517-4140-799-41-0-0000-0000 \	58	58
486 4500-4521-4135-792-41-0-0000-0000 (	75	75
487 4550-4551-2050-540-20-5-0000-0000 I	1	1
488 4550-4552-2050-540-20-5-0000-0000 I	2	2

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
489 4550-4553-2050-540-20-5-0000-0000 I	\$2	\$2
490 4550-4554-2050-540-20-5-0000-0000 I	1	1
491 4550-4555-2050-540-20-5-0000-0000 I	2	2
492 4550-4556-2050-540-20-5-0000-0000 I	1	1
493 4550-4557-2050-540-20-5-0000-0000 I	1	1
495 4600-4602-4510-911-45-0-0000-0000 /	5,267	5,267
496 4600-4602-4510-912-45-0-0000-0000 /	26,335	26,335
497 4600-4602-4520-920-45-0-0000-0000 /	1,689	1,689
498 4600-4602-4520-921-45-0-0000-0000 /	0	0
499 4600-4602-4520-922-45-0-0000-0000 /	199	199
500 4600-4602-4530-930-45-0-0000-0000 /	5,944	5,944
501 4600-4602-4540-940-45-0-0000-0000 /	372	372
502 4600-4602-4540-942-45-0-0000-0000 I	6,039	6,039
503 4600-4602-4540-943-45-0-0000-0000 I	67	67
504 4600-4602-4550-950-45-0-0000-0000 /	49	49
505 4600-4602-4550-952-45-0-0000-0000 I	1	1
509 4600-4604-4510-912-45-0-0000-0000 /	399	399
510 4600-4604-4520-920-45-0-0000-0000 /	3,684	3,684
511 4600-4604-4520-921-45-0-0000-0000 /	9,071	9,071
512 4600-4604-4520-922-45-0-0000-0000 /	2,519	2,519
513 4600-4604-4530-930-45-0-0000-0000 /	725	725
514 4600-4604-4540-942-45-0-0000-0000 I	3,338	3,338
515 4600-4604-4550-950-45-0-0000-0000 /	134	134
516 4600-4604-4550-952-45-0-0000-0000 I	323	323
517 4600-4604-4550-953-45-0-0000-0000 I	146	146
519 4600-4605-4510-912-45-0-0000-0000 /	2,775	2,775
520 4600-4609-9999-000-45-0-0000-0000 /	1,170	1,170
521 4610-0000-9999-000-45-0-0000-0000 /	1,427	1,427
522 4630-0000-9999-000-45-0-0000-0000 /	8,897	8,897
523 4680-4681-9999-000-45-0-0000-0000 /	33	33
524 4680-4682-9999-000-45-0-0000-0000 /	1,010	1,010
525 4680-4683-9999-000-45-0-0000-0000 /	1,580	1,580
527 4680-4685-4510-911-45-0-0000-0000 /	(4)	(4)
528 4680-4685-4510-912-45-0-0000-0000 /	17,041	17,041
529 4680-4685-4530-930-45-0-0000-0000 /	129	129
530 4680-4685-4540-940-45-0-0000-0000 /	136	136
532 4700-4701-9998-000-44-0-0000-0000 I	3,532	3,532
533 4700-4702-4406-890-44-0-0000-0000 /	430	430
534 4700-4703-9999-000-44-0-0000-0000 /	2	2
535 4700-4704-9999-000-44-0-0000-0000 /	2,170	2,170
536 5000-5001-3014-575-30-0-0000-0000 I	38,154	38,154

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
538 5000-5002-3015-577-30-0-0000-0000 I	\$24,683	\$24,683
539 5000-5004-1100-068-11-1-0000-0000 I	3,005	3,005
541 5000-5011-3002-561-30-0-0000-0000 I	13,839	13,839
542 5000-5011-3002-568-30-0-0000-0000 I	4,212	4,212
545 5000-5013-3002-562-30-0-0000-0000 I	37	37
546 5000-5014-3002-561-30-0-0000-0000 I	28	28
547 5000-5014-3111-624-31-0-0000-0000 S	538	538
548 5000-5021-1220-130-12-1-0000-0000 C	1,095	1,095
549 5000-5031-3002-561-30-0-0000-0000 I	1,267	1,267
550 5000-5041-3105-620-31-0-0000-0000 S	13,961	13,961
552 5000-5042-3101-600-31-0-0000-0000 I	2,176	2,176
553 5000-5042-3102-601-31-0-0000-0000 S	1,821	1,821
554 5000-5042-3103-603-31-0-0000-0000 C	5,144	5,144
555 5000-5042-3104-610-31-0-0000-0000 C	4,867	4,867
556 5000-5042-3111-625-31-0-0000-0000 C	1,302	1,302
558 5000-5043-3108-621-31-0-0000-0000 I	2,299	2,299
559 5000-5044-3111-623-31-0-0000-0000 I	2,523	2,523
562 5000-5045-3109-622-31-0-0000-0000 I	1,949	1,949
563 5000-5046-3112-626-31-0-0000-0000 I	1,009	1,009
564 5100-5101-3408-723-34-1-0000-0000 V	42,132	42,132
566 5100-5102-3407-721-34-1-0000-0000 I	0	0
567 5100-5102-3407-722-34-1-0000-0000 I	19,573	19,573
568 5100-5103-3409-724-34-1-0000-0000 I	802	802
569 5100-5111-1110-074-11-1-0000-0000 I	4,545	4,545
570 5100-5112-3407-721-34-1-0000-0000 I	4,666	4,666
572 5200-5207-3240-682-32-0-0000-0000 I	1,629	1,629
573 5200-5207-3240-683-32-0-0000-0000 I	4,264	4,264
574 5200-5207-3240-684-32-0-0000-0000 I	1,930	1,930
575 5200-5207-3240-685-32-0-0000-0000 I	1	1
576 5200-5207-3240-686-32-0-0000-0000 I	1,398	1,398
578 5200-5208-3240-682-32-0-0000-0000 I	148	148
579 5200-5251-4101-751-41-0-0000-0000 I	1,741	1,741
580 5200-5251-4101-752-41-0-0000-0000 I	2,616	2,616
581 5200-5251-4101-753-41-0-0000-0000 I	24	24
582 5200-5251-9994-000-41-0-0000-0000 C	0	0
583 5200-5253-4101-752-41-0-0000-0000 I	5	5
584 5200-5253-4101-753-41-0-0000-0000 I	1,753	1,753
585 5200-5253-4115-765-41-0-0000-0000 V	100	100
586 5200-5253-4125-787-41-0-0000-0000 S	60	60
587 6010-6011-1100-068-11-1-0000-0000 I	1,467	1,467
588 6020-6021-1100-068-11-1-0000-0000 I	1,388	1,388

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
591 7000-7001-9998-000-11-9-0000-0000 I	\$17,963	\$17,963
593 7200-7201-1110-072-11-1-0000-0000 C	6,455	6,455
594 7200-7201-9998-000-11-9-0000-0000 I	2,446	2,446
597 7200-7201-9998-000-17-4-0000-0000 I	982	982
598 1000-1001-1906-450-19-6-0000-0000 I	1,732	1,732
601 2000-2029-1100-061-11-6-0000-0000 I	3	3
605 3000-3021-9999-000-16-3-0000-0000 C	21	21
608 3100-3137-9999-000-16-3-0000-0000 C	341	341
620 2100-2102-2010-513-20-5-0000-0000 J	(12)	(12)
621 2100-2103-2010-514-20-5-0000-0000 I	(3)	(3)
624 5000-5003-4561-572-45-0-0000-0000 I	133	133
628 3000-3023-9999-000-16-3-0000-0000 C	63	63
629 1000-1001-1020-031-10-1-0000-0000 S	4	4
630 1000-1001-1020-032-10-1-0000-0000 I	254	254
632 1000-1001-1067-047-10-1-0000-0000 I	431	431
633 1000-1001-1068-048-10-1-0000-0000 S	219	219
634 1000-1001-1068-048-10-4-0000-0000 S	279	279
635 1000-1001-1100-062-11-1-0000-0000 J	108	108
637 1000-1001-1210-112-12-1-0000-0000 C	280	280
638 1000-1001-1410-200-14-1-0000-0000 C	25	25
639 1000-1001-1410-202-14-6-0000-0000 C	13,523	13,523
640 1000-1001-1530-265-15-2-0000-0000 S	16,641	16,641
641 1000-1001-1530-266-15-2-0000-0000 C	15,836	15,836
642 1000-1001-1530-267-15-2-0000-0000 S	15,255	15,255
643 1000-1001-1530-268-15-2-0000-0000 I	16,745	16,745
644 1000-1001-1530-269-15-2-0000-0000 I	15,333	15,333
645 1000-1001-1540-274-15-2-0000-0000 I	2,691	2,691
646 1000-1001-1540-285-15-2-0000-0000 I	3,446	3,446
647 1000-1001-1540-280-15-2-0000-0000 S	1,751	1,751
648 1000-1001-1550-281-15-2-0000-0000 C	2,801	2,801
649 1000-1001-1620-328-16-3-0000-0000 S	12	12
650 1000-1001-1730-384-17-4-0000-0000 S	0	0
651 1000-1001-1909-461-19-6-0000-0000 I	0	0
652 1000-1001-1910-470-19-6-0000-0000 I	1,566	1,566
653 1000-1001-2010-514-20-5-0000-0000 I	37	37
655 1000-1001-2201-494-22-5-0000-0000 C	18	18
656 1000-1001-2204-545-22-5-0000-0000 C	(11)	(11)
657 1000-1001-2205-546-22-5-0000-0000 S	10	10
659 1000-1001-3020-581-30-0-0000-0000 I	2	2
660 1000-1001-3020-581-30-1-0000-0000 I	220	220
661 1000-1001-3102-602-31-1-0000-0000 C	580	580

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
664 1000-1001-4120-776-41-6-0000-0000 I	\$1,147	\$1,147
667 1000-1601-2005-501-20-0-0000-0000 ^	(0)	(0)
668 1000-1601-2010-515-20-5-0000-0000 S	6	6
673 1000-1603-2012-563-20-5-0000-0000 I	3	3
674 2000-2023-1620-322-16-3-0000-0000 S	1,770	1,770
676 2000-2040-1410-202-14-6-0000-0000 C	1,389	1,389
679 2000-2041-1410-202-14-6-0000-0000 C	510	510
685 2000-2041-1520-259-15-2-0000-0000 ^	117	117
686 2000-2041-1520-260-15-2-0000-0000 J	183	183
689 2000-2041-1530-270-15-2-0000-0000 I	526	526
692 2000-2041-1540-270-15-2-0000-0000 I	180	180
693 2000-2041-1540-275-15-2-0000-0000 S	113	113
696 2000-2041-1610-311-16-3-0000-0000 I	664	664
697 2000-2041-1610-313-16-3-0000-0000 ^	257	257
698 2000-2041-1620-320-16-3-0000-0000 I	604	604
702 2000-2041-1630-330-16-3-0000-0000 I	1,664	1,664
704 2000-2041-1730-381-17-4-0000-0000 C	278	278
705 2000-2041-1906-450-19-6-0000-0000 I	11,026	11,026
707 2000-2041-4120-776-41-6-0000-0000 I	72	72
710 2000-2041-9994-000-32-1-0000-0000 C	2	2
712 2000-2041-9995-662-32-1-0000-0000 C	5,509	5,509
713 2000-2041-9999-000-17-4-0000-0000 C	628	628
714 2000-2041-9999-000-20-5-0000-0000 C	870	870
715 2000-2041-9999-250-15-2-0000-0000 C	303	303
716 2000-2041-9999-275-15-2-0000-0000 C	617	617
718 2000-2041-9999-350-17-4-0000-0000 C	733	733
719 2000-2041-9999-511-20-5-0000-0000 C	8,178	8,178
720 2000-2041-9999-531-20-5-0000-0000 C	56	56
723 2060-0000-1903-441-19-6-0000-0000 J	820	820
725 2070-0000-1906-453-19-6-0000-0000 I	13,664	13,664
726 2070-2075-1410-202-14-6-0000-0000 C	127	127
727 2070-2082-1906-450-19-6-0000-0000 I	1,401	1,401
728 2070-2083-1906-450-19-6-0000-0000 I	1,417	1,417
729 2070-2084-1906-450-19-6-0000-0000 I	910	910
730 2070-2085-1906-450-19-6-0000-0000 I	2,993	2,993
731 2070-2086-1906-450-19-6-0000-0000 I	846	846
736 2100-2102-2010-514-20-5-0000-0000 I	(8)	(8)
737 2100-2103-2010-513-20-5-0000-0000 J	200	200
738 2100-2104-2203-544-22-5-0000-0000 ^	17	17
739 2400-2402-2010-513-20-5-0000-0000 J	41	41
740 2400-2403-1570-282-15-2-0000-0000 I	182	182

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
741 2400-2436-1530-270-15-2-0000-0000 I	\$39	\$39
747 2500-2508-2202-543-22-5-0000-0000 `	427	427
749 2500-2508-2203-544-22-5-0000-0000 `	274	274
750 2500-2508-2204-545-22-5-0000-0000 (	291	291
752 2700-2701-1700-351-17-4-0000-0000 I	163	163
753 2700-2701-1701-355-17-4-0000-0000 (	15	15
754 2700-2701-2205-546-22-5-0000-0000 :	124	124
756 2700-2703-1700-350-17-4-0000-0000 I	17	17
758 2700-2705-4120-776-41-0-0000-0000 I	1	1
759 2700-2705-4120-776-41-4-0000-0000 I	733	733
760 2700-2705-4120-776-41-6-0000-0000 I	54	54
762 2700-2705-9999-000-20-5-0000-0000 (	3,700	3,700
763 2700-2706-1700-350-17-4-0000-0000 I	143	143
766 3000-3024-9999-000-16-3-0000-0000 (	771	771
767 3000-3025-9999-000-20-5-0000-0000 (	1,414	1,414
776 3100-3148-2050-540-20-5-0000-0000 I	2	2
777 3100-3148-9999-000-16-3-0000-0000 (	302	302
778 3100-3150-2050-540-20-5-0000-0000 I	1	1
779 3100-3151-2050-540-20-5-0000-0000 I	2	2
780 3100-3152-2050-540-20-5-0000-0000 I	1	1
783 4030-4032-2050-540-20-5-0000-0000 I	0	0
784 4030-4042-2050-540-20-5-0000-0000 I	0	0
785 4030-4043-2050-540-20-5-0000-0000 I	0	0
788 4030-4063-4115-765-41-0-0000-0000 \	17	17
795 4200-4210-9998-000-43-0-0000-0000 I	4,603	4,603
796 4200-4211-9998-000-43-0-0000-0000 I	1,907	1,907
797 4200-4223-9999-872-43-0-0000-0000 /	35	35
798 4400-4450-9998-389-17-4-0000-0000 I	145	145
801 4600-4602-4530-931-45-0-0000-0000 :	1,774	1,774
805 5000-5008-3001-550-30-0-0000-0000 (	1,775	1,775
806 5000-5011-3002-561-30-5-0000-0000 I	0	0
812 5000-5014-3002-568-30-0-0000-0000 I	(0)	(0)
813 5000-5014-9994-000-30-0-0000-0000 (	(0)	(0)
814 5000-5021-1220-130-12-0-0000-0000 (	0	0
817 5000-5042-3106-618-31-0-0000-0000 (	717	717
819 5100-5111-1110-074-11-6-0000-0000 I	544	544
820 5200-5251-2202-542-22-5-0000-0000 I	196	196
821 5200-5251-2205-547-22-5-0000-0000 I	433	433
824 6010-6011-1100-068-11-0-0000-0000 I	0	0
825 6020-6021-1100-068-11-0-0000-0000 I	0	0
828 7200-7201-9998-000-17-9-0000-0000 I	1,036	1,036

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
829 7200-7202-9998-000-15-2-0000-0000 I	\$627	\$627
830 7200-7202-9998-000-15-9-0000-0000 I	711	711
831 7200-7202-9998-000-16-3-0000-0000 I	611	611
832 7200-7202-9998-000-16-9-0000-0000 I	695	695
833 1000-1001-9999-011-01-1-0000-0000 C	(23)	(23)
834 1000-1001-9999-016-01-1-0000-0000 C	339	339
835 2000-2001-9995-000-20-5-0000-0000 C	33	33
836 2000-2046-9995-000-19-6-0000-0000 C	2,893	2,893
840 1000-1604-2201-494-22-5-0000-0000 C	3,998	3,998
841 1000-1001-1620-322-16-3-0000-0000 S	11	11
855 5000-5002-4565-577-45-0-0000-0000 I	2,505	2,505
862 4100-0000-4120-770-41-0-0000-0000 S	0	0
865 1000-1001-1120-062-11-1-0000-0000 J	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	136	136
867 1000-1001-1700-351-17-4-0000-0000 I	243	243
868 1000-1001-1700-352-17-4-0000-0000 I	390	390
869 1000-1001-1700-353-17-4-0000-0000 I	240	240
870 1000-1001-1700-355-17-4-0000-0000 C	196	196
871 1000-1001-1705-371-17-4-0000-0000 I	182	182
872 1000-1001-1705-372-17-4-0000-0000 I	119	119
873 1000-1001-1705-373-17-4-0000-0000 I	56	56
874 1000-1001-1705-374-17-4-0000-0000 I	103	103
875 1000-1001-1705-376-17-4-0000-0000 I	713	713
876 1000-1001-1710-356-17-4-0000-0000 C	0	0
877 1000-1001-1710-371-17-4-0000-0000 I	246	246
878 1000-1001-1710-372-17-4-0000-0000 I	614	614
879 1000-1001-1710-373-17-4-0000-0000 I	521	521
880 1000-1001-1710-374-17-4-0000-0000 I	525	525
881 1000-1001-1901-430-19-6-0000-0000 I	3	3
882 1000-1001-1902-435-19-6-0000-0000 I	5	5
883 1000-1001-1907-458-19-6-0000-0000 C	1	1
884 1000-1001-2001-482-20-5-0000-0000 J	0	0
885 1000-1001-2005-483-20-5-0000-0000 C	1,832	1,832
886 1000-1001-2005-492-20-5-0000-0000 S	1,011	1,011
887 1000-1001-2005-505-20-5-0000-0000 T	0	0
888 1000-1001-2023-535-20-5-0000-0000 S	0	0
889 1000-1001-2203-544-22-5-0000-0000 T	0	0
890 1000-1001-2204-545-20-5-0000-0000 C	0	0
891 1000-1001-2301-101-23-1-0000-0000 J	3,509	3,509
892 1000-1001-2302-102-23-1-0000-0000 J	1,690	1,690
893 1000-1001-2303-103-23-1-0000-0000 J	1,311	1,311

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
894 1000-1001-2304-104-23-1-0000-0000 /	\$952	\$952
895 1000-1001-3002-561-30-1-0000-0000 I	104	104
896 1000-1001-3020-000-30-1-0000-0000 I	1	1
897 1000-1001-3020-580-30-0-0000-0000 I	2	2
898 1000-1001-3200-650-32-0-0000-0000 I	0	0
899 1000-1001-4120-770-41-0-0000-0000 S	1	1
900 1000-1001-4120-776-41-0-0000-0000 I	16	16
901 1000-1001-9993-480-20-5-0000-0000 ^	10	10
902 1000-1001-9993-494-22-5-0000-0000 ^	6	6
903 1000-1001-9993-544-22-5-0000-0000 ^	0	0
904 1000-1001-9993-545-22-5-0000-0000 ^	(25)	(25)
905 1000-1001-9993-546-22-5-0000-0000 ^	7	7
906 1000-1001-9994-000-14-1-0000-0000 C	561	561
907 1000-1001-9995-000-19-2-0000-0000 C	5	5
908 1000-1001-9995-431-19-6-0000-0000 C	74	74
909 1000-1603-3200-652-32-1-0000-0000 I	1	1
910 2000-2001-9995-431-19-6-0000-0000 C	1,233	1,233
911 2000-2001-9995-450-19-6-0000-0000 C	4,707	4,707
912 2000-2001-9995-451-19-6-0000-0000 C	8	8
913 2000-2001-9999-000-17-4-0000-0000 C	375	375
914 2000-2001-9999-000-20-5-0000-0000 C	1,611	1,611
915 2000-2029-1906-451-19-6-0000-0000 I	3	3
916 2000-2030-9995-431-19-6-0000-0000 C	2	2
917 2000-2031-9995-431-19-6-0000-0000 C	222	222
918 2000-2031-9995-450-19-6-0000-0000 C	623	623
919 2000-2032-9995-453-19-6-0000-0000 C	0	0
920 2000-2035-9999-000-17-4-0000-0000 C	(30)	(30)
921 2000-2036-9995-450-19-6-0000-0000 C	33	33
922 2000-2037-9995-431-19-6-0000-0000 C	6	6
923 2000-2041-1100-060-11-1-0000-0000 I	55	55
924 2000-2041-1610-312-16-3-0000-0000 S	2	2
925 2000-2041-2001-480-20-5-0000-0000 I	166	166
926 2000-2041-2010-511-20-5-0000-0000 S	1,344	1,344
927 2000-2041-2204-545-22-5-0000-0000 C	28	28
928 2000-2041-3002-568-30-0-0000-0000 I	880	880
929 2000-2041-4120-776-41-0-0000-0000 I	15	15
930 2000-2041-9999-000-16-3-0000-0000 C	1	1
931 2000-2046-9995-431-19-6-0000-0000 C	2	2
932 2060-2062-1620-320-16-3-0000-0000 I	262	262
933 2060-2062-1640-335-16-3-0000-0000 I	12	12
934 2060-2065-9995-000-32-1-0000-0000 C	738	738

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
935 2060-2066-1620-320-16-3-0000-0000 I	\$4,602	\$4,602
936 2060-2066-1620-326-16-3-0000-0000 S	2,635	2,635
937 2070-2070-2201-494-22-5-0000-0000 C	701	701
938 2070-2070-2202-543-22-5-0000-0000 T	9	9
939 2070-2070-2203-544-22-5-0000-0000 T	33	33
940 2070-2070-2204-545-22-5-0000-0000 C	226	226
941 2070-2070-2205-546-22-5-0000-0000 S	102	102
942 2070-2070-4115-765-41-1-0000-0000 I	8	8
943 2070-2070-9993-494-22-5-0000-0000 T	14	14
944 2070-2070-9993-542-22-5-0000-0000 T	0	0
945 2070-2070-9993-544-22-5-0000-0000 T	12	12
946 2070-2070-9993-545-22-5-0000-0000 T	49	49
947 2070-2070-9993-546-22-5-0000-0000 T	19	19
948 2070-2070-9995-765-41-1-0000-0000 C	470	470
949 2070-2070-9995-792-41-1-0000-0000 C	478	478
950 2070-2070-9999-000-20-5-0000-0000 C	157	157
951 2070-2073-1710-364-17-4-0000-0000 C	58	58
952 2070-2087-1620-325-16-3-0000-0000 I	970	970
953 2070-2090-1906-450-19-6-0000-0000 I	14,110	14,110
954 2070-2092-2304-104-23-1-0000-0000 J	202	202
955 2070-2093-2303-103-23-1-0000-0000 J	50	50
956 2070-2093-2304-104-23-1-0000-0000 J	12	12
957 2070-2094-1801-400-18-6-0000-0000 I	59	59
958 2070-2201-0120-025-01-1-0000-0000 C	110	110
959 2070-9200-3403-703-34-1-0000-0000 I	359	359
960 2100-2101-9993-531-20-5-0000-0000 T	16	16
961 2100-2103-9993-511-20-5-0000-0000 T	104	104
962 2100-2104-2010-514-20-5-0000-0000 I	1,156	1,156
963 2100-2104-9993-544-22-5-0000-0000 T	3	3
964 2400-2417-1705-376-17-4-0000-0000 I	55	55
965 2500-2508-2005-483-20-5-0000-0000 C	14	14
966 2500-2508-2005-486-20-5-0000-0000 S	106	106
967 2500-2508-2005-492-20-5-0000-0000 S	0	0
968 2500-2508-2204-544-22-5-0000-0000 T	0	0
969 2500-2508-9993-494-22-5-0000-0000 T	8	8
970 2500-2508-9993-520-20-5-0000-0000 T	11	11
971 2500-2508-9993-542-22-5-0000-0000 T	96	96
972 2500-2508-9993-544-22-5-0000-0000 T	92	92
973 2500-2512-1903-441-19-6-0000-0000 J	14	14
974 2700-2701-1700-352-17-4-0000-0000 I	60	60
975 2700-2701-1700-353-17-4-0000-0000 I	1	1

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
976 2700-2701-1700-355-17-4-0000-0000 (	\$86	\$86
977 2700-2701-1705-371-17-4-0000-0000 I	294	294
978 2700-2701-1705-372-17-4-0000-0000 I	228	228
979 2700-2701-1705-373-17-4-0000-0000 I	207	207
980 2700-2701-1705-374-17-4-0000-0000 I	182	182
981 2700-2701-1705-376-17-4-0000-0000 I	158	158
982 2700-2701-1710-365-17-4-0000-0000 I	3	3
983 2700-2701-1710-371-17-4-0000-0000 I	237	237
984 2700-2701-1710-372-17-4-0000-0000 I	265	265
985 2700-2701-1710-373-17-4-0000-0000 I	330	330
986 2700-2701-1710-374-17-4-0000-0000 I	594	594
987 2700-2701-1710-376-17-4-0000-0000 I	0	0
988 2700-2701-1741-393-17-4-0000-0000 I	1,731	1,731
989 2700-2701-9993-546-22-5-0000-0000 *	37	37
990 2700-2702-1700-350-17-4-0000-0000 I	44	44
991 2700-2702-1700-352-17-4-0000-0000 I	24	24
992 2700-2702-1700-355-17-4-0000-0000 (	21	21
993 2700-2703-1705-373-17-4-0000-0000 I	0	0
994 2700-2703-1710-364-17-4-0000-0000 (	114	114
995 2700-2703-1710-371-17-4-0000-0000 I	82	82
996 2700-2703-1710-372-17-4-0000-0000 I	147	147
997 2700-2703-1710-373-17-4-0000-0000 I	278	278
998 2700-2703-1710-374-17-4-0000-0000 I	131	131
999 2700-2704-1700-350-17-4-0000-0000 I	10,785	10,785
1,000 2700-2705-9999-000-17-4-0000-0000 (	3	3
1,001 2700-2706-1700-353-17-4-0000-0000 I	24	24
1,002 2700-2706-1701-355-17-4-0000-0000 (	8	8
1,003 2700-2706-3200-653-32-1-0000-0000 I	1	1
1,004 3000-3008-1705-371-17-4-0000-0000 I	0	0
1,005 3100-3109-9999-000-20-5-0000-0000 (	361	361
1,006 3100-3147-1530-269-15-2-0000-0000 I	10	10
1,007 4000-0000-4110-760-41-0-0000-0000 \	0	0
1,008 4000-4001-4110-760-41-0-0000-0000 \	154	154
1,009 4100-4101-4120-770-41-0-0000-0000 (	381	381
1,010 4150-4151-4120-770-41-0-0000-0000 (	0	0
1,011 4400-4402-1710-375-17-4-0000-0000 /	1	1
1,012 4680-4685-4510-910-45-0-0000-0000 *	86	86
1,013 5000-5001-3014-000-30-0-0000-0000 I	93	93
1,014 5000-5011-2012-568-20-5-0000-0000 I	21	21
1,015 5000-5013-2012-562-20-5-0000-0000 I	629	629
1,016 5000-5031-2012-561-20-5-0000-0000 I	13	13

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:6 1000-1001-2101-050-21-1-0000-0000 Budget Program

Department	City Budget	Total
1,017 5200-5251-2202-542-22-0-0000-0000 I	\$(0)	\$(0)
1,018 5200-5251-2204-545-22-5-0000-0000 C	14	14
1,019 5200-5251-9993-542-22-5-0000-0000 ^	10	10
1,020 5200-5251-9993-545-22-5-0000-0000 ^	0	0
1,021 5200-5251-9993-546-22-5-0000-0000 ^	14	14
1,022 5200-5253-4145-806-41-0-0000-0000 I	2	2
1,023 7200-7201-1110-072-11-9-0000-0000 C	392	392
1,031 2500-2508-9993-545-22-5-0000-0000 ^	221	221
Total	\$1,603,240	\$1,603,240

**1000-1001-1210-111-12-1-0000-0000 Records Management
Nature and Extent of Services**

The Records Management department oversees the legislative process of preserving and protecting the public record and also ensures that other municipal records are readily accessible to the public.

- **Records Management** - Costs have been allocated based on Salaries by GL String

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Description		Amount	General Admin	Records Management
Personnel Costs				
Salaries	S1	39,923	0	39,923
Salary % Split			.00%	100.00%
Benefits	S	15,718	0	15,718
Subtotal - Personnel Costs		55,641	0	55,641
Services & Supplies Cost				
653303 Public Relations & Information	S	808	0	808
655801 Training	S	265	0	265
859334 Info Systems Service Charge	S	2,100	0	2,100
859335 Info Systems Equip Charge	S	1,700	0	1,700
859336 ERP Replacement Charge	S	500	0	500
859337 Network Replacement Charge	S	600	0	600
859338 Replacement/Leased Computer	S	700	0	700
Subtotal - Services & Supplies		6,673	0	6,673
Department Cost Total		62,314	0	62,314
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		62,314	0	62,314
General Admin Distribution			0	0
Grand Total		\$62,314		\$62,314

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	First Incoming	Second Incoming	Records Management
5 Management Services	\$27	\$6	\$33
5 Management of Staff	63	15	78
Subtotal - 1000-1001-1040-040-10-1-0000-0000	90	21	111
6 City Budget	71	4	74
Subtotal - 1000-1001-2101-050-21-1-0000-0000	71	4	74
8 Records Management	0	7	7
Subtotal - 1000-1001-1210-111-12-1-0000-0000	0	7	7
11 Accounting - JE's	0	10	10
11 Accounting - Vouchers	0	4	4
Subtotal - 1000-1001-3200-651-32-1-0000-0000	0	14	14
12 Treasury	0	0	0
Subtotal - 1000-1001-3200-652-32-1-0000-0000	0	0	0
13 Payroll	0	398	398
Subtotal - 1000-1001-3200-653-32-1-0000-0000	0	398	398
16 Citywide Audit	0	19	19
Subtotal - 1000-1001-3200-665-32-1-0000-0000	0	19	19
17 Personnel Services	0	144	144
Subtotal - 1000-1001-3401-700-34-1-0000-0000	0	144	144
18 Training	0	53	53
Subtotal - 1000-1001-3402-701-34-1-0000-0000	0	53	53
19 Employment Services	0	286	286
Subtotal - 1000-1001-3403-703-34-1-0000-0000	0	286	286
20 Civil Service Board	0	13	13
Subtotal - 1000-1001-3403-704-34-1-0000-0000	0	13	13
21 Employer/Employee Relations	0	83	83

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	First Incoming	Second Incoming	Records Management
Subtotal - 1000-1001-3404-710-34-1-01	\$0	\$83	\$83
22 Loss Control	0	47	47
Subtotal - 1000-1001-3405-720-34-1-01	0	47	47
23 Employee Benefits	0	53	53
Subtotal - 1000-1001-3410-730-34-1-01	0	53	53
Total Incoming	161	1,143	1,304
C. Total Allocated		<u>\$63,618</u>	<u>\$63,618</u>
		100.00%	

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Records Management Allocations

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000-1001-0110-010-01-1-0000-0000	2,759,424.94	0.74%	\$463	\$0	\$463	\$9	\$471
4 1000-1001-1010-030-10-1-0000-0000	987,141.86	0.27%	166	0	166	3	169
5 1000-1001-1040-040-10-1-0000-0000	610,166.43	0.16%	102	0	102	0	102
6 1000-1001-2101-050-21-1-0000-0000	1,055,787.19	0.28%	177	0	177	0	177
7 1000-1001-1210-110-12-1-0000-0000	555,380.10	0.15%	93	0	93	2	95
8 1000-1001-1210-111-12-1-0000-0000	40,922.87	0.01%	7	0	7	0	7
9 1000-1001-1410-201-14-1-0000-0000	7,142,122.22	1.92%	1,198	0	1,198	22	1,220
10 1000-1001-3020-580-30-1-0000-0000	576,009.21	0.15%	97	0	97	2	98
11 1000-1001-3200-651-32-1-0000-0000	817,196.02	0.22%	137	0	137	3	140
12 1000-1001-3200-652-32-1-0000-0000	407,329.75	0.11%	68	0	68	1	70
13 1000-1001-3200-653-32-1-0000-0000	541,967.34	0.15%	91	0	91	2	93
14 1000-1001-3200-654-32-1-0000-0000	122,359.07	0.03%	21	0	21	0	21
15 1000-1001-3200-655-32-1-0000-0000	979,699.80	0.26%	164	0	164	3	167
16 1000-1001-3200-665-32-1-0000-0000	215,441.47	0.06%	36	0	36	1	37
17 1000-1001-3401-700-34-1-0000-0000	577,202.60	0.15%	97	0	97	2	99
18 1000-1001-3402-701-34-1-0000-0000	299,769.55	0.08%	50	0	50	1	51
19 1000-1001-3403-703-34-1-0000-0000	1,620,530.60	0.44%	272	0	272	5	277
20 1000-1001-3403-704-34-1-0000-0000	39,205.29	0.01%	7	0	7	0	7
21 1000-1001-3404-710-34-1-0000-0000	296,375.43	0.08%	50	0	50	1	51
22 1000-1001-3405-720-34-1-0000-0000	301,625.20	0.08%	51	0	51	1	52
23 1000-1001-3410-730-34-1-0000-0000	288,748.54	0.08%	48	0	48	1	49
25 1000-1001-1050-045-10-1-0000-0000	234,924.38	0.06%	39	0	39	1	40
26 1000-1001-1090-055-10-1-0000-0000	205,228.22	0.06%	34	0	34	1	35
27 1000-1001-1100-060-11-1-0000-0000	301,394.90	0.08%	51	0	51	1	51
29 1000-1001-1100-062-11-6-0000-0000	(13.80)	0.00%	(0)	0	(0)	(0)	(0)
34 1000-1001-1510-250-15-2-0000-0000	869,980.28	0.23%	146	0	146	3	149
35 1000-1001-1510-251-15-2-0000-0000	547,353.13	0.15%	92	0	92	2	94
37 1000-1001-1520-255-15-2-0000-0000	7,130,611.93	1.91%	1,196	0	1,196	22	1,218
38 1000-1001-1520-256-15-2-0000-0000	764,300.14	0.21%	128	0	128	2	131
39 1000-1001-1520-257-15-2-0000-0000	811,979.26	0.22%	136	0	136	3	139
40 1000-1001-1520-258-15-2-0000-0000	155,028.97	0.04%	26	0	26	0	26
41 1000-1001-1520-259-15-2-0000-0000	2,097,168.29	0.56%	352	0	352	6	358
42 1000-1001-1520-260-15-2-0000-0000	631,664.18	0.17%	106	0	106	2	108
43 1000-1001-1520-261-15-2-0000-0000	1,554,537.71	0.42%	261	0	261	5	266
45 1000-1001-1520-263-15-2-0000-0000	466,108.67	0.13%	78	0	78	1	80
46 1000-1001-1530-270-15-2-0000-0000	7,302,650.71	1.96%	1,225	0	1,225	23	1,248
47 1000-1001-1530-271-15-2-0000-0000	7,441.74	0.00%	1	0	1	0	1
48 1000-1001-1530-272-15-2-0000-0000	3,950,237.24	1.06%	663	0	663	12	675
49 1000-1001-1540-275-15-2-0000-0000	18,984,302.16	5.10%	3,185	0	3,185	59	3,243
51 1000-1001-1550-278-15-2-0000-0000	20,190,882.93	5.42%	3,387	0	3,387	62	3,449
53 1000-1001-1600-300-16-3-0000-0000	310,584.67	0.08%	52	0	52	1	53
54 1000-1001-1600-301-16-3-0000-0000	148,685.50	0.04%	25	0	25	0	25

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Records Management Allocations

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 1000-1001-1600-303-16-3-0000-0000 I	509,978.04	0.14%	\$86	\$0	\$86	\$2	\$87
58 1000-1001-1610-311-16-3-0000-0000 I	123,958.49	0.03%	21	0	21	0	21
59 1000-1001-1610-312-16-3-0000-0000 S	269,865.93	0.07%	45	0	45	1	46
60 1000-1001-1610-313-16-3-0000-0000 ~	465,959.17	0.13%	78	0	78	1	80
61 1000-1001-1620-320-16-3-0000-0000 I	31,927,490.33	8.57%	5,356	0	5,356	98	5,454
62 1000-1001-1620-323-16-3-0000-0000 I	858,676.63	0.23%	144	0	144	3	147
63 1000-1001-1620-324-16-3-0000-0000 S	3,889.93	0.00%	1	0	1	0	1
64 1000-1001-1620-325-16-3-0000-0000 I	7.55	0.00%	0	0	0	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	445.87	0.00%	0	0	0	0	0
66 1000-1001-1620-327-16-3-0000-0000 I	1,231,491.80	0.33%	207	0	207	4	210
67 1000-1001-1630-330-16-3-0000-0000 I	1,530,221.14	0.41%	257	0	257	5	261
68 1000-1001-1640-335-16-3-0000-0000 I	2,543,058.92	0.68%	427	0	427	8	434
69 1000-1001-1700-350-17-4-0000-0000 I	672,779.27	0.18%	113	0	113	2	115
70 1000-1001-1701-355-17-4-0000-0000 C	2,385.97	0.00%	0	0	0	0	0
71 1000-1001-1701-356-17-4-0000-0000 C	12,632.94	0.00%	2	0	2	0	2
73 1000-1001-1705-365-17-4-0000-0000 I	979,265.88	0.26%	164	0	164	3	167
74 1000-1001-1710-375-17-4-0000-0000 /	1,210,680.50	0.33%	203	0	203	4	207
76 1000-1001-1730-381-17-4-0000-0000 C	43,364.76	0.01%	7	0	7	0	7
77 1000-1001-1740-385-17-4-0000-0000 I	335,409.22	0.09%	56	0	56	1	57
78 1000-1001-1740-386-17-4-0000-0000 I	850,802.86	0.23%	143	0	143	3	145
81 1000-1001-1801-400-18-6-0000-0000 I	720,140.16	0.19%	121	0	121	2	123
82 1000-1001-1901-431-19-6-0000-0000 /	304,033.22	0.08%	51	0	51	1	52
83 1000-1001-1901-432-19-6-0000-0000 /	103,094.63	0.03%	17	0	17	0	18
84 1000-1001-1901-433-19-6-0000-0000 I	159,205.20	0.04%	27	0	27	0	27
85 1000-1001-1902-436-19-6-0000-0000 I	2,991,461.15	0.80%	502	0	502	9	511
86 1000-1001-1902-437-19-6-0000-0000 I	2,947,643.35	0.79%	494	0	494	9	504
87 1000-1001-1903-441-19-6-0000-0000 /	1,030,639.63	0.28%	173	0	173	3	176
88 1000-1001-1903-442-19-6-0000-0000 C	2,594,540.42	0.70%	435	0	435	8	443
90 1000-1001-1906-453-19-6-0000-0000 I	1,357,843.37	0.36%	228	0	228	4	232
91 1000-1001-1906-454-19-6-0000-0000 I	3.02	0.00%	0	0	0	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	94,952.06	0.03%	16	0	16	0	16
93 1000-1001-1910-470-19-1-0000-0000 I	1,753,573.09	0.47%	294	0	294	5	300
94 1000-1001-2001-480-20-5-0000-0000 I	98,157.65	0.03%	16	0	16	0	17
95 1000-1001-2001-481-20-5-0000-0000 /	53,127.61	0.01%	9	0	9	0	9
102 1000-1001-2005-500-20-5-0000-0000 I	290,755.74	0.08%	49	0	49	1	50
103 1000-1001-2005-501-20-5-0000-0000 ~	522,922.71	0.14%	88	0	88	2	89
105 1000-1001-2005-503-20-5-0000-0000 ~	439,740.29	0.12%	74	0	74	1	75
106 1000-1001-2005-504-20-5-0000-0000 ~	48,206.01	0.01%	8	0	8	0	8
107 1000-1001-2010-511-20-5-0000-0000 S	248,454.93	0.07%	42	0	42	1	42
108 1000-1001-2015-521-20-5-0000-0000 S	28,641.53	0.01%	5	0	5	0	5
109 1000-1001-2015-522-20-5-0000-0000 I	123,439.96	0.03%	21	0	21	0	21
111 1000-1001-2015-524-20-4-0000-0000 I	(866.55)	0.00%	(0)	0	(0)	(0)	(0)

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Records Management Allocations

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112	1000-1001-2020-531-20-5-0000-0000	96,279.44	0.03%	\$16	\$0	\$16	\$0	\$16
113	1000-1001-2023-535-20-6-0000-0000	160,456.21	0.04%	27	0	27	0	27
114	1000-1001-2024-536-20-5-0000-0000	925,441.35	0.25%	155	0	155	3	158
115	1000-1001-3200-656-32-1-0000-0000	825,960.84	0.22%	139	0	139	3	141
117	1000-1001-3200-662-32-1-0000-0000	357,655.75	0.10%	60	0	60	1	61
127	1000-1001-9994-000-19-6-0000-0000	(14.96)	0.00%	(0)	0	(0)	(0)	(0)
131	1000-1001-9995-000-15-2-0000-0000	450,140.82	0.12%	76	0	76	1	77
132	1000-1001-9995-000-19-6-0000-0000	265,854.13	0.07%	45	0	45	1	45
135	1000-1001-9999-000-17-4-0000-0000	193,952.01	0.05%	33	0	33	1	33
136	1000-1001-9999-000-20-5-0000-0000	199,639.77	0.05%	33	0	33	1	34
138	1000-1502-1906-450-19-6-0000-0000	337.35	0.00%	0	0	0	0	0
140	1000-1601-2005-501-20-5-0000-0000	63.31	0.00%	0	0	0	0	0
141	1000-1601-2005-502-20-5-0000-0000	932.53	0.00%	0	0	0	0	0
143	1000-1601-2020-531-20-5-0000-0000	169,881.53	0.05%	28	0	28	1	29
145	1000-1603-2001-482-20-5-0000-0000	1,247,563.39	0.33%	209	0	209	4	213
149	1000-1603-2005-505-20-5-0000-0000	508,787.37	0.14%	85	0	85	2	87
150	1000-1603-2010-517-20-5-0000-0000	374,337.60	0.10%	63	0	63	1	64
151	1000-1603-2015-525-20-5-0000-0000	381,442.19	0.10%	64	0	64	1	65
152	1000-1603-2020-532-20-5-0000-0000	144,871.51	0.04%	24	0	24	0	25
158	1000-1801-1510-250-15-2-0000-0000	129,450.12	0.03%	22	0	22	0	22
159	2000-2001-9995-000-19-4-0000-0000	56,002.02	0.02%	9	0	9	0	10
160	2000-2001-9995-000-19-5-0000-0000	7,869.30	0.00%	1	0	1	0	1
161	2000-2001-9995-000-19-6-0000-0000	511,522.23	0.14%	86	0	86	2	87
171	2000-2023-1620-324-16-3-0000-0000	13,000.00	0.00%	2	0	2	0	2
174	2000-2027-9999-000-20-5-0000-0000	248,361.46	0.07%	42	0	42	1	42
176	2000-2029-1906-453-19-6-0000-0000	126,555.17	0.03%	21	0	21	0	22
177	2000-2030-9995-000-19-6-0000-0000	21,870.99	0.01%	4	0	4	0	4
178	2000-2031-9995-000-19-6-0000-0000	156,471.05	0.04%	26	0	26	0	27
179	2000-2032-9995-000-19-6-0000-0000	39,717.66	0.01%	7	0	7	0	7
181	2000-2036-9995-000-19-6-0000-0000	11,217.19	0.00%	2	0	2	0	2
182	2000-2037-9995-000-19-6-0000-0000	53,659.79	0.01%	9	0	9	0	9
186	2000-2040-9994-000-32-1-0000-0000	2,026.62	0.00%	0	0	0	0	0
187	2000-2042-9995-000-19-6-0000-0000	8,742.25	0.00%	1	0	1	0	1
189	2060-2061-9995-000-15-2-0000-0000	1,000,567.35	0.27%	168	0	168	3	171
191	2060-2064-9999-000-20-5-0000-0000	1,844,853.96	0.50%	309	0	309	6	315
193	2070-0000-3403-703-34-1-0000-0000	525,687.37	0.14%	88	0	88	2	90
194	2070-2071-9995-000-15-2-0000-0000	355,908.75	0.10%	60	0	60	1	61
196	2070-2073-1710-375-17-4-0000-0000	51,467.53	0.01%	9	0	9	0	9
197	2070-2073-1730-381-17-4-0000-0000	51,127.43	0.01%	9	0	9	0	9
198	2070-2073-9999-000-17-4-0000-0000	52.72	0.00%	0	0	0	0	0
199	2070-2074-9999-000-20-5-0000-0000	545,346.50	0.15%	91	0	91	2	93
203	2070-2079-9999-000-17-4-0000-0000	65,849.07	0.02%	11	0	11	0	11

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Records Management Allocations

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
205 2100-2101-2020-531-20-5-0000-0000	1,133,042.40	0.30%	\$190	\$0	\$190	\$3	\$194
209 2100-2102-2010-511-20-5-0000-0000	98,130.37	0.03%	16	0	16	0	17
213 2100-2102-9999-000-20-5-0000-0000	7,086.38	0.00%	1	0	1	0	1
214 2100-2103-2010-511-20-5-0000-0000	845,088.79	0.23%	142	0	142	3	144
215 2100-2103-2015-521-20-5-0000-0000	428,034.53	0.11%	72	0	72	1	73
219 2100-2103-9999-000-20-5-0000-0000	24,382.08	0.01%	4	0	4	0	4
222 2100-2104-2010-511-20-5-0000-0000	476,607.84	0.13%	80	0	80	1	81
225 2100-2104-9999-000-20-5-0000-0000	538,684.74	0.14%	90	0	90	2	92
229 2300-2318-2060-541-20-5-0000-0000	78.60	0.00%	0	0	0	0	0
230 2300-2319-2060-541-20-5-0000-0000	3,118.47	0.00%	1	0	1	0	1
233 2300-2322-2060-541-20-5-0000-0000	1,721.14	0.00%	0	0	0	0	0
234 2300-2323-2060-541-20-5-0000-0000	188.67	0.00%	0	0	0	0	0
235 2300-2324-2060-541-20-5-0000-0000	2,552.06	0.00%	0	0	0	0	0
236 2300-2325-2060-541-20-5-0000-0000	1,852.99	0.00%	0	0	0	0	0
241 2400-2405-1580-290-15-2-0000-0000	192,692.73	0.05%	32	0	32	1	33
242 2400-2408-9999-000-20-5-0000-0000	65,605.49	0.02%	11	0	11	0	11
243 2400-2409-9999-000-20-5-0000-0000	79,669.08	0.02%	13	0	13	0	14
244 2400-2417-1700-350-17-4-0000-0000	(674.21)	0.00%	(0)	0	(0)	(0)	(0)
251 2400-2417-9999-000-17-4-0000-0000	48,575.87	0.01%	8	0	8	0	8
252 2400-2418-9999-000-20-5-0000-0000	11,567.67	0.00%	2	0	2	0	2
254 2400-2436-1540-275-15-2-0000-0000	2,198.05	0.00%	0	0	0	0	0
255 2400-2436-1550-278-15-2-0000-0000	616,753.46	0.17%	103	0	103	2	105
256 2400-2440-1710-375-17-4-0000-0000	55,509.79	0.01%	9	0	9	0	9
257 2400-2441-2015-523-20-5-0000-0000	4,035.44	0.00%	1	0	1	0	1
258 2400-2441-9999-000-20-5-0000-0000	25,207.72	0.01%	4	0	4	0	4
260 2400-2446-2001-481-20-5-0000-0000	6,733.66	0.00%	1	0	1	0	1
262 2400-2448-2024-536-20-5-0000-0000	3,400.47	0.00%	1	0	1	0	1
263 2400-2448-9999-000-20-5-0000-0000	21,965.24	0.01%	4	0	4	0	4
267 2500-2504-9999-000-20-5-0000-0000	311,350.19	0.08%	52	0	52	1	53
268 2500-2506-2010-511-20-5-0000-0000	1,461,050.13	0.39%	245	0	245	5	250
271 2500-2506-9999-000-20-5-0000-0000	9,214.58	0.00%	2	0	2	0	2
273 2500-2508-2001-480-20-5-0000-0000	(1,872.05)	0.00%	(0)	0	(0)	(0)	(0)
274 2500-2508-2001-481-20-5-0000-0000	38,911.80	0.01%	7	0	7	0	7
281 2500-2508-2005-501-20-5-0000-0000	287,877.51	0.08%	48	0	48	1	49
282 2500-2508-2005-502-20-5-0000-0000	550,592.22	0.15%	92	0	92	2	94
283 2500-2508-2005-503-20-5-0000-0000	119,837.21	0.03%	20	0	20	0	20
284 2500-2508-2005-504-20-5-0000-0000	89,584.95	0.02%	15	0	15	0	15
285 2500-2508-2015-522-20-5-0000-0000	20,563.22	0.01%	3	0	3	0	4
288 2500-2508-9993-000-20-5-0000-0000	0.01	0.00%	0	0	0	0	0
290 2500-2508-9999-000-20-5-0000-0000	2,335.67	0.00%	0	0	0	0	0
292 2500-2509-9999-000-20-5-0000-0000	22,345.85	0.01%	4	0	4	0	4
293 2500-2510-9999-000-20-5-0000-0000	7,282.47	0.00%	1	0	1	0	1

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Records Management Allocations

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
294 2500-2511-9999-000-20-5-0000-0000 (	1,254.33	0.00%	\$0	\$0	\$0	\$0	\$0
295 2500-2512-9999-000-20-5-0000-0000 (	69,291.40	0.02%	12	0	12	0	12
296 2500-2513-9999-000-20-5-0000-0000 (	86,716.80	0.02%	15	0	15	0	15
297 2500-2515-9999-000-20-5-0000-0000 (	66,976.97	0.02%	11	0	11	0	11
299 2500-2517-9999-000-20-5-0000-0000 (	142,819.43	0.04%	24	0	24	0	24
301 2600-2601-9999-000-20-5-0000-0000 (	42,331.14	0.01%	7	0	7	0	7
302 2600-2602-9999-000-20-5-0000-0000 (	337,801.97	0.09%	57	0	57	1	58
303 2700-2701-1700-350-17-4-0000-0000 I	456,777.60	0.12%	77	0	77	1	78
304 2700-2701-1705-365-17-4-0000-0000 I	405,007.09	0.11%	68	0	68	1	69
305 2700-2701-1710-375-17-4-0000-0000 /	598,288.22	0.16%	100	0	100	2	102
306 2700-2701-1730-381-17-4-0000-0000 (	85,378.77	0.02%	14	0	14	0	15
308 2700-2701-1740-385-17-4-0000-0000 I	244,778.31	0.07%	41	0	41	1	42
309 2700-2701-1740-386-17-4-0000-0000 I	888,661.34	0.24%	149	0	149	3	152
312 2700-2701-9999-000-17-4-0000-0000 (	315,830.96	0.08%	53	0	53	1	54
313 2700-2702-9999-000-17-4-0000-0000 (	137,695.30	0.04%	23	0	23	0	24
314 2700-2703-1710-375-17-4-0000-0000 /	802,766.86	0.22%	135	0	135	2	137
315 2700-2703-1730-381-17-4-0000-0000 (	35,996.60	0.01%	6	0	6	0	6
316 2700-2703-1730-384-17-4-0000-0000 `	91,503.23	0.02%	15	0	15	0	16
317 2700-2705-2015-522-20-5-0000-0000 I	214,907.22	0.06%	36	0	36	1	37
318 2700-2706-3200-651-32-1-0000-0000 /	32,828.04	0.01%	6	0	6	0	6
324 3000-3012-9999-000-20-5-0000-0000 (	16,098.46	0.00%	3	0	3	0	3
326 3000-3016-9999-000-20-5-0000-0000 (	7,395.39	0.00%	1	0	1	0	1
327 3000-3022-9999-000-10-1-0000-0000 (	1,201.16	0.00%	0	0	0	0	0
330 3050-3506-2015-523-20-5-0000-0000 I	75,966.20	0.02%	13	0	13	0	13
332 3050-3509-2015-523-20-5-0000-0000 I	832,746.34	0.22%	140	0	140	3	142
334 3050-3517-2015-523-20-5-0000-0000 I	781,354.42	0.21%	131	0	131	2	133
335 3050-3517-9999-000-20-5-0000-0000 (	31,494.01	0.01%	5	0	5	0	5
337 3050-3521-2015-523-20-5-0000-0000 I	2,035.30	0.00%	0	0	0	0	0
346 3100-3110-9999-000-17-4-0000-0000 (	2,908.27	0.00%	0	0	0	0	0
348 3100-3111-9999-000-20-5-0000-0000 (	41,325.67	0.01%	7	0	7	0	7
352 3100-3114-9999-000-20-5-0000-0000 (	42,398.02	0.01%	7	0	7	0	7
368 3100-3143-9999-000-20-5-0000-0000 (	329.98	0.00%	0	0	0	0	0
371 3100-3146-9999-000-20-5-0000-0000 (	44,599.89	0.01%	7	0	7	0	8
376 4000-4001-4110-761-41-0-0000-0000 \	12,463,050.59	3.35%	2,091	0	2,091	38	2,129
377 4000-4001-4115-765-41-0-0000-0000 \	768,444.05	0.21%	129	0	129	2	131
378 4000-4001-4115-766-41-0-0000-0000 \	313.13	0.00%	0	0	0	0	0
381 4000-4002-4115-765-41-0-0000-0000 \	437,586.50	0.12%	73	0	73	1	75
382 4000-4005-4115-765-41-0-0000-0000 \	5,481.43	0.00%	1	0	1	0	1
383 4000-4006-4115-765-41-0-0000-0000 \	4,284.98	0.00%	1	0	1	0	1
384 4000-4007-4112-763-41-0-0000-0000 I	85,656.16	0.02%	14	0	14	0	15
387 4000-4010-4115-765-41-0-0000-0000 \	189,163.87	0.05%	32	0	32	1	32
389 4000-4011-4115-765-41-0-0000-0000 \	4,839.20	0.00%	1	0	1	0	1

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Records Management Allocations

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
391 4000-4013-4115-765-41-0-0000-0000 \	47.96	0.00%	\$0	\$0	\$0	\$0	\$0
423 4100-4101-4120-771-41-0-0000-0000 (	295,433.05	0.08%	50	0	50	1	50
424 4100-4101-4120-772-41-0-0000-0000 I	122,592.65	0.03%	21	0	21	0	21
425 4100-4101-4120-773-41-0-0000-0000 I	229,959.70	0.06%	39	0	39	1	39
426 4100-4101-4120-774-41-0-0000-0000 :	6,287,306.99	1.69%	1,055	0	1,055	19	1,074
427 4100-4101-4120-775-41-0-0000-0000 :	443.90	0.00%	0	0	0	0	0
428 4100-4101-4120-776-41-0-0000-0000 I	899,652.22	0.24%	151	0	151	3	154
429 4100-4101-4120-777-41-0-0000-0000 (	1,776,185.92	0.48%	298	0	298	5	303
432 4100-4103-4125-786-41-0-0000-0000 I	11,055.06	0.00%	2	0	2	0	2
433 4100-4104-4120-773-41-0-0000-0000 I	6,705.71	0.00%	1	0	1	0	1
439 4150-4151-2010-512-20-5-0000-0000 :	1,043,714.93	0.28%	175	0	175	3	178
440 4150-4151-2015-521-20-5-0000-0000 :	(1,510.41)	0.00%	(0)	0	(0)	(0)	(0)
441 4150-4151-2015-522-20-5-0000-0000 I	1,752,260.74	0.47%	294	0	294	5	299
444 4150-4151-4120-779-41-0-0000-0000 I	284,041.70	0.08%	48	0	48	1	49
448 4200-4201-4301-831-43-0-0000-0000 I	712,867.10	0.19%	120	0	120	2	122
449 4200-4201-4301-832-43-0-0000-0000 I	2,257,373.44	0.61%	379	0	379	7	386
450 4200-4201-4301-833-43-0-0000-0000 I	1,898,279.33	0.51%	318	0	318	6	324
451 4200-4201-4301-834-43-0-0000-0000 I	1,338,667.81	0.36%	225	0	225	4	229
452 4200-4201-4301-835-43-0-0000-0000 /	123,368.71	0.03%	21	0	21	0	21
453 4200-4201-4301-836-43-0-0000-0000 /	759,990.12	0.20%	127	0	127	2	130
454 4200-4201-4301-837-43-0-0000-0000 /	458,212.44	0.12%	77	0	77	1	78
455 4200-4201-4301-838-43-0-0000-0000 /	56,476.99	0.02%	9	0	9	0	10
458 4200-4223-9999-870-43-0-0000-0000 /	118,109.76	0.03%	20	0	20	0	20
460 4200-4223-9999-873-43-0-0000-0000 /	116,999.62	0.03%	20	0	20	0	20
462 4200-4224-9999-871-43-0-0000-0000 /	31,160.10	0.01%	5	0	5	0	5
463 4200-4225-4305-856-43-0-0000-0000 /	277,015.97	0.07%	46	0	46	1	47
466 4200-4230-9999-871-43-0-0000-0000 /	135,478.55	0.04%	23	0	23	0	23
467 4200-4281-4302-851-43-0-0000-0000 I	196,937.28	0.05%	33	0	33	1	34
474 4500-4501-4135-792-41-0-0000-0000 :	416,257.43	0.11%	70	0	70	1	71
475 4500-4501-4140-796-41-0-0000-0000 I	7,460,396.62	2.00%	1,251	0	1,251	23	1,274
476 4500-4501-4140-797-41-0-0000-0000 I	1,360,605.64	0.37%	228	0	228	4	232
477 4500-4501-4140-798-41-0-0000-0000 I	315,548.91	0.08%	53	0	53	1	54
478 4500-4501-4140-799-41-0-0000-0000 \	3,364,961.27	0.90%	564	0	564	10	575
479 4500-4501-4140-800-41-0-0000-0000 ~	122,675.69	0.03%	21	0	21	0	21
480 4500-4501-4145-806-41-0-0000-0000 I	647,818.21	0.17%	109	0	109	2	111
481 4500-4501-9994-000-41-0-0000-0000 (	22,602.73	0.01%	4	0	4	0	4
495 4600-4602-4510-911-45-0-0000-0000 /	625,000.00	0.17%	105	0	105	2	107
496 4600-4602-4510-912-45-0-0000-0000 :	10,782,276.23	2.90%	1,809	0	1,809	33	1,842
500 4600-4602-4530-930-45-0-0000-0000 /	2,241,862.06	0.60%	376	0	376	7	383
501 4600-4602-4540-940-45-0-0000-0000 /	128,186.16	0.03%	22	0	22	0	22
502 4600-4602-4540-942-45-0-0000-0000 I	98,772.44	0.03%	17	0	17	0	17
503 4600-4602-4540-943-45-0-0000-0000 (	40,111.89	0.01%	7	0	7	0	7

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Records Management Allocations

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
510 4600-4604-4520-920-45-0-0000-0000	925,276.04	0.25%	\$155	\$0	\$155	\$3	\$158
511 4600-4604-4520-921-45-0-0000-0000	3,315,963.12	0.89%	556	0	556	10	566
512 4600-4604-4520-922-45-0-0000-0000	1,272,303.41	0.34%	213	0	213	4	217
513 4600-4604-4530-930-45-0-0000-0000	513,471.80	0.14%	86	0	86	2	88
515 4600-4604-4550-950-45-0-0000-0000	71,520.71	0.02%	12	0	12	0	12
516 4600-4604-4550-952-45-0-0000-0000	216,779.83	0.06%	36	0	36	1	37
517 4600-4604-4550-953-45-0-0000-0000	77,489.68	0.02%	13	0	13	0	13
519 4600-4605-4510-912-45-0-0000-0000	1,576,134.46	0.42%	264	0	264	5	269
520 4600-4609-9999-000-45-0-0000-0000	14,997.69	0.00%	3	0	3	0	3
521 4610-0000-9999-000-45-0-0000-0000	41,135.65	0.01%	7	0	7	0	7
522 4630-0000-9999-000-45-0-0000-0000	97,899.55	0.03%	16	0	16	0	17
528 4680-4685-4510-912-45-0-0000-0000	7,782,340.21	2.09%	1,305	0	1,305	24	1,329
529 4680-4685-4530-930-45-0-0000-0000	45,726.14	0.01%	8	0	8	0	8
536 5000-5001-3014-575-30-0-0000-0000	16,006,791.27	1.61%	1,008	0	1,008	19	1,026
538 5000-5002-3015-577-30-0-0000-0000	398,647.56	0.11%	67	0	67	1	68
539 5000-5004-1100-068-11-1-0000-0000	1,822,532.74	0.49%	306	0	306	6	311
541 5000-5011-3002-561-30-0-0000-0000	2,189,365.56	0.59%	367	0	367	7	374
542 5000-5011-3002-568-30-0-0000-0000	688,541.04	0.18%	116	0	116	2	118
545 5000-5013-3002-562-30-0-0000-0000	19,129.61	0.01%	3	0	3	0	3
548 5000-5021-1220-130-12-1-0000-0000	117,988.88	0.03%	20	0	20	0	20
549 5000-5031-3002-561-30-0-0000-0000	33,457.65	0.01%	6	0	6	0	6
552 5000-5042-3101-600-31-0-0000-0000	1,066,176.43	0.29%	179	0	179	3	182
553 5000-5042-3102-601-31-0-0000-0000	1,150,656.79	0.31%	193	0	193	4	197
554 5000-5042-3103-603-31-0-0000-0000	2,793,163.29	0.75%	469	0	469	9	477
555 5000-5042-3104-610-31-0-0000-0000	609,974.98	0.16%	102	0	102	2	104
556 5000-5042-3111-625-31-0-0000-0000	859,774.80	0.23%	144	0	144	3	147
564 5100-5101-3408-723-34-1-0000-0000	326,724.35	0.09%	55	0	55	1	56
567 5100-5102-3407-722-34-1-0000-0000	895,295.31	0.24%	150	0	150	3	153
569 5100-5111-1110-074-11-1-0000-0000	4,096,995.52	1.10%	687	0	687	13	700
570 5100-5112-3407-721-34-1-0000-0000	381,685.37	0.10%	64	0	64	1	65
572 5200-5207-3240-682-32-0-0000-0000	344,453.51	0.09%	58	0	58	1	59
573 5200-5207-3240-683-32-0-0000-0000	1,373,407.39	0.37%	230	0	230	4	235
574 5200-5207-3240-684-32-0-0000-0000	903,837.61	0.24%	152	0	152	3	154
576 5200-5207-3240-686-32-0-0000-0000	648,989.15	0.17%	109	0	109	2	111
579 5200-5251-4101-751-41-0-0000-0000	1,081,247.80	0.29%	181	0	181	3	185
580 5200-5251-4101-752-41-0-0000-0000	1,397,633.30	0.38%	234	0	234	4	239
583 5200-5253-4101-752-41-0-0000-0000	3,167.26	0.00%	1	0	1	0	1
584 5200-5253-4101-753-41-0-0000-0000	77,653.30	0.02%	13	0	13	0	13
585 5200-5253-4115-765-41-0-0000-0000	9,358.54	0.00%	2	0	2	0	2
586 5200-5253-4125-787-41-0-0000-0000	1,548.28	0.00%	0	0	0	0	0
598 1000-1001-1906-450-19-6-0000-0000	936,029.52	0.25%	157	0	157	3	160
601 2000-2029-1100-061-11-6-0000-0000	2,098.06	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Records Management Allocations

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
608 3100-3137-9999-000-16-3-0000-0000	21,701.70	0.01%	\$4	\$0	\$4	\$0	\$4
620 2100-2102-2010-513-20-5-0000-0000	(11,549.32)	0.00%	(2)	0	(2)	(0)	(2)
621 2100-2103-2010-514-20-5-0000-0000	(2,570.88)	0.00%	(0)	0	(0)	(0)	(0)
628 3000-3023-9999-000-16-3-0000-0000	10,753.36	0.00%	2	0	2	0	2
632 1000-1001-1067-047-10-1-0000-0000	136,694.85	0.04%	23	0	23	0	23
633 1000-1001-1068-048-10-1-0000-0000	144,047.82	0.04%	24	0	24	0	25
635 1000-1001-1100-062-11-1-0000-0000	3,379.59	0.00%	1	0	1	0	1
637 1000-1001-1210-112-12-1-0000-0000	4,520.66	0.00%	1	0	1	0	1
639 1000-1001-1410-202-14-6-0000-0000	6,877,876.15	1.85%	1,154	0	1,154	21	1,175
640 1000-1001-1530-265-15-2-0000-0000	11,050,065.96	2.97%	1,854	0	1,854	34	1,888
641 1000-1001-1530-266-15-2-0000-0000	10,533,967.30	2.83%	1,767	0	1,767	32	1,800
642 1000-1001-1530-267-15-2-0000-0000	10,057,385.35	2.70%	1,687	0	1,687	31	1,718
643 1000-1001-1530-268-15-2-0000-0000	11,138,630.27	2.99%	1,868	0	1,868	34	1,903
644 1000-1001-1530-269-15-2-0000-0000	10,112,988.48	2.72%	1,696	0	1,696	31	1,728
645 1000-1001-1540-274-15-2-0000-0000	1,790,769.01	0.48%	300	0	300	6	306
646 1000-1001-1540-285-15-2-0000-0000	12,185,517.51	0.59%	367	0	367	7	373
647 1000-1001-1540-280-15-2-0000-0000	1,020,282.32	0.27%	171	0	171	3	174
648 1000-1001-1550-281-15-2-0000-0000	1,798,933.32	0.48%	302	0	302	6	307
649 1000-1001-1620-328-16-3-0000-0000	12.53	0.00%	0	0	0	0	0
652 1000-1001-1910-470-19-6-0000-0000	18,600.00	0.00%	3	0	3	0	3
653 1000-1001-2010-514-20-5-0000-0000	17,292.38	0.00%	3	0	3	0	3
655 1000-1001-2201-494-22-5-0000-0000	11,669.74	0.00%	2	0	2	0	2
656 1000-1001-2204-545-22-5-0000-0000	(2,193.80)	0.00%	(0)	0	(0)	(0)	(0)
657 1000-1001-2205-546-22-5-0000-0000	2,726.10	0.00%	0	0	0	0	0
659 1000-1001-3020-581-30-0-0000-0000	1,875.60	0.00%	0	0	0	0	0
660 1000-1001-3020-581-30-1-0000-0000	148,450.46	0.04%	25	0	25	0	25
661 1000-1001-3102-602-31-1-0000-0000	290,411.60	0.08%	49	0	49	1	50
664 1000-1001-4120-776-41-6-0000-0000	482,340.78	0.13%	81	0	81	1	82
674 2000-2023-1620-322-16-3-0000-0000	864,485.76	0.23%	145	0	145	3	148
693 2000-2041-1540-275-15-2-0000-0000	11,083.91	0.00%	2	0	2	0	2
696 2000-2041-1610-311-16-3-0000-0000	16,571.53	0.00%	3	0	3	0	3
698 2000-2041-1620-320-16-3-0000-0000	54,928.68	0.01%	9	0	9	0	9
702 2000-2041-1630-330-16-3-0000-0000	402,648.71	0.11%	68	0	68	1	69
705 2000-2041-1906-450-19-6-0000-0000	23,642.38	0.01%	4	0	4	0	4
707 2000-2041-4120-776-41-6-0000-0000	45,345.35	0.01%	8	0	8	0	8
713 2000-2041-9999-000-17-4-0000-0000	110,586.02	0.03%	19	0	19	0	19
714 2000-2041-9999-000-20-5-0000-0000	356,423.84	0.10%	60	0	60	1	61
716 2000-2041-9999-275-15-2-0000-0000	21,582.73	0.01%	4	0	4	0	4
719 2000-2041-9999-511-20-5-0000-0000	1,565,415.92	0.42%	263	0	263	5	267
723 2060-0000-1903-441-19-6-0000-0000	1,492.86	0.00%	0	0	0	0	0
725 2070-0000-1906-453-19-6-0000-0000	50,776.86	0.01%	9	0	9	0	9
726 2070-2075-1410-202-14-6-0000-0000	54,843.58	0.01%	9	0	9	0	9

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Records Management Allocations

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
727 2070-2082-1906-450-19-6-0000-0000 I	(0.02)	0.00%	\$(0)	\$0	\$(0)	\$(0)	\$(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0.01)	0.00%	(0)	0	(0)	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0.37	0.00%	0	0	0	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0.56	0.00%	0	0	0	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(7,186.83)	0.00%	(1)	0	(1)	(0)	(1)
737 2100-2103-2010-513-20-5-0000-0000 I	100,664.99	0.03%	17	0	17	0	17
738 2100-2104-2203-544-22-5-0000-0000 I	8,437.97	0.00%	1	0	1	0	1
747 2500-2508-2202-543-22-5-0000-0000 I	201,593.12	0.05%	34	0	34	1	34
749 2500-2508-2203-544-22-5-0000-0000 I	105,079.19	0.03%	18	0	18	0	18
750 2500-2508-2204-545-22-5-0000-0000 I	30,187.19	0.01%	5	0	5	0	5
752 2700-2701-1700-351-17-4-0000-0000 I	103,165.46	0.03%	17	0	17	0	18
753 2700-2701-1701-355-17-4-0000-0000 I	6,307.76	0.00%	1	0	1	0	1
754 2700-2701-2205-546-22-5-0000-0000 I	51,064.43	0.01%	9	0	9	0	9
756 2700-2703-1700-350-17-4-0000-0000 I	10,442.57	0.00%	2	0	2	0	2
758 2700-2705-4120-776-41-0-0000-0000 I	397.42	0.00%	0	0	0	0	0
759 2700-2705-4120-776-41-4-0000-0000 I	236,338.88	0.06%	40	0	40	1	40
762 2700-2705-9999-000-20-5-0000-0000 I	320,819.52	0.09%	54	0	54	1	55
763 2700-2706-1700-350-17-4-0000-0000 I	43,891.13	0.01%	7	0	7	0	7
766 3000-3024-9999-000-16-3-0000-0000 I	34,765.15	0.01%	6	0	6	0	6
788 4030-4063-4115-765-41-0-0000-0000 I	11,984.40	0.00%	2	0	2	0	2
797 4200-4223-9999-872-43-0-0000-0000 I	22,323.76	0.01%	4	0	4	0	4
805 5000-5008-3001-550-30-0-0000-0000 I	1,144,595.82	0.31%	192	0	192	4	196
813 5000-5014-9994-000-30-0-0000-0000 I	(0.02)	0.00%	(0)	0	(0)	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 I	429,872.60	0.12%	72	0	72	1	73
819 5100-5111-1110-074-11-6-0000-0000 I	490,647.52	0.13%	82	0	82	2	84
820 5200-5251-2202-542-22-5-0000-0000 I	92,809.77	0.02%	16	0	16	0	16
821 5200-5251-2205-547-22-5-0000-0000 I	178,856.04	0.05%	30	0	30	1	31
834 1000-1001-9999-016-01-1-0000-0000 I	316.08	0.00%	0	0	0	0	0
836 2000-2046-9995-000-19-6-0000-0000 I	(6,074.26)	0.00%	(1)	0	(1)	(0)	(1)
840 1000-1604-2201-494-22-5-0000-0000 I	1,595,546.98	0.43%	268	0	268	5	273
841 1000-1001-1620-322-16-3-0000-0000 I	1,312.38	0.00%	0	0	0	0	0
865 1000-1001-1120-062-11-1-0000-0000 I	(0.80)	0.00%	(0)	0	(0)	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	84,067.84	0.02%	14	0	14	0	14
867 1000-1001-1700-351-17-4-0000-0000 I	169,304.55	0.05%	28	0	28	1	29
868 1000-1001-1700-352-17-4-0000-0000 I	268,284.50	0.07%	45	0	45	1	46
869 1000-1001-1700-353-17-4-0000-0000 I	173,983.21	0.05%	29	0	29	1	30
870 1000-1001-1700-355-17-4-0000-0000 I	140,693.17	0.04%	24	0	24	0	24
871 1000-1001-1705-371-17-4-0000-0000 I	112,611.71	0.03%	19	0	19	0	19
872 1000-1001-1705-372-17-4-0000-0000 I	60,122.34	0.02%	10	0	10	0	10
873 1000-1001-1705-373-17-4-0000-0000 I	33,689.82	0.01%	6	0	6	0	6
874 1000-1001-1705-374-17-4-0000-0000 I	63,975.12	0.02%	11	0	11	0	11
875 1000-1001-1705-376-17-4-0000-0000 I	420,030.62	0.11%	70	0	70	1	72

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Records Management Allocations

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
877	1000-1001-1710-371-17-4-0000-0000	40,668.42	0.01%	\$7	\$0	\$7	\$0	\$7
878	1000-1001-1710-372-17-4-0000-0000	261,447.78	0.07%	44	0	44	1	45
879	1000-1001-1710-373-17-4-0000-0000	109,066.59	0.03%	18	0	18	0	19
880	1000-1001-1710-374-17-4-0000-0000	264,196.92	0.07%	44	0	44	1	45
885	1000-1001-2005-483-20-5-0000-0000	736,128.35	0.20%	123	0	123	2	126
886	1000-1001-2005-492-20-5-0000-0000	468,971.43	0.13%	79	0	79	1	80
887	1000-1001-2005-505-20-5-0000-0000	0.04	0.00%	0	0	0	0	0
889	1000-1001-2203-544-22-5-0000-0000	5.50	0.00%	0	0	0	0	0
891	1000-1001-2301-101-23-1-0000-0000	501,867.56	0.13%	84	0	84	2	86
892	1000-1001-2302-102-23-1-0000-0000	629,453.62	0.17%	106	0	106	2	108
893	1000-1001-2303-103-23-1-0000-0000	563,551.73	0.15%	95	0	95	2	96
894	1000-1001-2304-104-23-1-0000-0000	224,612.12	0.06%	38	0	38	1	38
900	1000-1001-4120-776-41-0-0000-0000	10,989.45	0.00%	2	0	2	0	2
901	1000-1001-9993-480-20-5-0000-0000	6,241.64	0.00%	1	0	1	0	1
902	1000-1001-9993-494-22-5-0000-0000	3,320.70	0.00%	1	0	1	0	1
903	1000-1001-9993-544-22-5-0000-0000	441.86	0.00%	0	0	0	0	0
904	1000-1001-9993-545-22-5-0000-0000	(22,212.42)	-0.01%	(4)	0	(4)	(0)	(4)
905	1000-1001-9993-546-22-5-0000-0000	4,718.90	0.00%	1	0	1	0	1
908	1000-1001-9995-431-19-6-0000-0000	15,900.00	0.00%	3	0	3	0	3
909	1000-1603-3200-652-32-1-0000-0000	1,100.00	0.00%	0	0	0	0	0
910	2000-2001-9995-431-19-6-0000-0000	450,198.11	0.12%	76	0	76	1	77
913	2000-2001-9999-000-17-4-0000-0000	21,050.82	0.01%	4	0	4	0	4
914	2000-2001-9999-000-20-5-0000-0000	292,167.02	0.08%	49	0	49	1	50
915	2000-2029-1906-451-19-6-0000-0000	2,091.37	0.00%	0	0	0	0	0
917	2000-2031-9995-431-19-6-0000-0000	13,115.17	0.00%	2	0	2	0	2
921	2000-2036-9995-450-19-6-0000-0000	7,466.65	0.00%	1	0	1	0	1
926	2000-2041-2010-511-20-5-0000-0000	147,849.51	0.04%	25	0	25	0	25
930	2000-2041-9999-000-16-3-0000-0000	622.79	0.00%	0	0	0	0	0
931	2000-2046-9995-431-19-6-0000-0000	1,400.95	0.00%	0	0	0	0	0
935	2060-2066-1620-320-16-3-0000-0000	3,090,681.55	0.83%	518	0	518	10	528
936	2060-2066-1620-326-16-3-0000-0000	1,830,363.82	0.49%	307	0	307	6	313
937	2070-2070-2201-494-22-5-0000-0000	40,158.24	0.01%	7	0	7	0	7
938	2070-2070-2202-543-22-5-0000-0000	5,453.73	0.00%	1	0	1	0	1
939	2070-2070-2203-544-22-5-0000-0000	15,104.62	0.00%	3	0	3	0	3
940	2070-2070-2204-545-22-5-0000-0000	25,632.58	0.01%	4	0	4	0	4
941	2070-2070-2205-546-22-5-0000-0000	50,478.48	0.01%	8	0	8	0	9
942	2070-2070-4115-765-41-1-0000-0000	5,365.89	0.00%	1	0	1	0	1
943	2070-2070-9993-494-22-5-0000-0000	6,486.14	0.00%	1	0	1	0	1
944	2070-2070-9993-542-22-5-0000-0000	246.19	0.00%	0	0	0	0	0
945	2070-2070-9993-544-22-5-0000-0000	5,792.34	0.00%	1	0	1	0	1
946	2070-2070-9993-545-22-5-0000-0000	20,976.54	0.01%	4	0	4	0	4
947	2070-2070-9993-546-22-5-0000-0000	10,516.70	0.00%	2	0	2	0	2

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Records Management Allocations

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
948 2070-2070-9995-765-41-1-0000-0000 (	2,071.61	0.00%	\$0	\$0	\$0	\$0	\$0
949 2070-2070-9995-792-41-1-0000-0000 (	7,110.85	0.00%	1	0	1	0	1
950 2070-2070-9999-000-20-5-0000-0000 (	25,270.83	0.01%	4	0	4	0	4
951 2070-2073-1710-364-17-4-0000-0000 (	5,433.12	0.00%	1	0	1	0	1
957 2070-2094-1801-400-18-6-0000-0000 I	2,000.00	0.00%	0	0	0	0	0
960 2100-2101-9993-531-20-5-0000-0000 ~	10,717.00	0.00%	2	0	2	0	2
961 2100-2103-9993-511-20-5-0000-0000 ~	61,486.96	0.02%	10	0	10	0	11
962 2100-2104-2010-514-20-5-0000-0000 I	525,096.91	0.14%	88	0	88	2	90
963 2100-2104-9993-544-22-5-0000-0000 ~	1,065.73	0.00%	0	0	0	0	0
966 2500-2508-2005-486-20-5-0000-0000 :	34,220.51	0.01%	6	0	6	0	6
969 2500-2508-9993-494-22-5-0000-0000 ~	4,095.77	0.00%	1	0	1	0	1
970 2500-2508-9993-520-20-5-0000-0000 ~	7,090.70	0.00%	1	0	1	0	1
971 2500-2508-9993-542-22-5-0000-0000 ~	48,084.01	0.01%	8	0	8	0	8
972 2500-2508-9993-544-22-5-0000-0000 ~	57,595.56	0.02%	10	0	10	0	10
974 2700-2701-1700-352-17-4-0000-0000 I	37,751.68	0.01%	6	0	6	0	6
976 2700-2701-1700-355-17-4-0000-0000 (	60,094.41	0.02%	10	0	10	0	10
977 2700-2701-1705-371-17-4-0000-0000 I	97,675.21	0.03%	16	0	16	0	17
978 2700-2701-1705-372-17-4-0000-0000 I	38,327.32	0.01%	6	0	6	0	7
979 2700-2701-1705-373-17-4-0000-0000 I	48,004.96	0.01%	8	0	8	0	8
980 2700-2701-1705-374-17-4-0000-0000 I	53,621.11	0.01%	9	0	9	0	9
981 2700-2701-1705-376-17-4-0000-0000 I	23,648.10	0.01%	4	0	4	0	4
982 2700-2701-1710-365-17-4-0000-0000 I	2,725.75	0.00%	0	0	0	0	0
983 2700-2701-1710-371-17-4-0000-0000 I	98,731.16	0.03%	17	0	17	0	17
984 2700-2701-1710-372-17-4-0000-0000 I	138,540.94	0.04%	23	0	23	0	24
985 2700-2701-1710-373-17-4-0000-0000 I	140,429.70	0.04%	24	0	24	0	24
986 2700-2701-1710-374-17-4-0000-0000 I	221,522.19	0.06%	37	0	37	1	38
987 2700-2701-1710-376-17-4-0000-0000 I	400.00	0.00%	0	0	0	0	0
989 2700-2701-9993-546-22-5-0000-0000 ~	20,564.80	0.01%	3	0	3	0	4
990 2700-2702-1700-350-17-4-0000-0000 I	31,548.27	0.01%	5	0	5	0	5
991 2700-2702-1700-352-17-4-0000-0000 I	16,917.50	0.00%	3	0	3	0	3
992 2700-2702-1700-355-17-4-0000-0000 (	14,075.11	0.00%	2	0	2	0	2
994 2700-2703-1710-364-17-4-0000-0000 (	31,097.84	0.01%	5	0	5	0	5
995 2700-2703-1710-371-17-4-0000-0000 I	39,239.89	0.01%	7	0	7	0	7
996 2700-2703-1710-372-17-4-0000-0000 I	81,766.68	0.02%	14	0	14	0	14
997 2700-2703-1710-373-17-4-0000-0000 I	163,066.48	0.04%	27	0	27	1	28
998 2700-2703-1710-374-17-4-0000-0000 I	82,944.12	0.02%	14	0	14	0	14
1,001 2700-2706-1700-353-17-4-0000-0000 I	17,195.10	0.00%	3	0	3	0	3
1,003 2700-2706-3200-653-32-1-0000-0000 I	500.00	0.00%	0	0	0	0	0
1,009 4100-4101-4120-770-41-0-0000-0000 :	9,369.25	0.00%	2	0	2	0	2
1,018 5200-5251-2204-545-22-5-0000-0000 (	10,451.45	0.00%	2	0	2	0	2
1,019 5200-5251-9993-542-22-5-0000-0000 ~	4,743.23	0.00%	1	0	1	0	1
1,020 5200-5251-9993-545-22-5-0000-0000 ~	229.24	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Records Management Allocations

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1,021 5200-5251-9993-546-22-5-0000-0000	3,933.00	0.00%	\$1	\$0	\$1	\$0	\$1
1,031 2500-2508-9993-545-22-5-0000-0000	105,155.80	0.03%	18	0	18	0	18
Subtotal	372,433,501.62	100.00%	62,474	0	62,474	1,143	63,618
Direct Bills					0		0
Total					\$62,474		\$63,618

Basis Units: Salaries by GL String
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Records Management	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$471	\$471
4 1000-1001-1010-030-10-1-0000-0000 (	169	169
5 1000-1001-1040-040-10-1-0000-0000 (	102	102
6 1000-1001-2101-050-21-1-0000-0000 I	177	177
7 1000-1001-1210-110-12-1-0000-0000 (	95	95
8 1000-1001-1210-111-12-1-0000-0000 I	7	7
9 1000-1001-1410-201-14-1-0000-0000 I	1,220	1,220
10 1000-1001-3020-580-30-1-0000-0000 I	98	98
11 1000-1001-3200-651-32-1-0000-0000 /	140	140
12 1000-1001-3200-652-32-1-0000-0000 ~	70	70
13 1000-1001-3200-653-32-1-0000-0000 I	93	93
14 1000-1001-3200-654-32-1-0000-0000 (	21	21
15 1000-1001-3200-655-32-1-0000-0000 I	167	167
16 1000-1001-3200-665-32-1-0000-0000 I	37	37
17 1000-1001-3401-700-34-1-0000-0000 I	99	99
18 1000-1001-3402-701-34-1-0000-0000 ~	51	51
19 1000-1001-3403-703-34-1-0000-0000 I	277	277
20 1000-1001-3403-704-34-1-0000-0000 (	7	7
21 1000-1001-3404-710-34-1-0000-0000 I	51	51
22 1000-1001-3405-720-34-1-0000-0000 I	52	52
23 1000-1001-3410-730-34-1-0000-0000 I	49	49
25 1000-1001-1050-045-10-1-0000-0000 (	40	40
26 1000-1001-1090-055-10-1-0000-0000 (	35	35
27 1000-1001-1100-060-11-1-0000-0000 I	51	51
29 1000-1001-1100-062-11-6-0000-0000 /	(0)	(0)
34 1000-1001-1510-250-15-2-0000-0000 (	149	149
35 1000-1001-1510-251-15-2-0000-0000 I	94	94
37 1000-1001-1520-255-15-2-0000-0000 I	1,218	1,218
38 1000-1001-1520-256-15-2-0000-0000 I	131	131
39 1000-1001-1520-257-15-2-0000-0000 I	139	139
40 1000-1001-1520-258-15-2-0000-0000 /	26	26
41 1000-1001-1520-259-15-2-0000-0000 ~	358	358
42 1000-1001-1520-260-15-2-0000-0000 /	108	108
43 1000-1001-1520-261-15-2-0000-0000 I	266	266
45 1000-1001-1520-263-15-2-0000-0000 \	80	80
46 1000-1001-1530-270-15-2-0000-0000 I	1,248	1,248
47 1000-1001-1530-271-15-2-0000-0000 I	1	1
48 1000-1001-1530-272-15-2-0000-0000 I	675	675
49 1000-1001-1540-275-15-2-0000-0000 :	3,243	3,243
51 1000-1001-1550-278-15-2-0000-0000 (	3,449	3,449
53 1000-1001-1600-300-16-3-0000-0000 /	53	53

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Records Management	Total
54 1000-1001-1600-301-16-3-0000-0000 I	\$25	\$25
56 1000-1001-1600-303-16-3-0000-0000 I	87	87
58 1000-1001-1610-311-16-3-0000-0000 I	21	21
59 1000-1001-1610-312-16-3-0000-0000 S	46	46
60 1000-1001-1610-313-16-3-0000-0000 ^	80	80
61 1000-1001-1620-320-16-3-0000-0000 I	5,454	5,454
62 1000-1001-1620-323-16-3-0000-0000 I	147	147
63 1000-1001-1620-324-16-3-0000-0000 S	1	1
64 1000-1001-1620-325-16-3-0000-0000 I	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	0	0
66 1000-1001-1620-327-16-3-0000-0000 I	210	210
67 1000-1001-1630-330-16-3-0000-0000 I	261	261
68 1000-1001-1640-335-16-3-0000-0000 I	434	434
69 1000-1001-1700-350-17-4-0000-0000 I	115	115
70 1000-1001-1701-355-17-4-0000-0000 C	0	0
71 1000-1001-1701-356-17-4-0000-0000 C	2	2
73 1000-1001-1705-365-17-4-0000-0000 I	167	167
74 1000-1001-1710-375-17-4-0000-0000 /	207	207
76 1000-1001-1730-381-17-4-0000-0000 C	7	7
77 1000-1001-1740-385-17-4-0000-0000 I	57	57
78 1000-1001-1740-386-17-4-0000-0000 I	145	145
81 1000-1001-1801-400-18-6-0000-0000 I	123	123
82 1000-1001-1901-431-19-6-0000-0000 /	52	52
83 1000-1001-1901-432-19-6-0000-0000 /	18	18
84 1000-1001-1901-433-19-6-0000-0000 I	27	27
85 1000-1001-1902-436-19-6-0000-0000 I	511	511
86 1000-1001-1902-437-19-6-0000-0000 I	504	504
87 1000-1001-1903-441-19-6-0000-0000 /	176	176
88 1000-1001-1903-442-19-6-0000-0000 C	443	443
90 1000-1001-1906-453-19-6-0000-0000 I	232	232
91 1000-1001-1906-454-19-6-0000-0000 I	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	16	16
93 1000-1001-1910-470-19-1-0000-0000 I	300	300
94 1000-1001-2001-480-20-5-0000-0000 I	17	17
95 1000-1001-2001-481-20-5-0000-0000 /	9	9
102 1000-1001-2005-500-20-5-0000-0000 I	50	50
103 1000-1001-2005-501-20-5-0000-0000 ^	89	89
105 1000-1001-2005-503-20-5-0000-0000 ^	75	75
106 1000-1001-2005-504-20-5-0000-0000 ^	8	8
107 1000-1001-2010-511-20-5-0000-0000 S	42	42
108 1000-1001-2015-521-20-5-0000-0000 S	5	5

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Records Management	Total
109 1000-1001-2015-522-20-5-0000-0000 I	\$21	\$21
111 1000-1001-2015-524-20-4-0000-0000 I	(0)	(0)
112 1000-1001-2020-531-20-5-0000-0000 S	16	16
113 1000-1001-2023-535-20-6-0000-0000 S	27	27
114 1000-1001-2024-536-20-5-0000-0000 C	158	158
115 1000-1001-3200-656-32-1-0000-0000 I	141	141
117 1000-1001-3200-662-32-1-0000-0000 C	61	61
127 1000-1001-9994-000-19-6-0000-0000 C	(0)	(0)
131 1000-1001-9995-000-15-2-0000-0000 C	77	77
132 1000-1001-9995-000-19-6-0000-0000 C	45	45
135 1000-1001-9999-000-17-4-0000-0000 C	33	33
136 1000-1001-9999-000-20-5-0000-0000 C	34	34
138 1000-1502-1906-450-19-6-0000-0000 I	0	0
140 1000-1601-2005-501-20-5-0000-0000 ^	0	0
141 1000-1601-2005-502-20-5-0000-0000 ^	0	0
143 1000-1601-2020-531-20-5-0000-0000 S	29	29
145 1000-1603-2001-482-20-5-0000-0000 J	213	213
149 1000-1603-2005-505-20-5-0000-0000 ^	87	87
150 1000-1603-2010-517-20-5-0000-0000 S	64	64
151 1000-1603-2015-525-20-5-0000-0000 I	65	65
152 1000-1603-2020-532-20-5-0000-0000 ^	25	25
158 1000-1801-1510-250-15-2-0000-0000 C	22	22
159 2000-2001-9995-000-19-4-0000-0000 C	10	10
160 2000-2001-9995-000-19-5-0000-0000 C	1	1
161 2000-2001-9995-000-19-6-0000-0000 C	87	87
171 2000-2023-1620-324-16-3-0000-0000 S	2	2
174 2000-2027-9999-000-20-5-0000-0000 C	42	42
176 2000-2029-1906-453-19-6-0000-0000 I	22	22
177 2000-2030-9995-000-19-6-0000-0000 C	4	4
178 2000-2031-9995-000-19-6-0000-0000 C	27	27
179 2000-2032-9995-000-19-6-0000-0000 C	7	7
181 2000-2036-9995-000-19-6-0000-0000 C	2	2
182 2000-2037-9995-000-19-6-0000-0000 C	9	9
186 2000-2040-9994-000-32-1-0000-0000 C	0	0
187 2000-2042-9995-000-19-6-0000-0000 C	1	1
189 2060-2061-9995-000-15-2-0000-0000 C	171	171
191 2060-2064-9999-000-20-5-0000-0000 C	315	315
193 2070-0000-3403-703-34-1-0000-0000 I	90	90
194 2070-2071-9995-000-15-2-0000-0000 C	61	61
196 2070-2073-1710-375-17-4-0000-0000 J	9	9
197 2070-2073-1730-381-17-4-0000-0000 C	9	9

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Records Management	Total
198 2070-2073-9999-000-17-4-0000-0000 (	\$0	\$0
199 2070-2074-9999-000-20-5-0000-0000 (	93	93
203 2070-2079-9999-000-17-4-0000-0000 (	11	11
205 2100-2101-2020-531-20-5-0000-0000 (	194	194
209 2100-2102-2010-511-20-5-0000-0000 (	17	17
213 2100-2102-9999-000-20-5-0000-0000 (	1	1
214 2100-2103-2010-511-20-5-0000-0000 (	144	144
215 2100-2103-2015-521-20-5-0000-0000 (	73	73
219 2100-2103-9999-000-20-5-0000-0000 (	4	4
222 2100-2104-2010-511-20-5-0000-0000 (	81	81
225 2100-2104-9999-000-20-5-0000-0000 (	92	92
229 2300-2318-2060-541-20-5-0000-0000 I	0	0
230 2300-2319-2060-541-20-5-0000-0000 I	1	1
233 2300-2322-2060-541-20-5-0000-0000 I	0	0
234 2300-2323-2060-541-20-5-0000-0000 I	0	0
235 2300-2324-2060-541-20-5-0000-0000 I	0	0
236 2300-2325-2060-541-20-5-0000-0000 I	0	0
241 2400-2405-1580-290-15-2-0000-0000 (	33	33
242 2400-2408-9999-000-20-5-0000-0000 (	11	11
243 2400-2409-9999-000-20-5-0000-0000 (	14	14
244 2400-2417-1700-350-17-4-0000-0000 I	(0)	(0)
251 2400-2417-9999-000-17-4-0000-0000 (	8	8
252 2400-2418-9999-000-20-5-0000-0000 (	2	2
254 2400-2436-1540-275-15-2-0000-0000 (	0	0
255 2400-2436-1550-278-15-2-0000-0000 (	105	105
256 2400-2440-1710-375-17-4-0000-0000 /	9	9
257 2400-2441-2015-523-20-5-0000-0000 I	1	1
258 2400-2441-9999-000-20-5-0000-0000 (	4	4
260 2400-2446-2001-481-20-5-0000-0000 /	1	1
262 2400-2448-2024-536-20-5-0000-0000 (	1	1
263 2400-2448-9999-000-20-5-0000-0000 (	4	4
267 2500-2504-9999-000-20-5-0000-0000 (	53	53
268 2500-2506-2010-511-20-5-0000-0000 (	250	250
271 2500-2506-9999-000-20-5-0000-0000 (	2	2
273 2500-2508-2001-480-20-5-0000-0000 I	(0)	(0)
274 2500-2508-2001-481-20-5-0000-0000 /	7	7
281 2500-2508-2005-501-20-5-0000-0000 (	49	49
282 2500-2508-2005-502-20-5-0000-0000 (	94	94
283 2500-2508-2005-503-20-5-0000-0000 (	20	20
284 2500-2508-2005-504-20-5-0000-0000 (	15	15
285 2500-2508-2015-522-20-5-0000-0000 I	4	4

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Records Management	Total
288 2500-2508-9993-000-20-5-0000-0000 `	\$0	\$0
290 2500-2508-9999-000-20-5-0000-0000 (	0	0
292 2500-2509-9999-000-20-5-0000-0000 (	4	4
293 2500-2510-9999-000-20-5-0000-0000 (	1	1
294 2500-2511-9999-000-20-5-0000-0000 (	0	0
295 2500-2512-9999-000-20-5-0000-0000 (	12	12
296 2500-2513-9999-000-20-5-0000-0000 (	15	15
297 2500-2515-9999-000-20-5-0000-0000 (	11	11
299 2500-2517-9999-000-20-5-0000-0000 (	24	24
301 2600-2601-9999-000-20-5-0000-0000 (	7	7
302 2600-2602-9999-000-20-5-0000-0000 (	58	58
303 2700-2701-1700-350-17-4-0000-0000 I	78	78
304 2700-2701-1705-365-17-4-0000-0000 I	69	69
305 2700-2701-1710-375-17-4-0000-0000 /	102	102
306 2700-2701-1730-381-17-4-0000-0000 (	15	15
308 2700-2701-1740-385-17-4-0000-0000 I	42	42
309 2700-2701-1740-386-17-4-0000-0000 I	152	152
312 2700-2701-9999-000-17-4-0000-0000 (	54	54
313 2700-2702-9999-000-17-4-0000-0000 (	24	24
314 2700-2703-1710-375-17-4-0000-0000 /	137	137
315 2700-2703-1730-381-17-4-0000-0000 (	6	6
316 2700-2703-1730-384-17-4-0000-0000 `	16	16
317 2700-2705-2015-522-20-5-0000-0000 I	37	37
318 2700-2706-3200-651-32-1-0000-0000 /	6	6
324 3000-3012-9999-000-20-5-0000-0000 (	3	3
326 3000-3016-9999-000-20-5-0000-0000 (	1	1
327 3000-3022-9999-000-10-1-0000-0000 (	0	0
330 3050-3506-2015-523-20-5-0000-0000 I	13	13
332 3050-3509-2015-523-20-5-0000-0000 I	142	142
334 3050-3517-2015-523-20-5-0000-0000 I	133	133
335 3050-3517-9999-000-20-5-0000-0000 (	5	5
337 3050-3521-2015-523-20-5-0000-0000 I	0	0
346 3100-3110-9999-000-17-4-0000-0000 (	0	0
348 3100-3111-9999-000-20-5-0000-0000 (	7	7
352 3100-3114-9999-000-20-5-0000-0000 (	7	7
368 3100-3143-9999-000-20-5-0000-0000 (	0	0
371 3100-3146-9999-000-20-5-0000-0000 (	8	8
376 4000-4001-4110-761-41-0-0000-0000 \	2,129	2,129
377 4000-4001-4115-765-41-0-0000-0000 \	131	131
378 4000-4001-4115-766-41-0-0000-0000 \	0	0
381 4000-4002-4115-765-41-0-0000-0000 \	75	75

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Records Management	Total
382 4000-4005-4115-765-41-0-0000-0000 \	\$1	\$1
383 4000-4006-4115-765-41-0-0000-0000 \	1	1
384 4000-4007-4112-763-41-0-0000-0000 I	15	15
387 4000-4010-4115-765-41-0-0000-0000 \	32	32
389 4000-4011-4115-765-41-0-0000-0000 \	1	1
391 4000-4013-4115-765-41-0-0000-0000 \	0	0
423 4100-4101-4120-771-41-0-0000-0000 (	50	50
424 4100-4101-4120-772-41-0-0000-0000 I	21	21
425 4100-4101-4120-773-41-0-0000-0000 I	39	39
426 4100-4101-4120-774-41-0-0000-0000 :	1,074	1,074
427 4100-4101-4120-775-41-0-0000-0000 :	0	0
428 4100-4101-4120-776-41-0-0000-0000 I	154	154
429 4100-4101-4120-777-41-0-0000-0000 (	303	303
432 4100-4103-4125-786-41-0-0000-0000 I	2	2
433 4100-4104-4120-773-41-0-0000-0000 I	1	1
439 4150-4151-2010-512-20-5-0000-0000 :	178	178
440 4150-4151-2015-521-20-5-0000-0000 :	(0)	(0)
441 4150-4151-2015-522-20-5-0000-0000 I	299	299
444 4150-4151-4120-779-41-0-0000-0000 I	49	49
448 4200-4201-4301-831-43-0-0000-0000 I	122	122
449 4200-4201-4301-832-43-0-0000-0000 I	386	386
450 4200-4201-4301-833-43-0-0000-0000 I	324	324
451 4200-4201-4301-834-43-0-0000-0000 I	229	229
452 4200-4201-4301-835-43-0-0000-0000 /	21	21
453 4200-4201-4301-836-43-0-0000-0000 /	130	130
454 4200-4201-4301-837-43-0-0000-0000 /	78	78
455 4200-4201-4301-838-43-0-0000-0000 /	10	10
458 4200-4223-9999-870-43-0-0000-0000 /	20	20
460 4200-4223-9999-873-43-0-0000-0000 /	20	20
462 4200-4224-9999-871-43-0-0000-0000 /	5	5
463 4200-4225-4305-856-43-0-0000-0000 /	47	47
466 4200-4230-9999-871-43-0-0000-0000 /	23	23
467 4200-4281-4302-851-43-0-0000-0000 I	34	34
474 4500-4501-4135-792-41-0-0000-0000 :	71	71
475 4500-4501-4140-796-41-0-0000-0000 I	1,274	1,274
476 4500-4501-4140-797-41-0-0000-0000 I	232	232
477 4500-4501-4140-798-41-0-0000-0000 I	54	54
478 4500-4501-4140-799-41-0-0000-0000 \	575	575
479 4500-4501-4140-800-41-0-0000-0000 ^	21	21
480 4500-4501-4145-806-41-0-0000-0000 I	111	111
481 4500-4501-9994-000-41-0-0000-0000 (	4	4

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Records Management	Total
495 4600-4602-4510-911-45-0-0000-0000 /	\$107	\$107
496 4600-4602-4510-912-45-0-0000-0000 /	1,842	1,842
500 4600-4602-4530-930-45-0-0000-0000 /	383	383
501 4600-4602-4540-940-45-0-0000-0000 /	22	22
502 4600-4602-4540-942-45-0-0000-0000 /	17	17
503 4600-4602-4540-943-45-0-0000-0000 /	7	7
510 4600-4604-4520-920-45-0-0000-0000 /	158	158
511 4600-4604-4520-921-45-0-0000-0000 /	566	566
512 4600-4604-4520-922-45-0-0000-0000 /	217	217
513 4600-4604-4530-930-45-0-0000-0000 /	88	88
515 4600-4604-4550-950-45-0-0000-0000 /	12	12
516 4600-4604-4550-952-45-0-0000-0000 /	37	37
517 4600-4604-4550-953-45-0-0000-0000 /	13	13
519 4600-4605-4510-912-45-0-0000-0000 /	269	269
520 4600-4609-9999-000-45-0-0000-0000 /	3	3
521 4610-0000-9999-000-45-0-0000-0000 /	7	7
522 4630-0000-9999-000-45-0-0000-0000 /	17	17
528 4680-4685-4510-912-45-0-0000-0000 /	1,329	1,329
529 4680-4685-4530-930-45-0-0000-0000 /	8	8
536 5000-5001-3014-575-30-0-0000-0000 /	1,026	1,026
538 5000-5002-3015-577-30-0-0000-0000 /	68	68
539 5000-5004-1100-068-11-1-0000-0000 /	311	311
541 5000-5011-3002-561-30-0-0000-0000 /	374	374
542 5000-5011-3002-568-30-0-0000-0000 /	118	118
545 5000-5013-3002-562-30-0-0000-0000 /	3	3
548 5000-5021-1220-130-12-1-0000-0000 /	20	20
549 5000-5031-3002-561-30-0-0000-0000 /	6	6
552 5000-5042-3101-600-31-0-0000-0000 /	182	182
553 5000-5042-3102-601-31-0-0000-0000 /	197	197
554 5000-5042-3103-603-31-0-0000-0000 /	477	477
555 5000-5042-3104-610-31-0-0000-0000 /	104	104
556 5000-5042-3111-625-31-0-0000-0000 /	147	147
564 5100-5101-3408-723-34-1-0000-0000 /	56	56
567 5100-5102-3407-722-34-1-0000-0000 /	153	153
569 5100-5111-1110-074-11-1-0000-0000 /	700	700
570 5100-5112-3407-721-34-1-0000-0000 /	65	65
572 5200-5207-3240-682-32-0-0000-0000 /	59	59
573 5200-5207-3240-683-32-0-0000-0000 /	235	235
574 5200-5207-3240-684-32-0-0000-0000 /	154	154
576 5200-5207-3240-686-32-0-0000-0000 /	111	111
579 5200-5251-4101-751-41-0-0000-0000 /	185	185

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Records Management	Total
580 5200-5251-4101-752-41-0-0000-0000 I	\$239	\$239
583 5200-5253-4101-752-41-0-0000-0000 I	1	1
584 5200-5253-4101-753-41-0-0000-0000 I	13	13
585 5200-5253-4115-765-41-0-0000-0000 \	2	2
586 5200-5253-4125-787-41-0-0000-0000 :	0	0
598 1000-1001-1906-450-19-6-0000-0000 I	160	160
601 2000-2029-1100-061-11-6-0000-0000 I	0	0
608 3100-3137-9999-000-16-3-0000-0000 (	4	4
620 2100-2102-2010-513-20-5-0000-0000 /	(2)	(2)
621 2100-2103-2010-514-20-5-0000-0000 I	(0)	(0)
628 3000-3023-9999-000-16-3-0000-0000 (	2	2
632 1000-1001-1067-047-10-1-0000-0000 I	23	23
633 1000-1001-1068-048-10-1-0000-0000 :	25	25
635 1000-1001-1100-062-11-1-0000-0000 /	1	1
637 1000-1001-1210-112-12-1-0000-0000 (	1	1
639 1000-1001-1410-202-14-6-0000-0000 (	1,175	1,175
640 1000-1001-1530-265-15-2-0000-0000 :	1,888	1,888
641 1000-1001-1530-266-15-2-0000-0000 (	1,800	1,800
642 1000-1001-1530-267-15-2-0000-0000 :	1,718	1,718
643 1000-1001-1530-268-15-2-0000-0000 I	1,903	1,903
644 1000-1001-1530-269-15-2-0000-0000 I	1,728	1,728
645 1000-1001-1540-274-15-2-0000-0000 I	306	306
646 1000-1001-1540-285-15-2-0000-0000 I	373	373
647 1000-1001-1540-280-15-2-0000-0000 :	174	174
648 1000-1001-1550-281-15-2-0000-0000 (	307	307
649 1000-1001-1620-328-16-3-0000-0000 :	0	0
652 1000-1001-1910-470-19-6-0000-0000 I	3	3
653 1000-1001-2010-514-20-5-0000-0000 I	3	3
655 1000-1001-2201-494-22-5-0000-0000 (	2	2
656 1000-1001-2204-545-22-5-0000-0000 (	(0)	(0)
657 1000-1001-2205-546-22-5-0000-0000 :	0	0
659 1000-1001-3020-581-30-0-0000-0000 I	0	0
660 1000-1001-3020-581-30-1-0000-0000 I	25	25
661 1000-1001-3102-602-31-1-0000-0000 (	50	50
664 1000-1001-4120-776-41-6-0000-0000 I	82	82
674 2000-2023-1620-322-16-3-0000-0000 :	148	148
693 2000-2041-1540-275-15-2-0000-0000 :	2	2
696 2000-2041-1610-311-16-3-0000-0000 I	3	3
698 2000-2041-1620-320-16-3-0000-0000 I	9	9
702 2000-2041-1630-330-16-3-0000-0000 I	69	69
705 2000-2041-1906-450-19-6-0000-0000 I	4	4

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Records Management	Total
707 2000-2041-4120-776-41-6-0000-0000 I	\$8	\$8
713 2000-2041-9999-000-17-4-0000-0000 C	19	19
714 2000-2041-9999-000-20-5-0000-0000 C	61	61
716 2000-2041-9999-275-15-2-0000-0000 C	4	4
719 2000-2041-9999-511-20-5-0000-0000 C	267	267
723 2060-0000-1903-441-19-6-0000-0000 I	0	0
725 2070-0000-1906-453-19-6-0000-0000 I	9	9
726 2070-2075-1410-202-14-6-0000-0000 C	9	9
727 2070-2082-1906-450-19-6-0000-0000 I	(0)	(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(1)	(1)
737 2100-2103-2010-513-20-5-0000-0000 I	17	17
738 2100-2104-2203-544-22-5-0000-0000 I	1	1
747 2500-2508-2202-543-22-5-0000-0000 I	34	34
749 2500-2508-2203-544-22-5-0000-0000 I	18	18
750 2500-2508-2204-545-22-5-0000-0000 C	5	5
752 2700-2701-1700-351-17-4-0000-0000 I	18	18
753 2700-2701-1701-355-17-4-0000-0000 C	1	1
754 2700-2701-2205-546-22-5-0000-0000 C	9	9
756 2700-2703-1700-350-17-4-0000-0000 I	2	2
758 2700-2705-4120-776-41-0-0000-0000 I	0	0
759 2700-2705-4120-776-41-4-0000-0000 I	40	40
762 2700-2705-9999-000-20-5-0000-0000 C	55	55
763 2700-2706-1700-350-17-4-0000-0000 I	7	7
766 3000-3024-9999-000-16-3-0000-0000 C	6	6
788 4030-4063-4115-765-41-0-0000-0000 I	2	2
797 4200-4223-9999-872-43-0-0000-0000 I	4	4
805 5000-5008-3001-550-30-0-0000-0000 C	196	196
813 5000-5014-9994-000-30-0-0000-0000 C	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 C	73	73
819 5100-5111-1110-074-11-6-0000-0000 I	84	84
820 5200-5251-2202-542-22-5-0000-0000 I	16	16
821 5200-5251-2205-547-22-5-0000-0000 I	31	31
834 1000-1001-9999-016-01-1-0000-0000 C	0	0
836 2000-2046-9995-000-19-6-0000-0000 C	(1)	(1)
840 1000-1604-2201-494-22-5-0000-0000 C	273	273
841 1000-1001-1620-322-16-3-0000-0000 C	0	0
865 1000-1001-1120-062-11-1-0000-0000 I	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	14	14

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Records Management	Total
867 1000-1001-1700-351-17-4-0000-0000 I	\$29	\$29
868 1000-1001-1700-352-17-4-0000-0000 I	46	46
869 1000-1001-1700-353-17-4-0000-0000 I	30	30
870 1000-1001-1700-355-17-4-0000-0000 I	24	24
871 1000-1001-1705-371-17-4-0000-0000 I	19	19
872 1000-1001-1705-372-17-4-0000-0000 I	10	10
873 1000-1001-1705-373-17-4-0000-0000 I	6	6
874 1000-1001-1705-374-17-4-0000-0000 I	11	11
875 1000-1001-1705-376-17-4-0000-0000 I	72	72
877 1000-1001-1710-371-17-4-0000-0000 I	7	7
878 1000-1001-1710-372-17-4-0000-0000 I	45	45
879 1000-1001-1710-373-17-4-0000-0000 I	19	19
880 1000-1001-1710-374-17-4-0000-0000 I	45	45
885 1000-1001-2005-483-20-5-0000-0000 I	126	126
886 1000-1001-2005-492-20-5-0000-0000 I	80	80
887 1000-1001-2005-505-20-5-0000-0000 I	0	0
889 1000-1001-2203-544-22-5-0000-0000 I	0	0
891 1000-1001-2301-101-23-1-0000-0000 I	86	86
892 1000-1001-2302-102-23-1-0000-0000 I	108	108
893 1000-1001-2303-103-23-1-0000-0000 I	96	96
894 1000-1001-2304-104-23-1-0000-0000 I	38	38
900 1000-1001-4120-776-41-0-0000-0000 I	2	2
901 1000-1001-9993-480-20-5-0000-0000 I	1	1
902 1000-1001-9993-494-22-5-0000-0000 I	1	1
903 1000-1001-9993-544-22-5-0000-0000 I	0	0
904 1000-1001-9993-545-22-5-0000-0000 I	(4)	(4)
905 1000-1001-9993-546-22-5-0000-0000 I	1	1
908 1000-1001-9995-431-19-6-0000-0000 I	3	3
909 1000-1603-3200-652-32-1-0000-0000 I	0	0
910 2000-2001-9995-431-19-6-0000-0000 I	77	77
913 2000-2001-9999-000-17-4-0000-0000 I	4	4
914 2000-2001-9999-000-20-5-0000-0000 I	50	50
915 2000-2029-1906-451-19-6-0000-0000 I	0	0
917 2000-2031-9995-431-19-6-0000-0000 I	2	2
921 2000-2036-9995-450-19-6-0000-0000 I	1	1
926 2000-2041-2010-511-20-5-0000-0000 I	25	25
930 2000-2041-9999-000-16-3-0000-0000 I	0	0
931 2000-2046-9995-431-19-6-0000-0000 I	0	0
935 2060-2066-1620-320-16-3-0000-0000 I	528	528
936 2060-2066-1620-326-16-3-0000-0000 I	313	313
937 2070-2070-2201-494-22-5-0000-0000 I	7	7

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Records Management	Total
938 2070-2070-2202-543-22-5-0000-0000	\$1	\$1
939 2070-2070-2203-544-22-5-0000-0000	3	3
940 2070-2070-2204-545-22-5-0000-0000	4	4
941 2070-2070-2205-546-22-5-0000-0000	9	9
942 2070-2070-4115-765-41-1-0000-0000	1	1
943 2070-2070-9993-494-22-5-0000-0000	1	1
944 2070-2070-9993-542-22-5-0000-0000	0	0
945 2070-2070-9993-544-22-5-0000-0000	1	1
946 2070-2070-9993-545-22-5-0000-0000	4	4
947 2070-2070-9993-546-22-5-0000-0000	2	2
948 2070-2070-9995-765-41-1-0000-0000	0	0
949 2070-2070-9995-792-41-1-0000-0000	1	1
950 2070-2070-9999-000-20-5-0000-0000	4	4
951 2070-2073-1710-364-17-4-0000-0000	1	1
957 2070-2094-1801-400-18-6-0000-0000	0	0
960 2100-2101-9993-531-20-5-0000-0000	2	2
961 2100-2103-9993-511-20-5-0000-0000	11	11
962 2100-2104-2010-514-20-5-0000-0000	90	90
963 2100-2104-9993-544-22-5-0000-0000	0	0
966 2500-2508-2005-486-20-5-0000-0000	6	6
969 2500-2508-9993-494-22-5-0000-0000	1	1
970 2500-2508-9993-520-20-5-0000-0000	1	1
971 2500-2508-9993-542-22-5-0000-0000	8	8
972 2500-2508-9993-544-22-5-0000-0000	10	10
974 2700-2701-1700-352-17-4-0000-0000	6	6
976 2700-2701-1700-355-17-4-0000-0000	10	10
977 2700-2701-1705-371-17-4-0000-0000	17	17
978 2700-2701-1705-372-17-4-0000-0000	7	7
979 2700-2701-1705-373-17-4-0000-0000	8	8
980 2700-2701-1705-374-17-4-0000-0000	9	9
981 2700-2701-1705-376-17-4-0000-0000	4	4
982 2700-2701-1710-365-17-4-0000-0000	0	0
983 2700-2701-1710-371-17-4-0000-0000	17	17
984 2700-2701-1710-372-17-4-0000-0000	24	24
985 2700-2701-1710-373-17-4-0000-0000	24	24
986 2700-2701-1710-374-17-4-0000-0000	38	38
987 2700-2701-1710-376-17-4-0000-0000	0	0
989 2700-2701-9993-546-22-5-0000-0000	4	4
990 2700-2702-1700-350-17-4-0000-0000	5	5
991 2700-2702-1700-352-17-4-0000-0000	3	3
992 2700-2702-1700-355-17-4-0000-0000	2	2

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:8 1000-1001-1210-111-12-1-0000-0000 Records Management

Department	Records Management	Total
994 2700-2703-1710-364-17-4-0000-0000 (	\$5	\$5
995 2700-2703-1710-371-17-4-0000-0000 I	7	7
996 2700-2703-1710-372-17-4-0000-0000 I	14	14
997 2700-2703-1710-373-17-4-0000-0000 I	28	28
998 2700-2703-1710-374-17-4-0000-0000 I	14	14
1,001 2700-2706-1700-353-17-4-0000-0000 I	3	3
1,003 2700-2706-3200-653-32-1-0000-0000 I	0	0
1,009 4100-4101-4120-770-41-0-0000-0000 (	2	2
1,018 5200-5251-2204-545-22-5-0000-0000 (	2	2
1,019 5200-5251-9993-542-22-5-0000-0000 ^	1	1
1,020 5200-5251-9993-545-22-5-0000-0000 ^	0	0
1,021 5200-5251-9993-546-22-5-0000-0000 ^	1	1
1,031 2500-2508-9993-545-22-5-0000-0000 ^	18	18
Total	\$63,618	\$63,618

**1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult
Nature and Extent of Services**

The City Attorney's Office serves as legal counsel and advocate for the City as well as general counsel for the Fresno Revitalization Corporation (FRC). The Office plays a key role in the City's and FRC's efforts to provide, expand and improve services to its residents. The Office is managed by the City Attorney, who is appointed by the City Council and serves at its pleasure.

The services range from advisory/transactional work on economic development/ FRC projects, large scale financings, public contracts, land use and personnel, to a full range of defense of City and FRC litigation and code enforcement.

- **3 Year Average** - Costs have been allocated based on Number of Legal services rendered.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Description		Amount	General Admin	3 Year Average
Personnel Costs				
Salaries	S1	7,071,439	0	7,071,439
Salary % Split			.00%	100.00%
Benefits	S	1,938,913	0	1,938,913
Subtotal - Personnel Costs		9,010,352	0	9,010,352
Services & Supplies Cost				
Overtime	S	30	0	30
653302 Prof Svcs/Consulting - Outside	S	917,029	0	917,029
653306 Outside Legal Services	S	17,960	0	17,960
653402 Specialized Services /Tech	S	3,579	0	3,579
653403 Live Scan Service	S	672	0	672
654303 Service Contracts-Office Equip	S	189	0	189
654411 Space Rentals	S	20,833	0	20,833
655801 Training	S	113,624	0	113,624
656107 Office Supplies	S	53,851	0	53,851
658005 Miscellaneous Expenditures	S	74,883	0	74,883
658016 Membership & Dues	S	23,123	0	23,123
658017 Subscriptions & Publications	S	113,984	0	113,984
658039 Recruitments	S	47	0	47
658200 Council Motions	S	989,027	0	989,027
859120 Fac Repair & Replace Projects	S	13,000	0	13,000
859305 Liability Self-Insurance Chgs	S	83,800	0	83,800
859306 Chgs For Msngr/Mail/Copier S	S	21,836	0	21,836
859309 Facilities Management Charge	S	205,800	0	205,800
859310 Non-Recurrin Spec Projct Chrg	S	32,100	0	32,100
859331 Charges For Telephone Servic	S	6,158	0	6,158
859333 10C and 10X Charges	S	149,393	0	149,393
859334 Info Systems Service Charge	S	257,200	0	257,200
859335 Info Systems Equip Charge	S	123,000	0	123,000

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Description	Amount	General Admin	3 Year Average
859336 ERP Replacement Charge S	27,600	0	27,600
859337 Network Replacement Charge S	37,600	0	37,600
859338 Replacement/Leased Computer S	47,100	0	47,100
859350 Security Assessment Charges S	31,300	0	31,300
434002 Variable Reimb fr Non-ISF Div S	(21,834)	0	(21,834)
439015 Miscellaneous-Other Revenue S	(10,371)	0	(10,371)
Subtotal - Services & Supplies	3,332,513	0	3,332,513
Department Cost Total	12,342,865	0	12,342,865
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	12,342,865	0	12,342,865
General Admin Distribution		0	0
Grand Total	<u>\$12,342,865</u>		<u>\$12,342,865</u>

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	First Incoming	Second Incoming	3 Year Average
5 Management Services	\$4,974	\$1,165	\$6,139
5 Management of Staff	11,012	2,581	13,594
Subtotal - 1000-1001-1040-040-10-1-00	15,986	3,746	19,732
6 City Budget	13,211	676	13,887
Subtotal - 1000-1001-2101-050-21-1-00	13,211	676	13,887
8 Records Management	1,198	22	1,220
Subtotal - 1000-1001-1210-111-12-1-00	1,198	22	1,220
10 Purchase Orders	0	1,192	1,192
Subtotal - 1000-1001-3020-580-30-1-00	0	1,192	1,192
11 Accounting - JE's	0	1,389	1,389
11 Accounting - Vouchers	0	3,334	3,334
Subtotal - 1000-1001-3200-651-32-1-00	0	4,723	4,723
12 Treasury	0	93	93
Subtotal - 1000-1001-3200-652-32-1-00	0	93	93
13 Payroll	0	12,453	12,453
Subtotal - 1000-1001-3200-653-32-1-00	0	12,453	12,453
16 Citywide Audit	0	3,628	3,628
Subtotal - 1000-1001-3200-665-32-1-00	0	3,628	3,628
17 Personnel Services	0	25,168	25,168
Subtotal - 1000-1001-3401-700-34-1-00	0	25,168	25,168
18 Training	0	9,215	9,215
Subtotal - 1000-1001-3402-701-34-1-00	0	9,215	9,215
19 Employment Services	0	49,916	49,916
Subtotal - 1000-1001-3403-703-34-1-00	0	49,916	49,916
20 Civil Service Board	0	2,284	2,284

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	First Incoming	Second Incoming	3 Year Average
Subtotal - 1000-1001-3403-704-34-1-00	\$0	\$2,284	\$2,284
21 Employer/Employee Relations	0	14,420	14,420
Subtotal - 1000-1001-3404-710-34-1-00	0	14,420	14,420
22 Loss Control	0	8,270	8,270
Subtotal - 1000-1001-3405-720-34-1-00	0	8,270	8,270
23 Employee Benefits	0	9,227	9,227
Subtotal - 1000-1001-3410-730-34-1-00	0	9,227	9,227
Total Incoming	30,395	145,033	175,428
C. Total Allocated		<u>\$12,518,293</u>	<u>\$12,518,293</u>
			100.00%

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

3 Year Average Allocations

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000-1001-0110-010-01-1-0000-0000	3.95	3.95%	\$488,265	\$0	\$488,265	\$5,870	\$494,135
4 1000-1001-1010-030-10-1-0000-0000	0.82	0.82%	101,848	0	101,848	1,224	103,072
5 1000-1001-1040-040-10-1-0000-0000	2.05	2.05%	253,850	0	253,850	0	253,850
6 1000-1001-2101-050-21-1-0000-0000	0.45	0.45%	55,590	0	55,590	0	55,590
7 1000-1001-1210-110-12-1-0000-0000	0.46	0.46%	56,359	0	56,359	678	57,036
10 1000-1001-3020-580-30-1-0000-0000	0.50	0.50%	62,097	0	62,097	747	62,844
11 1000-1001-3200-651-32-1-0000-0000	0.15	0.15%	18,035	0	18,035	217	18,252
12 1000-1001-3200-652-32-1-0000-0000	0.23	0.23%	28,809	0	28,809	346	29,156
13 1000-1001-3200-653-32-1-0000-0000	0.28	0.28%	34,261	0	34,261	412	34,673
15 1000-1001-3200-655-32-1-0000-0000	0.82	0.82%	101,806	0	101,806	1,224	103,030
17 1000-1001-3401-700-34-1-0000-0000	2.95	2.95%	365,000	0	365,000	4,388	369,389
18 1000-1001-3402-701-34-1-0000-0000	0.14	0.14%	16,865	0	16,865	203	17,068
19 1000-1001-3403-703-34-1-0000-0000	0.04	0.04%	5,542	0	5,542	67	5,608
20 1000-1001-3403-704-34-1-0000-0000	0.09	0.09%	10,958	0	10,958	132	11,090
21 1000-1001-3404-710-34-1-0000-0000	1.02	1.02%	125,870	0	125,870	1,513	127,384
23 1000-1001-3410-730-34-1-0000-0000	0.13	0.13%	16,685	0	16,685	201	16,886
24 1000-1001-1040-042-10-1-0000-0000	0.08	0.08%	9,698	0	9,698	117	9,815
25 1000-1001-1050-045-10-1-0000-0000	0.01	0.01%	1,385	0	1,385	17	1,402
27 1000-1001-1100-060-11-1-0000-0000	1.78	1.78%	219,769	0	219,769	2,642	222,411
29 1000-1001-1100-062-11-6-0000-0000	0.16	0.16%	19,580	0	19,580	235	19,815
30 1000-1001-1100-065-11-6-0000-0000	0.58	0.58%	71,530	0	71,530	860	72,390
31 1000-1001-1110-072-11-1-0000-0000	0.05	0.05%	6,648	0	6,648	80	6,728
33 1000-1001-1410-202-14-1-0000-0000	0.19	0.19%	22,964	0	22,964	276	23,240
34 1000-1001-1510-250-15-2-0000-0000	1.27	1.27%	156,604	0	156,604	1,883	158,486
37 1000-1001-1520-255-15-2-0000-0000	0.24	0.24%	29,178	0	29,178	351	29,529
38 1000-1001-1520-256-15-2-0000-0000	0.11	0.11%	14,154	0	14,154	170	14,324
40 1000-1001-1520-258-15-2-0000-0000	0.02	0.02%	2,771	0	2,771	33	2,804
41 1000-1001-1520-259-15-2-0000-0000	0.11	0.11%	13,545	0	13,545	163	13,708
42 1000-1001-1520-260-15-2-0000-0000	2.02	2.02%	249,672	0	249,672	3,002	252,674
43 1000-1001-1520-261-15-2-0000-0000	0.03	0.03%	3,817	0	3,817	46	3,863
46 1000-1001-1530-270-15-2-0000-0000	0.06	0.06%	7,111	0	7,111	85	7,197
47 1000-1001-1530-271-15-2-0000-0000	0.01	0.01%	1,385	0	1,385	17	1,402
49 1000-1001-1540-275-15-2-0000-0000	0.19	0.19%	23,667	0	23,667	285	23,951
50 1000-1001-1540-276-15-2-0000-0000	0.05	0.05%	5,662	0	5,662	68	5,730
51 1000-1001-1550-278-15-2-0000-0000	0.05	0.05%	6,588	0	6,588	79	6,667
53 1000-1001-1600-300-16-3-0000-0000	0.24	0.24%	29,633	0	29,633	356	29,989
55 1000-1001-1600-302-16-3-0000-0000	0.01	0.01%	1,415	0	1,415	17	1,432
58 1000-1001-1610-311-16-3-0000-0000	0.01	0.01%	1,385	0	1,385	17	1,402
59 1000-1001-1610-312-16-3-0000-0000	0.01	0.01%	1,385	0	1,385	17	1,402
60 1000-1001-1610-313-16-3-0000-0000	0.03	0.03%	4,186	0	4,186	50	4,237
61 1000-1001-1620-320-16-3-0000-0000	0.43	0.43%	53,412	0	53,412	642	54,054
62 1000-1001-1620-323-16-3-0000-0000	0.02	0.02%	2,831	0	2,831	34	2,865

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

3 Year Average Allocations

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 1000-1001-1630-330-16-3-0000-0000 I	0.01	0.01%	\$1,385	\$0	\$1,385	\$17	\$1,402
68 1000-1001-1640-335-16-3-0000-0000 I	0.17	0.17%	21,269	0	21,269	256	21,525
69 1000-1001-1700-350-17-4-0000-0000 I	3.85	3.85%	476,723	0	476,723	5,731	482,454
71 1000-1001-1701-356-17-4-0000-0000 C	0.16	0.16%	19,396	0	19,396	233	19,629
73 1000-1001-1705-365-17-4-0000-0000 I	0.15	0.15%	18,897	0	18,897	227	19,125
74 1000-1001-1710-375-17-4-0000-0000 I	0.05	0.05%	5,662	0	5,662	68	5,730
76 1000-1001-1730-381-17-4-0000-0000 C	0.03	0.03%	4,156	0	4,156	50	4,206
81 1000-1001-1801-400-18-6-0000-0000 I	0.58	0.58%	71,594	0	71,594	861	72,455
82 1000-1001-1901-431-19-6-0000-0000 I	2.28	2.28%	282,620	0	282,620	3,398	286,017
83 1000-1001-1901-432-19-6-0000-0000 I	0.01	0.01%	1,415	0	1,415	17	1,432
85 1000-1001-1902-436-19-6-0000-0000 I	0.03	0.03%	3,817	0	3,817	46	3,863
86 1000-1001-1902-437-19-6-0000-0000 I	0.25	0.25%	30,873	0	30,873	371	31,244
87 1000-1001-1903-441-19-6-0000-0000 I	2.02	2.02%	249,950	0	249,950	3,005	252,955
88 1000-1001-1903-442-19-6-0000-0000 C	9.24	9.24%	1,143,651	0	1,143,651	13,749	1,157,400
89 1000-1001-1906-451-19-6-0000-0000 I	0.05	0.05%	5,632	0	5,632	68	5,699
90 1000-1001-1906-453-19-6-0000-0000 I	0.26	0.26%	32,524	0	32,524	391	32,915
91 1000-1001-1906-454-19-6-0000-0000 I	0.02	0.02%	1,909	0	1,909	23	1,932
92 1000-1001-1909-463-19-6-0000-0000 I	1.26	1.26%	156,154	0	156,154	1,877	158,031
93 1000-1001-1910-470-19-1-0000-0000 I	0.53	0.53%	65,840	0	65,840	792	66,632
94 1000-1001-2001-480-20-5-0000-0000 I	0.49	0.49%	61,064	0	61,064	734	61,798
95 1000-1001-2001-481-20-5-0000-0000 I	0.11	0.11%	13,202	0	13,202	159	13,360
96 1000-1001-2002-483-20-5-0000-0000 C	2.54	2.54%	314,174	0	314,174	3,777	317,951
97 1000-1001-2002-484-20-5-0000-0000 I	0.13	0.13%	15,823	0	15,823	190	16,013
98 1000-1001-2004-490-20-5-0000-0000 C	0.08	0.08%	9,972	0	9,972	120	10,092
102 1000-1001-2005-500-20-5-0000-0000 I	1.54	1.54%	190,945	0	190,945	2,296	193,240
103 1000-1001-2005-501-20-5-0000-0000 I	0.54	0.54%	66,739	0	66,739	802	67,541
105 1000-1001-2005-503-20-5-0000-0000 I	0.07	0.07%	8,836	0	8,836	106	8,942
109 1000-1001-2015-522-20-5-0000-0000 I	0.08	0.08%	9,479	0	9,479	114	9,593
111 1000-1001-2015-524-20-4-0000-0000 I	0.02	0.02%	1,909	0	1,909	23	1,932
113 1000-1001-2023-535-20-6-0000-0000 I	0.07	0.07%	8,926	0	8,926	107	9,033
114 1000-1001-2024-536-20-5-0000-0000 C	0.02	0.02%	1,909	0	1,909	23	1,932
115 1000-1001-3200-656-32-1-0000-0000 I	0.03	0.03%	4,186	0	4,186	50	4,237
116 1000-1001-3200-660-32-6-0000-0000 I	0.05	0.05%	5,662	0	5,662	68	5,730
117 1000-1001-3200-662-32-1-0000-0000 C	0.17	0.17%	21,231	0	21,231	255	21,486
118 1000-1001-4160-807-41-0-0000-0000 I	0.01	0.01%	1,385	0	1,385	17	1,402
119 1000-1001-9993-000-20-5-0000-0000 I	0.20	0.20%	24,599	0	24,599	296	24,894
121 1000-1001-9994-000-11-1-0000-0000 C	0.03	0.03%	3,817	0	3,817	46	3,863
124 1000-1001-9994-000-16-3-0000-0000 C	0.02	0.02%	1,909	0	1,909	23	1,932
127 1000-1001-9994-000-19-6-0000-0000 C	0.27	0.27%	33,280	0	33,280	400	33,680
132 1000-1001-9995-000-19-6-0000-0000 C	0.22	0.22%	26,875	0	26,875	323	27,198
135 1000-1001-9999-000-17-4-0000-0000 C	0.38	0.38%	46,786	0	46,786	562	47,348
136 1000-1001-9999-000-20-5-0000-0000 C	0.27	0.27%	33,618	0	33,618	404	34,022

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

3 Year Average Allocations

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 1000-1502-1906-450-19-6-0000-0000 I	0.64	0.64%	\$79,171	\$0	\$79,171	\$952	\$80,123
140 1000-1601-2005-501-20-5-0000-0000 ~	0.03	0.03%	3,817	0	3,817	46	3,863
146 1000-1603-2002-485-20-5-0000-0000 ~	0.03	0.03%	3,817	0	3,817	46	3,863
148 1000-1603-2004-494-20-5-0000-0000 (	0.01	0.01%	1,385	0	1,385	17	1,402
151 1000-1603-2015-525-20-5-0000-0000 I	0.02	0.02%	1,909	0	1,909	23	1,932
159 2000-2001-9995-000-19-4-0000-0000 (	0.06	0.06%	6,987	0	6,987	84	7,071
160 2000-2001-9995-000-19-5-0000-0000 (	0.05	0.05%	6,588	0	6,588	79	6,667
161 2000-2001-9995-000-19-6-0000-0000 (	1.83	1.83%	226,215	0	226,215	2,720	228,934
174 2000-2027-9999-000-20-5-0000-0000 (	0.75	0.75%	92,550	0	92,550	1,113	93,662
176 2000-2029-1906-453-19-6-0000-0000 I	0.34	0.34%	41,653	0	41,653	501	42,153
177 2000-2030-9995-000-19-6-0000-0000 (	0.29	0.29%	36,021	0	36,021	433	36,454
178 2000-2031-9995-000-19-6-0000-0000 (	0.89	0.89%	109,886	0	109,886	1,321	111,207
179 2000-2032-9995-000-19-6-0000-0000 (	0.27	0.27%	32,936	0	32,936	396	33,332
181 2000-2036-9995-000-19-6-0000-0000 (	0.08	0.08%	10,435	0	10,435	125	10,561
182 2000-2037-9995-000-19-6-0000-0000 (	0.55	0.55%	68,283	0	68,283	821	69,104
187 2000-2042-9995-000-19-6-0000-0000 (	0.02	0.02%	2,831	0	2,831	34	2,865
191 2060-2064-9999-000-20-5-0000-0000 (	2.72	2.72%	336,200	0	336,200	4,042	340,241
193 2070-0000-3403-703-34-1-0000-0000 I	0.08	0.08%	9,698	0	9,698	117	9,815
195 2070-2072-1630-330-16-3-0000-0000 I	0.02	0.02%	2,831	0	2,831	34	2,865
198 2070-2073-9999-000-17-4-0000-0000 (	0.01	0.01%	1,415	0	1,415	17	1,432
199 2070-2074-9999-000-20-5-0000-0000 (	0.76	0.76%	93,666	0	93,666	1,126	94,792
203 2070-2079-9999-000-17-4-0000-0000 (	0.09	0.09%	11,263	0	11,263	135	11,399
205 2100-2101-2020-531-20-5-0000-0000 :	0.02	0.02%	2,831	0	2,831	34	2,865
214 2100-2103-2010-511-20-5-0000-0000 :	0.06	0.06%	7,450	0	7,450	90	7,540
215 2100-2103-2015-521-20-5-0000-0000 :	0.03	0.03%	4,216	0	4,216	51	4,267
222 2100-2104-2010-511-20-5-0000-0000 :	0.02	0.02%	2,801	0	2,801	34	2,834
225 2100-2104-9999-000-20-5-0000-0000 (	0.72	0.72%	89,559	0	89,559	1,077	90,636
227 2300-2315-2060-541-20-5-0000-0000 I	0.05	0.05%	6,588	0	6,588	79	6,667
228 2300-2317-2060-541-20-5-0000-0000 I	0.03	0.03%	3,817	0	3,817	46	3,863
230 2300-2319-2060-541-20-5-0000-0000 I	0.07	0.07%	8,492	0	8,492	102	8,594
233 2300-2322-2060-541-20-5-0000-0000 I	0.01	0.01%	1,415	0	1,415	17	1,432
234 2300-2323-2060-541-20-5-0000-0000 I	0.02	0.02%	2,771	0	2,771	33	2,804
235 2300-2324-2060-541-20-5-0000-0000 I	0.03	0.03%	4,216	0	4,216	51	4,267
236 2300-2325-2060-541-20-5-0000-0000 I	0.01	0.01%	1,415	0	1,415	17	1,432
240 2400-2402-9999-000-20-5-0000-0000 (	0.03	0.03%	3,817	0	3,817	46	3,863
241 2400-2405-1580-290-15-2-0000-0000 ~	0.07	0.07%	8,985	0	8,985	108	9,093
243 2400-2409-9999-000-20-5-0000-0000 (	0.14	0.14%	17,885	0	17,885	215	18,100
252 2400-2418-9999-000-20-5-0000-0000 (	0.16	0.16%	19,785	0	19,785	238	20,023
253 2400-2420-1630-330-16-3-0000-0000 I	0.02	0.02%	2,801	0	2,801	34	2,834
258 2400-2441-9999-000-20-5-0000-0000 (	0.32	0.32%	39,892	0	39,892	480	40,371
263 2400-2448-9999-000-20-5-0000-0000 (	0.03	0.03%	4,186	0	4,186	50	4,237
267 2500-2504-9999-000-20-5-0000-0000 (	0.38	0.38%	47,617	0	47,617	572	48,189

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

3 Year Average Allocations

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
268 2500-2506-2010-511-20-5-0000-0000	0.04	0.04%	\$5,203	\$0	\$5,203	\$63	\$5,265
271 2500-2506-9999-000-20-5-0000-0000	0.02	0.02%	2,771	0	2,771	33	2,804
277 2500-2508-2002-487-20-5-0000-0000	0.31	0.31%	37,930	0	37,930	456	38,386
278 2500-2508-2002-488-20-5-0000-0000	0.10	0.10%	12,469	0	12,469	150	12,619
281 2500-2508-2005-501-20-5-0000-0000	0.38	0.38%	47,613	0	47,613	572	48,185
282 2500-2508-2005-502-20-5-0000-0000	0.03	0.03%	4,216	0	4,216	51	4,267
283 2500-2508-2005-503-20-5-0000-0000	0.03	0.03%	4,246	0	4,246	51	4,297
284 2500-2508-2005-504-20-5-0000-0000	0.02	0.02%	1,909	0	1,909	23	1,932
290 2500-2508-9999-000-20-5-0000-0000	0.03	0.03%	4,216	0	4,216	51	4,267
292 2500-2509-9999-000-20-5-0000-0000	0.06	0.06%	7,077	0	7,077	85	7,162
294 2500-2511-9999-000-20-5-0000-0000	0.16	0.16%	19,425	0	19,425	234	19,658
296 2500-2513-9999-000-20-5-0000-0000	0.30	0.30%	37,031	0	37,031	445	37,476
297 2500-2515-9999-000-20-5-0000-0000	0.01	0.01%	1,385	0	1,385	17	1,402
299 2500-2517-9999-000-20-5-0000-0000	1.00	1.00%	124,336	0	124,336	1,495	125,831
301 2600-2601-9999-000-20-5-0000-0000	0.96	0.96%	118,480	0	118,480	1,424	119,905
302 2600-2602-9999-000-20-5-0000-0000	0.26	0.26%	31,975	0	31,975	384	32,359
308 2700-2701-1740-385-17-4-0000-0000	0.02	0.02%	2,831	0	2,831	34	2,865
309 2700-2701-1740-386-17-4-0000-0000	0.01	0.01%	1,385	0	1,385	17	1,402
312 2700-2701-9999-000-17-4-0000-0000	0.39	0.39%	47,674	0	47,674	573	48,247
313 2700-2702-9999-000-17-4-0000-0000	0.18	0.18%	22,870	0	22,870	275	23,145
315 2700-2703-1730-381-17-4-0000-0000	0.05	0.05%	6,065	0	6,065	73	6,138
317 2700-2705-2015-522-20-5-0000-0000	0.03	0.03%	4,246	0	4,246	51	4,297
326 3000-3016-9999-000-20-5-0000-0000	0.01	0.01%	1,385	0	1,385	17	1,402
331 3050-3506-9999-000-20-5-0000-0000	0.03	0.03%	4,216	0	4,216	51	4,267
335 3050-3517-9999-000-20-5-0000-0000	0.97	0.97%	120,394	0	120,394	1,447	121,841
338 3050-3521-9999-000-20-5-0000-0000	0.04	0.04%	5,203	0	5,203	63	5,265
339 3050-3523-9999-000-20-5-0000-0000	0.02	0.02%	2,801	0	2,801	34	2,834
346 3100-3110-9999-000-17-4-0000-0000	0.03	0.03%	3,324	0	3,324	40	3,364
348 3100-3111-9999-000-20-5-0000-0000	0.05	0.05%	5,602	0	5,602	67	5,669
352 3100-3114-9999-000-20-5-0000-0000	0.29	0.29%	35,737	0	35,737	430	36,166
368 3100-3143-9999-000-20-5-0000-0000	0.02	0.02%	1,909	0	1,909	23	1,932
371 3100-3146-9999-000-20-5-0000-0000	0.06	0.06%	7,973	0	7,973	96	8,069
376 4000-4001-4110-761-41-0-0000-0000	1.67	1.67%	206,086	0	206,086	2,478	208,564
377 4000-4001-4115-765-41-0-0000-0000	1.69	1.69%	209,398	0	209,398	2,517	211,916
378 4000-4001-4115-766-41-0-0000-0000	0.08	0.08%	10,405	0	10,405	125	10,530
382 4000-4005-4115-765-41-0-0000-0000	0.01	0.01%	1,415	0	1,415	17	1,432
384 4000-4007-4112-763-41-0-0000-0000	0.05	0.05%	5,726	0	5,726	69	5,795
389 4000-4011-4115-765-41-0-0000-0000	0.17	0.17%	21,519	0	21,519	259	21,777
390 4000-4012-4115-765-41-0-0000-0000	0.05	0.05%	6,588	0	6,588	79	6,667
391 4000-4013-4115-765-41-0-0000-0000	0.07	0.07%	9,020	0	9,020	108	9,128
422 4080-4091-4115-765-41-0-0000-0000	0.11	0.11%	13,360	0	13,360	161	13,521
424 4100-4101-4120-772-41-0-0000-0000	0.02	0.02%	2,801	0	2,801	34	2,834

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

3 Year Average Allocations

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
425 4100-4101-4120-773-41-0-0000-0000 I	0.13	0.13%	\$16,161	\$0	\$16,161	\$194	\$16,355
426 4100-4101-4120-774-41-0-0000-0000 S	0.15	0.15%	18,438	0	18,438	222	18,660
427 4100-4101-4120-775-41-0-0000-0000 S	0.05	0.05%	5,726	0	5,726	69	5,795
441 4150-4151-2015-522-20-5-0000-0000 I	0.15	0.15%	18,379	0	18,379	221	18,600
448 4200-4201-4301-831-43-0-0000-0000 I	0.38	0.38%	46,756	0	46,756	562	47,318
450 4200-4201-4301-833-43-0-0000-0000 I	0.01	0.01%	1,415	0	1,415	17	1,432
452 4200-4201-4301-835-43-0-0000-0000 /	0.18	0.18%	22,097	0	22,097	266	22,363
453 4200-4201-4301-836-43-0-0000-0000 /	0.12	0.12%	14,467	0	14,467	174	14,641
454 4200-4201-4301-837-43-0-0000-0000 /	2.12	2.12%	261,754	0	261,754	3,147	264,900
455 4200-4201-4301-838-43-0-0000-0000 /	0.35	0.35%	43,877	0	43,877	527	44,404
458 4200-4223-9999-870-43-0-0000-0000 /	0.10	0.10%	11,821	0	11,821	142	11,963
459 4200-4223-9999-871-43-0-0000-0000 /	0.03	0.03%	4,156	0	4,156	50	4,206
460 4200-4223-9999-873-43-0-0000-0000 /	1.07	1.07%	132,296	0	132,296	1,590	133,886
462 4200-4224-9999-871-43-0-0000-0000 /	0.14	0.14%	17,177	0	17,177	207	17,384
463 4200-4225-4305-856-43-0-0000-0000 /	0.40	0.40%	49,792	0	49,792	599	50,391
465 4200-4229-9999-871-43-0-0000-0000 /	0.02	0.02%	2,771	0	2,771	33	2,804
466 4200-4230-9999-871-43-0-0000-0000 /	0.11	0.11%	14,034	0	14,034	169	14,203
467 4200-4281-4302-851-43-0-0000-0000 I	0.09	0.09%	11,267	0	11,267	135	11,403
471 4400-4402-1705-365-17-4-0000-0000 I	0.02	0.02%	1,909	0	1,909	23	1,932
474 4500-4501-4135-792-41-0-0000-0000 S	0.68	0.68%	83,761	0	83,761	1,007	84,768
475 4500-4501-4140-796-41-0-0000-0000 I	0.67	0.67%	82,865	0	82,865	996	83,861
476 4500-4501-4140-797-41-0-0000-0000 I	0.18	0.18%	21,732	0	21,732	261	21,994
478 4500-4501-4140-799-41-0-0000-0000 \	0.20	0.20%	24,465	0	24,465	294	24,759
479 4500-4501-4140-800-41-0-0000-0000 ~	0.56	0.56%	68,925	0	68,925	829	69,753
480 4500-4501-4145-806-41-0-0000-0000 I	2.06	2.06%	255,500	0	255,500	3,072	258,572
495 4600-4602-4510-911-45-0-0000-0000 /	0.25	0.25%	30,474	0	30,474	366	30,840
496 4600-4602-4510-912-45-0-0000-0000 S	0.05	0.05%	5,662	0	5,662	68	5,730
500 4600-4602-4530-930-45-0-0000-0000 /	2.26	2.26%	279,342	0	279,342	3,358	282,700
504 4600-4602-4550-950-45-0-0000-0000 /	0.02	0.02%	2,831	0	2,831	34	2,865
506 4600-4602-4550-953-45-0-0000-0000 I	0.04	0.04%	5,542	0	5,542	67	5,608
508 4600-4604-4510-911-45-0-0000-0000 /	0.03	0.03%	3,817	0	3,817	46	3,863
510 4600-4604-4520-920-45-0-0000-0000 /	0.11	0.11%	14,034	0	14,034	169	14,203
515 4600-4604-4550-950-45-0-0000-0000 /	0.03	0.03%	4,156	0	4,156	50	4,206
517 4600-4604-4550-953-45-0-0000-0000 I	0.03	0.03%	3,817	0	3,817	46	3,863
520 4600-4609-9999-000-45-0-0000-0000 (	0.41	0.41%	50,760	0	50,760	610	51,370
521 4610-0000-9999-000-45-0-0000-0000 (	0.10	0.10%	12,314	0	12,314	148	12,462
522 4630-0000-9999-000-45-0-0000-0000 (	0.30	0.30%	36,971	0	36,971	444	37,416
523 4680-4681-9999-000-45-0-0000-0000 (	0.03	0.03%	3,817	0	3,817	46	3,863
524 4680-4682-9999-000-45-0-0000-0000 (	0.06	0.06%	7,111	0	7,111	85	7,197
525 4680-4683-9999-000-45-0-0000-0000 (	0.01	0.01%	1,415	0	1,415	17	1,432
527 4680-4685-4510-911-45-0-0000-0000 /	0.01	0.01%	1,385	0	1,385	17	1,402
536 5000-5001-3014-575-30-0-0000-0000 I	0.40	0.40%	49,329	0	49,329	593	49,922

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

3 Year Average Allocations

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
537 5000-5001-9994-000-30-0-0000-0000	0.03	0.03%	\$3,817	\$0	\$3,817	\$46	\$3,863
538 5000-5002-3015-577-30-0-0000-0000	0.50	0.50%	62,277	0	62,277	749	63,025
539 5000-5004-1100-068-11-1-0000-0000	0.09	0.09%	10,804	0	10,804	130	10,934
541 5000-5011-3002-561-30-0-0000-0000	0.19	0.19%	22,903	0	22,903	275	23,178
542 5000-5011-3002-568-30-0-0000-0000	0.38	0.38%	46,421	0	46,421	558	46,979
547 5000-5014-3111-624-31-0-0000-0000	0.01	0.01%	1,415	0	1,415	17	1,432
550 5000-5041-3105-620-31-0-0000-0000	0.08	0.08%	9,848	0	9,848	118	9,966
552 5000-5042-3101-600-31-0-0000-0000	1.12	1.12%	138,176	0	138,176	1,661	139,837
553 5000-5042-3102-601-31-0-0000-0000	0.08	0.08%	9,419	0	9,419	113	9,532
554 5000-5042-3103-603-31-0-0000-0000	0.22	0.22%	26,687	0	26,687	321	27,008
555 5000-5042-3104-610-31-0-0000-0000	0.02	0.02%	1,909	0	1,909	23	1,932
556 5000-5042-3111-625-31-0-0000-0000	0.10	0.10%	12,469	0	12,469	150	12,619
558 5000-5043-3108-621-31-0-0000-0000	0.11	0.11%	14,034	0	14,034	169	14,203
562 5000-5045-3109-622-31-0-0000-0000	0.02	0.02%	2,831	0	2,831	34	2,865
563 5000-5046-3112-626-31-0-0000-0000	0.03	0.03%	3,324	0	3,324	40	3,364
564 5100-5101-3408-723-34-1-0000-0000	2.39	2.39%	296,121	0	296,121	3,560	299,681
566 5100-5102-3407-721-34-1-0000-0000	0.01	0.01%	1,385	0	1,385	17	1,402
567 5100-5102-3407-722-34-1-0000-0000	0.07	0.07%	8,462	0	8,462	102	8,564
570 5100-5112-3407-721-34-1-0000-0000	0.09	0.09%	11,113	0	11,113	134	11,247
572 5200-5207-3240-682-32-0-0000-0000	0.01	0.01%	1,415	0	1,415	17	1,432
576 5200-5207-3240-686-32-0-0000-0000	0.01	0.01%	1,385	0	1,385	17	1,402
579 5200-5251-4101-751-41-0-0000-0000	0.11	0.11%	13,296	0	13,296	160	13,456
580 5200-5251-4101-752-41-0-0000-0000	0.95	0.95%	117,633	0	117,633	1,414	119,047
584 5200-5253-4101-753-41-0-0000-0000	0.03	0.03%	3,324	0	3,324	40	3,364
585 5200-5253-4115-765-41-0-0000-0000	0.06	0.06%	7,540	0	7,540	91	7,631
586 5200-5253-4125-787-41-0-0000-0000	0.02	0.02%	2,771	0	2,771	33	2,804
587 6010-6011-1100-068-11-1-0000-0000	0.45	0.45%	55,866	0	55,866	672	56,538
588 6020-6021-1100-068-11-1-0000-0000	0.44	0.44%	54,231	0	54,231	652	54,883
598 1000-1001-1906-450-19-6-0000-0000	0.02	0.02%	2,831	0	2,831	34	2,865
599 1000-1001-4101-751-41-0-0000-0000	0.05	0.05%	5,726	0	5,726	69	5,795
600 1000-1001-9999-000-19-6-0000-0000	0.10	0.10%	12,589	0	12,589	151	12,740
606 3000-3024-9999-000-20-5-0000-0000	0.02	0.02%	1,909	0	1,909	23	1,932
614 4080-4085-4110-761-41-0-0000-0000	0.02	0.02%	1,909	0	1,909	23	1,932
617 4600-4602-4305-856-43-0-0000-0000	0.01	0.01%	1,385	0	1,385	17	1,402
619 5000-5043-3111-623-31-0-0000-0000	0.03	0.03%	3,817	0	3,817	46	3,863
628 3000-3023-9999-000-16-3-0000-0000	0.04	0.04%	5,542	0	5,542	67	5,608
629 1000-1001-1020-031-10-1-0000-0000	0.44	0.44%	54,797	0	54,797	659	55,455
630 1000-1001-1020-032-10-1-0000-0000	0.06	0.06%	7,111	0	7,111	85	7,197
655 1000-1001-2201-494-22-5-0000-0000	0.02	0.02%	2,831	0	2,831	34	2,865
656 1000-1001-2204-545-22-5-0000-0000	0.05	0.05%	5,662	0	5,662	68	5,730
657 1000-1001-2205-546-22-5-0000-0000	0.11	0.11%	14,154	0	14,154	170	14,324
663 1000-1001-3200-580-32-1-0000-0000	0.01	0.01%	1,385	0	1,385	17	1,402

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

3 Year Average Allocations

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
705 2000-2041-1906-450-19-6-0000-0000 I	0.05	0.05%	\$5,662	\$0	\$5,662	\$68	\$5,730
718 2000-2041-9999-350-17-4-0000-0000 I	0.03	0.03%	4,246	0	4,246	51	4,297
725 2070-0000-1906-453-19-6-0000-0000 I	0.49	0.49%	60,801	0	60,801	731	61,532
728 2070-2083-1906-450-19-6-0000-0000 I	0.08	0.08%	9,698	0	9,698	117	9,815
747 2500-2508-2202-543-22-5-0000-0000 I	0.02	0.02%	2,831	0	2,831	34	2,865
750 2500-2508-2204-545-22-5-0000-0000 I	0.10	0.10%	12,738	0	12,738	153	12,892
757 2700-2704-1701-356-17-4-0000-0000 I	0.03	0.03%	4,156	0	4,156	50	4,206
766 3000-3024-9999-000-16-3-0000-0000 I	0.06	0.06%	7,047	0	7,047	85	7,132
777 3100-3148-9999-000-16-3-0000-0000 I	0.02	0.02%	2,801	0	2,801	34	2,834
788 4030-4063-4115-765-41-0-0000-0000 I	0.01	0.01%	1,415	0	1,415	17	1,432
803 5000-5003-3011-571-30-0-0000-0000 I	0.08	0.08%	9,698	0	9,698	117	9,815
805 5000-5008-3001-550-30-0-0000-0000 I	0.33	0.33%	40,986	0	40,986	493	41,479
806 5000-5011-3002-561-30-5-0000-0000 I	0.03	0.03%	4,246	0	4,246	51	4,297
817 5000-5042-3106-618-31-0-0000-0000 I	0.07	0.07%	8,402	0	8,402	101	8,503
840 1000-1604-2201-494-22-5-0000-0000 I	0.13	0.13%	15,569	0	15,569	187	15,756
841 1000-1001-1620-322-16-3-0000-0000 I	0.02	0.02%	1,909	0	1,909	23	1,932
842 5000-5011-9999-000-17-4-0000-0000 I	0.02	0.02%	2,771	0	2,771	33	2,804
844 1000-1502-1903-442-19-6-0000-0000 I	0.01	0.01%	1,385	0	1,385	17	1,402
848 5000-5001-3015-577-30-0-0000-0000 I	0.09	0.09%	11,083	0	11,083	133	11,217
849 1000-1001-3200-581-32-1-0000-0000 I	0.09	0.09%	11,083	0	11,083	133	11,217
851 4000-4001-4112-763-41-0-0000-0000 I	0.01	0.01%	1,385	0	1,385	17	1,402
855 5000-5002-4565-577-45-0-0000-0000 I	0.50	0.50%	62,152	0	62,152	747	62,899
856 4600-4602-9999-000-45-0-0000-0000 I	0.03	0.03%	3,817	0	3,817	46	3,863
881 1000-1001-1901-430-19-6-0000-0000 I	0.06	0.06%	7,077	0	7,077	85	7,162
885 1000-1001-2005-483-20-5-0000-0000 I	0.66	0.66%	82,092	0	82,092	987	83,079
891 1000-1001-2301-101-23-1-0000-0000 I	0.54	0.54%	66,523	0	66,523	800	67,323
893 1000-1001-2303-103-23-1-0000-0000 I	0.25	0.25%	31,138	0	31,138	374	31,513
894 1000-1001-2304-104-23-1-0000-0000 I	0.09	0.09%	11,323	0	11,323	136	11,459
897 1000-1001-3020-580-30-0-0000-0000 I	0.23	0.23%	28,939	0	28,939	348	29,287
902 1000-1001-9993-494-22-5-0000-0000 I	0.02	0.02%	2,831	0	2,831	34	2,865
903 1000-1001-9993-544-22-5-0000-0000 I	0.01	0.01%	1,415	0	1,415	17	1,432
910 2000-2001-9995-431-19-6-0000-0000 I	0.09	0.09%	11,323	0	11,323	136	11,459
916 2000-2030-9995-431-19-6-0000-0000 I	0.19	0.19%	24,061	0	24,061	289	24,351
917 2000-2031-9995-431-19-6-0000-0000 I	0.03	0.03%	4,246	0	4,246	51	4,297
927 2000-2041-2204-545-22-5-0000-0000 I	0.07	0.07%	8,492	0	8,492	102	8,594
931 2000-2046-9995-431-19-6-0000-0000 I	0.01	0.01%	1,415	0	1,415	17	1,432
948 2070-2070-9995-765-41-1-0000-0000 I	0.09	0.09%	11,323	0	11,323	136	11,459
953 2070-2090-1906-450-19-6-0000-0000 I	0.18	0.18%	22,646	0	22,646	272	22,918
959 2070-9200-3403-703-34-1-0000-0000 I	0.35	0.35%	43,877	0	43,877	527	44,404
989 2700-2701-9993-546-22-5-0000-0000 I	0.01	0.01%	1,415	0	1,415	17	1,432
1,008 4000-4001-4110-760-41-0-0000-0000 I	0.01	0.01%	1,415	0	1,415	17	1,432
1,014 5000-5011-2012-568-20-5-0000-0000 I	0.19	0.19%	23,552	0	23,552	283	23,835

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

3 Year Average Allocations

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1,015 5000-5013-2012-562-20-5-0000-0000 I	0.02	0.02%	\$2,771	\$0	\$2,771	\$33	\$2,804
1,024 5000-5001-9999-000-45-0-0000-0000 I	0.02	0.02%	2,771	0	2,771	33	2,804
1,025 4030-4063-4140-796-41-0-0000-0000 I	0.01	0.01%	1,385	0	1,385	17	1,402
1,026 4080-4080-4140-796-41-0-0000-0000 I	0.03	0.03%	3,817	0	3,817	46	3,863
1,027 5000-5003-4564-575-45-0-0000-0000 I	0.01	0.01%	1,385	0	1,385	17	1,402
1,028 5200-5251-3240-682-32-0-0000-0000 I	0.01	0.01%	1,385	0	1,385	17	1,402
Subtotal	100.00	100.00%	12,373,260	0	12,373,260	145,033	12,518,293
Direct Bills					0		0
Total					\$12,373,260		\$12,518,293

Basis Units: Number of Legal services rendered
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	3 Year Average	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$494,135	\$494,135
4 1000-1001-1010-030-10-1-0000-0000 (	103,072	103,072
5 1000-1001-1040-040-10-1-0000-0000 (	253,850	253,850
6 1000-1001-2101-050-21-1-0000-0000 I	55,590	55,590
7 1000-1001-1210-110-12-1-0000-0000 (	57,036	57,036
10 1000-1001-3020-580-30-1-0000-0000 I	62,844	62,844
11 1000-1001-3200-651-32-1-0000-0000 /	18,252	18,252
12 1000-1001-3200-652-32-1-0000-0000 ^	29,156	29,156
13 1000-1001-3200-653-32-1-0000-0000 I	34,673	34,673
15 1000-1001-3200-655-32-1-0000-0000 I	103,030	103,030
17 1000-1001-3401-700-34-1-0000-0000 I	369,389	369,389
18 1000-1001-3402-701-34-1-0000-0000 ^	17,068	17,068
19 1000-1001-3403-703-34-1-0000-0000 I	5,608	5,608
20 1000-1001-3403-704-34-1-0000-0000 (	11,090	11,090
21 1000-1001-3404-710-34-1-0000-0000 I	127,384	127,384
23 1000-1001-3410-730-34-1-0000-0000 I	16,886	16,886
24 1000-1001-1040-042-10-1-0000-0000 (	9,815	9,815
25 1000-1001-1050-045-10-1-0000-0000 (	1,402	1,402
27 1000-1001-1100-060-11-1-0000-0000 I	222,411	222,411
29 1000-1001-1100-062-11-6-0000-0000 /	19,815	19,815
30 1000-1001-1100-065-11-6-0000-0000 I	72,390	72,390
31 1000-1001-1110-072-11-1-0000-0000 (	6,728	6,728
33 1000-1001-1410-202-14-1-0000-0000 (	23,240	23,240
34 1000-1001-1510-250-15-2-0000-0000 (	158,486	158,486
37 1000-1001-1520-255-15-2-0000-0000 I	29,529	29,529
38 1000-1001-1520-256-15-2-0000-0000 I	14,324	14,324
40 1000-1001-1520-258-15-2-0000-0000 /	2,804	2,804
41 1000-1001-1520-259-15-2-0000-0000 ^	13,708	13,708
42 1000-1001-1520-260-15-2-0000-0000 /	252,674	252,674
43 1000-1001-1520-261-15-2-0000-0000 I	3,863	3,863
46 1000-1001-1530-270-15-2-0000-0000 I	7,197	7,197
47 1000-1001-1530-271-15-2-0000-0000 I	1,402	1,402
49 1000-1001-1540-275-15-2-0000-0000 (	23,951	23,951
50 1000-1001-1540-276-15-2-0000-0000 (	5,730	5,730
51 1000-1001-1550-278-15-2-0000-0000 (	6,667	6,667
53 1000-1001-1600-300-16-3-0000-0000 /	29,989	29,989
55 1000-1001-1600-302-16-3-0000-0000 I	1,432	1,432
58 1000-1001-1610-311-16-3-0000-0000 I	1,402	1,402
59 1000-1001-1610-312-16-3-0000-0000 (	1,402	1,402
60 1000-1001-1610-313-16-3-0000-0000 ^	4,237	4,237
61 1000-1001-1620-320-16-3-0000-0000 I	54,054	54,054

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	3 Year Average	Total
62 1000-1001-1620-323-16-3-0000-0000 I	\$2,865	\$2,865
67 1000-1001-1630-330-16-3-0000-0000 I	1,402	1,402
68 1000-1001-1640-335-16-3-0000-0000 I	21,525	21,525
69 1000-1001-1700-350-17-4-0000-0000 I	482,454	482,454
71 1000-1001-1701-356-17-4-0000-0000 C	19,629	19,629
73 1000-1001-1705-365-17-4-0000-0000 I	19,125	19,125
74 1000-1001-1710-375-17-4-0000-0000 /	5,730	5,730
76 1000-1001-1730-381-17-4-0000-0000 C	4,206	4,206
81 1000-1001-1801-400-18-6-0000-0000 I	72,455	72,455
82 1000-1001-1901-431-19-6-0000-0000 /	286,017	286,017
83 1000-1001-1901-432-19-6-0000-0000 /	1,432	1,432
85 1000-1001-1902-436-19-6-0000-0000 I	3,863	3,863
86 1000-1001-1902-437-19-6-0000-0000 I	31,244	31,244
87 1000-1001-1903-441-19-6-0000-0000 /	252,955	252,955
88 1000-1001-1903-442-19-6-0000-0000 C	1,157,400	1,157,400
89 1000-1001-1906-451-19-6-0000-0000 I	5,699	5,699
90 1000-1001-1906-453-19-6-0000-0000 I	32,915	32,915
91 1000-1001-1906-454-19-6-0000-0000 I	1,932	1,932
92 1000-1001-1909-463-19-6-0000-0000 I	158,031	158,031
93 1000-1001-1910-470-19-1-0000-0000 I	66,632	66,632
94 1000-1001-2001-480-20-5-0000-0000 I	61,798	61,798
95 1000-1001-2001-481-20-5-0000-0000 /	13,360	13,360
96 1000-1001-2002-483-20-5-0000-0000 C	317,951	317,951
97 1000-1001-2002-484-20-5-0000-0000 I	16,013	16,013
98 1000-1001-2004-490-20-5-0000-0000 C	10,092	10,092
102 1000-1001-2005-500-20-5-0000-0000 I	193,240	193,240
103 1000-1001-2005-501-20-5-0000-0000 ^	67,541	67,541
105 1000-1001-2005-503-20-5-0000-0000 ^	8,942	8,942
109 1000-1001-2015-522-20-5-0000-0000 I	9,593	9,593
111 1000-1001-2015-524-20-4-0000-0000 I	1,932	1,932
113 1000-1001-2023-535-20-6-0000-0000 S	9,033	9,033
114 1000-1001-2024-536-20-5-0000-0000 C	1,932	1,932
115 1000-1001-3200-656-32-1-0000-0000 I	4,237	4,237
116 1000-1001-3200-660-32-6-0000-0000 I	5,730	5,730
117 1000-1001-3200-662-32-1-0000-0000 C	21,486	21,486
118 1000-1001-4160-807-41-0-0000-0000 I	1,402	1,402
119 1000-1001-9993-000-20-5-0000-0000 ^	24,894	24,894
121 1000-1001-9994-000-11-1-0000-0000 C	3,863	3,863
124 1000-1001-9994-000-16-3-0000-0000 C	1,932	1,932
127 1000-1001-9994-000-19-6-0000-0000 C	33,680	33,680
132 1000-1001-9995-000-19-6-0000-0000 C	27,198	27,198

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	3 Year Average	Total
135 1000-1001-9999-000-17-4-0000-0000 (	\$47,348	\$47,348
136 1000-1001-9999-000-20-5-0000-0000 (	34,022	34,022
138 1000-1502-1906-450-19-6-0000-0000 I	80,123	80,123
140 1000-1601-2005-501-20-5-0000-0000 ~	3,863	3,863
146 1000-1603-2002-485-20-5-0000-0000 ~	3,863	3,863
148 1000-1603-2004-494-20-5-0000-0000 (	1,402	1,402
151 1000-1603-2015-525-20-5-0000-0000 I	1,932	1,932
159 2000-2001-9995-000-19-4-0000-0000 (	7,071	7,071
160 2000-2001-9995-000-19-5-0000-0000 (	6,667	6,667
161 2000-2001-9995-000-19-6-0000-0000 (	228,934	228,934
174 2000-2027-9999-000-20-5-0000-0000 (	93,662	93,662
176 2000-2029-1906-453-19-6-0000-0000 I	42,153	42,153
177 2000-2030-9995-000-19-6-0000-0000 (	36,454	36,454
178 2000-2031-9995-000-19-6-0000-0000 (	111,207	111,207
179 2000-2032-9995-000-19-6-0000-0000 (	33,332	33,332
181 2000-2036-9995-000-19-6-0000-0000 (	10,561	10,561
182 2000-2037-9995-000-19-6-0000-0000 (	69,104	69,104
187 2000-2042-9995-000-19-6-0000-0000 (	2,865	2,865
191 2060-2064-9999-000-20-5-0000-0000 (	340,241	340,241
193 2070-0000-3403-703-34-1-0000-0000 I	9,815	9,815
195 2070-2072-1630-330-16-3-0000-0000 I	2,865	2,865
198 2070-2073-9999-000-17-4-0000-0000 (	1,432	1,432
199 2070-2074-9999-000-20-5-0000-0000 (	94,792	94,792
203 2070-2079-9999-000-17-4-0000-0000 (	11,399	11,399
205 2100-2101-2020-531-20-5-0000-0000 (	2,865	2,865
214 2100-2103-2010-511-20-5-0000-0000 (	7,540	7,540
215 2100-2103-2015-521-20-5-0000-0000 (	4,267	4,267
222 2100-2104-2010-511-20-5-0000-0000 (	2,834	2,834
225 2100-2104-9999-000-20-5-0000-0000 (	90,636	90,636
227 2300-2315-2060-541-20-5-0000-0000 I	6,667	6,667
228 2300-2317-2060-541-20-5-0000-0000 I	3,863	3,863
230 2300-2319-2060-541-20-5-0000-0000 I	8,594	8,594
233 2300-2322-2060-541-20-5-0000-0000 I	1,432	1,432
234 2300-2323-2060-541-20-5-0000-0000 I	2,804	2,804
235 2300-2324-2060-541-20-5-0000-0000 I	4,267	4,267
236 2300-2325-2060-541-20-5-0000-0000 I	1,432	1,432
240 2400-2402-9999-000-20-5-0000-0000 (	3,863	3,863
241 2400-2405-1580-290-15-2-0000-0000 ~	9,093	9,093
243 2400-2409-9999-000-20-5-0000-0000 (	18,100	18,100
252 2400-2418-9999-000-20-5-0000-0000 (	20,023	20,023
253 2400-2420-1630-330-16-3-0000-0000 I	2,834	2,834

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	3 Year Average	Total
258 2400-2441-9999-000-20-5-0000-0000 (	\$40,371	\$40,371
263 2400-2448-9999-000-20-5-0000-0000 (	4,237	4,237
267 2500-2504-9999-000-20-5-0000-0000 (	48,189	48,189
268 2500-2506-2010-511-20-5-0000-0000 (	5,265	5,265
271 2500-2506-9999-000-20-5-0000-0000 (	2,804	2,804
277 2500-2508-2002-487-20-5-0000-0000 I	38,386	38,386
278 2500-2508-2002-488-20-5-0000-0000 I	12,619	12,619
281 2500-2508-2005-501-20-5-0000-0000 ^	48,185	48,185
282 2500-2508-2005-502-20-5-0000-0000 ^	4,267	4,267
283 2500-2508-2005-503-20-5-0000-0000 ^	4,297	4,297
284 2500-2508-2005-504-20-5-0000-0000 ^	1,932	1,932
290 2500-2508-9999-000-20-5-0000-0000 (	4,267	4,267
292 2500-2509-9999-000-20-5-0000-0000 (	7,162	7,162
294 2500-2511-9999-000-20-5-0000-0000 (	19,658	19,658
296 2500-2513-9999-000-20-5-0000-0000 (	37,476	37,476
297 2500-2515-9999-000-20-5-0000-0000 (	1,402	1,402
299 2500-2517-9999-000-20-5-0000-0000 (	125,831	125,831
301 2600-2601-9999-000-20-5-0000-0000 (	119,905	119,905
302 2600-2602-9999-000-20-5-0000-0000 (	32,359	32,359
308 2700-2701-1740-385-17-4-0000-0000 I	2,865	2,865
309 2700-2701-1740-386-17-4-0000-0000 I	1,402	1,402
312 2700-2701-9999-000-17-4-0000-0000 (	48,247	48,247
313 2700-2702-9999-000-17-4-0000-0000 (	23,145	23,145
315 2700-2703-1730-381-17-4-0000-0000 (	6,138	6,138
317 2700-2705-2015-522-20-5-0000-0000 I	4,297	4,297
326 3000-3016-9999-000-20-5-0000-0000 (	1,402	1,402
331 3050-3506-9999-000-20-5-0000-0000 (	4,267	4,267
335 3050-3517-9999-000-20-5-0000-0000 (	121,841	121,841
338 3050-3521-9999-000-20-5-0000-0000 (	5,265	5,265
339 3050-3523-9999-000-20-5-0000-0000 (	2,834	2,834
346 3100-3110-9999-000-17-4-0000-0000 (	3,364	3,364
348 3100-3111-9999-000-20-5-0000-0000 (	5,669	5,669
352 3100-3114-9999-000-20-5-0000-0000 (	36,166	36,166
368 3100-3143-9999-000-20-5-0000-0000 (	1,932	1,932
371 3100-3146-9999-000-20-5-0000-0000 (	8,069	8,069
376 4000-4001-4110-761-41-0-0000-0000 \	208,564	208,564
377 4000-4001-4115-765-41-0-0000-0000 \	211,916	211,916
378 4000-4001-4115-766-41-0-0000-0000 \	10,530	10,530
382 4000-4005-4115-765-41-0-0000-0000 \	1,432	1,432
384 4000-4007-4112-763-41-0-0000-0000 I	5,795	5,795
389 4000-4011-4115-765-41-0-0000-0000 \	21,777	21,777

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	3 Year Average	Total
390 4000-4012-4115-765-41-0-0000-0000 \	\$6,667	\$6,667
391 4000-4013-4115-765-41-0-0000-0000 \	9,128	9,128
422 4080-4091-4115-765-41-0-0000-0000 \	13,521	13,521
424 4100-4101-4120-772-41-0-0000-0000 I	2,834	2,834
425 4100-4101-4120-773-41-0-0000-0000 I	16,355	16,355
426 4100-4101-4120-774-41-0-0000-0000 S	18,660	18,660
427 4100-4101-4120-775-41-0-0000-0000 S	5,795	5,795
441 4150-4151-2015-522-20-5-0000-0000 I	18,600	18,600
448 4200-4201-4301-831-43-0-0000-0000 I	47,318	47,318
450 4200-4201-4301-833-43-0-0000-0000 I	1,432	1,432
452 4200-4201-4301-835-43-0-0000-0000 /	22,363	22,363
453 4200-4201-4301-836-43-0-0000-0000 /	14,641	14,641
454 4200-4201-4301-837-43-0-0000-0000 /	264,900	264,900
455 4200-4201-4301-838-43-0-0000-0000 /	44,404	44,404
458 4200-4223-9999-870-43-0-0000-0000 /	11,963	11,963
459 4200-4223-9999-871-43-0-0000-0000 /	4,206	4,206
460 4200-4223-9999-873-43-0-0000-0000 /	133,886	133,886
462 4200-4224-9999-871-43-0-0000-0000 /	17,384	17,384
463 4200-4225-4305-856-43-0-0000-0000 /	50,391	50,391
465 4200-4229-9999-871-43-0-0000-0000 /	2,804	2,804
466 4200-4230-9999-871-43-0-0000-0000 /	14,203	14,203
467 4200-4281-4302-851-43-0-0000-0000 I	11,403	11,403
471 4400-4402-1705-365-17-4-0000-0000 I	1,932	1,932
474 4500-4501-4135-792-41-0-0000-0000 S	84,768	84,768
475 4500-4501-4140-796-41-0-0000-0000 I	83,861	83,861
476 4500-4501-4140-797-41-0-0000-0000 I	21,994	21,994
478 4500-4501-4140-799-41-0-0000-0000 \	24,759	24,759
479 4500-4501-4140-800-41-0-0000-0000 ~	69,753	69,753
480 4500-4501-4145-806-41-0-0000-0000 I	258,572	258,572
495 4600-4602-4510-911-45-0-0000-0000 /	30,840	30,840
496 4600-4602-4510-912-45-0-0000-0000 S	5,730	5,730
500 4600-4602-4530-930-45-0-0000-0000 /	282,700	282,700
504 4600-4602-4550-950-45-0-0000-0000 /	2,865	2,865
506 4600-4602-4550-953-45-0-0000-0000 I	5,608	5,608
508 4600-4604-4510-911-45-0-0000-0000 /	3,863	3,863
510 4600-4604-4520-920-45-0-0000-0000 /	14,203	14,203
515 4600-4604-4550-950-45-0-0000-0000 /	4,206	4,206
517 4600-4604-4550-953-45-0-0000-0000 I	3,863	3,863
520 4600-4609-9999-000-45-0-0000-0000 C	51,370	51,370
521 4610-0000-9999-000-45-0-0000-0000 C	12,462	12,462
522 4630-0000-9999-000-45-0-0000-0000 C	37,416	37,416

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	3 Year Average	Total
523 4680-4681-9999-000-45-0-0000-0000 (	\$3,863	\$3,863
524 4680-4682-9999-000-45-0-0000-0000 (	7,197	7,197
525 4680-4683-9999-000-45-0-0000-0000 (	1,432	1,432
527 4680-4685-4510-911-45-0-0000-0000 /	1,402	1,402
536 5000-5001-3014-575-30-0-0000-0000 I	49,922	49,922
537 5000-5001-9994-000-30-0-0000-0000 (	3,863	3,863
538 5000-5002-3015-577-30-0-0000-0000 I	63,025	63,025
539 5000-5004-1100-068-11-1-0000-0000 I	10,934	10,934
541 5000-5011-3002-561-30-0-0000-0000 I	23,178	23,178
542 5000-5011-3002-568-30-0-0000-0000 I	46,979	46,979
547 5000-5014-3111-624-31-0-0000-0000 :	1,432	1,432
550 5000-5041-3105-620-31-0-0000-0000 :	9,966	9,966
552 5000-5042-3101-600-31-0-0000-0000 I	139,837	139,837
553 5000-5042-3102-601-31-0-0000-0000 :	9,532	9,532
554 5000-5042-3103-603-31-0-0000-0000 (	27,008	27,008
555 5000-5042-3104-610-31-0-0000-0000 (	1,932	1,932
556 5000-5042-3111-625-31-0-0000-0000 (	12,619	12,619
558 5000-5043-3108-621-31-0-0000-0000 I	14,203	14,203
562 5000-5045-3109-622-31-0-0000-0000 I	2,865	2,865
563 5000-5046-3112-626-31-0-0000-0000 I	3,364	3,364
564 5100-5101-3408-723-34-1-0000-0000 \	299,681	299,681
566 5100-5102-3407-721-34-1-0000-0000 I	1,402	1,402
567 5100-5102-3407-722-34-1-0000-0000 I	8,564	8,564
570 5100-5112-3407-721-34-1-0000-0000 I	11,247	11,247
572 5200-5207-3240-682-32-0-0000-0000 I	1,432	1,432
576 5200-5207-3240-686-32-0-0000-0000 I	1,402	1,402
579 5200-5251-4101-751-41-0-0000-0000 I	13,456	13,456
580 5200-5251-4101-752-41-0-0000-0000 I	119,047	119,047
584 5200-5253-4101-753-41-0-0000-0000 I	3,364	3,364
585 5200-5253-4115-765-41-0-0000-0000 \	7,631	7,631
586 5200-5253-4125-787-41-0-0000-0000 :	2,804	2,804
587 6010-6011-1100-068-11-1-0000-0000 I	56,538	56,538
588 6020-6021-1100-068-11-1-0000-0000 I	54,883	54,883
598 1000-1001-1906-450-19-6-0000-0000 I	2,865	2,865
599 1000-1001-4101-751-41-0-0000-0000 I	5,795	5,795
600 1000-1001-9999-000-19-6-0000-0000 (	12,740	12,740
606 3000-3024-9999-000-20-5-0000-0000 (	1,932	1,932
614 4080-4085-4110-761-41-0-0000-0000 \	1,932	1,932
617 4600-4602-4305-856-43-0-0000-0000 /	1,402	1,402
619 5000-5043-3111-623-31-0-0000-0000 (	3,863	3,863
628 3000-3023-9999-000-16-3-0000-0000 (	5,608	5,608

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	3 Year Average	Total
629 1000-1001-1020-031-10-1-0000-0000	\$55,455	\$55,455
630 1000-1001-1020-032-10-1-0000-0000	7,197	7,197
655 1000-1001-2201-494-22-5-0000-0000	2,865	2,865
656 1000-1001-2204-545-22-5-0000-0000	5,730	5,730
657 1000-1001-2205-546-22-5-0000-0000	14,324	14,324
663 1000-1001-3200-580-32-1-0000-0000	1,402	1,402
705 2000-2041-1906-450-19-6-0000-0000	5,730	5,730
718 2000-2041-9999-350-17-4-0000-0000	4,297	4,297
725 2070-0000-1906-453-19-6-0000-0000	61,532	61,532
728 2070-2083-1906-450-19-6-0000-0000	9,815	9,815
747 2500-2508-2202-543-22-5-0000-0000	2,865	2,865
750 2500-2508-2204-545-22-5-0000-0000	12,892	12,892
757 2700-2704-1701-356-17-4-0000-0000	4,206	4,206
766 3000-3024-9999-000-16-3-0000-0000	7,132	7,132
777 3100-3148-9999-000-16-3-0000-0000	2,834	2,834
788 4030-4063-4115-765-41-0-0000-0000	1,432	1,432
803 5000-5003-3011-571-30-0-0000-0000	9,815	9,815
805 5000-5008-3001-550-30-0-0000-0000	41,479	41,479
806 5000-5011-3002-561-30-5-0000-0000	4,297	4,297
817 5000-5042-3106-618-31-0-0000-0000	8,503	8,503
840 1000-1604-2201-494-22-5-0000-0000	15,756	15,756
841 1000-1001-1620-322-16-3-0000-0000	1,932	1,932
842 5000-5011-9999-000-17-4-0000-0000	2,804	2,804
844 1000-1502-1903-442-19-6-0000-0000	1,402	1,402
848 5000-5001-3015-577-30-0-0000-0000	11,217	11,217
849 1000-1001-3200-581-32-1-0000-0000	11,217	11,217
851 4000-4001-4112-763-41-0-0000-0000	1,402	1,402
855 5000-5002-4565-577-45-0-0000-0000	62,899	62,899
856 4600-4602-9999-000-45-0-0000-0000	3,863	3,863
881 1000-1001-1901-430-19-6-0000-0000	7,162	7,162
885 1000-1001-2005-483-20-5-0000-0000	83,079	83,079
891 1000-1001-2301-101-23-1-0000-0000	67,323	67,323
893 1000-1001-2303-103-23-1-0000-0000	31,513	31,513
894 1000-1001-2304-104-23-1-0000-0000	11,459	11,459
897 1000-1001-3020-580-30-0-0000-0000	29,287	29,287
902 1000-1001-9993-494-22-5-0000-0000	2,865	2,865
903 1000-1001-9993-544-22-5-0000-0000	1,432	1,432
910 2000-2001-9995-431-19-6-0000-0000	11,459	11,459
916 2000-2030-9995-431-19-6-0000-0000	24,351	24,351
917 2000-2031-9995-431-19-6-0000-0000	4,297	4,297
927 2000-2041-2204-545-22-5-0000-0000	8,594	8,594

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:9 1000-1001-1410-201-14-1-0000-0000 Legal Proceedings & Consult

Department	3 Year Average	Total
931 2000-2046-9995-431-19-6-0000-0000 (	\$1,432	\$1,432
948 2070-2070-9995-765-41-1-0000-0000 (	11,459	11,459
953 2070-2090-1906-450-19-6-0000-0000 I	22,918	22,918
959 2070-9200-3403-703-34-1-0000-0000 I	44,404	44,404
989 2700-2701-9993-546-22-5-0000-0000 `	1,432	1,432
1,008 4000-4001-4110-760-41-0-0000-0000 \	1,432	1,432
1,014 5000-5011-2012-568-20-5-0000-0000 I	23,835	23,835
1,015 5000-5013-2012-562-20-5-0000-0000 I	2,804	2,804
1,024 5000-5001-9999-000-45-0-0000-0000 (	2,804	2,804
1,025 4030-4063-4140-796-41-0-0000-0000 I	1,402	1,402
1,026 4080-4080-4140-796-41-0-0000-0000 I	3,863	3,863
1,027 5000-5003-4564-575-45-0-0000-0000 I	1,402	1,402
1,028 5200-5251-3240-682-32-0-0000-0000 I	1,402	1,402
Total	<u>\$12,518,293</u>	<u>\$12,518,293</u>

**1000-1001-3020-580-30-1-0000-0000 Purchasing
Nature and Extent of Services**

The General Services Department provides efficient and high-quality services to support the City's core functions. The Purchasing Division is committed to providing prompt and effective procurement services which meet the needs of City departments, in accordance with the spirit and requirements of the City Charter and Municipal Code while affording equal access to all entities seeking to do business with the City of Fresno.

The Purchasing division is allocated based on a composite of three statistics:

- **Purchase Orders** - Costs have been allocated based on Number of PO's.
- **RFP's** - Costs have been allocated based on Number of RFP's.
- **Bids** - Costs have been allocated based on Number of Bids.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Description		Amount	General Admin	Purchase Orders	RFP's	Bids
Personnel Costs						
Salaries	S1	563,828	0	484,892	11,277	67,659
Salary % Split			.00%	86.00%	2.00%	12.00%
Benefits	S	188,141	0	161,801	3,763	22,577
Subtotal - Personnel Costs		751,969	0	646,693	15,039	90,236
Services & Supplies Cost						
Overtime	S	1,398	0	1,202	28	168
653100 Governmental Exp Adjustment	S	(7,373)	0	(6,341)	(147)	(885)
653303 Public Relations & Information	S	47,117	0	40,520	942	5,654
655801 Training	S	1,969	0	1,694	39	236
656107 Office Supplies	S	4,572	0	3,932	91	549
656110 Computer Software	S	28,292	0	24,331	566	3,395
658005 Miscellaneous Expenditures	S	145	0	125	3	17
658016 Membership & Dues	S	4,771	0	4,103	95	573
859104 Admin Charges	S	111,300	0	95,718	2,226	13,356
859120 Fac Repair & Replace Projects	S	22,100	0	19,006	442	2,652
859309 Facilities Management Charge	S	113,700	0	97,782	2,274	13,644
859310 Non-Recurrin Spec Project Chrg	S	168	0	144	3	20
859331 Charges For Telephone Servic	S	1,825	0	1,569	36	219
859333 10C and 10X Charges	S	1,251	0	1,076	25	150
859334 Info Systems Service Charge	S	18,800	0	16,168	376	2,256
859335 Info Systems Equip Charge	S	16,600	0	14,276	332	1,992
859336 ERP Replacement Charge	S	4,300	0	3,698	86	516
859337 Network Replacement Charge	S	5,000	0	4,300	100	600
859338 Replacement/Leased Comput	S	6,300	0	5,418	126	756
Subtotal - Services & Supplies		382,234	0	328,721	7,645	45,868
Department Cost Total		1,134,203	0	975,415	22,684	136,104
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		1,134,203	0	975,415	22,684	136,104
General Admin Distribution			0	0	0	0
Grand Total		<u>\$1,134,203</u>		<u>\$975,415</u>	<u>\$22,684</u>	<u>\$136,104</u>

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	First Incoming	Second Incoming	Purchase Orders	RFP's	Bids
5 Management Services	\$458	\$107	\$486	\$11	\$68
5 Management of Staff	888	208	943	22	132
Subtotal - 1000-1001-1040-040-10-1-00	1,346	315	1,429	33	199
6 City Budget	1,216	62	1,099	26	153
Subtotal - 1000-1001-2101-050-21-1-00	1,216	62	1,099	26	153
8 Records Management	97	2	85	2	12
Subtotal - 1000-1001-1210-111-12-1-00	97	2	85	2	12
9 3 Year Average	62,097	747	54,045	1,257	7,541
Subtotal - 1000-1001-1410-201-14-1-00	62,097	747	54,045	1,257	7,541
10 RFP's	0	2,180	1,875	44	262
Subtotal - 1000-1001-3020-580-30-1-00	0	2,180	1,875	44	262
11 Accounting - JE's	0	399	343	8	48
11 Accounting - Vouchers	0	355	306	7	43
Subtotal - 1000-1001-3200-651-32-1-00	0	754	649	15	91
12 Treasury	0	9	7	0	1
Subtotal - 1000-1001-3200-652-32-1-00	0	9	7	0	1
13 Payroll	0	1,594	1,371	32	191
Subtotal - 1000-1001-3200-653-32-1-00	0	1,594	1,371	32	191
16 Citywide Audit	0	334	287	7	40
Subtotal - 1000-1001-3200-665-32-1-00	0	334	287	7	40
17 Personnel Services	0	2,030	1,746	41	244
Subtotal - 1000-1001-3401-700-34-1-00	0	2,030	1,746	41	244
18 Training	0	743	639	15	89
Subtotal - 1000-1001-3402-701-34-1-00	0	743	639	15	89
19 Employment Services	0	4,026	3,462	81	483

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	First Incoming	Second Incoming	Purchase Orders	RFP's	Bids
Subtotal - 1000-1001-3403-703-34-1-00	\$0	\$4,026	\$3,462	\$81	\$483
20 Civil Service Board	0	184	158	4	22
Subtotal - 1000-1001-3403-704-34-1-00	0	184	158	4	22
21 Employer/Employee Relations	0	1,163	1,000	23	140
Subtotal - 1000-1001-3404-710-34-1-00	0	1,163	1,000	23	140
22 Loss Control	0	667	574	13	80
Subtotal - 1000-1001-3405-720-34-1-00	0	667	574	13	80
23 Employee Benefits	0	744	640	15	89
Subtotal - 1000-1001-3410-730-34-1-00	0	744	640	15	89
Total Incoming	64,755	15,554	69,066	1,606	9,637
C. Total Allocated					
		\$1,214,512	\$1,044,480	\$24,290	\$145,741
		86.00%	2.00%	12.00%	

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Purchase Orders Allocations

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000-1001-0110-010-01-1-0000-0000 (	5	0.29%	\$2,980	\$0	\$2,980	\$39	\$3,019
7 1000-1001-1210-110-12-1-0000-0000 (	1	0.06%	596	0	596	8	604
9 1000-1001-1410-201-14-1-0000-0000 I	2	0.12%	1,192	0	1,192	0	1,192
12 1000-1001-3200-652-32-1-0000-0000 ~	1	0.06%	596	0	596	8	604
23 1000-1001-3410-730-34-1-0000-0000 I	1	0.06%	596	0	596	8	604
27 1000-1001-1100-060-11-1-0000-0000 I	8	0.46%	4,768	0	4,768	62	4,830
31 1000-1001-1110-072-11-1-0000-0000 (	1	0.06%	596	0	596	8	604
33 1000-1001-1410-202-14-1-0000-0000 (	1	0.06%	596	0	596	8	604
34 1000-1001-1510-250-15-2-0000-0000 (	2	0.12%	1,192	0	1,192	15	1,208
37 1000-1001-1520-255-15-2-0000-0000 I	2	0.12%	1,192	0	1,192	15	1,208
39 1000-1001-1520-257-15-2-0000-0000 I	3	0.17%	1,788	0	1,788	23	1,811
40 1000-1001-1520-258-15-2-0000-0000 /	2	0.12%	1,192	0	1,192	15	1,208
41 1000-1001-1520-259-15-2-0000-0000 ~	5	0.29%	2,980	0	2,980	39	3,019
42 1000-1001-1520-260-15-2-0000-0000 /	1	0.06%	596	0	596	8	604
49 1000-1001-1540-275-15-2-0000-0000 (	12	0.69%	7,152	0	7,152	93	7,245
51 1000-1001-1550-278-15-2-0000-0000 (	4	0.23%	2,384	0	2,384	31	2,415
60 1000-1001-1610-313-16-3-0000-0000 ~	1	0.06%	596	0	596	8	604
61 1000-1001-1620-320-16-3-0000-0000 I	2	0.12%	1,192	0	1,192	15	1,208
65 1000-1001-1620-326-16-3-0000-0000 (	1	0.06%	596	0	596	8	604
67 1000-1001-1630-330-16-3-0000-0000 I	1	0.06%	596	0	596	8	604
68 1000-1001-1640-335-16-3-0000-0000 I	1	0.06%	596	0	596	8	604
69 1000-1001-1700-350-17-4-0000-0000 I	2	0.12%	1,192	0	1,192	15	1,208
73 1000-1001-1705-365-17-4-0000-0000 I	30	1.73%	17,880	0	17,880	232	18,113
76 1000-1001-1730-381-17-4-0000-0000 (	1	0.06%	596	0	596	8	604
77 1000-1001-1740-385-17-4-0000-0000 I	5	0.29%	2,980	0	2,980	39	3,019
78 1000-1001-1740-386-17-4-0000-0000 I	5	0.29%	2,980	0	2,980	39	3,019
81 1000-1001-1801-400-18-6-0000-0000 I	1	0.06%	596	0	596	8	604
82 1000-1001-1901-431-19-6-0000-0000 /	1	0.06%	596	0	596	8	604
87 1000-1001-1903-441-19-6-0000-0000 /	3	0.17%	1,788	0	1,788	23	1,811
88 1000-1001-1903-442-19-6-0000-0000 (	2	0.12%	1,192	0	1,192	15	1,208
92 1000-1001-1909-463-19-6-0000-0000 I	1	0.06%	596	0	596	8	604
93 1000-1001-1910-470-19-1-0000-0000 I	6	0.35%	3,576	0	3,576	46	3,623
94 1000-1001-2001-480-20-5-0000-0000 I	1	0.06%	596	0	596	8	604
102 1000-1001-2005-500-20-5-0000-0000 I	1	0.06%	596	0	596	8	604
108 1000-1001-2015-521-20-5-0000-0000 (	1	0.06%	596	0	596	8	604
109 1000-1001-2015-522-20-5-0000-0000 I	1	0.06%	596	0	596	8	604
135 1000-1001-9999-000-17-4-0000-0000 (	3	0.17%	1,788	0	1,788	23	1,811
136 1000-1001-9999-000-20-5-0000-0000 (	4	0.23%	2,384	0	2,384	31	2,415
143 1000-1601-2020-531-20-5-0000-0000 (	9	0.52%	5,364	0	5,364	70	5,434
164 2000-2017-9995-000-15-2-0000-0000 (	16	0.92%	9,536	0	9,536	124	9,660
166 2000-2020-9995-000-15-2-0000-0000 (	1	0.06%	596	0	596	8	604
167 2000-2021-1620-320-16-3-0000-0000 I	6	0.35%	3,576	0	3,576	46	3,623

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Purchase Orders Allocations

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 2000-2022-9995-000-15-2-0000-0000 (	8	0.46%	\$4,768	\$0	\$4,768	\$62	\$4,830
174 2000-2027-9999-000-20-5-0000-0000 (	2	0.12%	1,192	0	1,192	15	1,208
191 2060-2064-9999-000-20-5-0000-0000 (	14	0.81%	8,344	0	8,344	108	8,453
194 2070-2071-9995-000-15-2-0000-0000 (	8	0.46%	4,768	0	4,768	62	4,830
195 2070-2072-1630-330-16-3-0000-0000 I	1	0.06%	596	0	596	8	604
197 2070-2073-1730-381-17-4-0000-0000 (	3	0.17%	1,788	0	1,788	23	1,811
205 2100-2101-2020-531-20-5-0000-0000 (	6	0.35%	3,576	0	3,576	46	3,623
209 2100-2102-2010-511-20-5-0000-0000 (	4	0.23%	2,384	0	2,384	31	2,415
210 2100-2102-2020-531-20-5-0000-0000 (	1	0.06%	596	0	596	8	604
213 2100-2102-9999-000-20-5-0000-0000 (	1	0.06%	596	0	596	8	604
214 2100-2103-2010-511-20-5-0000-0000 (	1	0.06%	596	0	596	8	604
215 2100-2103-2015-521-20-5-0000-0000 (	1	0.06%	596	0	596	8	604
225 2100-2104-9999-000-20-5-0000-0000 (	6	0.35%	3,576	0	3,576	46	3,623
251 2400-2417-9999-000-17-4-0000-0000 (	1	0.06%	596	0	596	8	604
253 2400-2420-1630-330-16-3-0000-0000 I	3	0.17%	1,788	0	1,788	23	1,811
254 2400-2436-1540-275-15-2-0000-0000 (	1	0.06%	596	0	596	8	604
255 2400-2436-1550-278-15-2-0000-0000 (	5	0.29%	2,980	0	2,980	39	3,019
268 2500-2506-2010-511-20-5-0000-0000 (	3	0.17%	1,788	0	1,788	23	1,811
272 2500-2507-9999-000-20-5-0000-0000 (	1	0.06%	596	0	596	8	604
281 2500-2508-2005-501-20-5-0000-0000 ~	1	0.06%	596	0	596	8	604
282 2500-2508-2005-502-20-5-0000-0000 ~	2	0.12%	1,192	0	1,192	15	1,208
290 2500-2508-9999-000-20-5-0000-0000 (	8	0.46%	4,768	0	4,768	62	4,830
292 2500-2509-9999-000-20-5-0000-0000 (	1	0.06%	596	0	596	8	604
295 2500-2512-9999-000-20-5-0000-0000 (	2	0.12%	1,192	0	1,192	15	1,208
299 2500-2517-9999-000-20-5-0000-0000 (	1	0.06%	596	0	596	8	604
301 2600-2601-9999-000-20-5-0000-0000 (	1	0.06%	596	0	596	8	604
304 2700-2701-1705-365-17-4-0000-0000 I	4	0.23%	2,384	0	2,384	31	2,415
305 2700-2701-1710-375-17-4-0000-0000 /	4	0.23%	2,384	0	2,384	31	2,415
309 2700-2701-1740-386-17-4-0000-0000 I	26	1.50%	15,496	0	15,496	201	15,698
312 2700-2701-9999-000-17-4-0000-0000 (	11	0.64%	6,556	0	6,556	85	6,641
313 2700-2702-9999-000-17-4-0000-0000 (	1	0.06%	596	0	596	8	604
314 2700-2703-1710-375-17-4-0000-0000 /	1	0.06%	596	0	596	8	604
320 3000-3008-1705-365-17-4-0000-0000 I	2	0.12%	1,192	0	1,192	15	1,208
332 3050-3509-2015-523-20-5-0000-0000 I	4	0.23%	2,384	0	2,384	31	2,415
334 3050-3517-2015-523-20-5-0000-0000 I	8	0.46%	4,768	0	4,768	62	4,830
352 3100-3114-9999-000-20-5-0000-0000 (	1	0.06%	596	0	596	8	604
376 4000-4001-4110-761-41-0-0000-0000 \	116	6.71%	69,138	0	69,138	898	70,036
377 4000-4001-4115-765-41-0-0000-0000 \	8	0.46%	4,768	0	4,768	62	4,830
378 4000-4001-4115-766-41-0-0000-0000 \	8	0.46%	4,768	0	4,768	62	4,830
381 4000-4002-4115-765-41-0-0000-0000 \	1	0.06%	596	0	596	8	604
423 4100-4101-4120-771-41-0-0000-0000 (	2	0.12%	1,192	0	1,192	15	1,208
424 4100-4101-4120-772-41-0-0000-0000 I	9	0.52%	5,364	0	5,364	70	5,434

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Purchase Orders Allocations

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
426 4100-4101-4120-774-41-0-0000-0000	5	0.29%	\$2,980	\$0	\$2,980	\$39	\$3,019
428 4100-4101-4120-776-41-0-0000-0000	2	0.12%	1,192	0	1,192	15	1,208
429 4100-4101-4120-777-41-0-0000-0000	2	0.12%	1,192	0	1,192	15	1,208
433 4100-4104-4120-773-41-0-0000-0000	1	0.06%	596	0	596	8	604
441 4150-4151-2015-522-20-5-0000-0000	7	0.40%	4,172	0	4,172	54	4,226
444 4150-4151-4120-779-41-0-0000-0000	1	0.06%	596	0	596	8	604
448 4200-4201-4301-831-43-0-0000-0000	5	0.29%	2,980	0	2,980	39	3,019
449 4200-4201-4301-832-43-0-0000-0000	29	1.68%	17,284	0	17,284	224	17,509
450 4200-4201-4301-833-43-0-0000-0000	8	0.46%	4,768	0	4,768	62	4,830
451 4200-4201-4301-834-43-0-0000-0000	8	0.46%	4,768	0	4,768	62	4,830
452 4200-4201-4301-835-43-0-0000-0000	8	0.46%	4,768	0	4,768	62	4,830
453 4200-4201-4301-836-43-0-0000-0000	1	0.06%	596	0	596	8	604
454 4200-4201-4301-837-43-0-0000-0000	3	0.17%	1,788	0	1,788	23	1,811
458 4200-4223-9999-870-43-0-0000-0000	6	0.35%	3,576	0	3,576	46	3,623
462 4200-4224-9999-871-43-0-0000-0000	10	0.58%	5,960	0	5,960	77	6,038
464 4200-4228-9999-871-43-0-0000-0000	1	0.06%	596	0	596	8	604
465 4200-4229-9999-871-43-0-0000-0000	1	0.06%	596	0	596	8	604
466 4200-4230-9999-871-43-0-0000-0000	10	0.58%	5,960	0	5,960	77	6,038
467 4200-4281-4302-851-43-0-0000-0000	2	0.12%	1,192	0	1,192	15	1,208
469 4300-4301-4401-880-44-0-0000-0000	9	0.52%	5,364	0	5,364	70	5,434
471 4400-4402-1705-365-17-4-0000-0000	1	0.06%	596	0	596	8	604
473 4400-4450-1750-389-17-4-0000-0000	1	0.06%	596	0	596	8	604
474 4500-4501-4135-792-41-0-0000-0000	19	1.10%	11,324	0	11,324	147	11,471
475 4500-4501-4140-796-41-0-0000-0000	100	5.78%	59,601	0	59,601	774	60,375
476 4500-4501-4140-797-41-0-0000-0000	8	0.46%	4,768	0	4,768	62	4,830
477 4500-4501-4140-798-41-0-0000-0000	6	0.35%	3,576	0	3,576	46	3,623
478 4500-4501-4140-799-41-0-0000-0000	21	1.21%	12,516	0	12,516	163	12,679
479 4500-4501-4140-800-41-0-0000-0000	8	0.46%	4,768	0	4,768	62	4,830
480 4500-4501-4145-806-41-0-0000-0000	18	1.04%	10,728	0	10,728	139	10,868
486 4500-4521-4135-792-41-0-0000-0000	5	0.29%	2,980	0	2,980	39	3,019
495 4600-4602-4510-911-45-0-0000-0000	7	0.40%	4,172	0	4,172	54	4,226
496 4600-4602-4510-912-45-0-0000-0000	3	0.17%	1,788	0	1,788	23	1,811
500 4600-4602-4530-930-45-0-0000-0000	4	0.23%	2,384	0	2,384	31	2,415
502 4600-4602-4540-942-45-0-0000-0000	2	0.12%	1,192	0	1,192	15	1,208
509 4600-4604-4510-912-45-0-0000-0000	3	0.17%	1,788	0	1,788	23	1,811
510 4600-4604-4520-920-45-0-0000-0000	10	0.58%	5,960	0	5,960	77	6,038
511 4600-4604-4520-921-45-0-0000-0000	28	1.62%	16,688	0	16,688	217	16,905
512 4600-4604-4520-922-45-0-0000-0000	8	0.46%	4,768	0	4,768	62	4,830
514 4600-4604-4540-942-45-0-0000-0000	2	0.12%	1,192	0	1,192	15	1,208
520 4600-4609-9999-000-45-0-0000-0000	3	0.17%	1,788	0	1,788	23	1,811
521 4610-0000-9999-000-45-0-0000-0000	4	0.23%	2,384	0	2,384	31	2,415
522 4630-0000-9999-000-45-0-0000-0000	19	1.10%	11,324	0	11,324	147	11,471

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Purchase Orders Allocations

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
525 4680-4683-9999-000-45-0-0000-0000	6	0.35%	\$3,576	\$0	\$3,576	\$46	\$3,623
527 4680-4685-4510-911-45-0-0000-0000	1	0.06%	596	0	596	8	604
528 4680-4685-4510-912-45-0-0000-0000	3	0.17%	1,788	0	1,788	23	1,811
533 4700-4702-4406-890-44-0-0000-0000	4	0.23%	2,384	0	2,384	31	2,415
536 5000-5001-3014-575-30-0-0000-0000	215	12.43%	128,143	0	128,143	1,664	129,807
538 5000-5002-3015-577-30-0-0000-0000	197	11.39%	117,415	0	117,415	1,525	118,940
541 5000-5011-3002-561-30-0-0000-0000	14	0.81%	8,344	0	8,344	108	8,453
542 5000-5011-3002-568-30-0-0000-0000	39	2.25%	23,245	0	23,245	302	23,546
547 5000-5014-3111-624-31-0-0000-0000	1	0.06%	596	0	596	8	604
548 5000-5021-1220-130-12-1-0000-0000	6	0.35%	3,576	0	3,576	46	3,623
550 5000-5041-3105-620-31-0-0000-0000	224	12.95%	133,507	0	133,507	1,734	135,241
552 5000-5042-3101-600-31-0-0000-0000	3	0.17%	1,788	0	1,788	23	1,811
553 5000-5042-3102-601-31-0-0000-0000	3	0.17%	1,788	0	1,788	23	1,811
554 5000-5042-3103-603-31-0-0000-0000	25	1.45%	14,900	0	14,900	194	15,094
555 5000-5042-3104-610-31-0-0000-0000	2	0.12%	1,192	0	1,192	15	1,208
556 5000-5042-3111-625-31-0-0000-0000	1	0.06%	596	0	596	8	604
558 5000-5043-3108-621-31-0-0000-0000	6	0.35%	3,576	0	3,576	46	3,623
559 5000-5044-3111-623-31-0-0000-0000	12	0.69%	7,152	0	7,152	93	7,245
562 5000-5045-3109-622-31-0-0000-0000	13	0.75%	7,748	0	7,748	101	7,849
563 5000-5046-3112-626-31-0-0000-0000	3	0.17%	1,788	0	1,788	23	1,811
567 5100-5102-3407-722-34-1-0000-0000	1	0.06%	596	0	596	8	604
570 5100-5112-3407-721-34-1-0000-0000	1	0.06%	596	0	596	8	604
573 5200-5207-3240-683-32-0-0000-0000	4	0.23%	2,384	0	2,384	31	2,415
576 5200-5207-3240-686-32-0-0000-0000	1	0.06%	596	0	596	8	604
579 5200-5251-4101-751-41-0-0000-0000	1	0.06%	596	0	596	8	604
580 5200-5251-4101-752-41-0-0000-0000	1	0.06%	596	0	596	8	604
584 5200-5253-4101-753-41-0-0000-0000	6	0.35%	3,576	0	3,576	46	3,623
585 5200-5253-4115-765-41-0-0000-0000	1	0.06%	596	0	596	8	604
586 5200-5253-4125-787-41-0-0000-0000	1	0.06%	596	0	596	8	604
634 1000-1001-1068-048-10-4-0000-0000	3	0.17%	1,788	0	1,788	23	1,811
637 1000-1001-1210-112-12-1-0000-0000	1	0.06%	596	0	596	8	604
639 1000-1001-1410-202-14-6-0000-0000	2	0.12%	1,192	0	1,192	15	1,208
647 1000-1001-1540-280-15-2-0000-0000	3	0.17%	1,788	0	1,788	23	1,811
656 1000-1001-2204-545-22-5-0000-0000	1	0.06%	596	0	596	8	604
674 2000-2023-1620-322-16-3-0000-0000	1	0.06%	596	0	596	8	604
689 2000-2041-1530-270-15-2-0000-0000	2	0.12%	1,192	0	1,192	15	1,208
693 2000-2041-1540-275-15-2-0000-0000	5	0.29%	2,980	0	2,980	39	3,019
696 2000-2041-1610-311-16-3-0000-0000	1	0.06%	596	0	596	8	604
698 2000-2041-1620-320-16-3-0000-0000	1	0.06%	596	0	596	8	604
702 2000-2041-1630-330-16-3-0000-0000	1	0.06%	596	0	596	8	604
705 2000-2041-1906-450-19-6-0000-0000	1	0.06%	596	0	596	8	604
707 2000-2041-4120-776-41-6-0000-0000	1	0.06%	596	0	596	8	604

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Purchase Orders Allocations

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
713 2000-2041-9999-000-17-4-0000-0000 (	6	0.35%	\$3,576	\$0	\$3,576	\$46	\$3,623
714 2000-2041-9999-000-20-5-0000-0000 (	1	0.06%	596	0	596	8	604
716 2000-2041-9999-275-15-2-0000-0000 (	2	0.12%	1,192	0	1,192	15	1,208
718 2000-2041-9999-350-17-4-0000-0000 (	1	0.06%	596	0	596	8	604
719 2000-2041-9999-511-20-5-0000-0000 (	4	0.23%	2,384	0	2,384	31	2,415
720 2000-2041-9999-531-20-5-0000-0000 (	3	0.17%	1,788	0	1,788	23	1,811
725 2070-0000-1906-453-19-6-0000-0000 I	2	0.12%	1,192	0	1,192	15	1,208
730 2070-2085-1906-450-19-6-0000-0000 I	1	0.06%	596	0	596	8	604
739 2400-2402-2010-513-20-5-0000-0000 /	1	0.06%	596	0	596	8	604
740 2400-2403-1570-282-15-2-0000-0000 I	2	0.12%	1,192	0	1,192	15	1,208
759 2700-2705-4120-776-41-4-0000-0000 I	1	0.06%	596	0	596	8	604
762 2700-2705-9999-000-20-5-0000-0000 (	3	0.17%	1,788	0	1,788	23	1,811
763 2700-2706-1700-350-17-4-0000-0000 I	1	0.06%	596	0	596	8	604
789 4100-4101-4120-779-41-0-0000-0000 I	1	0.06%	596	0	596	8	604
797 4200-4223-9999-872-43-0-0000-0000 /	1	0.06%	596	0	596	8	604
801 4600-4602-4530-931-45-0-0000-0000 (	1	0.06%	596	0	596	8	604
817 5000-5042-3106-618-31-0-0000-0000 (	3	0.17%	1,788	0	1,788	23	1,811
840 1000-1604-2201-494-22-5-0000-0000 (	1	0.06%	596	0	596	8	604
878 1000-1001-1710-372-17-4-0000-0000 I	2	0.12%	1,192	0	1,192	15	1,208
891 1000-1001-2301-101-23-1-0000-0000 /	2	0.12%	1,192	0	1,192	15	1,208
892 1000-1001-2302-102-23-1-0000-0000 /	6	0.35%	3,576	0	3,576	46	3,623
893 1000-1001-2303-103-23-1-0000-0000 /	1	0.06%	596	0	596	8	604
894 1000-1001-2304-104-23-1-0000-0000 /	4	0.23%	2,384	0	2,384	31	2,415
932 2060-2062-1620-320-16-3-0000-0000 I	1	0.06%	596	0	596	8	604
937 2070-2070-2201-494-22-5-0000-0000 (	3	0.17%	1,788	0	1,788	23	1,811
940 2070-2070-2204-545-22-5-0000-0000 (	1	0.06%	596	0	596	8	604
950 2070-2070-9999-000-20-5-0000-0000 (	1	0.06%	596	0	596	8	604
951 2070-2073-1710-364-17-4-0000-0000 (	1	0.06%	596	0	596	8	604
955 2070-2093-2303-103-23-1-0000-0000 /	1	0.06%	596	0	596	8	604
958 2070-2201-0120-025-01-1-0000-0000 (	1	0.06%	596	0	596	8	604
981 2700-2701-1705-376-17-4-0000-0000 I	1	0.06%	596	0	596	8	604
983 2700-2701-1710-371-17-4-0000-0000 I	1	0.06%	596	0	596	8	604
1,000 2700-2705-9999-000-17-4-0000-0000 (	1	0.06%	596	0	596	8	604
1,022 5200-5253-4145-806-41-0-0000-0000 I	1	0.06%	596	0	596	8	604
1,030 6400-6416-0000-000-19-0-0000-0000 I	1	0.06%	596	0	596	8	604

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Purchase Orders Allocations

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,730	100.00%	1,031,104	0	1,031,104	13,376	1,044,480
Direct Bills					0		0
Total					\$1,031,104		\$1,044,480

Basis Units: Number of PO's
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

RFP's Allocations

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 1000-1001-3020-580-30-1-0000-0000 I	4	9.09%	\$2,180	\$0	\$2,180	\$0	\$2,180
11 1000-1001-3200-651-32-1-0000-0000 /	1	2.27%	545	0	545	8	553
15 1000-1001-3200-655-32-1-0000-0000 I	2	4.55%	1,090	0	1,090	16	1,106
27 1000-1001-1100-060-11-1-0000-0000 I	2	4.55%	1,090	0	1,090	16	1,106
42 1000-1001-1520-260-15-2-0000-0000 /	3	6.82%	1,635	0	1,635	23	1,658
71 1000-1001-1701-356-17-4-0000-0000 (	1	2.27%	545	0	545	8	553
73 1000-1001-1705-365-17-4-0000-0000 I	1	2.27%	545	0	545	8	553
77 1000-1001-1740-385-17-4-0000-0000 I	1	2.27%	545	0	545	8	553
82 1000-1001-1901-431-19-6-0000-0000 /	1	2.27%	545	0	545	8	553
88 1000-1001-1903-442-19-6-0000-0000 (	1	2.27%	545	0	545	8	553
176 2000-2029-1906-453-19-6-0000-0000 I	2	4.55%	1,090	0	1,090	16	1,106
193 2070-0000-3403-703-34-1-0000-0000 I	1	2.27%	545	0	545	8	553
309 2700-2701-1740-386-17-4-0000-0000 I	1	2.27%	545	0	545	8	553
314 2700-2703-1710-375-17-4-0000-0000 /	1	2.27%	545	0	545	8	553
441 4150-4151-2015-522-20-5-0000-0000 I	1	2.27%	545	0	545	8	553
451 4200-4201-4301-834-43-0-0000-0000 I	1	2.27%	545	0	545	8	553
475 4500-4501-4140-796-41-0-0000-0000 I	3	6.82%	1,635	0	1,635	23	1,658
500 4600-4602-4530-930-45-0-0000-0000 /	1	2.27%	545	0	545	8	553
511 4600-4604-4520-921-45-0-0000-0000 (	3	6.82%	1,635	0	1,635	23	1,658
515 4600-4604-4550-950-45-0-0000-0000 /	1	2.27%	545	0	545	8	553
520 4600-4609-9999-000-45-0-0000-0000 (	1	2.27%	545	0	545	8	553
522 4630-0000-9999-000-45-0-0000-0000 (	1	2.27%	545	0	545	8	553
536 5000-5001-3014-575-30-0-0000-0000 I	4	9.09%	2,180	0	2,180	31	2,211
548 5000-5021-1220-130-12-1-0000-0000 (	1	2.27%	545	0	545	8	553
552 5000-5042-3101-600-31-0-0000-0000 I	1	2.27%	545	0	545	8	553
555 5000-5042-3104-610-31-0-0000-0000 (	1	2.27%	545	0	545	8	553
608 3100-3137-9999-000-16-3-0000-0000 (	1	2.27%	545	0	545	8	553
801 4600-4602-4530-931-45-0-0000-0000 (	1	2.27%	545	0	545	8	553
894 1000-1001-2304-104-23-1-0000-0000 /	1	2.27%	545	0	545	8	553
Subtotal	44	100.00%	23,979	0	23,979	311	24,290
Direct Bills					0		0
Total					\$23,979		\$24,290

Basis Units: Number of RFP's
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Bids Allocations

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 1000-1001-3403-703-34-1-0000-0000 I	1	0.42%	\$605	\$0	\$605	\$8	\$612
21 1000-1001-3404-710-34-1-0000-0000 I	2	0.84%	1,209	0	1,209	16	1,225
31 1000-1001-1110-072-11-1-0000-0000 C	1	0.42%	605	0	605	8	612
42 1000-1001-1520-260-15-2-0000-0000 /	1	0.42%	605	0	605	8	612
61 1000-1001-1620-320-16-3-0000-0000 I	1	0.42%	605	0	605	8	612
73 1000-1001-1705-365-17-4-0000-0000 I	1	0.42%	605	0	605	8	612
74 1000-1001-1710-375-17-4-0000-0000 /	2	0.84%	1,209	0	1,209	16	1,225
77 1000-1001-1740-385-17-4-0000-0000 I	2	0.84%	1,209	0	1,209	16	1,225
78 1000-1001-1740-386-17-4-0000-0000 I	1	0.42%	605	0	605	8	612
82 1000-1001-1901-431-19-6-0000-0000 /	3	1.26%	1,814	0	1,814	24	1,837
86 1000-1001-1902-437-19-6-0000-0000 I	1	0.42%	605	0	605	8	612
87 1000-1001-1903-441-19-6-0000-0000 /	3	1.26%	1,814	0	1,814	24	1,837
90 1000-1001-1906-453-19-6-0000-0000 I	1	0.42%	605	0	605	8	612
93 1000-1001-1910-470-19-1-0000-0000 I	1	0.42%	605	0	605	8	612
135 1000-1001-9999-000-17-4-0000-0000 C	2	0.84%	1,209	0	1,209	16	1,225
136 1000-1001-9999-000-20-5-0000-0000 C	4	1.68%	2,418	0	2,418	31	2,449
138 1000-1502-1906-450-19-6-0000-0000 I	1	0.42%	605	0	605	8	612
143 1000-1601-2020-531-20-5-0000-0000 S	2	0.84%	1,209	0	1,209	16	1,225
159 2000-2001-9995-000-19-4-0000-0000 C	1	0.42%	605	0	605	8	612
161 2000-2001-9995-000-19-6-0000-0000 C	2	0.84%	1,209	0	1,209	16	1,225
174 2000-2027-9999-000-20-5-0000-0000 C	6	2.52%	3,627	0	3,627	47	3,674
176 2000-2029-1906-453-19-6-0000-0000 I	2	0.84%	1,209	0	1,209	16	1,225
191 2060-2064-9999-000-20-5-0000-0000 C	20	8.40%	12,090	0	12,090	157	12,247
197 2070-2073-1730-381-17-4-0000-0000 C	1	0.42%	605	0	605	8	612
199 2070-2074-9999-000-20-5-0000-0000 C	9	3.78%	5,441	0	5,441	71	5,511
209 2100-2102-2010-511-20-5-0000-0000 S	1	0.42%	605	0	605	8	612
225 2100-2104-9999-000-20-5-0000-0000 C	3	1.26%	1,814	0	1,814	24	1,837
252 2400-2418-9999-000-20-5-0000-0000 C	1	0.42%	605	0	605	8	612
263 2400-2448-9999-000-20-5-0000-0000 C	1	0.42%	605	0	605	8	612
268 2500-2506-2010-511-20-5-0000-0000 S	3	1.26%	1,814	0	1,814	24	1,837
292 2500-2509-9999-000-20-5-0000-0000 C	1	0.42%	605	0	605	8	612
295 2500-2512-9999-000-20-5-0000-0000 C	1	0.42%	605	0	605	8	612
312 2700-2701-9999-000-17-4-0000-0000 C	6	2.52%	3,627	0	3,627	47	3,674
313 2700-2702-9999-000-17-4-0000-0000 C	3	1.26%	1,814	0	1,814	24	1,837
348 3100-3111-9999-000-20-5-0000-0000 C	1	0.42%	605	0	605	8	612
352 3100-3114-9999-000-20-5-0000-0000 C	1	0.42%	605	0	605	8	612
371 3100-3146-9999-000-20-5-0000-0000 C	2	0.84%	1,209	0	1,209	16	1,225
376 4000-4001-4110-761-41-0-0000-0000 \	8	3.36%	4,836	0	4,836	63	4,899
377 4000-4001-4115-765-41-0-0000-0000 \	15	6.30%	9,068	0	9,068	118	9,185
378 4000-4001-4115-766-41-0-0000-0000 \	4	1.68%	2,418	0	2,418	31	2,449
382 4000-4005-4115-765-41-0-0000-0000 \	1	0.42%	605	0	605	8	612
383 4000-4006-4115-765-41-0-0000-0000 \	3	1.26%	1,814	0	1,814	24	1,837

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Bids Allocations

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
441 4150-4151-2015-522-20-5-0000-0000 I	2	0.84%	\$1,209	\$0	\$1,209	\$16	\$1,225
449 4200-4201-4301-832-43-0-0000-0000 I	1	0.42%	605	0	605	8	612
454 4200-4201-4301-837-43-0-0000-0000 I	4	1.68%	2,418	0	2,418	31	2,449
458 4200-4223-9999-870-43-0-0000-0000 I	1	0.42%	605	0	605	8	612
460 4200-4223-9999-873-43-0-0000-0000 I	4	1.68%	2,418	0	2,418	31	2,449
462 4200-4224-9999-871-43-0-0000-0000 I	1	0.42%	605	0	605	8	612
466 4200-4230-9999-871-43-0-0000-0000 I	1	0.42%	605	0	605	8	612
474 4500-4501-4135-792-41-0-0000-0000 I	3	1.26%	1,814	0	1,814	24	1,837
475 4500-4501-4140-796-41-0-0000-0000 I	16	6.72%	9,672	0	9,672	125	9,798
477 4500-4501-4140-798-41-0-0000-0000 I	1	0.42%	605	0	605	8	612
478 4500-4501-4140-799-41-0-0000-0000 I	1	0.42%	605	0	605	8	612
479 4500-4501-4140-800-41-0-0000-0000 I	2	0.84%	1,209	0	1,209	16	1,225
480 4500-4501-4145-806-41-0-0000-0000 I	28	11.76%	16,926	0	16,926	220	17,146
495 4600-4602-4510-911-45-0-0000-0000 I	3	1.26%	1,814	0	1,814	24	1,837
500 4600-4602-4530-930-45-0-0000-0000 I	1	0.42%	605	0	605	8	612
511 4600-4604-4520-921-45-0-0000-0000 I	2	0.84%	1,209	0	1,209	16	1,225
520 4600-4609-9999-000-45-0-0000-0000 I	2	0.84%	1,209	0	1,209	16	1,225
521 4610-0000-9999-000-45-0-0000-0000 I	1	0.42%	605	0	605	8	612
526 4680-4684-9999-000-45-0-0000-0000 I	1	0.42%	605	0	605	8	612
536 5000-5001-3014-575-30-0-0000-0000 I	4	1.68%	2,418	0	2,418	31	2,449
538 5000-5002-3015-577-30-0-0000-0000 I	6	2.52%	3,627	0	3,627	47	3,674
541 5000-5011-3002-561-30-0-0000-0000 I	3	1.26%	1,814	0	1,814	24	1,837
548 5000-5021-1220-130-12-1-0000-0000 I	1	0.42%	605	0	605	8	612
554 5000-5042-3103-603-31-0-0000-0000 I	1	0.42%	605	0	605	8	612
555 5000-5042-3104-610-31-0-0000-0000 I	1	0.42%	605	0	605	8	612
580 5200-5251-4101-752-41-0-0000-0000 I	1	0.42%	605	0	605	8	612
584 5200-5253-4101-753-41-0-0000-0000 I	1	0.42%	605	0	605	8	612
639 1000-1001-1410-202-14-6-0000-0000 I	7	2.94%	4,232	0	4,232	55	4,287
705 2000-2041-1906-450-19-6-0000-0000 I	1	0.42%	605	0	605	8	612
712 2000-2041-9995-662-32-1-0000-0000 I	1	0.42%	605	0	605	8	612
713 2000-2041-9999-000-17-4-0000-0000 I	1	0.42%	605	0	605	8	612
719 2000-2041-9999-511-20-5-0000-0000 I	1	0.42%	605	0	605	8	612
725 2070-0000-1906-453-19-6-0000-0000 I	2	0.84%	1,209	0	1,209	16	1,225
797 4200-4223-9999-872-43-0-0000-0000 I	1	0.42%	605	0	605	8	612
910 2000-2001-9995-431-19-6-0000-0000 I	2	0.84%	1,209	0	1,209	16	1,225
948 2070-2070-9995-765-41-1-0000-0000 I	1	0.42%	605	0	605	8	612
1,029 2070-2091-9999-000-22-5-0000-0000 I	2	0.84%	1,209	0	1,209	16	1,225

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Bids Allocations

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	238	100.00%	143,875	0	143,875	1,866	145,741
Direct Bills					0		0
Total					\$143,875		\$145,741

Basis Units: Number of Bids
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Purchase Orders	RFP's	Bids	Total
3 1000-1001-0110-010-01-1-0000-0000	\$3,019	\$0	\$0	\$3,019
7 1000-1001-1210-110-12-1-0000-0000	604	0	0	604
9 1000-1001-1410-201-14-1-0000-0000	1,192	0	0	1,192
10 1000-1001-3020-580-30-1-0000-0000	0	2,180	0	2,180
11 1000-1001-3200-651-32-1-0000-0000	0	553	0	553
12 1000-1001-3200-652-32-1-0000-0000	604	0	0	604
15 1000-1001-3200-655-32-1-0000-0000	0	1,106	0	1,106
19 1000-1001-3403-703-34-1-0000-0000	0	0	612	612
21 1000-1001-3404-710-34-1-0000-0000	0	0	1,225	1,225
23 1000-1001-3410-730-34-1-0000-0000	604	0	0	604
27 1000-1001-1100-060-11-1-0000-0000	4,830	1,106	0	5,936
31 1000-1001-1110-072-11-1-0000-0000	604	0	612	1,216
33 1000-1001-1410-202-14-1-0000-0000	604	0	0	604
34 1000-1001-1510-250-15-2-0000-0000	1,208	0	0	1,208
37 1000-1001-1520-255-15-2-0000-0000	1,208	0	0	1,208
39 1000-1001-1520-257-15-2-0000-0000	1,811	0	0	1,811
40 1000-1001-1520-258-15-2-0000-0000	1,208	0	0	1,208
41 1000-1001-1520-259-15-2-0000-0000	3,019	0	0	3,019
42 1000-1001-1520-260-15-2-0000-0000	604	1,658	612	2,874
49 1000-1001-1540-275-15-2-0000-0000	7,245	0	0	7,245
51 1000-1001-1550-278-15-2-0000-0000	2,415	0	0	2,415
60 1000-1001-1610-313-16-3-0000-0000	604	0	0	604
61 1000-1001-1620-320-16-3-0000-0000	1,208	0	612	1,820
65 1000-1001-1620-326-16-3-0000-0000	604	0	0	604
67 1000-1001-1630-330-16-3-0000-0000	604	0	0	604
68 1000-1001-1640-335-16-3-0000-0000	604	0	0	604
69 1000-1001-1700-350-17-4-0000-0000	1,208	0	0	1,208
71 1000-1001-1701-356-17-4-0000-0000	0	553	0	553
73 1000-1001-1705-365-17-4-0000-0000	18,113	553	612	19,278
74 1000-1001-1710-375-17-4-0000-0000	0	0	1,225	1,225
76 1000-1001-1730-381-17-4-0000-0000	604	0	0	604
77 1000-1001-1740-385-17-4-0000-0000	3,019	553	1,225	4,796
78 1000-1001-1740-386-17-4-0000-0000	3,019	0	612	3,631
81 1000-1001-1801-400-18-6-0000-0000	604	0	0	604
82 1000-1001-1901-431-19-6-0000-0000	604	553	1,837	2,994
86 1000-1001-1902-437-19-6-0000-0000	0	0	612	612
87 1000-1001-1903-441-19-6-0000-0000	1,811	0	1,837	3,648
88 1000-1001-1903-442-19-6-0000-0000	1,208	553	0	1,760
90 1000-1001-1906-453-19-6-0000-0000	0	0	612	612
92 1000-1001-1909-463-19-6-0000-0000	604	0	0	604
93 1000-1001-1910-470-19-1-0000-0000	3,623	0	612	4,235

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Purchase Orders	RFP's	Bids	Total
94 1000-1001-2001-480-20-5-0000-0000 I	\$604	\$0	\$0	\$604
102 1000-1001-2005-500-20-5-0000-0000 I	604	0	0	604
108 1000-1001-2015-521-20-5-0000-0000 S	604	0	0	604
109 1000-1001-2015-522-20-5-0000-0000 I	604	0	0	604
135 1000-1001-9999-000-17-4-0000-0000 C	1,811	0	1,225	3,036
136 1000-1001-9999-000-20-5-0000-0000 C	2,415	0	2,449	4,864
138 1000-1502-1906-450-19-6-0000-0000 I	0	0	612	612
143 1000-1601-2020-531-20-5-0000-0000 S	5,434	0	1,225	6,659
159 2000-2001-9995-000-19-4-0000-0000 C	0	0	612	612
161 2000-2001-9995-000-19-6-0000-0000 C	0	0	1,225	1,225
164 2000-2017-9995-000-15-2-0000-0000 C	9,660	0	0	9,660
166 2000-2020-9995-000-15-2-0000-0000 C	604	0	0	604
167 2000-2021-1620-320-16-3-0000-0000 I	3,623	0	0	3,623
169 2000-2022-9995-000-15-2-0000-0000 C	4,830	0	0	4,830
174 2000-2027-9999-000-20-5-0000-0000 C	1,208	0	3,674	4,882
176 2000-2029-1906-453-19-6-0000-0000 I	0	1,106	1,225	2,330
191 2060-2064-9999-000-20-5-0000-0000 C	8,453	0	12,247	20,700
193 2070-0000-3403-703-34-1-0000-0000 I	0	553	0	553
194 2070-2071-9995-000-15-2-0000-0000 C	4,830	0	0	4,830
195 2070-2072-1630-330-16-3-0000-0000 I	604	0	0	604
197 2070-2073-1730-381-17-4-0000-0000 C	1,811	0	612	2,424
199 2070-2074-9999-000-20-5-0000-0000 C	0	0	5,511	5,511
205 2100-2101-2020-531-20-5-0000-0000 S	3,623	0	0	3,623
209 2100-2102-2010-511-20-5-0000-0000 S	2,415	0	612	3,027
210 2100-2102-2020-531-20-5-0000-0000 S	604	0	0	604
213 2100-2102-9999-000-20-5-0000-0000 C	604	0	0	604
214 2100-2103-2010-511-20-5-0000-0000 S	604	0	0	604
215 2100-2103-2015-521-20-5-0000-0000 S	604	0	0	604
225 2100-2104-9999-000-20-5-0000-0000 C	3,623	0	1,837	5,460
251 2400-2417-9999-000-17-4-0000-0000 C	604	0	0	604
252 2400-2418-9999-000-20-5-0000-0000 C	0	0	612	612
253 2400-2420-1630-330-16-3-0000-0000 I	1,811	0	0	1,811
254 2400-2436-1540-275-15-2-0000-0000 S	604	0	0	604
255 2400-2436-1550-278-15-2-0000-0000 C	3,019	0	0	3,019
263 2400-2448-9999-000-20-5-0000-0000 C	0	0	612	612
268 2500-2506-2010-511-20-5-0000-0000 S	1,811	0	1,837	3,648
272 2500-2507-9999-000-20-5-0000-0000 C	604	0	0	604
281 2500-2508-2005-501-20-5-0000-0000 T	604	0	0	604
282 2500-2508-2005-502-20-5-0000-0000 T	1,208	0	0	1,208
290 2500-2508-9999-000-20-5-0000-0000 C	4,830	0	0	4,830
292 2500-2509-9999-000-20-5-0000-0000 C	604	0	612	1,216

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Purchase Orders	RFP's	Bids	Total
295 2500-2512-9999-000-20-5-0000-0000 (	\$1,208	\$0	\$612	\$1,820
299 2500-2517-9999-000-20-5-0000-0000 (	604	0	0	604
301 2600-2601-9999-000-20-5-0000-0000 (	604	0	0	604
304 2700-2701-1705-365-17-4-0000-0000 I	2,415	0	0	2,415
305 2700-2701-1710-375-17-4-0000-0000 /	2,415	0	0	2,415
309 2700-2701-1740-386-17-4-0000-0000 I	15,698	553	0	16,250
312 2700-2701-9999-000-17-4-0000-0000 (	6,641	0	3,674	10,315
313 2700-2702-9999-000-17-4-0000-0000 (	604	0	1,837	2,441
314 2700-2703-1710-375-17-4-0000-0000 /	604	553	0	1,157
320 3000-3008-1705-365-17-4-0000-0000 I	1,208	0	0	1,208
332 3050-3509-2015-523-20-5-0000-0000 I	2,415	0	0	2,415
334 3050-3517-2015-523-20-5-0000-0000 I	4,830	0	0	4,830
348 3100-3111-9999-000-20-5-0000-0000 (	0	0	612	612
352 3100-3114-9999-000-20-5-0000-0000 (	604	0	612	1,216
371 3100-3146-9999-000-20-5-0000-0000 (	0	0	1,225	1,225
376 4000-4001-4110-761-41-0-0000-0000 \	70,036	0	4,899	74,934
377 4000-4001-4115-765-41-0-0000-0000 \	4,830	0	9,185	14,015
378 4000-4001-4115-766-41-0-0000-0000 \	4,830	0	2,449	7,279
381 4000-4002-4115-765-41-0-0000-0000 \	604	0	0	604
382 4000-4005-4115-765-41-0-0000-0000 \	0	0	612	612
383 4000-4006-4115-765-41-0-0000-0000 \	0	0	1,837	1,837
423 4100-4101-4120-771-41-0-0000-0000 (	1,208	0	0	1,208
424 4100-4101-4120-772-41-0-0000-0000 I	5,434	0	0	5,434
426 4100-4101-4120-774-41-0-0000-0000 (	3,019	0	0	3,019
428 4100-4101-4120-776-41-0-0000-0000 I	1,208	0	0	1,208
429 4100-4101-4120-777-41-0-0000-0000 (	1,208	0	0	1,208
433 4100-4104-4120-773-41-0-0000-0000 I	604	0	0	604
441 4150-4151-2015-522-20-5-0000-0000 I	4,226	553	1,225	6,004
444 4150-4151-4120-779-41-0-0000-0000 I	604	0	0	604
448 4200-4201-4301-831-43-0-0000-0000 I	3,019	0	0	3,019
449 4200-4201-4301-832-43-0-0000-0000 I	17,509	0	612	18,121
450 4200-4201-4301-833-43-0-0000-0000 I	4,830	0	0	4,830
451 4200-4201-4301-834-43-0-0000-0000 I	4,830	553	0	5,383
452 4200-4201-4301-835-43-0-0000-0000 /	4,830	0	0	4,830
453 4200-4201-4301-836-43-0-0000-0000 /	604	0	0	604
454 4200-4201-4301-837-43-0-0000-0000 /	1,811	0	2,449	4,261
458 4200-4223-9999-870-43-0-0000-0000 /	3,623	0	612	4,235
460 4200-4223-9999-873-43-0-0000-0000 /	0	0	2,449	2,449
462 4200-4224-9999-871-43-0-0000-0000 /	6,038	0	612	6,650
464 4200-4228-9999-871-43-0-0000-0000 /	604	0	0	604
465 4200-4229-9999-871-43-0-0000-0000 /	604	0	0	604

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Purchase Orders	RFP's	Bids	Total
466 4200-4230-9999-871-43-0-0000-0000 /	\$6,038	\$0	\$612	\$6,650
467 4200-4281-4302-851-43-0-0000-0000 I	1,208	0	0	1,208
469 4300-4301-4401-880-44-0-0000-0000 (	5,434	0	0	5,434
471 4400-4402-1705-365-17-4-0000-0000 I	604	0	0	604
473 4400-4450-1750-389-17-4-0000-0000 I	604	0	0	604
474 4500-4501-4135-792-41-0-0000-0000 S	11,471	0	1,837	13,308
475 4500-4501-4140-796-41-0-0000-0000 I	60,375	1,658	9,798	71,831
476 4500-4501-4140-797-41-0-0000-0000 I	4,830	0	0	4,830
477 4500-4501-4140-798-41-0-0000-0000 I	3,623	0	612	4,235
478 4500-4501-4140-799-41-0-0000-0000 \	12,679	0	612	13,291
479 4500-4501-4140-800-41-0-0000-0000 ~	4,830	0	1,225	6,055
480 4500-4501-4145-806-41-0-0000-0000 I	10,868	0	17,146	28,014
486 4500-4521-4135-792-41-0-0000-0000 S	3,019	0	0	3,019
495 4600-4602-4510-911-45-0-0000-0000 /	4,226	0	1,837	6,063
496 4600-4602-4510-912-45-0-0000-0000 S	1,811	0	0	1,811
500 4600-4602-4530-930-45-0-0000-0000 /	2,415	553	612	3,580
502 4600-4602-4540-942-45-0-0000-0000 I	1,208	0	0	1,208
509 4600-4604-4510-912-45-0-0000-0000 S	1,811	0	0	1,811
510 4600-4604-4520-920-45-0-0000-0000 /	6,038	0	0	6,038
511 4600-4604-4520-921-45-0-0000-0000 S	16,905	1,658	1,225	19,788
512 4600-4604-4520-922-45-0-0000-0000 S	4,830	0	0	4,830
514 4600-4604-4540-942-45-0-0000-0000 I	1,208	0	0	1,208
515 4600-4604-4550-950-45-0-0000-0000 /	0	553	0	553
520 4600-4609-9999-000-45-0-0000-0000 (	1,811	553	1,225	3,589
521 4610-0000-9999-000-45-0-0000-0000 (	2,415	0	612	3,027
522 4630-0000-9999-000-45-0-0000-0000 (	11,471	553	0	12,024
525 4680-4683-9999-000-45-0-0000-0000 (	3,623	0	0	3,623
526 4680-4684-9999-000-45-0-0000-0000 (	0	0	612	612
527 4680-4685-4510-911-45-0-0000-0000 /	604	0	0	604
528 4680-4685-4510-912-45-0-0000-0000 S	1,811	0	0	1,811
533 4700-4702-4406-890-44-0-0000-0000 S	2,415	0	0	2,415
536 5000-5001-3014-575-30-0-0000-0000 I	129,807	2,211	2,449	134,468
538 5000-5002-3015-577-30-0-0000-0000 I	118,940	0	3,674	122,614
541 5000-5011-3002-561-30-0-0000-0000 I	8,453	0	1,837	10,290
542 5000-5011-3002-568-30-0-0000-0000 I	23,546	0	0	23,546
547 5000-5014-3111-624-31-0-0000-0000 S	604	0	0	604
548 5000-5021-1220-130-12-1-0000-0000 (	3,623	553	612	4,788
550 5000-5041-3105-620-31-0-0000-0000 S	135,241	0	0	135,241
552 5000-5042-3101-600-31-0-0000-0000 I	1,811	553	0	2,364
553 5000-5042-3102-601-31-0-0000-0000 S	1,811	0	0	1,811
554 5000-5042-3103-603-31-0-0000-0000 (	15,094	0	612	15,706

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Purchase Orders	RFP's	Bids	Total
555 5000-5042-3104-610-31-0-0000-0000 (	\$1,208	\$553	\$612	\$2,373
556 5000-5042-3111-625-31-0-0000-0000 (	604	0	0	604
558 5000-5043-3108-621-31-0-0000-0000 I	3,623	0	0	3,623
559 5000-5044-3111-623-31-0-0000-0000 I	7,245	0	0	7,245
562 5000-5045-3109-622-31-0-0000-0000 I	7,849	0	0	7,849
563 5000-5046-3112-626-31-0-0000-0000 I	1,811	0	0	1,811
567 5100-5102-3407-722-34-1-0000-0000 I	604	0	0	604
570 5100-5112-3407-721-34-1-0000-0000 I	604	0	0	604
573 5200-5207-3240-683-32-0-0000-0000 I	2,415	0	0	2,415
576 5200-5207-3240-686-32-0-0000-0000 I	604	0	0	604
579 5200-5251-4101-751-41-0-0000-0000 I	604	0	0	604
580 5200-5251-4101-752-41-0-0000-0000 I	604	0	612	1,216
584 5200-5253-4101-753-41-0-0000-0000 I	3,623	0	612	4,235
585 5200-5253-4115-765-41-0-0000-0000 \	604	0	0	604
586 5200-5253-4125-787-41-0-0000-0000 :	604	0	0	604
608 3100-3137-9999-000-16-3-0000-0000 (	0	553	0	553
634 1000-1001-1068-048-10-4-0000-0000 :	1,811	0	0	1,811
637 1000-1001-1210-112-12-1-0000-0000 (	604	0	0	604
639 1000-1001-1410-202-14-6-0000-0000 (	1,208	0	4,287	5,494
647 1000-1001-1540-280-15-2-0000-0000 :	1,811	0	0	1,811
656 1000-1001-2204-545-22-5-0000-0000 (	604	0	0	604
674 2000-2023-1620-322-16-3-0000-0000 :	604	0	0	604
689 2000-2041-1530-270-15-2-0000-0000 I	1,208	0	0	1,208
693 2000-2041-1540-275-15-2-0000-0000 :	3,019	0	0	3,019
696 2000-2041-1610-311-16-3-0000-0000 I	604	0	0	604
698 2000-2041-1620-320-16-3-0000-0000 I	604	0	0	604
702 2000-2041-1630-330-16-3-0000-0000 I	604	0	0	604
705 2000-2041-1906-450-19-6-0000-0000 I	604	0	612	1,216
707 2000-2041-4120-776-41-6-0000-0000 I	604	0	0	604
712 2000-2041-9995-662-32-1-0000-0000 (	0	0	612	612
713 2000-2041-9999-000-17-4-0000-0000 (	3,623	0	612	4,235
714 2000-2041-9999-000-20-5-0000-0000 (	604	0	0	604
716 2000-2041-9999-275-15-2-0000-0000 (	1,208	0	0	1,208
718 2000-2041-9999-350-17-4-0000-0000 (	604	0	0	604
719 2000-2041-9999-511-20-5-0000-0000 (	2,415	0	612	3,027
720 2000-2041-9999-531-20-5-0000-0000 (	1,811	0	0	1,811
725 2070-0000-1906-453-19-6-0000-0000 I	1,208	0	1,225	2,432
730 2070-2085-1906-450-19-6-0000-0000 I	604	0	0	604
739 2400-2402-2010-513-20-5-0000-0000 /	604	0	0	604
740 2400-2403-1570-282-15-2-0000-0000 I	1,208	0	0	1,208
759 2700-2705-4120-776-41-4-0000-0000 I	604	0	0	604

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:10 1000-1001-3020-580-30-1-0000-0000 Purchasing

Department	Purchase Orders	RFP's	Bids	Total
762 2700-2705-9999-000-20-5-0000-0000 (	\$1,811	\$0	\$0	\$1,811
763 2700-2706-1700-350-17-4-0000-0000 I	604	0	0	604
789 4100-4101-4120-779-41-0-0000-0000 I	604	0	0	604
797 4200-4223-9999-872-43-0-0000-0000 /	604	0	612	1,216
801 4600-4602-4530-931-45-0-0000-0000 :	604	553	0	1,157
817 5000-5042-3106-618-31-0-0000-0000 (	1,811	0	0	1,811
840 1000-1604-2201-494-22-5-0000-0000 (	604	0	0	604
878 1000-1001-1710-372-17-4-0000-0000 I	1,208	0	0	1,208
891 1000-1001-2301-101-23-1-0000-0000 /	1,208	0	0	1,208
892 1000-1001-2302-102-23-1-0000-0000 /	3,623	0	0	3,623
893 1000-1001-2303-103-23-1-0000-0000 /	604	0	0	604
894 1000-1001-2304-104-23-1-0000-0000 /	2,415	553	0	2,968
910 2000-2001-9995-431-19-6-0000-0000 (	0	0	1,225	1,225
932 2060-2062-1620-320-16-3-0000-0000 I	604	0	0	604
937 2070-2070-2201-494-22-5-0000-0000 (	1,811	0	0	1,811
940 2070-2070-2204-545-22-5-0000-0000 (	604	0	0	604
948 2070-2070-9995-765-41-1-0000-0000 (	0	0	612	612
950 2070-2070-9999-000-20-5-0000-0000 (	604	0	0	604
951 2070-2073-1710-364-17-4-0000-0000 (	604	0	0	604
955 2070-2093-2303-103-23-1-0000-0000 /	604	0	0	604
958 2070-2201-0120-025-01-1-0000-0000 (	604	0	0	604
981 2700-2701-1705-376-17-4-0000-0000 I	604	0	0	604
983 2700-2701-1710-371-17-4-0000-0000 I	604	0	0	604
1,000 2700-2705-9999-000-17-4-0000-0000 (	604	0	0	604
1,022 5200-5253-4145-806-41-0-0000-0000 I	604	0	0	604
1,029 2070-2091-9999-000-22-5-0000-0000 (	0	0	1,225	1,225
1,030 6400-6416-0000-000-19-0-0000-0000 I	604	0	0	604
Total	\$1,044,480	\$24,290	\$145,741	\$1,214,512

1000-1001-3200-651-32-1-0000-0000 Accounting
Nature and Extent of Services

The Finance Department is responsible for the fiscal management and oversight of City operations and does this by assisting with the monitoring of the receipt, collection and disbursement of City funds.

The Accounting division handles the financial accounts and transactions for the city.

- **Accounting - JE's** - Costs have been allocated based on Weighted Allocation Count by GL String.
- **Accounting - Vouchers** - Costs have been allocated based on Voucher Count by GL String.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Description		Amount	General Admin	Accounting - JE's	Accounting - Vouchers
Personnel Costs					
Salaries	S1	796,450	0	676,983	119,468
Salary % Split			.00%	85.00%	15.00%
Benefits	S	256,362	0	217,908	38,454
Subtotal - Personnel Costs		1,052,812	0	894,890	157,922
Services & Supplies Cost					
Overtime	S	6,802	0	5,782	1,020
653302 Prof Svcs/Consulting - Outside	S	18,800	0	15,980	2,820
653304 Prof Svcs (Non-Consulting)-O/S	S	234,102	0	198,987	35,115
653403 Live Scan Service	S	128	0	109	19
655501 Printing & Binding--O/S Vendor	S	3,942	0	3,350	591
655801 Training	S	216	0	183	32
656102 Office Equipment--Under 300	S	1,047	0	890	157
656107 Office Supplies	S	1,031	0	877	155
658005 Miscellaneous Expenditures	S	(1,500)	0	(1,275)	(225)
859120 Fac Repair & Replace Projects	S	5,000	0	4,250	750
859306 Chgs For Msngr/Mail/Copier S	S	13,449	0	11,432	2,017
859309 Facilities Management Charge	S	72,300	0	61,455	10,845
859310 Non-Recurrin Spec Projct Chrg	S	249	0	212	37
859331 Charges For Telephone Service	S	756	0	643	113
859333 10C and 10X Charges	S	13,960	0	11,866	2,094
859334 Info Systems Service Charge	S	36,900	0	31,365	5,535
859335 Info Systems Equip Charge	S	29,600	0	25,160	4,440
859336 ERP Replacement Charge	S	6,500	0	5,525	975
859337 Network Replacement Charge	S	10,100	0	8,585	1,515
859338 Replacement/Leased Computer	S	12,700	0	10,795	1,905
859350 Security Assessment Charges	S	11,900	0	10,115	1,785
Subtotal - Services & Supplies		477,982	0	406,285	71,697
Department Cost Total		1,530,794	0	1,301,175	229,619
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,530,794	0	1,301,175	229,619
General Admin Distribution			0	0	0
Grand Total		<u>\$1,530,794</u>		<u>\$1,301,175</u>	<u>\$229,619</u>

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	First Incoming	Second Incoming	Accounting - JE's	Accounting - Vouchers
5 Management Services	\$622	\$146	\$653	\$115
5 Management of Staff	1,260	295	1,322	233
Subtotal - 1000-1001-1040-040-10-1-00	1,882	441	1,975	349
6 City Budget	1,653	85	1,477	261
Subtotal - 1000-1001-2101-050-21-1-00	1,653	85	1,477	261
8 Records Management	137	3	119	21
Subtotal - 1000-1001-1210-111-12-1-00	137	3	119	21
9 3 Year Average	18,035	217	15,514	2,738
Subtotal - 1000-1001-1410-201-14-1-00	18,035	217	15,514	2,738
10 RFP's	545	8	470	83
Subtotal - 1000-1001-3020-580-30-1-00	545	8	470	83
11 Accounting - JE's	0	531	451	80
11 Accounting - Vouchers	0	46	39	7
Subtotal - 1000-1001-3200-651-32-1-00	0	577	490	86
12 Treasury	0	12	10	2
Subtotal - 1000-1001-3200-652-32-1-00	0	12	10	2
13 Payroll	0	2,192	1,863	329
Subtotal - 1000-1001-3200-653-32-1-00	0	2,192	1,863	329
15 Finance Admin Support	0	317,089	269,526	47,563
Subtotal - 1000-1001-3200-655-32-1-00	0	317,089	269,526	47,563
16 Citywide Audit	0	454	386	68
Subtotal - 1000-1001-3200-665-32-1-00	0	454	386	68
17 Personnel Services	0	2,880	2,448	432
Subtotal - 1000-1001-3401-700-34-1-00	0	2,880	2,448	432
18 Training	0	1,054	896	158

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	First Incoming	Second Incoming	Accounting - JE's	Accounting - Vouchers
Subtotal - 1000-1001-3402-701-34-1-00	\$0	\$1,054	\$896	\$158
19 Employment Services	0	5,711	4,855	857
Subtotal - 1000-1001-3403-703-34-1-00	0	5,711	4,855	857
20 Civil Service Board	0	261	222	39
Subtotal - 1000-1001-3403-704-34-1-00	0	261	222	39
21 Employer/Employee Relations	0	1,650	1,402	247
Subtotal - 1000-1001-3404-710-34-1-00	0	1,650	1,402	247
22 Loss Control	0	946	804	142
Subtotal - 1000-1001-3405-720-34-1-00	0	946	804	142
23 Employee Benefits	0	1,056	897	158
Subtotal - 1000-1001-3410-730-34-1-00	0	1,056	897	158
Total Incoming	22,253	334,635	303,354	53,533
C. Total Allocated		\$1,887,681	\$1,604,529	\$283,152
			85.00%	15.00%

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000-1001-0110-010-01-1-0000-0000 (	8.49	0.14%	\$1,847	\$0	\$1,847	\$399	\$2,246
4 1000-1001-1010-030-10-1-0000-0000 (	1.38	0.02%	299	0	299	65	364
5 1000-1001-1040-040-10-1-0000-0000 (	0.50	0.01%	109	0	109	0	109
7 1000-1001-1210-110-12-1-0000-0000 (	2.52	0.04%	547	0	547	118	665
8 1000-1001-1210-111-12-1-0000-0000 I	0.05	0.00%	10	0	10	0	10
9 1000-1001-1410-201-14-1-0000-0000 I	6.39	0.11%	1,389	0	1,389	0	1,389
10 1000-1001-3020-580-30-1-0000-0000 I	1.84	0.03%	399	0	399	0	399
11 1000-1001-3200-651-32-1-0000-0000 /	2.44	0.04%	531	0	531	0	531
12 1000-1001-3200-652-32-1-0000-0000 ~	10.13	0.17%	2,203	0	2,203	476	2,678
13 1000-1001-3200-653-32-1-0000-0000 I	5.88	0.10%	1,279	0	1,279	276	1,555
14 1000-1001-3200-654-32-1-0000-0000 (	4.78	0.08%	1,040	0	1,040	224	1,264
15 1000-1001-3200-655-32-1-0000-0000 I	0.63	0.01%	136	0	136	29	166
16 1000-1001-3200-665-32-1-0000-0000 I	0.30	0.00%	64	0	64	14	78
17 1000-1001-3401-700-34-1-0000-0000 I	3.65	0.06%	793	0	793	171	964
18 1000-1001-3402-701-34-1-0000-0000 ~	0.32	0.01%	71	0	71	15	86
19 1000-1001-3403-703-34-1-0000-0000 I	5.11	0.08%	1,112	0	1,112	240	1,352
20 1000-1001-3403-704-34-1-0000-0000 (	9.63	0.16%	2,094	0	2,094	452	2,546
21 1000-1001-3404-710-34-1-0000-0000 I	0.55	0.01%	120	0	120	26	146
22 1000-1001-3405-720-34-1-0000-0000 I	0.22	0.00%	48	0	48	10	59
23 1000-1001-3410-730-34-1-0000-0000 I	0.15	0.00%	33	0	33	7	40
24 1000-1001-1040-042-10-1-0000-0000 (	0.15	0.00%	33	0	33	7	41
25 1000-1001-1050-045-10-1-0000-0000 (	2.61	0.04%	568	0	568	123	690
26 1000-1001-1090-055-10-1-0000-0000 (	0.29	0.00%	63	0	63	14	77
27 1000-1001-1100-060-11-1-0000-0000 I	7.78	0.13%	1,693	0	1,693	365	2,058
29 1000-1001-1100-062-11-6-0000-0000 /	0.04	0.00%	8	0	8	2	10
30 1000-1001-1100-065-11-6-0000-0000 I	0.03	0.00%	7	0	7	2	9
31 1000-1001-1110-072-11-1-0000-0000 (	2.93	0.05%	638	0	638	138	776
34 1000-1001-1510-250-15-2-0000-0000 (	62.02	1.02%	13,489	0	13,489	2,912	16,401
35 1000-1001-1510-251-15-2-0000-0000 I	0.14	0.00%	30	0	30	6	37
37 1000-1001-1520-255-15-2-0000-0000 I	0.80	0.01%	175	0	175	38	213
38 1000-1001-1520-256-15-2-0000-0000 I	3.24	0.05%	704	0	704	152	856
39 1000-1001-1520-257-15-2-0000-0000 I	0.52	0.01%	113	0	113	24	138
40 1000-1001-1520-258-15-2-0000-0000 /	0.06	0.00%	12	0	12	3	15
41 1000-1001-1520-259-15-2-0000-0000 ~	0.26	0.00%	56	0	56	12	68
42 1000-1001-1520-260-15-2-0000-0000 /	7.81	0.13%	1,699	0	1,699	367	2,066
43 1000-1001-1520-261-15-2-0000-0000 I	0.70	0.01%	152	0	152	33	185
44 1000-1001-1520-262-15-2-0000-0000 (	0.01	0.00%	1	0	1	0	2
45 1000-1001-1520-263-15-2-0000-0000 \	0.14	0.00%	31	0	31	7	38
46 1000-1001-1530-270-15-2-0000-0000 I	5.20	0.09%	1,130	0	1,130	244	1,374
47 1000-1001-1530-271-15-2-0000-0000 I	5.01	0.08%	1,090	0	1,090	235	1,325
48 1000-1001-1530-272-15-2-0000-0000 I	1.13	0.02%	246	0	246	53	300
49 1000-1001-1540-275-15-2-0000-0000 :	58.80	0.97%	12,790	0	12,790	2,761	15,551

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 1000-1001-1540-276-15-2-0000-0000	0.44	0.01%	\$95	\$0	\$95	\$21	\$116
51 1000-1001-1550-278-15-2-0000-0000	13.76	0.23%	2,993	0	2,993	646	3,639
53 1000-1001-1600-300-16-3-0000-0000	0.46	0.01%	100	0	100	22	122
54 1000-1001-1600-301-16-3-0000-0000	0.91	0.01%	197	0	197	43	240
55 1000-1001-1600-302-16-3-0000-0000	0.50	0.01%	109	0	109	23	132
56 1000-1001-1600-303-16-3-0000-0000	0.28	0.00%	62	0	62	13	75
57 1000-1001-1610-310-16-3-0000-0000	0.09	0.00%	20	0	20	4	25
58 1000-1001-1610-311-16-3-0000-0000	1.36	0.02%	296	0	296	64	360
59 1000-1001-1610-312-16-3-0000-0000	0.43	0.01%	94	0	94	20	114
60 1000-1001-1610-313-16-3-0000-0000	2.06	0.03%	448	0	448	97	544
61 1000-1001-1620-320-16-3-0000-0000	35.50	0.58%	7,721	0	7,721	1,667	9,388
62 1000-1001-1620-323-16-3-0000-0000	0.46	0.01%	100	0	100	22	121
63 1000-1001-1620-324-16-3-0000-0000	0.44	0.01%	95	0	95	21	116
64 1000-1001-1620-325-16-3-0000-0000	0.31	0.01%	67	0	67	14	81
65 1000-1001-1620-326-16-3-0000-0000	0.01	0.00%	2	0	2	0	3
66 1000-1001-1620-327-16-3-0000-0000	1.95	0.03%	423	0	423	91	514
67 1000-1001-1630-330-16-3-0000-0000	2.95	0.05%	641	0	641	138	779
68 1000-1001-1640-335-16-3-0000-0000	87.50	1.44%	19,032	0	19,032	4,108	23,140
69 1000-1001-1700-350-17-4-0000-0000	6.45	0.11%	1,403	0	1,403	303	1,706
70 1000-1001-1701-355-17-4-0000-0000	47.69	0.79%	10,372	0	10,372	2,239	12,611
71 1000-1001-1701-356-17-4-0000-0000	0.10	0.00%	22	0	22	5	27
72 1000-1001-1701-358-17-4-0000-0000	0.08	0.00%	18	0	18	4	22
73 1000-1001-1705-365-17-4-0000-0000	214.82	3.54%	46,723	0	46,723	10,086	56,809
74 1000-1001-1710-375-17-4-0000-0000	129.46	2.13%	28,158	0	28,158	6,078	34,236
76 1000-1001-1730-381-17-4-0000-0000	0.16	0.00%	35	0	35	8	43
77 1000-1001-1740-385-17-4-0000-0000	22.99	0.38%	5,001	0	5,001	1,080	6,081
78 1000-1001-1740-386-17-4-0000-0000	17.30	0.28%	3,762	0	3,762	812	4,574
81 1000-1001-1801-400-18-6-0000-0000	2.41	0.04%	525	0	525	113	638
82 1000-1001-1901-431-19-6-0000-0000	7.78	0.13%	1,692	0	1,692	365	2,057
83 1000-1001-1901-432-19-6-0000-0000	0.07	0.00%	15	0	15	3	19
84 1000-1001-1901-433-19-6-0000-0000	0.11	0.00%	24	0	24	5	29
85 1000-1001-1902-436-19-6-0000-0000	131.39	2.16%	28,576	0	28,576	6,169	34,745
86 1000-1001-1902-437-19-6-0000-0000	479.56	7.90%	104,304	0	104,304	22,516	126,820
87 1000-1001-1903-441-19-6-0000-0000	65.74	1.08%	14,298	0	14,298	3,086	17,384
88 1000-1001-1903-442-19-6-0000-0000	79.06	1.30%	17,195	0	17,195	3,712	20,907
89 1000-1001-1906-451-19-6-0000-0000	0.52	0.01%	114	0	114	25	138
90 1000-1001-1906-453-19-6-0000-0000	1.69	0.03%	368	0	368	79	448
91 1000-1001-1906-454-19-6-0000-0000	0.01	0.00%	2	0	2	0	2
92 1000-1001-1909-463-19-6-0000-0000	0.27	0.00%	58	0	58	13	71
93 1000-1001-1910-470-19-1-0000-0000	680.59	11.21%	148,027	0	148,027	31,954	179,981
94 1000-1001-2001-480-20-5-0000-0000	1.30	0.02%	282	0	282	61	343
95 1000-1001-2001-481-20-5-0000-0000	1.27	0.02%	275	0	275	59	335

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 1000-1001-2005-500-20-5-0000-0000 I	15.76	0.26%	\$3,428	\$0	\$3,428	\$740	\$4,168
103 1000-1001-2005-501-20-5-0000-0000 ~	26.37	0.43%	5,735	0	5,735	1,238	6,973
105 1000-1001-2005-503-20-5-0000-0000 ~	2.89	0.05%	628	0	628	135	763
106 1000-1001-2005-504-20-5-0000-0000 ~	0.31	0.01%	67	0	67	14	81
107 1000-1001-2010-511-20-5-0000-0000 S	5.09	0.08%	1,108	0	1,108	239	1,347
108 1000-1001-2015-521-20-5-0000-0000 S	0.90	0.01%	196	0	196	42	239
109 1000-1001-2015-522-20-5-0000-0000 I	0.48	0.01%	105	0	105	23	127
111 1000-1001-2015-524-20-4-0000-0000 I	0.80	0.01%	175	0	175	38	212
112 1000-1001-2020-531-20-5-0000-0000 S	1.86	0.03%	405	0	405	88	493
113 1000-1001-2023-535-20-6-0000-0000 S	0.22	0.00%	47	0	47	10	57
114 1000-1001-2024-536-20-5-0000-0000 C	1.30	0.02%	282	0	282	61	342
115 1000-1001-3200-656-32-1-0000-0000 I	87.72	1.45%	19,079	0	19,079	4,119	23,198
116 1000-1001-3200-660-32-6-0000-0000 I	0.09	0.00%	19	0	19	4	24
117 1000-1001-3200-662-32-1-0000-0000 C	0.39	0.01%	85	0	85	18	103
122 1000-1001-9994-000-12-1-0000-0000 C	0.00	0.00%	0	0	0	0	0
125 1000-1001-9994-000-17-4-0000-0000 C	0.50	0.01%	109	0	109	23	132
127 1000-1001-9994-000-19-6-0000-0000 C	0.00	0.00%	0	0	0	0	0
128 1000-1001-9994-000-20-5-0000-0000 C	0.02	0.00%	5	0	5	1	6
129 1000-1001-9994-000-32-1-0000-0000 C	0.36	0.01%	79	0	79	17	96
131 1000-1001-9995-000-15-2-0000-0000 C	1.99	0.03%	432	0	432	93	525
132 1000-1001-9995-000-19-6-0000-0000 C	0.33	0.01%	71	0	71	15	87
135 1000-1001-9999-000-17-4-0000-0000 C	14.40	0.24%	3,132	0	3,132	676	3,808
136 1000-1001-9999-000-20-5-0000-0000 C	6.18	0.10%	1,345	0	1,345	290	1,635
138 1000-1502-1906-450-19-6-0000-0000 I	0.14	0.00%	30	0	30	7	37
139 1000-1504-1110-072-11-1-0000-0000 C	0.52	0.01%	114	0	114	25	139
140 1000-1601-2005-501-20-5-0000-0000 ~	0.03	0.00%	7	0	7	2	9
141 1000-1601-2005-502-20-5-0000-0000 ~	0.69	0.01%	150	0	150	32	182
143 1000-1601-2020-531-20-5-0000-0000 S	19.14	0.32%	4,163	0	4,163	899	5,062
145 1000-1603-2001-482-20-5-0000-0000 /	5.27	0.09%	1,147	0	1,147	248	1,395
149 1000-1603-2005-505-20-5-0000-0000 ~	6.18	0.10%	1,345	0	1,345	290	1,635
150 1000-1603-2010-517-20-5-0000-0000 S	3.29	0.05%	716	0	716	155	870
151 1000-1603-2015-525-20-5-0000-0000 I	3.37	0.06%	733	0	733	158	892
152 1000-1603-2020-532-20-5-0000-0000 ~	0.78	0.01%	170	0	170	37	206
156 1000-1603-9994-000-20-5-0000-0000 C	0.01	0.00%	1	0	1	0	2
158 1000-1801-1510-250-15-2-0000-0000 C	45.45	0.75%	9,884	0	9,884	2,134	12,018
159 2000-2001-9995-000-19-4-0000-0000 C	2.61	0.04%	567	0	567	122	689
160 2000-2001-9995-000-19-5-0000-0000 C	2.03	0.03%	443	0	443	96	538
161 2000-2001-9995-000-19-6-0000-0000 C	34.31	0.57%	7,461	0	7,461	1,611	9,072
164 2000-2017-9995-000-15-2-0000-0000 C	3.84	0.06%	836	0	836	180	1,016
165 2000-2018-1510-250-15-2-0000-0000 C	0.01	0.00%	2	0	2	1	3
166 2000-2020-9995-000-15-2-0000-0000 C	0.54	0.01%	118	0	118	25	143
167 2000-2021-1620-320-16-3-0000-0000 I	3.08	0.05%	669	0	669	145	814

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
169 2000-2022-9995-000-15-2-0000-0000 (	0.34	0.01%	\$74	\$0	\$74	\$16	\$90
170 2000-2023-1620-320-16-3-0000-0000 I	0.05	0.00%	12	0	12	3	14
171 2000-2023-1620-324-16-3-0000-0000 S	0.34	0.01%	74	0	74	16	90
172 2000-2025-1640-335-16-3-0000-0000 I	0.01	0.00%	1	0	1	0	2
174 2000-2027-9999-000-20-5-0000-0000 (	21.15	0.35%	4,600	0	4,600	993	5,593
176 2000-2029-1906-453-19-6-0000-0000 I	7.47	0.12%	1,625	0	1,625	351	1,976
177 2000-2030-9995-000-19-6-0000-0000 (	0.83	0.01%	180	0	180	39	219
178 2000-2031-9995-000-19-6-0000-0000 (	23.30	0.38%	5,068	0	5,068	1,094	6,161
179 2000-2032-9995-000-19-6-0000-0000 (	10.02	0.17%	2,179	0	2,179	470	2,650
181 2000-2036-9995-000-19-6-0000-0000 (	3.83	0.06%	834	0	834	180	1,013
182 2000-2037-9995-000-19-6-0000-0000 (	4.76	0.08%	1,035	0	1,035	223	1,258
184 2000-2040-3200-670-32-6-0000-0000 I	2.40	0.04%	522	0	522	113	635
186 2000-2040-9994-000-32-1-0000-0000 (	12.14	0.20%	2,640	0	2,640	570	3,209
187 2000-2042-9995-000-19-6-0000-0000 (	1.45	0.02%	316	0	316	68	384
189 2060-2061-9995-000-15-2-0000-0000 (	28.11	0.46%	6,113	0	6,113	1,320	7,433
191 2060-2064-9999-000-20-5-0000-0000 (	65.65	1.08%	14,278	0	14,278	3,082	17,360
192 2070-0000-1903-441-19-6-0000-0000 /	1.65	0.03%	359	0	359	78	437
193 2070-0000-3403-703-34-1-0000-0000 I	9.79	0.16%	2,129	0	2,129	459	2,588
194 2070-2071-9995-000-15-2-0000-0000 (	14.15	0.23%	3,077	0	3,077	664	3,742
195 2070-2072-1630-330-16-3-0000-0000 I	2.68	0.04%	582	0	582	126	708
196 2070-2073-1710-375-17-4-0000-0000 /	5.92	0.10%	1,288	0	1,288	278	1,566
197 2070-2073-1730-381-17-4-0000-0000 (	2.34	0.04%	508	0	508	110	618
198 2070-2073-9999-000-17-4-0000-0000 (	1.44	0.02%	313	0	313	68	380
199 2070-2074-9999-000-20-5-0000-0000 (	34.00	0.56%	7,394	0	7,394	1,596	8,990
203 2070-2079-9999-000-17-4-0000-0000 (	6.14	0.10%	1,336	0	1,336	288	1,625
204 2095-2095-1710-375-17-4-0000-0000 /	14.46	0.24%	3,145	0	3,145	679	3,824
205 2100-2101-2020-531-20-5-0000-0000 S	39.61	0.65%	8,614	0	8,614	1,860	10,474
209 2100-2102-2010-511-20-5-0000-0000 S	4.23	0.07%	921	0	921	199	1,119
210 2100-2102-2020-531-20-5-0000-0000 S	0.03	0.00%	6	0	6	1	7
213 2100-2102-9999-000-20-5-0000-0000 (	1.32	0.02%	287	0	287	62	350
214 2100-2103-2010-511-20-5-0000-0000 S	20.99	0.35%	4,565	0	4,565	985	5,550
215 2100-2103-2015-521-20-5-0000-0000 S	2.10	0.03%	456	0	456	99	555
219 2100-2103-9999-000-20-5-0000-0000 (	2.57	0.04%	559	0	559	121	679
222 2100-2104-2010-511-20-5-0000-0000 S	4.07	0.07%	885	0	885	191	1,076
225 2100-2104-9999-000-20-5-0000-0000 (	18.51	0.30%	4,026	0	4,026	869	4,895
226 2300-2308-2060-541-20-5-0000-0000 I	0.01	0.00%	2	0	2	1	3
229 2300-2318-2060-541-20-5-0000-0000 I	0.03	0.00%	6	0	6	1	7
230 2300-2319-2060-541-20-5-0000-0000 I	0.41	0.01%	90	0	90	19	109
231 2300-2320-2060-541-20-5-0000-0000 I	0.01	0.00%	2	0	2	1	3
233 2300-2322-2060-541-20-5-0000-0000 I	0.07	0.00%	15	0	15	3	19
234 2300-2323-2060-541-20-5-0000-0000 I	0.04	0.00%	9	0	9	2	11
235 2300-2324-2060-541-20-5-0000-0000 I	0.08	0.00%	18	0	18	4	21

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
236 2300-2325-2060-541-20-5-0000-0000 I	0.09	0.00%	\$19	\$0	\$19	\$4	\$23
237 2400-2401-2015-521-20-5-0000-0000 S	2.11	0.03%	458	0	458	99	557
240 2400-2402-9999-000-20-5-0000-0000 C	0.12	0.00%	25	0	25	5	31
241 2400-2405-1580-290-15-2-0000-0000 T	31.41	0.52%	6,831	0	6,831	1,475	8,305
242 2400-2408-9999-000-20-5-0000-0000 C	4.48	0.07%	974	0	974	210	1,185
243 2400-2409-9999-000-20-5-0000-0000 C	2.52	0.04%	548	0	548	118	666
244 2400-2417-1700-350-17-4-0000-0000 I	0.01	0.00%	2	0	2	0	2
245 2400-2417-1701-355-17-4-0000-0000 C	46.77	0.77%	10,171	0	10,171	2,196	12,367
246 2400-2417-1705-365-17-4-0000-0000 I	168.93	2.78%	36,742	0	36,742	7,931	44,673
251 2400-2417-9999-000-17-4-0000-0000 C	0.95	0.02%	207	0	207	45	251
252 2400-2418-9999-000-20-5-0000-0000 C	0.30	0.00%	65	0	65	14	79
253 2400-2420-1630-330-16-3-0000-0000 I	16.79	0.28%	3,651	0	3,651	788	4,439
254 2400-2436-1540-275-15-2-0000-0000 S	1.05	0.02%	229	0	229	49	279
255 2400-2436-1550-278-15-2-0000-0000 C	0.57	0.01%	125	0	125	27	152
256 2400-2440-1710-375-17-4-0000-0000 J	9.28	0.15%	2,019	0	2,019	436	2,455
257 2400-2441-2015-523-20-5-0000-0000 I	1.09	0.02%	236	0	236	51	288
258 2400-2441-9999-000-20-5-0000-0000 C	1.16	0.02%	252	0	252	54	307
259 2400-2443-1110-072-11-1-0000-0000 C	1.26	0.02%	273	0	273	59	332
260 2400-2446-2001-481-20-5-0000-0000 J	395.26	6.51%	85,968	0	85,968	18,558	104,526
262 2400-2448-2024-536-20-5-0000-0000 C	0.21	0.00%	45	0	45	10	55
263 2400-2448-9999-000-20-5-0000-0000 C	4.07	0.07%	884	0	884	191	1,075
264 2400-2449-2002-484-20-5-0000-0000 I	0.36	0.01%	79	0	79	17	96
267 2500-2504-9999-000-20-5-0000-0000 C	8.94	0.15%	1,945	0	1,945	420	2,364
268 2500-2506-2010-511-20-5-0000-0000 S	25.40	0.42%	5,525	0	5,525	1,193	6,717
271 2500-2506-9999-000-20-5-0000-0000 C	1.21	0.02%	263	0	263	57	320
272 2500-2507-9999-000-20-5-0000-0000 C	0.62	0.01%	135	0	135	29	164
273 2500-2508-2001-480-20-5-0000-0000 I	0.40	0.01%	87	0	87	19	106
274 2500-2508-2001-481-20-5-0000-0000 J	0.76	0.01%	166	0	166	36	202
280 2500-2508-2004-493-20-5-0000-0000 C	1.79	0.03%	390	0	390	84	474
281 2500-2508-2005-501-20-5-0000-0000 T	4.33	0.07%	942	0	942	203	1,145
282 2500-2508-2005-502-20-5-0000-0000 T	2.68	0.04%	582	0	582	126	708
283 2500-2508-2005-503-20-5-0000-0000 T	0.69	0.01%	150	0	150	32	182
284 2500-2508-2005-504-20-5-0000-0000 T	1.07	0.02%	233	0	233	50	284
285 2500-2508-2015-522-20-5-0000-0000 I	0.58	0.01%	125	0	125	27	152
288 2500-2508-9993-000-20-5-0000-0000 T	1.66	0.03%	360	0	360	78	438
290 2500-2508-9999-000-20-5-0000-0000 C	1.44	0.02%	313	0	313	68	381
292 2500-2509-9999-000-20-5-0000-0000 C	1.43	0.02%	311	0	311	67	378
293 2500-2510-9999-000-20-5-0000-0000 C	2.24	0.04%	487	0	487	105	592
294 2500-2511-9999-000-20-5-0000-0000 C	1.08	0.02%	236	0	236	51	286
295 2500-2512-9999-000-20-5-0000-0000 C	2.94	0.05%	640	0	640	138	779
296 2500-2513-9999-000-20-5-0000-0000 C	2.38	0.04%	518	0	518	112	630
297 2500-2515-9999-000-20-5-0000-0000 C	4.25	0.07%	925	0	925	200	1,125

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
299 2500-2517-9999-000-20-5-0000-0000 (	3.45	0.06%	\$750	\$0	\$750	\$162	\$912
301 2600-2601-9999-000-20-5-0000-0000 (	6.36	0.10%	1,383	0	1,383	299	1,682
302 2600-2602-9999-000-20-5-0000-0000 (	41.87	0.69%	9,106	0	9,106	1,966	11,072
303 2700-2701-1700-350-17-4-0000-0000 I	2.03	0.03%	442	0	442	95	537
304 2700-2701-1705-365-17-4-0000-0000 I	2.21	0.04%	481	0	481	104	585
305 2700-2701-1710-375-17-4-0000-0000 /	4.83	0.08%	1,051	0	1,051	227	1,278
306 2700-2701-1730-381-17-4-0000-0000 (	0.06	0.00%	13	0	13	3	16
308 2700-2701-1740-385-17-4-0000-0000 I	42.13	0.69%	9,164	0	9,164	1,978	11,142
309 2700-2701-1740-386-17-4-0000-0000 I	13.03	0.21%	2,834	0	2,834	612	3,446
312 2700-2701-9999-000-17-4-0000-0000 (	29.84	0.49%	6,490	0	6,490	1,401	7,891
313 2700-2702-9999-000-17-4-0000-0000 (	11.44	0.19%	2,489	0	2,489	537	3,026
314 2700-2703-1710-375-17-4-0000-0000 /	9.71	0.16%	2,112	0	2,112	456	2,568
315 2700-2703-1730-381-17-4-0000-0000 (	0.18	0.00%	39	0	39	8	48
316 2700-2703-1730-384-17-4-0000-0000 `	0.50	0.01%	108	0	108	23	131
317 2700-2705-2015-522-20-5-0000-0000 I	1.25	0.02%	272	0	272	59	331
318 2700-2706-3200-651-32-1-0000-0000 /	1.27	0.02%	275	0	275	59	335
320 3000-3008-1705-365-17-4-0000-0000 I	65.94	1.09%	14,342	0	14,342	3,096	17,438
321 3000-3009-1701-355-17-4-0000-0000 (	0.01	0.00%	1	0	1	0	2
322 3000-3009-1705-365-17-4-0000-0000 I	0.83	0.01%	180	0	180	39	218
323 3000-3010-9999-000-15-2-0000-0000 (	0.39	0.01%	84	0	84	18	102
324 3000-3012-9999-000-20-5-0000-0000 (	4.56	0.08%	993	0	993	214	1,207
326 3000-3016-9999-000-20-5-0000-0000 (	0.81	0.01%	177	0	177	38	215
327 3000-3022-9999-000-10-1-0000-0000 (	0.00	0.00%	1	0	1	0	1
330 3050-3506-2015-523-20-5-0000-0000 I	17.92	0.30%	3,897	0	3,897	841	4,738
331 3050-3506-9999-000-20-5-0000-0000 (	0.24	0.00%	51	0	51	11	63
332 3050-3509-2015-523-20-5-0000-0000 I	31.61	0.52%	6,875	0	6,875	1,484	8,359
333 3050-3509-9999-000-20-5-0000-0000 (	0.23	0.00%	49	0	49	11	60
334 3050-3517-2015-523-20-5-0000-0000 I	33.44	0.55%	7,272	0	7,272	1,570	8,842
335 3050-3517-9999-000-20-5-0000-0000 (	1.71	0.03%	372	0	372	80	452
336 3050-3518-9999-000-20-5-0000-0000 (	0.24	0.00%	53	0	53	11	64
337 3050-3521-2015-523-20-5-0000-0000 I	4.77	0.08%	1,036	0	1,036	224	1,260
338 3050-3521-9999-000-20-5-0000-0000 (	0.19	0.00%	41	0	41	9	50
339 3050-3523-9999-000-20-5-0000-0000 (	0.01	0.00%	2	0	2	1	3
341 3100-3104-9999-000-17-4-0000-0000 (	0.64	0.01%	139	0	139	30	169
343 3100-3109-2050-540-20-5-0000-0000 I	3.74	0.06%	814	0	814	176	990
345 3100-3110-2050-540-20-5-0000-0000 I	0.43	0.01%	94	0	94	20	114
346 3100-3110-9999-000-17-4-0000-0000 (	0.76	0.01%	166	0	166	36	202
347 3100-3111-2050-540-20-5-0000-0000 I	2.82	0.05%	614	0	614	132	746
348 3100-3111-9999-000-20-5-0000-0000 (	0.75	0.01%	163	0	163	35	198
349 3100-3112-2050-540-20-5-0000-0000 I	0.23	0.00%	50	0	50	11	61
350 3100-3113-2050-540-20-5-0000-0000 I	0.45	0.01%	97	0	97	21	118
351 3100-3114-2050-540-20-5-0000-0000 I	3.36	0.06%	732	0	732	158	889

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
352 3100-3114-9999-000-20-5-0000-0000 I	1.85	0.03%	\$403	\$0	\$403	\$87	\$490
353 3100-3115-2050-540-20-5-0000-0000 I	0.25	0.00%	54	0	54	12	65
355 3100-3118-2050-540-20-5-0000-0000 I	0.03	0.00%	6	0	6	1	8
356 3100-3119-2050-540-20-5-0000-0000 I	0.03	0.00%	6	0	6	1	8
357 3100-3122-2050-540-20-5-0000-0000 I	0.02	0.00%	5	0	5	1	6
358 3100-3125-2050-540-20-5-0000-0000 I	0.03	0.00%	6	0	6	1	8
359 3100-3126-2050-540-20-5-0000-0000 I	0.03	0.00%	6	0	6	1	8
360 3100-3127-2050-540-20-5-0000-0000 I	0.02	0.00%	5	0	5	1	6
361 3100-3129-2050-540-20-5-0000-0000 I	0.02	0.00%	5	0	5	1	6
362 3100-3130-2050-540-20-5-0000-0000 I	0.01	0.00%	3	0	3	1	4
363 3100-3137-2050-540-20-5-0000-0000 I	5.03	0.08%	1,095	0	1,095	236	1,331
365 3100-3141-2050-540-20-5-0000-0000 I	0.03	0.00%	6	0	6	1	8
368 3100-3143-9999-000-20-5-0000-0000 I	0.02	0.00%	5	0	5	1	6
370 3100-3146-2050-540-20-5-0000-0000 I	3.83	0.06%	833	0	833	180	1,013
371 3100-3146-9999-000-20-5-0000-0000 I	3.00	0.05%	653	0	653	141	794
373 3100-3147-1530-270-15-2-0000-0000 I	0.13	0.00%	27	0	27	6	33
374 3100-3147-2050-540-20-5-0000-0000 I	4.25	0.07%	925	0	925	200	1,124
376 4000-4001-4110-761-41-0-0000-0000 I	91.37	1.51%	19,873	0	19,873	4,290	24,163
377 4000-4001-4115-765-41-0-0000-0000 I	19.75	0.33%	4,295	0	4,295	927	5,222
378 4000-4001-4115-766-41-0-0000-0000 I	0.61	0.01%	132	0	132	29	161
380 4000-4001-9998-000-41-0-0000-0000 I	3.06	0.05%	666	0	666	144	810
381 4000-4002-4115-765-41-0-0000-0000 I	29.36	0.48%	6,385	0	6,385	1,378	7,763
382 4000-4005-4115-765-41-0-0000-0000 I	0.22	0.00%	47	0	47	10	57
383 4000-4006-4115-765-41-0-0000-0000 I	0.21	0.00%	45	0	45	10	55
384 4000-4007-4112-763-41-0-0000-0000 I	0.24	0.00%	51	0	51	11	62
385 4000-4010-4110-761-41-0-0000-0000 I	0.23	0.00%	49	0	49	11	60
387 4000-4010-4115-765-41-0-0000-0000 I	4.18	0.07%	909	0	909	196	1,105
388 4000-4011-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
389 4000-4011-4115-765-41-0-0000-0000 I	3.98	0.07%	865	0	865	187	1,052
391 4000-4013-4115-765-41-0-0000-0000 I	1.82	0.03%	396	0	396	85	481
392 4030-4031-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
393 4030-4033-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
395 4030-4034-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
396 4030-4035-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
398 4030-4036-2050-540-20-5-0000-0000 I	0.12	0.00%	26	0	26	6	31
399 4030-4037-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
400 4030-4038-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
401 4030-4039-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
402 4030-4040-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
403 4030-4041-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
404 4030-4044-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
406 4030-4049-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
407 4030-4050-2050-540-20-5-0000-0000 I	0.02	0.00%	\$4	\$0	\$4	\$1	\$5
408 4030-4051-2050-540-20-5-0000-0000 I	0.00	0.00%	1	0	1	0	1
409 4030-4052-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
410 4030-4053-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
411 4030-4054-2050-540-20-5-0000-0000 I	0.09	0.00%	21	0	21	4	25
412 4030-4055-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
413 4030-4056-2050-540-20-5-0000-0000 I	0.09	0.00%	21	0	21	4	25
414 4030-4057-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
415 4030-4058-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
416 4030-4059-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
417 4030-4061-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
418 4030-4062-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
419 4030-4063-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
420 4030-4064-2050-540-20-5-0000-0000 I	0.01	0.00%	2	0	2	0	2
421 4030-4065-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
423 4100-4101-4120-771-41-0-0000-0000 I	2.17	0.04%	471	0	471	102	573
424 4100-4101-4120-772-41-0-0000-0000 I	2.57	0.04%	559	0	559	121	679
425 4100-4101-4120-773-41-0-0000-0000 I	1.24	0.02%	270	0	270	58	328
426 4100-4101-4120-774-41-0-0000-0000 I	9.72	0.16%	2,114	0	2,114	456	2,570
427 4100-4101-4120-775-41-0-0000-0000 I	46.52	0.77%	10,118	0	10,118	2,184	12,302
428 4100-4101-4120-776-41-0-0000-0000 I	2.34	0.04%	509	0	509	110	619
429 4100-4101-4120-777-41-0-0000-0000 I	3.87	0.06%	842	0	842	182	1,024
430 4100-4101-4125-785-41-0-0000-0000 I	0.08	0.00%	17	0	17	4	21
432 4100-4103-4125-786-41-0-0000-0000 I	0.42	0.01%	91	0	91	20	110
433 4100-4104-4120-773-41-0-0000-0000 I	1.43	0.02%	310	0	310	67	377
434 4100-4106-4120-773-41-0-0000-0000 I	1.47	0.02%	320	0	320	69	389
435 4100-4113-4120-774-41-0-0000-0000 I	0.24	0.00%	52	0	52	11	63
436 4100-4113-4120-776-41-0-0000-0000 I	0.06	0.00%	13	0	13	3	16
437 4100-4113-4120-777-41-0-0000-0000 I	0.25	0.00%	54	0	54	12	65
439 4150-4151-2010-512-20-5-0000-0000 I	13.06	0.22%	2,841	0	2,841	613	3,454
440 4150-4151-2015-521-20-5-0000-0000 I	3.04	0.05%	661	0	661	143	804
441 4150-4151-2015-522-20-5-0000-0000 I	138.82	2.29%	30,194	0	30,194	6,518	36,712
444 4150-4151-4120-779-41-0-0000-0000 I	0.72	0.01%	156	0	156	34	189
448 4200-4201-4301-831-43-0-0000-0000 I	11.46	0.19%	2,492	0	2,492	538	3,029
449 4200-4201-4301-832-43-0-0000-0000 I	10.33	0.17%	2,246	0	2,246	485	2,731
450 4200-4201-4301-833-43-0-0000-0000 I	11.87	0.20%	2,581	0	2,581	557	3,139
451 4200-4201-4301-834-43-0-0000-0000 I	5.14	0.08%	1,117	0	1,117	241	1,358
452 4200-4201-4301-835-43-0-0000-0000 I	1.59	0.03%	345	0	345	75	420
453 4200-4201-4301-836-43-0-0000-0000 I	2.40	0.04%	522	0	522	113	634
454 4200-4201-4301-837-43-0-0000-0000 I	2.18	0.04%	474	0	474	102	577
455 4200-4201-4301-838-43-0-0000-0000 I	1.73	0.03%	376	0	376	81	457
457 4200-4222-9999-871-43-0-0000-0000 I	1.22	0.02%	266	0	266	57	324

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
458 4200-4223-9999-870-43-0-0000-0000 /	2.15	0.04%	\$468	\$0	\$468	\$101	\$569
460 4200-4223-9999-873-43-0-0000-0000 /	4.53	0.07%	985	0	985	213	1,197
462 4200-4224-9999-871-43-0-0000-0000 /	2.81	0.05%	611	0	611	132	742
463 4200-4225-4305-856-43-0-0000-0000 /	3.97	0.07%	863	0	863	186	1,049
464 4200-4228-9999-871-43-0-0000-0000 /	0.12	0.00%	26	0	26	6	32
465 4200-4229-9999-871-43-0-0000-0000 /	0.38	0.01%	83	0	83	18	101
466 4200-4230-9999-871-43-0-0000-0000 /	12.01	0.20%	2,612	0	2,612	564	3,176
467 4200-4281-4302-851-43-0-0000-0000 I	9.19	0.15%	1,998	0	1,998	431	2,429
469 4300-4301-4401-880-44-0-0000-0000 C	2.58	0.04%	562	0	562	121	683
470 4300-4398-9998-000-44-0-0000-0000 I	0.35	0.01%	76	0	76	17	93
471 4400-4402-1705-365-17-4-0000-0000 I	10.69	0.18%	2,325	0	2,325	502	2,827
472 4400-4406-1701-355-17-4-0000-0000 C	0.01	0.00%	1	0	1	0	2
473 4400-4450-1750-389-17-4-0000-0000 I	1.34	0.02%	291	0	291	63	354
474 4500-4501-4135-792-41-0-0000-0000 S	8.69	0.14%	1,890	0	1,890	408	2,298
475 4500-4501-4140-796-41-0-0000-0000 I	13.66	0.23%	2,972	0	2,972	642	3,614
476 4500-4501-4140-797-41-0-0000-0000 I	2.81	0.05%	610	0	610	132	742
477 4500-4501-4140-798-41-0-0000-0000 I	19.02	0.31%	4,137	0	4,137	893	5,030
478 4500-4501-4140-799-41-0-0000-0000 \	9.37	0.15%	2,039	0	2,039	440	2,479
479 4500-4501-4140-800-41-0-0000-0000 ~	0.21	0.00%	46	0	46	10	56
480 4500-4501-4145-806-41-0-0000-0000 I	20.20	0.33%	4,394	0	4,394	948	5,342
481 4500-4501-9994-000-41-0-0000-0000 C	0.01	0.00%	1	0	1	0	1
482 4500-4501-9998-000-41-0-0000-0000 I	0.20	0.00%	43	0	43	9	53
483 4500-4517-4140-796-41-0-0000-0000 I	0.65	0.01%	142	0	142	31	173
485 4500-4517-4140-799-41-0-0000-0000 \	0.16	0.00%	35	0	35	8	43
486 4500-4521-4135-792-41-0-0000-0000 S	0.01	0.00%	2	0	2	0	2
487 4550-4551-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
488 4550-4552-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
489 4550-4553-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
490 4550-4554-2050-540-20-5-0000-0000 I	0.01	0.00%	2	0	2	0	2
491 4550-4555-2050-540-20-5-0000-0000 I	0.30	0.00%	64	0	64	14	78
492 4550-4556-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
493 4550-4557-2050-540-20-5-0000-0000 I	0.02	0.00%	4	0	4	1	5
495 4600-4602-4510-911-45-0-0000-0000 /	5.83	0.10%	1,267	0	1,267	273	1,540
496 4600-4602-4510-912-45-0-0000-0000 S	2.84	0.05%	618	0	618	133	752
497 4600-4602-4520-920-45-0-0000-0000 /	1.14	0.02%	249	0	249	54	303
499 4600-4602-4520-922-45-0-0000-0000 S	0.07	0.00%	15	0	15	3	18
500 4600-4602-4530-930-45-0-0000-0000 /	614.49	10.12%	133,649	0	133,649	28,851	162,500
501 4600-4602-4540-940-45-0-0000-0000 /	0.32	0.01%	69	0	69	15	84
502 4600-4602-4540-942-45-0-0000-0000 I	1.11	0.02%	242	0	242	52	295
503 4600-4602-4540-943-45-0-0000-0000 C	0.03	0.00%	7	0	7	2	9
504 4600-4602-4550-950-45-0-0000-0000 /	0.28	0.00%	61	0	61	13	74
505 4600-4602-4550-952-45-0-0000-0000 I	0.05	0.00%	11	0	11	2	13

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
510 4600-4604-4520-920-45-0-0000-0000 /	3.18	0.05%	\$691	\$0	\$691	\$149	\$840
511 4600-4604-4520-921-45-0-0000-0000 /	2.22	0.04%	482	0	482	104	586
512 4600-4604-4520-922-45-0-0000-0000 /	3.02	0.05%	657	0	657	142	799
513 4600-4604-4530-930-45-0-0000-0000 /	0.79	0.01%	171	0	171	37	208
515 4600-4604-4550-950-45-0-0000-0000 /	1.58	0.03%	344	0	344	74	419
516 4600-4604-4550-952-45-0-0000-0000 /	2.26	0.04%	491	0	491	106	597
517 4600-4604-4550-953-45-0-0000-0000 /	0.12	0.00%	25	0	25	5	31
519 4600-4605-4510-912-45-0-0000-0000 /	0.15	0.00%	32	0	32	7	39
520 4600-4609-9999-000-45-0-0000-0000 /	4.73	0.08%	1,029	0	1,029	222	1,251
521 4610-0000-9999-000-45-0-0000-0000 /	5.68	0.09%	1,235	0	1,235	267	1,501
522 4630-0000-9999-000-45-0-0000-0000 /	6.56	0.11%	1,426	0	1,426	308	1,734
523 4680-4681-9999-000-45-0-0000-0000 /	0.71	0.01%	155	0	155	34	189
524 4680-4682-9999-000-45-0-0000-0000 /	0.56	0.01%	122	0	122	26	148
525 4680-4683-9999-000-45-0-0000-0000 /	0.31	0.01%	68	0	68	15	83
527 4680-4685-4510-911-45-0-0000-0000 /	0.27	0.00%	58	0	58	13	71
528 4680-4685-4510-912-45-0-0000-0000 /	3.71	0.06%	806	0	806	174	980
529 4680-4685-4530-930-45-0-0000-0000 /	2.70	0.04%	588	0	588	127	715
530 4680-4685-4540-940-45-0-0000-0000 /	0.20	0.00%	43	0	43	9	53
532 4700-4701-9998-000-44-0-0000-0000 /	1.01	0.02%	219	0	219	47	266
533 4700-4702-4406-890-44-0-0000-0000 /	0.73	0.01%	158	0	158	34	192
534 4700-4703-9999-000-44-0-0000-0000 /	0.01	0.00%	3	0	3	1	4
535 4700-4704-9999-000-44-0-0000-0000 /	0.65	0.01%	140	0	140	30	171
536 5000-5001-3014-575-30-0-0000-0000 /	23.36	0.38%	5,080	0	5,080	1,097	6,177
538 5000-5002-3015-577-30-0-0000-0000 /	22.47	0.37%	4,888	0	4,888	1,055	5,943
539 5000-5004-1100-068-11-1-0000-0000 /	1.56	0.03%	339	0	339	73	412
541 5000-5011-3002-561-30-0-0000-0000 /	22.91	0.38%	4,984	0	4,984	1,076	6,060
542 5000-5011-3002-568-30-0-0000-0000 /	32.79	0.54%	7,131	0	7,131	1,539	8,670
545 5000-5013-3002-562-30-0-0000-0000 /	2.95	0.05%	642	0	642	139	780
546 5000-5014-3002-561-30-0-0000-0000 /	0.14	0.00%	30	0	30	7	37
547 5000-5014-3111-624-31-0-0000-0000 /	0.35	0.01%	75	0	75	16	92
548 5000-5021-1220-130-12-1-0000-0000 /	6.94	0.11%	1,510	0	1,510	326	1,836
549 5000-5031-3002-561-30-0-0000-0000 /	2.79	0.05%	607	0	607	131	738
550 5000-5041-3105-620-31-0-0000-0000 /	31.28	0.52%	6,803	0	6,803	1,469	8,272
552 5000-5042-3101-600-31-0-0000-0000 /	1.05	0.02%	227	0	227	49	277
553 5000-5042-3102-601-31-0-0000-0000 /	1.19	0.02%	258	0	258	56	314
554 5000-5042-3103-603-31-0-0000-0000 /	6.46	0.11%	1,405	0	1,405	303	1,708
555 5000-5042-3104-610-31-0-0000-0000 /	27.68	0.46%	6,020	0	6,020	1,299	7,319
556 5000-5042-3111-625-31-0-0000-0000 /	1.18	0.02%	257	0	257	55	312
558 5000-5043-3108-621-31-0-0000-0000 /	0.21	0.00%	46	0	46	10	56
559 5000-5044-3111-623-31-0-0000-0000 /	0.28	0.00%	60	0	60	13	73
562 5000-5045-3109-622-31-0-0000-0000 /	0.73	0.01%	158	0	158	34	193
563 5000-5046-3112-626-31-0-0000-0000 /	1.27	0.02%	277	0	277	60	337

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
564 5100-5101-3408-723-34-1-0000-0000 \	23.05	0.38%	\$5,013	\$0	\$5,013	\$1,082	\$6,096
566 5100-5102-3407-721-34-1-0000-0000 I	0.01	0.00%	1	0	1	0	2
567 5100-5102-3407-722-34-1-0000-0000 I	4.09	0.07%	890	0	890	192	1,082
568 5100-5103-3409-724-34-1-0000-0000 I	0.02	0.00%	4	0	4	1	5
569 5100-5111-1110-074-11-1-0000-0000 I	0.57	0.01%	123	0	123	27	150
570 5100-5112-3407-721-34-1-0000-0000 I	4.98	0.08%	1,082	0	1,082	234	1,316
572 5200-5207-3240-682-32-0-0000-0000 I	2.08	0.03%	453	0	453	98	550
573 5200-5207-3240-683-32-0-0000-0000 I	1.92	0.03%	418	0	418	90	508
574 5200-5207-3240-684-32-0-0000-0000 I	0.70	0.01%	152	0	152	33	185
575 5200-5207-3240-685-32-0-0000-0000 I	0.02	0.00%	5	0	5	1	6
576 5200-5207-3240-686-32-0-0000-0000 I	0.06	0.00%	12	0	12	3	15
578 5200-5208-3240-682-32-0-0000-0000 I	1.61	0.03%	350	0	350	75	425
579 5200-5251-4101-751-41-0-0000-0000 I	1.95	0.03%	425	0	425	92	516
580 5200-5251-4101-752-41-0-0000-0000 I	4.30	0.07%	936	0	936	202	1,137
581 5200-5251-4101-753-41-0-0000-0000 I	0.02	0.00%	5	0	5	1	6
582 5200-5251-9994-000-41-0-0000-0000 I	0.16	0.00%	34	0	34	7	41
583 5200-5253-4101-752-41-0-0000-0000 I	0.00	0.00%	0	0	0	0	0
584 5200-5253-4101-753-41-0-0000-0000 I	1.23	0.02%	266	0	266	58	324
585 5200-5253-4115-765-41-0-0000-0000 \	0.30	0.00%	65	0	65	14	79
586 5200-5253-4125-787-41-0-0000-0000 S	0.22	0.00%	47	0	47	10	57
587 6010-6011-1100-068-11-1-0000-0000 I	8.27	0.14%	1,800	0	1,800	388	2,188
588 6020-6021-1100-068-11-1-0000-0000 I	10.89	0.18%	2,368	0	2,368	511	2,879
591 7000-7001-9998-000-11-9-0000-0000 I	0.01	0.00%	1	0	1	0	1
593 7200-7201-1110-072-11-1-0000-0000 I	0.35	0.01%	76	0	76	16	93
594 7200-7201-9998-000-11-9-0000-0000 I	0.18	0.00%	39	0	39	8	47
597 7200-7201-9998-000-17-4-0000-0000 I	0.04	0.00%	9	0	9	2	11
598 1000-1001-1906-450-19-6-0000-0000 I	1.26	0.02%	274	0	274	59	333
601 2000-2029-1100-061-11-6-0000-0000 I	0.00	0.00%	0	0	0	0	0
605 3000-3021-9999-000-16-3-0000-0000 I	0.01	0.00%	2	0	2	1	3
608 3100-3137-9999-000-16-3-0000-0000 I	2.01	0.03%	438	0	438	94	532
620 2100-2102-2010-513-20-5-0000-0000 I	1.67	0.03%	362	0	362	78	440
621 2100-2103-2010-514-20-5-0000-0000 I	1.06	0.02%	232	0	232	50	282
624 5000-5003-4561-572-45-0-0000-0000 I	0.04	0.00%	8	0	8	2	10
628 3000-3023-9999-000-16-3-0000-0000 I	1.97	0.03%	428	0	428	92	520
629 1000-1001-1020-031-10-1-0000-0000 S	1.31	0.02%	284	0	284	61	346
630 1000-1001-1020-032-10-1-0000-0000 I	2.14	0.04%	466	0	466	101	567
632 1000-1001-1067-047-10-1-0000-0000 I	0.61	0.01%	132	0	132	28	161
633 1000-1001-1068-048-10-1-0000-0000 S	0.04	0.00%	10	0	10	2	12
634 1000-1001-1068-048-10-4-0000-0000 S	13.13	0.22%	2,856	0	2,856	617	3,473
635 1000-1001-1100-062-11-1-0000-0000 I	31.44	0.52%	6,839	0	6,839	1,476	8,316
637 1000-1001-1210-112-12-1-0000-0000 I	0.14	0.00%	29	0	29	6	36
638 1000-1001-1410-200-14-1-0000-0000 I	0.01	0.00%	2	0	2	0	2

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
639	1000-1001-1410-202-14-6-0000-0000	67.78	1.12%	\$14,742	\$0	\$14,742	\$3,182	\$17,925
640	1000-1001-1530-265-15-2-0000-0000	2.15	0.04%	467	0	467	101	567
641	1000-1001-1530-266-15-2-0000-0000	1.78	0.03%	388	0	388	84	472
642	1000-1001-1530-267-15-2-0000-0000	2.35	0.04%	510	0	510	110	621
643	1000-1001-1530-268-15-2-0000-0000	1.53	0.03%	333	0	333	72	405
644	1000-1001-1530-269-15-2-0000-0000	1.93	0.03%	421	0	421	91	511
645	1000-1001-1540-274-15-2-0000-0000	2.37	0.04%	516	0	516	111	627
646	1000-1001-1540-285-15-2-0000-0000	0.49	0.01%	107	0	107	23	131
647	1000-1001-1540-280-15-2-0000-0000	0.19	0.00%	41	0	41	9	49
648	1000-1001-1550-281-15-2-0000-0000	0.10	0.00%	22	0	22	5	26
649	1000-1001-1620-328-16-3-0000-0000	0.00	0.00%	0	0	0	0	0
650	1000-1001-1730-384-17-4-0000-0000	0.00	0.00%	0	0	0	0	0
652	1000-1001-1910-470-19-6-0000-0000	0.59	0.01%	129	0	129	28	157
653	1000-1001-2010-514-20-5-0000-0000	0.03	0.00%	6	0	6	1	7
655	1000-1001-2201-494-22-5-0000-0000	9.69	0.16%	2,108	0	2,108	455	2,564
656	1000-1001-2204-545-22-5-0000-0000	5.10	0.08%	1,110	0	1,110	240	1,350
657	1000-1001-2205-546-22-5-0000-0000	1.13	0.02%	245	0	245	53	298
659	1000-1001-3020-581-30-0-0000-0000	0.00	0.00%	0	0	0	0	0
660	1000-1001-3020-581-30-1-0000-0000	0.08	0.00%	18	0	18	4	22
661	1000-1001-3102-602-31-1-0000-0000	0.59	0.01%	129	0	129	28	157
663	1000-1001-3200-580-32-1-0000-0000	0.01	0.00%	1	0	1	0	2
664	1000-1001-4120-776-41-6-0000-0000	0.60	0.01%	131	0	131	28	159
667	1000-1601-2005-501-20-0-0000-0000	0.02	0.00%	4	0	4	1	4
668	1000-1601-2010-515-20-5-0000-0000	0.73	0.01%	159	0	159	34	193
673	1000-1603-2012-563-20-5-0000-0000	0.00	0.00%	0	0	0	0	0
674	2000-2023-1620-322-16-3-0000-0000	1.26	0.02%	274	0	274	59	333
676	2000-2040-1410-202-14-6-0000-0000	2.72	0.04%	591	0	591	128	718
679	2000-2041-1410-202-14-6-0000-0000	0.75	0.01%	162	0	162	35	197
685	2000-2041-1520-259-15-2-0000-0000	0.35	0.01%	76	0	76	16	93
686	2000-2041-1520-260-15-2-0000-0000	0.13	0.00%	27	0	27	6	33
689	2000-2041-1530-270-15-2-0000-0000	0.99	0.02%	215	0	215	46	261
692	2000-2041-1540-270-15-2-0000-0000	2.01	0.03%	437	0	437	94	532
693	2000-2041-1540-275-15-2-0000-0000	1.29	0.02%	280	0	280	60	341
696	2000-2041-1610-311-16-3-0000-0000	2.23	0.04%	484	0	484	105	589
697	2000-2041-1610-313-16-3-0000-0000	0.47	0.01%	103	0	103	22	125
698	2000-2041-1620-320-16-3-0000-0000	1.86	0.03%	404	0	404	87	492
702	2000-2041-1630-330-16-3-0000-0000	1.72	0.03%	374	0	374	81	455
705	2000-2041-1906-450-19-6-0000-0000	2.77	0.05%	602	0	602	130	732
707	2000-2041-4120-776-41-6-0000-0000	1.00	0.02%	218	0	218	47	266
710	2000-2041-9994-000-32-1-0000-0000	0.10	0.00%	22	0	22	5	27
712	2000-2041-9995-662-32-1-0000-0000	1.30	0.02%	283	0	283	61	344
713	2000-2041-9999-000-17-4-0000-0000	10.23	0.17%	2,226	0	2,226	481	2,707

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
714 2000-2041-9999-000-20-5-0000-0000 (	8.45	0.14%	\$1,838	\$0	\$1,838	\$397	\$2,235
715 2000-2041-9999-250-15-2-0000-0000 (	3.05	0.05%	664	0	664	143	808
716 2000-2041-9999-275-15-2-0000-0000 (	1.36	0.02%	296	0	296	64	360
718 2000-2041-9999-350-17-4-0000-0000 (	0.58	0.01%	127	0	127	27	154
719 2000-2041-9999-511-20-5-0000-0000 (	8.27	0.14%	1,798	0	1,798	388	2,186
720 2000-2041-9999-531-20-5-0000-0000 (	1.07	0.02%	232	0	232	50	282
723 2060-0000-1903-441-19-6-0000-0000 /	2.13	0.04%	464	0	464	100	564
725 2070-0000-1906-453-19-6-0000-0000 I	6.74	0.11%	1,467	0	1,467	317	1,783
726 2070-2075-1410-202-14-6-0000-0000 (	6.44	0.11%	1,400	0	1,400	302	1,702
727 2070-2082-1906-450-19-6-0000-0000 I	0.59	0.01%	128	0	128	28	155
728 2070-2083-1906-450-19-6-0000-0000 I	0.30	0.00%	66	0	66	14	80
729 2070-2084-1906-450-19-6-0000-0000 I	0.10	0.00%	21	0	21	4	25
730 2070-2085-1906-450-19-6-0000-0000 I	0.50	0.01%	108	0	108	23	132
731 2070-2086-1906-450-19-6-0000-0000 I	0.21	0.00%	46	0	46	10	56
736 2100-2102-2010-514-20-5-0000-0000 I	0.71	0.01%	155	0	155	33	189
737 2100-2103-2010-513-20-5-0000-0000 /	2.50	0.04%	543	0	543	117	660
738 2100-2104-2203-544-22-5-0000-0000 ~	0.56	0.01%	121	0	121	26	147
740 2400-2403-1570-282-15-2-0000-0000 I	2.65	0.04%	576	0	576	124	701
741 2400-2436-1530-270-15-2-0000-0000 I	0.58	0.01%	125	0	125	27	152
747 2500-2508-2202-543-22-5-0000-0000 ~	2.14	0.04%	465	0	465	100	566
749 2500-2508-2203-544-22-5-0000-0000 ~	2.38	0.04%	519	0	519	112	630
750 2500-2508-2204-545-22-5-0000-0000 (	3.16	0.05%	688	0	688	149	837
752 2700-2701-1700-351-17-4-0000-0000 I	0.38	0.01%	82	0	82	18	99
753 2700-2701-1701-355-17-4-0000-0000 (	0.36	0.01%	79	0	79	17	96
754 2700-2701-2205-546-22-5-0000-0000 (	1.56	0.03%	338	0	338	73	411
756 2700-2703-1700-350-17-4-0000-0000 I	1.11	0.02%	241	0	241	52	292
758 2700-2705-4120-776-41-0-0000-0000 I	0.00	0.00%	0	0	0	0	0
759 2700-2705-4120-776-41-4-0000-0000 I	0.30	0.01%	66	0	66	14	80
760 2700-2705-4120-776-41-6-0000-0000 I	0.15	0.00%	33	0	33	7	40
762 2700-2705-9999-000-20-5-0000-0000 (	9.96	0.16%	2,167	0	2,167	468	2,635
763 2700-2706-1700-350-17-4-0000-0000 I	1.11	0.02%	242	0	242	52	295
766 3000-3024-9999-000-16-3-0000-0000 (	0.68	0.01%	147	0	147	32	179
767 3000-3025-9999-000-20-5-0000-0000 (	0.01	0.00%	2	0	2	1	3
776 3100-3148-2050-540-20-5-0000-0000 I	0.03	0.00%	6	0	6	1	8
777 3100-3148-9999-000-16-3-0000-0000 (	0.39	0.01%	84	0	84	18	102
778 3100-3150-2050-540-20-5-0000-0000 I	0.02	0.00%	5	0	5	1	6
779 3100-3151-2050-540-20-5-0000-0000 I	0.03	0.00%	6	0	6	1	8
780 3100-3152-2050-540-20-5-0000-0000 I	0.02	0.00%	5	0	5	1	6
783 4030-4032-2050-540-20-5-0000-0000 I	0.01	0.00%	2	0	2	0	2
784 4030-4042-2050-540-20-5-0000-0000 I	0.00	0.00%	1	0	1	0	1
785 4030-4043-2050-540-20-5-0000-0000 I	0.00	0.00%	1	0	1	0	1
788 4030-4063-4115-765-41-0-0000-0000 \	0.04	0.00%	8	0	8	2	10

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
795 4200-4210-9998-000-43-0-0000-0000 I	2.99	0.05%	\$649	\$0	\$649	\$140	\$790
796 4200-4211-9998-000-43-0-0000-0000 I	1.91	0.03%	416	0	416	90	505
797 4200-4223-9999-872-43-0-0000-0000 I	1.48	0.02%	322	0	322	70	392
801 4600-4602-4530-931-45-0-0000-0000 S	1.97	0.03%	428	0	428	92	520
805 5000-5008-3001-550-30-0-0000-0000 C	4.31	0.07%	937	0	937	202	1,140
812 5000-5014-3002-568-30-0-0000-0000 I	0.00	0.00%	1	0	1	0	1
813 5000-5014-9994-000-30-0-0000-0000 C	0.00	0.00%	0	0	0	0	0
814 5000-5021-1220-130-12-0-0000-0000 C	0.21	0.00%	46	0	46	10	56
817 5000-5042-3106-618-31-0-0000-0000 C	0.61	0.01%	133	0	133	29	161
819 5100-5111-1110-074-11-6-0000-0000 I	2.00	0.03%	436	0	436	94	530
820 5200-5251-2202-542-22-5-0000-0000 I	0.95	0.02%	207	0	207	45	252
821 5200-5251-2205-547-22-5-0000-0000 I	1.67	0.03%	363	0	363	78	441
824 6010-6011-1100-068-11-0-0000-0000 I	0.21	0.00%	45	0	45	10	55
825 6020-6021-1100-068-11-0-0000-0000 I	0.08	0.00%	18	0	18	4	22
829 7200-7202-9998-000-15-2-0000-0000 I	0.11	0.00%	24	0	24	5	30
830 7200-7202-9998-000-15-9-0000-0000 I	0.02	0.00%	5	0	5	1	6
831 7200-7202-9998-000-16-3-0000-0000 I	0.04	0.00%	9	0	9	2	11
832 7200-7202-9998-000-16-9-0000-0000 I	0.02	0.00%	5	0	5	1	6
833 1000-1001-9999-011-01-1-0000-0000 C	0.00	0.00%	0	0	0	0	0
834 1000-1001-9999-016-01-1-0000-0000 C	0.22	0.00%	49	0	49	10	59
836 2000-2046-9995-000-19-6-0000-0000 C	4.74	0.08%	1,030	0	1,030	222	1,253
840 1000-1604-2201-494-22-5-0000-0000 C	11.20	0.18%	2,436	0	2,436	526	2,961
841 1000-1001-1620-322-16-3-0000-0000 S	20.02	0.33%	4,354	0	4,354	940	5,294
855 5000-5002-4565-577-45-0-0000-0000 I	0.05	0.00%	11	0	11	2	13
862 4100-0000-4120-770-41-0-0000-0000 S	3.21	0.05%	697	0	697	151	848
865 1000-1001-1120-062-11-1-0000-0000 I	6.58	0.11%	1,430	0	1,430	309	1,739
866 1000-1001-1530-273-15-2-0000-0000 I	0.10	0.00%	22	0	22	5	27
867 1000-1001-1700-351-17-4-0000-0000 I	0.16	0.00%	36	0	36	8	43
868 1000-1001-1700-352-17-4-0000-0000 I	0.40	0.01%	88	0	88	19	107
869 1000-1001-1700-353-17-4-0000-0000 I	0.19	0.00%	42	0	42	9	51
870 1000-1001-1700-355-17-4-0000-0000 C	0.67	0.01%	146	0	146	32	178
871 1000-1001-1705-371-17-4-0000-0000 I	0.11	0.00%	25	0	25	5	30
872 1000-1001-1705-372-17-4-0000-0000 I	0.07	0.00%	15	0	15	3	18
873 1000-1001-1705-373-17-4-0000-0000 I	0.01	0.00%	2	0	2	0	2
874 1000-1001-1705-374-17-4-0000-0000 I	0.05	0.00%	11	0	11	2	13
875 1000-1001-1705-376-17-4-0000-0000 I	0.35	0.01%	76	0	76	16	92
876 1000-1001-1710-356-17-4-0000-0000 C	0.00	0.00%	0	0	0	0	0
877 1000-1001-1710-371-17-4-0000-0000 I	0.55	0.01%	120	0	120	26	146
878 1000-1001-1710-372-17-4-0000-0000 I	0.16	0.00%	35	0	35	8	43
879 1000-1001-1710-373-17-4-0000-0000 I	0.52	0.01%	113	0	113	24	137
880 1000-1001-1710-374-17-4-0000-0000 I	0.29	0.00%	64	0	64	14	78
881 1000-1001-1901-430-19-6-0000-0000 I	0.22	0.00%	48	0	48	10	58

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
882 1000-1001-1902-435-19-6-0000-0000 I	0.88	0.01%	\$192	\$0	\$192	\$41	\$233
883 1000-1001-1907-458-19-6-0000-0000 C	2.75	0.05%	598	0	598	129	728
884 1000-1001-2001-482-20-5-0000-0000 J	0.00	0.00%	0	0	0	0	0
885 1000-1001-2005-483-20-5-0000-0000 C	29.58	0.49%	6,432	0	6,432	1,389	7,821
886 1000-1001-2005-492-20-5-0000-0000 S	24.13	0.40%	5,247	0	5,247	1,133	6,380
887 1000-1001-2005-505-20-5-0000-0000 T	0.01	0.00%	2	0	2	0	2
889 1000-1001-2203-544-22-5-0000-0000 T	9.55	0.16%	2,076	0	2,076	448	2,525
890 1000-1001-2204-545-20-5-0000-0000 C	0.01	0.00%	1	0	1	0	2
891 1000-1001-2301-101-23-1-0000-0000 J	35.30	0.58%	7,678	0	7,678	1,657	9,336
892 1000-1001-2302-102-23-1-0000-0000 J	1.31	0.02%	285	0	285	62	347
893 1000-1001-2303-103-23-1-0000-0000 J	8.49	0.14%	1,846	0	1,846	399	2,245
894 1000-1001-2304-104-23-1-0000-0000 J	0.32	0.01%	69	0	69	15	84
896 1000-1001-3020-000-30-1-0000-0000 I	0.01	0.00%	2	0	2	0	2
897 1000-1001-3020-580-30-0-0000-0000 I	0.00	0.00%	0	0	0	0	0
899 1000-1001-4120-770-41-0-0000-0000 S	0.01	0.00%	2	0	2	0	2
900 1000-1001-4120-776-41-0-0000-0000 I	0.01	0.00%	1	0	1	0	1
901 1000-1001-9993-480-20-5-0000-0000 T	0.23	0.00%	49	0	49	11	60
902 1000-1001-9993-494-22-5-0000-0000 T	0.57	0.01%	125	0	125	27	152
903 1000-1001-9993-544-22-5-0000-0000 T	0.56	0.01%	121	0	121	26	147
904 1000-1001-9993-545-22-5-0000-0000 T	0.24	0.00%	52	0	52	11	64
905 1000-1001-9993-546-22-5-0000-0000 T	0.12	0.00%	26	0	26	6	32
906 1000-1001-9994-000-14-1-0000-0000 C	0.02	0.00%	5	0	5	1	6
907 1000-1001-9995-000-19-2-0000-0000 C	0.01	0.00%	2	0	2	0	2
908 1000-1001-9995-431-19-6-0000-0000 C	0.07	0.00%	15	0	15	3	18
909 1000-1603-3200-652-32-1-0000-0000 I	0.00	0.00%	1	0	1	0	1
910 2000-2001-9995-431-19-6-0000-0000 C	3.01	0.05%	656	0	656	142	797
912 2000-2001-9995-451-19-6-0000-0000 C	0.76	0.01%	165	0	165	36	201
913 2000-2001-9999-000-17-4-0000-0000 C	5.13	0.08%	1,116	0	1,116	241	1,357
914 2000-2001-9999-000-20-5-0000-0000 C	5.12	0.08%	1,113	0	1,113	240	1,353
915 2000-2029-1906-451-19-6-0000-0000 I	0.00	0.00%	0	0	0	0	0
916 2000-2030-9995-431-19-6-0000-0000 C	0.05	0.00%	11	0	11	2	14
917 2000-2031-9995-431-19-6-0000-0000 C	1.01	0.02%	220	0	220	48	268
918 2000-2031-9995-450-19-6-0000-0000 C	1.00	0.02%	217	0	217	47	264
919 2000-2032-9995-453-19-6-0000-0000 C	0.00	0.00%	0	0	0	0	1
920 2000-2035-9999-000-17-4-0000-0000 C	0.06	0.00%	12	0	12	3	15
921 2000-2036-9995-450-19-6-0000-0000 C	0.27	0.00%	59	0	59	13	72
922 2000-2037-9995-431-19-6-0000-0000 C	0.33	0.01%	71	0	71	15	86
926 2000-2041-2010-511-20-5-0000-0000 S	4.70	0.08%	1,021	0	1,021	221	1,242
927 2000-2041-2204-545-22-5-0000-0000 C	0.13	0.00%	27	0	27	6	33
929 2000-2041-4120-776-41-0-0000-0000 I	0.00	0.00%	0	0	0	0	0
930 2000-2041-9999-000-16-3-0000-0000 C	0.00	0.00%	0	0	0	0	0
931 2000-2046-9995-431-19-6-0000-0000 C	0.01	0.00%	2	0	2	1	3

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
932 2060-2062-1620-320-16-3-0000-0000 I	0.49	0.01%	\$106	\$0	\$106	\$23	\$128
934 2060-2065-9995-000-32-1-0000-0000 C	0.20	0.00%	43	0	43	9	53
935 2060-2066-1620-320-16-3-0000-0000 I	7.65	0.13%	1,663	0	1,663	359	2,022
936 2060-2066-1620-326-16-3-0000-0000 S	0.71	0.01%	155	0	155	33	189
937 2070-2070-2201-494-22-5-0000-0000 C	9.22	0.15%	2,004	0	2,004	433	2,437
938 2070-2070-2202-543-22-5-0000-0000 T	0.76	0.01%	166	0	166	36	202
939 2070-2070-2203-544-22-5-0000-0000 T	3.38	0.06%	736	0	736	159	895
940 2070-2070-2204-545-22-5-0000-0000 C	4.47	0.07%	972	0	972	210	1,182
941 2070-2070-2205-546-22-5-0000-0000 S	2.19	0.04%	477	0	477	103	579
942 2070-2070-4115-765-41-1-0000-0000 V	0.00	0.00%	0	0	0	0	0
943 2070-2070-9993-494-22-5-0000-0000 T	0.16	0.00%	35	0	35	8	43
944 2070-2070-9993-542-22-5-0000-0000 T	0.11	0.00%	23	0	23	5	28
945 2070-2070-9993-544-22-5-0000-0000 T	0.27	0.00%	58	0	58	13	71
946 2070-2070-9993-545-22-5-0000-0000 T	0.76	0.01%	165	0	165	36	200
947 2070-2070-9993-546-22-5-0000-0000 T	0.62	0.01%	134	0	134	29	163
948 2070-2070-9995-765-41-1-0000-0000 C	0.05	0.00%	12	0	12	2	14
949 2070-2070-9995-792-41-1-0000-0000 C	0.01	0.00%	2	0	2	0	3
950 2070-2070-9999-000-20-5-0000-0000 C	0.07	0.00%	14	0	14	3	17
951 2070-2073-1710-364-17-4-0000-0000 C	0.67	0.01%	146	0	146	31	177
952 2070-2087-1620-325-16-3-0000-0000 I	3.31	0.05%	720	0	720	155	875
953 2070-2090-1906-450-19-6-0000-0000 I	0.20	0.00%	44	0	44	10	54
954 2070-2092-2304-104-23-1-0000-0000 J	0.46	0.01%	99	0	99	21	121
955 2070-2093-2303-103-23-1-0000-0000 J	0.31	0.01%	68	0	68	15	82
956 2070-2093-2304-104-23-1-0000-0000 J	0.46	0.01%	100	0	100	22	122
957 2070-2094-1801-400-18-6-0000-0000 I	0.61	0.01%	133	0	133	29	161
958 2070-2201-0120-025-01-1-0000-0000 C	1.20	0.02%	261	0	261	56	318
959 2070-9200-3403-703-34-1-0000-0000 I	1.00	0.02%	217	0	217	47	264
960 2100-2101-9993-531-20-5-0000-0000 T	0.51	0.01%	111	0	111	24	135
961 2100-2103-9993-511-20-5-0000-0000 T	1.52	0.02%	330	0	330	71	401
962 2100-2104-2010-514-20-5-0000-0000 I	7.68	0.13%	1,670	0	1,670	361	2,031
963 2100-2104-9993-544-22-5-0000-0000 T	0.05	0.00%	10	0	10	2	12
965 2500-2508-2005-483-20-5-0000-0000 C	0.13	0.00%	27	0	27	6	33
966 2500-2508-2005-486-20-5-0000-0000 S	4.94	0.08%	1,075	0	1,075	232	1,307
967 2500-2508-2005-492-20-5-0000-0000 S	0.04	0.00%	9	0	9	2	11
968 2500-2508-2204-544-22-5-0000-0000 T	0.00	0.00%	1	0	1	0	1
969 2500-2508-9993-494-22-5-0000-0000 T	0.43	0.01%	93	0	93	20	113
970 2500-2508-9993-520-20-5-0000-0000 T	0.27	0.00%	59	0	59	13	72
971 2500-2508-9993-542-22-5-0000-0000 T	0.22	0.00%	49	0	49	11	59
972 2500-2508-9993-544-22-5-0000-0000 T	0.50	0.01%	108	0	108	23	132
973 2500-2512-1903-441-19-6-0000-0000 J	0.33	0.01%	71	0	71	15	86
974 2700-2701-1700-352-17-4-0000-0000 I	0.35	0.01%	76	0	76	16	92
975 2700-2701-1700-353-17-4-0000-0000 I	0.13	0.00%	27	0	27	6	33

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
976 2700-2701-1700-355-17-4-0000-0000	0.21	0.00%	\$47	\$0	\$47	\$10	\$57
977 2700-2701-1705-371-17-4-0000-0000	1.05	0.02%	228	0	228	49	278
978 2700-2701-1705-372-17-4-0000-0000	1.67	0.03%	364	0	364	79	442
979 2700-2701-1705-373-17-4-0000-0000	1.87	0.03%	406	0	406	88	494
980 2700-2701-1705-374-17-4-0000-0000	1.29	0.02%	280	0	280	60	340
981 2700-2701-1705-376-17-4-0000-0000	0.16	0.00%	34	0	34	7	41
982 2700-2701-1710-365-17-4-0000-0000	0.00	0.00%	0	0	0	0	0
983 2700-2701-1710-371-17-4-0000-0000	0.15	0.00%	33	0	33	7	40
984 2700-2701-1710-372-17-4-0000-0000	0.20	0.00%	44	0	44	10	54
985 2700-2701-1710-373-17-4-0000-0000	0.15	0.00%	33	0	33	7	40
986 2700-2701-1710-374-17-4-0000-0000	0.55	0.01%	120	0	120	26	146
987 2700-2701-1710-376-17-4-0000-0000	0.00	0.00%	1	0	1	0	1
988 2700-2701-1741-393-17-4-0000-0000	0.35	0.01%	77	0	77	17	94
989 2700-2701-9993-546-22-5-0000-0000	0.51	0.01%	110	0	110	24	134
990 2700-2702-1700-350-17-4-0000-0000	1.10	0.02%	240	0	240	52	292
991 2700-2702-1700-352-17-4-0000-0000	0.00	0.00%	1	0	1	0	1
992 2700-2702-1700-355-17-4-0000-0000	0.00	0.00%	1	0	1	0	1
993 2700-2703-1705-373-17-4-0000-0000	0.00	0.00%	0	0	0	0	0
994 2700-2703-1710-364-17-4-0000-0000	0.58	0.01%	127	0	127	27	154
995 2700-2703-1710-371-17-4-0000-0000	0.06	0.00%	13	0	13	3	16
996 2700-2703-1710-372-17-4-0000-0000	0.10	0.00%	21	0	21	5	25
997 2700-2703-1710-373-17-4-0000-0000	0.40	0.01%	88	0	88	19	107
998 2700-2703-1710-374-17-4-0000-0000	0.24	0.00%	52	0	52	11	64
999 2700-2704-1700-350-17-4-0000-0000	1.10	0.02%	238	0	238	51	290
1,000 2700-2705-9999-000-17-4-0000-0000	0.01	0.00%	3	0	3	1	3
1,001 2700-2706-1700-353-17-4-0000-0000	0.00	0.00%	1	0	1	0	1
1,002 2700-2706-1701-355-17-4-0000-0000	0.16	0.00%	35	0	35	8	43
1,003 2700-2706-3200-653-32-1-0000-0000	0.00	0.00%	1	0	1	0	1
1,007 4000-0000-4110-760-41-0-0000-0000	4.82	0.08%	1,048	0	1,048	226	1,274
1,008 4000-4001-4110-760-41-0-0000-0000	2.20	0.04%	479	0	479	103	583
1,009 4100-4101-4120-770-41-0-0000-0000	0.01	0.00%	3	0	3	1	4
1,010 4150-4151-4120-770-41-0-0000-0000	0.01	0.00%	2	0	2	0	2
1,011 4400-4402-1710-375-17-4-0000-0000	0.02	0.00%	4	0	4	1	5
1,012 4680-4685-4510-910-45-0-0000-0000	0.01	0.00%	2	0	2	0	2
1,013 5000-5001-3014-000-30-0-0000-0000	0.01	0.00%	2	0	2	0	2
1,014 5000-5011-2012-568-20-5-0000-0000	0.04	0.00%	9	0	9	2	11
1,017 5200-5251-2202-542-22-0-0000-0000	0.00	0.00%	0	0	0	0	0
1,018 5200-5251-2204-545-22-5-0000-0000	0.00	0.00%	1	0	1	0	1
1,019 5200-5251-9993-542-22-5-0000-0000	0.08	0.00%	17	0	17	4	21
1,020 5200-5251-9993-545-22-5-0000-0000	0.00	0.00%	0	0	0	0	0
1,021 5200-5251-9993-546-22-5-0000-0000	0.11	0.00%	23	0	23	5	28
1,022 5200-5253-4145-806-41-0-0000-0000	0.18	0.00%	39	0	39	8	47

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - JE's Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1,031 2500-2508-9993-545-22-5-0000-0000	0.35	0.01%	\$77	\$0	\$77	\$17	\$93
Subtotal	6,069.47	100.00%	1,320,090	0	1,320,090	284,439	1,604,529
Direct Bills					0		0
Total					\$1,320,090		\$1,604,529

Basis Units: Weighted Allocation Count by GL String
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - Vouchers Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000-1001-0110-010-01-1-0000-0000 (	1,996.36	1.89%	\$4,410	\$0	\$4,410	\$967	\$5,378
4 1000-1001-1010-030-10-1-0000-0000 (	167.50	0.16%	370	0	370	81	451
5 1000-1001-1040-040-10-1-0000-0000 (	143.72	0.14%	318	0	318	0	318
7 1000-1001-1210-110-12-1-0000-0000 (	124.03	0.12%	274	0	274	60	334
8 1000-1001-1210-111-12-1-0000-0000 I	2.00	0.00%	4	0	4	0	4
9 1000-1001-1410-201-14-1-0000-0000 I	1,508.89	1.43%	3,334	0	3,334	0	3,334
10 1000-1001-3020-580-30-1-0000-0000 I	160.83	0.15%	355	0	355	0	355
11 1000-1001-3200-651-32-1-0000-0000 /	20.83	0.02%	46	0	46	0	46
12 1000-1001-3200-652-32-1-0000-0000 ^	75.03	0.07%	166	0	166	36	202
13 1000-1001-3200-653-32-1-0000-0000 I	15.51	0.01%	34	0	34	8	42
14 1000-1001-3200-654-32-1-0000-0000 (	20.25	0.02%	45	0	45	10	55
15 1000-1001-3200-655-32-1-0000-0000 I	59.39	0.06%	131	0	131	29	160
16 1000-1001-3200-665-32-1-0000-0000 I	3.87	0.00%	9	0	9	2	10
17 1000-1001-3401-700-34-1-0000-0000 I	35.16	0.03%	78	0	78	17	95
18 1000-1001-3402-701-34-1-0000-0000 ^	43.87	0.04%	97	0	97	21	118
19 1000-1001-3403-703-34-1-0000-0000 I	71.79	0.07%	159	0	159	35	193
20 1000-1001-3403-704-34-1-0000-0000 (	75.22	0.07%	166	0	166	36	203
21 1000-1001-3404-710-34-1-0000-0000 I	29.53	0.03%	65	0	65	14	80
22 1000-1001-3405-720-34-1-0000-0000 I	6.01	0.01%	13	0	13	3	16
23 1000-1001-3410-730-34-1-0000-0000 I	12.66	0.01%	28	0	28	6	34
24 1000-1001-1040-042-10-1-0000-0000 (	35.00	0.03%	77	0	77	17	94
25 1000-1001-1050-045-10-1-0000-0000 (	17.50	0.02%	39	0	39	8	47
26 1000-1001-1090-055-10-1-0000-0000 (	6.47	0.01%	14	0	14	3	17
27 1000-1001-1100-060-11-1-0000-0000 I	281.38	0.27%	622	0	622	136	758
31 1000-1001-1110-072-11-1-0000-0000 (	183.86	0.17%	406	0	406	89	495
33 1000-1001-1410-202-14-1-0000-0000 (	0.25	0.00%	1	0	1	0	1
34 1000-1001-1510-250-15-2-0000-0000 (	568.88	0.54%	1,257	0	1,257	276	1,532
35 1000-1001-1510-251-15-2-0000-0000 I	12.27	0.01%	27	0	27	6	33
36 1000-1001-1510-252-15-2-0000-0000 (	56.75	0.05%	125	0	125	27	153
37 1000-1001-1520-255-15-2-0000-0000 I	211.79	0.20%	468	0	468	103	571
38 1000-1001-1520-256-15-2-0000-0000 I	7.04	0.01%	16	0	16	3	19
39 1000-1001-1520-257-15-2-0000-0000 I	431.60	0.41%	954	0	954	209	1,163
40 1000-1001-1520-258-15-2-0000-0000 /	3.00	0.00%	7	0	7	1	8
41 1000-1001-1520-259-15-2-0000-0000 ^	203.13	0.19%	449	0	449	98	547
42 1000-1001-1520-260-15-2-0000-0000 /	71.54	0.07%	158	0	158	35	193
43 1000-1001-1520-261-15-2-0000-0000 I	1.33	0.00%	3	0	3	1	4
46 1000-1001-1530-270-15-2-0000-0000 I	87.04	0.08%	192	0	192	42	234
47 1000-1001-1530-271-15-2-0000-0000 I	95.50	0.09%	211	0	211	46	257
48 1000-1001-1530-272-15-2-0000-0000 I	4.58	0.00%	10	0	10	2	12
49 1000-1001-1540-275-15-2-0000-0000 (	438.88	0.42%	970	0	970	213	1,182
50 1000-1001-1540-276-15-2-0000-0000 (	105.37	0.10%	233	0	233	51	284
51 1000-1001-1550-278-15-2-0000-0000 (	395.83	0.38%	874	0	874	192	1,066

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - Vouchers Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 1000-1001-1550-279-15-2-0000-0000 I	83.08	0.08%	\$184	\$0	\$184	\$40	\$224
53 1000-1001-1600-300-16-3-0000-0000 /	50.33	0.05%	111	0	111	24	136
54 1000-1001-1600-301-16-3-0000-0000 I	15.03	0.01%	33	0	33	7	40
55 1000-1001-1600-302-16-3-0000-0000 I	5.33	0.01%	12	0	12	3	14
56 1000-1001-1600-303-16-3-0000-0000 I	2.00	0.00%	4	0	4	1	5
58 1000-1001-1610-311-16-3-0000-0000 I	718.50	0.68%	1,587	0	1,587	348	1,935
59 1000-1001-1610-312-16-3-0000-0000 S	2,775.33	2.63%	6,131	0	6,131	1,345	7,476
60 1000-1001-1610-313-16-3-0000-0000 ~	23.06	0.02%	51	0	51	11	62
61 1000-1001-1620-320-16-3-0000-0000 I	662.74	0.63%	1,464	0	1,464	321	1,785
62 1000-1001-1620-323-16-3-0000-0000 I	53.75	0.05%	119	0	119	26	145
63 1000-1001-1620-324-16-3-0000-0000 S	105.67	0.10%	233	0	233	51	285
65 1000-1001-1620-326-16-3-0000-0000 S	23.00	0.02%	51	0	51	11	62
66 1000-1001-1620-327-16-3-0000-0000 I	116.00	0.11%	256	0	256	56	312
67 1000-1001-1630-330-16-3-0000-0000 I	389.25	0.37%	860	0	860	189	1,049
68 1000-1001-1640-335-16-3-0000-0000 I	156.86	0.15%	347	0	347	76	423
69 1000-1001-1700-350-17-4-0000-0000 I	67.48	0.06%	149	0	149	33	182
71 1000-1001-1701-356-17-4-0000-0000 C	7.00	0.01%	15	0	15	3	19
72 1000-1001-1701-358-17-4-0000-0000 C	1.00	0.00%	2	0	2	0	3
73 1000-1001-1705-365-17-4-0000-0000 I	2,434.44	2.31%	5,378	0	5,378	1,179	6,558
74 1000-1001-1710-375-17-4-0000-0000 /	316.45	0.30%	699	0	699	153	852
76 1000-1001-1730-381-17-4-0000-0000 C	2.33	0.00%	5	0	5	1	6
77 1000-1001-1740-385-17-4-0000-0000 I	465.72	0.44%	1,029	0	1,029	226	1,255
78 1000-1001-1740-386-17-4-0000-0000 I	298.06	0.28%	658	0	658	144	803
81 1000-1001-1801-400-18-6-0000-0000 I	179.01	0.17%	395	0	395	87	482
82 1000-1001-1901-431-19-6-0000-0000 /	154.12	0.15%	340	0	340	75	415
83 1000-1001-1901-432-19-6-0000-0000 /	0.86	0.00%	2	0	2	0	2
84 1000-1001-1901-433-19-6-0000-0000 I	4.81	0.00%	11	0	11	2	13
85 1000-1001-1902-436-19-6-0000-0000 I	197.42	0.19%	436	0	436	96	532
86 1000-1001-1902-437-19-6-0000-0000 I	161.50	0.15%	357	0	357	78	435
87 1000-1001-1903-441-19-6-0000-0000 /	246.50	0.23%	545	0	545	119	664
88 1000-1001-1903-442-19-6-0000-0000 C	386.13	0.37%	853	0	853	187	1,040
89 1000-1001-1906-451-19-6-0000-0000 I	14.33	0.01%	32	0	32	7	39
90 1000-1001-1906-453-19-6-0000-0000 I	126.89	0.12%	280	0	280	61	342
92 1000-1001-1909-463-19-6-0000-0000 I	26.34	0.02%	58	0	58	13	71
93 1000-1001-1910-470-19-1-0000-0000 I	415.66	0.39%	918	0	918	201	1,120
94 1000-1001-2001-480-20-5-0000-0000 I	15.03	0.01%	33	0	33	7	40
95 1000-1001-2001-481-20-5-0000-0000 /	3.00	0.00%	7	0	7	1	8
102 1000-1001-2005-500-20-5-0000-0000 I	18.78	0.02%	41	0	41	9	51
103 1000-1001-2005-501-20-5-0000-0000 ~	7.89	0.01%	17	0	17	4	21
105 1000-1001-2005-503-20-5-0000-0000 ~	0.21	0.00%	0	0	0	0	1
107 1000-1001-2010-511-20-5-0000-0000 S	36.45	0.03%	81	0	81	18	98
108 1000-1001-2015-521-20-5-0000-0000 S	159.00	0.15%	351	0	351	77	428

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - Vouchers Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 1000-1001-2015-522-20-5-0000-0000 I	31.50	0.03%	\$70	\$0	\$70	\$15	\$85
113 1000-1001-2023-535-20-6-0000-0000 S	1.08	0.00%	2	0	2	1	3
114 1000-1001-2024-536-20-5-0000-0000 C	309.99	0.29%	685	0	685	150	835
115 1000-1001-3200-656-32-1-0000-0000 I	44.85	0.04%	99	0	99	22	121
117 1000-1001-3200-662-32-1-0000-0000 C	1.40	0.00%	3	0	3	1	4
125 1000-1001-9994-000-17-4-0000-0000 C	10.00	0.01%	22	0	22	5	27
129 1000-1001-9994-000-32-1-0000-0000 C	1.00	0.00%	2	0	2	0	3
132 1000-1001-9995-000-19-6-0000-0000 C	5.00	0.00%	11	0	11	2	13
135 1000-1001-9999-000-17-4-0000-0000 C	155.75	0.15%	344	0	344	75	420
136 1000-1001-9999-000-20-5-0000-0000 C	105.00	0.10%	232	0	232	51	283
139 1000-1504-1110-072-11-1-0000-0000 C	55.17	0.05%	122	0	122	27	149
143 1000-1601-2020-531-20-5-0000-0000 S	37.00	0.04%	82	0	82	18	100
145 1000-1603-2001-482-20-5-0000-0000 J	42.13	0.04%	93	0	93	20	113
149 1000-1603-2005-505-20-5-0000-0000 T	48.52	0.05%	107	0	107	24	131
150 1000-1603-2010-517-20-5-0000-0000 S	260.81	0.25%	576	0	576	126	703
151 1000-1603-2015-525-20-5-0000-0000 I	296.81	0.28%	656	0	656	144	800
152 1000-1603-2020-532-20-5-0000-0000 T	35.50	0.03%	78	0	78	17	96
158 1000-1801-1510-250-15-2-0000-0000 C	8.00	0.01%	18	0	18	4	22
159 2000-2001-9995-000-19-4-0000-0000 C	7.50	0.01%	17	0	17	4	20
160 2000-2001-9995-000-19-5-0000-0000 C	1.33	0.00%	3	0	3	1	4
161 2000-2001-9995-000-19-6-0000-0000 C	267.67	0.25%	591	0	591	130	721
164 2000-2017-9995-000-15-2-0000-0000 C	237.46	0.23%	525	0	525	115	640
165 2000-2018-1510-250-15-2-0000-0000 C	11.00	0.01%	24	0	24	5	30
166 2000-2020-9995-000-15-2-0000-0000 C	5.00	0.00%	11	0	11	2	13
167 2000-2021-1620-320-16-3-0000-0000 I	23.00	0.02%	51	0	51	11	62
169 2000-2022-9995-000-15-2-0000-0000 C	35.00	0.03%	77	0	77	17	94
174 2000-2027-9999-000-20-5-0000-0000 C	153.86	0.15%	340	0	340	75	414
176 2000-2029-1906-453-19-6-0000-0000 I	174.36	0.17%	385	0	385	84	470
177 2000-2030-9995-000-19-6-0000-0000 C	51.03	0.05%	113	0	113	25	137
178 2000-2031-9995-000-19-6-0000-0000 C	26.00	0.02%	57	0	57	13	70
179 2000-2032-9995-000-19-6-0000-0000 C	41.00	0.04%	91	0	91	20	110
181 2000-2036-9995-000-19-6-0000-0000 C	14.00	0.01%	31	0	31	7	38
182 2000-2037-9995-000-19-6-0000-0000 C	15.00	0.01%	33	0	33	7	40
186 2000-2040-9994-000-32-1-0000-0000 C	362.00	0.34%	800	0	800	175	975
187 2000-2042-9995-000-19-6-0000-0000 C	3.00	0.00%	7	0	7	1	8
189 2060-2061-9995-000-15-2-0000-0000 C	80.19	0.08%	177	0	177	39	216
191 2060-2064-9999-000-20-5-0000-0000 C	381.15	0.36%	842	0	842	185	1,027
192 2070-0000-1903-441-19-6-0000-0000 J	23.00	0.02%	51	0	51	11	62
193 2070-0000-3403-703-34-1-0000-0000 I	128.98	0.12%	285	0	285	62	347
194 2070-2071-9995-000-15-2-0000-0000 C	183.61	0.17%	406	0	406	89	495
195 2070-2072-1630-330-16-3-0000-0000 I	52.17	0.05%	115	0	115	25	141
196 2070-2073-1710-375-17-4-0000-0000 J	43.33	0.04%	96	0	96	21	117

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - Vouchers Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
197 2070-2073-1730-381-17-4-0000-0000 (	87.20	0.08%	\$193	\$0	\$193	\$42	\$235
199 2070-2074-9999-000-20-5-0000-0000 (	106.46	0.10%	235	0	235	52	287
203 2070-2079-9999-000-17-4-0000-0000 (	17.09	0.02%	38	0	38	8	46
204 2095-2095-1710-375-17-4-0000-0000 /	2.00	0.00%	4	0	4	1	5
205 2100-2101-2020-531-20-5-0000-0000 \$	714.34	0.68%	1,578	0	1,578	346	1,924
209 2100-2102-2010-511-20-5-0000-0000 \$	138.84	0.13%	307	0	307	67	374
210 2100-2102-2020-531-20-5-0000-0000 \$	199.67	0.19%	441	0	441	97	538
213 2100-2102-9999-000-20-5-0000-0000 (	1.00	0.00%	2	0	2	0	3
214 2100-2103-2010-511-20-5-0000-0000 \$	302.27	0.29%	668	0	668	146	814
215 2100-2103-2015-521-20-5-0000-0000 \$	23.28	0.02%	51	0	51	11	63
219 2100-2103-9999-000-20-5-0000-0000 (	1.00	0.00%	2	0	2	0	3
222 2100-2104-2010-511-20-5-0000-0000 \$	48.53	0.05%	107	0	107	24	131
225 2100-2104-9999-000-20-5-0000-0000 (	147.83	0.14%	327	0	327	72	398
226 2300-2308-2060-541-20-5-0000-0000 I	14.00	0.01%	31	0	31	7	38
229 2300-2318-2060-541-20-5-0000-0000 I	1.00	0.00%	2	0	2	0	3
230 2300-2319-2060-541-20-5-0000-0000 I	7.00	0.01%	15	0	15	3	19
231 2300-2320-2060-541-20-5-0000-0000 I	1.00	0.00%	2	0	2	0	3
233 2300-2322-2060-541-20-5-0000-0000 I	2.00	0.00%	4	0	4	1	5
234 2300-2323-2060-541-20-5-0000-0000 I	2.00	0.00%	4	0	4	1	5
235 2300-2324-2060-541-20-5-0000-0000 I	3.00	0.00%	7	0	7	1	8
236 2300-2325-2060-541-20-5-0000-0000 I	4.00	0.00%	9	0	9	2	11
237 2400-2401-2015-521-20-5-0000-0000 \$	5.00	0.00%	11	0	11	2	13
240 2400-2402-9999-000-20-5-0000-0000 (	1.50	0.00%	3	0	3	1	4
241 2400-2405-1580-290-15-2-0000-0000 ~	486.53	0.46%	1,075	0	1,075	236	1,311
242 2400-2408-9999-000-20-5-0000-0000 (	33.90	0.03%	75	0	75	16	91
243 2400-2409-9999-000-20-5-0000-0000 (	7.00	0.01%	15	0	15	3	19
246 2400-2417-1705-365-17-4-0000-0000 I	18.50	0.02%	41	0	41	9	50
251 2400-2417-9999-000-17-4-0000-0000 (	15.25	0.01%	34	0	34	7	41
252 2400-2418-9999-000-20-5-0000-0000 (	2.00	0.00%	4	0	4	1	5
253 2400-2420-1630-330-16-3-0000-0000 I	38.00	0.04%	84	0	84	18	102
254 2400-2436-1540-275-15-2-0000-0000 \$	126.11	0.12%	279	0	279	61	340
255 2400-2436-1550-278-15-2-0000-0000 (	41.57	0.04%	92	0	92	20	112
256 2400-2440-1710-375-17-4-0000-0000 /	7.73	0.01%	17	0	17	4	21
257 2400-2441-2015-523-20-5-0000-0000 I	13.00	0.01%	29	0	29	6	35
258 2400-2441-9999-000-20-5-0000-0000 (	6.30	0.01%	14	0	14	3	17
259 2400-2443-1110-072-11-1-0000-0000 (	4.00	0.00%	9	0	9	2	11
260 2400-2446-2001-481-20-5-0000-0000 /	48.00	0.05%	106	0	106	23	129
262 2400-2448-2024-536-20-5-0000-0000 (	4.00	0.00%	9	0	9	2	11
263 2400-2448-9999-000-20-5-0000-0000 (	16.50	0.02%	36	0	36	8	44
267 2500-2504-9999-000-20-5-0000-0000 (	54.40	0.05%	120	0	120	26	147
268 2500-2506-2010-511-20-5-0000-0000 \$	252.04	0.24%	557	0	557	122	679
271 2500-2506-9999-000-20-5-0000-0000 (	1.50	0.00%	3	0	3	1	4

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - Vouchers Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
272 2500-2507-9999-000-20-5-0000-0000 (	5.00	0.00%	\$11	\$0	\$11	\$2	\$13
281 2500-2508-2005-501-20-5-0000-0000 `	29.02	0.03%	64	0	64	14	78
282 2500-2508-2005-502-20-5-0000-0000 `	46.58	0.04%	103	0	103	23	125
283 2500-2508-2005-503-20-5-0000-0000 `	3.00	0.00%	7	0	7	1	8
285 2500-2508-2015-522-20-5-0000-0000 I	3.00	0.00%	7	0	7	1	8
286 2500-2508-2020-531-20-5-0000-0000 \$	37.08	0.04%	82	0	82	18	100
290 2500-2508-9999-000-20-5-0000-0000 (	124.50	0.12%	275	0	275	60	335
292 2500-2509-9999-000-20-5-0000-0000 (	4.00	0.00%	9	0	9	2	11
293 2500-2510-9999-000-20-5-0000-0000 (	4.50	0.00%	10	0	10	2	12
294 2500-2511-9999-000-20-5-0000-0000 (	11.00	0.01%	24	0	24	5	30
295 2500-2512-9999-000-20-5-0000-0000 (	18.09	0.02%	40	0	40	9	49
296 2500-2513-9999-000-20-5-0000-0000 (	28.17	0.03%	62	0	62	14	76
297 2500-2515-9999-000-20-5-0000-0000 (	5.00	0.00%	11	0	11	2	13
299 2500-2517-9999-000-20-5-0000-0000 (	119.13	0.11%	263	0	263	58	321
301 2600-2601-9999-000-20-5-0000-0000 (	10.00	0.01%	22	0	22	5	27
302 2600-2602-9999-000-20-5-0000-0000 (	12.00	0.01%	27	0	27	6	32
303 2700-2701-1700-350-17-4-0000-0000 I	14.20	0.01%	31	0	31	7	38
304 2700-2701-1705-365-17-4-0000-0000 I	757.34	0.72%	1,673	0	1,673	367	2,040
305 2700-2701-1710-375-17-4-0000-0000 /	729.15	0.69%	1,611	0	1,611	353	1,964
306 2700-2701-1730-381-17-4-0000-0000 (	0.58	0.00%	1	0	1	0	2
308 2700-2701-1740-385-17-4-0000-0000 I	231.89	0.22%	512	0	512	112	625
309 2700-2701-1740-386-17-4-0000-0000 I	229.99	0.22%	508	0	508	111	620
312 2700-2701-9999-000-17-4-0000-0000 (	247.70	0.23%	547	0	547	120	667
313 2700-2702-9999-000-17-4-0000-0000 (	124.50	0.12%	275	0	275	60	335
314 2700-2703-1710-375-17-4-0000-0000 /	623.60	0.59%	1,378	0	1,378	302	1,680
315 2700-2703-1730-381-17-4-0000-0000 (	22.33	0.02%	49	0	49	11	60
316 2700-2703-1730-384-17-4-0000-0000 `	17.07	0.02%	38	0	38	8	46
317 2700-2705-2015-522-20-5-0000-0000 I	139.55	0.13%	308	0	308	68	376
320 3000-3008-1705-365-17-4-0000-0000 I	30.07	0.03%	66	0	66	15	81
322 3000-3009-1705-365-17-4-0000-0000 I	78.00	0.07%	172	0	172	38	210
324 3000-3012-9999-000-20-5-0000-0000 (	19.17	0.02%	42	0	42	9	52
326 3000-3016-9999-000-20-5-0000-0000 (	1.50	0.00%	3	0	3	1	4
330 3050-3506-2015-523-20-5-0000-0000 I	63.50	0.06%	140	0	140	31	171
331 3050-3506-9999-000-20-5-0000-0000 (	5.00	0.00%	11	0	11	2	13
332 3050-3509-2015-523-20-5-0000-0000 I	425.65	0.40%	940	0	940	206	1,147
333 3050-3509-9999-000-20-5-0000-0000 (	0.80	0.00%	2	0	2	0	2
334 3050-3517-2015-523-20-5-0000-0000 I	428.00	0.41%	946	0	946	207	1,153
335 3050-3517-9999-000-20-5-0000-0000 (	29.30	0.03%	65	0	65	14	79
336 3050-3518-9999-000-20-5-0000-0000 (	14.80	0.01%	33	0	33	7	40
337 3050-3521-2015-523-20-5-0000-0000 I	16.88	0.02%	37	0	37	8	45
338 3050-3521-9999-000-20-5-0000-0000 (	1.00	0.00%	2	0	2	0	3
339 3050-3523-9999-000-20-5-0000-0000 (	0.25	0.00%	1	0	1	0	1

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - Vouchers Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
343 3100-3109-2050-540-20-5-0000-0000 I	0.18	0.00%	\$0	\$0	\$0	\$0	\$0
346 3100-3110-9999-000-17-4-0000-0000 C	1.00	0.00%	2	0	2	0	3
347 3100-3111-2050-540-20-5-0000-0000 I	1.43	0.00%	3	0	3	1	4
348 3100-3111-9999-000-20-5-0000-0000 C	15.33	0.01%	34	0	34	7	41
349 3100-3112-2050-540-20-5-0000-0000 I	1.00	0.00%	2	0	2	0	3
351 3100-3114-2050-540-20-5-0000-0000 I	2.43	0.00%	5	0	5	1	7
352 3100-3114-9999-000-20-5-0000-0000 C	27.00	0.03%	60	0	60	13	73
363 3100-3137-2050-540-20-5-0000-0000 I	0.18	0.00%	0	0	0	0	0
370 3100-3146-2050-540-20-5-0000-0000 I	0.43	0.00%	1	0	1	0	1
371 3100-3146-9999-000-20-5-0000-0000 C	19.50	0.02%	43	0	43	9	53
372 3100-3147-1520-257-15-2-0000-0000 I	2.00	0.00%	4	0	4	1	5
373 3100-3147-1530-270-15-2-0000-0000 I	6.50	0.01%	14	0	14	3	18
374 3100-3147-2050-540-20-5-0000-0000 I	0.18	0.00%	0	0	0	0	0
376 4000-4001-4110-761-41-0-0000-0000 \	7,131.74	6.76%	15,756	0	15,756	3,455	19,211
377 4000-4001-4115-765-41-0-0000-0000 \	434.00	0.41%	959	0	959	210	1,169
378 4000-4001-4115-766-41-0-0000-0000 \	866.49	0.82%	1,914	0	1,914	420	2,334
380 4000-4001-9998-000-41-0-0000-0000 I	19.63	0.02%	43	0	43	10	53
381 4000-4002-4115-765-41-0-0000-0000 \	29.00	0.03%	64	0	64	14	78
382 4000-4005-4115-765-41-0-0000-0000 \	9.00	0.01%	20	0	20	4	24
384 4000-4007-4112-763-41-0-0000-0000 I	7.50	0.01%	17	0	17	4	20
385 4000-4010-4110-761-41-0-0000-0000 \	7.00	0.01%	15	0	15	3	19
387 4000-4010-4115-765-41-0-0000-0000 \	13.00	0.01%	29	0	29	6	35
388 4000-4011-2050-540-20-5-0000-0000 I	1.25	0.00%	3	0	3	1	3
389 4000-4011-4115-765-41-0-0000-0000 \	13.18	0.01%	29	0	29	6	36
391 4000-4013-4115-765-41-0-0000-0000 \	3.00	0.00%	7	0	7	1	8
423 4100-4101-4120-771-41-0-0000-0000 C	67.02	0.06%	148	0	148	32	181
424 4100-4101-4120-772-41-0-0000-0000 I	232.94	0.22%	515	0	515	113	627
425 4100-4101-4120-773-41-0-0000-0000 I	37.38	0.04%	83	0	83	18	101
426 4100-4101-4120-774-41-0-0000-0000 S	385.46	0.37%	852	0	852	187	1,038
427 4100-4101-4120-775-41-0-0000-0000 S	0.11	0.00%	0	0	0	0	0
428 4100-4101-4120-776-41-0-0000-0000 I	67.81	0.06%	150	0	150	33	183
429 4100-4101-4120-777-41-0-0000-0000 C	118.31	0.11%	261	0	261	57	319
430 4100-4101-4125-785-41-0-0000-0000 I	20.00	0.02%	44	0	44	10	54
432 4100-4103-4125-786-41-0-0000-0000 I	4.50	0.00%	10	0	10	2	12
433 4100-4104-4120-773-41-0-0000-0000 I	62.00	0.06%	137	0	137	30	167
434 4100-4106-4120-773-41-0-0000-0000 I	47.00	0.04%	104	0	104	23	127
439 4150-4151-2010-512-20-5-0000-0000 S	80.19	0.08%	177	0	177	39	216
441 4150-4151-2015-522-20-5-0000-0000 I	884.48	0.84%	1,954	0	1,954	428	2,383
444 4150-4151-4120-779-41-0-0000-0000 I	35.33	0.03%	78	0	78	17	95
448 4200-4201-4301-831-43-0-0000-0000 I	286.69	0.27%	633	0	633	139	772
449 4200-4201-4301-832-43-0-0000-0000 I	1,197.61	1.14%	2,646	0	2,646	580	3,226
450 4200-4201-4301-833-43-0-0000-0000 I	241.70	0.23%	534	0	534	117	651

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - Vouchers Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
451 4200-4201-4301-834-43-0-0000-0000 I	479.21	0.45%	\$1,059	\$0	\$1,059	\$232	\$1,291
452 4200-4201-4301-835-43-0-0000-0000 I	139.43	0.13%	308	0	308	68	376
453 4200-4201-4301-836-43-0-0000-0000 I	27.99	0.03%	62	0	62	14	75
454 4200-4201-4301-837-43-0-0000-0000 I	49.34	0.05%	109	0	109	24	133
455 4200-4201-4301-838-43-0-0000-0000 I	17.84	0.02%	39	0	39	9	48
457 4200-4222-9999-871-43-0-0000-0000 I	1.00	0.00%	2	0	2	0	3
458 4200-4223-9999-870-43-0-0000-0000 I	38.00	0.04%	84	0	84	18	102
460 4200-4223-9999-873-43-0-0000-0000 I	22.00	0.02%	49	0	49	11	59
462 4200-4224-9999-871-43-0-0000-0000 I	68.00	0.06%	150	0	150	33	183
463 4200-4225-4305-856-43-0-0000-0000 I	15.93	0.02%	35	0	35	8	43
464 4200-4228-9999-871-43-0-0000-0000 I	1.00	0.00%	2	0	2	0	3
465 4200-4229-9999-871-43-0-0000-0000 I	16.50	0.02%	36	0	36	8	44
466 4200-4230-9999-871-43-0-0000-0000 I	38.00	0.04%	84	0	84	18	102
467 4200-4281-4302-851-43-0-0000-0000 I	427.99	0.41%	946	0	946	207	1,153
469 4300-4301-4401-880-44-0-0000-0000 I	34.00	0.03%	75	0	75	16	92
470 4300-4398-9998-000-44-0-0000-0000 I	4.89	0.00%	11	0	11	2	13
471 4400-4402-1705-365-17-4-0000-0000 I	39.36	0.04%	87	0	87	19	106
473 4400-4450-1750-389-17-4-0000-0000 I	15.00	0.01%	33	0	33	7	40
474 4500-4501-4135-792-41-0-0000-0000 I	208.33	0.20%	460	0	460	101	561
475 4500-4501-4140-796-41-0-0000-0000 I	4,346.02	4.12%	9,602	0	9,602	2,106	11,707
476 4500-4501-4140-797-41-0-0000-0000 I	576.83	0.55%	1,274	0	1,274	279	1,554
477 4500-4501-4140-798-41-0-0000-0000 I	124.00	0.12%	274	0	274	60	334
478 4500-4501-4140-799-41-0-0000-0000 I	1,033.52	0.98%	2,283	0	2,283	501	2,784
479 4500-4501-4140-800-41-0-0000-0000 I	101.75	0.10%	225	0	225	49	274
480 4500-4501-4145-806-41-0-0000-0000 I	463.50	0.44%	1,024	0	1,024	225	1,249
482 4500-4501-9998-000-41-0-0000-0000 I	2.00	0.00%	4	0	4	1	5
486 4500-4521-4135-792-41-0-0000-0000 I	5.00	0.00%	11	0	11	2	13
495 4600-4602-4510-911-45-0-0000-0000 I	564.80	0.54%	1,248	0	1,248	274	1,521
496 4600-4602-4510-912-45-0-0000-0000 I	69.78	0.07%	154	0	154	34	188
498 4600-4602-4520-921-45-0-0000-0000 I	1.00	0.00%	2	0	2	0	3
500 4600-4602-4530-930-45-0-0000-0000 I	781.95	0.74%	1,728	0	1,728	379	2,106
501 4600-4602-4540-940-45-0-0000-0000 I	81.83	0.08%	181	0	181	40	220
502 4600-4602-4540-942-45-0-0000-0000 I	114.73	0.11%	253	0	253	56	309
509 4600-4604-4510-912-45-0-0000-0000 I	67.00	0.06%	148	0	148	32	180
510 4600-4604-4520-920-45-0-0000-0000 I	384.59	0.36%	850	0	850	186	1,036
511 4600-4604-4520-921-45-0-0000-0000 I	3,657.04	3.47%	8,079	0	8,079	1,772	9,851
512 4600-4604-4520-922-45-0-0000-0000 I	456.63	0.43%	1,009	0	1,009	221	1,230
513 4600-4604-4530-930-45-0-0000-0000 I	16.87	0.02%	37	0	37	8	45
514 4600-4604-4540-942-45-0-0000-0000 I	9.00	0.01%	20	0	20	4	24
515 4600-4604-4550-950-45-0-0000-0000 I	10.03	0.01%	22	0	22	5	27
516 4600-4604-4550-952-45-0-0000-0000 I	5.33	0.01%	12	0	12	3	14
517 4600-4604-4550-953-45-0-0000-0000 I	26.00	0.02%	57	0	57	13	70

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - Vouchers Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
519 4600-4605-4510-912-45-0-0000-0000	0.16	0.00%	\$0	\$0	\$0	\$0	\$0
520 4600-4609-9999-000-45-0-0000-0000	10.00	0.01%	22	0	22	5	27
521 4610-0000-9999-000-45-0-0000-0000	71.43	0.07%	158	0	158	35	192
522 4630-0000-9999-000-45-0-0000-0000	196.96	0.19%	435	0	435	95	531
523 4680-4681-9999-000-45-0-0000-0000	14.20	0.01%	31	0	31	7	38
524 4680-4682-9999-000-45-0-0000-0000	10.50	0.01%	23	0	23	5	28
525 4680-4683-9999-000-45-0-0000-0000	23.25	0.02%	51	0	51	11	63
528 4680-4685-4510-912-45-0-0000-0000	20.80	0.02%	46	0	46	10	56
529 4680-4685-4530-930-45-0-0000-0000	6.00	0.01%	13	0	13	3	16
530 4680-4685-4540-940-45-0-0000-0000	3.00	0.00%	7	0	7	1	8
532 4700-4701-9998-000-44-0-0000-0000	1.67	0.00%	4	0	4	1	5
533 4700-4702-4406-890-44-0-0000-0000	8.94	0.01%	20	0	20	4	24
535 4700-4704-9999-000-44-0-0000-0000	19.06	0.02%	42	0	42	9	51
536 5000-5001-3014-575-30-0-0000-0000	24,077.26	22.83%	53,193	0	53,193	11,665	64,858
538 5000-5002-3015-577-30-0-0000-0000	1,401.50	1.33%	3,096	0	3,096	679	3,775
539 5000-5004-1100-068-11-1-0000-0000	0.03	0.00%	0	0	0	0	0
541 5000-5011-3002-561-30-0-0000-0000	4,307.02	4.08%	9,515	0	9,515	2,087	11,602
542 5000-5011-3002-568-30-0-0000-0000	1,344.67	1.28%	2,971	0	2,971	651	3,622
545 5000-5013-3002-562-30-0-0000-0000	1.00	0.00%	2	0	2	0	3
546 5000-5014-3002-561-30-0-0000-0000	2.00	0.00%	4	0	4	1	5
547 5000-5014-3111-624-31-0-0000-0000	7.00	0.01%	15	0	15	3	19
548 5000-5021-1220-130-12-1-0000-0000	284.00	0.27%	627	0	627	138	765
549 5000-5031-3002-561-30-0-0000-0000	6.00	0.01%	13	0	13	3	16
550 5000-5041-3105-620-31-0-0000-0000	889.50	0.84%	1,965	0	1,965	431	2,396
552 5000-5042-3101-600-31-0-0000-0000	79.11	0.08%	175	0	175	38	213
553 5000-5042-3102-601-31-0-0000-0000	92.08	0.09%	203	0	203	45	248
554 5000-5042-3103-603-31-0-0000-0000	172.66	0.16%	381	0	381	84	465
555 5000-5042-3104-610-31-0-0000-0000	696.52	0.66%	1,539	0	1,539	337	1,876
556 5000-5042-3111-625-31-0-0000-0000	10.92	0.01%	24	0	24	5	29
558 5000-5043-3108-621-31-0-0000-0000	54.00	0.05%	119	0	119	26	145
559 5000-5044-3111-623-31-0-0000-0000	31.00	0.03%	68	0	68	15	84
562 5000-5045-3109-622-31-0-0000-0000	27.00	0.03%	60	0	60	13	73
563 5000-5046-3112-626-31-0-0000-0000	5.00	0.00%	11	0	11	2	13
564 5100-5101-3408-723-34-1-0000-0000	37.11	0.04%	82	0	82	18	100
567 5100-5102-3407-722-34-1-0000-0000	2,579.51	2.45%	5,699	0	5,699	1,250	6,948
568 5100-5103-3409-724-34-1-0000-0000	5.00	0.00%	11	0	11	2	13
570 5100-5112-3407-721-34-1-0000-0000	144.01	0.14%	318	0	318	70	388
572 5200-5207-3240-682-32-0-0000-0000	10.08	0.01%	22	0	22	5	27
573 5200-5207-3240-683-32-0-0000-0000	102.00	0.10%	225	0	225	49	275
574 5200-5207-3240-684-32-0-0000-0000	51.31	0.05%	113	0	113	25	138
576 5200-5207-3240-686-32-0-0000-0000	14.25	0.01%	31	0	31	7	38
579 5200-5251-4101-751-41-0-0000-0000	56.34	0.05%	124	0	124	27	152

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - Vouchers Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
580 5200-5251-4101-752-41-0-0000-0000 I	78.15	0.07%	\$173	\$0	\$173	\$38	\$211
581 5200-5251-4101-753-41-0-0000-0000 I	33.00	0.03%	73	0	73	16	89
584 5200-5253-4101-753-41-0-0000-0000 I	267.92	0.25%	592	0	592	130	722
585 5200-5253-4115-765-41-0-0000-0000 \	6.83	0.01%	15	0	15	3	18
586 5200-5253-4125-787-41-0-0000-0000 :	9.83	0.01%	22	0	22	5	26
587 6010-6011-1100-068-11-1-0000-0000 I	11.50	0.01%	25	0	25	6	31
588 6020-6021-1100-068-11-1-0000-0000 I	11.53	0.01%	25	0	25	6	31
591 7000-7001-9998-000-11-9-0000-0000 I	3.17	0.00%	7	0	7	2	9
593 7200-7201-1110-072-11-1-0000-0000 (	6.10	0.01%	13	0	13	3	16
594 7200-7201-9998-000-11-9-0000-0000 I	0.18	0.00%	0	0	0	0	0
597 7200-7201-9998-000-17-4-0000-0000 I	0.25	0.00%	1	0	1	0	1
598 1000-1001-1906-450-19-6-0000-0000 I	62.70	0.06%	139	0	139	30	169
605 3000-3021-9999-000-16-3-0000-0000 (	3.00	0.00%	7	0	7	1	8
608 3100-3137-9999-000-16-3-0000-0000 (	3.50	0.00%	8	0	8	2	9
620 2100-2102-2010-513-20-5-0000-0000 /	0.02	0.00%	0	0	0	0	0
624 5000-5003-4561-572-45-0-0000-0000 I	3.00	0.00%	7	0	7	1	8
628 3000-3023-9999-000-16-3-0000-0000 (	11.00	0.01%	24	0	24	5	30
629 1000-1001-1020-031-10-1-0000-0000 :	49.23	0.05%	109	0	109	24	133
630 1000-1001-1020-032-10-1-0000-0000 I	1.00	0.00%	2	0	2	0	3
632 1000-1001-1067-047-10-1-0000-0000 I	4.00	0.00%	9	0	9	2	11
633 1000-1001-1068-048-10-1-0000-0000 :	0.03	0.00%	0	0	0	0	0
634 1000-1001-1068-048-10-4-0000-0000 :	41.53	0.04%	92	0	92	20	112
635 1000-1001-1100-062-11-1-0000-0000 /	28.00	0.03%	62	0	62	14	75
637 1000-1001-1210-112-12-1-0000-0000 (	29.21	0.03%	65	0	65	14	79
639 1000-1001-1410-202-14-6-0000-0000 (	1,507.27	1.43%	3,330	0	3,330	730	4,060
640 1000-1001-1530-265-15-2-0000-0000 :	46.21	0.04%	102	0	102	22	124
641 1000-1001-1530-266-15-2-0000-0000 (	43.64	0.04%	96	0	96	21	118
642 1000-1001-1530-267-15-2-0000-0000 :	70.12	0.07%	155	0	155	34	189
643 1000-1001-1530-268-15-2-0000-0000 I	57.79	0.05%	128	0	128	28	156
644 1000-1001-1530-269-15-2-0000-0000 I	41.34	0.04%	91	0	91	20	111
645 1000-1001-1540-274-15-2-0000-0000 I	267.50	0.25%	591	0	591	130	721
646 1000-1001-1540-285-15-2-0000-0000 I	30.32	0.03%	67	0	67	15	82
647 1000-1001-1540-280-15-2-0000-0000 :	232.76	0.22%	514	0	514	113	627
648 1000-1001-1550-281-15-2-0000-0000 (	93.00	0.09%	205	0	205	45	251
649 1000-1001-1620-328-16-3-0000-0000 :	5.00	0.00%	11	0	11	2	13
651 1000-1001-1909-461-19-6-0000-0000 I	0.50	0.00%	1	0	1	0	1
652 1000-1001-1910-470-19-6-0000-0000 I	232.00	0.22%	513	0	513	112	625
656 1000-1001-2204-545-22-5-0000-0000 (	1.00	0.00%	2	0	2	0	3
660 1000-1001-3020-581-30-1-0000-0000 I	4.00	0.00%	9	0	9	2	11
661 1000-1001-3102-602-31-1-0000-0000 (	2.59	0.00%	6	0	6	1	7
664 1000-1001-4120-776-41-6-0000-0000 I	10.77	0.01%	24	0	24	5	29
668 1000-1601-2010-515-20-5-0000-0000 :	5.00	0.00%	11	0	11	2	13

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - Vouchers Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
674 2000-2023-1620-322-16-3-0000-0000	18.00	0.02%	\$40	\$0	\$40	\$9	\$48
676 2000-2040-1410-202-14-6-0000-0000	1,395.00	1.32%	3,082	0	3,082	676	3,758
679 2000-2041-1410-202-14-6-0000-0000	158.50	0.15%	350	0	350	77	427
689 2000-2041-1530-270-15-2-0000-0000	1.50	0.00%	3	0	3	1	4
692 2000-2041-1540-270-15-2-0000-0000	1.00	0.00%	2	0	2	0	3
693 2000-2041-1540-275-15-2-0000-0000	3.50	0.00%	8	0	8	2	9
696 2000-2041-1610-311-16-3-0000-0000	12.50	0.01%	28	0	28	6	34
697 2000-2041-1610-313-16-3-0000-0000	18.00	0.02%	40	0	40	9	48
698 2000-2041-1620-320-16-3-0000-0000	76.33	0.07%	169	0	169	37	206
702 2000-2041-1630-330-16-3-0000-0000	91.86	0.09%	203	0	203	45	247
704 2000-2041-1730-381-17-4-0000-0000	21.00	0.02%	46	0	46	10	57
705 2000-2041-1906-450-19-6-0000-0000	26.00	0.02%	57	0	57	13	70
707 2000-2041-4120-776-41-6-0000-0000	1.54	0.00%	3	0	3	1	4
710 2000-2041-9994-000-32-1-0000-0000	2.00	0.00%	4	0	4	1	5
712 2000-2041-9995-662-32-1-0000-0000	26.00	0.02%	57	0	57	13	70
713 2000-2041-9999-000-17-4-0000-0000	45.75	0.04%	101	0	101	22	123
714 2000-2041-9999-000-20-5-0000-0000	22.21	0.02%	49	0	49	11	60
715 2000-2041-9999-250-15-2-0000-0000	2.00	0.00%	4	0	4	1	5
716 2000-2041-9999-275-15-2-0000-0000	17.00	0.02%	38	0	38	8	46
718 2000-2041-9999-350-17-4-0000-0000	53.00	0.05%	117	0	117	26	143
719 2000-2041-9999-511-20-5-0000-0000	407.83	0.39%	901	0	901	198	1,099
720 2000-2041-9999-531-20-5-0000-0000	9.00	0.01%	20	0	20	4	24
723 2060-0000-1903-441-19-6-0000-0000	15.00	0.01%	33	0	33	7	40
725 2070-0000-1906-453-19-6-0000-0000	54.37	0.05%	120	0	120	26	146
726 2070-2075-1410-202-14-6-0000-0000	31.00	0.03%	68	0	68	15	84
727 2070-2082-1906-450-19-6-0000-0000	10.00	0.01%	22	0	22	5	27
728 2070-2083-1906-450-19-6-0000-0000	13.00	0.01%	29	0	29	6	35
729 2070-2084-1906-450-19-6-0000-0000	11.00	0.01%	24	0	24	5	30
730 2070-2085-1906-450-19-6-0000-0000	12.00	0.01%	27	0	27	6	32
731 2070-2086-1906-450-19-6-0000-0000	3.00	0.00%	7	0	7	1	8
737 2100-2103-2010-513-20-5-0000-0000	2.00	0.00%	4	0	4	1	5
739 2400-2402-2010-513-20-5-0000-0000	1.80	0.00%	4	0	4	1	5
740 2400-2403-1570-282-15-2-0000-0000	19.00	0.02%	42	0	42	9	51
741 2400-2436-1530-270-15-2-0000-0000	26.00	0.02%	57	0	57	13	70
747 2500-2508-2202-543-22-5-0000-0000	3.53	0.00%	8	0	8	2	10
749 2500-2508-2203-544-22-5-0000-0000	6.56	0.01%	14	0	14	3	18
750 2500-2508-2204-545-22-5-0000-0000	8.08	0.01%	18	0	18	4	22
752 2700-2701-1700-351-17-4-0000-0000	44.63	0.04%	99	0	99	22	120
759 2700-2705-4120-776-41-4-0000-0000	116.16	0.11%	257	0	257	56	313
760 2700-2705-4120-776-41-6-0000-0000	45.97	0.04%	102	0	102	22	124
762 2700-2705-9999-000-20-5-0000-0000	157.71	0.15%	348	0	348	76	425
763 2700-2706-1700-350-17-4-0000-0000	11.78	0.01%	26	0	26	6	32

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - Vouchers Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
766 3000-3024-9999-000-16-3-0000-0000 (	16.00	0.02%	\$35	\$0	\$35	\$8	\$43
767 3000-3025-9999-000-20-5-0000-0000 (	3.00	0.00%	7	0	7	1	8
777 3100-3148-9999-000-16-3-0000-0000 (	4.50	0.00%	10	0	10	2	12
795 4200-4210-9998-000-43-0-0000-0000 I	28.13	0.03%	62	0	62	14	76
796 4200-4211-9998-000-43-0-0000-0000 I	13.13	0.01%	29	0	29	6	35
797 4200-4223-9999-872-43-0-0000-0000 /	2.00	0.00%	4	0	4	1	5
798 4400-4450-9998-389-17-4-0000-0000 I	0.38	0.00%	1	0	1	0	1
801 4600-4602-4530-931-45-0-0000-0000 \$	5.00	0.00%	11	0	11	2	13
805 5000-5008-3001-550-30-0-0000-0000 (	95.14	0.09%	210	0	210	46	256
806 5000-5011-3002-561-30-5-0000-0000 I	0.06	0.00%	0	0	0	0	0
814 5000-5021-1220-130-12-0-0000-0000 (	0.03	0.00%	0	0	0	0	0
817 5000-5042-3106-618-31-0-0000-0000 (	12.19	0.01%	27	0	27	6	33
820 5200-5251-2202-542-22-5-0000-0000 I	3.61	0.00%	8	0	8	2	10
821 5200-5251-2205-547-22-5-0000-0000 I	3.59	0.00%	8	0	8	2	10
828 7200-7201-9998-000-17-9-0000-0000 I	0.14	0.00%	0	0	0	0	0
829 7200-7202-9998-000-15-2-0000-0000 I	0.29	0.00%	1	0	1	0	1
830 7200-7202-9998-000-15-9-0000-0000 I	0.18	0.00%	0	0	0	0	0
831 7200-7202-9998-000-16-3-0000-0000 I	0.20	0.00%	0	0	0	0	1
832 7200-7202-9998-000-16-9-0000-0000 I	0.09	0.00%	0	0	0	0	0
834 1000-1001-9999-016-01-1-0000-0000 (	7.50	0.01%	17	0	17	4	20
835 2000-2001-9995-000-20-5-0000-0000 (	0.33	0.00%	1	0	1	0	1
836 2000-2046-9995-000-19-6-0000-0000 (	25.50	0.02%	56	0	56	12	69
840 1000-1604-2201-494-22-5-0000-0000 (	112.89	0.11%	249	0	249	55	304
841 1000-1001-1620-322-16-3-0000-0000 \$	1.47	0.00%	3	0	3	1	4
855 5000-5002-4565-577-45-0-0000-0000 I	48.00	0.05%	106	0	106	23	129
865 1000-1001-1120-062-11-1-0000-0000 /	5.00	0.00%	11	0	11	2	13
867 1000-1001-1700-351-17-4-0000-0000 I	4.92	0.00%	11	0	11	2	13
871 1000-1001-1705-371-17-4-0000-0000 I	14.29	0.01%	32	0	32	7	38
872 1000-1001-1705-372-17-4-0000-0000 I	34.24	0.03%	76	0	76	17	92
873 1000-1001-1705-373-17-4-0000-0000 I	13.40	0.01%	30	0	30	6	36
874 1000-1001-1705-374-17-4-0000-0000 I	24.00	0.02%	53	0	53	12	65
875 1000-1001-1705-376-17-4-0000-0000 I	10.00	0.01%	22	0	22	5	27
877 1000-1001-1710-371-17-4-0000-0000 I	266.57	0.25%	589	0	589	129	718
878 1000-1001-1710-372-17-4-0000-0000 I	394.93	0.37%	873	0	873	191	1,064
879 1000-1001-1710-373-17-4-0000-0000 I	638.88	0.61%	1,411	0	1,411	310	1,721
880 1000-1001-1710-374-17-4-0000-0000 I	534.37	0.51%	1,181	0	1,181	259	1,439
883 1000-1001-1907-458-19-6-0000-0000 (	3.00	0.00%	7	0	7	1	8
885 1000-1001-2005-483-20-5-0000-0000 (	61.38	0.06%	136	0	136	30	165
886 1000-1001-2005-492-20-5-0000-0000 \$	10.03	0.01%	22	0	22	5	27
888 1000-1001-2023-535-20-5-0000-0000 \$	1.00	0.00%	2	0	2	0	3
891 1000-1001-2301-101-23-1-0000-0000 /	407.01	0.39%	899	0	899	197	1,096
892 1000-1001-2302-102-23-1-0000-0000 /	348.55	0.33%	770	0	770	169	939

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - Vouchers Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
893 1000-1001-2303-103-23-1-0000-0000 /	111.29	0.11%	\$246	\$0	\$246	\$54	\$300
894 1000-1001-2304-104-23-1-0000-0000 /	576.82	0.55%	1,274	0	1,274	279	1,554
895 1000-1001-3002-561-30-1-0000-0000 I	8.00	0.01%	18	0	18	4	22
908 1000-1001-9995-431-19-6-0000-0000 (	3.00	0.00%	7	0	7	1	8
910 2000-2001-9995-431-19-6-0000-0000 (	46.67	0.04%	103	0	103	23	126
911 2000-2001-9995-450-19-6-0000-0000 (	2.00	0.00%	4	0	4	1	5
912 2000-2001-9995-451-19-6-0000-0000 (	1.00	0.00%	2	0	2	0	3
913 2000-2001-9999-000-17-4-0000-0000 (	9.00	0.01%	20	0	20	4	24
914 2000-2001-9999-000-20-5-0000-0000 (	58.85	0.06%	130	0	130	29	159
917 2000-2031-9995-431-19-6-0000-0000 (	2.50	0.00%	6	0	6	1	7
918 2000-2031-9995-450-19-6-0000-0000 (	2.00	0.00%	4	0	4	1	5
921 2000-2036-9995-450-19-6-0000-0000 (	5.00	0.00%	11	0	11	2	13
922 2000-2037-9995-431-19-6-0000-0000 (	1.00	0.00%	2	0	2	0	3
923 2000-2041-1100-060-11-1-0000-0000 I	1.00	0.00%	2	0	2	0	3
924 2000-2041-1610-312-16-3-0000-0000 (	1.00	0.00%	2	0	2	0	3
925 2000-2041-2001-480-20-5-0000-0000 I	3.00	0.00%	7	0	7	1	8
926 2000-2041-2010-511-20-5-0000-0000 (	49.20	0.05%	109	0	109	24	133
928 2000-2041-3002-568-30-0-0000-0000 I	2.00	0.00%	4	0	4	1	5
932 2060-2062-1620-320-16-3-0000-0000 I	2.33	0.00%	5	0	5	1	6
933 2060-2062-1640-335-16-3-0000-0000 I	1.50	0.00%	3	0	3	1	4
934 2060-2065-9995-000-32-1-0000-0000 (	1.00	0.00%	2	0	2	0	3
936 2060-2066-1620-326-16-3-0000-0000 (	0.03	0.00%	0	0	0	0	0
937 2070-2070-2201-494-22-5-0000-0000 (	39.50	0.04%	87	0	87	19	106
938 2070-2070-2202-543-22-5-0000-0000 ~	0.03	0.00%	0	0	0	0	0
939 2070-2070-2203-544-22-5-0000-0000 ~	0.03	0.00%	0	0	0	0	0
940 2070-2070-2204-545-22-5-0000-0000 (	20.06	0.02%	44	0	44	10	54
941 2070-2070-2205-546-22-5-0000-0000 (	0.03	0.00%	0	0	0	0	0
948 2070-2070-9995-765-41-1-0000-0000 (	4.00	0.00%	9	0	9	2	11
949 2070-2070-9995-792-41-1-0000-0000 (	4.00	0.00%	9	0	9	2	11
950 2070-2070-9999-000-20-5-0000-0000 (	9.00	0.01%	20	0	20	4	24
951 2070-2073-1710-364-17-4-0000-0000 (	34.50	0.03%	76	0	76	17	93
952 2070-2087-1620-325-16-3-0000-0000 I	50.00	0.05%	110	0	110	24	135
953 2070-2090-1906-450-19-6-0000-0000 I	2.00	0.00%	4	0	4	1	5
954 2070-2092-2304-104-23-1-0000-0000 /	13.00	0.01%	29	0	29	6	35
955 2070-2093-2303-103-23-1-0000-0000 /	1.50	0.00%	3	0	3	1	4
956 2070-2093-2304-104-23-1-0000-0000 /	5.00	0.00%	11	0	11	2	13
957 2070-2094-1801-400-18-6-0000-0000 I	2.00	0.00%	4	0	4	1	5
958 2070-2201-0120-025-01-1-0000-0000 (	91.00	0.09%	201	0	201	44	245
959 2070-9200-3403-703-34-1-0000-0000 I	21.38	0.02%	47	0	47	10	58
961 2100-2103-9993-511-20-5-0000-0000 ~	0.02	0.00%	0	0	0	0	0
962 2100-2104-2010-514-20-5-0000-0000 I	54.04	0.05%	119	0	119	26	146
964 2400-2417-1705-376-17-4-0000-0000 I	4.00	0.00%	9	0	9	2	11

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Accounting - Vouchers Allocations

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
966 2500-2508-2005-486-20-5-0000-0000	0.03	0.00%	\$0	\$0	\$0	\$0	\$0
973 2500-2512-1903-441-19-6-0000-0000	1.00	0.00%	2	0	2	0	3
974 2700-2701-1700-352-17-4-0000-0000	28.28	0.03%	62	0	62	14	76
975 2700-2701-1700-353-17-4-0000-0000	7.25	0.01%	16	0	16	4	20
977 2700-2701-1705-371-17-4-0000-0000	74.70	0.07%	165	0	165	36	201
978 2700-2701-1705-372-17-4-0000-0000	103.95	0.10%	230	0	230	50	280
979 2700-2701-1705-373-17-4-0000-0000	172.70	0.16%	382	0	382	84	465
980 2700-2701-1705-374-17-4-0000-0000	130.31	0.12%	288	0	288	63	351
981 2700-2701-1705-376-17-4-0000-0000	72.20	0.07%	160	0	160	35	194
983 2700-2701-1710-371-17-4-0000-0000	33.67	0.03%	74	0	74	16	91
984 2700-2701-1710-372-17-4-0000-0000	5.00	0.00%	11	0	11	2	13
985 2700-2701-1710-373-17-4-0000-0000	45.40	0.04%	100	0	100	22	122
986 2700-2701-1710-374-17-4-0000-0000	5.00	0.00%	11	0	11	2	13
994 2700-2703-1710-364-17-4-0000-0000	4.00	0.00%	9	0	9	2	11
995 2700-2703-1710-371-17-4-0000-0000	0.75	0.00%	2	0	2	0	2
997 2700-2703-1710-373-17-4-0000-0000	2.00	0.00%	4	0	4	1	5
998 2700-2703-1710-374-17-4-0000-0000	2.00	0.00%	4	0	4	1	5
999 2700-2704-1700-350-17-4-0000-0000	1.00	0.00%	2	0	2	0	3
1,000 2700-2705-9999-000-17-4-0000-0000	2.00	0.00%	4	0	4	1	5
1,002 2700-2706-1701-355-17-4-0000-0000	7.33	0.01%	16	0	16	4	20
1,004 3000-3008-1705-371-17-4-0000-0000	2.00	0.00%	4	0	4	1	5
1,005 3100-3109-9999-000-20-5-0000-0000	0.67	0.00%	1	0	1	0	2
1,006 3100-3147-1530-269-15-2-0000-0000	0.50	0.00%	1	0	1	0	1
1,014 5000-5011-2012-568-20-5-0000-0000	12.00	0.01%	27	0	27	6	32
1,015 5000-5013-2012-562-20-5-0000-0000	8.00	0.01%	18	0	18	4	22
1,016 5000-5031-2012-561-20-5-0000-0000	4.00	0.00%	9	0	9	2	11
1,019 5200-5251-9993-542-22-5-0000-0000	0.02	0.00%	0	0	0	0	0
1,022 5200-5253-4145-806-41-0-0000-0000	0.33	0.00%	1	0	1	0	1
1,023 7200-7201-1110-072-11-9-0000-0000	0.09	0.00%	0	0	0	0	0
1,031 2500-2508-9993-545-22-5-0000-0000	0.02	0.00%	0	0	0	0	0
Subtotal	105,445.56	100.00%	232,957	0	232,957	50,195	283,152
Direct Bills					0		0
Total					\$232,957		\$283,152

Basis Units: Voucher Count by GL String
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$2,246	\$5,378	\$7,624
4 1000-1001-1010-030-10-1-0000-0000 (	364	451	815
5 1000-1001-1040-040-10-1-0000-0000 (	109	318	426
7 1000-1001-1210-110-12-1-0000-0000 (	665	334	1,000
8 1000-1001-1210-111-12-1-0000-0000 I	10	4	14
9 1000-1001-1410-201-14-1-0000-0000 I	1,389	3,334	4,723
10 1000-1001-3020-580-30-1-0000-0000 I	399	355	754
11 1000-1001-3200-651-32-1-0000-0000 /	531	46	577
12 1000-1001-3200-652-32-1-0000-0000 ^	2,678	202	2,881
13 1000-1001-3200-653-32-1-0000-0000 I	1,555	42	1,597
14 1000-1001-3200-654-32-1-0000-0000 (	1,264	55	1,318
15 1000-1001-3200-655-32-1-0000-0000 I	166	160	326
16 1000-1001-3200-665-32-1-0000-0000 I	78	10	89
17 1000-1001-3401-700-34-1-0000-0000 I	964	95	1,059
18 1000-1001-3402-701-34-1-0000-0000 ^	86	118	204
19 1000-1001-3403-703-34-1-0000-0000 I	1,352	193	1,545
20 1000-1001-3403-704-34-1-0000-0000 (	2,546	203	2,749
21 1000-1001-3404-710-34-1-0000-0000 I	146	80	226
22 1000-1001-3405-720-34-1-0000-0000 I	59	16	75
23 1000-1001-3410-730-34-1-0000-0000 I	40	34	74
24 1000-1001-1040-042-10-1-0000-0000 (	41	94	135
25 1000-1001-1050-045-10-1-0000-0000 (	690	47	737
26 1000-1001-1090-055-10-1-0000-0000 (	77	17	94
27 1000-1001-1100-060-11-1-0000-0000 I	2,058	758	2,816
29 1000-1001-1100-062-11-6-0000-0000 /	10	0	10
30 1000-1001-1100-065-11-6-0000-0000 I	9	0	9
31 1000-1001-1110-072-11-1-0000-0000 (	776	495	1,271
33 1000-1001-1410-202-14-1-0000-0000 (	0	1	1
34 1000-1001-1510-250-15-2-0000-0000 (	16,401	1,532	17,933
35 1000-1001-1510-251-15-2-0000-0000 I	37	33	70
36 1000-1001-1510-252-15-2-0000-0000 (	0	153	153
37 1000-1001-1520-255-15-2-0000-0000 I	213	571	783
38 1000-1001-1520-256-15-2-0000-0000 I	856	19	875
39 1000-1001-1520-257-15-2-0000-0000 I	138	1,163	1,300
40 1000-1001-1520-258-15-2-0000-0000 /	15	8	23
41 1000-1001-1520-259-15-2-0000-0000 ^	68	547	615
42 1000-1001-1520-260-15-2-0000-0000 /	2,066	193	2,259
43 1000-1001-1520-261-15-2-0000-0000 I	185	4	189
44 1000-1001-1520-262-15-2-0000-0000 (	2	0	2
45 1000-1001-1520-263-15-2-0000-0000 \	38	0	38
46 1000-1001-1530-270-15-2-0000-0000 I	1,374	234	1,608

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
47 1000-1001-1530-271-15-2-0000-0000 I	\$1,325	\$257	\$1,582
48 1000-1001-1530-272-15-2-0000-0000 I	300	12	312
49 1000-1001-1540-275-15-2-0000-0000 S	15,551	1,182	16,733
50 1000-1001-1540-276-15-2-0000-0000 S	116	284	400
51 1000-1001-1550-278-15-2-0000-0000 C	3,639	1,066	4,705
52 1000-1001-1550-279-15-2-0000-0000 I	0	224	224
53 1000-1001-1600-300-16-3-0000-0000 J	122	136	257
54 1000-1001-1600-301-16-3-0000-0000 I	240	40	280
55 1000-1001-1600-302-16-3-0000-0000 I	132	14	147
56 1000-1001-1600-303-16-3-0000-0000 I	75	5	81
57 1000-1001-1610-310-16-3-0000-0000 I	25	0	25
58 1000-1001-1610-311-16-3-0000-0000 I	360	1,935	2,295
59 1000-1001-1610-312-16-3-0000-0000 S	114	7,476	7,590
60 1000-1001-1610-313-16-3-0000-0000 *	544	62	606
61 1000-1001-1620-320-16-3-0000-0000 I	9,388	1,785	11,173
62 1000-1001-1620-323-16-3-0000-0000 I	121	145	266
63 1000-1001-1620-324-16-3-0000-0000 S	116	285	400
64 1000-1001-1620-325-16-3-0000-0000 I	81	0	81
65 1000-1001-1620-326-16-3-0000-0000 S	3	62	65
66 1000-1001-1620-327-16-3-0000-0000 I	514	312	827
67 1000-1001-1630-330-16-3-0000-0000 I	779	1,049	1,828
68 1000-1001-1640-335-16-3-0000-0000 I	23,140	423	23,563
69 1000-1001-1700-350-17-4-0000-0000 I	1,706	182	1,888
70 1000-1001-1701-355-17-4-0000-0000 C	12,611	0	12,611
71 1000-1001-1701-356-17-4-0000-0000 C	27	19	46
72 1000-1001-1701-358-17-4-0000-0000 C	22	3	24
73 1000-1001-1705-365-17-4-0000-0000 I	56,809	6,558	63,367
74 1000-1001-1710-375-17-4-0000-0000 J	34,236	852	35,088
76 1000-1001-1730-381-17-4-0000-0000 C	43	6	49
77 1000-1001-1740-385-17-4-0000-0000 I	6,081	1,255	7,335
78 1000-1001-1740-386-17-4-0000-0000 I	4,574	803	5,377
81 1000-1001-1801-400-18-6-0000-0000 I	638	482	1,120
82 1000-1001-1901-431-19-6-0000-0000 J	2,057	415	2,472
83 1000-1001-1901-432-19-6-0000-0000 J	19	2	21
84 1000-1001-1901-433-19-6-0000-0000 I	29	13	42
85 1000-1001-1902-436-19-6-0000-0000 I	34,745	532	35,277
86 1000-1001-1902-437-19-6-0000-0000 I	126,820	435	127,255
87 1000-1001-1903-441-19-6-0000-0000 J	17,384	664	18,048
88 1000-1001-1903-442-19-6-0000-0000 C	20,907	1,040	21,947
89 1000-1001-1906-451-19-6-0000-0000 I	138	39	177
90 1000-1001-1906-453-19-6-0000-0000 I	448	342	790

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
91 1000-1001-1906-454-19-6-0000-0000 I	\$2	\$0	\$2
92 1000-1001-1909-463-19-6-0000-0000 I	71	71	142
93 1000-1001-1910-470-19-1-0000-0000 I	179,981	1,120	181,101
94 1000-1001-2001-480-20-5-0000-0000 I	343	40	383
95 1000-1001-2001-481-20-5-0000-0000 I	335	8	343
102 1000-1001-2005-500-20-5-0000-0000 I	4,168	51	4,219
103 1000-1001-2005-501-20-5-0000-0000 I	6,973	21	6,994
105 1000-1001-2005-503-20-5-0000-0000 I	763	1	764
106 1000-1001-2005-504-20-5-0000-0000 I	81	0	81
107 1000-1001-2010-511-20-5-0000-0000 I	1,347	98	1,445
108 1000-1001-2015-521-20-5-0000-0000 I	239	428	667
109 1000-1001-2015-522-20-5-0000-0000 I	127	85	212
111 1000-1001-2015-524-20-4-0000-0000 I	212	0	212
112 1000-1001-2020-531-20-5-0000-0000 I	493	0	493
113 1000-1001-2023-535-20-6-0000-0000 I	57	3	60
114 1000-1001-2024-536-20-5-0000-0000 I	342	835	1,178
115 1000-1001-3200-656-32-1-0000-0000 I	23,198	121	23,319
116 1000-1001-3200-660-32-6-0000-0000 I	24	0	24
117 1000-1001-3200-662-32-1-0000-0000 I	103	4	107
122 1000-1001-9994-000-12-1-0000-0000 I	0	0	0
125 1000-1001-9994-000-17-4-0000-0000 I	132	27	159
127 1000-1001-9994-000-19-6-0000-0000 I	0	0	0
128 1000-1001-9994-000-20-5-0000-0000 I	6	0	6
129 1000-1001-9994-000-32-1-0000-0000 I	96	3	98
131 1000-1001-9995-000-15-2-0000-0000 I	525	0	525
132 1000-1001-9995-000-19-6-0000-0000 I	87	13	100
135 1000-1001-9999-000-17-4-0000-0000 I	3,808	420	4,228
136 1000-1001-9999-000-20-5-0000-0000 I	1,635	283	1,918
138 1000-1502-1906-450-19-6-0000-0000 I	37	0	37
139 1000-1504-1110-072-11-1-0000-0000 I	139	149	287
140 1000-1601-2005-501-20-5-0000-0000 I	9	0	9
141 1000-1601-2005-502-20-5-0000-0000 I	182	0	182
143 1000-1601-2020-531-20-5-0000-0000 I	5,062	100	5,161
145 1000-1603-2001-482-20-5-0000-0000 I	1,395	113	1,508
149 1000-1603-2005-505-20-5-0000-0000 I	1,635	131	1,766
150 1000-1603-2010-517-20-5-0000-0000 I	870	703	1,573
151 1000-1603-2015-525-20-5-0000-0000 I	892	800	1,691
152 1000-1603-2020-532-20-5-0000-0000 I	206	96	302
156 1000-1603-9994-000-20-5-0000-0000 I	2	0	2
158 1000-1801-1510-250-15-2-0000-0000 I	12,018	22	12,040
159 2000-2001-9995-000-19-4-0000-0000 I	689	20	709

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
160 2000-2001-9995-000-19-5-0000-0000 (	\$538	\$4	\$542
161 2000-2001-9995-000-19-6-0000-0000 (	9,072	721	9,793
164 2000-2017-9995-000-15-2-0000-0000 (	1,016	640	1,656
165 2000-2018-1510-250-15-2-0000-0000 (	3	30	32
166 2000-2020-9995-000-15-2-0000-0000 (	143	13	157
167 2000-2021-1620-320-16-3-0000-0000 I	814	62	876
169 2000-2022-9995-000-15-2-0000-0000 (	90	94	184
170 2000-2023-1620-320-16-3-0000-0000 I	14	0	14
171 2000-2023-1620-324-16-3-0000-0000 S	90	0	90
172 2000-2025-1640-335-16-3-0000-0000 I	2	0	2
174 2000-2027-9999-000-20-5-0000-0000 (	5,593	414	6,007
176 2000-2029-1906-453-19-6-0000-0000 I	1,976	470	2,445
177 2000-2030-9995-000-19-6-0000-0000 (	219	137	356
178 2000-2031-9995-000-19-6-0000-0000 (	6,161	70	6,231
179 2000-2032-9995-000-19-6-0000-0000 (	2,650	110	2,760
181 2000-2036-9995-000-19-6-0000-0000 (	1,013	38	1,051
182 2000-2037-9995-000-19-6-0000-0000 (	1,258	40	1,299
184 2000-2040-3200-670-32-6-0000-0000 I	635	0	635
186 2000-2040-9994-000-32-1-0000-0000 (	3,209	975	4,185
187 2000-2042-9995-000-19-6-0000-0000 (	384	8	392
189 2060-2061-9995-000-15-2-0000-0000 (	7,433	216	7,649
191 2060-2064-9999-000-20-5-0000-0000 (	17,360	1,027	18,387
192 2070-0000-1903-441-19-6-0000-0000 /	437	62	499
193 2070-0000-3403-703-34-1-0000-0000 I	2,588	347	2,935
194 2070-2071-9995-000-15-2-0000-0000 (	3,742	495	4,236
195 2070-2072-1630-330-16-3-0000-0000 I	708	141	848
196 2070-2073-1710-375-17-4-0000-0000 /	1,566	117	1,683
197 2070-2073-1730-381-17-4-0000-0000 (	618	235	853
198 2070-2073-9999-000-17-4-0000-0000 (	380	0	380
199 2070-2074-9999-000-20-5-0000-0000 (	8,990	287	9,277
203 2070-2079-9999-000-17-4-0000-0000 (	1,625	46	1,671
204 2095-2095-1710-375-17-4-0000-0000 /	3,824	5	3,829
205 2100-2101-2020-531-20-5-0000-0000 S	10,474	1,924	12,398
209 2100-2102-2010-511-20-5-0000-0000 S	1,119	374	1,493
210 2100-2102-2020-531-20-5-0000-0000 S	7	538	545
213 2100-2102-9999-000-20-5-0000-0000 (	350	3	352
214 2100-2103-2010-511-20-5-0000-0000 S	5,550	814	6,365
215 2100-2103-2015-521-20-5-0000-0000 S	555	63	618
219 2100-2103-9999-000-20-5-0000-0000 (	679	3	682
222 2100-2104-2010-511-20-5-0000-0000 S	1,076	131	1,207
225 2100-2104-9999-000-20-5-0000-0000 (	4,895	398	5,293

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
226 2300-2308-2060-541-20-5-0000-0000 I	\$3	\$38	\$41
229 2300-2318-2060-541-20-5-0000-0000 I	7	3	10
230 2300-2319-2060-541-20-5-0000-0000 I	109	19	128
231 2300-2320-2060-541-20-5-0000-0000 I	3	3	6
233 2300-2322-2060-541-20-5-0000-0000 I	19	5	24
234 2300-2323-2060-541-20-5-0000-0000 I	11	5	16
235 2300-2324-2060-541-20-5-0000-0000 I	21	8	30
236 2300-2325-2060-541-20-5-0000-0000 I	23	11	34
237 2400-2401-2015-521-20-5-0000-0000 S	557	13	570
240 2400-2402-9999-000-20-5-0000-0000 C	31	4	35
241 2400-2405-1580-290-15-2-0000-0000 T	8,305	1,311	9,616
242 2400-2408-9999-000-20-5-0000-0000 C	1,185	91	1,276
243 2400-2409-9999-000-20-5-0000-0000 C	666	19	685
244 2400-2417-1700-350-17-4-0000-0000 I	2	0	2
245 2400-2417-1701-355-17-4-0000-0000 C	12,367	0	12,367
246 2400-2417-1705-365-17-4-0000-0000 I	44,673	50	44,723
251 2400-2417-9999-000-17-4-0000-0000 C	251	41	292
252 2400-2418-9999-000-20-5-0000-0000 C	79	5	84
253 2400-2420-1630-330-16-3-0000-0000 I	4,439	102	4,542
254 2400-2436-1540-275-15-2-0000-0000 S	279	340	619
255 2400-2436-1550-278-15-2-0000-0000 C	152	112	264
256 2400-2440-1710-375-17-4-0000-0000 J	2,455	21	2,476
257 2400-2441-2015-523-20-5-0000-0000 I	288	35	323
258 2400-2441-9999-000-20-5-0000-0000 C	307	17	324
259 2400-2443-1110-072-11-1-0000-0000 C	332	11	343
260 2400-2446-2001-481-20-5-0000-0000 J	104,526	129	104,655
262 2400-2448-2024-536-20-5-0000-0000 C	55	11	65
263 2400-2448-9999-000-20-5-0000-0000 C	1,075	44	1,120
264 2400-2449-2002-484-20-5-0000-0000 I	96	0	96
267 2500-2504-9999-000-20-5-0000-0000 C	2,364	147	2,511
268 2500-2506-2010-511-20-5-0000-0000 S	6,717	679	7,396
271 2500-2506-9999-000-20-5-0000-0000 C	320	4	324
272 2500-2507-9999-000-20-5-0000-0000 C	164	13	178
273 2500-2508-2001-480-20-5-0000-0000 I	106	0	106
274 2500-2508-2001-481-20-5-0000-0000 J	202	0	202
280 2500-2508-2004-493-20-5-0000-0000 C	474	0	474
281 2500-2508-2005-501-20-5-0000-0000 T	1,145	78	1,223
282 2500-2508-2005-502-20-5-0000-0000 T	708	125	833
283 2500-2508-2005-503-20-5-0000-0000 T	182	8	191
284 2500-2508-2005-504-20-5-0000-0000 T	284	0	284
285 2500-2508-2015-522-20-5-0000-0000 I	152	8	160

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
286 2500-2508-2020-531-20-5-0000-0000	\$0	\$100	\$100
288 2500-2508-9993-000-20-5-0000-0000	438	0	438
290 2500-2508-9999-000-20-5-0000-0000	381	335	716
292 2500-2509-9999-000-20-5-0000-0000	378	11	389
293 2500-2510-9999-000-20-5-0000-0000	592	12	604
294 2500-2511-9999-000-20-5-0000-0000	286	30	316
295 2500-2512-9999-000-20-5-0000-0000	779	49	827
296 2500-2513-9999-000-20-5-0000-0000	630	76	706
297 2500-2515-9999-000-20-5-0000-0000	1,125	13	1,139
299 2500-2517-9999-000-20-5-0000-0000	912	321	1,233
301 2600-2601-9999-000-20-5-0000-0000	1,682	27	1,709
302 2600-2602-9999-000-20-5-0000-0000	11,072	32	11,104
303 2700-2701-1700-350-17-4-0000-0000	537	38	575
304 2700-2701-1705-365-17-4-0000-0000	585	2,040	2,625
305 2700-2701-1710-375-17-4-0000-0000	1,278	1,964	3,242
306 2700-2701-1730-381-17-4-0000-0000	16	2	18
308 2700-2701-1740-385-17-4-0000-0000	11,142	625	11,767
309 2700-2701-1740-386-17-4-0000-0000	3,446	620	4,065
312 2700-2701-9999-000-17-4-0000-0000	7,891	667	8,558
313 2700-2702-9999-000-17-4-0000-0000	3,026	335	3,361
314 2700-2703-1710-375-17-4-0000-0000	2,568	1,680	4,247
315 2700-2703-1730-381-17-4-0000-0000	48	60	108
316 2700-2703-1730-384-17-4-0000-0000	131	46	177
317 2700-2705-2015-522-20-5-0000-0000	331	376	707
318 2700-2706-3200-651-32-1-0000-0000	335	0	335
320 3000-3008-1705-365-17-4-0000-0000	17,438	81	17,519
321 3000-3009-1701-355-17-4-0000-0000	2	0	2
322 3000-3009-1705-365-17-4-0000-0000	218	210	429
323 3000-3010-9999-000-15-2-0000-0000	102	0	102
324 3000-3012-9999-000-20-5-0000-0000	1,207	52	1,259
326 3000-3016-9999-000-20-5-0000-0000	215	4	219
327 3000-3022-9999-000-10-1-0000-0000	1	0	1
330 3050-3506-2015-523-20-5-0000-0000	4,738	171	4,909
331 3050-3506-9999-000-20-5-0000-0000	63	13	76
332 3050-3509-2015-523-20-5-0000-0000	8,359	1,147	9,505
333 3050-3509-9999-000-20-5-0000-0000	60	2	62
334 3050-3517-2015-523-20-5-0000-0000	8,842	1,153	9,995
335 3050-3517-9999-000-20-5-0000-0000	452	79	531
336 3050-3518-9999-000-20-5-0000-0000	64	40	104
337 3050-3521-2015-523-20-5-0000-0000	1,260	45	1,306
338 3050-3521-9999-000-20-5-0000-0000	50	3	53

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
339 3050-3523-9999-000-20-5-0000-0000 (	\$3	\$1	\$4
341 3100-3104-9999-000-17-4-0000-0000 (	169	0	169
343 3100-3109-2050-540-20-5-0000-0000 I	990	0	990
345 3100-3110-2050-540-20-5-0000-0000 I	114	0	114
346 3100-3110-9999-000-17-4-0000-0000 (	202	3	205
347 3100-3111-2050-540-20-5-0000-0000 I	746	4	750
348 3100-3111-9999-000-20-5-0000-0000 (	198	41	239
349 3100-3112-2050-540-20-5-0000-0000 I	61	3	63
350 3100-3113-2050-540-20-5-0000-0000 I	118	0	118
351 3100-3114-2050-540-20-5-0000-0000 I	889	7	896
352 3100-3114-9999-000-20-5-0000-0000 (	490	73	563
353 3100-3115-2050-540-20-5-0000-0000 I	65	0	65
355 3100-3118-2050-540-20-5-0000-0000 I	8	0	8
356 3100-3119-2050-540-20-5-0000-0000 I	8	0	8
357 3100-3122-2050-540-20-5-0000-0000 I	6	0	6
358 3100-3125-2050-540-20-5-0000-0000 I	8	0	8
359 3100-3126-2050-540-20-5-0000-0000 I	8	0	8
360 3100-3127-2050-540-20-5-0000-0000 I	6	0	6
361 3100-3129-2050-540-20-5-0000-0000 I	6	0	6
362 3100-3130-2050-540-20-5-0000-0000 I	4	0	4
363 3100-3137-2050-540-20-5-0000-0000 I	1,331	0	1,332
365 3100-3141-2050-540-20-5-0000-0000 I	8	0	8
368 3100-3143-9999-000-20-5-0000-0000 (	6	0	6
370 3100-3146-2050-540-20-5-0000-0000 I	1,013	1	1,014
371 3100-3146-9999-000-20-5-0000-0000 (	794	53	847
372 3100-3147-1520-257-15-2-0000-0000 I	0	5	5
373 3100-3147-1530-270-15-2-0000-0000 I	33	18	51
374 3100-3147-2050-540-20-5-0000-0000 I	1,124	0	1,125
376 4000-4001-4110-761-41-0-0000-0000 \	24,163	19,211	43,374
377 4000-4001-4115-765-41-0-0000-0000 \	5,222	1,169	6,391
378 4000-4001-4115-766-41-0-0000-0000 \	161	2,334	2,495
380 4000-4001-9998-000-41-0-0000-0000 I	810	53	863
381 4000-4002-4115-765-41-0-0000-0000 \	7,763	78	7,842
382 4000-4005-4115-765-41-0-0000-0000 \	57	24	82
383 4000-4006-4115-765-41-0-0000-0000 \	55	0	55
384 4000-4007-4112-763-41-0-0000-0000 I	62	20	83
385 4000-4010-4110-761-41-0-0000-0000 \	60	19	79
387 4000-4010-4115-765-41-0-0000-0000 \	1,105	35	1,140
388 4000-4011-2050-540-20-5-0000-0000 I	5	3	8
389 4000-4011-4115-765-41-0-0000-0000 \	1,052	36	1,088
391 4000-4013-4115-765-41-0-0000-0000 \	481	8	489

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
392 4030-4031-2050-540-20-5-0000-0000 I	\$5	\$0	\$5
393 4030-4033-2050-540-20-5-0000-0000 I	5	0	5
395 4030-4034-2050-540-20-5-0000-0000 I	5	0	5
396 4030-4035-2050-540-20-5-0000-0000 I	5	0	5
398 4030-4036-2050-540-20-5-0000-0000 I	31	0	31
399 4030-4037-2050-540-20-5-0000-0000 I	5	0	5
400 4030-4038-2050-540-20-5-0000-0000 I	5	0	5
401 4030-4039-2050-540-20-5-0000-0000 I	5	0	5
402 4030-4040-2050-540-20-5-0000-0000 I	5	0	5
403 4030-4041-2050-540-20-5-0000-0000 I	5	0	5
404 4030-4044-2050-540-20-5-0000-0000 I	5	0	5
406 4030-4049-2050-540-20-5-0000-0000 I	5	0	5
407 4030-4050-2050-540-20-5-0000-0000 I	5	0	5
408 4030-4051-2050-540-20-5-0000-0000 I	1	0	1
409 4030-4052-2050-540-20-5-0000-0000 I	5	0	5
410 4030-4053-2050-540-20-5-0000-0000 I	5	0	5
411 4030-4054-2050-540-20-5-0000-0000 I	25	0	25
412 4030-4055-2050-540-20-5-0000-0000 I	5	0	5
413 4030-4056-2050-540-20-5-0000-0000 I	25	0	25
414 4030-4057-2050-540-20-5-0000-0000 I	5	0	5
415 4030-4058-2050-540-20-5-0000-0000 I	5	0	5
416 4030-4059-2050-540-20-5-0000-0000 I	5	0	5
417 4030-4061-2050-540-20-5-0000-0000 I	5	0	5
418 4030-4062-2050-540-20-5-0000-0000 I	5	0	5
419 4030-4063-2050-540-20-5-0000-0000 I	5	0	5
420 4030-4064-2050-540-20-5-0000-0000 I	2	0	2
421 4030-4065-2050-540-20-5-0000-0000 I	5	0	5
423 4100-4101-4120-771-41-0-0000-0000 I	573	181	754
424 4100-4101-4120-772-41-0-0000-0000 I	679	627	1,307
425 4100-4101-4120-773-41-0-0000-0000 I	328	101	429
426 4100-4101-4120-774-41-0-0000-0000 I	2,570	1,038	3,608
427 4100-4101-4120-775-41-0-0000-0000 I	12,302	0	12,303
428 4100-4101-4120-776-41-0-0000-0000 I	619	183	802
429 4100-4101-4120-777-41-0-0000-0000 I	1,024	319	1,342
430 4100-4101-4125-785-41-0-0000-0000 I	21	54	75
432 4100-4103-4125-786-41-0-0000-0000 I	110	12	122
433 4100-4104-4120-773-41-0-0000-0000 I	377	167	544
434 4100-4106-4120-773-41-0-0000-0000 I	389	127	516
435 4100-4113-4120-774-41-0-0000-0000 I	63	0	63
436 4100-4113-4120-776-41-0-0000-0000 I	16	0	16
437 4100-4113-4120-777-41-0-0000-0000 I	65	0	65

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
439 4150-4151-2010-512-20-5-0000-0000	\$3,454	\$216	\$3,670
440 4150-4151-2015-521-20-5-0000-0000	804	0	804
441 4150-4151-2015-522-20-5-0000-0000	36,712	2,383	39,094
444 4150-4151-4120-779-41-0-0000-0000	189	95	284
448 4200-4201-4301-831-43-0-0000-0000	3,029	772	3,802
449 4200-4201-4301-832-43-0-0000-0000	2,731	3,226	5,957
450 4200-4201-4301-833-43-0-0000-0000	3,139	651	3,790
451 4200-4201-4301-834-43-0-0000-0000	1,358	1,291	2,649
452 4200-4201-4301-835-43-0-0000-0000	420	376	796
453 4200-4201-4301-836-43-0-0000-0000	634	75	710
454 4200-4201-4301-837-43-0-0000-0000	577	133	710
455 4200-4201-4301-838-43-0-0000-0000	457	48	505
457 4200-4222-9999-871-43-0-0000-0000	324	3	326
458 4200-4223-9999-870-43-0-0000-0000	569	102	671
460 4200-4223-9999-873-43-0-0000-0000	1,197	59	1,257
462 4200-4224-9999-871-43-0-0000-0000	742	183	926
463 4200-4225-4305-856-43-0-0000-0000	1,049	43	1,092
464 4200-4228-9999-871-43-0-0000-0000	32	3	34
465 4200-4229-9999-871-43-0-0000-0000	101	44	146
466 4200-4230-9999-871-43-0-0000-0000	3,176	102	3,278
467 4200-4281-4302-851-43-0-0000-0000	2,429	1,153	3,582
469 4300-4301-4401-880-44-0-0000-0000	683	92	775
470 4300-4398-9998-000-44-0-0000-0000	93	13	106
471 4400-4402-1705-365-17-4-0000-0000	2,827	106	2,933
472 4400-4406-1701-355-17-4-0000-0000	2	0	2
473 4400-4450-1750-389-17-4-0000-0000	354	40	394
474 4500-4501-4135-792-41-0-0000-0000	2,298	561	2,859
475 4500-4501-4140-796-41-0-0000-0000	3,614	11,707	15,321
476 4500-4501-4140-797-41-0-0000-0000	742	1,554	2,296
477 4500-4501-4140-798-41-0-0000-0000	5,030	334	5,364
478 4500-4501-4140-799-41-0-0000-0000	2,479	2,784	5,263
479 4500-4501-4140-800-41-0-0000-0000	56	274	330
480 4500-4501-4145-806-41-0-0000-0000	5,342	1,249	6,591
481 4500-4501-9994-000-41-0-0000-0000	1	0	1
482 4500-4501-9998-000-41-0-0000-0000	53	5	58
483 4500-4517-4140-796-41-0-0000-0000	173	0	173
485 4500-4517-4140-799-41-0-0000-0000	43	0	43
486 4500-4521-4135-792-41-0-0000-0000	2	13	15
487 4550-4551-2050-540-20-5-0000-0000	5	0	5
488 4550-4552-2050-540-20-5-0000-0000	5	0	5
489 4550-4553-2050-540-20-5-0000-0000	5	0	5

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
490 4550-4554-2050-540-20-5-0000-0000 I	\$2	\$0	\$2
491 4550-4555-2050-540-20-5-0000-0000 I	78	0	78
492 4550-4556-2050-540-20-5-0000-0000 I	5	0	5
493 4550-4557-2050-540-20-5-0000-0000 I	5	0	5
495 4600-4602-4510-911-45-0-0000-0000 /	1,540	1,521	3,062
496 4600-4602-4510-912-45-0-0000-0000 S	752	188	940
497 4600-4602-4520-920-45-0-0000-0000 /	303	0	303
498 4600-4602-4520-921-45-0-0000-0000 S	0	3	3
499 4600-4602-4520-922-45-0-0000-0000 S	18	0	18
500 4600-4602-4530-930-45-0-0000-0000 /	162,500	2,106	164,606
501 4600-4602-4540-940-45-0-0000-0000 /	84	220	305
502 4600-4602-4540-942-45-0-0000-0000 I	295	309	604
503 4600-4602-4540-943-45-0-0000-0000 C	9	0	9
504 4600-4602-4550-950-45-0-0000-0000 /	74	0	74
505 4600-4602-4550-952-45-0-0000-0000 I	13	0	13
509 4600-4604-4510-912-45-0-0000-0000 S	0	180	180
510 4600-4604-4520-920-45-0-0000-0000 /	840	1,036	1,876
511 4600-4604-4520-921-45-0-0000-0000 S	586	9,851	10,437
512 4600-4604-4520-922-45-0-0000-0000 S	799	1,230	2,029
513 4600-4604-4530-930-45-0-0000-0000 /	208	45	254
514 4600-4604-4540-942-45-0-0000-0000 I	0	24	24
515 4600-4604-4550-950-45-0-0000-0000 /	419	27	446
516 4600-4604-4550-952-45-0-0000-0000 I	597	14	612
517 4600-4604-4550-953-45-0-0000-0000 I	31	70	101
519 4600-4605-4510-912-45-0-0000-0000 S	39	0	39
520 4600-4609-9999-000-45-0-0000-0000 C	1,251	27	1,278
521 4610-0000-9999-000-45-0-0000-0000 C	1,501	192	1,694
522 4630-0000-9999-000-45-0-0000-0000 C	1,734	531	2,265
523 4680-4681-9999-000-45-0-0000-0000 C	189	38	227
524 4680-4682-9999-000-45-0-0000-0000 C	148	28	177
525 4680-4683-9999-000-45-0-0000-0000 C	83	63	145
527 4680-4685-4510-911-45-0-0000-0000 /	71	0	71
528 4680-4685-4510-912-45-0-0000-0000 S	980	56	1,036
529 4680-4685-4530-930-45-0-0000-0000 /	715	16	731
530 4680-4685-4540-940-45-0-0000-0000 /	53	8	61
532 4700-4701-9998-000-44-0-0000-0000 I	266	5	270
533 4700-4702-4406-890-44-0-0000-0000 S	192	24	216
534 4700-4703-9999-000-44-0-0000-0000 C	4	0	4
535 4700-4704-9999-000-44-0-0000-0000 C	171	51	222
536 5000-5001-3014-575-30-0-0000-0000 I	6,177	64,858	71,035
538 5000-5002-3015-577-30-0-0000-0000 I	5,943	3,775	9,718

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
539 5000-5004-1100-068-11-1-0000-0000 I	\$412	\$0	\$412
541 5000-5011-3002-561-30-0-0000-0000 I	6,060	11,602	17,662
542 5000-5011-3002-568-30-0-0000-0000 I	8,670	3,622	12,293
545 5000-5013-3002-562-30-0-0000-0000 I	780	3	783
546 5000-5014-3002-561-30-0-0000-0000 I	37	5	42
547 5000-5014-3111-624-31-0-0000-0000 I	92	19	111
548 5000-5021-1220-130-12-1-0000-0000 I	1,836	765	2,601
549 5000-5031-3002-561-30-0-0000-0000 I	738	16	755
550 5000-5041-3105-620-31-0-0000-0000 I	8,272	2,396	10,668
552 5000-5042-3101-600-31-0-0000-0000 I	277	213	490
553 5000-5042-3102-601-31-0-0000-0000 I	314	248	562
554 5000-5042-3103-603-31-0-0000-0000 I	1,708	465	2,173
555 5000-5042-3104-610-31-0-0000-0000 I	7,319	1,876	9,196
556 5000-5042-3111-625-31-0-0000-0000 I	312	29	342
558 5000-5043-3108-621-31-0-0000-0000 I	56	145	201
559 5000-5044-3111-623-31-0-0000-0000 I	73	84	157
562 5000-5045-3109-622-31-0-0000-0000 I	193	73	265
563 5000-5046-3112-626-31-0-0000-0000 I	337	13	350
564 5100-5101-3408-723-34-1-0000-0000 I	6,096	100	6,196
566 5100-5102-3407-721-34-1-0000-0000 I	2	0	2
567 5100-5102-3407-722-34-1-0000-0000 I	1,082	6,948	8,030
568 5100-5103-3409-724-34-1-0000-0000 I	5	13	19
569 5100-5111-1110-074-11-1-0000-0000 I	150	0	150
570 5100-5112-3407-721-34-1-0000-0000 I	1,316	388	1,704
572 5200-5207-3240-682-32-0-0000-0000 I	550	27	578
573 5200-5207-3240-683-32-0-0000-0000 I	508	275	783
574 5200-5207-3240-684-32-0-0000-0000 I	185	138	323
575 5200-5207-3240-685-32-0-0000-0000 I	6	0	6
576 5200-5207-3240-686-32-0-0000-0000 I	15	38	54
578 5200-5208-3240-682-32-0-0000-0000 I	425	0	425
579 5200-5251-4101-751-41-0-0000-0000 I	516	152	668
580 5200-5251-4101-752-41-0-0000-0000 I	1,137	211	1,348
581 5200-5251-4101-753-41-0-0000-0000 I	6	89	95
582 5200-5251-9994-000-41-0-0000-0000 I	41	0	41
583 5200-5253-4101-752-41-0-0000-0000 I	0	0	0
584 5200-5253-4101-753-41-0-0000-0000 I	324	722	1,046
585 5200-5253-4115-765-41-0-0000-0000 I	79	18	97
586 5200-5253-4125-787-41-0-0000-0000 I	57	26	83
587 6010-6011-1100-068-11-1-0000-0000 I	2,188	31	2,219
588 6020-6021-1100-068-11-1-0000-0000 I	2,879	31	2,910
591 7000-7001-9998-000-11-9-0000-0000 I	1	9	10

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
593 7200-7201-1110-072-11-1-0000-0000 (	\$93	\$16	\$109
594 7200-7201-9998-000-11-9-0000-0000 I	47	0	48
597 7200-7201-9998-000-17-4-0000-0000 I	11	1	12
598 1000-1001-1906-450-19-6-0000-0000 I	333	169	502
601 2000-2029-1100-061-11-6-0000-0000 I	0	0	0
605 3000-3021-9999-000-16-3-0000-0000 (	3	8	11
608 3100-3137-9999-000-16-3-0000-0000 (	532	9	541
620 2100-2102-2010-513-20-5-0000-0000 /	440	0	440
621 2100-2103-2010-514-20-5-0000-0000 I	282	0	282
624 5000-5003-4561-572-45-0-0000-0000 I	10	8	18
628 3000-3023-9999-000-16-3-0000-0000 (	520	30	550
629 1000-1001-1020-031-10-1-0000-0000 (	346	133	478
630 1000-1001-1020-032-10-1-0000-0000 I	567	3	570
632 1000-1001-1067-047-10-1-0000-0000 I	161	11	171
633 1000-1001-1068-048-10-1-0000-0000 (	12	0	12
634 1000-1001-1068-048-10-4-0000-0000 (	3,473	112	3,584
635 1000-1001-1100-062-11-1-0000-0000 /	8,316	75	8,391
637 1000-1001-1210-112-12-1-0000-0000 (	36	79	115
638 1000-1001-1410-200-14-1-0000-0000 (	2	0	2
639 1000-1001-1410-202-14-6-0000-0000 (	17,925	4,060	21,985
640 1000-1001-1530-265-15-2-0000-0000 (	567	124	692
641 1000-1001-1530-266-15-2-0000-0000 (	472	118	589
642 1000-1001-1530-267-15-2-0000-0000 (	621	189	810
643 1000-1001-1530-268-15-2-0000-0000 I	405	156	560
644 1000-1001-1530-269-15-2-0000-0000 I	511	111	623
645 1000-1001-1540-274-15-2-0000-0000 I	627	721	1,348
646 1000-1001-1540-285-15-2-0000-0000 I	131	82	212
647 1000-1001-1540-280-15-2-0000-0000 (	49	627	676
648 1000-1001-1550-281-15-2-0000-0000 (	26	251	277
649 1000-1001-1620-328-16-3-0000-0000 (	0	13	14
650 1000-1001-1730-384-17-4-0000-0000 `	0	0	0
651 1000-1001-1909-461-19-6-0000-0000 I	0	1	1
652 1000-1001-1910-470-19-6-0000-0000 I	157	625	782
653 1000-1001-2010-514-20-5-0000-0000 I	7	0	7
655 1000-1001-2201-494-22-5-0000-0000 (	2,564	0	2,564
656 1000-1001-2204-545-22-5-0000-0000 (	1,350	3	1,352
657 1000-1001-2205-546-22-5-0000-0000 (	298	0	298
659 1000-1001-3020-581-30-0-0000-0000 I	0	0	0
660 1000-1001-3020-581-30-1-0000-0000 I	22	11	33
661 1000-1001-3102-602-31-1-0000-0000 (	157	7	164
663 1000-1001-3200-580-32-1-0000-0000 I	2	0	2

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
664 1000-1001-4120-776-41-6-0000-0000 I	\$159	\$29	\$188
667 1000-1601-2005-501-20-0-0000-0000 ^	4	0	4
668 1000-1601-2010-515-20-5-0000-0000 S	193	13	207
673 1000-1603-2012-563-20-5-0000-0000 I	0	0	0
674 2000-2023-1620-322-16-3-0000-0000 S	333	48	382
676 2000-2040-1410-202-14-6-0000-0000 C	718	3,758	4,476
679 2000-2041-1410-202-14-6-0000-0000 C	197	427	624
685 2000-2041-1520-259-15-2-0000-0000 ^	93	0	93
686 2000-2041-1520-260-15-2-0000-0000 /	33	0	33
689 2000-2041-1530-270-15-2-0000-0000 I	261	4	265
692 2000-2041-1540-270-15-2-0000-0000 I	532	3	534
693 2000-2041-1540-275-15-2-0000-0000 S	341	9	350
696 2000-2041-1610-311-16-3-0000-0000 I	589	34	623
697 2000-2041-1610-313-16-3-0000-0000 ^	125	48	174
698 2000-2041-1620-320-16-3-0000-0000 I	492	206	697
702 2000-2041-1630-330-16-3-0000-0000 I	455	247	703
704 2000-2041-1730-381-17-4-0000-0000 C	0	57	57
705 2000-2041-1906-450-19-6-0000-0000 I	732	70	802
707 2000-2041-4120-776-41-6-0000-0000 I	266	4	270
710 2000-2041-9994-000-32-1-0000-0000 C	27	5	32
712 2000-2041-9995-662-32-1-0000-0000 C	344	70	414
713 2000-2041-9999-000-17-4-0000-0000 C	2,707	123	2,830
714 2000-2041-9999-000-20-5-0000-0000 C	2,235	60	2,295
715 2000-2041-9999-250-15-2-0000-0000 C	808	5	813
716 2000-2041-9999-275-15-2-0000-0000 C	360	46	406
718 2000-2041-9999-350-17-4-0000-0000 C	154	143	297
719 2000-2041-9999-511-20-5-0000-0000 C	2,186	1,099	3,285
720 2000-2041-9999-531-20-5-0000-0000 C	282	24	307
723 2060-0000-1903-441-19-6-0000-0000 /	564	40	605
725 2070-0000-1906-453-19-6-0000-0000 I	1,783	146	1,930
726 2070-2075-1410-202-14-6-0000-0000 C	1,702	84	1,786
727 2070-2082-1906-450-19-6-0000-0000 I	155	27	182
728 2070-2083-1906-450-19-6-0000-0000 I	80	35	115
729 2070-2084-1906-450-19-6-0000-0000 I	25	30	55
730 2070-2085-1906-450-19-6-0000-0000 I	132	32	164
731 2070-2086-1906-450-19-6-0000-0000 I	56	8	64
736 2100-2102-2010-514-20-5-0000-0000 I	189	0	189
737 2100-2103-2010-513-20-5-0000-0000 /	660	5	665
738 2100-2104-2203-544-22-5-0000-0000 ^	147	0	147
739 2400-2402-2010-513-20-5-0000-0000 /	0	5	5
740 2400-2403-1570-282-15-2-0000-0000 I	701	51	752

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
741 2400-2436-1530-270-15-2-0000-0000 I	\$152	\$70	\$222
747 2500-2508-2202-543-22-5-0000-0000 ^	566	10	575
749 2500-2508-2203-544-22-5-0000-0000 ^	630	18	648
750 2500-2508-2204-545-22-5-0000-0000 (	837	22	859
752 2700-2701-1700-351-17-4-0000-0000 I	99	120	220
753 2700-2701-1701-355-17-4-0000-0000 (	96	0	96
754 2700-2701-2205-546-22-5-0000-0000 S	411	0	411
756 2700-2703-1700-350-17-4-0000-0000 I	292	0	292
758 2700-2705-4120-776-41-0-0000-0000 I	0	0	0
759 2700-2705-4120-776-41-4-0000-0000 I	80	313	393
760 2700-2705-4120-776-41-6-0000-0000 I	40	124	164
762 2700-2705-9999-000-20-5-0000-0000 (	2,635	425	3,060
763 2700-2706-1700-350-17-4-0000-0000 I	295	32	326
766 3000-3024-9999-000-16-3-0000-0000 (	179	43	222
767 3000-3025-9999-000-20-5-0000-0000 (	3	8	11
776 3100-3148-2050-540-20-5-0000-0000 I	8	0	8
777 3100-3148-9999-000-16-3-0000-0000 (	102	12	114
778 3100-3150-2050-540-20-5-0000-0000 I	6	0	6
779 3100-3151-2050-540-20-5-0000-0000 I	8	0	8
780 3100-3152-2050-540-20-5-0000-0000 I	6	0	6
783 4030-4032-2050-540-20-5-0000-0000 I	2	0	2
784 4030-4042-2050-540-20-5-0000-0000 I	1	0	1
785 4030-4043-2050-540-20-5-0000-0000 I	1	0	1
788 4030-4063-4115-765-41-0-0000-0000 \	10	0	10
795 4200-4210-9998-000-43-0-0000-0000 I	790	76	865
796 4200-4211-9998-000-43-0-0000-0000 I	505	35	541
797 4200-4223-9999-872-43-0-0000-0000 /	392	5	397
798 4400-4450-9998-389-17-4-0000-0000 I	0	1	1
801 4600-4602-4530-931-45-0-0000-0000 S	520	13	534
805 5000-5008-3001-550-30-0-0000-0000 (	1,140	256	1,396
806 5000-5011-3002-561-30-5-0000-0000 I	0	0	0
812 5000-5014-3002-568-30-0-0000-0000 I	1	0	1
813 5000-5014-9994-000-30-0-0000-0000 (	0	0	0
814 5000-5021-1220-130-12-0-0000-0000 (	56	0	56
817 5000-5042-3106-618-31-0-0000-0000 (	161	33	194
819 5100-5111-1110-074-11-6-0000-0000 I	530	0	530
820 5200-5251-2202-542-22-5-0000-0000 I	252	10	262
821 5200-5251-2205-547-22-5-0000-0000 I	441	10	451
824 6010-6011-1100-068-11-0-0000-0000 I	55	0	55
825 6020-6021-1100-068-11-0-0000-0000 I	22	0	22
828 7200-7201-9998-000-17-9-0000-0000 I	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
829 7200-7202-9998-000-15-2-0000-0000 I	\$30	\$1	\$31
830 7200-7202-9998-000-15-9-0000-0000 I	6	0	6
831 7200-7202-9998-000-16-3-0000-0000 I	11	1	12
832 7200-7202-9998-000-16-9-0000-0000 I	6	0	6
833 1000-1001-9999-011-01-1-0000-0000 C	0	0	0
834 1000-1001-9999-016-01-1-0000-0000 C	59	20	79
835 2000-2001-9995-000-20-5-0000-0000 C	0	1	1
836 2000-2046-9995-000-19-6-0000-0000 C	1,253	69	1,322
840 1000-1604-2201-494-22-5-0000-0000 C	2,961	304	3,265
841 1000-1001-1620-322-16-3-0000-0000 S	5,294	4	5,298
855 5000-5002-4565-577-45-0-0000-0000 I	13	129	142
862 4100-0000-4120-770-41-0-0000-0000 S	848	0	848
865 1000-1001-1120-062-11-1-0000-0000 J	1,739	13	1,752
866 1000-1001-1530-273-15-2-0000-0000 I	27	0	27
867 1000-1001-1700-351-17-4-0000-0000 I	43	13	56
868 1000-1001-1700-352-17-4-0000-0000 I	107	0	107
869 1000-1001-1700-353-17-4-0000-0000 I	51	0	51
870 1000-1001-1700-355-17-4-0000-0000 C	178	0	178
871 1000-1001-1705-371-17-4-0000-0000 I	30	38	69
872 1000-1001-1705-372-17-4-0000-0000 I	18	92	110
873 1000-1001-1705-373-17-4-0000-0000 I	2	36	38
874 1000-1001-1705-374-17-4-0000-0000 I	13	65	78
875 1000-1001-1705-376-17-4-0000-0000 I	92	27	119
876 1000-1001-1710-356-17-4-0000-0000 C	0	0	0
877 1000-1001-1710-371-17-4-0000-0000 I	146	718	864
878 1000-1001-1710-372-17-4-0000-0000 I	43	1,064	1,107
879 1000-1001-1710-373-17-4-0000-0000 I	137	1,721	1,858
880 1000-1001-1710-374-17-4-0000-0000 I	78	1,439	1,517
881 1000-1001-1901-430-19-6-0000-0000 I	58	0	58
882 1000-1001-1902-435-19-6-0000-0000 I	233	0	233
883 1000-1001-1907-458-19-6-0000-0000 C	728	8	736
884 1000-1001-2001-482-20-5-0000-0000 J	0	0	0
885 1000-1001-2005-483-20-5-0000-0000 C	7,821	165	7,986
886 1000-1001-2005-492-20-5-0000-0000 S	6,380	27	6,407
887 1000-1001-2005-505-20-5-0000-0000 T	2	0	2
888 1000-1001-2023-535-20-5-0000-0000 S	0	3	3
889 1000-1001-2203-544-22-5-0000-0000 T	2,525	0	2,525
890 1000-1001-2204-545-20-5-0000-0000 C	2	0	2
891 1000-1001-2301-101-23-1-0000-0000 J	9,336	1,096	10,432
892 1000-1001-2302-102-23-1-0000-0000 J	347	939	1,286
893 1000-1001-2303-103-23-1-0000-0000 J	2,245	300	2,544

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
894 1000-1001-2304-104-23-1-0000-0000 /	\$84	\$1,554	\$1,638
895 1000-1001-3002-561-30-1-0000-0000 I	0	22	22
896 1000-1001-3020-000-30-1-0000-0000 I	2	0	2
897 1000-1001-3020-580-30-0-0000-0000 I	0	0	0
899 1000-1001-4120-770-41-0-0000-0000 S	2	0	2
900 1000-1001-4120-776-41-0-0000-0000 I	1	0	1
901 1000-1001-9993-480-20-5-0000-0000 *	60	0	60
902 1000-1001-9993-494-22-5-0000-0000 *	152	0	152
903 1000-1001-9993-544-22-5-0000-0000 *	147	0	147
904 1000-1001-9993-545-22-5-0000-0000 *	64	0	64
905 1000-1001-9993-546-22-5-0000-0000 *	32	0	32
906 1000-1001-9994-000-14-1-0000-0000 C	6	0	6
907 1000-1001-9995-000-19-2-0000-0000 C	2	0	2
908 1000-1001-9995-431-19-6-0000-0000 C	18	8	26
909 1000-1603-3200-652-32-1-0000-0000 I	1	0	1
910 2000-2001-9995-431-19-6-0000-0000 C	797	126	923
911 2000-2001-9995-450-19-6-0000-0000 C	0	5	5
912 2000-2001-9995-451-19-6-0000-0000 C	201	3	204
913 2000-2001-9999-000-17-4-0000-0000 C	1,357	24	1,381
914 2000-2001-9999-000-20-5-0000-0000 C	1,353	159	1,512
915 2000-2029-1906-451-19-6-0000-0000 I	0	0	0
916 2000-2030-9995-431-19-6-0000-0000 C	14	0	14
917 2000-2031-9995-431-19-6-0000-0000 C	268	7	275
918 2000-2031-9995-450-19-6-0000-0000 C	264	5	270
919 2000-2032-9995-453-19-6-0000-0000 C	1	0	1
920 2000-2035-9999-000-17-4-0000-0000 C	15	0	15
921 2000-2036-9995-450-19-6-0000-0000 C	72	13	85
922 2000-2037-9995-431-19-6-0000-0000 C	86	3	89
923 2000-2041-1100-060-11-1-0000-0000 I	0	3	3
924 2000-2041-1610-312-16-3-0000-0000 S	0	3	3
925 2000-2041-2001-480-20-5-0000-0000 I	0	8	8
926 2000-2041-2010-511-20-5-0000-0000 S	1,242	133	1,375
927 2000-2041-2204-545-22-5-0000-0000 C	33	0	33
928 2000-2041-3002-568-30-0-0000-0000 I	0	5	5
929 2000-2041-4120-776-41-0-0000-0000 I	0	0	0
930 2000-2041-9999-000-16-3-0000-0000 C	0	0	0
931 2000-2046-9995-431-19-6-0000-0000 C	3	0	3
932 2060-2062-1620-320-16-3-0000-0000 I	128	6	135
933 2060-2062-1640-335-16-3-0000-0000 I	0	4	4
934 2060-2065-9995-000-32-1-0000-0000 C	53	3	56
935 2060-2066-1620-320-16-3-0000-0000 I	2,022	0	2,022

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
936 2060-2066-1620-326-16-3-0000-0000	\$189	\$0	\$189
937 2070-2070-2201-494-22-5-0000-0000	2,437	106	2,543
938 2070-2070-2202-543-22-5-0000-0000	202	0	202
939 2070-2070-2203-544-22-5-0000-0000	895	0	895
940 2070-2070-2204-545-22-5-0000-0000	1,182	54	1,236
941 2070-2070-2205-546-22-5-0000-0000	579	0	580
942 2070-2070-4115-765-41-1-0000-0000	0	0	0
943 2070-2070-9993-494-22-5-0000-0000	43	0	43
944 2070-2070-9993-542-22-5-0000-0000	28	0	28
945 2070-2070-9993-544-22-5-0000-0000	71	0	71
946 2070-2070-9993-545-22-5-0000-0000	200	0	200
947 2070-2070-9993-546-22-5-0000-0000	163	0	163
948 2070-2070-9995-765-41-1-0000-0000	14	11	25
949 2070-2070-9995-792-41-1-0000-0000	3	11	13
950 2070-2070-9999-000-20-5-0000-0000	17	24	42
951 2070-2073-1710-364-17-4-0000-0000	177	93	270
952 2070-2087-1620-325-16-3-0000-0000	875	135	1,010
953 2070-2090-1906-450-19-6-0000-0000	54	5	59
954 2070-2092-2304-104-23-1-0000-0000	121	35	156
955 2070-2093-2303-103-23-1-0000-0000	82	4	86
956 2070-2093-2304-104-23-1-0000-0000	122	13	135
957 2070-2094-1801-400-18-6-0000-0000	161	5	167
958 2070-2201-0120-025-01-1-0000-0000	318	245	563
959 2070-9200-3403-703-34-1-0000-0000	264	58	322
960 2100-2101-9993-531-20-5-0000-0000	135	0	135
961 2100-2103-9993-511-20-5-0000-0000	401	0	401
962 2100-2104-2010-514-20-5-0000-0000	2,031	146	2,177
963 2100-2104-9993-544-22-5-0000-0000	12	0	12
964 2400-2417-1705-376-17-4-0000-0000	0	11	11
965 2500-2508-2005-483-20-5-0000-0000	33	0	33
966 2500-2508-2005-486-20-5-0000-0000	1,307	0	1,307
967 2500-2508-2005-492-20-5-0000-0000	11	0	11
968 2500-2508-2204-544-22-5-0000-0000	1	0	1
969 2500-2508-9993-494-22-5-0000-0000	113	0	113
970 2500-2508-9993-520-20-5-0000-0000	72	0	72
971 2500-2508-9993-542-22-5-0000-0000	59	0	59
972 2500-2508-9993-544-22-5-0000-0000	132	0	132
973 2500-2512-1903-441-19-6-0000-0000	86	3	89
974 2700-2701-1700-352-17-4-0000-0000	92	76	169
975 2700-2701-1700-353-17-4-0000-0000	33	20	53
976 2700-2701-1700-355-17-4-0000-0000	57	0	57

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
977 2700-2701-1705-371-17-4-0000-0000 I	\$278	\$201	\$479
978 2700-2701-1705-372-17-4-0000-0000 I	442	280	722
979 2700-2701-1705-373-17-4-0000-0000 I	494	465	959
980 2700-2701-1705-374-17-4-0000-0000 I	340	351	691
981 2700-2701-1705-376-17-4-0000-0000 I	41	194	236
982 2700-2701-1710-365-17-4-0000-0000 I	0	0	0
983 2700-2701-1710-371-17-4-0000-0000 I	40	91	130
984 2700-2701-1710-372-17-4-0000-0000 I	54	13	67
985 2700-2701-1710-373-17-4-0000-0000 I	40	122	162
986 2700-2701-1710-374-17-4-0000-0000 I	146	13	159
987 2700-2701-1710-376-17-4-0000-0000 I	1	0	1
988 2700-2701-1741-393-17-4-0000-0000 I	94	0	94
989 2700-2701-9993-546-22-5-0000-0000 I	134	0	134
990 2700-2702-1700-350-17-4-0000-0000 I	292	0	292
991 2700-2702-1700-352-17-4-0000-0000 I	1	0	1
992 2700-2702-1700-355-17-4-0000-0000 I	1	0	1
993 2700-2703-1705-373-17-4-0000-0000 I	0	0	0
994 2700-2703-1710-364-17-4-0000-0000 I	154	11	165
995 2700-2703-1710-371-17-4-0000-0000 I	16	2	18
996 2700-2703-1710-372-17-4-0000-0000 I	25	0	25
997 2700-2703-1710-373-17-4-0000-0000 I	107	5	112
998 2700-2703-1710-374-17-4-0000-0000 I	64	5	69
999 2700-2704-1700-350-17-4-0000-0000 I	290	3	293
1,000 2700-2705-9999-000-17-4-0000-0000 I	3	5	8
1,001 2700-2706-1700-353-17-4-0000-0000 I	1	0	1
1,002 2700-2706-1701-355-17-4-0000-0000 I	43	20	63
1,003 2700-2706-3200-653-32-1-0000-0000 I	1	0	1
1,004 3000-3008-1705-371-17-4-0000-0000 I	0	5	5
1,005 3100-3109-9999-000-20-5-0000-0000 I	0	2	2
1,006 3100-3147-1530-269-15-2-0000-0000 I	0	1	1
1,007 4000-0000-4110-760-41-0-0000-0000 I	1,274	0	1,274
1,008 4000-4001-4110-760-41-0-0000-0000 I	583	0	583
1,009 4100-4101-4120-770-41-0-0000-0000 I	4	0	4
1,010 4150-4151-4120-770-41-0-0000-0000 I	2	0	2
1,011 4400-4402-1710-375-17-4-0000-0000 I	5	0	5
1,012 4680-4685-4510-910-45-0-0000-0000 I	2	0	2
1,013 5000-5001-3014-000-30-0-0000-0000 I	2	0	2
1,014 5000-5011-2012-568-20-5-0000-0000 I	11	32	43
1,015 5000-5013-2012-562-20-5-0000-0000 I	0	22	22
1,016 5000-5031-2012-561-20-5-0000-0000 I	0	11	11
1,017 5200-5251-2202-542-22-0-0000-0000 I	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:11 1000-1001-3200-651-32-1-0000-0000 Accounting

Department	Accounting - JE's	Accounting - Vouchers	Total
1,018 5200-5251-2204-545-22-5-0000-0000 (	\$1	\$0	\$1
1,019 5200-5251-9993-542-22-5-0000-0000 `	21	0	21
1,020 5200-5251-9993-545-22-5-0000-0000 `	0	0	0
1,021 5200-5251-9993-546-22-5-0000-0000 `	28	0	28
1,022 5200-5253-4145-806-41-0-0000-0000 I	47	1	48
1,023 7200-7201-1110-072-11-9-0000-0000 (	0	0	0
1,031 2500-2508-9993-545-22-5-0000-0000 `	93	0	94
Total	\$1,604,529	\$283,152	\$1,887,681

1000-1001-3200-652-32-1-0000-0000 Treasury
Nature and Extent of Services

The Treasury Unit consists of Treasury Management and Debt Administration functions. The Unit records and manages all monies received by the City, invests all funds in the City's custody that are not required for payment of current obligations in a manner that maximizes earnings while minimizing risk. The Unit also issues and manages the City's debt obligations and provides low-cost, debt financing for large-scale capital projects and improvements.

- **Treasury** - Costs have been allocated based on Average Daily Cash Balance.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Description		Amount	General Admin	Treasury
Personnel Costs				
Salaries	S1	393,724	0	393,724
Salary % Split			.00%	100.00%
Benefits	S	130,996	0	130,996
Subtotal - Personnel Costs		524,719	0	524,719
Services & Supplies Cost				
Overtime	S	17,049	0	17,049
653304 Prof Svcs (Non-Consulting)-O/S	S	0	0	0
653402 Specialized Services /Tech	S	64,632	0	64,632
656104 Freight	S	208	0	208
656107 Office Supplies	S	866	0	866
658004 Special Projects	S	26	0	26
658005 Miscellaneous Expenditures	S	26	0	26
859120 Fac Repair & Replace Projects	S	2,300	0	2,300
859306 Chgs For Msngr/Mail/Copier S	S	64	0	64
859309 Facilities Management Charge	S	34,400	0	34,400
859310 Non-Recurrin Spec Project Chrg	S	119	0	119
859331 Charges For Telephone Servic	S	72	0	72
859333 10C and 10X Charges	S	1,668	0	1,668
859334 Info Systems Service Charge	S	14,300	0	14,300
859335 Info Systems Equip Charge	S	10,700	0	10,700
859336 ERP Replacement Charge	S	2,200	0	2,200
859337 Network Replacement Charge	S	3,900	0	3,900
859338 Replacement/Leased Compute	S	4,900	0	4,900
859350 Security Assessment Charges	S	5,400	0	5,400
Subtotal - Services & Supplies		162,830	0	162,830
Department Cost Total		687,549	0	687,549
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		687,549	0	687,549
General Admin Distribution			0	0
Grand Total		\$687,549		\$687,549

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	First Incoming	Second Incoming	Treasury
5 Management Services	\$280	\$65	\$345
5 Management of Staff	628	147	775
Subtotal - 1000-1001-1040-040-10-1-00	908	213	1,120
6 City Budget	743	38	781
Subtotal - 1000-1001-2101-050-21-1-00	743	38	781
8 Records Management	68	1	70
Subtotal - 1000-1001-1210-111-12-1-00	68	1	70
9 3 Year Average	28,809	346	29,156
Subtotal - 1000-1001-1410-201-14-1-00	28,809	346	29,156
10 Purchase Orders	596	8	604
Subtotal - 1000-1001-3020-580-30-1-00	596	8	604
11 Accounting - JE's	2,203	476	2,678
11 Accounting - Vouchers	166	36	202
Subtotal - 1000-1001-3200-651-32-1-00	2,369	512	2,881
12 Treasury	0	17	17
Subtotal - 1000-1001-3200-652-32-1-00	0	17	17
13 Payroll	0	996	996
Subtotal - 1000-1001-3200-653-32-1-00	0	996	996
14 Collections	0	67	67
Subtotal - 1000-1001-3200-654-32-1-00	0	67	67
15 Finance Admin Support	0	158,052	158,052
Subtotal - 1000-1001-3200-655-32-1-00	0	158,052	158,052
16 Citywide Audit	0	204	204
Subtotal - 1000-1001-3200-665-32-1-00	0	204	204
17 Personnel Services	0	1,435	1,435

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	First Incoming	Second Incoming	Treasury
Subtotal - 1000-1001-3401-700-34-1-00	\$0	\$1,435	\$1,435
18 Training	0	526	526
Subtotal - 1000-1001-3402-701-34-1-00	0	526	526
19 Employment Services	0	2,847	2,847
Subtotal - 1000-1001-3403-703-34-1-00	0	2,847	2,847
20 Civil Service Board	0	130	130
Subtotal - 1000-1001-3403-704-34-1-00	0	130	130
21 Employer/Employee Relations	0	822	822
Subtotal - 1000-1001-3404-710-34-1-00	0	822	822
22 Loss Control	0	472	472
Subtotal - 1000-1001-3405-720-34-1-00	0	472	472
23 Employee Benefits	0	526	526
Subtotal - 1000-1001-3410-730-34-1-00	0	526	526
Total Incoming	33,492	167,212	200,705
C. Total Allocated		\$888,254	\$888,254
			100.00%

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	1000-1001-0110-010-01-1-0000-0000	68,234.28	0.01%	\$43	\$0	\$43	\$10	\$53
4	1000-1001-1010-030-10-1-0000-0000	15,749.20	0.00%	10	0	10	2	12
5	1000-1001-1040-040-10-1-0000-0000	14,116.32	0.00%	9	0	9	0	9
7	1000-1001-1210-110-12-1-0000-0000	12,743.33	0.00%	8	0	8	2	10
8	1000-1001-1210-111-12-1-0000-0000	790.85	0.00%	0	0	0	0	0
9	1000-1001-1410-201-14-1-0000-0000	147,510.47	0.01%	93	0	93	0	93
10	1000-1001-3020-580-30-1-0000-0000	13,570.48	0.00%	9	0	9	0	9
11	1000-1001-3200-651-32-1-0000-0000	18,459.82	0.00%	12	0	12	0	12
12	1000-1001-3200-652-32-1-0000-0000	26,672.26	0.00%	17	0	17	0	17
13	1000-1001-3200-653-32-1-0000-0000	10,534.64	0.00%	7	0	7	2	8
14	1000-1001-3200-654-32-1-0000-0000	2,862.95	0.00%	2	0	2	0	2
15	1000-1001-3200-655-32-1-0000-0000	29,093.21	0.00%	18	0	18	4	23
16	1000-1001-3200-665-32-1-0000-0000	4,057.32	0.00%	3	0	3	1	3
17	1000-1001-3401-700-34-1-0000-0000	11,278.24	0.00%	7	0	7	2	9
18	1000-1001-3402-701-34-1-0000-0000	5,460.61	0.00%	3	0	3	1	4
19	1000-1001-3403-703-34-1-0000-0000	31,399.19	0.00%	20	0	20	5	24
20	1000-1001-3403-704-34-1-0000-0000	1,240.94	0.00%	1	0	1	0	1
21	1000-1001-3404-710-34-1-0000-0000	7,363.49	0.00%	5	0	5	1	6
22	1000-1001-3405-720-34-1-0000-0000	5,104.73	0.00%	3	0	3	1	4
23	1000-1001-3410-730-34-1-0000-0000	5,439.16	0.00%	3	0	3	1	4
24	1000-1001-1040-042-10-1-0000-0000	611.34	0.00%	0	0	0	0	0
25	1000-1001-1050-045-10-1-0000-0000	3,859.31	0.00%	2	0	2	1	3
26	1000-1001-1090-055-10-1-0000-0000	3,800.77	0.00%	2	0	2	1	3
27	1000-1001-1100-060-11-1-0000-0000	35,157.16	0.00%	22	0	22	5	27
29	1000-1001-1100-062-11-6-0000-0000	9.83	0.00%	0	0	0	0	0
30	1000-1001-1100-065-11-6-0000-0000	2.87	0.00%	0	0	0	0	0
31	1000-1001-1110-072-11-1-0000-0000	8,979.50	0.00%	6	0	6	1	7
33	1000-1001-1410-202-14-1-0000-0000	98.19	0.00%	0	0	0	0	0
34	1000-1001-1510-250-15-2-0000-0000	42,524.15	0.00%	27	0	27	6	33
35	1000-1001-1510-251-15-2-0000-0000	8,824.41	0.00%	6	0	6	1	7
36	1000-1001-1510-252-15-2-0000-0000	171.94	0.00%	0	0	0	0	0
37	1000-1001-1520-255-15-2-0000-0000	171,328.97	0.02%	108	0	108	25	133
38	1000-1001-1520-256-15-2-0000-0000	12,661.13	0.00%	8	0	8	2	10
39	1000-1001-1520-257-15-2-0000-0000	22,063.32	0.00%	14	0	14	3	17
40	1000-1001-1520-258-15-2-0000-0000	2,868.05	0.00%	2	0	2	0	2
41	1000-1001-1520-259-15-2-0000-0000	40,132.51	0.00%	25	0	25	6	31
42	1000-1001-1520-260-15-2-0000-0000	493,163.23	0.04%	312	0	312	72	384
43	1000-1001-1520-261-15-2-0000-0000	30,113.99	0.00%	19	0	19	4	23
44	1000-1001-1520-262-15-2-0000-0000	41.24	0.00%	0	0	0	0	0
45	1000-1001-1520-263-15-2-0000-0000	7,754.92	0.00%	5	0	5	1	6
46	1000-1001-1530-270-15-2-0000-0000	240,286.44	0.02%	152	0	152	35	187
47	1000-1001-1530-271-15-2-0000-0000	4,218.17	0.00%	3	0	3	1	3

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 1000-1001-1530-272-15-2-0000-0000 I	73,254.04	0.01%	\$46	\$0	\$46	\$11	\$57
49 1000-1001-1540-275-15-2-0000-0000 S	332,009.93	0.03%	210	0	210	49	259
50 1000-1001-1540-276-15-2-0000-0000 S	444.86	0.00%	0	0	0	0	0
51 1000-1001-1550-278-15-2-0000-0000 C	370,084.20	0.03%	234	0	234	54	288
52 1000-1001-1550-279-15-2-0000-0000 I	454.00	0.00%	0	0	0	0	0
53 1000-1001-1600-300-16-3-0000-0000 J	7,261.38	0.00%	5	0	5	1	6
54 1000-1001-1600-301-16-3-0000-0000 I	2,545.49	0.00%	2	0	2	0	2
55 1000-1001-1600-302-16-3-0000-0000 I	70.15	0.00%	0	0	0	0	0
56 1000-1001-1600-303-16-3-0000-0000 I	9,744.40	0.00%	6	0	6	1	8
57 1000-1001-1610-310-16-3-0000-0000 I	1,457.95	0.00%	1	0	1	0	1
58 1000-1001-1610-311-16-3-0000-0000 I	19,959.11	0.00%	13	0	13	3	16
59 1000-1001-1610-312-16-3-0000-0000 S	18,238.54	0.00%	12	0	12	3	14
60 1000-1001-1610-313-16-3-0000-0000 T	22,852.69	0.00%	14	0	14	3	18
61 1000-1001-1620-320-16-3-0000-0000 I	844,035.26	0.07%	534	0	534	124	657
62 1000-1001-1620-323-16-3-0000-0000 I	16,411.46	0.00%	10	0	10	2	13
63 1000-1001-1620-324-16-3-0000-0000 S	1,793.72	0.00%	1	0	1	0	1
64 1000-1001-1620-325-16-3-0000-0000 I	19.65	0.00%	0	0	0	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	389.66	0.00%	0	0	0	0	0
66 1000-1001-1620-327-16-3-0000-0000 I	24,120.71	0.00%	15	0	15	4	19
67 1000-1001-1630-330-16-3-0000-0000 I	30,543.02	0.00%	19	0	19	4	24
68 1000-1001-1640-335-16-3-0000-0000 I	46,967.77	0.00%	30	0	30	7	37
69 1000-1001-1700-350-17-4-0000-0000 I	14,522.66	0.00%	9	0	9	2	11
70 1000-1001-1701-355-17-4-0000-0000 C	1,248.17	0.00%	1	0	1	0	1
71 1000-1001-1701-356-17-4-0000-0000 C	501.64	0.00%	0	0	0	0	0
72 1000-1001-1701-358-17-4-0000-0000 C	1,768.25	0.00%	1	0	1	0	1
73 1000-1001-1705-365-17-4-0000-0000 I	108,441.01	0.01%	69	0	69	16	84
74 1000-1001-1710-375-17-4-0000-0000 J	32,961.07	0.00%	21	0	21	5	26
76 1000-1001-1730-381-17-4-0000-0000 C	948.13	0.00%	1	0	1	0	1
77 1000-1001-1740-385-17-4-0000-0000 I	17,311.51	0.00%	11	0	11	3	13
78 1000-1001-1740-386-17-4-0000-0000 I	30,883.50	0.00%	20	0	20	5	24
81 1000-1001-1801-400-18-6-0000-0000 I	17,592.31	0.00%	11	0	11	3	14
82 1000-1001-1901-431-19-6-0000-0000 J	32,874.02	0.00%	21	0	21	5	26
83 1000-1001-1901-432-19-6-0000-0000 J	2,148.54	0.00%	1	0	1	0	2
84 1000-1001-1901-433-19-6-0000-0000 I	3,660.75	0.00%	2	0	2	1	3
85 1000-1001-1902-436-19-6-0000-0000 I	53,206.75	0.00%	34	0	34	8	41
86 1000-1001-1902-437-19-6-0000-0000 I	57,067.27	0.01%	36	0	36	8	44
87 1000-1001-1903-441-19-6-0000-0000 J	31,215.33	0.00%	20	0	20	5	24
88 1000-1001-1903-442-19-6-0000-0000 C	49,650.30	0.00%	31	0	31	7	39
89 1000-1001-1906-451-19-6-0000-0000 I	225.69	0.00%	0	0	0	0	0
90 1000-1001-1906-453-19-6-0000-0000 I	25,489.10	0.00%	16	0	16	4	20
91 1000-1001-1906-454-19-6-0000-0000 I	0.35	0.00%	0	0	0	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	5,868.67	0.00%	4	0	4	1	5

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93	1000-1001-1910-470-19-1-0000-0000 I	91,950.20	0.01%	\$58	\$0	\$58	\$13	\$72
94	1000-1001-2001-480-20-5-0000-0000 I	3,341.41	0.00%	2	0	2	0	3
95	1000-1001-2001-481-20-5-0000-0000 I	916.16	0.00%	1	0	1	0	1
102	1000-1001-2005-500-20-5-0000-0000 I	7,110.40	0.00%	4	0	4	1	6
103	1000-1001-2005-501-20-5-0000-0000 I	16,466.08	0.00%	10	0	10	2	13
105	1000-1001-2005-503-20-5-0000-0000 I	16,012.74	0.00%	10	0	10	2	12
106	1000-1001-2005-504-20-5-0000-0000 I	759.45	0.00%	0	0	0	0	1
107	1000-1001-2010-511-20-5-0000-0000 I	5,463.80	0.00%	3	0	3	1	4
108	1000-1001-2015-521-20-5-0000-0000 I	33,023.72	0.00%	21	0	21	5	26
109	1000-1001-2015-522-20-5-0000-0000 I	5,782.12	0.00%	4	0	4	1	5
111	1000-1001-2015-524-20-4-0000-0000 I	11.74	0.00%	0	0	0	0	0
112	1000-1001-2020-531-20-5-0000-0000 I	3,612.22	0.00%	2	0	2	1	3
113	1000-1001-2023-535-20-6-0000-0000 I	2,932.86	0.00%	2	0	2	0	2
114	1000-1001-2024-536-20-5-0000-0000 I	21,861.48	0.00%	14	0	14	3	17
115	1000-1001-3200-656-32-1-0000-0000 I	19,110.95	0.00%	12	0	12	3	15
116	1000-1001-3200-660-32-6-0000-0000 I	201.93	0.00%	0	0	0	0	0
117	1000-1001-3200-662-32-1-0000-0000 I	5,892.13	0.00%	4	0	4	1	5
122	1000-1001-9994-000-12-1-0000-0000 I	2.12	0.00%	0	0	0	0	0
125	1000-1001-9994-000-17-4-0000-0000 I	793.46	0.00%	1	0	1	0	1
127	1000-1001-9994-000-19-6-0000-0000 I	0.20	0.00%	0	0	0	0	0
128	1000-1001-9994-000-20-5-0000-0000 I	5.05	0.00%	0	0	0	0	0
129	1000-1001-9994-000-32-1-0000-0000 I	35,527.09	0.00%	22	0	22	5	28
131	1000-1001-9995-000-15-2-0000-0000 I	7,256.49	0.00%	5	0	5	1	6
132	1000-1001-9995-000-19-6-0000-0000 I	4,510.47	0.00%	3	0	3	1	4
135	1000-1001-9999-000-17-4-0000-0000 I	24,284.94	0.00%	15	0	15	4	19
136	1000-1001-9999-000-20-5-0000-0000 I	26,734.54	0.00%	17	0	17	4	21
138	1000-1502-1906-450-19-6-0000-0000 I	6,271,357.67	0.55%	3,965	0	3,965	920	4,884
139	1000-1504-1110-072-11-1-0000-0000 I	966,509.90	0.08%	611	0	611	142	753
140	1000-1601-2005-501-20-5-0000-0000 I	295.87	0.00%	0	0	0	0	0
141	1000-1601-2005-502-20-5-0000-0000 I	3,523.05	0.00%	2	0	2	1	3
143	1000-1601-2020-531-20-5-0000-0000 I	2,403,186.88	0.21%	1,519	0	1,519	352	1,872
145	1000-1603-2001-482-20-5-0000-0000 I	189,743.77	0.02%	120	0	120	28	148
149	1000-1603-2005-505-20-5-0000-0000 I	79,984.01	0.01%	51	0	51	12	62
150	1000-1603-2010-517-20-5-0000-0000 I	85,912.37	0.01%	54	0	54	13	67
151	1000-1603-2015-525-20-5-0000-0000 I	80,002.73	0.01%	51	0	51	12	62
152	1000-1603-2020-532-20-5-0000-0000 I	25,030.33	0.00%	16	0	16	4	19
156	1000-1603-9994-000-20-5-0000-0000 I	29.41	0.00%	0	0	0	0	0
158	1000-1801-1510-250-15-2-0000-0000 I	917,385.85	0.08%	580	0	580	135	714
159	2000-2001-9995-000-19-4-0000-0000 I	115,286.14	0.01%	73	0	73	17	90
160	2000-2001-9995-000-19-5-0000-0000 I	7,930.91	0.00%	5	0	5	1	6
161	2000-2001-9995-000-19-6-0000-0000 I	727,591.94	0.06%	460	0	460	107	567
164	2000-2017-9995-000-15-2-0000-0000 I	1,730,459.86	0.15%	1,094	0	1,094	254	1,348

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
165 2000-2018-1510-250-15-2-0000-0000	272,618.08	0.02%	\$172	\$0	\$172	\$40	\$212
166 2000-2020-9995-000-15-2-0000-0000	19,517.25	0.00%	12	0	12	3	15
167 2000-2021-1620-320-16-3-0000-0000	59,279.96	0.01%	37	0	37	9	46
169 2000-2022-9995-000-15-2-0000-0000	305,072.71	0.03%	193	0	193	45	238
170 2000-2023-1620-320-16-3-0000-0000	357.22	0.00%	0	0	0	0	0
171 2000-2023-1620-324-16-3-0000-0000	1,309.81	0.00%	1	0	1	0	1
172 2000-2025-1640-335-16-3-0000-0000	29,414.46	0.00%	19	0	19	4	23
174 2000-2027-9999-000-20-5-0000-0000	1,158,613.70	0.10%	732	0	732	170	902
176 2000-2029-1906-453-19-6-0000-0000	11,157,210.30	0.98%	7,053	0	7,053	1,636	8,689
177 2000-2030-9995-000-19-6-0000-0000	9,037,007.79	0.79%	5,713	0	5,713	1,325	7,038
178 2000-2031-9995-000-19-6-0000-0000	1,635,379.60	0.14%	1,034	0	1,034	240	1,274
179 2000-2032-9995-000-19-6-0000-0000	1,339,156.41	0.12%	847	0	847	196	1,043
181 2000-2036-9995-000-19-6-0000-0000	117,809.76	0.01%	74	0	74	17	92
182 2000-2037-9995-000-19-6-0000-0000	1,836,438.06	0.16%	1,161	0	1,161	269	1,430
184 2000-2040-3200-670-32-6-0000-0000	2,075.22	0.00%	1	0	1	0	2
186 2000-2040-9994-000-32-1-0000-0000	557,214.32	0.05%	352	0	352	82	434
187 2000-2042-9995-000-19-6-0000-0000	56,568.15	0.00%	36	0	36	8	44
189 2060-2061-9995-000-15-2-0000-0000	1,013,566.94	0.09%	641	0	641	149	789
191 2060-2064-9999-000-20-5-0000-0000	5,691,509.18	0.50%	3,598	0	3,598	835	4,433
192 2070-0000-1903-441-19-6-0000-0000	247,203.21	0.02%	156	0	156	36	193
193 2070-0000-3403-703-34-1-0000-0000	12,461,096.86	0.22%	1,556	0	1,556	361	1,917
194 2070-2071-9995-000-15-2-0000-0000	617,693.01	0.05%	390	0	390	91	481
195 2070-2072-1630-330-16-3-0000-0000	69,068.40	0.01%	44	0	44	10	54
196 2070-2073-1710-375-17-4-0000-0000	327,993.92	0.03%	207	0	207	48	255
197 2070-2073-1730-381-17-4-0000-0000	658,002.33	0.06%	416	0	416	96	512
199 2070-2074-9999-000-20-5-0000-0000	6,038,356.35	0.53%	3,817	0	3,817	885	4,703
203 2070-2079-9999-000-17-4-0000-0000	946,401.34	0.08%	598	0	598	139	737
204 2095-2095-1710-375-17-4-0000-0000	101,681.93	0.01%	64	0	64	15	79
205 2100-2101-2020-531-20-5-0000-0000	1,557,000.04	0.14%	984	0	984	228	1,213
209 2100-2102-2010-511-20-5-0000-0000	491,152.14	0.04%	310	0	310	72	383
210 2100-2102-2020-531-20-5-0000-0000	998,978.74	0.09%	632	0	632	146	778
213 2100-2102-9999-000-20-5-0000-0000	11,091.78	0.00%	7	0	7	2	9
214 2100-2103-2010-511-20-5-0000-0000	1,436,998.01	0.13%	908	0	908	211	1,119
215 2100-2103-2015-521-20-5-0000-0000	485,262.25	0.04%	307	0	307	71	378
219 2100-2103-9999-000-20-5-0000-0000	22,149.88	0.00%	14	0	14	3	17
222 2100-2104-2010-511-20-5-0000-0000	4,997,959.56	0.44%	3,160	0	3,160	733	3,892
225 2100-2104-9999-000-20-5-0000-0000	8,549,463.87	0.75%	5,405	0	5,405	1,254	6,658
226 2300-2308-2060-541-20-5-0000-0000	68,142.41	0.01%	43	0	43	10	53
229 2300-2318-2060-541-20-5-0000-0000	10,488.00	0.00%	7	0	7	2	8
230 2300-2319-2060-541-20-5-0000-0000	400,758.07	0.04%	253	0	253	59	312
231 2300-2320-2060-541-20-5-0000-0000	370,394.75	0.03%	234	0	234	54	288
233 2300-2322-2060-541-20-5-0000-0000	59,474.72	0.01%	38	0	38	9	46

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
234 2300-2323-2060-541-20-5-0000-0000 I	691,747.81	0.06%	\$437	\$0	\$437	\$101	\$539
235 2300-2324-2060-541-20-5-0000-0000 I	587,702.34	0.05%	372	0	372	86	458
236 2300-2325-2060-541-20-5-0000-0000 I	187,922.81	0.02%	119	0	119	28	146
237 2400-2401-2015-521-20-5-0000-0000 S	102,390.20	0.01%	65	0	65	15	80
240 2400-2402-9999-000-20-5-0000-0000 C	1,376,058.86	0.12%	870	0	870	202	1,072
241 2400-2405-1580-290-15-2-0000-0000 T	393,335.68	0.03%	249	0	249	58	306
242 2400-2408-9999-000-20-5-0000-0000 C	4,172,626.75	0.37%	2,638	0	2,638	612	3,250
243 2400-2409-9999-000-20-5-0000-0000 C	293,180.84	0.03%	185	0	185	43	228
244 2400-2417-1700-350-17-4-0000-0000 I	132.01	0.00%	0	0	0	0	0
245 2400-2417-1701-355-17-4-0000-0000 C	262.55	0.00%	0	0	0	0	0
246 2400-2417-1705-365-17-4-0000-0000 I	623,495.11	0.05%	394	0	394	91	486
251 2400-2417-9999-000-17-4-0000-0000 C	251,480.86	0.02%	159	0	159	37	196
252 2400-2418-9999-000-20-5-0000-0000 C	501,805.42	0.04%	317	0	317	74	391
253 2400-2420-1630-330-16-3-0000-0000 I	217,817.92	0.02%	138	0	138	32	170
254 2400-2436-1540-275-15-2-0000-0000 S	73,573.09	0.01%	47	0	47	11	57
255 2400-2436-1550-278-15-2-0000-0000 C	492,050.18	0.04%	311	0	311	72	383
256 2400-2440-1710-375-17-4-0000-0000 J	156,134.65	0.01%	99	0	99	23	122
257 2400-2441-2015-523-20-5-0000-0000 I	305,754.25	0.03%	193	0	193	45	238
258 2400-2441-9999-000-20-5-0000-0000 C	630,416.07	0.06%	399	0	399	92	491
259 2400-2443-1110-072-11-1-0000-0000 C	29,652.30	0.00%	19	0	19	4	23
260 2400-2446-2001-481-20-5-0000-0000 J	847,459.55	0.07%	536	0	536	124	660
262 2400-2448-2024-536-20-5-0000-0000 C	837.54	0.00%	1	0	1	0	1
263 2400-2448-9999-000-20-5-0000-0000 C	78,059.97	0.01%	49	0	49	11	61
264 2400-2449-2002-484-20-5-0000-0000 I	67,068.33	0.01%	42	0	42	10	52
267 2500-2504-9999-000-20-5-0000-0000 C	1,083,523.32	0.09%	685	0	685	159	844
268 2500-2506-2010-511-20-5-0000-0000 S	4,439,746.00	0.39%	2,807	0	2,807	651	3,458
271 2500-2506-9999-000-20-5-0000-0000 C	355,777.79	0.03%	225	0	225	52	277
272 2500-2507-9999-000-20-5-0000-0000 C	972,397.06	0.09%	615	0	615	143	757
273 2500-2508-2001-480-20-5-0000-0000 I	2,339.54	0.00%	1	0	1	0	2
274 2500-2508-2001-481-20-5-0000-0000 J	51,256.00	0.00%	32	0	32	8	40
280 2500-2508-2004-493-20-5-0000-0000 C	22,588.60	0.00%	14	0	14	3	18
281 2500-2508-2005-501-20-5-0000-0000 T	546,413.04	0.05%	345	0	345	80	426
282 2500-2508-2005-502-20-5-0000-0000 T	1,276,796.03	0.11%	807	0	807	187	994
283 2500-2508-2005-503-20-5-0000-0000 T	189,073.12	0.02%	120	0	120	28	147
284 2500-2508-2005-504-20-5-0000-0000 T	120,329.52	0.01%	76	0	76	18	94
285 2500-2508-2015-522-20-5-0000-0000 I	125,730.63	0.01%	79	0	79	18	98
286 2500-2508-2020-531-20-5-0000-0000 S	1,558,223.86	0.14%	985	0	985	228	1,214
288 2500-2508-9993-000-20-5-0000-0000 T	0.01	0.00%	0	0	0	0	0
290 2500-2508-9999-000-20-5-0000-0000 C	454,028.39	0.04%	287	0	287	67	354
292 2500-2509-9999-000-20-5-0000-0000 C	6,430,039.75	0.56%	4,065	0	4,065	943	5,008
293 2500-2510-9999-000-20-5-0000-0000 C	1,632,186.01	0.14%	1,032	0	1,032	239	1,271
294 2500-2511-9999-000-20-5-0000-0000 C	3,682,853.10	0.32%	2,328	0	2,328	540	2,868

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
295	2500-2512-9999-000-20-5-0000-0000	540,530.67	0.05%	\$342	\$0	\$342	\$79	\$421
296	2500-2513-9999-000-20-5-0000-0000	3,226,196.66	0.28%	2,039	0	2,039	473	2,513
297	2500-2515-9999-000-20-5-0000-0000	303,844.94	0.03%	192	0	192	45	237
299	2500-2517-9999-000-20-5-0000-0000	682,344.49	0.06%	431	0	431	100	531
301	2600-2601-9999-000-20-5-0000-0000	1,458,831.19	0.13%	922	0	922	214	1,136
302	2600-2602-9999-000-20-5-0000-0000	1,249.67	0.00%	1	0	1	0	1
303	2700-2701-1700-350-17-4-0000-0000	672,054.86	0.06%	425	0	425	99	523
304	2700-2701-1705-365-17-4-0000-0000	2,895,710.36	0.25%	1,831	0	1,831	425	2,255
305	2700-2701-1710-375-17-4-0000-0000	2,283,648.38	0.20%	1,444	0	1,444	335	1,778
306	2700-2701-1730-381-17-4-0000-0000	116,810.37	0.01%	74	0	74	17	91
308	2700-2701-1740-385-17-4-0000-0000	2,099,904.76	0.18%	1,327	0	1,327	308	1,635
309	2700-2701-1740-386-17-4-0000-0000	3,304,760.58	0.29%	2,089	0	2,089	485	2,574
312	2700-2701-9999-000-17-4-0000-0000	5,482,302.03	0.48%	3,466	0	3,466	804	4,270
313	2700-2702-9999-000-17-4-0000-0000	13,952,998.22	1.22%	8,821	0	8,821	2,046	10,867
314	2700-2703-1710-375-17-4-0000-0000	279,284.09	0.02%	177	0	177	41	218
315	2700-2703-1730-381-17-4-0000-0000	8,982.50	0.00%	6	0	6	1	7
316	2700-2703-1730-384-17-4-0000-0000	47,946.97	0.00%	30	0	30	7	37
317	2700-2705-2015-522-20-5-0000-0000	1,318,528.25	0.12%	834	0	834	193	1,027
318	2700-2706-3200-651-32-1-0000-0000	108,987.73	0.01%	69	0	69	16	85
320	3000-3008-1705-365-17-4-0000-0000	86,177.30	0.01%	54	0	54	13	67
321	3000-3009-1701-355-17-4-0000-0000	442.49	0.00%	0	0	0	0	0
322	3000-3009-1705-365-17-4-0000-0000	84,151.49	0.01%	53	0	53	12	66
323	3000-3010-9999-000-15-2-0000-0000	52,750.63	0.00%	33	0	33	8	41
324	3000-3012-9999-000-20-5-0000-0000	262,362.81	0.02%	166	0	166	38	204
326	3000-3016-9999-000-20-5-0000-0000	814,453.41	0.07%	515	0	515	119	634
327	3000-3022-9999-000-10-1-0000-0000	192,028.44	0.02%	121	0	121	28	150
330	3050-3506-2015-523-20-5-0000-0000	193,978.37	0.02%	123	0	123	28	151
331	3050-3506-9999-000-20-5-0000-0000	2,233.14	0.00%	1	0	1	0	2
332	3050-3509-2015-523-20-5-0000-0000	1,940,071.28	0.17%	1,226	0	1,226	284	1,511
333	3050-3509-9999-000-20-5-0000-0000	4,740.77	0.00%	3	0	3	1	4
334	3050-3517-2015-523-20-5-0000-0000	16,677,490.40	0.59%	4,221	0	4,221	979	5,200
335	3050-3517-9999-000-20-5-0000-0000	132,415.17	0.01%	84	0	84	19	103
336	3050-3518-9999-000-20-5-0000-0000	332,406.00	0.03%	210	0	210	49	259
337	3050-3521-2015-523-20-5-0000-0000	628,095.38	0.06%	397	0	397	92	489
338	3050-3521-9999-000-20-5-0000-0000	1,608.37	0.00%	1	0	1	0	1
339	3050-3523-9999-000-20-5-0000-0000	1,531,666.50	0.13%	968	0	968	225	1,193
341	3100-3104-9999-000-17-4-0000-0000	118,133.78	0.01%	75	0	75	17	92
343	3100-3109-2050-540-20-5-0000-0000	2,292,106.17	0.20%	1,449	0	1,449	336	1,785
345	3100-3110-2050-540-20-5-0000-0000	3,165,152.95	0.28%	2,001	0	2,001	464	2,465
346	3100-3110-9999-000-17-4-0000-0000	5,253,290.30	0.46%	3,321	0	3,321	770	4,091
347	3100-3111-2050-540-20-5-0000-0000	953,520.82	0.08%	603	0	603	140	743
348	3100-3111-9999-000-20-5-0000-0000	9,066,735.61	0.79%	5,732	0	5,732	1,329	7,061

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
349	3100-3112-2050-540-20-5-0000-0000	348,485.81	0.03%	\$220	\$0	\$220	\$51	\$271
350	3100-3113-2050-540-20-5-0000-0000	578,593.30	0.05%	366	0	366	85	451
351	3100-3114-2050-540-20-5-0000-0000	8,187,615.23	0.72%	5,176	0	5,176	1,201	6,376
352	3100-3114-9999-000-20-5-0000-0000	9,083,871.51	0.80%	5,743	0	5,743	1,332	7,074
353	3100-3115-2050-540-20-5-0000-0000	216,664.23	0.02%	137	0	137	32	169
355	3100-3118-2050-540-20-5-0000-0000	49,413.65	0.00%	31	0	31	7	38
356	3100-3119-2050-540-20-5-0000-0000	376,366.32	0.03%	238	0	238	55	293
357	3100-3122-2050-540-20-5-0000-0000	129,326.24	0.01%	82	0	82	19	101
358	3100-3125-2050-540-20-5-0000-0000	293,958.14	0.03%	186	0	186	43	229
359	3100-3126-2050-540-20-5-0000-0000	102,010.33	0.01%	64	0	64	15	79
360	3100-3127-2050-540-20-5-0000-0000	91,951.82	0.01%	58	0	58	13	72
361	3100-3129-2050-540-20-5-0000-0000	9,294.05	0.00%	6	0	6	1	7
362	3100-3130-2050-540-20-5-0000-0000	5,445.92	0.00%	3	0	3	1	4
363	3100-3137-2050-540-20-5-0000-0000	455,032.51	0.04%	288	0	288	67	354
365	3100-3141-2050-540-20-5-0000-0000	56,732.71	0.00%	36	0	36	8	44
368	3100-3143-9999-000-20-5-0000-0000	510,352.69	0.04%	323	0	323	75	397
370	3100-3146-2050-540-20-5-0000-0000	701,423.89	0.06%	443	0	443	103	546
371	3100-3146-9999-000-20-5-0000-0000	2,753,353.38	0.24%	1,741	0	1,741	404	2,144
372	3100-3147-1520-257-15-2-0000-0000	432,581.61	0.04%	273	0	273	63	337
373	3100-3147-1530-270-15-2-0000-0000	12,121,803.33	0.19%	1,341	0	1,341	311	1,652
374	3100-3147-2050-540-20-5-0000-0000	204,761.98	0.02%	129	0	129	30	159
376	4000-4001-4110-761-41-0-0000-0000	92,476,154.06	8.11%	58,460	0	58,460	13,560	72,020
377	4000-4001-4115-765-41-0-0000-0000	54,474,281.61	4.78%	34,437	0	34,437	7,988	42,424
378	4000-4001-4115-766-41-0-0000-0000	876,193.40	0.08%	554	0	554	128	682
380	4000-4001-9998-000-41-0-0000-0000	26,105,986.05	2.29%	16,503	0	16,503	3,828	20,331
381	4000-4002-4115-765-41-0-0000-0000	3,506,913.22	0.31%	2,217	0	2,217	514	2,731
382	4000-4005-4115-765-41-0-0000-0000	3,419,156.47	0.30%	2,161	0	2,161	501	2,663
383	4000-4006-4115-765-41-0-0000-0000	6,003,482.15	0.53%	3,795	0	3,795	880	4,675
384	4000-4007-4112-763-41-0-0000-0000	37,261.61	0.00%	24	0	24	5	29
385	4000-4010-4110-761-41-0-0000-0000	38,104,041.86	3.34%	24,088	0	24,088	5,587	29,675
387	4000-4010-4115-765-41-0-0000-0000	47,977,753.47	4.21%	30,330	0	30,330	7,035	37,365
388	4000-4011-2050-540-20-5-0000-0000	12,015,948.67	0.18%	1,274	0	1,274	296	1,570
389	4000-4011-4115-765-41-0-0000-0000	19,163,219.16	1.68%	12,114	0	12,114	2,810	14,924
391	4000-4013-4115-765-41-0-0000-0000	1,994,765.53	0.17%	1,261	0	1,261	292	1,554
392	4030-4031-2050-540-20-5-0000-0000	14,673.50	0.00%	9	0	9	2	11
393	4030-4033-2050-540-20-5-0000-0000	2,454.07	0.00%	2	0	2	0	2
395	4030-4034-2050-540-20-5-0000-0000	127,955.81	0.01%	81	0	81	19	100
396	4030-4035-2050-540-20-5-0000-0000	12,102.14	0.00%	8	0	8	2	9
398	4030-4036-2050-540-20-5-0000-0000	3,159,540.51	0.28%	1,997	0	1,997	463	2,461
399	4030-4037-2050-540-20-5-0000-0000	11,383.47	0.00%	7	0	7	2	9
400	4030-4038-2050-540-20-5-0000-0000	25,550.85	0.00%	16	0	16	4	20
401	4030-4039-2050-540-20-5-0000-0000	77,345.16	0.01%	49	0	49	11	60

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
402 4030-4040-2050-540-20-5-0000-0000 I	124,541.76	0.01%	\$79	\$0	\$79	\$18	\$97
403 4030-4041-2050-540-20-5-0000-0000 I	68,712.40	0.01%	43	0	43	10	54
404 4030-4044-2050-540-20-5-0000-0000 I	36,323.15	0.00%	23	0	23	5	28
406 4030-4049-2050-540-20-5-0000-0000 I	40,414.57	0.00%	26	0	26	6	31
407 4030-4050-2050-540-20-5-0000-0000 I	17,956.52	0.00%	11	0	11	3	14
408 4030-4051-2050-540-20-5-0000-0000 I	3,494.25	0.00%	2	0	2	1	3
409 4030-4052-2050-540-20-5-0000-0000 I	36,899.62	0.00%	23	0	23	5	29
410 4030-4053-2050-540-20-5-0000-0000 I	300,453.95	0.03%	190	0	190	44	234
411 4030-4054-2050-540-20-5-0000-0000 I	435,316.39	0.04%	275	0	275	64	339
412 4030-4055-2050-540-20-5-0000-0000 I	333,440.92	0.03%	211	0	211	49	260
413 4030-4056-2050-540-20-5-0000-0000 I	208,003.76	0.02%	131	0	131	30	162
414 4030-4057-2050-540-20-5-0000-0000 I	50,633.04	0.00%	32	0	32	7	39
415 4030-4058-2050-540-20-5-0000-0000 I	802,481.68	0.07%	507	0	507	118	625
416 4030-4059-2050-540-20-5-0000-0000 I	37,059.76	0.00%	23	0	23	5	29
417 4030-4061-2050-540-20-5-0000-0000 I	1,490,994.80	0.13%	943	0	943	219	1,161
418 4030-4062-2050-540-20-5-0000-0000 I	43,070.43	0.00%	27	0	27	6	34
419 4030-4063-2050-540-20-5-0000-0000 I	155,813.54	0.01%	99	0	99	23	121
420 4030-4064-2050-540-20-5-0000-0000 I	2,632.47	0.00%	2	0	2	0	2
421 4030-4065-2050-540-20-5-0000-0000 I	14,418.00	0.00%	9	0	9	2	11
423 4100-4101-4120-771-41-0-0000-0000 C	51,261.76	0.00%	32	0	32	8	40
424 4100-4101-4120-772-41-0-0000-0000 I	116,653.72	0.01%	74	0	74	17	91
425 4100-4101-4120-773-41-0-0000-0000 I	38,236.55	0.00%	24	0	24	6	30
426 4100-4101-4120-774-41-0-0000-0000 S	2,766,651.89	0.24%	1,749	0	1,749	406	2,155
427 4100-4101-4120-775-41-0-0000-0000 S	8,602.06	0.00%	5	0	5	1	7
428 4100-4101-4120-776-41-0-0000-0000 I	186,160.08	0.02%	118	0	118	27	145
429 4100-4101-4120-777-41-0-0000-0000 C	447,794.01	0.04%	283	0	283	66	349
430 4100-4101-4125-785-41-0-0000-0000 I	87,824.16	0.01%	56	0	56	13	68
432 4100-4103-4125-786-41-0-0000-0000 I	1,661,685.81	0.15%	1,050	0	1,050	244	1,294
433 4100-4104-4120-773-41-0-0000-0000 I	932,913.69	0.08%	590	0	590	137	727
434 4100-4106-4120-773-41-0-0000-0000 I	114,499.59	0.01%	72	0	72	17	89
435 4100-4113-4120-774-41-0-0000-0000 S	1,886,452.16	0.17%	1,193	0	1,193	277	1,469
436 4100-4113-4120-776-41-0-0000-0000 I	225,782.36	0.02%	143	0	143	33	176
437 4100-4113-4120-777-41-0-0000-0000 C	517,190.50	0.05%	327	0	327	76	403
439 4150-4151-2010-512-20-5-0000-0000 S	1,084,091.88	0.10%	685	0	685	159	844
440 4150-4151-2015-521-20-5-0000-0000 S	533.57	0.00%	0	0	0	0	0
441 4150-4151-2015-522-20-5-0000-0000 I	1,878,569.14	0.16%	1,188	0	1,188	275	1,463
444 4150-4151-4120-779-41-0-0000-0000 I	154,555.19	0.01%	98	0	98	23	120
448 4200-4201-4301-831-43-0-0000-0000 I	55,849.08	0.00%	35	0	35	8	43
449 4200-4201-4301-832-43-0-0000-0000 I	494,622.08	0.04%	313	0	313	73	385
450 4200-4201-4301-833-43-0-0000-0000 I	236,144.34	0.02%	149	0	149	35	184
451 4200-4201-4301-834-43-0-0000-0000 I	393,284.94	0.03%	249	0	249	58	306
452 4200-4201-4301-835-43-0-0000-0000 I	17,916.95	0.00%	11	0	11	3	14

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
453 4200-4201-4301-836-43-0-0000-0000 /	45,719.27	0.00%	\$29	\$0	\$29	\$7	\$36
454 4200-4201-4301-837-43-0-0000-0000 /	86,378.63	0.01%	55	0	55	13	67
455 4200-4201-4301-838-43-0-0000-0000 /	19,034.10	0.00%	12	0	12	3	15
457 4200-4222-9999-871-43-0-0000-0000 /	693,531.43	0.06%	438	0	438	102	540
458 4200-4223-9999-870-43-0-0000-0000 /	7,659,780.28	0.67%	4,842	0	4,842	1,123	5,965
460 4200-4223-9999-873-43-0-0000-0000 /	557,953.55	0.05%	353	0	353	82	435
462 4200-4224-9999-871-43-0-0000-0000 /	1,286,872.05	0.11%	814	0	814	189	1,002
463 4200-4225-4305-856-43-0-0000-0000 /	347,700.48	0.03%	220	0	220	51	271
464 4200-4228-9999-871-43-0-0000-0000 /	143,962.77	0.01%	91	0	91	21	112
465 4200-4229-9999-871-43-0-0000-0000 /	2,712,696.19	0.24%	1,715	0	1,715	398	2,113
466 4200-4230-9999-871-43-0-0000-0000 /	3,825,467.20	0.34%	2,418	0	2,418	561	2,979
467 4200-4281-4302-851-43-0-0000-0000 /	2,836.86	0.00%	2	0	2	0	2
469 4300-4301-4401-880-44-0-0000-0000 /	196,377.03	0.02%	124	0	124	29	153
470 4300-4398-9998-000-44-0-0000-0000 /	437,293.57	0.04%	276	0	276	64	341
471 4400-4402-1705-365-17-4-0000-0000 /	145,658.49	0.01%	92	0	92	21	113
472 4400-4406-1701-355-17-4-0000-0000 /	180,233.10	0.02%	114	0	114	26	140
473 4400-4450-1750-389-17-4-0000-0000 /	161,956.66	0.01%	102	0	102	24	126
474 4500-4501-4135-792-41-0-0000-0000 /	19,251,722.64	1.69%	12,170	0	12,170	2,823	14,993
475 4500-4501-4140-796-41-0-0000-0000 /	73,655,779.97	6.46%	46,563	0	46,563	10,800	57,363
476 4500-4501-4140-797-41-0-0000-0000 /	4,294,850.80	0.38%	2,715	0	2,715	630	3,345
477 4500-4501-4140-798-41-0-0000-0000 /	1,808,015.73	0.16%	1,143	0	1,143	265	1,408
478 4500-4501-4140-799-41-0-0000-0000 /	11,350,139.84	1.00%	7,175	0	7,175	1,664	8,839
479 4500-4501-4140-800-41-0-0000-0000 /	1,496,499.27	0.13%	946	0	946	219	1,165
480 4500-4501-4145-806-41-0-0000-0000 /	27,807,637.71	2.44%	17,579	0	17,579	4,077	21,656
481 4500-4501-9994-000-41-0-0000-0000 /	42,076.56	0.00%	27	0	27	6	33
482 4500-4501-9998-000-41-0-0000-0000 /	4,689,300.88	0.41%	2,964	0	2,964	688	3,652
483 4500-4517-4140-796-41-0-0000-0000 /	6,680,267.19	0.59%	4,223	0	4,223	980	5,203
485 4500-4517-4140-799-41-0-0000-0000 /	799,667.06	0.07%	506	0	506	117	623
486 4500-4521-4135-792-41-0-0000-0000 /	486,284.39	0.04%	307	0	307	71	379
487 4550-4551-2050-540-20-5-0000-0000 /	75,211.17	0.01%	48	0	48	11	59
488 4550-4552-2050-540-20-5-0000-0000 /	224,315.93	0.02%	142	0	142	33	175
489 4550-4553-2050-540-20-5-0000-0000 /	1,638,802.95	0.14%	1,036	0	1,036	240	1,276
490 4550-4554-2050-540-20-5-0000-0000 /	2,309,327.88	0.20%	1,460	0	1,460	339	1,798
491 4550-4555-2050-540-20-5-0000-0000 /	2,222,579.54	0.19%	1,405	0	1,405	326	1,731
492 4550-4556-2050-540-20-5-0000-0000 /	32,382.20	0.00%	20	0	20	5	25
493 4550-4557-2050-540-20-5-0000-0000 /	34,595.22	0.00%	22	0	22	5	27
495 4600-4602-4510-911-45-0-0000-0000 /	5,912,663.05	0.52%	3,738	0	3,738	867	4,605
496 4600-4602-4510-912-45-0-0000-0000 /	29,161,093.67	2.56%	18,435	0	18,435	4,276	22,711
497 4600-4602-4520-920-45-0-0000-0000 /	1,873,194.59	0.16%	1,184	0	1,184	275	1,459
498 4600-4602-4520-921-45-0-0000-0000 /	110.60	0.00%	0	0	0	0	0
499 4600-4602-4520-922-45-0-0000-0000 /	220,692.94	0.02%	140	0	140	32	172
500 4600-4602-4530-930-45-0-0000-0000 /	6,594,241.18	0.58%	4,169	0	4,169	967	5,136

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
501 4600-4602-4540-940-45-0-0000-0000	411,925.33	0.04%	\$260	\$0	\$260	\$60	\$321
502 4600-4602-4540-942-45-0-0000-0000	6,689,982.13	0.59%	4,229	0	4,229	981	5,210
503 4600-4602-4540-943-45-0-0000-0000	73,816.33	0.01%	47	0	47	11	57
504 4600-4602-4550-950-45-0-0000-0000	54,546.76	0.00%	34	0	34	8	42
505 4600-4602-4550-952-45-0-0000-0000	963.82	0.00%	1	0	1	0	1
509 4600-4604-4510-912-45-0-0000-0000	778,933.50	0.07%	492	0	492	114	607
510 4600-4604-4520-920-45-0-0000-0000	7,186,490.83	0.63%	4,543	0	4,543	1,054	5,597
511 4600-4604-4520-921-45-0-0000-0000	17,693,616.19	1.55%	11,185	0	11,185	2,594	13,780
512 4600-4604-4520-922-45-0-0000-0000	4,938,401.98	0.43%	3,122	0	3,122	724	3,846
513 4600-4604-4530-930-45-0-0000-0000	1,414,603.30	0.12%	894	0	894	207	1,102
514 4600-4604-4540-942-45-0-0000-0000	16,510,528.16	0.57%	4,116	0	4,116	955	5,070
515 4600-4604-4550-950-45-0-0000-0000	260,497.30	0.02%	165	0	165	38	203
516 4600-4604-4550-952-45-0-0000-0000	630,180.86	0.06%	398	0	398	92	491
517 4600-4604-4550-953-45-0-0000-0000	285,170.21	0.03%	180	0	180	42	222
519 4600-4605-4510-912-45-0-0000-0000	6,383,109.79	0.56%	4,035	0	4,035	936	4,971
520 4600-4609-9999-000-45-0-0000-0000	516,936.63	0.05%	327	0	327	76	403
521 4610-0000-9999-000-45-0-0000-0000	1,001,024.08	0.09%	633	0	633	147	780
522 4630-0000-9999-000-45-0-0000-0000	7,145,726.06	0.63%	4,517	0	4,517	1,048	5,565
523 4680-4681-9999-000-45-0-0000-0000	3,245,691.65	0.28%	2,052	0	2,052	476	2,528
524 4680-4682-9999-000-45-0-0000-0000	269,502.62	0.02%	170	0	170	40	210
525 4680-4683-9999-000-45-0-0000-0000	4,634,219.45	0.41%	2,930	0	2,930	680	3,609
527 4680-4685-4510-911-45-0-0000-0000	6,610.81	0.00%	4	0	4	1	5
528 4680-4685-4510-912-45-0-0000-0000	30,456,579.90	2.67%	19,254	0	19,254	4,466	23,719
529 4680-4685-4530-930-45-0-0000-0000	230,222.10	0.02%	146	0	146	34	179
530 4680-4685-4540-940-45-0-0000-0000	243,853.32	0.02%	154	0	154	36	190
532 4700-4701-9998-000-44-0-0000-0000	341,371.17	0.03%	216	0	216	50	266
533 4700-4702-4406-890-44-0-0000-0000	5,299.67	0.00%	3	0	3	1	4
534 4700-4703-9999-000-44-0-0000-0000	12,059.85	0.00%	8	0	8	2	9
535 4700-4704-9999-000-44-0-0000-0000	29,127.84	0.00%	18	0	18	4	23
536 5000-5001-3014-575-30-0-0000-0000	12,221,819.62	0.19%	1,405	0	1,405	326	1,730
538 5000-5002-3015-577-30-0-0000-0000	13,667,915.46	0.32%	2,319	0	2,319	538	2,857
539 5000-5004-1100-068-11-1-0000-0000	754,395.43	0.07%	477	0	477	111	588
541 5000-5011-3002-561-30-0-0000-0000	12,767,083.04	0.24%	1,749	0	1,749	406	2,155
542 5000-5011-3002-568-30-0-0000-0000	857,455.87	0.08%	542	0	542	126	668
545 5000-5013-3002-562-30-0-0000-0000	86,861.99	0.01%	55	0	55	13	68
546 5000-5014-3002-561-30-0-0000-0000	60,480.90	0.01%	38	0	38	9	47
547 5000-5014-3111-624-31-0-0000-0000	1,170,093.30	0.10%	740	0	740	172	911
548 5000-5021-1220-130-12-1-0000-0000	59,624.96	0.01%	38	0	38	9	46
549 5000-5031-3002-561-30-0-0000-0000	14,799,545.47	0.42%	3,034	0	3,034	704	3,738
550 5000-5041-3105-620-31-0-0000-0000	3,684,518.77	0.32%	2,329	0	2,329	540	2,869
552 5000-5042-3101-600-31-0-0000-0000	385,633.05	0.03%	244	0	244	57	300
553 5000-5042-3102-601-31-0-0000-0000	324,810.91	0.03%	205	0	205	48	253

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
554 5000-5042-3103-603-31-0-0000-0000	913,460.25	0.08%	\$577	\$0	\$577	\$134	\$711
555 5000-5042-3104-610-31-0-0000-0000	880,562.49	0.08%	557	0	557	129	686
556 5000-5042-3111-625-31-0-0000-0000	230,743.83	0.02%	146	0	146	34	180
558 5000-5043-3108-621-31-0-0000-0000	1,926,152.24	0.17%	1,218	0	1,218	282	1,500
559 5000-5044-3111-623-31-0-0000-0000	652,510.04	0.06%	412	0	412	96	508
562 5000-5045-3109-622-31-0-0000-0000	3,434,141.34	0.30%	2,171	0	2,171	504	2,674
563 5000-5046-3112-626-31-0-0000-0000	546,007.13	0.05%	345	0	345	80	425
564 5100-5101-3408-723-34-1-0000-0000	2,249,369.32	0.20%	1,422	0	1,422	330	1,752
566 5100-5102-3407-721-34-1-0000-0000	22.38	0.00%	0	0	0	0	0
567 5100-5102-3407-722-34-1-0000-0000	1,316,343.26	0.12%	832	0	832	193	1,025
568 5100-5103-3409-724-34-1-0000-0000	950,537.33	0.08%	601	0	601	139	740
569 5100-5111-1110-074-11-1-0000-0000	872,929.08	0.08%	552	0	552	128	680
570 5100-5112-3407-721-34-1-0000-0000	35,278.68	0.00%	22	0	22	5	27
572 5200-5207-3240-682-32-0-0000-0000	241,640.93	0.02%	153	0	153	35	188
573 5200-5207-3240-683-32-0-0000-0000	621,133.47	0.05%	393	0	393	91	484
574 5200-5207-3240-684-32-0-0000-0000	286,250.06	0.03%	181	0	181	42	223
575 5200-5207-3240-685-32-0-0000-0000	118.97	0.00%	0	0	0	0	0
576 5200-5207-3240-686-32-0-0000-0000	207,359.27	0.02%	131	0	131	30	161
578 5200-5208-3240-682-32-0-0000-0000	954,056.09	0.08%	603	0	603	140	743
579 5200-5251-4101-751-41-0-0000-0000	1,122,132.05	0.10%	709	0	709	165	874
580 5200-5251-4101-752-41-0-0000-0000	1,686,755.74	0.15%	1,066	0	1,066	247	1,314
581 5200-5251-4101-753-41-0-0000-0000	15,365.73	0.00%	10	0	10	2	12
582 5200-5251-9994-000-41-0-0000-0000	310.52	0.00%	0	0	0	0	0
583 5200-5253-4101-752-41-0-0000-0000	314.08	0.00%	0	0	0	0	0
584 5200-5253-4101-753-41-0-0000-0000	113,029.36	0.01%	71	0	71	17	88
585 5200-5253-4115-765-41-0-0000-0000	6,418.80	0.00%	4	0	4	1	5
586 5200-5253-4125-787-41-0-0000-0000	3,896.45	0.00%	2	0	2	1	3
587 6010-6011-1100-068-11-1-0000-0000	2,168,649.55	0.19%	1,371	0	1,371	318	1,689
588 6020-6021-1100-068-11-1-0000-0000	2,216,681.46	0.19%	1,401	0	1,401	325	1,726
591 7000-7001-9998-000-11-9-0000-0000	680,204.92	0.06%	430	0	430	100	530
593 7200-7201-1110-072-11-1-0000-0000	793,475.42	0.07%	502	0	502	116	618
594 7200-7201-9998-000-11-9-0000-0000	300,646.34	0.03%	190	0	190	44	234
597 7200-7201-9998-000-17-4-0000-0000	120,758.40	0.01%	76	0	76	18	94
598 1000-1001-1906-450-19-6-0000-0000	18,386.02	0.00%	12	0	12	3	14
601 2000-2029-1100-061-11-6-0000-0000	4,862.36	0.00%	3	0	3	1	4
605 3000-3021-9999-000-16-3-0000-0000	2,079,168.67	0.18%	1,314	0	1,314	305	1,619
608 3100-3137-9999-000-16-3-0000-0000	7,612,087.76	0.67%	4,812	0	4,812	1,116	5,928
620 2100-2102-2010-513-20-5-0000-0000	6,206.94	0.00%	4	0	4	1	5
621 2100-2103-2010-514-20-5-0000-0000	1,298.04	0.00%	1	0	1	0	1
624 5000-5003-4561-572-45-0-0000-0000	93,159.75	0.01%	59	0	59	14	73
628 3000-3023-9999-000-16-3-0000-0000	841,788.75	0.07%	532	0	532	123	656
629 1000-1001-1020-031-10-1-0000-0000	46.38	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
630	1000-1001-1020-032-10-1-0000-0000 I	2,701.65	0.00%	\$2	\$0	\$2	\$0	\$2
632	1000-1001-1067-047-10-1-0000-0000 I	4,581.11	0.00%	3	0	3	1	4
633	1000-1001-1068-048-10-1-0000-0000 S	2,849.64	0.00%	2	0	2	0	2
634	1000-1001-1068-048-10-4-0000-0000 S	2,442.85	0.00%	2	0	2	0	2
635	1000-1001-1100-062-11-1-0000-0000 /	1,145.89	0.00%	1	0	1	0	1
637	1000-1001-1210-112-12-1-0000-0000 C	2,978.33	0.00%	2	0	2	0	2
638	1000-1001-1410-200-14-1-0000-0000 C	269.86	0.00%	0	0	0	0	0
639	1000-1001-1410-202-14-6-0000-0000 C	143,666.83	0.01%	91	0	91	21	112
640	1000-1001-1530-265-15-2-0000-0000 S	176,789.15	0.02%	112	0	112	26	138
641	1000-1001-1530-266-15-2-0000-0000 C	168,231.14	0.01%	106	0	106	25	131
642	1000-1001-1530-267-15-2-0000-0000 S	162,062.19	0.01%	102	0	102	24	126
643	1000-1001-1530-268-15-2-0000-0000 I	177,892.76	0.02%	112	0	112	26	139
644	1000-1001-1530-269-15-2-0000-0000 I	162,884.50	0.01%	103	0	103	24	127
645	1000-1001-1540-274-15-2-0000-0000 I	28,591.59	0.00%	18	0	18	4	22
646	1000-1001-1540-285-15-2-0000-0000 I	36,612.07	0.00%	23	0	23	5	29
647	1000-1001-1540-280-15-2-0000-0000 S	18,599.16	0.00%	12	0	12	3	14
648	1000-1001-1550-281-15-2-0000-0000 C	29,751.81	0.00%	19	0	19	4	23
649	1000-1001-1620-328-16-3-0000-0000 S	124.18	0.00%	0	0	0	0	0
650	1000-1001-1730-384-17-4-0000-0000 \	0.22	0.00%	0	0	0	0	0
651	1000-1001-1909-461-19-6-0000-0000 I	0.60	0.00%	0	0	0	0	0
652	1000-1001-1910-470-19-6-0000-0000 I	16,633.23	0.00%	11	0	11	2	13
653	1000-1001-2010-514-20-5-0000-0000 I	394.46	0.00%	0	0	0	0	0
655	1000-1001-2201-494-22-5-0000-0000 C	191.54	0.00%	0	0	0	0	0
656	1000-1001-2204-545-22-5-0000-0000 C	119.52	0.00%	0	0	0	0	0
657	1000-1001-2205-546-22-5-0000-0000 S	103.09	0.00%	0	0	0	0	0
659	1000-1001-3020-581-30-0-0000-0000 I	22.10	0.00%	0	0	0	0	0
660	1000-1001-3020-581-30-1-0000-0000 I	2,336.56	0.00%	1	0	1	0	2
661	1000-1001-3102-602-31-1-0000-0000 C	6,160.94	0.00%	4	0	4	1	5
663	1000-1001-3200-580-32-1-0000-0000 I	4.71	0.00%	0	0	0	0	0
664	1000-1001-4120-776-41-6-0000-0000 I	12,180.27	0.00%	8	0	8	2	9
667	1000-1601-2005-501-20-0-0000-0000 ^	99.16	0.00%	0	0	0	0	0
668	1000-1601-2010-515-20-5-0000-0000 S	10,493.38	0.00%	7	0	7	2	8
673	1000-1603-2012-563-20-5-0000-0000 I	137.23	0.00%	0	0	0	0	0
674	2000-2023-1620-322-16-3-0000-0000 S	22,511.98	0.00%	14	0	14	3	18
676	2000-2040-1410-202-14-6-0000-0000 C	373,815.76	0.03%	236	0	236	55	291
679	2000-2041-1410-202-14-6-0000-0000 C	1,398,610.75	0.12%	884	0	884	205	1,089
685	2000-2041-1520-259-15-2-0000-0000 ^	320,746.57	0.03%	203	0	203	47	250
686	2000-2041-1520-260-15-2-0000-0000 /	501,976.60	0.04%	317	0	317	74	391
689	2000-2041-1530-270-15-2-0000-0000 I	1,442,347.72	0.13%	912	0	912	211	1,123
692	2000-2041-1540-270-15-2-0000-0000 I	494,557.35	0.04%	313	0	313	73	385
693	2000-2041-1540-275-15-2-0000-0000 S	309,524.09	0.03%	196	0	196	45	241
696	2000-2041-1610-311-16-3-0000-0000 I	1,819,629.20	0.16%	1,150	0	1,150	267	1,417

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
697 2000-2041-1610-313-16-3-0000-0000	705,375.69	0.06%	\$446	\$0	\$446	\$103	\$549
698 2000-2041-1620-320-16-3-0000-0000	1,653,473.00	0.14%	1,045	0	1,045	242	1,288
702 2000-2041-1630-330-16-3-0000-0000	4,411,776.45	0.39%	2,789	0	2,789	647	3,436
704 2000-2041-1730-381-17-4-0000-0000	761,807.13	0.07%	482	0	482	112	593
705 2000-2041-1906-450-19-6-0000-0000	30,220,707.97	2.65%	19,105	0	19,105	4,431	23,536
707 2000-2041-4120-776-41-6-0000-0000	198,427.18	0.02%	125	0	125	29	155
710 2000-2041-9994-000-32-1-0000-0000	4,548.50	0.00%	3	0	3	1	4
712 2000-2041-9995-662-32-1-0000-0000	15,100,165.45	1.32%	9,546	0	9,546	2,214	11,760
713 2000-2041-9999-000-17-4-0000-0000	1,722,930.54	0.15%	1,089	0	1,089	253	1,342
714 2000-2041-9999-000-20-5-0000-0000	2,383,503.49	0.21%	1,507	0	1,507	349	1,856
715 2000-2041-9999-250-15-2-0000-0000	830,211.77	0.07%	525	0	525	122	647
716 2000-2041-9999-275-15-2-0000-0000	1,692,261.38	0.15%	1,070	0	1,070	248	1,318
718 2000-2041-9999-350-17-4-0000-0000	2,010,304.90	0.18%	1,271	0	1,271	295	1,566
719 2000-2041-9999-511-20-5-0000-0000	22,416,021.92	1.97%	14,171	0	14,171	3,287	17,458
720 2000-2041-9999-531-20-5-0000-0000	154,716.39	0.01%	98	0	98	23	120
723 2060-0000-1903-441-19-6-0000-0000	35,269.89	0.00%	22	0	22	5	27
725 2070-0000-1906-453-19-6-0000-0000	6,617,824.04	0.58%	4,184	0	4,184	970	5,154
726 2070-2075-1410-202-14-6-0000-0000	55,582.42	0.00%	35	0	35	8	43
727 2070-2082-1906-450-19-6-0000-0000	2,233,379.39	0.20%	1,412	0	1,412	327	1,739
728 2070-2083-1906-450-19-6-0000-0000	2,259,823.55	0.20%	1,429	0	1,429	331	1,760
729 2070-2084-1906-450-19-6-0000-0000	2,781,903.73	0.24%	1,759	0	1,759	408	2,167
730 2070-2085-1906-450-19-6-0000-0000	2,650,737.60	0.23%	1,676	0	1,676	389	2,064
731 2070-2086-1906-450-19-6-0000-0000	1,317,711.59	0.12%	833	0	833	193	1,026
736 2100-2102-2010-514-20-5-0000-0000	3,993.21	0.00%	3	0	3	1	3
737 2100-2103-2010-513-20-5-0000-0000	90,896.99	0.01%	57	0	57	13	71
738 2100-2104-2203-544-22-5-0000-0000	18,235.65	0.00%	12	0	12	3	14
739 2400-2402-2010-513-20-5-0000-0000	76,582.20	0.01%	48	0	48	11	60
740 2400-2403-1570-282-15-2-0000-0000	375,356.80	0.03%	237	0	237	55	292
741 2400-2436-1530-270-15-2-0000-0000	13,805.02	0.00%	9	0	9	2	11
747 2500-2508-2202-543-22-5-0000-0000	349,896.42	0.03%	221	0	221	51	272
749 2500-2508-2203-544-22-5-0000-0000	224,880.38	0.02%	142	0	142	33	175
750 2500-2508-2204-545-22-5-0000-0000	238,267.41	0.02%	151	0	151	35	186
752 2700-2701-1700-351-17-4-0000-0000	150,042.21	0.01%	95	0	95	22	117
753 2700-2701-1701-355-17-4-0000-0000	8,417.68	0.00%	5	0	5	1	7
754 2700-2701-2205-546-22-5-0000-0000	113,869.67	0.01%	72	0	72	17	89
756 2700-2703-1700-350-17-4-0000-0000	1,313.05	0.00%	1	0	1	0	1
758 2700-2705-4120-776-41-0-0000-0000	1,578.03	0.00%	1	0	1	0	1
759 2700-2705-4120-776-41-4-0000-0000	944,755.20	0.08%	597	0	597	139	736
760 2700-2705-4120-776-41-6-0000-0000	69,204.52	0.01%	44	0	44	10	54
762 2700-2705-9999-000-20-5-0000-0000	4,766,978.96	0.42%	3,014	0	3,014	699	3,713
763 2700-2706-1700-350-17-4-0000-0000	278,870.04	0.02%	176	0	176	41	217
766 3000-3024-9999-000-16-3-0000-0000	24,850,998.36	2.18%	15,710	0	15,710	3,644	19,354

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
767	3000-3025-9999-000-20-5-0000-0000	341,870.96	0.03%	\$216	\$0	\$216	\$50	\$266
776	3100-3148-2050-540-20-5-0000-0000	793.23	0.00%	1	0	1	0	1
777	3100-3148-9999-000-16-3-0000-0000	144,102.81	0.01%	91	0	91	21	112
778	3100-3150-2050-540-20-5-0000-0000	13,044.49	0.00%	8	0	8	2	10
779	3100-3151-2050-540-20-5-0000-0000	391,696.31	0.03%	248	0	248	57	305
780	3100-3152-2050-540-20-5-0000-0000	21,799.80	0.00%	14	0	14	3	17
783	4030-4032-2050-540-20-5-0000-0000	6,916.76	0.00%	4	0	4	1	5
784	4030-4042-2050-540-20-5-0000-0000	1,492.20	0.00%	1	0	1	0	1
785	4030-4043-2050-540-20-5-0000-0000	991.14	0.00%	1	0	1	0	1
788	4030-4063-4115-765-41-0-0000-0000	1,561,362.82	0.14%	987	0	987	229	1,216
795	4200-4210-9998-000-43-0-0000-0000	118,975.99	0.01%	75	0	75	17	93
796	4200-4211-9998-000-43-0-0000-0000	16,151,696.24	0.54%	3,889	0	3,889	902	4,791
797	4200-4223-9999-872-43-0-0000-0000	25,276.54	0.00%	16	0	16	4	20
798	4400-4450-9998-389-17-4-0000-0000	502,160.68	0.04%	317	0	317	74	391
801	4600-4602-4530-931-45-0-0000-0000	1,965,012.98	0.17%	1,242	0	1,242	288	1,530
805	5000-5008-3001-550-30-0-0000-0000	365,975.53	0.03%	231	0	231	54	285
806	5000-5011-3002-561-30-5-0000-0000	14.20	0.00%	0	0	0	0	0
812	5000-5014-3002-568-30-0-0000-0000	2.82	0.00%	0	0	0	0	0
813	5000-5014-9994-000-30-0-0000-0000	0.05	0.00%	0	0	0	0	0
814	5000-5021-1220-130-12-0-0000-0000	1.92	0.00%	0	0	0	0	0
817	5000-5042-3106-618-31-0-0000-0000	127,073.27	0.01%	80	0	80	19	99
819	5100-5111-1110-074-11-6-0000-0000	103,354.93	0.01%	65	0	65	15	80
820	5200-5251-2202-542-22-5-0000-0000	126,097.68	0.01%	80	0	80	18	98
821	5200-5251-2205-547-22-5-0000-0000	279,348.39	0.02%	177	0	177	41	218
824	6010-6011-1100-068-11-0-0000-0000	52.46	0.00%	0	0	0	0	0
825	6020-6021-1100-068-11-0-0000-0000	28.35	0.00%	0	0	0	0	0
828	7200-7201-9998-000-17-9-0000-0000	127,391.22	0.01%	81	0	81	19	99
829	7200-7202-9998-000-15-2-0000-0000	152,170.43	0.01%	96	0	96	22	119
830	7200-7202-9998-000-15-9-0000-0000	172,475.12	0.02%	109	0	109	25	134
831	7200-7202-9998-000-16-3-0000-0000	148,128.89	0.01%	94	0	94	22	115
832	7200-7202-9998-000-16-9-0000-0000	168,544.34	0.01%	107	0	107	25	131
833	1000-1001-9999-011-01-1-0000-0000	242.67	0.00%	0	0	0	0	0
834	1000-1001-9999-016-01-1-0000-0000	3,596.76	0.00%	2	0	2	1	3
835	2000-2001-9995-000-20-5-0000-0000	3,827.08	0.00%	2	0	2	1	3
836	2000-2046-9995-000-19-6-0000-0000	431,807.32	0.04%	273	0	273	63	336
840	1000-1604-2201-494-22-5-0000-0000	1,088,483.17	0.10%	688	0	688	160	848
841	1000-1001-1620-322-16-3-0000-0000	113.95	0.00%	0	0	0	0	0
855	5000-5002-4565-577-45-0-0000-0000	345,757.81	0.03%	219	0	219	51	269
862	4100-0000-4120-770-41-0-0000-0000	0.45	0.00%	0	0	0	0	0
865	1000-1001-1120-062-11-1-0000-0000	3.88	0.00%	0	0	0	0	0
866	1000-1001-1530-273-15-2-0000-0000	1,445.42	0.00%	1	0	1	0	1
867	1000-1001-1700-351-17-4-0000-0000	2,585.03	0.00%	2	0	2	0	2

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
868	1000-1001-1700-352-17-4-0000-0000 I	4,145.75	0.00%	\$3	\$0	\$3	\$1	\$3
869	1000-1001-1700-353-17-4-0000-0000 I	2,546.68	0.00%	2	0	2	0	2
870	1000-1001-1700-355-17-4-0000-0000 I	1,871.14	0.00%	1	0	1	0	1
871	1000-1001-1705-371-17-4-0000-0000 I	1,936.18	0.00%	1	0	1	0	2
872	1000-1001-1705-372-17-4-0000-0000 I	1,261.78	0.00%	1	0	1	0	1
873	1000-1001-1705-373-17-4-0000-0000 I	597.33	0.00%	0	0	0	0	0
874	1000-1001-1705-374-17-4-0000-0000 I	1,091.29	0.00%	1	0	1	0	1
875	1000-1001-1705-376-17-4-0000-0000 I	7,569.94	0.00%	5	0	5	1	6
876	1000-1001-1710-356-17-4-0000-0000 I	1.24	0.00%	0	0	0	0	0
877	1000-1001-1710-371-17-4-0000-0000 I	2,616.68	0.00%	2	0	2	0	2
878	1000-1001-1710-372-17-4-0000-0000 I	6,523.16	0.00%	4	0	4	1	5
879	1000-1001-1710-373-17-4-0000-0000 I	5,534.92	0.00%	3	0	3	1	4
880	1000-1001-1710-374-17-4-0000-0000 I	5,580.08	0.00%	4	0	4	1	4
881	1000-1001-1901-430-19-6-0000-0000 I	34.17	0.00%	0	0	0	0	0
882	1000-1001-1902-435-19-6-0000-0000 I	56.07	0.00%	0	0	0	0	0
883	1000-1001-1907-458-19-6-0000-0000 I	9.88	0.00%	0	0	0	0	0
884	1000-1001-2001-482-20-5-0000-0000 I	0.45	0.00%	0	0	0	0	0
885	1000-1001-2005-483-20-5-0000-0000 I	19,460.86	0.00%	12	0	12	3	15
886	1000-1001-2005-492-20-5-0000-0000 I	10,739.42	0.00%	7	0	7	2	8
887	1000-1001-2005-505-20-5-0000-0000 I	0.00	0.00%	0	0	0	0	0
888	1000-1001-2023-535-20-5-0000-0000 I	1.02	0.00%	0	0	0	0	0
889	1000-1001-2203-544-22-5-0000-0000 I	0.76	0.00%	0	0	0	0	0
890	1000-1001-2204-545-20-5-0000-0000 I	0.12	0.00%	0	0	0	0	0
891	1000-1001-2301-101-23-1-0000-0000 I	37,278.35	0.00%	24	0	24	5	29
892	1000-1001-2302-102-23-1-0000-0000 I	17,953.96	0.00%	11	0	11	3	14
893	1000-1001-2303-103-23-1-0000-0000 I	13,931.31	0.00%	9	0	9	2	11
894	1000-1001-2304-104-23-1-0000-0000 I	10,118.24	0.00%	6	0	6	1	8
895	1000-1001-3002-561-30-1-0000-0000 I	1,104.49	0.00%	1	0	1	0	1
896	1000-1001-3020-000-30-1-0000-0000 I	7.07	0.00%	0	0	0	0	0
897	1000-1001-3020-580-30-0-0000-0000 I	16.48	0.00%	0	0	0	0	0
899	1000-1001-4120-770-41-0-0000-0000 I	8.25	0.00%	0	0	0	0	0
900	1000-1001-4120-776-41-0-0000-0000 I	169.09	0.00%	0	0	0	0	0
901	1000-1001-9993-480-20-5-0000-0000 I	103.56	0.00%	0	0	0	0	0
902	1000-1001-9993-494-22-5-0000-0000 I	60.18	0.00%	0	0	0	0	0
903	1000-1001-9993-544-22-5-0000-0000 I	5.21	0.00%	0	0	0	0	0
904	1000-1001-9993-545-22-5-0000-0000 I	261.76	0.00%	0	0	0	0	0
905	1000-1001-9993-546-22-5-0000-0000 I	73.16	0.00%	0	0	0	0	0
906	1000-1001-9994-000-14-1-0000-0000 I	5,964.00	0.00%	4	0	4	1	5
907	1000-1001-9995-000-19-2-0000-0000 I	50.67	0.00%	0	0	0	0	0
908	1000-1001-9995-431-19-6-0000-0000 I	784.27	0.00%	0	0	0	0	1
909	1000-1603-3200-652-32-1-0000-0000 I	58.47	0.00%	0	0	0	0	0
910	2000-2001-9995-431-19-6-0000-0000 I	142,946.80	0.01%	90	0	90	21	111

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
911 2000-2001-9995-450-19-6-0000-0000 (	545,766.83	0.05%	\$345	\$0	\$345	\$80	\$425
912 2000-2001-9995-451-19-6-0000-0000 (	911.47	0.00%	1	0	1	0	1
913 2000-2001-9999-000-17-4-0000-0000 (	58,899.21	0.01%	37	0	37	9	46
914 2000-2001-9999-000-20-5-0000-0000 (	172,914.36	0.02%	109	0	109	25	135
915 2000-2029-1906-451-19-6-0000-0000 I	5,080.18	0.00%	3	0	3	1	4
916 2000-2030-9995-431-19-6-0000-0000 (	2,702.29	0.00%	2	0	2	0	2
917 2000-2031-9995-431-19-6-0000-0000 (	105,423.16	0.01%	67	0	67	15	82
918 2000-2031-9995-450-19-6-0000-0000 (	295,617.68	0.03%	187	0	187	43	230
919 2000-2032-9995-453-19-6-0000-0000 (	78.47	0.00%	0	0	0	0	0
920 2000-2035-9999-000-17-4-0000-0000 (	83,092.01	0.01%	53	0	53	12	65
921 2000-2036-9995-450-19-6-0000-0000 (	1,209.13	0.00%	1	0	1	0	1
922 2000-2037-9995-431-19-6-0000-0000 (	20,965.49	0.00%	13	0	13	3	16
923 2000-2041-1100-060-11-1-0000-0000 I	152,021.99	0.01%	96	0	96	22	118
924 2000-2041-1610-312-16-3-0000-0000 :	5,296.66	0.00%	3	0	3	1	4
925 2000-2041-2001-480-20-5-0000-0000 I	456,065.96	0.04%	288	0	288	67	355
926 2000-2041-2010-511-20-5-0000-0000 :	3,683,111.87	0.32%	2,328	0	2,328	540	2,868
927 2000-2041-2204-545-22-5-0000-0000 (	76,056.57	0.01%	48	0	48	11	59
928 2000-2041-3002-568-30-0-0000-0000 I	2,412,132.85	0.21%	1,525	0	1,525	354	1,879
929 2000-2041-4120-776-41-0-0000-0000 I	39,878.59	0.00%	25	0	25	6	31
930 2000-2041-9999-000-16-3-0000-0000 (	2,153.94	0.00%	1	0	1	0	2
931 2000-2046-9995-431-19-6-0000-0000 (	283.16	0.00%	0	0	0	0	0
932 2060-2062-1620-320-16-3-0000-0000 I	10,181.36	0.00%	6	0	6	1	8
933 2060-2062-1640-335-16-3-0000-0000 I	481.55	0.00%	0	0	0	0	0
934 2060-2065-9995-000-32-1-0000-0000 (	63,592.90	0.01%	40	0	40	9	50
935 2060-2066-1620-320-16-3-0000-0000 I	3,035,688.83	0.27%	1,919	0	1,919	445	2,364
936 2060-2066-1620-326-16-3-0000-0000 :	1,574,377.18	0.14%	995	0	995	231	1,226
937 2070-2070-2201-494-22-5-0000-0000 (	6,492,777.27	0.57%	4,105	0	4,105	952	5,057
938 2070-2070-2202-543-22-5-0000-0000 ~	84,406.68	0.01%	53	0	53	12	66
939 2070-2070-2203-544-22-5-0000-0000 ~	306,751.70	0.03%	194	0	194	45	239
940 2070-2070-2204-545-22-5-0000-0000 (	2,096,558.02	0.18%	1,325	0	1,325	307	1,633
941 2070-2070-2205-546-22-5-0000-0000 :	948,611.01	0.08%	600	0	600	139	739
942 2070-2070-4115-765-41-1-0000-0000 \	73,365.55	0.01%	46	0	46	11	57
943 2070-2070-9993-494-22-5-0000-0000 ~	127,362.03	0.01%	81	0	81	19	99
944 2070-2070-9993-542-22-5-0000-0000 ~	2,980.73	0.00%	2	0	2	0	2
945 2070-2070-9993-544-22-5-0000-0000 ~	112,027.27	0.01%	71	0	71	16	87
946 2070-2070-9993-545-22-5-0000-0000 ~	451,934.30	0.04%	286	0	286	66	352
947 2070-2070-9993-546-22-5-0000-0000 ~	178,557.61	0.02%	113	0	113	26	139
948 2070-2070-9995-765-41-1-0000-0000 (	4,349,307.12	0.38%	2,749	0	2,749	638	3,387
949 2070-2070-9995-792-41-1-0000-0000 (	4,421,081.25	0.39%	2,795	0	2,795	648	3,443
950 2070-2070-9999-000-20-5-0000-0000 (	1,450,856.34	0.13%	917	0	917	213	1,130
951 2070-2073-1710-364-17-4-0000-0000 (	358,021.25	0.03%	226	0	226	52	279
952 2070-2087-1620-325-16-3-0000-0000 I	259,982.99	0.02%	164	0	164	38	202

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
953 2070-2090-1906-450-19-6-0000-0000 I	737,151.77	0.06%	\$466	\$0	\$466	\$108	\$574
954 2070-2092-2304-104-23-1-0000-0000 /	21,748.76	0.00%	14	0	14	3	17
955 2070-2093-2303-103-23-1-0000-0000 /	143,074.45	0.01%	90	0	90	21	111
956 2070-2093-2304-104-23-1-0000-0000 /	34,470.10	0.00%	22	0	22	5	27
957 2070-2094-1801-400-18-6-0000-0000 I	6,187.95	0.00%	4	0	4	1	5
958 2070-2201-0120-025-01-1-0000-0000 C	11,921.01	0.00%	8	0	8	2	9
959 2070-9200-3403-703-34-1-0000-0000 I	6,338.04	0.00%	4	0	4	1	5
960 2100-2101-9993-531-20-5-0000-0000 *	4,116.10	0.00%	3	0	3	1	3
961 2100-2103-9993-511-20-5-0000-0000 *	47,301.77	0.00%	30	0	30	7	37
962 2100-2104-2010-514-20-5-0000-0000 I	1,245,760.07	0.11%	788	0	788	183	970
963 2100-2104-9993-544-22-5-0000-0000 *	3,493.57	0.00%	2	0	2	1	3
964 2400-2417-1705-376-17-4-0000-0000 I	65,378.25	0.01%	41	0	41	10	51
965 2500-2508-2005-483-20-5-0000-0000 C	11,270.45	0.00%	7	0	7	2	9
966 2500-2508-2005-486-20-5-0000-0000 S	87,273.86	0.01%	55	0	55	13	68
967 2500-2508-2005-492-20-5-0000-0000 S	212.36	0.00%	0	0	0	0	0
968 2500-2508-2204-544-22-5-0000-0000 *	66.01	0.00%	0	0	0	0	0
969 2500-2508-9993-494-22-5-0000-0000 *	6,906.04	0.00%	4	0	4	1	5
970 2500-2508-9993-520-20-5-0000-0000 *	9,408.74	0.00%	6	0	6	1	7
971 2500-2508-9993-542-22-5-0000-0000 *	78,440.22	0.01%	50	0	50	12	61
972 2500-2508-9993-544-22-5-0000-0000 *	75,773.52	0.01%	48	0	48	11	59
973 2500-2512-1903-441-19-6-0000-0000 /	22,826.98	0.00%	14	0	14	3	18
974 2700-2701-1700-352-17-4-0000-0000 I	55,484.99	0.00%	35	0	35	8	43
975 2700-2701-1700-353-17-4-0000-0000 I	601.53	0.00%	0	0	0	0	0
976 2700-2701-1700-355-17-4-0000-0000 C	73,560.93	0.01%	47	0	47	11	57
977 2700-2701-1705-371-17-4-0000-0000 I	270,556.49	0.02%	171	0	171	40	211
978 2700-2701-1705-372-17-4-0000-0000 I	209,286.52	0.02%	132	0	132	31	163
979 2700-2701-1705-373-17-4-0000-0000 I	190,691.43	0.02%	121	0	121	28	149
980 2700-2701-1705-374-17-4-0000-0000 I	167,462.11	0.01%	106	0	106	25	130
981 2700-2701-1705-376-17-4-0000-0000 I	144,843.84	0.01%	92	0	92	21	113
982 2700-2701-1710-365-17-4-0000-0000 I	3,155.20	0.00%	2	0	2	0	2
983 2700-2701-1710-371-17-4-0000-0000 I	217,557.31	0.02%	138	0	138	32	169
984 2700-2701-1710-372-17-4-0000-0000 I	243,646.75	0.02%	154	0	154	36	190
985 2700-2701-1710-373-17-4-0000-0000 I	303,462.60	0.03%	192	0	192	44	236
986 2700-2701-1710-374-17-4-0000-0000 I	546,541.92	0.05%	346	0	346	80	426
987 2700-2701-1710-376-17-4-0000-0000 I	408.03	0.00%	0	0	0	0	0
988 2700-2701-1741-393-17-4-0000-0000 I	1,591,978.48	0.14%	1,006	0	1,006	233	1,240
989 2700-2701-9993-546-22-5-0000-0000 *	33,895.05	0.00%	21	0	21	5	26
990 2700-2702-1700-350-17-4-0000-0000 I	395,034.15	0.03%	250	0	250	58	308
991 2700-2702-1700-352-17-4-0000-0000 I	219,140.97	0.02%	139	0	139	32	171
992 2700-2702-1700-355-17-4-0000-0000 C	190,370.55	0.02%	120	0	120	28	148
993 2700-2703-1705-373-17-4-0000-0000 I	22.18	0.00%	0	0	0	0	0
994 2700-2703-1710-364-17-4-0000-0000 C	18,691.71	0.00%	12	0	12	3	15

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Treasury Allocations

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
995 2700-2703-1710-371-17-4-0000-0000 I	6,202.45	0.00%	\$4	\$0	\$4	\$1	\$5
996 2700-2703-1710-372-17-4-0000-0000 I	11,127.64	0.00%	7	0	7	2	9
997 2700-2703-1710-373-17-4-0000-0000 I	21,075.52	0.00%	13	0	13	3	16
998 2700-2703-1710-374-17-4-0000-0000 I	9,953.61	0.00%	6	0	6	1	8
999 2700-2704-1700-350-17-4-0000-0000 I	6,155,236.80	0.54%	3,891	0	3,891	903	4,794
1,000 2700-2705-9999-000-17-4-0000-0000 I	3,779.92	0.00%	2	0	2	1	3
1,001 2700-2706-1700-353-17-4-0000-0000 I	46,682.55	0.00%	30	0	30	7	36
1,002 2700-2706-1701-355-17-4-0000-0000 I	16,277.38	0.00%	10	0	10	2	13
1,003 2700-2706-3200-653-32-1-0000-0000 I	1,255.81	0.00%	1	0	1	0	1
1,004 3000-3008-1705-371-17-4-0000-0000 I	130.31	0.00%	0	0	0	0	0
1,005 3100-3109-9999-000-20-5-0000-0000 I	17,296,839.86	1.52%	10,934	0	10,934	2,536	13,471
1,006 3100-3147-1530-269-15-2-0000-0000 I	138,396.74	0.01%	87	0	87	20	108
1,007 4000-0000-4110-760-41-0-0000-0000 I	0.56	0.00%	0	0	0	0	0
1,008 4000-4001-4110-760-41-0-0000-0000 I	919,312.23	0.08%	581	0	581	135	716
1,009 4100-4101-4120-770-41-0-0000-0000 I	31,744.25	0.00%	20	0	20	5	25
1,010 4150-4151-4120-770-41-0-0000-0000 I	131.29	0.00%	0	0	0	0	0
1,011 4400-4402-1710-375-17-4-0000-0000 I	1,422.33	0.00%	1	0	1	0	1
1,012 4680-4685-4510-910-45-0-0000-0000 I	153,658.10	0.01%	97	0	97	23	120
1,013 5000-5001-3014-000-30-0-0000-0000 I	5,398.04	0.00%	3	0	3	1	4
1,014 5000-5011-2012-568-20-5-0000-0000 I	4,154.73	0.00%	3	0	3	1	3
1,015 5000-5013-2012-562-20-5-0000-0000 I	1,464,207.17	0.13%	926	0	926	215	1,140
1,016 5000-5031-2012-561-20-5-0000-0000 I	49,289.48	0.00%	31	0	31	7	38
1,017 5200-5251-2202-542-22-0-0000-0000 I	0.01	0.00%	0	0	0	0	0
1,018 5200-5251-2204-545-22-5-0000-0000 I	8,928.83	0.00%	6	0	6	1	7
1,019 5200-5251-9993-542-22-5-0000-0000 I	6,326.09	0.00%	4	0	4	1	5
1,020 5200-5251-9993-545-22-5-0000-0000 I	186.02	0.00%	0	0	0	0	0
1,021 5200-5251-9993-546-22-5-0000-0000 I	9,116.08	0.00%	6	0	6	1	7
1,022 5200-5253-4145-806-41-0-0000-0000 I	144.45	0.00%	0	0	0	0	0
1,023 7200-7201-1110-072-11-9-0000-0000 I	48,195.45	0.00%	30	0	30	7	38
1,031 2500-2508-9993-545-22-5-0000-0000 I	180,942.63	0.02%	114	0	114	27	141
Subtotal	1,140,589,610.40	100.00%	721,042	0	721,042	167,212	888,254
Direct Bills					0		0
Total					\$721,042		\$888,254

Basis Units: Average Daily Cash Balance

Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$53	\$53
4 1000-1001-1010-030-10-1-0000-0000 (	12	12
5 1000-1001-1040-040-10-1-0000-0000 (	9	9
7 1000-1001-1210-110-12-1-0000-0000 (	10	10
8 1000-1001-1210-111-12-1-0000-0000 I	0	0
9 1000-1001-1410-201-14-1-0000-0000 I	93	93
10 1000-1001-3020-580-30-1-0000-0000 I	9	9
11 1000-1001-3200-651-32-1-0000-0000 /	12	12
12 1000-1001-3200-652-32-1-0000-0000 ^	17	17
13 1000-1001-3200-653-32-1-0000-0000 I	8	8
14 1000-1001-3200-654-32-1-0000-0000 (	2	2
15 1000-1001-3200-655-32-1-0000-0000 I	23	23
16 1000-1001-3200-665-32-1-0000-0000 I	3	3
17 1000-1001-3401-700-34-1-0000-0000 I	9	9
18 1000-1001-3402-701-34-1-0000-0000 ^	4	4
19 1000-1001-3403-703-34-1-0000-0000 I	24	24
20 1000-1001-3403-704-34-1-0000-0000 (	1	1
21 1000-1001-3404-710-34-1-0000-0000 I	6	6
22 1000-1001-3405-720-34-1-0000-0000 I	4	4
23 1000-1001-3410-730-34-1-0000-0000 I	4	4
24 1000-1001-1040-042-10-1-0000-0000 (	0	0
25 1000-1001-1050-045-10-1-0000-0000 (	3	3
26 1000-1001-1090-055-10-1-0000-0000 (	3	3
27 1000-1001-1100-060-11-1-0000-0000 I	27	27
29 1000-1001-1100-062-11-6-0000-0000 /	0	0
30 1000-1001-1100-065-11-6-0000-0000 I	0	0
31 1000-1001-1110-072-11-1-0000-0000 (	7	7
33 1000-1001-1410-202-14-1-0000-0000 (	0	0
34 1000-1001-1510-250-15-2-0000-0000 (	33	33
35 1000-1001-1510-251-15-2-0000-0000 I	7	7
36 1000-1001-1510-252-15-2-0000-0000 (	0	0
37 1000-1001-1520-255-15-2-0000-0000 I	133	133
38 1000-1001-1520-256-15-2-0000-0000 I	10	10
39 1000-1001-1520-257-15-2-0000-0000 I	17	17
40 1000-1001-1520-258-15-2-0000-0000 /	2	2
41 1000-1001-1520-259-15-2-0000-0000 ^	31	31
42 1000-1001-1520-260-15-2-0000-0000 /	384	384
43 1000-1001-1520-261-15-2-0000-0000 I	23	23
44 1000-1001-1520-262-15-2-0000-0000 (	0	0
45 1000-1001-1520-263-15-2-0000-0000 \	6	6
46 1000-1001-1530-270-15-2-0000-0000 I	187	187

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
47 1000-1001-1530-271-15-2-0000-0000 I	\$3	\$3
48 1000-1001-1530-272-15-2-0000-0000 I	57	57
49 1000-1001-1540-275-15-2-0000-0000 S	259	259
50 1000-1001-1540-276-15-2-0000-0000 S	0	0
51 1000-1001-1550-278-15-2-0000-0000 C	288	288
52 1000-1001-1550-279-15-2-0000-0000 I	0	0
53 1000-1001-1600-300-16-3-0000-0000 J	6	6
54 1000-1001-1600-301-16-3-0000-0000 I	2	2
55 1000-1001-1600-302-16-3-0000-0000 I	0	0
56 1000-1001-1600-303-16-3-0000-0000 I	8	8
57 1000-1001-1610-310-16-3-0000-0000 I	1	1
58 1000-1001-1610-311-16-3-0000-0000 I	16	16
59 1000-1001-1610-312-16-3-0000-0000 S	14	14
60 1000-1001-1610-313-16-3-0000-0000 *	18	18
61 1000-1001-1620-320-16-3-0000-0000 I	657	657
62 1000-1001-1620-323-16-3-0000-0000 I	13	13
63 1000-1001-1620-324-16-3-0000-0000 S	1	1
64 1000-1001-1620-325-16-3-0000-0000 I	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	0	0
66 1000-1001-1620-327-16-3-0000-0000 I	19	19
67 1000-1001-1630-330-16-3-0000-0000 I	24	24
68 1000-1001-1640-335-16-3-0000-0000 I	37	37
69 1000-1001-1700-350-17-4-0000-0000 I	11	11
70 1000-1001-1701-355-17-4-0000-0000 C	1	1
71 1000-1001-1701-356-17-4-0000-0000 C	0	0
72 1000-1001-1701-358-17-4-0000-0000 C	1	1
73 1000-1001-1705-365-17-4-0000-0000 I	84	84
74 1000-1001-1710-375-17-4-0000-0000 J	26	26
76 1000-1001-1730-381-17-4-0000-0000 C	1	1
77 1000-1001-1740-385-17-4-0000-0000 I	13	13
78 1000-1001-1740-386-17-4-0000-0000 I	24	24
81 1000-1001-1801-400-18-6-0000-0000 I	14	14
82 1000-1001-1901-431-19-6-0000-0000 J	26	26
83 1000-1001-1901-432-19-6-0000-0000 J	2	2
84 1000-1001-1901-433-19-6-0000-0000 I	3	3
85 1000-1001-1902-436-19-6-0000-0000 I	41	41
86 1000-1001-1902-437-19-6-0000-0000 I	44	44
87 1000-1001-1903-441-19-6-0000-0000 J	24	24
88 1000-1001-1903-442-19-6-0000-0000 C	39	39
89 1000-1001-1906-451-19-6-0000-0000 I	0	0
90 1000-1001-1906-453-19-6-0000-0000 I	20	20

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
91 1000-1001-1906-454-19-6-0000-0000 I	\$0	\$0
92 1000-1001-1909-463-19-6-0000-0000 I	5	5
93 1000-1001-1910-470-19-1-0000-0000 I	72	72
94 1000-1001-2001-480-20-5-0000-0000 I	3	3
95 1000-1001-2001-481-20-5-0000-0000 I	1	1
102 1000-1001-2005-500-20-5-0000-0000 I	6	6
103 1000-1001-2005-501-20-5-0000-0000 I	13	13
105 1000-1001-2005-503-20-5-0000-0000 I	12	12
106 1000-1001-2005-504-20-5-0000-0000 I	1	1
107 1000-1001-2010-511-20-5-0000-0000 I	4	4
108 1000-1001-2015-521-20-5-0000-0000 I	26	26
109 1000-1001-2015-522-20-5-0000-0000 I	5	5
111 1000-1001-2015-524-20-4-0000-0000 I	0	0
112 1000-1001-2020-531-20-5-0000-0000 I	3	3
113 1000-1001-2023-535-20-6-0000-0000 I	2	2
114 1000-1001-2024-536-20-5-0000-0000 I	17	17
115 1000-1001-3200-656-32-1-0000-0000 I	15	15
116 1000-1001-3200-660-32-6-0000-0000 I	0	0
117 1000-1001-3200-662-32-1-0000-0000 I	5	5
122 1000-1001-9994-000-12-1-0000-0000 I	0	0
125 1000-1001-9994-000-17-4-0000-0000 I	1	1
127 1000-1001-9994-000-19-6-0000-0000 I	0	0
128 1000-1001-9994-000-20-5-0000-0000 I	0	0
129 1000-1001-9994-000-32-1-0000-0000 I	28	28
131 1000-1001-9995-000-15-2-0000-0000 I	6	6
132 1000-1001-9995-000-19-6-0000-0000 I	4	4
135 1000-1001-9999-000-17-4-0000-0000 I	19	19
136 1000-1001-9999-000-20-5-0000-0000 I	21	21
138 1000-1502-1906-450-19-6-0000-0000 I	4,884	4,884
139 1000-1504-1110-072-11-1-0000-0000 I	753	753
140 1000-1601-2005-501-20-5-0000-0000 I	0	0
141 1000-1601-2005-502-20-5-0000-0000 I	3	3
143 1000-1601-2020-531-20-5-0000-0000 I	1,872	1,872
145 1000-1603-2001-482-20-5-0000-0000 I	148	148
149 1000-1603-2005-505-20-5-0000-0000 I	62	62
150 1000-1603-2010-517-20-5-0000-0000 I	67	67
151 1000-1603-2015-525-20-5-0000-0000 I	62	62
152 1000-1603-2020-532-20-5-0000-0000 I	19	19
156 1000-1603-9994-000-20-5-0000-0000 I	0	0
158 1000-1801-1510-250-15-2-0000-0000 I	714	714
159 2000-2001-9995-000-19-4-0000-0000 I	90	90

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
160 2000-2001-9995-000-19-5-0000-0000 (	\$6	\$6
161 2000-2001-9995-000-19-6-0000-0000 (	567	567
164 2000-2017-9995-000-15-2-0000-0000 (	1,348	1,348
165 2000-2018-1510-250-15-2-0000-0000 (	212	212
166 2000-2020-9995-000-15-2-0000-0000 (	15	15
167 2000-2021-1620-320-16-3-0000-0000 I	46	46
169 2000-2022-9995-000-15-2-0000-0000 (	238	238
170 2000-2023-1620-320-16-3-0000-0000 I	0	0
171 2000-2023-1620-324-16-3-0000-0000 (	1	1
172 2000-2025-1640-335-16-3-0000-0000 I	23	23
174 2000-2027-9999-000-20-5-0000-0000 (	902	902
176 2000-2029-1906-453-19-6-0000-0000 I	8,689	8,689
177 2000-2030-9995-000-19-6-0000-0000 (	7,038	7,038
178 2000-2031-9995-000-19-6-0000-0000 (	1,274	1,274
179 2000-2032-9995-000-19-6-0000-0000 (	1,043	1,043
181 2000-2036-9995-000-19-6-0000-0000 (	92	92
182 2000-2037-9995-000-19-6-0000-0000 (	1,430	1,430
184 2000-2040-3200-670-32-6-0000-0000 I	2	2
186 2000-2040-9994-000-32-1-0000-0000 (	434	434
187 2000-2042-9995-000-19-6-0000-0000 (	44	44
189 2060-2061-9995-000-15-2-0000-0000 (	789	789
191 2060-2064-9999-000-20-5-0000-0000 (	4,433	4,433
192 2070-0000-1903-441-19-6-0000-0000 /	193	193
193 2070-0000-3403-703-34-1-0000-0000 I	1,917	1,917
194 2070-2071-9995-000-15-2-0000-0000 (	481	481
195 2070-2072-1630-330-16-3-0000-0000 I	54	54
196 2070-2073-1710-375-17-4-0000-0000 /	255	255
197 2070-2073-1730-381-17-4-0000-0000 (	512	512
199 2070-2074-9999-000-20-5-0000-0000 (	4,703	4,703
203 2070-2079-9999-000-17-4-0000-0000 (	737	737
204 2095-2095-1710-375-17-4-0000-0000 /	79	79
205 2100-2101-2020-531-20-5-0000-0000 (	1,213	1,213
209 2100-2102-2010-511-20-5-0000-0000 (	383	383
210 2100-2102-2020-531-20-5-0000-0000 (	778	778
213 2100-2102-9999-000-20-5-0000-0000 (	9	9
214 2100-2103-2010-511-20-5-0000-0000 (	1,119	1,119
215 2100-2103-2015-521-20-5-0000-0000 (	378	378
219 2100-2103-9999-000-20-5-0000-0000 (	17	17
222 2100-2104-2010-511-20-5-0000-0000 (	3,892	3,892
225 2100-2104-9999-000-20-5-0000-0000 (	6,658	6,658
226 2300-2308-2060-541-20-5-0000-0000 I	53	53

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
229 2300-2318-2060-541-20-5-0000-0000 I	\$8	\$8
230 2300-2319-2060-541-20-5-0000-0000 I	312	312
231 2300-2320-2060-541-20-5-0000-0000 I	288	288
233 2300-2322-2060-541-20-5-0000-0000 I	46	46
234 2300-2323-2060-541-20-5-0000-0000 I	539	539
235 2300-2324-2060-541-20-5-0000-0000 I	458	458
236 2300-2325-2060-541-20-5-0000-0000 I	146	146
237 2400-2401-2015-521-20-5-0000-0000 S	80	80
240 2400-2402-9999-000-20-5-0000-0000 C	1,072	1,072
241 2400-2405-1580-290-15-2-0000-0000 T	306	306
242 2400-2408-9999-000-20-5-0000-0000 C	3,250	3,250
243 2400-2409-9999-000-20-5-0000-0000 C	228	228
244 2400-2417-1700-350-17-4-0000-0000 I	0	0
245 2400-2417-1701-355-17-4-0000-0000 C	0	0
246 2400-2417-1705-365-17-4-0000-0000 I	486	486
251 2400-2417-9999-000-17-4-0000-0000 C	196	196
252 2400-2418-9999-000-20-5-0000-0000 C	391	391
253 2400-2420-1630-330-16-3-0000-0000 I	170	170
254 2400-2436-1540-275-15-2-0000-0000 S	57	57
255 2400-2436-1550-278-15-2-0000-0000 C	383	383
256 2400-2440-1710-375-17-4-0000-0000 J	122	122
257 2400-2441-2015-523-20-5-0000-0000 I	238	238
258 2400-2441-9999-000-20-5-0000-0000 C	491	491
259 2400-2443-1110-072-11-1-0000-0000 C	23	23
260 2400-2446-2001-481-20-5-0000-0000 J	660	660
262 2400-2448-2024-536-20-5-0000-0000 C	1	1
263 2400-2448-9999-000-20-5-0000-0000 C	61	61
264 2400-2449-2002-484-20-5-0000-0000 I	52	52
267 2500-2504-9999-000-20-5-0000-0000 C	844	844
268 2500-2506-2010-511-20-5-0000-0000 S	3,458	3,458
271 2500-2506-9999-000-20-5-0000-0000 C	277	277
272 2500-2507-9999-000-20-5-0000-0000 C	757	757
273 2500-2508-2001-480-20-5-0000-0000 I	2	2
274 2500-2508-2001-481-20-5-0000-0000 J	40	40
280 2500-2508-2004-493-20-5-0000-0000 C	18	18
281 2500-2508-2005-501-20-5-0000-0000 T	426	426
282 2500-2508-2005-502-20-5-0000-0000 T	994	994
283 2500-2508-2005-503-20-5-0000-0000 T	147	147
284 2500-2508-2005-504-20-5-0000-0000 T	94	94
285 2500-2508-2015-522-20-5-0000-0000 I	98	98
286 2500-2508-2020-531-20-5-0000-0000 S	1,214	1,214

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
288 2500-2508-9993-000-20-5-0000-0000 `	\$0	\$0
290 2500-2508-9999-000-20-5-0000-0000 (	354	354
292 2500-2509-9999-000-20-5-0000-0000 (	5,008	5,008
293 2500-2510-9999-000-20-5-0000-0000 (	1,271	1,271
294 2500-2511-9999-000-20-5-0000-0000 (	2,868	2,868
295 2500-2512-9999-000-20-5-0000-0000 (	421	421
296 2500-2513-9999-000-20-5-0000-0000 (	2,513	2,513
297 2500-2515-9999-000-20-5-0000-0000 (	237	237
299 2500-2517-9999-000-20-5-0000-0000 (	531	531
301 2600-2601-9999-000-20-5-0000-0000 (	1,136	1,136
302 2600-2602-9999-000-20-5-0000-0000 (	1	1
303 2700-2701-1700-350-17-4-0000-0000 I	523	523
304 2700-2701-1705-365-17-4-0000-0000 I	2,255	2,255
305 2700-2701-1710-375-17-4-0000-0000 /	1,778	1,778
306 2700-2701-1730-381-17-4-0000-0000 (	91	91
308 2700-2701-1740-385-17-4-0000-0000 I	1,635	1,635
309 2700-2701-1740-386-17-4-0000-0000 I	2,574	2,574
312 2700-2701-9999-000-17-4-0000-0000 (	4,270	4,270
313 2700-2702-9999-000-17-4-0000-0000 (	10,867	10,867
314 2700-2703-1710-375-17-4-0000-0000 /	218	218
315 2700-2703-1730-381-17-4-0000-0000 (	7	7
316 2700-2703-1730-384-17-4-0000-0000 `	37	37
317 2700-2705-2015-522-20-5-0000-0000 I	1,027	1,027
318 2700-2706-3200-651-32-1-0000-0000 /	85	85
320 3000-3008-1705-365-17-4-0000-0000 I	67	67
321 3000-3009-1701-355-17-4-0000-0000 (	0	0
322 3000-3009-1705-365-17-4-0000-0000 I	66	66
323 3000-3010-9999-000-15-2-0000-0000 (	41	41
324 3000-3012-9999-000-20-5-0000-0000 (	204	204
326 3000-3016-9999-000-20-5-0000-0000 (	634	634
327 3000-3022-9999-000-10-1-0000-0000 (	150	150
330 3050-3506-2015-523-20-5-0000-0000 I	151	151
331 3050-3506-9999-000-20-5-0000-0000 (	2	2
332 3050-3509-2015-523-20-5-0000-0000 I	1,511	1,511
333 3050-3509-9999-000-20-5-0000-0000 (	4	4
334 3050-3517-2015-523-20-5-0000-0000 I	5,200	5,200
335 3050-3517-9999-000-20-5-0000-0000 (	103	103
336 3050-3518-9999-000-20-5-0000-0000 (	259	259
337 3050-3521-2015-523-20-5-0000-0000 I	489	489
338 3050-3521-9999-000-20-5-0000-0000 (	1	1
339 3050-3523-9999-000-20-5-0000-0000 (	1,193	1,193

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
341 3100-3104-9999-000-17-4-0000-0000 I	\$92	\$92
343 3100-3109-2050-540-20-5-0000-0000 I	1,785	1,785
345 3100-3110-2050-540-20-5-0000-0000 I	2,465	2,465
346 3100-3110-9999-000-17-4-0000-0000 I	4,091	4,091
347 3100-3111-2050-540-20-5-0000-0000 I	743	743
348 3100-3111-9999-000-20-5-0000-0000 I	7,061	7,061
349 3100-3112-2050-540-20-5-0000-0000 I	271	271
350 3100-3113-2050-540-20-5-0000-0000 I	451	451
351 3100-3114-2050-540-20-5-0000-0000 I	6,376	6,376
352 3100-3114-9999-000-20-5-0000-0000 I	7,074	7,074
353 3100-3115-2050-540-20-5-0000-0000 I	169	169
355 3100-3118-2050-540-20-5-0000-0000 I	38	38
356 3100-3119-2050-540-20-5-0000-0000 I	293	293
357 3100-3122-2050-540-20-5-0000-0000 I	101	101
358 3100-3125-2050-540-20-5-0000-0000 I	229	229
359 3100-3126-2050-540-20-5-0000-0000 I	79	79
360 3100-3127-2050-540-20-5-0000-0000 I	72	72
361 3100-3129-2050-540-20-5-0000-0000 I	7	7
362 3100-3130-2050-540-20-5-0000-0000 I	4	4
363 3100-3137-2050-540-20-5-0000-0000 I	354	354
365 3100-3141-2050-540-20-5-0000-0000 I	44	44
368 3100-3143-9999-000-20-5-0000-0000 I	397	397
370 3100-3146-2050-540-20-5-0000-0000 I	546	546
371 3100-3146-9999-000-20-5-0000-0000 I	2,144	2,144
372 3100-3147-1520-257-15-2-0000-0000 I	337	337
373 3100-3147-1530-270-15-2-0000-0000 I	1,652	1,652
374 3100-3147-2050-540-20-5-0000-0000 I	159	159
376 4000-4001-4110-761-41-0-0000-0000 I	72,020	72,020
377 4000-4001-4115-765-41-0-0000-0000 I	42,424	42,424
378 4000-4001-4115-766-41-0-0000-0000 I	682	682
380 4000-4001-9998-000-41-0-0000-0000 I	20,331	20,331
381 4000-4002-4115-765-41-0-0000-0000 I	2,731	2,731
382 4000-4005-4115-765-41-0-0000-0000 I	2,663	2,663
383 4000-4006-4115-765-41-0-0000-0000 I	4,675	4,675
384 4000-4007-4112-763-41-0-0000-0000 I	29	29
385 4000-4010-4110-761-41-0-0000-0000 I	29,675	29,675
387 4000-4010-4115-765-41-0-0000-0000 I	37,365	37,365
388 4000-4011-2050-540-20-5-0000-0000 I	1,570	1,570
389 4000-4011-4115-765-41-0-0000-0000 I	14,924	14,924
391 4000-4013-4115-765-41-0-0000-0000 I	1,554	1,554
392 4030-4031-2050-540-20-5-0000-0000 I	11	11

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
393 4030-4033-2050-540-20-5-0000-0000 I	\$2	\$2
395 4030-4034-2050-540-20-5-0000-0000 I	100	100
396 4030-4035-2050-540-20-5-0000-0000 I	9	9
398 4030-4036-2050-540-20-5-0000-0000 I	2,461	2,461
399 4030-4037-2050-540-20-5-0000-0000 I	9	9
400 4030-4038-2050-540-20-5-0000-0000 I	20	20
401 4030-4039-2050-540-20-5-0000-0000 I	60	60
402 4030-4040-2050-540-20-5-0000-0000 I	97	97
403 4030-4041-2050-540-20-5-0000-0000 I	54	54
404 4030-4044-2050-540-20-5-0000-0000 I	28	28
406 4030-4049-2050-540-20-5-0000-0000 I	31	31
407 4030-4050-2050-540-20-5-0000-0000 I	14	14
408 4030-4051-2050-540-20-5-0000-0000 I	3	3
409 4030-4052-2050-540-20-5-0000-0000 I	29	29
410 4030-4053-2050-540-20-5-0000-0000 I	234	234
411 4030-4054-2050-540-20-5-0000-0000 I	339	339
412 4030-4055-2050-540-20-5-0000-0000 I	260	260
413 4030-4056-2050-540-20-5-0000-0000 I	162	162
414 4030-4057-2050-540-20-5-0000-0000 I	39	39
415 4030-4058-2050-540-20-5-0000-0000 I	625	625
416 4030-4059-2050-540-20-5-0000-0000 I	29	29
417 4030-4061-2050-540-20-5-0000-0000 I	1,161	1,161
418 4030-4062-2050-540-20-5-0000-0000 I	34	34
419 4030-4063-2050-540-20-5-0000-0000 I	121	121
420 4030-4064-2050-540-20-5-0000-0000 I	2	2
421 4030-4065-2050-540-20-5-0000-0000 I	11	11
423 4100-4101-4120-771-41-0-0000-0000 I	40	40
424 4100-4101-4120-772-41-0-0000-0000 I	91	91
425 4100-4101-4120-773-41-0-0000-0000 I	30	30
426 4100-4101-4120-774-41-0-0000-0000 I	2,155	2,155
427 4100-4101-4120-775-41-0-0000-0000 I	7	7
428 4100-4101-4120-776-41-0-0000-0000 I	145	145
429 4100-4101-4120-777-41-0-0000-0000 I	349	349
430 4100-4101-4125-785-41-0-0000-0000 I	68	68
432 4100-4103-4125-786-41-0-0000-0000 I	1,294	1,294
433 4100-4104-4120-773-41-0-0000-0000 I	727	727
434 4100-4106-4120-773-41-0-0000-0000 I	89	89
435 4100-4113-4120-774-41-0-0000-0000 I	1,469	1,469
436 4100-4113-4120-776-41-0-0000-0000 I	176	176
437 4100-4113-4120-777-41-0-0000-0000 I	403	403
439 4150-4151-2010-512-20-5-0000-0000 I	844	844

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
440 4150-4151-2015-521-20-5-0000-0000 I	\$0	\$0
441 4150-4151-2015-522-20-5-0000-0000 I	1,463	1,463
444 4150-4151-4120-779-41-0-0000-0000 I	120	120
448 4200-4201-4301-831-43-0-0000-0000 I	43	43
449 4200-4201-4301-832-43-0-0000-0000 I	385	385
450 4200-4201-4301-833-43-0-0000-0000 I	184	184
451 4200-4201-4301-834-43-0-0000-0000 I	306	306
452 4200-4201-4301-835-43-0-0000-0000 I	14	14
453 4200-4201-4301-836-43-0-0000-0000 I	36	36
454 4200-4201-4301-837-43-0-0000-0000 I	67	67
455 4200-4201-4301-838-43-0-0000-0000 I	15	15
457 4200-4222-9999-871-43-0-0000-0000 I	540	540
458 4200-4223-9999-870-43-0-0000-0000 I	5,965	5,965
460 4200-4223-9999-873-43-0-0000-0000 I	435	435
462 4200-4224-9999-871-43-0-0000-0000 I	1,002	1,002
463 4200-4225-4305-856-43-0-0000-0000 I	271	271
464 4200-4228-9999-871-43-0-0000-0000 I	112	112
465 4200-4229-9999-871-43-0-0000-0000 I	2,113	2,113
466 4200-4230-9999-871-43-0-0000-0000 I	2,979	2,979
467 4200-4281-4302-851-43-0-0000-0000 I	2	2
469 4300-4301-4401-880-44-0-0000-0000 I	153	153
470 4300-4398-9998-000-44-0-0000-0000 I	341	341
471 4400-4402-1705-365-17-4-0000-0000 I	113	113
472 4400-4406-1701-355-17-4-0000-0000 I	140	140
473 4400-4450-1750-389-17-4-0000-0000 I	126	126
474 4500-4501-4135-792-41-0-0000-0000 I	14,993	14,993
475 4500-4501-4140-796-41-0-0000-0000 I	57,363	57,363
476 4500-4501-4140-797-41-0-0000-0000 I	3,345	3,345
477 4500-4501-4140-798-41-0-0000-0000 I	1,408	1,408
478 4500-4501-4140-799-41-0-0000-0000 I	8,839	8,839
479 4500-4501-4140-800-41-0-0000-0000 I	1,165	1,165
480 4500-4501-4145-806-41-0-0000-0000 I	21,656	21,656
481 4500-4501-9994-000-41-0-0000-0000 I	33	33
482 4500-4501-9998-000-41-0-0000-0000 I	3,652	3,652
483 4500-4517-4140-796-41-0-0000-0000 I	5,203	5,203
485 4500-4517-4140-799-41-0-0000-0000 I	623	623
486 4500-4521-4135-792-41-0-0000-0000 I	379	379
487 4550-4551-2050-540-20-5-0000-0000 I	59	59
488 4550-4552-2050-540-20-5-0000-0000 I	175	175
489 4550-4553-2050-540-20-5-0000-0000 I	1,276	1,276
490 4550-4554-2050-540-20-5-0000-0000 I	1,798	1,798

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
491 4550-4555-2050-540-20-5-0000-0000 I	\$1,731	\$1,731
492 4550-4556-2050-540-20-5-0000-0000 I	25	25
493 4550-4557-2050-540-20-5-0000-0000 I	27	27
495 4600-4602-4510-911-45-0-0000-0000 /	4,605	4,605
496 4600-4602-4510-912-45-0-0000-0000 :	22,711	22,711
497 4600-4602-4520-920-45-0-0000-0000 /	1,459	1,459
498 4600-4602-4520-921-45-0-0000-0000 :	0	0
499 4600-4602-4520-922-45-0-0000-0000 :	172	172
500 4600-4602-4530-930-45-0-0000-0000 /	5,136	5,136
501 4600-4602-4540-940-45-0-0000-0000 /	321	321
502 4600-4602-4540-942-45-0-0000-0000 I	5,210	5,210
503 4600-4602-4540-943-45-0-0000-0000 :	57	57
504 4600-4602-4550-950-45-0-0000-0000 /	42	42
505 4600-4602-4550-952-45-0-0000-0000 I	1	1
509 4600-4604-4510-912-45-0-0000-0000 :	607	607
510 4600-4604-4520-920-45-0-0000-0000 /	5,597	5,597
511 4600-4604-4520-921-45-0-0000-0000 :	13,780	13,780
512 4600-4604-4520-922-45-0-0000-0000 :	3,846	3,846
513 4600-4604-4530-930-45-0-0000-0000 /	1,102	1,102
514 4600-4604-4540-942-45-0-0000-0000 I	5,070	5,070
515 4600-4604-4550-950-45-0-0000-0000 /	203	203
516 4600-4604-4550-952-45-0-0000-0000 I	491	491
517 4600-4604-4550-953-45-0-0000-0000 I	222	222
519 4600-4605-4510-912-45-0-0000-0000 :	4,971	4,971
520 4600-4609-9999-000-45-0-0000-0000 :	403	403
521 4610-0000-9999-000-45-0-0000-0000 :	780	780
522 4630-0000-9999-000-45-0-0000-0000 :	5,565	5,565
523 4680-4681-9999-000-45-0-0000-0000 :	2,528	2,528
524 4680-4682-9999-000-45-0-0000-0000 :	210	210
525 4680-4683-9999-000-45-0-0000-0000 :	3,609	3,609
527 4680-4685-4510-911-45-0-0000-0000 /	5	5
528 4680-4685-4510-912-45-0-0000-0000 :	23,719	23,719
529 4680-4685-4530-930-45-0-0000-0000 /	179	179
530 4680-4685-4540-940-45-0-0000-0000 /	190	190
532 4700-4701-9998-000-44-0-0000-0000 I	266	266
533 4700-4702-4406-890-44-0-0000-0000 :	4	4
534 4700-4703-9999-000-44-0-0000-0000 :	9	9
535 4700-4704-9999-000-44-0-0000-0000 :	23	23
536 5000-5001-3014-575-30-0-0000-0000 I	1,730	1,730
538 5000-5002-3015-577-30-0-0000-0000 I	2,857	2,857
539 5000-5004-1100-068-11-1-0000-0000 I	588	588

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
541 5000-5011-3002-561-30-0-0000-0000 I	\$2,155	\$2,155
542 5000-5011-3002-568-30-0-0000-0000 I	668	668
545 5000-5013-3002-562-30-0-0000-0000 I	68	68
546 5000-5014-3002-561-30-0-0000-0000 I	47	47
547 5000-5014-3111-624-31-0-0000-0000 S	911	911
548 5000-5021-1220-130-12-1-0000-0000 C	46	46
549 5000-5031-3002-561-30-0-0000-0000 I	3,738	3,738
550 5000-5041-3105-620-31-0-0000-0000 S	2,869	2,869
552 5000-5042-3101-600-31-0-0000-0000 I	300	300
553 5000-5042-3102-601-31-0-0000-0000 S	253	253
554 5000-5042-3103-603-31-0-0000-0000 C	711	711
555 5000-5042-3104-610-31-0-0000-0000 C	686	686
556 5000-5042-3111-625-31-0-0000-0000 C	180	180
558 5000-5043-3108-621-31-0-0000-0000 I	1,500	1,500
559 5000-5044-3111-623-31-0-0000-0000 I	508	508
562 5000-5045-3109-622-31-0-0000-0000 I	2,674	2,674
563 5000-5046-3112-626-31-0-0000-0000 I	425	425
564 5100-5101-3408-723-34-1-0000-0000 V	1,752	1,752
566 5100-5102-3407-721-34-1-0000-0000 I	0	0
567 5100-5102-3407-722-34-1-0000-0000 I	1,025	1,025
568 5100-5103-3409-724-34-1-0000-0000 I	740	740
569 5100-5111-1110-074-11-1-0000-0000 I	680	680
570 5100-5112-3407-721-34-1-0000-0000 I	27	27
572 5200-5207-3240-682-32-0-0000-0000 I	188	188
573 5200-5207-3240-683-32-0-0000-0000 I	484	484
574 5200-5207-3240-684-32-0-0000-0000 I	223	223
575 5200-5207-3240-685-32-0-0000-0000 I	0	0
576 5200-5207-3240-686-32-0-0000-0000 I	161	161
578 5200-5208-3240-682-32-0-0000-0000 I	743	743
579 5200-5251-4101-751-41-0-0000-0000 I	874	874
580 5200-5251-4101-752-41-0-0000-0000 I	1,314	1,314
581 5200-5251-4101-753-41-0-0000-0000 I	12	12
582 5200-5251-9994-000-41-0-0000-0000 C	0	0
583 5200-5253-4101-752-41-0-0000-0000 I	0	0
584 5200-5253-4101-753-41-0-0000-0000 I	88	88
585 5200-5253-4115-765-41-0-0000-0000 V	5	5
586 5200-5253-4125-787-41-0-0000-0000 S	3	3
587 6010-6011-1100-068-11-1-0000-0000 I	1,689	1,689
588 6020-6021-1100-068-11-1-0000-0000 I	1,726	1,726
591 7000-7001-9998-000-11-9-0000-0000 I	530	530
593 7200-7201-1110-072-11-1-0000-0000 C	618	618

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
594 7200-7201-9998-000-11-9-0000-0000 I	\$234	\$234
597 7200-7201-9998-000-17-4-0000-0000 I	94	94
598 1000-1001-1906-450-19-6-0000-0000 I	14	14
601 2000-2029-1100-061-11-6-0000-0000 I	4	4
605 3000-3021-9999-000-16-3-0000-0000 C	1,619	1,619
608 3100-3137-9999-000-16-3-0000-0000 C	5,928	5,928
620 2100-2102-2010-513-20-5-0000-0000 J	5	5
621 2100-2103-2010-514-20-5-0000-0000 I	1	1
624 5000-5003-4561-572-45-0-0000-0000 I	73	73
628 3000-3023-9999-000-16-3-0000-0000 C	656	656
629 1000-1001-1020-031-10-1-0000-0000 S	0	0
630 1000-1001-1020-032-10-1-0000-0000 I	2	2
632 1000-1001-1067-047-10-1-0000-0000 I	4	4
633 1000-1001-1068-048-10-1-0000-0000 S	2	2
634 1000-1001-1068-048-10-4-0000-0000 S	2	2
635 1000-1001-1100-062-11-1-0000-0000 J	1	1
637 1000-1001-1210-112-12-1-0000-0000 C	2	2
638 1000-1001-1410-200-14-1-0000-0000 C	0	0
639 1000-1001-1410-202-14-6-0000-0000 C	112	112
640 1000-1001-1530-265-15-2-0000-0000 S	138	138
641 1000-1001-1530-266-15-2-0000-0000 C	131	131
642 1000-1001-1530-267-15-2-0000-0000 S	126	126
643 1000-1001-1530-268-15-2-0000-0000 I	139	139
644 1000-1001-1530-269-15-2-0000-0000 I	127	127
645 1000-1001-1540-274-15-2-0000-0000 I	22	22
646 1000-1001-1540-285-15-2-0000-0000 I	29	29
647 1000-1001-1540-280-15-2-0000-0000 S	14	14
648 1000-1001-1550-281-15-2-0000-0000 C	23	23
649 1000-1001-1620-328-16-3-0000-0000 S	0	0
650 1000-1001-1730-384-17-4-0000-0000 S	0	0
651 1000-1001-1909-461-19-6-0000-0000 I	0	0
652 1000-1001-1910-470-19-6-0000-0000 I	13	13
653 1000-1001-2010-514-20-5-0000-0000 I	0	0
655 1000-1001-2201-494-22-5-0000-0000 C	0	0
656 1000-1001-2204-545-22-5-0000-0000 C	0	0
657 1000-1001-2205-546-22-5-0000-0000 S	0	0
659 1000-1001-3020-581-30-0-0000-0000 I	0	0
660 1000-1001-3020-581-30-1-0000-0000 I	2	2
661 1000-1001-3102-602-31-1-0000-0000 C	5	5
663 1000-1001-3200-580-32-1-0000-0000 I	0	0
664 1000-1001-4120-776-41-6-0000-0000 I	9	9

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
667 1000-1601-2005-501-20-0-0000-0000 *	\$0	\$0
668 1000-1601-2010-515-20-5-0000-0000 *	8	8
673 1000-1603-2012-563-20-5-0000-0000 I	0	0
674 2000-2023-1620-322-16-3-0000-0000 *	18	18
676 2000-2040-1410-202-14-6-0000-0000 *	291	291
679 2000-2041-1410-202-14-6-0000-0000 *	1,089	1,089
685 2000-2041-1520-259-15-2-0000-0000 *	250	250
686 2000-2041-1520-260-15-2-0000-0000 *	391	391
689 2000-2041-1530-270-15-2-0000-0000 I	1,123	1,123
692 2000-2041-1540-270-15-2-0000-0000 I	385	385
693 2000-2041-1540-275-15-2-0000-0000 *	241	241
696 2000-2041-1610-311-16-3-0000-0000 I	1,417	1,417
697 2000-2041-1610-313-16-3-0000-0000 *	549	549
698 2000-2041-1620-320-16-3-0000-0000 I	1,288	1,288
702 2000-2041-1630-330-16-3-0000-0000 I	3,436	3,436
704 2000-2041-1730-381-17-4-0000-0000 *	593	593
705 2000-2041-1906-450-19-6-0000-0000 I	23,536	23,536
707 2000-2041-4120-776-41-6-0000-0000 I	155	155
710 2000-2041-9994-000-32-1-0000-0000 *	4	4
712 2000-2041-9995-662-32-1-0000-0000 *	11,760	11,760
713 2000-2041-9999-000-17-4-0000-0000 *	1,342	1,342
714 2000-2041-9999-000-20-5-0000-0000 *	1,856	1,856
715 2000-2041-9999-250-15-2-0000-0000 *	647	647
716 2000-2041-9999-275-15-2-0000-0000 *	1,318	1,318
718 2000-2041-9999-350-17-4-0000-0000 *	1,566	1,566
719 2000-2041-9999-511-20-5-0000-0000 *	17,458	17,458
720 2000-2041-9999-531-20-5-0000-0000 *	120	120
723 2060-0000-1903-441-19-6-0000-0000 *	27	27
725 2070-0000-1906-453-19-6-0000-0000 I	5,154	5,154
726 2070-2075-1410-202-14-6-0000-0000 *	43	43
727 2070-2082-1906-450-19-6-0000-0000 I	1,739	1,739
728 2070-2083-1906-450-19-6-0000-0000 I	1,760	1,760
729 2070-2084-1906-450-19-6-0000-0000 I	2,167	2,167
730 2070-2085-1906-450-19-6-0000-0000 I	2,064	2,064
731 2070-2086-1906-450-19-6-0000-0000 I	1,026	1,026
736 2100-2102-2010-514-20-5-0000-0000 I	3	3
737 2100-2103-2010-513-20-5-0000-0000 *	71	71
738 2100-2104-2203-544-22-5-0000-0000 *	14	14
739 2400-2402-2010-513-20-5-0000-0000 *	60	60
740 2400-2403-1570-282-15-2-0000-0000 I	292	292
741 2400-2436-1530-270-15-2-0000-0000 I	11	11

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
747 2500-2508-2202-543-22-5-0000-0000	\$272	\$272
749 2500-2508-2203-544-22-5-0000-0000	175	175
750 2500-2508-2204-545-22-5-0000-0000	186	186
752 2700-2701-1700-351-17-4-0000-0000	117	117
753 2700-2701-1701-355-17-4-0000-0000	7	7
754 2700-2701-2205-546-22-5-0000-0000	89	89
756 2700-2703-1700-350-17-4-0000-0000	1	1
758 2700-2705-4120-776-41-0-0000-0000	1	1
759 2700-2705-4120-776-41-4-0000-0000	736	736
760 2700-2705-4120-776-41-6-0000-0000	54	54
762 2700-2705-9999-000-20-5-0000-0000	3,713	3,713
763 2700-2706-1700-350-17-4-0000-0000	217	217
766 3000-3024-9999-000-16-3-0000-0000	19,354	19,354
767 3000-3025-9999-000-20-5-0000-0000	266	266
776 3100-3148-2050-540-20-5-0000-0000	1	1
777 3100-3148-9999-000-16-3-0000-0000	112	112
778 3100-3150-2050-540-20-5-0000-0000	10	10
779 3100-3151-2050-540-20-5-0000-0000	305	305
780 3100-3152-2050-540-20-5-0000-0000	17	17
783 4030-4032-2050-540-20-5-0000-0000	5	5
784 4030-4042-2050-540-20-5-0000-0000	1	1
785 4030-4043-2050-540-20-5-0000-0000	1	1
788 4030-4063-4115-765-41-0-0000-0000	1,216	1,216
795 4200-4210-9998-000-43-0-0000-0000	93	93
796 4200-4211-9998-000-43-0-0000-0000	4,791	4,791
797 4200-4223-9999-872-43-0-0000-0000	20	20
798 4400-4450-9998-389-17-4-0000-0000	391	391
801 4600-4602-4530-931-45-0-0000-0000	1,530	1,530
805 5000-5008-3001-550-30-0-0000-0000	285	285
806 5000-5011-3002-561-30-5-0000-0000	0	0
812 5000-5014-3002-568-30-0-0000-0000	0	0
813 5000-5014-9994-000-30-0-0000-0000	0	0
814 5000-5021-1220-130-12-0-0000-0000	0	0
817 5000-5042-3106-618-31-0-0000-0000	99	99
819 5100-5111-1110-074-11-6-0000-0000	80	80
820 5200-5251-2202-542-22-5-0000-0000	98	98
821 5200-5251-2205-547-22-5-0000-0000	218	218
824 6010-6011-1100-068-11-0-0000-0000	0	0
825 6020-6021-1100-068-11-0-0000-0000	0	0
828 7200-7201-9998-000-17-9-0000-0000	99	99
829 7200-7202-9998-000-15-2-0000-0000	119	119

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
830 7200-7202-9998-000-15-9-0000-0000 I	\$134	\$134
831 7200-7202-9998-000-16-3-0000-0000 I	115	115
832 7200-7202-9998-000-16-9-0000-0000 I	131	131
833 1000-1001-9999-011-01-1-0000-0000 C	0	0
834 1000-1001-9999-016-01-1-0000-0000 C	3	3
835 2000-2001-9995-000-20-5-0000-0000 C	3	3
836 2000-2046-9995-000-19-6-0000-0000 C	336	336
840 1000-1604-2201-494-22-5-0000-0000 C	848	848
841 1000-1001-1620-322-16-3-0000-0000 S	0	0
855 5000-5002-4565-577-45-0-0000-0000 I	269	269
862 4100-0000-4120-770-41-0-0000-0000 S	0	0
865 1000-1001-1120-062-11-1-0000-0000 J	0	0
866 1000-1001-1530-273-15-2-0000-0000 I	1	1
867 1000-1001-1700-351-17-4-0000-0000 I	2	2
868 1000-1001-1700-352-17-4-0000-0000 I	3	3
869 1000-1001-1700-353-17-4-0000-0000 I	2	2
870 1000-1001-1700-355-17-4-0000-0000 C	1	1
871 1000-1001-1705-371-17-4-0000-0000 I	2	2
872 1000-1001-1705-372-17-4-0000-0000 I	1	1
873 1000-1001-1705-373-17-4-0000-0000 I	0	0
874 1000-1001-1705-374-17-4-0000-0000 I	1	1
875 1000-1001-1705-376-17-4-0000-0000 I	6	6
876 1000-1001-1710-356-17-4-0000-0000 C	0	0
877 1000-1001-1710-371-17-4-0000-0000 I	2	2
878 1000-1001-1710-372-17-4-0000-0000 I	5	5
879 1000-1001-1710-373-17-4-0000-0000 I	4	4
880 1000-1001-1710-374-17-4-0000-0000 I	4	4
881 1000-1001-1901-430-19-6-0000-0000 I	0	0
882 1000-1001-1902-435-19-6-0000-0000 I	0	0
883 1000-1001-1907-458-19-6-0000-0000 C	0	0
884 1000-1001-2001-482-20-5-0000-0000 J	0	0
885 1000-1001-2005-483-20-5-0000-0000 C	15	15
886 1000-1001-2005-492-20-5-0000-0000 S	8	8
887 1000-1001-2005-505-20-5-0000-0000 J	0	0
888 1000-1001-2023-535-20-5-0000-0000 S	0	0
889 1000-1001-2203-544-22-5-0000-0000 J	0	0
890 1000-1001-2204-545-20-5-0000-0000 C	0	0
891 1000-1001-2301-101-23-1-0000-0000 J	29	29
892 1000-1001-2302-102-23-1-0000-0000 J	14	14
893 1000-1001-2303-103-23-1-0000-0000 J	11	11
894 1000-1001-2304-104-23-1-0000-0000 J	8	8

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
895 1000-1001-3002-561-30-1-0000-0000 I	\$1	\$1
896 1000-1001-3020-000-30-1-0000-0000 I	0	0
897 1000-1001-3020-580-30-0-0000-0000 I	0	0
899 1000-1001-4120-770-41-0-0000-0000 I	0	0
900 1000-1001-4120-776-41-0-0000-0000 I	0	0
901 1000-1001-9993-480-20-5-0000-0000 I	0	0
902 1000-1001-9993-494-22-5-0000-0000 I	0	0
903 1000-1001-9993-544-22-5-0000-0000 I	0	0
904 1000-1001-9993-545-22-5-0000-0000 I	0	0
905 1000-1001-9993-546-22-5-0000-0000 I	0	0
906 1000-1001-9994-000-14-1-0000-0000 I	5	5
907 1000-1001-9995-000-19-2-0000-0000 I	0	0
908 1000-1001-9995-431-19-6-0000-0000 I	1	1
909 1000-1603-3200-652-32-1-0000-0000 I	0	0
910 2000-2001-9995-431-19-6-0000-0000 I	111	111
911 2000-2001-9995-450-19-6-0000-0000 I	425	425
912 2000-2001-9995-451-19-6-0000-0000 I	1	1
913 2000-2001-9999-000-17-4-0000-0000 I	46	46
914 2000-2001-9999-000-20-5-0000-0000 I	135	135
915 2000-2029-1906-451-19-6-0000-0000 I	4	4
916 2000-2030-9995-431-19-6-0000-0000 I	2	2
917 2000-2031-9995-431-19-6-0000-0000 I	82	82
918 2000-2031-9995-450-19-6-0000-0000 I	230	230
919 2000-2032-9995-453-19-6-0000-0000 I	0	0
920 2000-2035-9999-000-17-4-0000-0000 I	65	65
921 2000-2036-9995-450-19-6-0000-0000 I	1	1
922 2000-2037-9995-431-19-6-0000-0000 I	16	16
923 2000-2041-1100-060-11-1-0000-0000 I	118	118
924 2000-2041-1610-312-16-3-0000-0000 I	4	4
925 2000-2041-2001-480-20-5-0000-0000 I	355	355
926 2000-2041-2010-511-20-5-0000-0000 I	2,868	2,868
927 2000-2041-2204-545-22-5-0000-0000 I	59	59
928 2000-2041-3002-568-30-0-0000-0000 I	1,879	1,879
929 2000-2041-4120-776-41-0-0000-0000 I	31	31
930 2000-2041-9999-000-16-3-0000-0000 I	2	2
931 2000-2046-9995-431-19-6-0000-0000 I	0	0
932 2060-2062-1620-320-16-3-0000-0000 I	8	8
933 2060-2062-1640-335-16-3-0000-0000 I	0	0
934 2060-2065-9995-000-32-1-0000-0000 I	50	50
935 2060-2066-1620-320-16-3-0000-0000 I	2,364	2,364
936 2060-2066-1620-326-16-3-0000-0000 I	1,226	1,226

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
937 2070-2070-2201-494-22-5-0000-0000 (	\$5,057	\$5,057
938 2070-2070-2202-543-22-5-0000-0000 `	66	66
939 2070-2070-2203-544-22-5-0000-0000 `	239	239
940 2070-2070-2204-545-22-5-0000-0000 (	1,633	1,633
941 2070-2070-2205-546-22-5-0000-0000 :	739	739
942 2070-2070-4115-765-41-1-0000-0000 \	57	57
943 2070-2070-9993-494-22-5-0000-0000 `	99	99
944 2070-2070-9993-542-22-5-0000-0000 `	2	2
945 2070-2070-9993-544-22-5-0000-0000 `	87	87
946 2070-2070-9993-545-22-5-0000-0000 `	352	352
947 2070-2070-9993-546-22-5-0000-0000 `	139	139
948 2070-2070-9995-765-41-1-0000-0000 (	3,387	3,387
949 2070-2070-9995-792-41-1-0000-0000 (	3,443	3,443
950 2070-2070-9999-000-20-5-0000-0000 (	1,130	1,130
951 2070-2073-1710-364-17-4-0000-0000 (	279	279
952 2070-2087-1620-325-16-3-0000-0000 I	202	202
953 2070-2090-1906-450-19-6-0000-0000 I	574	574
954 2070-2092-2304-104-23-1-0000-0000 /	17	17
955 2070-2093-2303-103-23-1-0000-0000 /	111	111
956 2070-2093-2304-104-23-1-0000-0000 /	27	27
957 2070-2094-1801-400-18-6-0000-0000 I	5	5
958 2070-2201-0120-025-01-1-0000-0000 (	9	9
959 2070-9200-3403-703-34-1-0000-0000 I	5	5
960 2100-2101-9993-531-20-5-0000-0000 `	3	3
961 2100-2103-9993-511-20-5-0000-0000 `	37	37
962 2100-2104-2010-514-20-5-0000-0000 I	970	970
963 2100-2104-9993-544-22-5-0000-0000 `	3	3
964 2400-2417-1705-376-17-4-0000-0000 I	51	51
965 2500-2508-2005-483-20-5-0000-0000 (	9	9
966 2500-2508-2005-486-20-5-0000-0000 :	68	68
967 2500-2508-2005-492-20-5-0000-0000 :	0	0
968 2500-2508-2204-544-22-5-0000-0000 `	0	0
969 2500-2508-9993-494-22-5-0000-0000 `	5	5
970 2500-2508-9993-520-20-5-0000-0000 `	7	7
971 2500-2508-9993-542-22-5-0000-0000 `	61	61
972 2500-2508-9993-544-22-5-0000-0000 `	59	59
973 2500-2512-1903-441-19-6-0000-0000 /	18	18
974 2700-2701-1700-352-17-4-0000-0000 I	43	43
975 2700-2701-1700-353-17-4-0000-0000 I	0	0
976 2700-2701-1700-355-17-4-0000-0000 (	57	57
977 2700-2701-1705-371-17-4-0000-0000 I	211	211

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
978 2700-2701-1705-372-17-4-0000-0000 I	\$163	\$163
979 2700-2701-1705-373-17-4-0000-0000 I	149	149
980 2700-2701-1705-374-17-4-0000-0000 I	130	130
981 2700-2701-1705-376-17-4-0000-0000 I	113	113
982 2700-2701-1710-365-17-4-0000-0000 I	2	2
983 2700-2701-1710-371-17-4-0000-0000 I	169	169
984 2700-2701-1710-372-17-4-0000-0000 I	190	190
985 2700-2701-1710-373-17-4-0000-0000 I	236	236
986 2700-2701-1710-374-17-4-0000-0000 I	426	426
987 2700-2701-1710-376-17-4-0000-0000 I	0	0
988 2700-2701-1741-393-17-4-0000-0000 I	1,240	1,240
989 2700-2701-9993-546-22-5-0000-0000 I	26	26
990 2700-2702-1700-350-17-4-0000-0000 I	308	308
991 2700-2702-1700-352-17-4-0000-0000 I	171	171
992 2700-2702-1700-355-17-4-0000-0000 I	148	148
993 2700-2703-1705-373-17-4-0000-0000 I	0	0
994 2700-2703-1710-364-17-4-0000-0000 I	15	15
995 2700-2703-1710-371-17-4-0000-0000 I	5	5
996 2700-2703-1710-372-17-4-0000-0000 I	9	9
997 2700-2703-1710-373-17-4-0000-0000 I	16	16
998 2700-2703-1710-374-17-4-0000-0000 I	8	8
999 2700-2704-1700-350-17-4-0000-0000 I	4,794	4,794
1,000 2700-2705-9999-000-17-4-0000-0000 I	3	3
1,001 2700-2706-1700-353-17-4-0000-0000 I	36	36
1,002 2700-2706-1701-355-17-4-0000-0000 I	13	13
1,003 2700-2706-3200-653-32-1-0000-0000 I	1	1
1,004 3000-3008-1705-371-17-4-0000-0000 I	0	0
1,005 3100-3109-9999-000-20-5-0000-0000 I	13,471	13,471
1,006 3100-3147-1530-269-15-2-0000-0000 I	108	108
1,007 4000-0000-4110-760-41-0-0000-0000 I	0	0
1,008 4000-4001-4110-760-41-0-0000-0000 I	716	716
1,009 4100-4101-4120-770-41-0-0000-0000 I	25	25
1,010 4150-4151-4120-770-41-0-0000-0000 I	0	0
1,011 4400-4402-1710-375-17-4-0000-0000 I	1	1
1,012 4680-4685-4510-910-45-0-0000-0000 I	120	120
1,013 5000-5001-3014-000-30-0-0000-0000 I	4	4
1,014 5000-5011-2012-568-20-5-0000-0000 I	3	3
1,015 5000-5013-2012-562-20-5-0000-0000 I	1,140	1,140
1,016 5000-5031-2012-561-20-5-0000-0000 I	38	38
1,017 5200-5251-2202-542-22-0-0000-0000 I	0	0
1,018 5200-5251-2204-545-22-5-0000-0000 I	7	7

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:12 1000-1001-3200-652-32-1-0000-0000 Treasury

Department	Treasury	Total
1,019 5200-5251-9993-542-22-5-0000-0000	\$5	\$5
1,020 5200-5251-9993-545-22-5-0000-0000	0	0
1,021 5200-5251-9993-546-22-5-0000-0000	7	7
1,022 5200-5253-4145-806-41-0-0000-0000	0	0
1,023 7200-7201-1110-072-11-9-0000-0000	38	38
1,031 2500-2508-9993-545-22-5-0000-0000	141	141
Total	\$888,254	\$888,254

**1000-1001-3200-653-32-1-0000-0000 Payroll
Nature and Extent of Services**

The Finance Department is responsible for the fiscal management and oversight of City operations and does this by assisting with the monitoring of the receipt, collection and disbursement of City funds.

The Payroll division handles the disbursement of salaries to the employees of the city.

- **Payroll** - Costs have been allocated based on Adopted Budgeted FTEs.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Description		Amount	General Admin	Payroll
Personnel Costs				
Salaries	S1	521,421	0	521,421
Salary % Split			.00%	100.00%
Benefits	S	170,627	0	170,627
Subtotal - Personnel Costs		692,048	0	692,048
Services & Supplies Cost				
Overtime	S	13,522	0	13,522
653302 Prof Svcs/Consulting - Outside	S	62,006	0	62,006
653403 Live Scan Service	S	128	0	128
655501 Printing & Binding--O/S Vendor	S	2,259	0	2,259
655801 Training	S	569	0	569
656107 Office Supplies	S	780	0	780
658016 Membership & Dues	S	15	0	15
859120 Fac Repair & Replace Projects	S	2,000	0	2,000
859306 Chgs For Msngr/Mail/Copier S	S	3,202	0	3,202
859309 Facilities Management Charge	S	31,800	0	31,800
859310 Non-Recurrin Spec Project Chrg	S	1,055	0	1,055
859331 Charges For Telephone Service	S	581	0	581
859333 10C and 10X Charges	S	5,702	0	5,702
859334 Info Systems Service Charge	S	20,300	0	20,300
859335 Info Systems Equip Charge	S	18,300	0	18,300
859336 ERP Replacement Charge	S	2,700	0	2,700
859337 Network Replacement Charge	S	5,600	0	5,600
859338 Replacement/Leased Computer	S	7,000	0	7,000
859350 Security Assessment Charges	S	4,900	0	4,900
Subtotal - Services & Supplies		182,419	0	182,419
Department Cost Total		874,467	0	874,467
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		874,467	0	874,467
General Admin Distribution			0	0
Grand Total		<u>\$874,467</u>		<u>\$874,467</u>

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	First Incoming	Second Incoming	Payroll
5 Management Services	\$355	\$83	\$438
5 Management of Staff	836	196	1,032
Subtotal - 1000-1001-1040-040-10-1-00	1,191	279	1,470
6 City Budget	943	48	992
Subtotal - 1000-1001-2101-050-21-1-00	943	48	992
8 Records Management	91	2	93
Subtotal - 1000-1001-1210-111-12-1-00	91	2	93
9 3 Year Average	34,261	412	34,673
Subtotal - 1000-1001-1410-201-14-1-00	34,261	412	34,673
11 Accounting - JE's	1,279	276	1,555
11 Accounting - Vouchers	34	8	42
Subtotal - 1000-1001-3200-651-32-1-00	1,313	284	1,597
12 Treasury	7	2	8
Subtotal - 1000-1001-3200-652-32-1-00	7	2	8
13 Payroll	0	1,395	1,395
Subtotal - 1000-1001-3200-653-32-1-00	0	1,395	1,395
15 Finance Admin Support	0	210,295	210,295
Subtotal - 1000-1001-3200-655-32-1-00	0	210,295	210,295
16 Citywide Audit	0	259	259
Subtotal - 1000-1001-3200-665-32-1-00	0	259	259
17 Personnel Services	0	1,910	1,910
Subtotal - 1000-1001-3401-700-34-1-00	0	1,910	1,910
18 Training	0	699	699
Subtotal - 1000-1001-3402-701-34-1-00	0	699	699
19 Employment Services	0	3,788	3,788

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	First Incoming	Second Incoming	Payroll
Subtotal - 1000-1001-3403-703-34-1-00	\$0	\$3,788	\$3,788
20 Civil Service Board	0	173	173
Subtotal - 1000-1001-3403-704-34-1-00	0	173	173
21 Employer/Employee Relations	0	1,094	1,094
Subtotal - 1000-1001-3404-710-34-1-00	0	1,094	1,094
22 Loss Control	0	628	628
Subtotal - 1000-1001-3405-720-34-1-00	0	628	628
23 Employee Benefits	0	700	700
Subtotal - 1000-1001-3410-730-34-1-00	0	700	700
Total Incoming	37,806	221,967	259,773
C. Total Allocated		\$1,134,240	\$1,134,240
			100.00%

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Payroll Allocations

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000-1001-0110-010-01-1-0000-0000 (	52.30	1.14%	\$10,421	\$0	\$10,421	\$2,599	\$13,020
4 1000-1001-1010-030-10-1-0000-0000 (	1.00	0.02%	199	0	199	50	249
5 1000-1001-1040-040-10-1-0000-0000 (	6.25	0.14%	1,245	0	1,245	0	1,245
6 1000-1001-2101-050-21-1-0000-0000 I	10.15	0.22%	2,022	0	2,022	0	2,022
7 1000-1001-1210-110-12-1-0000-0000 (	6.35	0.14%	1,265	0	1,265	316	1,581
8 1000-1001-1210-111-12-1-0000-0000 I	2.00	0.04%	398	0	398	0	398
9 1000-1001-1410-201-14-1-0000-0000 I	62.50	1.37%	12,453	0	12,453	0	12,453
10 1000-1001-3020-580-30-1-0000-0000 I	8.00	0.17%	1,594	0	1,594	0	1,594
11 1000-1001-3200-651-32-1-0000-0000 /	11.00	0.24%	2,192	0	2,192	0	2,192
12 1000-1001-3200-652-32-1-0000-0000 ~	5.00	0.11%	996	0	996	0	996
13 1000-1001-3200-653-32-1-0000-0000 I	7.00	0.15%	1,395	0	1,395	0	1,395
14 1000-1001-3200-654-32-1-0000-0000 (	2.00	0.04%	398	0	398	99	498
15 1000-1001-3200-655-32-1-0000-0000 I	7.25	0.16%	1,445	0	1,445	360	1,805
16 1000-1001-3200-665-32-1-0000-0000 I	3.00	0.07%	598	0	598	149	747
17 1000-1001-3401-700-34-1-0000-0000 I	6.70	0.15%	1,335	0	1,335	333	1,668
18 1000-1001-3402-701-34-1-0000-0000 ~	3.10	0.07%	618	0	618	154	772
19 1000-1001-3403-703-34-1-0000-0000 I	20.35	0.44%	4,055	0	4,055	1,011	5,066
20 1000-1001-3403-704-34-1-0000-0000 (	0.80	0.02%	159	0	159	40	199
21 1000-1001-3404-710-34-1-0000-0000 I	4.05	0.09%	807	0	807	201	1,008
22 1000-1001-3405-720-34-1-0000-0000 I	3.25	0.07%	648	0	648	162	809
23 1000-1001-3410-730-34-1-0000-0000 I	2.50	0.05%	498	0	498	124	622
25 1000-1001-1050-045-10-1-0000-0000 (	2.00	0.04%	398	0	398	99	498
26 1000-1001-1090-055-10-1-0000-0000 (	4.00	0.09%	797	0	797	199	996
34 1000-1001-1510-250-15-2-0000-0000 (	5.12	0.11%	1,020	0	1,020	254	1,275
35 1000-1001-1510-251-15-2-0000-0000 I	4.00	0.09%	797	0	797	199	996
37 1000-1001-1520-255-15-2-0000-0000 I	144.48	3.16%	28,788	0	28,788	7,180	35,967
38 1000-1001-1520-256-15-2-0000-0000 I	9.75	0.21%	1,943	0	1,943	485	2,427
39 1000-1001-1520-257-15-2-0000-0000 I	13.00	0.28%	2,590	0	2,590	646	3,236
40 1000-1001-1520-258-15-2-0000-0000 /	1.00	0.02%	199	0	199	50	249
41 1000-1001-1520-259-15-2-0000-0000 ~	15.00	0.33%	2,989	0	2,989	745	3,734
42 1000-1001-1520-260-15-2-0000-0000 /	3.25	0.07%	648	0	648	162	809
43 1000-1001-1520-261-15-2-0000-0000 I	18.00	0.39%	3,586	0	3,586	894	4,481
45 1000-1001-1520-263-15-2-0000-0000 \	5.00	0.11%	996	0	996	248	1,245
46 1000-1001-1530-270-15-2-0000-0000 I	556.00	12.14%	110,783	0	110,783	27,630	138,413
48 1000-1001-1530-272-15-2-0000-0000 I	59.00	1.29%	11,756	0	11,756	2,932	14,688
49 1000-1001-1540-275-15-2-0000-0000 \$	270.75	5.91%	53,947	0	53,947	13,455	67,401
51 1000-1001-1550-278-15-2-0000-0000 (	179.00	3.91%	35,666	0	35,666	8,895	44,561
53 1000-1001-1600-300-16-3-0000-0000 /	3.13	0.07%	624	0	624	156	779
54 1000-1001-1600-301-16-3-0000-0000 I	1.00	0.02%	199	0	199	50	249
56 1000-1001-1600-303-16-3-0000-0000 I	7.00	0.15%	1,395	0	1,395	348	1,743
58 1000-1001-1610-311-16-3-0000-0000 I	1.00	0.02%	199	0	199	50	249
59 1000-1001-1610-312-16-3-0000-0000 \$	4.00	0.09%	797	0	797	199	996

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Payroll Allocations

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 1000-1001-1610-313-16-3-0000-0000 ~	5.00	0.11%	\$996	\$0	\$996	\$248	\$1,245
61 1000-1001-1620-320-16-3-0000-0000 I	276.98	6.05%	55,188	0	55,188	13,764	68,952
62 1000-1001-1620-323-16-3-0000-0000 I	6.00	0.13%	1,195	0	1,195	298	1,494
66 1000-1001-1620-327-16-3-0000-0000 I	10.00	0.22%	1,992	0	1,992	497	2,489
67 1000-1001-1630-330-16-3-0000-0000 I	11.00	0.24%	2,192	0	2,192	547	2,738
68 1000-1001-1640-335-16-3-0000-0000 I	34.00	0.74%	6,774	0	6,774	1,690	8,464
69 1000-1001-1700-350-17-4-0000-0000 I	5.45	0.12%	1,086	0	1,086	271	1,357
70 1000-1001-1701-355-17-4-0000-0000 C	1.00	0.02%	199	0	199	50	249
73 1000-1001-1705-365-17-4-0000-0000 I	1.00	0.02%	199	0	199	50	249
74 1000-1001-1710-375-17-4-0000-0000 /	8.20	0.18%	1,634	0	1,634	407	2,041
76 1000-1001-1730-381-17-4-0000-0000 C	1.00	0.02%	199	0	199	50	249
77 1000-1001-1740-385-17-4-0000-0000 I	6.00	0.13%	1,195	0	1,195	298	1,494
78 1000-1001-1740-386-17-4-0000-0000 I	16.45	0.36%	3,278	0	3,278	817	4,095
81 1000-1001-1801-400-18-6-0000-0000 I	8.10	0.18%	1,614	0	1,614	403	2,016
82 1000-1001-1901-431-19-6-0000-0000 /	3.54	0.08%	705	0	705	176	881
83 1000-1001-1901-432-19-6-0000-0000 /	2.00	0.04%	398	0	398	99	498
84 1000-1001-1901-433-19-6-0000-0000 I	3.00	0.07%	598	0	598	149	747
85 1000-1001-1902-436-19-6-0000-0000 I	36.04	0.79%	7,181	0	7,181	1,791	8,972
86 1000-1001-1902-437-19-6-0000-0000 I	32.05	0.70%	6,386	0	6,386	1,593	7,979
87 1000-1001-1903-441-19-6-0000-0000 /	15.47	0.34%	3,082	0	3,082	769	3,851
88 1000-1001-1903-442-19-6-0000-0000 C	37.37	0.82%	7,446	0	7,446	1,857	9,303
90 1000-1001-1906-453-19-6-0000-0000 I	18.92	0.41%	3,770	0	3,770	940	4,710
92 1000-1001-1909-463-19-6-0000-0000 I	1.90	0.04%	379	0	379	94	473
93 1000-1001-1910-470-19-1-0000-0000 I	31.25	0.68%	6,227	0	6,227	1,553	7,779
94 1000-1001-2001-480-20-5-0000-0000 I	1.20	0.03%	239	0	239	60	299
95 1000-1001-2001-481-20-5-0000-0000 /	0.50	0.01%	100	0	100	25	124
102 1000-1001-2005-500-20-5-0000-0000 I	2.45	0.05%	488	0	488	122	610
103 1000-1001-2005-501-20-5-0000-0000 ~	8.20	0.18%	1,634	0	1,634	407	2,041
105 1000-1001-2005-503-20-5-0000-0000 ~	3.35	0.07%	667	0	667	166	834
106 1000-1001-2005-504-20-5-0000-0000 ~	1.55	0.03%	309	0	309	77	386
107 1000-1001-2010-511-20-5-0000-0000 S	5.00	0.11%	996	0	996	248	1,245
109 1000-1001-2015-522-20-5-0000-0000 I	0.40	0.01%	80	0	80	20	100
112 1000-1001-2020-531-20-5-0000-0000 S	1.25	0.03%	249	0	249	62	311
114 1000-1001-2024-536-20-5-0000-0000 C	17.00	0.37%	3,387	0	3,387	845	4,232
115 1000-1001-3200-656-32-1-0000-0000 I	14.00	0.31%	2,789	0	2,789	696	3,485
117 1000-1001-3200-662-32-1-0000-0000 C	5.00	0.11%	996	0	996	248	1,245
143 1000-1601-2020-531-20-5-0000-0000 S	3.25	0.07%	648	0	648	162	809
145 1000-1603-2001-482-20-5-0000-0000 /	12.20	0.27%	2,431	0	2,431	606	3,037
149 1000-1603-2005-505-20-5-0000-0000 ~	6.90	0.15%	1,375	0	1,375	343	1,718
150 1000-1603-2010-517-20-5-0000-0000 S	5.79	0.13%	1,154	0	1,154	288	1,441
151 1000-1603-2015-525-20-5-0000-0000 I	4.83	0.11%	962	0	962	240	1,202
152 1000-1603-2020-532-20-5-0000-0000 ~	2.13	0.05%	424	0	424	106	530

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Payroll Allocations

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
158 1000-1801-1510-250-15-2-0000-0000	1.00	0.02%	\$199	\$0	\$199	\$50	\$249
171 2000-2023-1620-324-16-3-0000-0000	6.22	0.14%	1,239	0	1,239	309	1,548
176 2000-2029-1906-453-19-6-0000-0000	0.25	0.01%	50	0	50	12	62
189 2060-2061-9995-000-15-2-0000-0000	13.52	0.30%	2,694	0	2,694	672	3,366
193 2070-0000-3403-703-34-1-0000-0000	3.50	0.08%	697	0	697	174	871
194 2070-2071-9995-000-15-2-0000-0000	1.00	0.02%	199	0	199	50	249
197 2070-2073-1730-381-17-4-0000-0000	1.00	0.02%	199	0	199	50	249
205 2100-2101-2020-531-20-5-0000-0000	17.55	0.38%	3,497	0	3,497	872	4,369
209 2100-2102-2010-511-20-5-0000-0000	5.25	0.11%	1,046	0	1,046	261	1,307
214 2100-2103-2010-511-20-5-0000-0000	15.75	0.34%	3,138	0	3,138	783	3,921
215 2100-2103-2015-521-20-5-0000-0000	5.25	0.11%	1,046	0	1,046	261	1,307
222 2100-2104-2010-511-20-5-0000-0000	20.00	0.44%	3,985	0	3,985	994	4,979
241 2400-2405-1580-290-15-2-0000-0000	4.00	0.09%	797	0	797	199	996
244 2400-2417-1700-350-17-4-0000-0000	0.50	0.01%	100	0	100	25	124
255 2400-2436-1550-278-15-2-0000-0000	6.00	0.13%	1,195	0	1,195	298	1,494
256 2400-2440-1710-375-17-4-0000-0000	0.80	0.02%	159	0	159	40	199
268 2500-2506-2010-511-20-5-0000-0000	36.80	0.80%	7,332	0	7,332	1,829	9,161
274 2500-2508-2001-481-20-5-0000-0000	0.50	0.01%	100	0	100	25	124
280 2500-2508-2004-493-20-5-0000-0000	0.90	0.02%	179	0	179	45	224
281 2500-2508-2005-501-20-5-0000-0000	4.25	0.09%	847	0	847	211	1,058
282 2500-2508-2005-502-20-5-0000-0000	7.10	0.16%	1,415	0	1,415	353	1,767
283 2500-2508-2005-503-20-5-0000-0000	4.25	0.09%	847	0	847	211	1,058
284 2500-2508-2005-504-20-5-0000-0000	3.60	0.08%	717	0	717	179	896
285 2500-2508-2015-522-20-5-0000-0000	1.30	0.03%	259	0	259	65	324
288 2500-2508-9993-000-20-5-0000-0000	53.02	1.16%	10,564	0	10,564	2,635	13,199
303 2700-2701-1700-350-17-4-0000-0000	7.00	0.15%	1,395	0	1,395	348	1,743
304 2700-2701-1705-365-17-4-0000-0000	3.00	0.07%	598	0	598	149	747
305 2700-2701-1710-375-17-4-0000-0000	5.70	0.12%	1,136	0	1,136	283	1,419
306 2700-2701-1730-381-17-4-0000-0000	3.00	0.07%	598	0	598	149	747
308 2700-2701-1740-385-17-4-0000-0000	2.50	0.05%	498	0	498	124	622
309 2700-2701-1740-386-17-4-0000-0000	23.50	0.51%	4,682	0	4,682	1,168	5,850
314 2700-2703-1710-375-17-4-0000-0000	21.80	0.48%	4,344	0	4,344	1,083	5,427
316 2700-2703-1730-384-17-4-0000-0000	1.00	0.02%	199	0	199	50	249
317 2700-2705-2015-522-20-5-0000-0000	8.00	0.17%	1,594	0	1,594	398	1,992
330 3050-3506-2015-523-20-5-0000-0000	0.70	0.02%	139	0	139	35	174
332 3050-3509-2015-523-20-5-0000-0000	29.65	0.65%	5,908	0	5,908	1,473	7,381
334 3050-3517-2015-523-20-5-0000-0000	17.30	0.38%	3,447	0	3,447	860	4,307
376 4000-4001-4110-761-41-0-0000-0000	199.75	4.36%	39,800	0	39,800	9,926	49,726
384 4000-4007-4112-763-41-0-0000-0000	1.00	0.02%	199	0	199	50	249
423 4100-4101-4120-771-41-0-0000-0000	5.20	0.11%	1,036	0	1,036	258	1,295
424 4100-4101-4120-772-41-0-0000-0000	1.65	0.04%	329	0	329	82	411
425 4100-4101-4120-773-41-0-0000-0000	2.65	0.06%	528	0	528	132	660

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Payroll Allocations

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
426 4100-4101-4120-774-41-0-0000-0000	105.70	2.31%	\$21,061	\$0	\$21,061	\$5,253	\$26,313
428 4100-4101-4120-776-41-0-0000-0000	20.14	0.44%	4,013	0	4,013	1,001	5,014
429 4100-4101-4120-777-41-0-0000-0000	31.40	0.69%	6,256	0	6,256	1,560	7,817
433 4100-4104-4120-773-41-0-0000-0000	2.65	0.06%	528	0	528	132	660
439 4150-4151-2010-512-20-5-0000-0000	16.10	0.35%	3,208	0	3,208	800	4,008
441 4150-4151-2015-522-20-5-0000-0000	29.35	0.64%	5,848	0	5,848	1,459	7,306
444 4150-4151-4120-779-41-0-0000-0000	9.80	0.21%	1,953	0	1,953	487	2,440
448 4200-4201-4301-831-43-0-0000-0000	7.50	0.16%	1,494	0	1,494	373	1,867
449 4200-4201-4301-832-43-0-0000-0000	42.50	0.93%	8,468	0	8,468	2,112	10,580
450 4200-4201-4301-833-43-0-0000-0000	35.15	0.77%	7,004	0	7,004	1,747	8,750
451 4200-4201-4301-834-43-0-0000-0000	24.50	0.54%	4,882	0	4,882	1,218	6,099
452 4200-4201-4301-835-43-0-0000-0000	3.00	0.07%	598	0	598	149	747
453 4200-4201-4301-836-43-0-0000-0000	11.00	0.24%	2,192	0	2,192	547	2,738
454 4200-4201-4301-837-43-0-0000-0000	4.60	0.10%	917	0	917	229	1,145
463 4200-4225-4305-856-43-0-0000-0000	10.00	0.22%	1,992	0	1,992	497	2,489
467 4200-4281-4302-851-43-0-0000-0000	2.40	0.05%	478	0	478	119	597
475 4500-4501-4140-796-41-0-0000-0000	106.00	2.32%	21,120	0	21,120	5,268	26,388
476 4500-4501-4140-797-41-0-0000-0000	22.00	0.48%	4,383	0	4,383	1,093	5,477
477 4500-4501-4140-798-41-0-0000-0000	2.00	0.04%	398	0	398	99	498
478 4500-4501-4140-799-41-0-0000-0000	47.75	1.04%	9,514	0	9,514	2,373	11,887
479 4500-4501-4140-800-41-0-0000-0000	2.50	0.05%	498	0	498	124	622
495 4600-4602-4510-911-45-0-0000-0000	10.65	0.23%	2,122	0	2,122	529	2,651
496 4600-4602-4510-912-45-0-0000-0000	202.60	4.42%	40,368	0	40,368	10,068	50,436
500 4600-4602-4530-930-45-0-0000-0000	28.50	0.62%	5,679	0	5,679	1,416	7,095
501 4600-4602-4540-940-45-0-0000-0000	3.00	0.07%	598	0	598	149	747
502 4600-4602-4540-942-45-0-0000-0000	2.00	0.04%	398	0	398	99	498
510 4600-4604-4520-920-45-0-0000-0000	9.00	0.20%	1,793	0	1,793	447	2,240
511 4600-4604-4520-921-45-0-0000-0000	53.00	1.16%	10,560	0	10,560	2,634	13,194
512 4600-4604-4520-922-45-0-0000-0000	22.00	0.48%	4,383	0	4,383	1,093	5,477
513 4600-4604-4530-930-45-0-0000-0000	4.00	0.09%	797	0	797	199	996
515 4600-4604-4550-950-45-0-0000-0000	0.50	0.01%	100	0	100	25	124
516 4600-4604-4550-952-45-0-0000-0000	2.00	0.04%	398	0	398	99	498
517 4600-4604-4550-953-45-0-0000-0000	1.00	0.02%	199	0	199	50	249
519 4600-4605-4510-912-45-0-0000-0000	37.40	0.82%	7,452	0	7,452	1,859	9,310
528 4680-4685-4510-912-45-0-0000-0000	137.00	2.99%	27,297	0	27,297	6,808	34,105
529 4680-4685-4530-930-45-0-0000-0000	1.00	0.02%	199	0	199	50	249
536 5000-5001-3014-575-30-0-0000-0000	77.75	1.70%	15,492	0	15,492	3,864	19,355
538 5000-5002-3015-577-30-0-0000-0000	6.25	0.14%	1,245	0	1,245	311	1,556
539 5000-5004-1100-068-11-1-0000-0000	19.00	0.41%	3,786	0	3,786	944	4,730
541 5000-5011-3002-561-30-0-0000-0000	27.20	0.59%	5,420	0	5,420	1,352	6,771
542 5000-5011-3002-568-30-0-0000-0000	9.00	0.20%	1,793	0	1,793	447	2,240
545 5000-5013-3002-562-30-0-0000-0000	0.40	0.01%	80	0	80	20	100

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Payroll Allocations

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
549 5000-5031-3002-561-30-0-0000-0000 I	0.40	0.01%	\$80	\$0	\$80	\$20	\$100
552 5000-5042-3101-600-31-0-0000-0000 I	12.20	0.27%	2,431	0	2,431	606	3,037
553 5000-5042-3102-601-31-0-0000-0000 S	12.00	0.26%	2,391	0	2,391	596	2,987
554 5000-5042-3103-603-31-0-0000-0000 C	31.00	0.68%	6,177	0	6,177	1,541	7,717
555 5000-5042-3104-610-31-0-0000-0000 C	9.75	0.21%	1,943	0	1,943	485	2,427
556 5000-5042-3111-625-31-0-0000-0000 C	10.00	0.22%	1,992	0	1,992	497	2,489
564 5100-5101-3408-723-34-1-0000-0000 \	3.49	0.08%	695	0	695	173	869
567 5100-5102-3407-722-34-1-0000-0000 I	10.13	0.22%	2,018	0	2,018	503	2,522
570 5100-5112-3407-721-34-1-0000-0000 I	4.23	0.09%	843	0	843	210	1,053
572 5200-5207-3240-682-32-0-0000-0000 I	5.00	0.11%	996	0	996	248	1,245
573 5200-5207-3240-683-32-0-0000-0000 I	29.00	0.63%	5,778	0	5,778	1,441	7,219
574 5200-5207-3240-684-32-0-0000-0000 I	17.00	0.37%	3,387	0	3,387	845	4,232
576 5200-5207-3240-686-32-0-0000-0000 I	12.00	0.26%	2,391	0	2,391	596	2,987
579 5200-5251-4101-751-41-0-0000-0000 I	10.50	0.23%	2,092	0	2,092	522	2,614
580 5200-5251-4101-752-41-0-0000-0000 I	45.80	1.00%	9,126	0	9,126	2,276	11,402
598 1000-1001-1906-450-19-6-0000-0000 I	12.00	0.26%	2,391	0	2,391	596	2,987
629 1000-1001-1020-031-10-1-0000-0000 S	8.00	0.17%	1,594	0	1,594	398	1,992
632 1000-1001-1067-047-10-1-0000-0000 I	3.00	0.07%	598	0	598	149	747
634 1000-1001-1068-048-10-4-0000-0000 S	2.00	0.04%	398	0	398	99	498
637 1000-1001-1210-112-12-1-0000-0000 C	4.05	0.09%	807	0	807	201	1,008
639 1000-1001-1410-202-14-6-0000-0000 C	109.75	2.40%	21,868	0	21,868	5,454	27,322
653 1000-1001-2010-514-20-5-0000-0000 I	3.00	0.07%	598	0	598	149	747
655 1000-1001-2201-494-22-5-0000-0000 C	2.20	0.05%	438	0	438	109	548
656 1000-1001-2204-545-22-5-0000-0000 C	6.28	0.14%	1,251	0	1,251	312	1,563
657 1000-1001-2205-546-22-5-0000-0000 S	1.20	0.03%	239	0	239	60	299
660 1000-1001-3020-581-30-1-0000-0000 I	2.00	0.04%	398	0	398	99	498
661 1000-1001-3102-602-31-1-0000-0000 C	6.00	0.13%	1,195	0	1,195	298	1,494
664 1000-1001-4120-776-41-6-0000-0000 I	15.68	0.34%	3,124	0	3,124	779	3,903
737 2100-2103-2010-513-20-5-0000-0000 /	5.75	0.13%	1,146	0	1,146	286	1,431
738 2100-2104-2203-544-22-5-0000-0000 ~	0.25	0.01%	50	0	50	12	62
747 2500-2508-2202-543-22-5-0000-0000 ~	4.95	0.11%	986	0	986	246	1,232
749 2500-2508-2203-544-22-5-0000-0000 ~	2.75	0.06%	548	0	548	137	685
750 2500-2508-2204-545-22-5-0000-0000 C	0.15	0.00%	30	0	30	7	37
752 2700-2701-1700-351-17-4-0000-0000 I	2.00	0.04%	398	0	398	99	498
754 2700-2701-2205-546-22-5-0000-0000 S	5.80	0.13%	1,156	0	1,156	288	1,444
758 2700-2705-4120-776-41-0-0000-0000 I	6.13	0.13%	1,221	0	1,221	305	1,526
805 5000-5008-3001-550-30-0-0000-0000 C	15.00	0.33%	2,989	0	2,989	745	3,734
814 5000-5021-1220-130-12-0-0000-0000 C	3.00	0.07%	598	0	598	149	747
817 5000-5042-3106-618-31-0-0000-0000 C	4.00	0.09%	797	0	797	199	996
840 1000-1604-2201-494-22-5-0000-0000 C	4.00	0.09%	797	0	797	199	996
865 1000-1001-1120-062-11-1-0000-0000 /	2.00	0.04%	398	0	398	99	498
867 1000-1001-1700-351-17-4-0000-0000 I	2.00	0.04%	398	0	398	99	498

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Payroll Allocations

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
868	1000-1001-1700-352-17-4-0000-0000 I	5.00	0.11%	\$996	\$0	\$996	\$248	\$1,245
869	1000-1001-1700-353-17-4-0000-0000 I	2.00	0.04%	398	0	398	99	498
871	1000-1001-1705-371-17-4-0000-0000 I	2.00	0.04%	398	0	398	99	498
872	1000-1001-1705-372-17-4-0000-0000 I	1.00	0.02%	199	0	199	50	249
873	1000-1001-1705-373-17-4-0000-0000 I	1.00	0.02%	199	0	199	50	249
874	1000-1001-1705-374-17-4-0000-0000 I	1.00	0.02%	199	0	199	50	249
875	1000-1001-1705-376-17-4-0000-0000 I	20.00	0.44%	3,985	0	3,985	994	4,979
877	1000-1001-1710-371-17-4-0000-0000 I	4.00	0.09%	797	0	797	199	996
878	1000-1001-1710-372-17-4-0000-0000 I	8.00	0.17%	1,594	0	1,594	398	1,992
879	1000-1001-1710-373-17-4-0000-0000 I	6.00	0.13%	1,195	0	1,195	298	1,494
880	1000-1001-1710-374-17-4-0000-0000 I	7.00	0.15%	1,395	0	1,395	348	1,743
884	1000-1001-2001-482-20-5-0000-0000 I	0.50	0.01%	100	0	100	25	124
885	1000-1001-2005-483-20-5-0000-0000 I	5.15	0.11%	1,026	0	1,026	256	1,282
886	1000-1001-2005-492-20-5-0000-0000 I	6.00	0.13%	1,195	0	1,195	298	1,494
888	1000-1001-2023-535-20-5-0000-0000 I	2.75	0.06%	548	0	548	137	685
908	1000-1001-9995-431-19-6-0000-0000 I	2.41	0.05%	480	0	480	120	600
909	1000-1603-3200-652-32-1-0000-0000 I	1.00	0.02%	199	0	199	50	249
910	2000-2001-9995-431-19-6-0000-0000 I	9.05	0.20%	1,803	0	1,803	450	2,253
912	2000-2001-9995-451-19-6-0000-0000 I	3.20	0.07%	638	0	638	159	797
917	2000-2031-9995-431-19-6-0000-0000 I	1.60	0.03%	319	0	319	80	398
919	2000-2032-9995-453-19-6-0000-0000 I	0.30	0.01%	60	0	60	15	75
921	2000-2036-9995-450-19-6-0000-0000 I	0.15	0.00%	30	0	30	7	37
936	2060-2066-1620-326-16-3-0000-0000 I	66.00	1.44%	13,150	0	13,150	3,280	16,430
962	2100-2104-2010-514-20-5-0000-0000 I	6.25	0.14%	1,245	0	1,245	311	1,556
974	2700-2701-1700-352-17-4-0000-0000 I	1.00	0.02%	199	0	199	50	249
981	2700-2701-1705-376-17-4-0000-0000 I	2.00	0.04%	398	0	398	99	498
983	2700-2701-1710-371-17-4-0000-0000 I	6.00	0.13%	1,195	0	1,195	298	1,494
984	2700-2701-1710-372-17-4-0000-0000 I	6.50	0.14%	1,295	0	1,295	323	1,618
985	2700-2701-1710-373-17-4-0000-0000 I	6.50	0.14%	1,295	0	1,295	323	1,618
986	2700-2701-1710-374-17-4-0000-0000 I	4.50	0.10%	897	0	897	224	1,120
995	2700-2703-1710-371-17-4-0000-0000 I	3.00	0.07%	598	0	598	149	747
996	2700-2703-1710-372-17-4-0000-0000 I	1.50	0.03%	299	0	299	75	373
997	2700-2703-1710-373-17-4-0000-0000 I	4.50	0.10%	897	0	897	224	1,120
998	2700-2703-1710-374-17-4-0000-0000 I	2.50	0.05%	498	0	498	124	622
1,003	2700-2706-3200-653-32-1-0000-0000 I	1.00	0.02%	199	0	199	50	249

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Payroll Allocations

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	4,578.55	100.00%	912,273	0	912,273	221,967	1,134,240
Direct Bills					0		0
Total					\$912,273		\$1,134,240

Basis Units: Adopted Budgeted FTEs
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	Payroll	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$13,020	\$13,020
4 1000-1001-1010-030-10-1-0000-0000 (	249	249
5 1000-1001-1040-040-10-1-0000-0000 (	1,245	1,245
6 1000-1001-2101-050-21-1-0000-0000 I	2,022	2,022
7 1000-1001-1210-110-12-1-0000-0000 (	1,581	1,581
8 1000-1001-1210-111-12-1-0000-0000 I	398	398
9 1000-1001-1410-201-14-1-0000-0000 I	12,453	12,453
10 1000-1001-3020-580-30-1-0000-0000 I	1,594	1,594
11 1000-1001-3200-651-32-1-0000-0000 /	2,192	2,192
12 1000-1001-3200-652-32-1-0000-0000 ~	996	996
13 1000-1001-3200-653-32-1-0000-0000 I	1,395	1,395
14 1000-1001-3200-654-32-1-0000-0000 (	498	498
15 1000-1001-3200-655-32-1-0000-0000 I	1,805	1,805
16 1000-1001-3200-665-32-1-0000-0000 I	747	747
17 1000-1001-3401-700-34-1-0000-0000 I	1,668	1,668
18 1000-1001-3402-701-34-1-0000-0000 ~	772	772
19 1000-1001-3403-703-34-1-0000-0000 I	5,066	5,066
20 1000-1001-3403-704-34-1-0000-0000 (	199	199
21 1000-1001-3404-710-34-1-0000-0000 I	1,008	1,008
22 1000-1001-3405-720-34-1-0000-0000 I	809	809
23 1000-1001-3410-730-34-1-0000-0000 I	622	622
25 1000-1001-1050-045-10-1-0000-0000 (	498	498
26 1000-1001-1090-055-10-1-0000-0000 (	996	996
34 1000-1001-1510-250-15-2-0000-0000 (	1,275	1,275
35 1000-1001-1510-251-15-2-0000-0000 I	996	996
37 1000-1001-1520-255-15-2-0000-0000 I	35,967	35,967
38 1000-1001-1520-256-15-2-0000-0000 I	2,427	2,427
39 1000-1001-1520-257-15-2-0000-0000 I	3,236	3,236
40 1000-1001-1520-258-15-2-0000-0000 /	249	249
41 1000-1001-1520-259-15-2-0000-0000 ~	3,734	3,734
42 1000-1001-1520-260-15-2-0000-0000 /	809	809
43 1000-1001-1520-261-15-2-0000-0000 I	4,481	4,481
45 1000-1001-1520-263-15-2-0000-0000 \	1,245	1,245
46 1000-1001-1530-270-15-2-0000-0000 I	138,413	138,413
48 1000-1001-1530-272-15-2-0000-0000 I	14,688	14,688
49 1000-1001-1540-275-15-2-0000-0000 \$	67,401	67,401
51 1000-1001-1550-278-15-2-0000-0000 (	44,561	44,561
53 1000-1001-1600-300-16-3-0000-0000 /	779	779
54 1000-1001-1600-301-16-3-0000-0000 I	249	249
56 1000-1001-1600-303-16-3-0000-0000 I	1,743	1,743
58 1000-1001-1610-311-16-3-0000-0000 I	249	249

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	Payroll	Total
59 1000-1001-1610-312-16-3-0000-0000	\$996	\$996
60 1000-1001-1610-313-16-3-0000-0000	1,245	1,245
61 1000-1001-1620-320-16-3-0000-0000	68,952	68,952
62 1000-1001-1620-323-16-3-0000-0000	1,494	1,494
66 1000-1001-1620-327-16-3-0000-0000	2,489	2,489
67 1000-1001-1630-330-16-3-0000-0000	2,738	2,738
68 1000-1001-1640-335-16-3-0000-0000	8,464	8,464
69 1000-1001-1700-350-17-4-0000-0000	1,357	1,357
70 1000-1001-1701-355-17-4-0000-0000	249	249
73 1000-1001-1705-365-17-4-0000-0000	249	249
74 1000-1001-1710-375-17-4-0000-0000	2,041	2,041
76 1000-1001-1730-381-17-4-0000-0000	249	249
77 1000-1001-1740-385-17-4-0000-0000	1,494	1,494
78 1000-1001-1740-386-17-4-0000-0000	4,095	4,095
81 1000-1001-1801-400-18-6-0000-0000	2,016	2,016
82 1000-1001-1901-431-19-6-0000-0000	881	881
83 1000-1001-1901-432-19-6-0000-0000	498	498
84 1000-1001-1901-433-19-6-0000-0000	747	747
85 1000-1001-1902-436-19-6-0000-0000	8,972	8,972
86 1000-1001-1902-437-19-6-0000-0000	7,979	7,979
87 1000-1001-1903-441-19-6-0000-0000	3,851	3,851
88 1000-1001-1903-442-19-6-0000-0000	9,303	9,303
90 1000-1001-1906-453-19-6-0000-0000	4,710	4,710
92 1000-1001-1909-463-19-6-0000-0000	473	473
93 1000-1001-1910-470-19-1-0000-0000	7,779	7,779
94 1000-1001-2001-480-20-5-0000-0000	299	299
95 1000-1001-2001-481-20-5-0000-0000	124	124
102 1000-1001-2005-500-20-5-0000-0000	610	610
103 1000-1001-2005-501-20-5-0000-0000	2,041	2,041
105 1000-1001-2005-503-20-5-0000-0000	834	834
106 1000-1001-2005-504-20-5-0000-0000	386	386
107 1000-1001-2010-511-20-5-0000-0000	1,245	1,245
109 1000-1001-2015-522-20-5-0000-0000	100	100
112 1000-1001-2020-531-20-5-0000-0000	311	311
114 1000-1001-2024-536-20-5-0000-0000	4,232	4,232
115 1000-1001-3200-656-32-1-0000-0000	3,485	3,485
117 1000-1001-3200-662-32-1-0000-0000	1,245	1,245
143 1000-1601-2020-531-20-5-0000-0000	809	809
145 1000-1603-2001-482-20-5-0000-0000	3,037	3,037
149 1000-1603-2005-505-20-5-0000-0000	1,718	1,718
150 1000-1603-2010-517-20-5-0000-0000	1,441	1,441

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	Payroll	Total
151 1000-1603-2015-525-20-5-0000-0000 I	\$1,202	\$1,202
152 1000-1603-2020-532-20-5-0000-0000 `	530	530
158 1000-1801-1510-250-15-2-0000-0000 (	249	249
171 2000-2023-1620-324-16-3-0000-0000 :	1,548	1,548
176 2000-2029-1906-453-19-6-0000-0000 I	62	62
189 2060-2061-9995-000-15-2-0000-0000 (	3,366	3,366
193 2070-0000-3403-703-34-1-0000-0000 I	871	871
194 2070-2071-9995-000-15-2-0000-0000 (	249	249
197 2070-2073-1730-381-17-4-0000-0000 (	249	249
205 2100-2101-2020-531-20-5-0000-0000 :	4,369	4,369
209 2100-2102-2010-511-20-5-0000-0000 :	1,307	1,307
214 2100-2103-2010-511-20-5-0000-0000 :	3,921	3,921
215 2100-2103-2015-521-20-5-0000-0000 :	1,307	1,307
222 2100-2104-2010-511-20-5-0000-0000 :	4,979	4,979
241 2400-2405-1580-290-15-2-0000-0000 `	996	996
244 2400-2417-1700-350-17-4-0000-0000 I	124	124
255 2400-2436-1550-278-15-2-0000-0000 (	1,494	1,494
256 2400-2440-1710-375-17-4-0000-0000 /	199	199
268 2500-2506-2010-511-20-5-0000-0000 :	9,161	9,161
274 2500-2508-2001-481-20-5-0000-0000 /	124	124
280 2500-2508-2004-493-20-5-0000-0000 (	224	224
281 2500-2508-2005-501-20-5-0000-0000 `	1,058	1,058
282 2500-2508-2005-502-20-5-0000-0000 `	1,767	1,767
283 2500-2508-2005-503-20-5-0000-0000 `	1,058	1,058
284 2500-2508-2005-504-20-5-0000-0000 `	896	896
285 2500-2508-2015-522-20-5-0000-0000 I	324	324
288 2500-2508-9993-000-20-5-0000-0000 `	13,199	13,199
303 2700-2701-1700-350-17-4-0000-0000 I	1,743	1,743
304 2700-2701-1705-365-17-4-0000-0000 I	747	747
305 2700-2701-1710-375-17-4-0000-0000 /	1,419	1,419
306 2700-2701-1730-381-17-4-0000-0000 (	747	747
308 2700-2701-1740-385-17-4-0000-0000 I	622	622
309 2700-2701-1740-386-17-4-0000-0000 I	5,850	5,850
314 2700-2703-1710-375-17-4-0000-0000 /	5,427	5,427
316 2700-2703-1730-384-17-4-0000-0000 `	249	249
317 2700-2705-2015-522-20-5-0000-0000 I	1,992	1,992
330 3050-3506-2015-523-20-5-0000-0000 I	174	174
332 3050-3509-2015-523-20-5-0000-0000 I	7,381	7,381
334 3050-3517-2015-523-20-5-0000-0000 I	4,307	4,307
376 4000-4001-4110-761-41-0-0000-0000 \	49,726	49,726
384 4000-4007-4112-763-41-0-0000-0000 I	249	249

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	Payroll	Total
423 4100-4101-4120-771-41-0-0000-0000	\$1,295	\$1,295
424 4100-4101-4120-772-41-0-0000-0000	411	411
425 4100-4101-4120-773-41-0-0000-0000	660	660
426 4100-4101-4120-774-41-0-0000-0000	26,313	26,313
428 4100-4101-4120-776-41-0-0000-0000	5,014	5,014
429 4100-4101-4120-777-41-0-0000-0000	7,817	7,817
433 4100-4104-4120-773-41-0-0000-0000	660	660
439 4150-4151-2010-512-20-5-0000-0000	4,008	4,008
441 4150-4151-2015-522-20-5-0000-0000	7,306	7,306
444 4150-4151-4120-779-41-0-0000-0000	2,440	2,440
448 4200-4201-4301-831-43-0-0000-0000	1,867	1,867
449 4200-4201-4301-832-43-0-0000-0000	10,580	10,580
450 4200-4201-4301-833-43-0-0000-0000	8,750	8,750
451 4200-4201-4301-834-43-0-0000-0000	6,099	6,099
452 4200-4201-4301-835-43-0-0000-0000	747	747
453 4200-4201-4301-836-43-0-0000-0000	2,738	2,738
454 4200-4201-4301-837-43-0-0000-0000	1,145	1,145
463 4200-4225-4305-856-43-0-0000-0000	2,489	2,489
467 4200-4281-4302-851-43-0-0000-0000	597	597
475 4500-4501-4140-796-41-0-0000-0000	26,388	26,388
476 4500-4501-4140-797-41-0-0000-0000	5,477	5,477
477 4500-4501-4140-798-41-0-0000-0000	498	498
478 4500-4501-4140-799-41-0-0000-0000	11,887	11,887
479 4500-4501-4140-800-41-0-0000-0000	622	622
495 4600-4602-4510-911-45-0-0000-0000	2,651	2,651
496 4600-4602-4510-912-45-0-0000-0000	50,436	50,436
500 4600-4602-4530-930-45-0-0000-0000	7,095	7,095
501 4600-4602-4540-940-45-0-0000-0000	747	747
502 4600-4602-4540-942-45-0-0000-0000	498	498
510 4600-4604-4520-920-45-0-0000-0000	2,240	2,240
511 4600-4604-4520-921-45-0-0000-0000	13,194	13,194
512 4600-4604-4520-922-45-0-0000-0000	5,477	5,477
513 4600-4604-4530-930-45-0-0000-0000	996	996
515 4600-4604-4550-950-45-0-0000-0000	124	124
516 4600-4604-4550-952-45-0-0000-0000	498	498
517 4600-4604-4550-953-45-0-0000-0000	249	249
519 4600-4605-4510-912-45-0-0000-0000	9,310	9,310
528 4680-4685-4510-912-45-0-0000-0000	34,105	34,105
529 4680-4685-4530-930-45-0-0000-0000	249	249
536 5000-5001-3014-575-30-0-0000-0000	19,355	19,355
538 5000-5002-3015-577-30-0-0000-0000	1,556	1,556

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	Payroll	Total
539 5000-5004-1100-068-11-1-0000-0000 I	\$4,730	\$4,730
541 5000-5011-3002-561-30-0-0000-0000 I	6,771	6,771
542 5000-5011-3002-568-30-0-0000-0000 I	2,240	2,240
545 5000-5013-3002-562-30-0-0000-0000 I	100	100
549 5000-5031-3002-561-30-0-0000-0000 I	100	100
552 5000-5042-3101-600-31-0-0000-0000 I	3,037	3,037
553 5000-5042-3102-601-31-0-0000-0000 S	2,987	2,987
554 5000-5042-3103-603-31-0-0000-0000 C	7,717	7,717
555 5000-5042-3104-610-31-0-0000-0000 C	2,427	2,427
556 5000-5042-3111-625-31-0-0000-0000 C	2,489	2,489
564 5100-5101-3408-723-34-1-0000-0000 V	869	869
567 5100-5102-3407-722-34-1-0000-0000 I	2,522	2,522
570 5100-5112-3407-721-34-1-0000-0000 I	1,053	1,053
572 5200-5207-3240-682-32-0-0000-0000 I	1,245	1,245
573 5200-5207-3240-683-32-0-0000-0000 I	7,219	7,219
574 5200-5207-3240-684-32-0-0000-0000 I	4,232	4,232
576 5200-5207-3240-686-32-0-0000-0000 I	2,987	2,987
579 5200-5251-4101-751-41-0-0000-0000 I	2,614	2,614
580 5200-5251-4101-752-41-0-0000-0000 I	11,402	11,402
598 1000-1001-1906-450-19-6-0000-0000 I	2,987	2,987
629 1000-1001-1020-031-10-1-0000-0000 S	1,992	1,992
632 1000-1001-1067-047-10-1-0000-0000 I	747	747
634 1000-1001-1068-048-10-4-0000-0000 S	498	498
637 1000-1001-1210-112-12-1-0000-0000 C	1,008	1,008
639 1000-1001-1410-202-14-6-0000-0000 C	27,322	27,322
653 1000-1001-2010-514-20-5-0000-0000 I	747	747
655 1000-1001-2201-494-22-5-0000-0000 C	548	548
656 1000-1001-2204-545-22-5-0000-0000 C	1,563	1,563
657 1000-1001-2205-546-22-5-0000-0000 S	299	299
660 1000-1001-3020-581-30-1-0000-0000 I	498	498
661 1000-1001-3102-602-31-1-0000-0000 C	1,494	1,494
664 1000-1001-4120-776-41-6-0000-0000 I	3,903	3,903
737 2100-2103-2010-513-20-5-0000-0000 J	1,431	1,431
738 2100-2104-2203-544-22-5-0000-0000 T	62	62
747 2500-2508-2202-543-22-5-0000-0000 T	1,232	1,232
749 2500-2508-2203-544-22-5-0000-0000 T	685	685
750 2500-2508-2204-545-22-5-0000-0000 C	37	37
752 2700-2701-1700-351-17-4-0000-0000 I	498	498
754 2700-2701-2205-546-22-5-0000-0000 S	1,444	1,444
758 2700-2705-4120-776-41-0-0000-0000 I	1,526	1,526
805 5000-5008-3001-550-30-0-0000-0000 C	3,734	3,734

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	Payroll	Total
814 5000-5021-1220-130-12-0-0000-0000 (	\$747	\$747
817 5000-5042-3106-618-31-0-0000-0000 (	996	996
840 1000-1604-2201-494-22-5-0000-0000 (	996	996
865 1000-1001-1120-062-11-1-0000-0000 /	498	498
867 1000-1001-1700-351-17-4-0000-0000 I	498	498
868 1000-1001-1700-352-17-4-0000-0000 I	1,245	1,245
869 1000-1001-1700-353-17-4-0000-0000 I	498	498
871 1000-1001-1705-371-17-4-0000-0000 I	498	498
872 1000-1001-1705-372-17-4-0000-0000 I	249	249
873 1000-1001-1705-373-17-4-0000-0000 I	249	249
874 1000-1001-1705-374-17-4-0000-0000 I	249	249
875 1000-1001-1705-376-17-4-0000-0000 I	4,979	4,979
877 1000-1001-1710-371-17-4-0000-0000 I	996	996
878 1000-1001-1710-372-17-4-0000-0000 I	1,992	1,992
879 1000-1001-1710-373-17-4-0000-0000 I	1,494	1,494
880 1000-1001-1710-374-17-4-0000-0000 I	1,743	1,743
884 1000-1001-2001-482-20-5-0000-0000 /	124	124
885 1000-1001-2005-483-20-5-0000-0000 (	1,282	1,282
886 1000-1001-2005-492-20-5-0000-0000 (	1,494	1,494
888 1000-1001-2023-535-20-5-0000-0000 (	685	685
908 1000-1001-9995-431-19-6-0000-0000 (	600	600
909 1000-1603-3200-652-32-1-0000-0000 I	249	249
910 2000-2001-9995-431-19-6-0000-0000 (	2,253	2,253
912 2000-2001-9995-451-19-6-0000-0000 (	797	797
917 2000-2031-9995-431-19-6-0000-0000 (	398	398
919 2000-2032-9995-453-19-6-0000-0000 (	75	75
921 2000-2036-9995-450-19-6-0000-0000 (	37	37
936 2060-2066-1620-326-16-3-0000-0000 (	16,430	16,430
962 2100-2104-2010-514-20-5-0000-0000 I	1,556	1,556
974 2700-2701-1700-352-17-4-0000-0000 I	249	249
981 2700-2701-1705-376-17-4-0000-0000 I	498	498
983 2700-2701-1710-371-17-4-0000-0000 I	1,494	1,494
984 2700-2701-1710-372-17-4-0000-0000 I	1,618	1,618
985 2700-2701-1710-373-17-4-0000-0000 I	1,618	1,618
986 2700-2701-1710-374-17-4-0000-0000 I	1,120	1,120
995 2700-2703-1710-371-17-4-0000-0000 I	747	747
996 2700-2703-1710-372-17-4-0000-0000 I	373	373
997 2700-2703-1710-373-17-4-0000-0000 I	1,120	1,120
998 2700-2703-1710-374-17-4-0000-0000 I	622	622
1,003 2700-2706-3200-653-32-1-0000-0000 I	249	249

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:13 1000-1001-3200-653-32-1-0000-0000 Payroll

Department	Payroll	Total
Total	<u>\$1,134,240</u>	<u>\$1,134,240</u>

1000-1001-3200-654-32-1-0000-0000 Collections
Nature and Extent of Services

The Finance Department is responsible for the fiscal management and oversight of City operations and does this by assisting with the monitoring of the receipt, collection and disbursement of City funds.

The Collections division processes collections for unpaid bills and deals with returned checks.

- **Collections** - Costs have been allocated based on Weighted Avg of Collections (85%) & Returned Checks (15%).

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:14 1000-1001-3200-654-32-1-0000-0000 Collections

Description		Amount	General Admin	Collections
Personnel Costs				
Salaries	S1	119,177	0	119,177
Salary % Split			.00%	100.00%
Benefits	S	52,753	0	52,753
Subtotal - Personnel Costs		171,930	0	171,930
Services & Supplies Cost				
654303 Service Contracts-Office Equip	S	5,646	0	5,646
656107 Office Supplies	S	578	0	578
656110 Computer Software	S	4,867	0	4,867
859120 Fac Repair & Replace Projects	S	1,500	0	1,500
859306 Chgs For Msngr/Mail/Copier S	S	2,129	0	2,129
859309 Facilities Management Charge	S	22,100	0	22,100
859334 Info Systems Service Charge	S	8,200	0	8,200
859335 Info Systems Equip Charge	S	6,400	0	6,400
859336 ERP Replacement Charge	S	1,600	0	1,600
859337 Network Replacement Charge	S	2,200	0	2,200
859338 Replacement/Leased Compute	S	2,800	0	2,800
859350 Security Assessment Charges	S	3,600	0	3,600
434115 Misc-Other Charges Svcs & F	S	(11,880)	0	(11,880)
434103 Bad Check Recovery	S	(1,100)	0	(1,100)
Subtotal - Services & Supplies		48,640	0	48,640
Department Cost Total		220,569	0	220,569
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		220,569	0	220,569
General Admin Distribution			0	0
Grand Total		<u>\$220,569</u>		<u>\$220,569</u>

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:14 1000-1001-3200-654-32-1-0000-0000 Collections

Department	First Incoming	Second Incoming	Collections
5 Management Services	\$97	\$23	\$119
5 Management of Staff	189	44	233
Subtotal - 1000-1001-1040-040-10-1-00	285	67	352
6 City Budget	256	13	269
Subtotal - 1000-1001-2101-050-21-1-00	256	13	269
8 Records Management	21	0	21
Subtotal - 1000-1001-1210-111-12-1-00	21	0	21
11 Accounting - JE's	1,040	224	1,264
11 Accounting - Vouchers	45	10	55
Subtotal - 1000-1001-3200-651-32-1-00	1,084	234	1,318
12 Treasury	2	0	2
Subtotal - 1000-1001-3200-652-32-1-00	2	0	2
13 Payroll	398	99	498
Subtotal - 1000-1001-3200-653-32-1-00	398	99	498
15 Finance Admin Support	0	47,478	47,478
Subtotal - 1000-1001-3200-655-32-1-00	0	47,478	47,478
16 Citywide Audit	0	70	70
Subtotal - 1000-1001-3200-665-32-1-00	0	70	70
17 Personnel Services	0	431	431
Subtotal - 1000-1001-3401-700-34-1-00	0	431	431
18 Training	0	158	158
Subtotal - 1000-1001-3402-701-34-1-00	0	158	158
19 Employment Services	0	855	855
Subtotal - 1000-1001-3403-703-34-1-00	0	855	855
20 Civil Service Board	0	39	39

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:14 1000-1001-3200-654-32-1-0000-0000 Collections

Department	First Incoming	Second Incoming	Collections
Subtotal - 1000-1001-3403-704-34-1-00	\$0	\$39	\$39
21 Employer/Employee Relations	0	247	247
Subtotal - 1000-1001-3404-710-34-1-00	0	247	247
22 Loss Control	0	142	142
Subtotal - 1000-1001-3405-720-34-1-00	0	142	142
23 Employee Benefits	0	158	158
Subtotal - 1000-1001-3410-730-34-1-00	0	158	158
Total Incoming	<u>2,047</u>	<u>49,993</u>	<u>52,039</u>
C. Total Allocated		<u>\$272,609</u>	<u>\$272,609</u>
			100.00%

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Collections Allocations

Dept:14 1000-1001-3200-654-32-1-0000-0000 Collections

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1000-1001-3200-652-32-1-0000-0000 *	0.03	0.03%	\$67	\$0	\$67	\$0	\$67
23 1000-1001-3410-730-34-1-0000-0000 I	1.04	1.04%	2,315	0	2,315	520	2,835
27 1000-1001-1100-060-11-1-0000-0000 I	0.66	0.66%	1,469	0	1,469	330	1,799
30 1000-1001-1100-065-11-6-0000-0000 I	3.47	3.47%	7,725	0	7,725	1,735	9,460
68 1000-1001-1640-335-16-3-0000-0000 I	0.63	0.63%	1,402	0	1,402	315	1,718
73 1000-1001-1705-365-17-4-0000-0000 I	0.21	0.21%	467	0	467	105	573
85 1000-1001-1902-436-19-6-0000-0000 I	1.25	1.25%	2,783	0	2,783	625	3,408
89 1000-1001-1906-451-19-6-0000-0000 I	7.44	7.44%	16,563	0	16,563	3,721	20,283
93 1000-1001-1910-470-19-1-0000-0000 I	1.19	1.19%	2,649	0	2,649	595	3,244
115 1000-1001-3200-656-32-1-0000-0000 I	6.86	6.86%	15,271	0	15,271	3,431	18,702
139 1000-1504-1110-072-11-1-0000-0000 C	0.03	0.03%	67	0	67	15	82
158 1000-1801-1510-250-15-2-0000-0000 C	1.67	1.67%	3,718	0	3,718	835	4,553
161 2000-2001-9995-000-19-6-0000-0000 C	17.74	17.74%	39,492	0	39,492	8,871	48,363
178 2000-2031-9995-000-19-6-0000-0000 C	15.73	15.73%	35,018	0	35,018	7,866	42,884
186 2000-2040-9994-000-32-1-0000-0000 C	0.32	0.32%	712	0	712	160	872
376 4000-4001-4110-761-41-0-0000-0000 \	0.21	0.21%	467	0	467	105	573
381 4000-4002-4115-765-41-0-0000-0000 \	7.51	7.51%	16,718	0	16,718	3,756	20,474
453 4200-4201-4301-836-43-0-0000-0000 /	0.42	0.42%	935	0	935	210	1,145
480 4500-4501-4145-806-41-0-0000-0000 I	16.20	16.20%	36,064	0	36,064	8,101	44,165
486 4500-4521-4135-792-41-0-0000-0000 S	14.89	14.89%	33,148	0	33,148	7,446	40,594
500 4600-4602-4530-930-45-0-0000-0000 /	0.21	0.21%	467	0	467	105	573
538 5000-5002-3015-577-30-0-0000-0000 I	0.83	0.83%	1,848	0	1,848	415	2,263
639 1000-1001-1410-202-14-6-0000-0000 C	1.25	1.25%	2,783	0	2,783	625	3,408
886 1000-1001-2005-492-20-5-0000-0000 S	0.21	0.21%	467	0	467	105	573
Subtotal	100.00	100.00%	222,616	0	222,616	49,993	272,609
Direct Bills					0		0
Total					\$222,616		\$272,609

Basis Units: Weighted Avg of Collections (85%) & Returned Checks (15%)

Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:14 1000-1001-3200-654-32-1-0000-0000 Collections

Department	Collections	Total
12 1000-1001-3200-652-32-1-0000-0000 *	\$67	\$67
23 1000-1001-3410-730-34-1-0000-0000 I	2,835	2,835
27 1000-1001-1100-060-11-1-0000-0000 I	1,799	1,799
30 1000-1001-1100-065-11-6-0000-0000 I	9,460	9,460
68 1000-1001-1640-335-16-3-0000-0000 I	1,718	1,718
73 1000-1001-1705-365-17-4-0000-0000 I	573	573
85 1000-1001-1902-436-19-6-0000-0000 I	3,408	3,408
89 1000-1001-1906-451-19-6-0000-0000 I	20,283	20,283
93 1000-1001-1910-470-19-1-0000-0000 I	3,244	3,244
115 1000-1001-3200-656-32-1-0000-0000 I	18,702	18,702
139 1000-1504-1110-072-11-1-0000-0000 C	82	82
158 1000-1801-1510-250-15-2-0000-0000 C	4,553	4,553
161 2000-2001-9995-000-19-6-0000-0000 C	48,363	48,363
178 2000-2031-9995-000-19-6-0000-0000 C	42,884	42,884
186 2000-2040-9994-000-32-1-0000-0000 C	872	872
376 4000-4001-4110-761-41-0-0000-0000 \	573	573
381 4000-4002-4115-765-41-0-0000-0000 \	20,474	20,474
453 4200-4201-4301-836-43-0-0000-0000 /	1,145	1,145
480 4500-4501-4145-806-41-0-0000-0000 I	44,165	44,165
486 4500-4521-4135-792-41-0-0000-0000 S	40,594	40,594
500 4600-4602-4530-930-45-0-0000-0000 /	573	573
538 5000-5002-3015-577-30-0-0000-0000 I	2,263	2,263
639 1000-1001-1410-202-14-6-0000-0000 C	3,408	3,408
886 1000-1001-2005-492-20-5-0000-0000 S	573	573
Total	\$272,609	\$272,609

**1000-1001-3200-655-32-1-0000-0000 Finance Administration
Nature and Extent of Services**

The Finance Department is responsible for the fiscal management and oversight of City operations and does this by assisting with the monitoring of the receipt, collection and disbursement of City funds.

Finance Administration oversees all Finance divisions.

- **Finance Admin Support** - Costs have been allocated based on Salaries of Divisions Supervised.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:15 1000-1001-3200-655-32-1-0000-0000 Finance Administration

Description		Amount	General Admin	Finance Admin Support
Personnel Costs				
Salaries	S1	941,559	0	941,559
Salary % Split			.00%	100.00%
Benefits	S	284,161	0	284,161
Subtotal - Personnel Costs		1,225,719	0	1,225,719
Services & Supplies Cost				
653302 Prof Svcs/Consulting - Outside S		12,000	0	12,000
653304 Prof Svcs (Non-Consulting)-O/S		71,803	0	71,803
653402 Specialized Services /Tech S		100	0	100
653403 Live Scan Service S		32	0	32
654303 Service Contracts-Office Equip S		267	0	267
655501 Printing & Binding--O/S Vendor S		739	0	739
655801 Training S		1,003	0	1,003
656102 Office Equipment--Under 300 S		303	0	303
656107 Office Supplies S		4,671	0	4,671
658004 Special Projects S		7	0	7
658005 Miscellaneous Expenditures S		893	0	893
658016 Membership & Dues S		3,050	0	3,050
658039 Recruitments S		47	0	47
658200 Council Motions S		727,559	0	727,559
757431 Furniture & Fixtures S		200,318	0	200,318
859120 Fac Repair & Replace Projects S		2,800	0	2,800
859301 Employee/Visitor Prking Perm S		1,200	0	1,200
859306 Chgs For Msngr/Mail/Copier S		13,566	0	13,566
859309 Facilities Management Charge S		52,600	0	52,600
859310 Non-Recurrin Spec Projct Chrg S		12,004	0	12,004
859331 Charges For Telephone Servic S		3,169	0	3,169
859333 10C and 10X Charges S		780	0	780
859334 Info Systems Service Charge S		18,200	0	18,200

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:15 1000-1001-3200-655-32-1-0000-0000 Finance Administration

Description	Amount	General Admin	Finance Admin Support
859335 Info Systems Equip Charge S	75,600	0	75,600
859336 ERP Replacement Charge S	2,800	0	2,800
859337 Network Replacement Charge S	5,000	0	5,000
859338 Replacement/Leased Computer S	6,300	0	6,300
859350 Security Assessment Charges S	6,600	0	6,600
Subtotal - Services & Supplies	1,223,411	0	1,223,411
Department Cost Total	2,449,131	0	2,449,131
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	2,449,131	0	2,449,131
General Admin Distribution		0	0
Grand Total	<u>\$2,449,131</u>		<u>\$2,449,131</u>

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:15 1000-1001-3200-655-32-1-0000-0000 Finance Administration

Department	First Incoming	Second Incoming	Finance Admin Support
5 Management Services	\$981	\$230	\$1,211
5 Management of Staff	1,511	354	1,865
Subtotal - 1000-1001-1040-040-10-1-00	2,491	584	3,075
6 City Budget	2,605	133	2,739
Subtotal - 1000-1001-2101-050-21-1-00	2,605	133	2,739
8 Records Management	164	3	167
Subtotal - 1000-1001-1210-111-12-1-00	164	3	167
9 3 Year Average	101,806	1,224	103,030
Subtotal - 1000-1001-1410-201-14-1-00	101,806	1,224	103,030
10 RFP's	1,090	16	1,106
Subtotal - 1000-1001-3020-580-30-1-00	1,090	16	1,106
11 Accounting - JE's	136	29	166
11 Accounting - Vouchers	131	29	160
Subtotal - 1000-1001-3200-651-32-1-00	268	58	326
12 Treasury	18	4	23
Subtotal - 1000-1001-3200-652-32-1-00	18	4	23
13 Payroll	1,445	360	1,805
Subtotal - 1000-1001-3200-653-32-1-00	1,445	360	1,805
16 Citywide Audit	0	716	716
Subtotal - 1000-1001-3200-665-32-1-00	0	716	716
17 Personnel Services	0	3,452	3,452
Subtotal - 1000-1001-3401-700-34-1-00	0	3,452	3,452
18 Training	0	1,264	1,264
Subtotal - 1000-1001-3402-701-34-1-00	0	1,264	1,264
19 Employment Services	0	6,847	6,847

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:15 1000-1001-3200-655-32-1-0000-0000 Finance Administration

Department	First Incoming	Second Incoming	Finance Admin Support
Subtotal - 1000-1001-3403-703-34-1-00	\$0	\$6,847	\$6,847
20 Civil Service Board	0	313	313
Subtotal - 1000-1001-3403-704-34-1-00	0	313	313
21 Employer/Employee Relations	0	1,978	1,978
Subtotal - 1000-1001-3404-710-34-1-00	0	1,978	1,978
22 Loss Control	0	1,134	1,134
Subtotal - 1000-1001-3405-720-34-1-00	0	1,134	1,134
23 Employee Benefits	0	1,266	1,266
Subtotal - 1000-1001-3410-730-34-1-00	0	1,266	1,266
Total Incoming	109,887	19,353	129,240
C. Total Allocated		<u>\$2,578,371</u>	<u>\$2,578,371</u>
		100.00%	

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Finance Admin Support Allocations

Dept:15 1000-1001-3200-655-32-1-0000-0000 Finance Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 1000-1001-3200-651-32-1-0000-0000 /	817,196.02	12.39%	\$317,089	\$0	\$317,089	\$0	\$317,089
12 1000-1001-3200-652-32-1-0000-0000 /	407,329.75	6.18%	158,052	0	158,052	0	158,052
13 1000-1001-3200-653-32-1-0000-0000 /	541,967.34	8.22%	210,295	0	210,295	0	210,295
14 1000-1001-3200-654-32-1-0000-0000 /	122,359.07	1.86%	47,478	0	47,478	0	47,478
16 1000-1001-3200-665-32-1-0000-0000 /	215,441.47	3.27%	83,596	0	83,596	886	84,482
115 1000-1001-3200-656-32-1-0000-0000 /	825,960.84	12.52%	320,490	0	320,490	3,396	323,887
117 1000-1001-3200-662-32-1-0000-0000 /	357,655.75	5.42%	138,778	0	138,778	1,471	140,249
186 2000-2040-9994-000-32-1-0000-0000 /	2,026.62	0.03%	786	0	786	8	795
318 2700-2706-3200-651-32-1-0000-0000 /	32,828.04	0.50%	12,738	0	12,738	135	12,873
572 5200-5207-3240-682-32-0-0000-0000 /	344,453.51	5.22%	133,655	0	133,655	1,416	135,072
573 5200-5207-3240-683-32-0-0000-0000 /	1,373,407.39	20.82%	532,911	0	532,911	5,648	538,558
574 5200-5207-3240-684-32-0-0000-0000 /	903,837.61	13.70%	350,708	0	350,708	3,717	354,425
576 5200-5207-3240-686-32-0-0000-0000 /	648,989.15	9.84%	251,821	0	251,821	2,669	254,490
909 1000-1603-3200-652-32-1-0000-0000 /	1,100.00	0.02%	427	0	427	5	431
1,003 2700-2706-3200-653-32-1-0000-0000 /	500.00	0.01%	194	0	194	2	196
Subtotal	6,595,052.56	100.00%	2,559,018	0	2,559,018	19,353	2,578,371
Direct Bills					0		0
Total					\$2,559,018		\$2,578,371
Basis Units: Salaries of Divisions Supervised							
Source:							

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:15 1000-1001-3200-655-32-1-0000-0000 Finance Administration

Department	Finance Admin Support	Total
11 1000-1001-3200-651-32-1-0000-0000 /	\$317,089	\$317,089
12 1000-1001-3200-652-32-1-0000-0000 /	158,052	158,052
13 1000-1001-3200-653-32-1-0000-0000 I	210,295	210,295
14 1000-1001-3200-654-32-1-0000-0000 C	47,478	47,478
16 1000-1001-3200-665-32-1-0000-0000 I	84,482	84,482
115 1000-1001-3200-656-32-1-0000-0000 I	323,887	323,887
117 1000-1001-3200-662-32-1-0000-0000 C	140,249	140,249
186 2000-2040-9994-000-32-1-0000-0000 C	795	795
318 2700-2706-3200-651-32-1-0000-0000 /	12,873	12,873
572 5200-5207-3240-682-32-0-0000-0000 I	135,072	135,072
573 5200-5207-3240-683-32-0-0000-0000 I	538,558	538,558
574 5200-5207-3240-684-32-0-0000-0000 I	354,425	354,425
576 5200-5207-3240-686-32-0-0000-0000 I	254,490	254,490
909 1000-1603-3200-652-32-1-0000-0000 I	431	431
1,003 2700-2706-3200-653-32-1-0000-0000 I	196	196
Total	\$2,578,371	\$2,578,371

**1000-1001-3200-665-32-1-0000-0000 Internal Audit
Nature and Extent of Services**

The Finance Department is responsible for the fiscal management and oversight of City operations and does this by assisting with the monitoring of the receipt, collection and disbursement of City funds.

The Internal Audit division audits the financials of the city departments for accuracy.

- **Citywide Audit** - Costs have been allocated based on Total Actual Expenditures by GL String.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Description		Amount	General Admin	Citywide Audit
Personnel Costs				
Salaries	S1	208,570	0	208,570
Salary % Split			.00%	100.00%
Benefits	S	76,631	0	76,631
Subtotal - Personnel Costs		285,201	0	285,201
Services & Supplies Cost				
656107 Office Supplies	S	165	0	165
656110 Computer Software	S	3,727	0	3,727
658016 Membership & Dues	S	365	0	365
859120 Fac Repair & Replace Projects	S	1,800	0	1,800
859309 Facilities Management Charge	S	25,800	0	25,800
859333 10C and 10X Charges	S	445	0	445
859334 Info Systems Service Charge	S	4,300	0	4,300
859335 Info Systems Equip Charge	S	3,700	0	3,700
859336 ERP Replacement Charge	S	1,600	0	1,600
859337 Network Replacement Charge	S	1,100	0	1,100
859338 Replacement/Leased Compute	S	1,400	0	1,400
859350 Security Assessment Charges	S	4,200	0	4,200
Subtotal - Services & Supplies		48,602	0	48,602
Department Cost Total		333,803	0	333,803
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		333,803	0	333,803
General Admin Distribution			0	0
Grand Total		<u>\$333,803</u>		<u>\$333,803</u>

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	First Incoming	Second Incoming	Citywide Audit
5 Management Services	\$137	\$32	\$169
5 Management of Staff	332	78	410
Subtotal - 1000-1001-1040-040-10-1-00	469	110	579
6 City Budget	363	19	382
Subtotal - 1000-1001-2101-050-21-1-00	363	19	382
8 Records Management	36	1	37
Subtotal - 1000-1001-1210-111-12-1-00	36	1	37
11 Accounting - JE's	64	14	78
11 Accounting - Vouchers	9	2	10
Subtotal - 1000-1001-3200-651-32-1-00	73	16	89
12 Treasury	3	1	3
Subtotal - 1000-1001-3200-652-32-1-00	3	1	3
13 Payroll	598	149	747
Subtotal - 1000-1001-3200-653-32-1-00	598	149	747
15 Finance Admin Support	83,596	886	84,482
Subtotal - 1000-1001-3200-655-32-1-00	83,596	886	84,482
16 Citywide Audit	0	100	100
Subtotal - 1000-1001-3200-665-32-1-00	0	100	100
17 Personnel Services	0	759	759
Subtotal - 1000-1001-3401-700-34-1-00	0	759	759
18 Training	0	278	278
Subtotal - 1000-1001-3402-701-34-1-00	0	278	278
19 Employment Services	0	1,506	1,506
Subtotal - 1000-1001-3403-703-34-1-00	0	1,506	1,506
20 Civil Service Board	0	69	69

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	First Incoming	Second Incoming	Citywide Audit
Subtotal - 1000-1001-3403-704-34-1-00	\$0	\$69	\$69
21 Employer/Employee Relations	0	435	435
Subtotal - 1000-1001-3404-710-34-1-00	0	435	435
22 Loss Control	0	249	249
Subtotal - 1000-1001-3405-720-34-1-00	0	249	249
23 Employee Benefits	0	278	278
Subtotal - 1000-1001-3410-730-34-1-00	0	278	278
Total Incoming	85,137	4,855	89,992
C. Total Allocated		\$423,795	\$423,795
			100.00%

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000-1001-0110-010-01-1-0000-0000	5,790,305.56	0.40%	\$1,678	\$0	\$1,678	\$20	\$1,698
4 1000-1001-1010-030-10-1-0000-0000	1,336,464.18	0.09%	387	0	387	5	392
5 1000-1001-1040-040-10-1-0000-0000	1,197,899.47	0.08%	347	0	347	0	347
6 1000-1001-2101-050-21-1-0000-0000	1,559,734.74	0.11%	452	0	452	0	452
7 1000-1001-1210-110-12-1-0000-0000	1,081,388.92	0.07%	313	0	313	4	317
8 1000-1001-1210-111-12-1-0000-0000	67,111.07	0.00%	19	0	19	0	19
9 1000-1001-1410-201-14-1-0000-0000	12,519,043.52	0.87%	3,628	0	3,628	0	3,628
10 1000-1001-3020-580-30-1-0000-0000	1,151,979.62	0.08%	334	0	334	0	334
11 1000-1001-3200-651-32-1-0000-0000	1,566,485.18	0.11%	454	0	454	0	454
12 1000-1001-3200-652-32-1-0000-0000	703,651.85	0.05%	204	0	204	0	204
13 1000-1001-3200-653-32-1-0000-0000	893,960.65	0.06%	259	0	259	0	259
14 1000-1001-3200-654-32-1-0000-0000	242,947.63	0.02%	70	0	70	0	70
15 1000-1001-3200-655-32-1-0000-0000	2,468,825.87	0.17%	716	0	716	0	716
16 1000-1001-3200-665-32-1-0000-0000	344,301.16	0.02%	100	0	100	0	100
17 1000-1001-3401-700-34-1-0000-0000	950,285.37	0.07%	275	0	275	3	279
18 1000-1001-3402-701-34-1-0000-0000	463,382.91	0.03%	134	0	134	2	136
19 1000-1001-3403-703-34-1-0000-0000	2,659,712.30	0.18%	771	0	771	9	780
20 1000-1001-3403-704-34-1-0000-0000	105,305.43	0.01%	31	0	31	0	31
21 1000-1001-3404-710-34-1-0000-0000	624,859.48	0.04%	181	0	181	2	183
22 1000-1001-3405-720-34-1-0000-0000	433,182.87	0.03%	126	0	126	1	127
23 1000-1001-3410-730-34-1-0000-0000	461,562.53	0.03%	134	0	134	2	135
24 1000-1001-1040-042-10-1-0000-0000	51,877.88	0.00%	15	0	15	0	15
25 1000-1001-1050-045-10-1-0000-0000	327,498.03	0.02%	95	0	95	1	96
26 1000-1001-1090-055-10-1-0000-0000	322,530.35	0.02%	93	0	93	1	95
27 1000-1001-1100-060-11-1-0000-0000	2,953,019.39	0.20%	856	0	856	10	866
29 1000-1001-1100-062-11-6-0000-0000	834.10	0.00%	0	0	0	0	0
30 1000-1001-1100-065-11-6-0000-0000	243.22	0.00%	0	0	0	0	0
31 1000-1001-1110-072-11-1-0000-0000	761,993.41	0.05%	221	0	221	3	223
33 1000-1001-1410-202-14-1-0000-0000	8,332.50	0.00%	2	0	2	0	2
34 1000-1001-1510-250-15-2-0000-0000	3,608,564.89	0.25%	1,046	0	1,046	12	1,058
35 1000-1001-1510-251-15-2-0000-0000	748,832.16	0.05%	217	0	217	3	220
36 1000-1001-1510-252-15-2-0000-0000	14,590.74	0.00%	4	0	4	0	4
37 1000-1001-1520-255-15-2-0000-0000	14,538,836.28	1.01%	4,214	0	4,214	50	4,263
38 1000-1001-1520-256-15-2-0000-0000	1,074,413.13	0.07%	311	0	311	4	315
39 1000-1001-1520-257-15-2-0000-0000	1,872,275.20	0.13%	543	0	543	6	549
40 1000-1001-1520-258-15-2-0000-0000	243,380.04	0.02%	71	0	71	1	71
41 1000-1001-1520-259-15-2-0000-0000	3,405,611.93	0.24%	987	0	987	12	999
42 1000-1001-1520-260-15-2-0000-0000	41,849,429.75	2.90%	12,129	0	12,129	143	12,272
43 1000-1001-1520-261-15-2-0000-0000	2,555,448.51	0.18%	741	0	741	9	749
44 1000-1001-1520-262-15-2-0000-0000	3,500.00	0.00%	1	0	1	0	1
45 1000-1001-1520-263-15-2-0000-0000	658,076.31	0.05%	191	0	191	2	193
46 1000-1001-1530-270-15-2-0000-0000	20,390,511.22	1.41%	5,910	0	5,910	70	5,979

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 1000-1001-1530-271-15-2-0000-0000 I	357,950.43	0.02%	\$104	\$0	\$104	\$1	\$105
48 1000-1001-1530-272-15-2-0000-0000 I	6,220,643.81	0.43%	1,803	0	1,803	21	1,824
49 1000-1001-1540-275-15-2-0000-0000 I	28,175,358.08	1.95%	8,166	0	8,166	96	8,262
50 1000-1001-1540-276-15-2-0000-0000 I	37,750.48	0.00%	11	0	11	0	11
51 1000-1001-1550-278-15-2-0000-0000 I	31,405,043.14	2.17%	9,102	0	9,102	107	9,209
52 1000-1001-1550-279-15-2-0000-0000 I	38,525.85	0.00%	11	0	11	0	11
53 1000-1001-1600-300-16-3-0000-0000 I	616,194.49	0.04%	179	0	179	2	181
54 1000-1001-1600-301-16-3-0000-0000 I	216,007.85	0.01%	63	0	63	1	63
55 1000-1001-1600-302-16-3-0000-0000 I	5,953.05	0.00%	2	0	2	0	2
56 1000-1001-1600-303-16-3-0000-0000 I	826,902.22	0.06%	240	0	240	3	242
57 1000-1001-1610-310-16-3-0000-0000 I	123,720.57	0.01%	36	0	36	0	36
58 1000-1001-1610-311-16-3-0000-0000 I	1,693,713.89	0.12%	491	0	491	6	497
59 1000-1001-1610-312-16-3-0000-0000 I	1,547,940.32	0.11%	449	0	449	5	454
60 1000-1001-1610-313-16-3-0000-0000 I	1,939,260.85	0.13%	562	0	562	7	569
61 1000-1001-1620-320-16-3-0000-0000 I	71,590,709.04	4.95%	20,749	0	20,749	244	20,994
62 1000-1001-1620-323-16-3-0000-0000 I	1,392,663.46	0.10%	404	0	404	5	408
63 1000-1001-1620-324-16-3-0000-0000 I	152,204.25	0.01%	44	0	44	1	45
64 1000-1001-1620-325-16-3-0000-0000 I	1,667.31	0.00%	0	0	0	0	0
65 1000-1001-1620-326-16-3-0000-0000 I	33,065.96	0.00%	10	0	10	0	10
66 1000-1001-1620-327-16-3-0000-0000 I	2,052,551.84	0.14%	595	0	595	7	602
67 1000-1001-1630-330-16-3-0000-0000 I	2,599,363.73	0.18%	753	0	753	9	762
68 1000-1001-1640-335-16-3-0000-0000 I	3,985,646.50	0.28%	1,155	0	1,155	14	1,169
69 1000-1001-1700-350-17-4-0000-0000 I	1,187,664.07	0.08%	344	0	344	4	348
70 1000-1001-1701-355-17-4-0000-0000 I	105,918.68	0.01%	31	0	31	0	31
71 1000-1001-1701-356-17-4-0000-0000 I	42,568.76	0.00%	12	0	12	0	12
72 1000-1001-1701-358-17-4-0000-0000 I	150,052.50	0.01%	43	0	43	1	44
73 1000-1001-1705-365-17-4-0000-0000 I	9,202,216.01	0.64%	2,667	0	2,667	31	2,699
74 1000-1001-1710-375-17-4-0000-0000 I	2,795,797.47	0.19%	810	0	810	10	820
76 1000-1001-1730-381-17-4-0000-0000 I	80,457.47	0.01%	23	0	23	0	24
77 1000-1001-1740-385-17-4-0000-0000 I	1,469,041.02	0.10%	426	0	426	5	431
78 1000-1001-1740-386-17-4-0000-0000 I	2,620,748.91	0.18%	760	0	760	9	769
81 1000-1001-1801-400-18-6-0000-0000 I	1,492,869.44	0.10%	433	0	433	5	438
82 1000-1001-1901-431-19-6-0000-0000 I	2,789,662.22	0.19%	809	0	809	10	818
83 1000-1001-1901-432-19-6-0000-0000 I	182,323.47	0.01%	53	0	53	1	53
84 1000-1001-1901-433-19-6-0000-0000 I	310,648.65	0.02%	90	0	90	1	91
85 1000-1001-1902-436-19-6-0000-0000 I	4,534,739.10	0.31%	1,314	0	1,314	15	1,330
86 1000-1001-1902-437-19-6-0000-0000 I	4,842,905.65	0.34%	1,404	0	1,404	17	1,420
87 1000-1001-1903-441-19-6-0000-0000 I	2,648,907.31	0.18%	768	0	768	9	777
88 1000-1001-1903-442-19-6-0000-0000 I	4,213,284.29	0.29%	1,221	0	1,221	14	1,236
89 1000-1001-1906-451-19-6-0000-0000 I	1,151.99	0.00%	0	0	0	0	0
90 1000-1001-1906-453-19-6-0000-0000 I	2,162,984.00	0.15%	627	0	627	7	634
91 1000-1001-1906-454-19-6-0000-0000 I	29.33	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92 1000-1001-1909-463-19-6-0000-0000 I	498,010.94	0.03%	\$144	\$0	\$144	\$2	\$146
93 1000-1001-1910-470-19-1-0000-0000 I	7,827,342.37	0.54%	2,269	0	2,269	27	2,295
94 1000-1001-2001-480-20-5-0000-0000 I	283,549.72	0.02%	82	0	82	1	83
95 1000-1001-2001-481-20-5-0000-0000 I	77,744.93	0.01%	23	0	23	0	23
102 1000-1001-2005-500-20-5-0000-0000 I	603,382.32	0.04%	175	0	175	2	177
103 1000-1001-2005-501-20-5-0000-0000 I	1,397,298.23	0.10%	405	0	405	5	410
105 1000-1001-2005-503-20-5-0000-0000 I	1,358,827.97	0.09%	394	0	394	5	398
106 1000-1001-2005-504-20-5-0000-0000 I	64,445.95	0.00%	19	0	19	0	19
107 1000-1001-2010-511-20-5-0000-0000 I	463,653.93	0.03%	134	0	134	2	136
108 1000-1001-2015-521-20-5-0000-0000 I	2,802,366.19	0.19%	812	0	812	10	822
109 1000-1001-2015-522-20-5-0000-0000 I	490,665.68	0.03%	142	0	142	2	144
111 1000-1001-2015-524-20-4-0000-0000 I	(996.18)	0.00%	(0)	0	(0)	(0)	(0)
112 1000-1001-2020-531-20-5-0000-0000 I	306,529.75	0.02%	89	0	89	1	90
113 1000-1001-2023-535-20-6-0000-0000 I	248,880.05	0.02%	72	0	72	1	73
114 1000-1001-2024-536-20-5-0000-0000 I	1,855,147.69	0.13%	538	0	538	6	544
115 1000-1001-3200-656-32-1-0000-0000 I	1,621,739.78	0.11%	470	0	470	6	476
116 1000-1001-3200-660-32-6-0000-0000 I	17,136.00	0.00%	5	0	5	0	5
117 1000-1001-3200-662-32-1-0000-0000 I	500,001.14	0.03%	145	0	145	2	147
122 1000-1001-9994-000-12-1-0000-0000 I	180.00	0.00%	0	0	0	0	0
125 1000-1001-9994-000-17-4-0000-0000 I	67,332.76	0.00%	20	0	20	0	20
127 1000-1001-9994-000-19-6-0000-0000 I	(16.96)	0.00%	(0)	0	(0)	(0)	(0)
128 1000-1001-9994-000-20-5-0000-0000 I	428.82	0.00%	0	0	0	0	0
129 1000-1001-9994-000-32-1-0000-0000 I	3,014,800.00	0.21%	874	0	874	10	884
131 1000-1001-9995-000-15-2-0000-0000 I	615,779.75	0.04%	178	0	178	2	181
132 1000-1001-9995-000-19-6-0000-0000 I	365,148.88	0.03%	106	0	106	1	107
135 1000-1001-9999-000-17-4-0000-0000 I	2,190,537.44	0.15%	635	0	635	7	642
136 1000-1001-9999-000-20-5-0000-0000 I	2,268,671.00	0.16%	658	0	658	8	665
138 1000-1502-1906-450-19-6-0000-0000 I	444.02	0.00%	0	0	0	0	0
139 1000-1504-1110-072-11-1-0000-0000 I	470,668.54	0.03%	136	0	136	2	138
140 1000-1601-2005-501-20-5-0000-0000 I	161.13	0.00%	0	0	0	0	0
141 1000-1601-2005-502-20-5-0000-0000 I	1,918.65	0.00%	1	0	1	0	1
143 1000-1601-2020-531-20-5-0000-0000 I	1,308,774.72	0.09%	379	0	379	4	384
145 1000-1603-2001-482-20-5-0000-0000 I	3,871,370.33	0.27%	1,122	0	1,122	13	1,135
149 1000-1603-2005-505-20-5-0000-0000 I	1,631,925.60	0.11%	473	0	473	6	479
150 1000-1603-2010-517-20-5-0000-0000 I	1,752,882.80	0.12%	508	0	508	6	514
151 1000-1603-2015-525-20-5-0000-0000 I	1,632,307.65	0.11%	473	0	473	6	479
152 1000-1603-2020-532-20-5-0000-0000 I	510,697.61	0.04%	148	0	148	2	150
156 1000-1603-9994-000-20-5-0000-0000 I	600.00	0.00%	0	0	0	0	0
158 1000-1801-1510-250-15-2-0000-0000 I	4,381,733.54	0.30%	1,270	0	1,270	15	1,285
159 2000-2001-9995-000-19-4-0000-0000 I	949,285.09	0.07%	275	0	275	3	278
160 2000-2001-9995-000-19-5-0000-0000 I	61,657.91	0.00%	18	0	18	0	18
161 2000-2001-9995-000-19-6-0000-0000 I	5,666,705.81	0.39%	1,642	0	1,642	19	1,662

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
164 2000-2017-9995-000-15-2-0000-0000	2,039,042.30	0.14%	\$591	\$0	\$591	\$7	\$598
165 2000-2018-1510-250-15-2-0000-0000	36,080.97	0.00%	10	0	10	0	11
166 2000-2020-9995-000-15-2-0000-0000	65,554.65	0.00%	19	0	19	0	19
167 2000-2021-1620-320-16-3-0000-0000	130,898.09	0.01%	38	0	38	0	38
169 2000-2022-9995-000-15-2-0000-0000	190,417.06	0.01%	55	0	55	1	56
170 2000-2023-1620-320-16-3-0000-0000	25,300.00	0.00%	7	0	7	0	7
171 2000-2023-1620-324-16-3-0000-0000	92,767.00	0.01%	27	0	27	0	27
172 2000-2025-1640-335-16-3-0000-0000	2,700.00	0.00%	1	0	1	0	1
174 2000-2027-9999-000-20-5-0000-0000	12,021,206.97	0.83%	3,484	0	3,484	41	3,525
176 2000-2029-1906-453-19-6-0000-0000	16,524,769.90	0.45%	1,891	0	1,891	22	1,913
177 2000-2030-9995-000-19-6-0000-0000	15,818,923.78	0.40%	1,687	0	1,687	20	1,706
178 2000-2031-9995-000-19-6-0000-0000	3,110,971.53	0.22%	902	0	902	11	912
179 2000-2032-9995-000-19-6-0000-0000	548,130.49	0.04%	159	0	159	2	161
181 2000-2036-9995-000-19-6-0000-0000	1,106,696.53	0.08%	321	0	321	4	325
182 2000-2037-9995-000-19-6-0000-0000	521,032.40	0.04%	151	0	151	2	153
184 2000-2040-3200-670-32-6-0000-0000	6,950.00	0.00%	2	0	2	0	2
186 2000-2040-9994-000-32-1-0000-0000	1,866,134.37	0.13%	541	0	541	6	547
187 2000-2042-9995-000-19-6-0000-0000	(511,501.90)	-0.04%	(148)	0	(148)	(2)	(150)
189 2060-2061-9995-000-15-2-0000-0000	1,957,759.58	0.14%	567	0	567	7	574
191 2060-2064-9999-000-20-5-0000-0000	13,979,293.94	0.97%	4,052	0	4,052	48	4,099
192 2070-0000-1903-441-19-6-0000-0000	460,139.35	0.03%	133	0	133	2	135
193 2070-0000-3403-703-34-1-0000-0000	15,144,829.63	0.36%	1,491	0	1,491	18	1,509
194 2070-2071-9995-000-15-2-0000-0000	4,218,064.83	0.29%	1,223	0	1,223	14	1,237
195 2070-2072-1630-330-16-3-0000-0000	266,213.30	0.02%	77	0	77	1	78
196 2070-2073-1710-375-17-4-0000-0000	297,303.73	0.02%	86	0	86	1	87
197 2070-2073-1730-381-17-4-0000-0000	280,181.78	0.02%	81	0	81	1	82
198 2070-2073-9999-000-17-4-0000-0000	70.38	0.00%	0	0	0	0	0
199 2070-2074-9999-000-20-5-0000-0000	14,646,228.85	1.01%	4,245	0	4,245	50	4,295
203 2070-2079-9999-000-17-4-0000-0000	746,119.12	0.05%	216	0	216	3	219
204 2095-2095-1710-375-17-4-0000-0000	93,985.07	0.01%	27	0	27	0	28
205 2100-2101-2020-531-20-5-0000-0000	5,560,078.41	0.38%	1,612	0	1,612	19	1,630
209 2100-2102-2010-511-20-5-0000-0000	883,956.73	0.06%	256	0	256	3	259
210 2100-2102-2020-531-20-5-0000-0000	1,797,923.50	0.12%	521	0	521	6	527
213 2100-2102-9999-000-20-5-0000-0000	19,962.55	0.00%	6	0	6	0	6
214 2100-2103-2010-511-20-5-0000-0000	2,846,098.34	0.20%	825	0	825	10	835
215 2100-2103-2015-521-20-5-0000-0000	961,103.69	0.07%	279	0	279	3	282
219 2100-2103-9999-000-20-5-0000-0000	43,869.74	0.00%	13	0	13	0	13
222 2100-2104-2010-511-20-5-0000-0000	4,182,606.19	0.29%	1,212	0	1,212	14	1,227
225 2100-2104-9999-000-20-5-0000-0000	7,046,309.49	0.49%	2,042	0	2,042	24	2,066
226 2300-2308-2060-541-20-5-0000-0000	18,672.94	0.00%	5	0	5	0	5
229 2300-2318-2060-541-20-5-0000-0000	121,118.88	0.01%	35	0	35	0	36
230 2300-2319-2060-541-20-5-0000-0000	417,702.05	0.03%	121	0	121	1	122

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
231 2300-2320-2060-541-20-5-0000-0000 I	361,300.00	0.02%	\$105	\$0	\$105	\$1	\$106
233 2300-2322-2060-541-20-5-0000-0000 I	67,423.26	0.00%	20	0	20	0	20
234 2300-2323-2060-541-20-5-0000-0000 I	552,155.15	0.04%	160	0	160	2	162
235 2300-2324-2060-541-20-5-0000-0000 I	404,755.08	0.03%	117	0	117	1	119
236 2300-2325-2060-541-20-5-0000-0000 I	222,101.25	0.02%	64	0	64	1	65
237 2400-2401-2015-521-20-5-0000-0000 S	50,000.00	0.00%	14	0	14	0	15
240 2400-2402-9999-000-20-5-0000-0000 C	664,164.89	0.05%	192	0	192	2	195
241 2400-2405-1580-290-15-2-0000-0000 ~	486,539.26	0.03%	141	0	141	2	143
242 2400-2408-9999-000-20-5-0000-0000 C	4,982,793.92	0.34%	1,444	0	1,444	17	1,461
243 2400-2409-9999-000-20-5-0000-0000 C	165,860.07	0.01%	48	0	48	1	49
244 2400-2417-1700-350-17-4-0000-0000 I	100.56	0.00%	0	0	0	0	0
245 2400-2417-1701-355-17-4-0000-0000 C	200.00	0.00%	0	0	0	0	0
246 2400-2417-1705-365-17-4-0000-0000 I	474,950.41	0.03%	138	0	138	2	139
251 2400-2417-9999-000-17-4-0000-0000 C	190,269.03	0.01%	55	0	55	1	56
252 2400-2418-9999-000-20-5-0000-0000 C	21,573.31	0.00%	6	0	6	0	6
253 2400-2420-1630-330-16-3-0000-0000 I	101,284.65	0.01%	29	0	29	0	30
254 2400-2436-1540-275-15-2-0000-0000 S	187,336.32	0.01%	54	0	54	1	55
255 2400-2436-1550-278-15-2-0000-0000 C	1,252,888.32	0.09%	363	0	363	4	367
256 2400-2440-1710-375-17-4-0000-0000 J	491,537.64	0.03%	142	0	142	2	144
257 2400-2441-2015-523-20-5-0000-0000 I	26,378.77	0.00%	8	0	8	0	8
258 2400-2441-9999-000-20-5-0000-0000 C	54,388.78	0.00%	16	0	16	0	16
259 2400-2443-1110-072-11-1-0000-0000 C	623,621.76	0.04%	181	0	181	2	183
260 2400-2446-2001-481-20-5-0000-0000 J	56,953.66	0.00%	17	0	17	0	17
262 2400-2448-2024-536-20-5-0000-0000 C	4,556.00	0.00%	1	0	1	0	1
263 2400-2448-9999-000-20-5-0000-0000 C	424,625.31	0.03%	123	0	123	1	125
264 2400-2449-2002-484-20-5-0000-0000 I	232,083.12	0.02%	67	0	67	1	68
267 2500-2504-9999-000-20-5-0000-0000 C	5,264,068.33	0.36%	1,526	0	1,526	18	1,544
268 2500-2506-2010-511-20-5-0000-0000 S	8,139,447.41	0.56%	2,359	0	2,359	28	2,387
271 2500-2506-9999-000-20-5-0000-0000 C	652,252.31	0.05%	189	0	189	2	191
272 2500-2507-9999-000-20-5-0000-0000 C	435,108.08	0.03%	126	0	126	1	128
273 2500-2508-2001-480-20-5-0000-0000 I	(2,572.52)	0.00%	(1)	0	(1)	(0)	(1)
274 2500-2508-2001-481-20-5-0000-0000 J	56,360.25	0.00%	16	0	16	0	17
280 2500-2508-2004-493-20-5-0000-0000 C	(24,838.05)	0.00%	(7)	0	(7)	(0)	(7)
281 2500-2508-2005-501-20-5-0000-0000 ~	600,826.72	0.04%	174	0	174	2	176
282 2500-2508-2005-502-20-5-0000-0000 ~	1,403,943.74	0.10%	407	0	407	5	412
283 2500-2508-2005-503-20-5-0000-0000 ~	207,901.67	0.01%	60	0	60	1	61
284 2500-2508-2005-504-20-5-0000-0000 ~	132,312.34	0.01%	38	0	38	0	39
285 2500-2508-2015-522-20-5-0000-0000 I	138,251.32	0.01%	40	0	40	0	41
286 2500-2508-2020-531-20-5-0000-0000 S	1,713,397.11	0.12%	497	0	497	6	502
288 2500-2508-9993-000-20-5-0000-0000 ~	0.01	0.00%	0	0	0	0	0
290 2500-2508-9999-000-20-5-0000-0000 C	499,242.09	0.03%	145	0	145	2	146
292 2500-2509-9999-000-20-5-0000-0000 C	274,854.08	0.02%	80	0	80	1	81

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
293 2500-2510-9999-000-20-5-0000-0000	1,179,087.24	0.08%	\$342	\$0	\$342	\$4	\$346
294 2500-2511-9999-000-20-5-0000-0000	24,146.92	0.00%	7	0	7	0	7
295 2500-2512-9999-000-20-5-0000-0000	301,581.60	0.02%	87	0	87	1	88
296 2500-2513-9999-000-20-5-0000-0000	421,056.00	0.03%	122	0	122	1	123
297 2500-2515-9999-000-20-5-0000-0000	235,706.57	0.02%	68	0	68	1	69
299 2500-2517-9999-000-20-5-0000-0000	2,398,669.04	0.17%	695	0	695	8	703
301 2600-2601-9999-000-20-5-0000-0000	149,807.41	0.01%	43	0	43	1	44
302 2600-2602-9999-000-20-5-0000-0000	834,987.39	0.06%	242	0	242	3	245
303 2700-2701-1700-350-17-4-0000-0000	658,900.61	0.05%	191	0	191	2	193
304 2700-2701-1705-365-17-4-0000-0000	2,838,705.35	0.20%	823	0	823	10	832
305 2700-2701-1710-375-17-4-0000-0000	2,238,549.74	0.15%	649	0	649	8	656
306 2700-2701-1730-381-17-4-0000-0000	114,510.84	0.01%	33	0	33	0	34
308 2700-2701-1740-385-17-4-0000-0000	2,058,565.99	0.14%	597	0	597	7	604
309 2700-2701-1740-386-17-4-0000-0000	3,239,703.00	0.22%	939	0	939	11	950
312 2700-2701-9999-000-17-4-0000-0000	5,335,738.76	0.37%	1,546	0	1,546	18	1,565
313 2700-2702-9999-000-17-4-0000-0000	1,368,347.40	0.09%	397	0	397	5	401
314 2700-2703-1710-375-17-4-0000-0000	3,322,110.04	0.23%	963	0	963	11	974
315 2700-2703-1730-381-17-4-0000-0000	106,806.12	0.01%	31	0	31	0	31
316 2700-2703-1730-384-17-4-0000-0000	570,461.82	0.04%	165	0	165	2	167
317 2700-2705-2015-522-20-5-0000-0000	922,633.26	0.06%	267	0	267	3	271
318 2700-2706-3200-651-32-1-0000-0000	50,336.53	0.00%	15	0	15	0	15
320 3000-3008-1705-365-17-4-0000-0000	165,834.57	0.01%	48	0	48	1	49
321 3000-3009-1701-355-17-4-0000-0000	100.00	0.00%	0	0	0	0	0
322 3000-3009-1705-365-17-4-0000-0000	19,017.60	0.00%	6	0	6	0	6
323 3000-3010-9999-000-15-2-0000-0000	24,204.26	0.00%	7	0	7	0	7
324 3000-3012-9999-000-20-5-0000-0000	686,711.89	0.05%	199	0	199	2	201
326 3000-3016-9999-000-20-5-0000-0000	13,457.99	0.00%	4	0	4	0	4
327 3000-3022-9999-000-10-1-0000-0000	1,529.88	0.00%	0	0	0	0	0
330 3050-3506-2015-523-20-5-0000-0000	655,433.45	0.05%	190	0	190	2	192
331 3050-3506-9999-000-20-5-0000-0000	7,545.57	0.00%	2	0	2	0	2
332 3050-3509-2015-523-20-5-0000-0000	4,664,758.70	0.32%	1,352	0	1,352	16	1,368
333 3050-3509-9999-000-20-5-0000-0000	11,398.83	0.00%	3	0	3	0	3
334 3050-3517-2015-523-20-5-0000-0000	3,932,125.22	0.27%	1,140	0	1,140	13	1,153
335 3050-3517-9999-000-20-5-0000-0000	77,946.86	0.01%	23	0	23	0	23
336 3050-3518-9999-000-20-5-0000-0000	812,152.56	0.06%	235	0	235	3	238
337 3050-3521-2015-523-20-5-0000-0000	8,396.09	0.00%	2	0	2	0	2
338 3050-3521-9999-000-20-5-0000-0000	21.50	0.00%	0	0	0	0	0
339 3050-3523-9999-000-20-5-0000-0000	23,762.94	0.00%	7	0	7	0	7
341 3100-3104-9999-000-17-4-0000-0000	317.24	0.00%	0	0	0	0	0
343 3100-3109-2050-540-20-5-0000-0000	43,141.54	0.00%	13	0	13	0	13
345 3100-3110-2050-540-20-5-0000-0000	3,224.53	0.00%	1	0	1	0	1
346 3100-3110-9999-000-17-4-0000-0000	5,351.84	0.00%	2	0	2	0	2

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
347 3100-3111-2050-540-20-5-0000-0000 I	309,603.35	0.02%	\$90	\$0	\$90	\$1	\$91
348 3100-3111-9999-000-20-5-0000-0000 I	2,943,922.85	0.20%	853	0	853	10	863
349 3100-3112-2050-540-20-5-0000-0000 I	252,192.90	0.02%	73	0	73	1	74
350 3100-3113-2050-540-20-5-0000-0000 I	1,732.90	0.00%	1	0	1	0	1
351 3100-3114-2050-540-20-5-0000-0000 I	777,848.05	0.05%	225	0	225	3	228
352 3100-3114-9999-000-20-5-0000-0000 I	862,995.09	0.06%	250	0	250	3	253
353 3100-3115-2050-540-20-5-0000-0000 I	1,589.77	0.00%	0	0	0	0	0
355 3100-3118-2050-540-20-5-0000-0000 I	1,502.30	0.00%	0	0	0	0	0
356 3100-3119-2050-540-20-5-0000-0000 I	1,514.72	0.00%	0	0	0	0	0
357 3100-3122-2050-540-20-5-0000-0000 I	1,000.00	0.00%	0	0	0	0	0
358 3100-3125-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	0
359 3100-3126-2050-540-20-5-0000-0000 I	1,200.73	0.00%	0	0	0	0	0
360 3100-3127-2050-540-20-5-0000-0000 I	1,000.00	0.00%	0	0	0	0	0
361 3100-3129-2050-540-20-5-0000-0000 I	1,000.00	0.00%	0	0	0	0	0
362 3100-3130-2050-540-20-5-0000-0000 I	300.00	0.00%	0	0	0	0	0
363 3100-3137-2050-540-20-5-0000-0000 I	18,400.00	0.00%	5	0	5	0	5
365 3100-3141-2050-540-20-5-0000-0000 I	1,200.45	0.00%	0	0	0	0	0
368 3100-3143-9999-000-20-5-0000-0000 I	599.38	0.00%	0	0	0	0	0
370 3100-3146-2050-540-20-5-0000-0000 I	314,573.13	0.02%	91	0	91	1	92
371 3100-3146-9999-000-20-5-0000-0000 I	1,234,818.21	0.09%	358	0	358	4	362
372 3100-3147-1520-257-15-2-0000-0000 I	26,950.00	0.00%	8	0	8	0	8
373 3100-3147-1530-270-15-2-0000-0000 I	132,189.16	0.01%	38	0	38	0	39
374 3100-3147-2050-540-20-5-0000-0000 I	12,756.75	0.00%	4	0	4	0	4
376 4000-4001-4110-761-41-0-0000-0000 I	81,663,303.22	5.65%	23,669	0	23,669	279	23,947
377 4000-4001-4115-765-41-0-0000-0000 I	15,599,544.79	1.08%	4,521	0	4,521	53	4,575
378 4000-4001-4115-766-41-0-0000-0000 I	(776,212.70)	-0.05%	(225)	0	(225)	(3)	(228)
380 4000-4001-9998-000-41-0-0000-0000 I	23,127,083.51	1.60%	6,703	0	6,703	79	6,782
381 4000-4002-4115-765-41-0-0000-0000 I	2,611,728.90	0.18%	757	0	757	9	766
382 4000-4005-4115-765-41-0-0000-0000 I	39,492.97	0.00%	11	0	11	0	12
383 4000-4006-4115-765-41-0-0000-0000 I	5,882.22	0.00%	2	0	2	0	2
384 4000-4007-4112-763-41-0-0000-0000 I	125,840.77	0.01%	36	0	36	0	37
385 4000-4010-4110-761-41-0-0000-0000 I	257,390.75	0.02%	75	0	75	1	75
387 4000-4010-4115-765-41-0-0000-0000 I	430,006.53	0.03%	125	0	125	1	126
388 4000-4011-2050-540-20-5-0000-0000 I	16,548.74	0.00%	5	0	5	0	5
389 4000-4011-4115-765-41-0-0000-0000 I	157,309.13	0.01%	46	0	46	1	46
391 4000-4013-4115-765-41-0-0000-0000 I	66,415.63	0.00%	19	0	19	0	19
392 4030-4031-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	0
393 4030-4033-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	0
395 4030-4034-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	0
396 4030-4035-2050-540-20-5-0000-0000 I	1,500.00	0.00%	0	0	0	0	0
398 4030-4036-2050-540-20-5-0000-0000 I	1,500.00	0.00%	0	0	0	0	0
399 4030-4037-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
400 4030-4038-2050-540-20-5-0000-0000 I	1,200.00	0.00%	\$0	\$0	\$0	\$0	\$0
401 4030-4039-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	0
402 4030-4040-2050-540-20-5-0000-0000 I	1,500.00	0.00%	0	0	0	0	0
403 4030-4041-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	0
404 4030-4044-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	0
406 4030-4049-2050-540-20-5-0000-0000 I	1,500.00	0.00%	0	0	0	0	0
407 4030-4050-2050-540-20-5-0000-0000 I	1,500.00	0.00%	0	0	0	0	0
408 4030-4051-2050-540-20-5-0000-0000 I	200.00	0.00%	0	0	0	0	0
409 4030-4052-2050-540-20-5-0000-0000 I	1,500.92	0.00%	0	0	0	0	0
410 4030-4053-2050-540-20-5-0000-0000 I	1,509.20	0.00%	0	0	0	0	0
411 4030-4054-2050-540-20-5-0000-0000 I	1,500.00	0.00%	0	0	0	0	0
412 4030-4055-2050-540-20-5-0000-0000 I	1,500.00	0.00%	0	0	0	0	0
413 4030-4056-2050-540-20-5-0000-0000 I	1,500.00	0.00%	0	0	0	0	0
414 4030-4057-2050-540-20-5-0000-0000 I	1,500.00	0.00%	0	0	0	0	0
415 4030-4058-2050-540-20-5-0000-0000 I	1,500.00	0.00%	0	0	0	0	0
416 4030-4059-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	0
417 4030-4061-2050-540-20-5-0000-0000 I	1,619.64	0.00%	0	0	0	0	0
418 4030-4062-2050-540-20-5-0000-0000 I	1,200.00	0.00%	0	0	0	0	0
419 4030-4063-2050-540-20-5-0000-0000 I	1,500.00	0.00%	0	0	0	0	0
420 4030-4064-2050-540-20-5-0000-0000 I	500.00	0.00%	0	0	0	0	0
421 4030-4065-2050-540-20-5-0000-0000 I	1,202.02	0.00%	0	0	0	0	0
423 4100-4101-4120-771-41-0-0000-0000 I	555,089.05	0.04%	161	0	161	2	163
424 4100-4101-4120-772-41-0-0000-0000 I	1,317,125.98	0.09%	382	0	382	4	386
425 4100-4101-4120-773-41-0-0000-0000 I	416,106.18	0.03%	121	0	121	1	122
426 4100-4101-4120-774-41-0-0000-0000 I	30,474,884.41	2.11%	8,833	0	8,833	104	8,937
427 4100-4101-4120-775-41-0-0000-0000 I	93,147.56	0.01%	27	0	27	0	27
428 4100-4101-4120-776-41-0-0000-0000 I	2,141,563.98	0.15%	621	0	621	7	628
429 4100-4101-4120-777-41-0-0000-0000 I	5,031,617.66	0.35%	1,458	0	1,458	17	1,476
430 4100-4101-4125-785-41-0-0000-0000 I	947,183.56	0.07%	275	0	275	3	278
432 4100-4103-4125-786-41-0-0000-0000 I	41,834.98	0.00%	12	0	12	0	12
433 4100-4104-4120-773-41-0-0000-0000 I	472,789.53	0.03%	137	0	137	2	139
434 4100-4106-4120-773-41-0-0000-0000 I	75,273.95	0.01%	22	0	22	0	22
435 4100-4113-4120-774-41-0-0000-0000 I	31,600.00	0.00%	9	0	9	0	9
436 4100-4113-4120-776-41-0-0000-0000 I	400.00	0.00%	0	0	0	0	0
437 4100-4113-4120-777-41-0-0000-0000 I	106,240.00	0.01%	31	0	31	0	31
439 4150-4151-2010-512-20-5-0000-0000 I	3,300,307.99	0.23%	957	0	957	11	968
440 4150-4151-2015-521-20-5-0000-0000 I	(1,625.67)	0.00%	(0)	0	(0)	(0)	(0)
441 4150-4151-2015-522-20-5-0000-0000 I	15,723,568.70	0.40%	1,659	0	1,659	20	1,678
444 4150-4151-4120-779-41-0-0000-0000 I	470,894.16	0.03%	136	0	136	2	138
448 4200-4201-4301-831-43-0-0000-0000 I	1,437,357.51	0.10%	417	0	417	5	421
449 4200-4201-4301-832-43-0-0000-0000 I	9,040,508.87	0.63%	2,620	0	2,620	31	2,651
450 4200-4201-4301-833-43-0-0000-0000 I	16,300,223.40	0.44%	1,826	0	1,826	21	1,848

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
451 4200-4201-4301-834-43-0-0000-0000	13,021,315.74	0.21%	\$876	\$0	\$876	\$10	\$886
452 4200-4201-4301-835-43-0-0000-0000	463,002.31	0.03%	134	0	134	2	136
453 4200-4201-4301-836-43-0-0000-0000	1,181,458.15	0.08%	342	0	342	4	346
454 4200-4201-4301-837-43-0-0000-0000	2,159,808.18	0.15%	626	0	626	7	633
455 4200-4201-4301-838-43-0-0000-0000	491,871.11	0.03%	143	0	143	2	144
457 4200-4222-9999-871-43-0-0000-0000	16,167.41	0.00%	5	0	5	0	5
458 4200-4223-9999-870-43-0-0000-0000	9,559,503.52	0.66%	2,771	0	2,771	33	2,803
460 4200-4223-9999-873-43-0-0000-0000	696,333.15	0.05%	202	0	202	2	204
462 4200-4224-9999-871-43-0-0000-0000	3,803,245.16	0.26%	1,102	0	1,102	13	1,115
463 4200-4225-4305-856-43-0-0000-0000	767,812.40	0.05%	223	0	223	3	225
464 4200-4228-9999-871-43-0-0000-0000	34,092.62	0.00%	10	0	10	0	10
465 4200-4229-9999-871-43-0-0000-0000	226,935.60	0.02%	66	0	66	1	67
466 4200-4230-9999-871-43-0-0000-0000	24,193,095.89	1.67%	7,012	0	7,012	83	7,095
467 4200-4281-4302-851-43-0-0000-0000	611,434.00	0.04%	177	0	177	2	179
469 4300-4301-4401-880-44-0-0000-0000	1,379,087.04	0.10%	400	0	400	5	404
470 4300-4398-9998-000-44-0-0000-0000	12,727,879.73	0.19%	791	0	791	9	800
471 4400-4402-1705-365-17-4-0000-0000	88,941.67	0.01%	26	0	26	0	26
472 4400-4406-1701-355-17-4-0000-0000	100.00	0.00%	0	0	0	0	0
473 4400-4450-1750-389-17-4-0000-0000	11,107.93	0.00%	3	0	3	0	3
474 4500-4501-4135-792-41-0-0000-0000	8,836,834.56	0.61%	2,561	0	2,561	30	2,591
475 4500-4501-4140-796-41-0-0000-0000	140,630,811.10	2.81%	11,776	0	11,776	139	11,915
476 4500-4501-4140-797-41-0-0000-0000	13,092,835.85	0.21%	896	0	896	11	907
477 4500-4501-4140-798-41-0-0000-0000	987,727.13	0.07%	286	0	286	3	290
478 4500-4501-4140-799-41-0-0000-0000	18,150,017.66	0.56%	2,362	0	2,362	28	2,390
479 4500-4501-4140-800-41-0-0000-0000	1,084,206.61	0.08%	314	0	314	4	318
480 4500-4501-4145-806-41-0-0000-0000	14,650,622.51	1.01%	4,246	0	4,246	50	4,296
481 4500-4501-9994-000-41-0-0000-0000	30,484.27	0.00%	9	0	9	0	9
482 4500-4501-9998-000-41-0-0000-0000	13,397,376.21	0.24%	985	0	985	12	996
483 4500-4517-4140-796-41-0-0000-0000	438,140.83	0.03%	127	0	127	1	128
485 4500-4517-4140-799-41-0-0000-0000	52,448.02	0.00%	15	0	15	0	15
486 4500-4521-4135-792-41-0-0000-0000	67,462.60	0.00%	20	0	20	0	20
487 4550-4551-2050-540-20-5-0000-0000	1,200.00	0.00%	0	0	0	0	0
488 4550-4552-2050-540-20-5-0000-0000	1,720.66	0.00%	0	0	0	0	1
489 4550-4553-2050-540-20-5-0000-0000	1,655.14	0.00%	0	0	0	0	0
490 4550-4554-2050-540-20-5-0000-0000	1,200.00	0.00%	0	0	0	0	0
491 4550-4555-2050-540-20-5-0000-0000	1,862.86	0.00%	1	0	1	0	1
492 4550-4556-2050-540-20-5-0000-0000	1,200.00	0.00%	0	0	0	0	0
493 4550-4557-2050-540-20-5-0000-0000	1,200.00	0.00%	0	0	0	0	0
495 4600-4602-4510-911-45-0-0000-0000	4,747,944.38	0.33%	1,376	0	1,376	16	1,392
496 4600-4602-4510-912-45-0-0000-0000	23,740,991.11	1.64%	6,881	0	6,881	81	6,962
497 4600-4602-4520-920-45-0-0000-0000	1,522,212.74	0.11%	441	0	441	5	446
498 4600-4602-4520-921-45-0-0000-0000	90.00	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
499 4600-4602-4520-922-45-0-0000-0000	179,587.16	0.01%	\$52	\$0	\$52	\$1	\$53
500 4600-4602-4530-930-45-0-0000-0000	5,358,812.39	0.37%	1,553	0	1,553	18	1,571
501 4600-4602-4540-940-45-0-0000-0000	335,201.03	0.02%	97	0	97	1	98
502 4600-4602-4540-942-45-0-0000-0000	15,443,920.84	0.38%	1,578	0	1,578	19	1,596
503 4600-4602-4540-943-45-0-0000-0000	60,067.46	0.00%	17	0	17	0	18
504 4600-4602-4550-950-45-0-0000-0000	44,387.00	0.00%	13	0	13	0	13
505 4600-4602-4550-952-45-0-0000-0000	784.30	0.00%	0	0	0	0	0
509 4600-4604-4510-912-45-0-0000-0000	359,991.84	0.02%	104	0	104	1	106
510 4600-4604-4520-920-45-0-0000-0000	3,321,307.98	0.23%	963	0	963	11	974
511 4600-4604-4520-921-45-0-0000-0000	8,177,280.12	0.57%	2,370	0	2,370	28	2,398
512 4600-4604-4520-922-45-0-0000-0000	2,271,163.34	0.16%	658	0	658	8	666
513 4600-4604-4530-930-45-0-0000-0000	653,772.94	0.05%	189	0	189	2	192
514 4600-4604-4540-942-45-0-0000-0000	13,008,905.13	0.21%	872	0	872	10	882
515 4600-4604-4550-950-45-0-0000-0000	120,391.41	0.01%	35	0	35	0	35
516 4600-4604-4550-952-45-0-0000-0000	291,244.33	0.02%	84	0	84	1	85
517 4600-4604-4550-953-45-0-0000-0000	131,794.24	0.01%	38	0	38	0	39
519 4600-4605-4510-912-45-0-0000-0000	2,501,612.63	0.17%	725	0	725	9	734
520 4600-4609-9999-000-45-0-0000-0000	1,054,455.22	0.07%	306	0	306	4	309
521 4610-0000-9999-000-45-0-0000-0000	1,286,653.96	0.09%	373	0	373	4	377
522 4630-0000-9999-000-45-0-0000-0000	8,020,263.60	0.55%	2,325	0	2,325	27	2,352
523 4680-4681-9999-000-45-0-0000-0000	29,933.04	0.00%	9	0	9	0	9
524 4680-4682-9999-000-45-0-0000-0000	910,957.11	0.06%	264	0	264	3	267
525 4680-4683-9999-000-45-0-0000-0000	1,424,000.16	0.10%	413	0	413	5	418
527 4680-4685-4510-911-45-0-0000-0000	(3,334.27)	0.00%	(1)	0	(1)	(0)	(1)
528 4680-4685-4510-912-45-0-0000-0000	15,362,285.73	1.06%	4,453	0	4,453	52	4,505
529 4680-4685-4530-930-45-0-0000-0000	116,116.32	0.01%	34	0	34	0	34
530 4680-4685-4540-940-45-0-0000-0000	122,991.45	0.01%	36	0	36	0	36
532 4700-4701-9998-000-44-0-0000-0000	3,184,463.17	0.22%	923	0	923	11	934
533 4700-4702-4406-890-44-0-0000-0000	387,479.10	0.03%	112	0	112	1	114
534 4700-4703-9999-000-44-0-0000-0000	1,904.40	0.00%	1	0	1	0	1
535 4700-4704-9999-000-44-0-0000-0000	1,956,502.80	0.14%	567	0	567	7	574
536 5000-5001-3014-575-30-0-0000-0000	34,395,903.17	2.38%	9,969	0	9,969	117	10,086
538 5000-5002-3015-577-30-0-0000-0000	22,251,546.63	1.54%	6,449	0	6,449	76	6,525
539 5000-5004-1100-068-11-1-0000-0000	2,708,755.70	0.19%	785	0	785	9	794
541 5000-5011-3002-561-30-0-0000-0000	12,475,747.20	0.86%	3,616	0	3,616	43	3,658
542 5000-5011-3002-568-30-0-0000-0000	3,797,206.69	0.26%	1,101	0	1,101	13	1,114
545 5000-5013-3002-562-30-0-0000-0000	33,621.12	0.00%	10	0	10	0	10
546 5000-5014-3002-561-30-0-0000-0000	25,060.38	0.00%	7	0	7	0	7
547 5000-5014-3111-624-31-0-0000-0000	484,830.50	0.03%	141	0	141	2	142
548 5000-5021-1220-130-12-1-0000-0000	986,950.75	0.07%	286	0	286	3	289
549 5000-5031-3002-561-30-0-0000-0000	1,142,594.13	0.08%	331	0	331	4	335
550 5000-5041-3105-620-31-0-0000-0000	12,586,198.33	0.87%	3,648	0	3,648	43	3,691

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
552 5000-5042-3101-600-31-0-0000-0000	1,961,970.01	0.14%	\$569	\$0	\$569	\$7	\$575
553 5000-5042-3102-601-31-0-0000-0000	1,641,461.82	0.11%	476	0	476	6	481
554 5000-5042-3103-603-31-0-0000-0000	4,637,303.92	0.32%	1,344	0	1,344	16	1,360
555 5000-5042-3104-610-31-0-0000-0000	4,387,978.97	0.30%	1,272	0	1,272	15	1,287
556 5000-5042-3111-625-31-0-0000-0000	1,173,946.28	0.08%	340	0	340	4	344
558 5000-5043-3108-621-31-0-0000-0000	2,072,680.20	0.14%	601	0	601	7	608
559 5000-5044-3111-623-31-0-0000-0000	2,274,533.06	0.16%	659	0	659	8	667
562 5000-5045-3109-622-31-0-0000-0000	1,757,085.96	0.12%	509	0	509	6	515
563 5000-5046-3112-626-31-0-0000-0000	909,277.28	0.06%	264	0	264	3	267
564 5100-5101-3408-723-34-1-0000-0000	37,981,607.14	2.63%	11,008	0	11,008	130	11,138
566 5100-5102-3407-721-34-1-0000-0000	300.00	0.00%	0	0	0	0	0
567 5100-5102-3407-722-34-1-0000-0000	17,644,716.14	1.22%	5,114	0	5,114	60	5,174
568 5100-5103-3409-724-34-1-0000-0000	723,237.85	0.05%	210	0	210	2	212
569 5100-5111-1110-074-11-1-0000-0000	4,096,995.52	0.28%	1,187	0	1,187	14	1,201
570 5100-5112-3407-721-34-1-0000-0000	4,206,755.91	0.29%	1,219	0	1,219	14	1,234
572 5200-5207-3240-682-32-0-0000-0000	1,468,804.83	0.10%	426	0	426	5	431
573 5200-5207-3240-683-32-0-0000-0000	3,844,273.19	0.27%	1,114	0	1,114	13	1,127
574 5200-5207-3240-684-32-0-0000-0000	1,739,959.61	0.12%	504	0	504	6	510
575 5200-5207-3240-685-32-0-0000-0000	723.13	0.00%	0	0	0	0	0
576 5200-5207-3240-686-32-0-0000-0000	1,260,425.09	0.09%	365	0	365	4	370
578 5200-5208-3240-682-32-0-0000-0000	133,570.00	0.01%	39	0	39	0	39
579 5200-5251-4101-751-41-0-0000-0000	1,569,129.10	0.11%	455	0	455	5	460
580 5200-5251-4101-752-41-0-0000-0000	2,358,668.49	0.16%	684	0	684	8	692
581 5200-5251-4101-753-41-0-0000-0000	21,486.61	0.00%	6	0	6	0	6
582 5200-5251-9994-000-41-0-0000-0000	434.21	0.00%	0	0	0	0	0
583 5200-5253-4101-752-41-0-0000-0000	4,391.68	0.00%	1	0	1	0	1
584 5200-5253-4101-753-41-0-0000-0000	1,580,465.58	0.11%	458	0	458	5	463
585 5200-5253-4115-765-41-0-0000-0000	89,752.66	0.01%	26	0	26	0	26
586 5200-5253-4125-787-41-0-0000-0000	54,483.23	0.00%	16	0	16	0	16
587 6010-6011-1100-068-11-1-0000-0000	1,322,886.27	0.09%	383	0	383	5	388
588 6020-6021-1100-068-11-1-0000-0000	1,251,054.22	0.09%	363	0	363	4	367
591 7000-7001-9998-000-11-9-0000-0000	16,193,822.50	1.12%	4,694	0	4,694	55	4,749
593 7200-7201-1110-072-11-1-0000-0000	5,819,506.39	0.40%	1,687	0	1,687	20	1,707
594 7200-7201-9998-000-11-9-0000-0000	2,205,000.00	0.15%	639	0	639	8	647
597 7200-7201-9998-000-17-4-0000-0000	885,666.14	0.06%	257	0	257	3	260
598 1000-1001-1906-450-19-6-0000-0000	1,561,772.05	0.11%	453	0	453	5	458
601 2000-2029-1100-061-11-6-0000-0000	2,844.20	0.00%	1	0	1	0	1
605 3000-3021-9999-000-16-3-0000-0000	19,356.75	0.00%	6	0	6	0	6
608 3100-3137-9999-000-16-3-0000-0000	307,807.49	0.02%	89	0	89	1	90
620 2100-2102-2010-513-20-5-0000-0000	(11,171.01)	0.00%	(3)	0	(3)	(0)	(3)
621 2100-2103-2010-514-20-5-0000-0000	(2,570.88)	0.00%	(1)	0	(1)	(0)	(1)
624 5000-5003-4561-572-45-0-0000-0000	119,852.67	0.01%	35	0	35	0	35

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
628 3000-3023-9999-000-16-3-0000-0000	57,042.64	0.00%	\$17	\$0	\$17	\$0	\$17
629 1000-1001-1020-031-10-1-0000-0000	3,935.92	0.00%	1	0	1	0	1
630 1000-1001-1020-032-10-1-0000-0000	229,260.12	0.02%	66	0	66	1	67
632 1000-1001-1067-047-10-1-0000-0000	388,749.48	0.03%	113	0	113	1	114
633 1000-1001-1068-048-10-1-0000-0000	197,450.14	0.01%	57	0	57	1	58
634 1000-1001-1068-048-10-4-0000-0000	251,665.83	0.02%	73	0	73	1	74
635 1000-1001-1100-062-11-1-0000-0000	97,239.13	0.01%	28	0	28	0	29
637 1000-1001-1210-112-12-1-0000-0000	252,738.85	0.02%	73	0	73	1	74
638 1000-1001-1410-200-14-1-0000-0000	22,900.00	0.00%	7	0	7	0	7
639 1000-1001-1410-202-14-6-0000-0000	12,190,977.58	0.84%	3,533	0	3,533	42	3,575
640 1000-1001-1530-265-15-2-0000-0000	15,002,183.15	1.04%	4,348	0	4,348	51	4,399
641 1000-1001-1530-266-15-2-0000-0000	14,275,957.24	0.99%	4,138	0	4,138	49	4,186
642 1000-1001-1530-267-15-2-0000-0000	13,752,465.07	0.95%	3,986	0	3,986	47	4,033
643 1000-1001-1530-268-15-2-0000-0000	15,095,834.47	1.04%	4,375	0	4,375	52	4,427
644 1000-1001-1530-269-15-2-0000-0000	13,822,246.03	0.96%	4,006	0	4,006	47	4,053
645 1000-1001-1540-274-15-2-0000-0000	12,426,258.75	0.17%	703	0	703	8	711
646 1000-1001-1540-285-15-2-0000-0000	13,106,870.43	0.21%	900	0	900	11	911
647 1000-1001-1540-280-15-2-0000-0000	1,578,309.44	0.11%	457	0	457	5	463
648 1000-1001-1550-281-15-2-0000-0000	2,524,714.22	0.17%	732	0	732	9	740
649 1000-1001-1620-328-16-3-0000-0000	10,538.20	0.00%	3	0	3	0	3
650 1000-1001-1730-384-17-4-0000-0000	18.83	0.00%	0	0	0	0	0
651 1000-1001-1909-461-19-6-0000-0000	51.00	0.00%	0	0	0	0	0
652 1000-1001-1910-470-19-6-0000-0000	1,411,482.64	0.10%	409	0	409	5	414
653 1000-1001-2010-514-20-5-0000-0000	33,473.46	0.00%	10	0	10	0	10
655 1000-1001-2201-494-22-5-0000-0000	16,253.97	0.00%	5	0	5	0	5
656 1000-1001-2204-545-22-5-0000-0000	(10,142.27)	0.00%	(3)	0	(3)	(0)	(3)
657 1000-1001-2205-546-22-5-0000-0000	8,748.37	0.00%	3	0	3	0	3
659 1000-1001-3020-581-30-0-0000-0000	1,875.60	0.00%	1	0	1	0	1
660 1000-1001-3020-581-30-1-0000-0000	198,278.72	0.01%	57	0	57	1	58
661 1000-1001-3102-602-31-1-0000-0000	522,812.30	0.04%	152	0	152	2	153
664 1000-1001-4120-776-41-6-0000-0000	1,033,607.56	0.07%	300	0	300	4	303
667 1000-1601-2005-501-20-0-0000-0000	(54.00)	0.00%	(0)	0	(0)	(0)	(0)
668 1000-1601-2010-515-20-5-0000-0000	5,714.69	0.00%	2	0	2	0	2
673 1000-1603-2012-563-20-5-0000-0000	2,800.00	0.00%	1	0	1	0	1
674 2000-2023-1620-322-16-3-0000-0000	1,595,864.71	0.11%	463	0	463	5	468
676 2000-2040-1410-202-14-6-0000-0000	1,251,924.80	0.09%	363	0	363	4	367
679 2000-2041-1410-202-14-6-0000-0000	460,002.79	0.03%	133	0	133	2	135
685 2000-2041-1520-259-15-2-0000-0000	105,493.48	0.01%	31	0	31	0	31
686 2000-2041-1520-260-15-2-0000-0000	165,100.00	0.01%	48	0	48	1	48
689 2000-2041-1530-270-15-2-0000-0000	474,387.87	0.03%	137	0	137	2	139
692 2000-2041-1540-270-15-2-0000-0000	162,659.81	0.01%	47	0	47	1	48
693 2000-2041-1540-275-15-2-0000-0000	101,802.41	0.01%	30	0	30	0	30

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
696 2000-2041-1610-311-16-3-0000-0000 I	598,475.67	0.04%	\$173	\$0	\$173	\$2	\$176
697 2000-2041-1610-313-16-3-0000-0000 I	231,997.92	0.02%	67	0	67	1	68
698 2000-2041-1620-320-16-3-0000-0000 I	544,218.57	0.04%	158	0	158	2	160
702 2000-2041-1630-330-16-3-0000-0000 I	1,500,000.00	0.10%	435	0	435	5	440
704 2000-2041-1730-381-17-4-0000-0000 I	250,558.21	0.02%	73	0	73	1	73
705 2000-2041-1906-450-19-6-0000-0000 I	9,939,584.65	0.69%	2,881	0	2,881	34	2,915
707 2000-2041-4120-776-41-6-0000-0000 I	65,262.66	0.00%	19	0	19	0	19
710 2000-2041-9994-000-32-1-0000-0000 I	1,496.00	0.00%	0	0	0	0	0
712 2000-2041-9995-662-32-1-0000-0000 I	4,966,441.32	0.34%	1,439	0	1,439	17	1,456
713 2000-2041-9999-000-17-4-0000-0000 I	565,724.14	0.04%	164	0	164	2	166
714 2000-2041-9999-000-20-5-0000-0000 I	783,933.81	0.05%	227	0	227	3	230
715 2000-2041-9999-250-15-2-0000-0000 I	273,056.48	0.02%	79	0	79	1	80
716 2000-2041-9999-275-15-2-0000-0000 I	556,584.42	0.04%	161	0	161	2	163
718 2000-2041-9999-350-17-4-0000-0000 I	661,188.87	0.05%	192	0	192	2	194
719 2000-2041-9999-511-20-5-0000-0000 I	7,372,625.01	0.51%	2,137	0	2,137	25	2,162
720 2000-2041-9999-531-20-5-0000-0000 I	50,886.19	0.00%	15	0	15	0	15
723 2060-0000-1903-441-19-6-0000-0000 I	739,178.53	0.05%	214	0	214	3	217
725 2070-0000-1906-453-19-6-0000-0000 I	12,318,291.83	0.85%	3,570	0	3,570	42	3,612
726 2070-2075-1410-202-14-6-0000-0000 I	114,341.67	0.01%	33	0	33	0	34
727 2070-2082-1906-450-19-6-0000-0000 I	1,263,023.18	0.09%	366	0	366	4	370
728 2070-2083-1906-450-19-6-0000-0000 I	1,277,816.35	0.09%	370	0	370	4	375
729 2070-2084-1906-450-19-6-0000-0000 I	820,740.01	0.06%	238	0	238	3	241
730 2070-2085-1906-450-19-6-0000-0000 I	2,698,496.66	0.19%	782	0	782	9	791
731 2070-2086-1906-450-19-6-0000-0000 I	763,067.32	0.05%	221	0	221	3	224
736 2100-2102-2010-514-20-5-0000-0000 I	(7,186.83)	0.00%	(2)	0	(2)	(0)	(2)
737 2100-2103-2010-513-20-5-0000-0000 I	180,029.32	0.01%	52	0	52	1	53
738 2100-2104-2203-544-22-5-0000-0000 I	15,260.74	0.00%	4	0	4	0	4
739 2400-2402-2010-513-20-5-0000-0000 I	36,962.96	0.00%	11	0	11	0	11
740 2400-2403-1570-282-15-2-0000-0000 I	164,180.94	0.01%	48	0	48	1	48
741 2400-2436-1530-270-15-2-0000-0000 I	35,151.18	0.00%	10	0	10	0	10
747 2500-2508-2202-543-22-5-0000-0000 I	384,740.30	0.03%	112	0	112	1	113
749 2500-2508-2203-544-22-5-0000-0000 I	247,274.74	0.02%	72	0	72	1	73
750 2500-2508-2204-545-22-5-0000-0000 I	261,994.89	0.02%	76	0	76	1	77
752 2700-2701-1700-351-17-4-0000-0000 I	147,088.48	0.01%	43	0	43	1	43
753 2700-2701-1701-355-17-4-0000-0000 I	13,257.80	0.00%	4	0	4	0	4
754 2700-2701-2205-546-22-5-0000-0000 I	111,628.03	0.01%	32	0	32	0	33
756 2700-2703-1700-350-17-4-0000-0000 I	15,612.80	0.00%	5	0	5	0	5
758 2700-2705-4120-776-41-0-0000-0000 I	1,104.22	0.00%	0	0	0	0	0
759 2700-2705-4120-776-41-4-0000-0000 I	661,087.52	0.05%	192	0	192	2	194
760 2700-2705-4120-776-41-6-0000-0000 I	48,425.50	0.00%	14	0	14	0	14
762 2700-2705-9999-000-20-5-0000-0000 I	3,335,668.64	0.23%	967	0	967	11	978
763 2700-2706-1700-350-17-4-0000-0000 I	128,797.53	0.01%	37	0	37	0	38

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
766 3000-3024-9999-000-16-3-0000-0000	694,827.18	0.05%	\$201	\$0	\$201	\$2	\$204
767 3000-3025-9999-000-20-5-0000-0000	1,274,945.26	0.09%	370	0	370	4	374
776 3100-3148-2050-540-20-5-0000-0000	1,500.00	0.00%	0	0	0	0	0
777 3100-3148-9999-000-16-3-0000-0000	272,500.00	0.02%	79	0	79	1	80
778 3100-3150-2050-540-20-5-0000-0000	1,000.00	0.00%	0	0	0	0	0
779 3100-3151-2050-540-20-5-0000-0000	1,500.00	0.00%	0	0	0	0	0
780 3100-3152-2050-540-20-5-0000-0000	900.00	0.00%	0	0	0	0	0
783 4030-4032-2050-540-20-5-0000-0000	400.00	0.00%	0	0	0	0	0
784 4030-4042-2050-540-20-5-0000-0000	200.00	0.00%	0	0	0	0	0
785 4030-4043-2050-540-20-5-0000-0000	200.00	0.00%	0	0	0	0	0
788 4030-4063-4115-765-41-0-0000-0000	15,031.07	0.00%	4	0	4	0	4
795 4200-4210-9998-000-43-0-0000-0000	14,149,686.74	0.29%	1,203	0	1,203	14	1,217
796 4200-4211-9998-000-43-0-0000-0000	1,718,816.83	0.12%	498	0	498	6	504
797 4200-4223-9999-872-43-0-0000-0000	31,545.45	0.00%	9	0	9	0	9
798 4400-4450-9998-389-17-4-0000-0000	130,485.34	0.01%	38	0	38	0	38
801 4600-4602-4530-931-45-0-0000-0000	1,599,014.00	0.11%	463	0	463	5	469
805 5000-5008-3001-550-30-0-0000-0000	1,600,198.27	0.11%	464	0	464	5	469
806 5000-5011-3002-561-30-5-0000-0000	64.00	0.00%	0	0	0	0	0
812 5000-5014-3002-568-30-0-0000-0000	(1.17)	0.00%	(0)	0	(0)	(0)	(0)
813 5000-5014-9994-000-30-0-0000-0000	(0.02)	0.00%	(0)	0	(0)	(0)	(0)
814 5000-5021-1220-130-12-0-0000-0000	32.00	0.00%	0	0	0	0	0
817 5000-5042-3106-618-31-0-0000-0000	646,505.67	0.04%	187	0	187	2	190
819 5100-5111-1110-074-11-6-0000-0000	490,647.52	0.03%	142	0	142	2	144
820 5200-5251-2202-542-22-5-0000-0000	176,328.21	0.01%	51	0	51	1	52
821 5200-5251-2205-547-22-5-0000-0000	390,625.76	0.03%	113	0	113	1	115
824 6010-6011-1100-068-11-0-0000-0000	32.00	0.00%	0	0	0	0	0
825 6020-6021-1100-068-11-0-0000-0000	16.00	0.00%	0	0	0	0	0
828 7200-7201-9998-000-17-9-0000-0000	934,312.50	0.06%	271	0	271	3	274
829 7200-7202-9998-000-15-2-0000-0000	565,475.00	0.04%	164	0	164	2	166
830 7200-7202-9998-000-15-9-0000-0000	640,928.50	0.04%	186	0	186	2	188
831 7200-7202-9998-000-16-3-0000-0000	550,456.38	0.04%	160	0	160	2	161
832 7200-7202-9998-000-16-9-0000-0000	626,321.50	0.04%	182	0	182	2	184
833 1000-1001-9999-011-01-1-0000-0000	(20,592.72)	0.00%	(6)	0	(6)	(0)	(6)
834 1000-1001-9999-016-01-1-0000-0000	305,218.33	0.02%	88	0	88	1	90
835 2000-2001-9995-000-20-5-0000-0000	29,753.18	0.00%	9	0	9	0	9
836 2000-2046-9995-000-19-6-0000-0000	2,608,215.90	0.18%	756	0	756	9	765
840 1000-1604-2201-494-22-5-0000-0000	3,604,512.23	0.25%	1,045	0	1,045	12	1,057
841 1000-1001-1620-322-16-3-0000-0000	9,669.35	0.00%	3	0	3	0	3
855 5000-5002-4565-577-45-0-0000-0000	2,258,330.96	0.16%	655	0	655	8	662
862 4100-0000-4120-770-41-0-0000-0000	365.26	0.00%	0	0	0	0	0
865 1000-1001-1120-062-11-1-0000-0000	(329.17)	0.00%	(0)	0	(0)	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000	122,657.03	0.01%	36	0	36	0	36

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
867	1000-1001-1700-351-17-4-0000-0000 I	219,363.25	0.02%	\$64	\$0	\$64	\$1	\$64
868	1000-1001-1700-352-17-4-0000-0000 I	351,805.20	0.02%	102	0	102	1	103
869	1000-1001-1700-353-17-4-0000-0000 I	216,109.17	0.01%	63	0	63	1	63
870	1000-1001-1700-355-17-4-0000-0000 I	176,328.20	0.01%	51	0	51	1	52
871	1000-1001-1705-371-17-4-0000-0000 I	164,303.01	0.01%	48	0	48	1	48
872	1000-1001-1705-372-17-4-0000-0000 I	107,073.53	0.01%	31	0	31	0	31
873	1000-1001-1705-373-17-4-0000-0000 I	50,688.83	0.00%	15	0	15	0	15
874	1000-1001-1705-374-17-4-0000-0000 I	92,606.03	0.01%	27	0	27	0	27
875	1000-1001-1705-376-17-4-0000-0000 I	642,378.79	0.04%	186	0	186	2	188
876	1000-1001-1710-356-17-4-0000-0000 I	105.29	0.00%	0	0	0	0	0
877	1000-1001-1710-371-17-4-0000-0000 I	221,984.57	0.02%	64	0	64	1	65
878	1000-1001-1710-372-17-4-0000-0000 I	553,549.85	0.04%	160	0	160	2	162
879	1000-1001-1710-373-17-4-0000-0000 I	469,688.68	0.03%	136	0	136	2	138
880	1000-1001-1710-374-17-4-0000-0000 I	473,520.95	0.03%	137	0	137	2	139
881	1000-1001-1901-430-19-6-0000-0000 I	2,900.00	0.00%	1	0	1	0	1
882	1000-1001-1902-435-19-6-0000-0000 I	4,758.00	0.00%	1	0	1	0	1
883	1000-1001-1907-458-19-6-0000-0000 I	838.50	0.00%	0	0	0	0	0
884	1000-1001-2001-482-20-5-0000-0000 I	37.97	0.00%	0	0	0	0	0
885	1000-1001-2005-483-20-5-0000-0000 I	1,651,432.62	0.11%	479	0	479	6	484
886	1000-1001-2005-492-20-5-0000-0000 I	911,338.51	0.06%	264	0	264	3	267
887	1000-1001-2005-505-20-5-0000-0000 I	0.04	0.00%	0	0	0	0	0
888	1000-1001-2023-535-20-5-0000-0000 I	86.68	0.00%	0	0	0	0	0
889	1000-1001-2203-544-22-5-0000-0000 I	64.51	0.00%	0	0	0	0	0
890	1000-1001-2204-545-20-5-0000-0000 I	10.00	0.00%	0	0	0	0	0
891	1000-1001-2301-101-23-1-0000-0000 I	3,163,410.41	0.22%	917	0	917	11	928
892	1000-1001-2302-102-23-1-0000-0000 I	1,523,558.16	0.11%	442	0	442	5	447
893	1000-1001-2303-103-23-1-0000-0000 I	1,182,200.00	0.08%	343	0	343	4	347
894	1000-1001-2304-104-23-1-0000-0000 I	858,625.34	0.06%	249	0	249	3	252
895	1000-1001-3002-561-30-1-0000-0000 I	93,726.12	0.01%	27	0	27	0	27
896	1000-1001-3020-000-30-1-0000-0000 I	600.00	0.00%	0	0	0	0	0
897	1000-1001-3020-580-30-0-0000-0000 I	1,398.07	0.00%	0	0	0	0	0
898	1000-1001-3200-650-32-0-0000-0000 I	8.91	0.00%	0	0	0	0	0
899	1000-1001-4120-770-41-0-0000-0000 I	700.00	0.00%	0	0	0	0	0
900	1000-1001-4120-776-41-0-0000-0000 I	14,348.60	0.00%	4	0	4	0	4
901	1000-1001-9993-480-20-5-0000-0000 I	8,787.94	0.00%	3	0	3	0	3
902	1000-1001-9993-494-22-5-0000-0000 I	5,106.93	0.00%	1	0	1	0	1
903	1000-1001-9993-544-22-5-0000-0000 I	441.86	0.00%	0	0	0	0	0
904	1000-1001-9993-545-22-5-0000-0000 I	(22,212.42)	0.00%	(6)	0	(6)	(0)	(7)
905	1000-1001-9993-546-22-5-0000-0000 I	6,208.54	0.00%	2	0	2	0	2
906	1000-1001-9994-000-14-1-0000-0000 I	506,100.00	0.04%	147	0	147	2	148
907	1000-1001-9995-000-19-2-0000-0000 I	4,300.00	0.00%	1	0	1	0	1
908	1000-1001-9995-431-19-6-0000-0000 I	66,552.16	0.00%	19	0	19	0	20

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
909 1000-1603-3200-652-32-1-0000-0000 I	1,193.00	0.00%	\$0	\$0	\$0	\$0	\$0
910 2000-2001-9995-431-19-6-0000-0000 (	1,111,323.05	0.08%	322	0	322	4	326
911 2000-2001-9995-450-19-6-0000-0000 (	4,243,000.00	0.29%	1,230	0	1,230	14	1,244
912 2000-2001-9995-451-19-6-0000-0000 (	7,086.11	0.00%	2	0	2	0	2
913 2000-2001-9999-000-17-4-0000-0000 (	338,432.73	0.02%	98	0	98	1	99
914 2000-2001-9999-000-20-5-0000-0000 (	1,452,720.70	0.10%	421	0	421	5	426
915 2000-2029-1906-451-19-6-0000-0000 I	2,971.61	0.00%	1	0	1	0	1
916 2000-2030-9995-431-19-6-0000-0000 (	1,740.00	0.00%	1	0	1	0	1
917 2000-2031-9995-431-19-6-0000-0000 (	200,228.47	0.01%	58	0	58	1	59
918 2000-2031-9995-450-19-6-0000-0000 (	561,461.79	0.04%	163	0	163	2	165
919 2000-2032-9995-453-19-6-0000-0000 (	32.00	0.00%	0	0	0	0	0
920 2000-2035-9999-000-17-4-0000-0000 (	(27,265.18)	0.00%	(8)	0	(8)	(0)	(8)
921 2000-2036-9995-450-19-6-0000-0000 (	29,352.73	0.00%	9	0	9	0	9
922 2000-2037-9995-431-19-6-0000-0000 (	5,773.45	0.00%	2	0	2	0	2
923 2000-2041-1100-060-11-1-0000-0000 I	50,000.00	0.00%	14	0	14	0	15
924 2000-2041-1610-312-16-3-0000-0000 S	1,742.07	0.00%	1	0	1	0	1
925 2000-2041-2001-480-20-5-0000-0000 I	150,000.00	0.01%	43	0	43	1	44
926 2000-2041-2010-511-20-5-0000-0000 S	1,211,374.74	0.08%	351	0	351	4	355
927 2000-2041-2204-545-22-5-0000-0000 (	25,014.99	0.00%	7	0	7	0	7
928 2000-2041-3002-568-30-0-0000-0000 I	793,350.00	0.05%	230	0	230	3	233
929 2000-2041-4120-776-41-0-0000-0000 I	13,116.06	0.00%	4	0	4	0	4
930 2000-2041-9999-000-16-3-0000-0000 (	708.43	0.00%	0	0	0	0	0
931 2000-2046-9995-431-19-6-0000-0000 (	1,720.39	0.00%	0	0	0	0	1
932 2060-2062-1620-320-16-3-0000-0000 I	236,600.00	0.02%	69	0	69	1	69
933 2060-2062-1640-335-16-3-0000-0000 I	11,190.17	0.00%	3	0	3	0	3
934 2060-2065-9995-000-32-1-0000-0000 (	665,000.00	0.05%	193	0	193	2	195
935 2060-2066-1620-320-16-3-0000-0000 I	4,148,681.93	0.29%	1,202	0	1,202	14	1,217
936 2060-2066-1620-326-16-3-0000-0000 S	2,375,816.14	0.16%	689	0	689	8	697
937 2070-2070-2201-494-22-5-0000-0000 (	632,216.48	0.04%	183	0	183	2	185
938 2070-2070-2202-543-22-5-0000-0000 ^	8,218.87	0.00%	2	0	2	0	2
939 2070-2070-2203-544-22-5-0000-0000 ^	29,869.11	0.00%	9	0	9	0	9
940 2070-2070-2204-545-22-5-0000-0000 (	204,146.62	0.01%	59	0	59	1	60
941 2070-2070-2205-546-22-5-0000-0000 S	92,368.41	0.01%	27	0	27	0	27
942 2070-2070-4115-765-41-1-0000-0000 \	7,143.77	0.00%	2	0	2	0	2
943 2070-2070-9993-494-22-5-0000-0000 ^	12,401.53	0.00%	4	0	4	0	4
944 2070-2070-9993-542-22-5-0000-0000 ^	290.24	0.00%	0	0	0	0	0
945 2070-2070-9993-544-22-5-0000-0000 ^	10,908.35	0.00%	3	0	3	0	3
946 2070-2070-9993-545-22-5-0000-0000 ^	44,005.87	0.00%	13	0	13	0	13
947 2070-2070-9993-546-22-5-0000-0000 ^	17,386.56	0.00%	5	0	5	0	5
948 2070-2070-9995-765-41-1-0000-0000 (	423,501.92	0.03%	123	0	123	1	124
949 2070-2070-9995-792-41-1-0000-0000 (	430,490.73	0.03%	125	0	125	1	126
950 2070-2070-9999-000-20-5-0000-0000 (	141,273.18	0.01%	41	0	41	0	41

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
951 2070-2073-1710-364-17-4-0000-0000	52,509.22	0.00%	\$15	\$0	\$15	\$0	\$15
952 2070-2087-1620-325-16-3-0000-0000	874,067.68	0.06%	253	0	253	3	256
953 2070-2090-1906-450-19-6-0000-0000	12,720,140.00	0.88%	3,687	0	3,687	43	3,730
954 2070-2092-2304-104-23-1-0000-0000	182,200.00	0.01%	53	0	53	1	53
955 2070-2093-2303-103-23-1-0000-0000	45,000.00	0.00%	13	0	13	0	13
956 2070-2093-2304-104-23-1-0000-0000	10,841.59	0.00%	3	0	3	0	3
957 2070-2094-1801-400-18-6-0000-0000	53,042.99	0.00%	15	0	15	0	16
958 2070-2201-0120-025-01-1-0000-0000	99,454.06	0.01%	29	0	29	0	29
959 2070-9200-3403-703-34-1-0000-0000	323,557.88	0.02%	94	0	94	1	95
960 2100-2101-9993-531-20-5-0000-0000	14,698.69	0.00%	4	0	4	0	4
961 2100-2103-9993-511-20-5-0000-0000	93,685.22	0.01%	27	0	27	0	27
962 2100-2104-2010-514-20-5-0000-0000	1,042,530.20	0.07%	302	0	302	4	306
963 2100-2104-9993-544-22-5-0000-0000	2,923.64	0.00%	1	0	1	0	1
964 2400-2417-1705-376-17-4-0000-0000	49,802.20	0.00%	14	0	14	0	15
965 2500-2508-2005-483-20-5-0000-0000	12,392.80	0.00%	4	0	4	0	4
966 2500-2508-2005-486-20-5-0000-0000	95,964.89	0.01%	28	0	28	0	28
967 2500-2508-2005-492-20-5-0000-0000	233.51	0.00%	0	0	0	0	0
968 2500-2508-2204-544-22-5-0000-0000	72.58	0.00%	0	0	0	0	0
969 2500-2508-9993-494-22-5-0000-0000	7,593.77	0.00%	2	0	2	0	2
970 2500-2508-9993-520-20-5-0000-0000	10,345.69	0.00%	3	0	3	0	3
971 2500-2508-9993-542-22-5-0000-0000	86,251.56	0.01%	25	0	25	0	25
972 2500-2508-9993-544-22-5-0000-0000	83,319.31	0.01%	24	0	24	0	24
973 2500-2512-1903-441-19-6-0000-0000	12,736.00	0.00%	4	0	4	0	4
974 2700-2701-1700-352-17-4-0000-0000	54,392.71	0.00%	16	0	16	0	16
975 2700-2701-1700-353-17-4-0000-0000	589.69	0.00%	0	0	0	0	0
976 2700-2701-1700-355-17-4-0000-0000	77,835.98	0.01%	23	0	23	0	23
977 2700-2701-1705-371-17-4-0000-0000	265,230.31	0.02%	77	0	77	1	78
978 2700-2701-1705-372-17-4-0000-0000	205,166.50	0.01%	59	0	59	1	60
979 2700-2701-1705-373-17-4-0000-0000	186,937.47	0.01%	54	0	54	1	55
980 2700-2701-1705-374-17-4-0000-0000	164,165.45	0.01%	48	0	48	1	48
981 2700-2701-1705-376-17-4-0000-0000	141,992.44	0.01%	41	0	41	0	42
982 2700-2701-1710-365-17-4-0000-0000	3,093.09	0.00%	1	0	1	0	1
983 2700-2701-1710-371-17-4-0000-0000	213,274.47	0.01%	62	0	62	1	63
984 2700-2701-1710-372-17-4-0000-0000	238,850.32	0.02%	69	0	69	1	70
985 2700-2701-1710-373-17-4-0000-0000	297,488.63	0.02%	86	0	86	1	87
986 2700-2701-1710-374-17-4-0000-0000	535,782.68	0.04%	155	0	155	2	157
987 2700-2701-1710-376-17-4-0000-0000	400.00	0.00%	0	0	0	0	0
988 2700-2701-1741-393-17-4-0000-0000	1,560,638.76	0.11%	452	0	452	5	458
989 2700-2701-9993-546-22-5-0000-0000	33,227.79	0.00%	10	0	10	0	10
990 2700-2702-1700-350-17-4-0000-0000	39,565.72	0.00%	11	0	11	0	12
991 2700-2702-1700-352-17-4-0000-0000	21,948.66	0.00%	6	0	6	0	6
992 2700-2702-1700-355-17-4-0000-0000	19,067.08	0.00%	6	0	6	0	6

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Citywide Audit Allocations

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
993 2700-2703-1705-373-17-4-0000-0000 I	263.75	0.00%	\$0	\$0	\$0	\$0	\$0
994 2700-2703-1710-364-17-4-0000-0000 C	102,869.35	0.01%	30	0	30	0	30
995 2700-2703-1710-371-17-4-0000-0000 I	73,750.01	0.01%	21	0	21	0	22
996 2700-2703-1710-372-17-4-0000-0000 I	132,312.79	0.01%	38	0	38	0	39
997 2700-2703-1710-373-17-4-0000-0000 I	250,597.78	0.02%	73	0	73	1	73
998 2700-2703-1710-374-17-4-0000-0000 I	118,353.07	0.01%	34	0	34	0	35
999 2700-2704-1700-350-17-4-0000-0000 I	9,722,600.00	0.67%	2,818	0	2,818	33	2,851
1,000 2700-2705-9999-000-17-4-0000-0000 C	2,644.98	0.00%	1	0	1	0	1
1,001 2700-2706-1700-353-17-4-0000-0000 I	21,560.57	0.00%	6	0	6	0	6
1,002 2700-2706-1701-355-17-4-0000-0000 C	7,517.79	0.00%	2	0	2	0	2
1,003 2700-2706-3200-653-32-1-0000-0000 I	580.00	0.00%	0	0	0	0	0
1,004 3000-3008-1705-371-17-4-0000-0000 I	250.76	0.00%	0	0	0	0	0
1,005 3100-3109-9999-000-20-5-0000-0000 C	325,557.48	0.02%	94	0	94	1	95
1,006 3100-3147-1530-269-15-2-0000-0000 I	8,622.17	0.00%	2	0	2	0	3
1,007 4000-0000-4110-760-41-0-0000-0000 \	80.00	0.00%	0	0	0	0	0
1,008 4000-4001-4110-760-41-0-0000-0000 \	138,600.00	0.01%	40	0	40	0	41
1,009 4100-4101-4120-770-41-0-0000-0000 S	343,743.31	0.02%	100	0	100	1	101
1,010 4150-4151-4120-770-41-0-0000-0000 S	400.00	0.00%	0	0	0	0	0
1,011 4400-4402-1710-375-17-4-0000-0000 /	900.00	0.00%	0	0	0	0	0
1,012 4680-4685-4510-910-45-0-0000-0000 ~	77,500.00	0.01%	22	0	22	0	23
1,013 5000-5001-3014-000-30-0-0000-0000 I	83,900.00	0.01%	24	0	24	0	25
1,014 5000-5011-2012-568-20-5-0000-0000 I	18,732.15	0.00%	5	0	5	0	5
1,015 5000-5013-2012-562-20-5-0000-0000 I	566,741.39	0.04%	164	0	164	2	166
1,016 5000-5031-2012-561-20-5-0000-0000 I	11,734.00	0.00%	3	0	3	0	3
1,017 5200-5251-2202-542-22-0-0000-0000 I	(0.01)	0.00%	(0)	0	(0)	(0)	(0)
1,018 5200-5251-2204-545-22-5-0000-0000 C	12,485.60	0.00%	4	0	4	0	4
1,019 5200-5251-9993-542-22-5-0000-0000 ~	8,846.07	0.00%	3	0	3	0	3
1,020 5200-5251-9993-545-22-5-0000-0000 ~	260.12	0.00%	0	0	0	0	0
1,021 5200-5251-9993-546-22-5-0000-0000 ~	12,747.44	0.00%	4	0	4	0	4
1,022 5200-5253-4145-806-41-0-0000-0000 I	2,019.76	0.00%	1	0	1	0	1
1,023 7200-7201-1110-072-11-9-0000-0000 C	353,475.00	0.02%	102	0	102	1	104
1,031 2500-2508-9993-545-22-5-0000-0000 ~	198,961.51	0.01%	58	0	58	1	58
Subtotal	1,445,449,056.98	100.00%	418,940	0	418,940	4,855	423,795
Direct Bills					0		0
Total					\$418,940		\$423,795

Basis Units: Total Actual Expenditures by GL String
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$1,698	\$1,698
4 1000-1001-1010-030-10-1-0000-0000 (	392	392
5 1000-1001-1040-040-10-1-0000-0000 (	347	347
6 1000-1001-2101-050-21-1-0000-0000 I	452	452
7 1000-1001-1210-110-12-1-0000-0000 (	317	317
8 1000-1001-1210-111-12-1-0000-0000 I	19	19
9 1000-1001-1410-201-14-1-0000-0000 I	3,628	3,628
10 1000-1001-3020-580-30-1-0000-0000 I	334	334
11 1000-1001-3200-651-32-1-0000-0000 /	454	454
12 1000-1001-3200-652-32-1-0000-0000 ^	204	204
13 1000-1001-3200-653-32-1-0000-0000 I	259	259
14 1000-1001-3200-654-32-1-0000-0000 (	70	70
15 1000-1001-3200-655-32-1-0000-0000 I	716	716
16 1000-1001-3200-665-32-1-0000-0000 I	100	100
17 1000-1001-3401-700-34-1-0000-0000 I	279	279
18 1000-1001-3402-701-34-1-0000-0000 ^	136	136
19 1000-1001-3403-703-34-1-0000-0000 I	780	780
20 1000-1001-3403-704-34-1-0000-0000 (	31	31
21 1000-1001-3404-710-34-1-0000-0000 I	183	183
22 1000-1001-3405-720-34-1-0000-0000 I	127	127
23 1000-1001-3410-730-34-1-0000-0000 I	135	135
24 1000-1001-1040-042-10-1-0000-0000 (	15	15
25 1000-1001-1050-045-10-1-0000-0000 (	96	96
26 1000-1001-1090-055-10-1-0000-0000 (	95	95
27 1000-1001-1100-060-11-1-0000-0000 I	866	866
29 1000-1001-1100-062-11-6-0000-0000 /	0	0
30 1000-1001-1100-065-11-6-0000-0000 I	0	0
31 1000-1001-1110-072-11-1-0000-0000 (	223	223
33 1000-1001-1410-202-14-1-0000-0000 (	2	2
34 1000-1001-1510-250-15-2-0000-0000 (	1,058	1,058
35 1000-1001-1510-251-15-2-0000-0000 I	220	220
36 1000-1001-1510-252-15-2-0000-0000 (	4	4
37 1000-1001-1520-255-15-2-0000-0000 I	4,263	4,263
38 1000-1001-1520-256-15-2-0000-0000 I	315	315
39 1000-1001-1520-257-15-2-0000-0000 I	549	549
40 1000-1001-1520-258-15-2-0000-0000 /	71	71
41 1000-1001-1520-259-15-2-0000-0000 ^	999	999
42 1000-1001-1520-260-15-2-0000-0000 /	12,272	12,272
43 1000-1001-1520-261-15-2-0000-0000 I	749	749
44 1000-1001-1520-262-15-2-0000-0000 (	1	1
45 1000-1001-1520-263-15-2-0000-0000 \	193	193

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
46 1000-1001-1530-270-15-2-0000-0000 I	\$5,979	\$5,979
47 1000-1001-1530-271-15-2-0000-0000 I	105	105
48 1000-1001-1530-272-15-2-0000-0000 I	1,824	1,824
49 1000-1001-1540-275-15-2-0000-0000 S	8,262	8,262
50 1000-1001-1540-276-15-2-0000-0000 S	11	11
51 1000-1001-1550-278-15-2-0000-0000 C	9,209	9,209
52 1000-1001-1550-279-15-2-0000-0000 I	11	11
53 1000-1001-1600-300-16-3-0000-0000 J	181	181
54 1000-1001-1600-301-16-3-0000-0000 I	63	63
55 1000-1001-1600-302-16-3-0000-0000 I	2	2
56 1000-1001-1600-303-16-3-0000-0000 I	242	242
57 1000-1001-1610-310-16-3-0000-0000 I	36	36
58 1000-1001-1610-311-16-3-0000-0000 I	497	497
59 1000-1001-1610-312-16-3-0000-0000 S	454	454
60 1000-1001-1610-313-16-3-0000-0000 T	569	569
61 1000-1001-1620-320-16-3-0000-0000 I	20,994	20,994
62 1000-1001-1620-323-16-3-0000-0000 I	408	408
63 1000-1001-1620-324-16-3-0000-0000 S	45	45
64 1000-1001-1620-325-16-3-0000-0000 I	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	10	10
66 1000-1001-1620-327-16-3-0000-0000 I	602	602
67 1000-1001-1630-330-16-3-0000-0000 I	762	762
68 1000-1001-1640-335-16-3-0000-0000 I	1,169	1,169
69 1000-1001-1700-350-17-4-0000-0000 I	348	348
70 1000-1001-1701-355-17-4-0000-0000 C	31	31
71 1000-1001-1701-356-17-4-0000-0000 C	12	12
72 1000-1001-1701-358-17-4-0000-0000 C	44	44
73 1000-1001-1705-365-17-4-0000-0000 I	2,699	2,699
74 1000-1001-1710-375-17-4-0000-0000 J	820	820
76 1000-1001-1730-381-17-4-0000-0000 C	24	24
77 1000-1001-1740-385-17-4-0000-0000 I	431	431
78 1000-1001-1740-386-17-4-0000-0000 I	769	769
81 1000-1001-1801-400-18-6-0000-0000 I	438	438
82 1000-1001-1901-431-19-6-0000-0000 J	818	818
83 1000-1001-1901-432-19-6-0000-0000 J	53	53
84 1000-1001-1901-433-19-6-0000-0000 I	91	91
85 1000-1001-1902-436-19-6-0000-0000 I	1,330	1,330
86 1000-1001-1902-437-19-6-0000-0000 I	1,420	1,420
87 1000-1001-1903-441-19-6-0000-0000 J	777	777
88 1000-1001-1903-442-19-6-0000-0000 C	1,236	1,236
89 1000-1001-1906-451-19-6-0000-0000 I	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
90 1000-1001-1906-453-19-6-0000-0000 I	\$634	\$634
91 1000-1001-1906-454-19-6-0000-0000 I	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	146	146
93 1000-1001-1910-470-19-1-0000-0000 I	2,295	2,295
94 1000-1001-2001-480-20-5-0000-0000 I	83	83
95 1000-1001-2001-481-20-5-0000-0000 I	23	23
102 1000-1001-2005-500-20-5-0000-0000 I	177	177
103 1000-1001-2005-501-20-5-0000-0000 I	410	410
105 1000-1001-2005-503-20-5-0000-0000 I	398	398
106 1000-1001-2005-504-20-5-0000-0000 I	19	19
107 1000-1001-2010-511-20-5-0000-0000 I	136	136
108 1000-1001-2015-521-20-5-0000-0000 I	822	822
109 1000-1001-2015-522-20-5-0000-0000 I	144	144
111 1000-1001-2015-524-20-4-0000-0000 I	(0)	(0)
112 1000-1001-2020-531-20-5-0000-0000 I	90	90
113 1000-1001-2023-535-20-6-0000-0000 I	73	73
114 1000-1001-2024-536-20-5-0000-0000 I	544	544
115 1000-1001-3200-656-32-1-0000-0000 I	476	476
116 1000-1001-3200-660-32-6-0000-0000 I	5	5
117 1000-1001-3200-662-32-1-0000-0000 I	147	147
122 1000-1001-9994-000-12-1-0000-0000 I	0	0
125 1000-1001-9994-000-17-4-0000-0000 I	20	20
127 1000-1001-9994-000-19-6-0000-0000 I	(0)	(0)
128 1000-1001-9994-000-20-5-0000-0000 I	0	0
129 1000-1001-9994-000-32-1-0000-0000 I	884	884
131 1000-1001-9995-000-15-2-0000-0000 I	181	181
132 1000-1001-9995-000-19-6-0000-0000 I	107	107
135 1000-1001-9999-000-17-4-0000-0000 I	642	642
136 1000-1001-9999-000-20-5-0000-0000 I	665	665
138 1000-1502-1906-450-19-6-0000-0000 I	0	0
139 1000-1504-1110-072-11-1-0000-0000 I	138	138
140 1000-1601-2005-501-20-5-0000-0000 I	0	0
141 1000-1601-2005-502-20-5-0000-0000 I	1	1
143 1000-1601-2020-531-20-5-0000-0000 I	384	384
145 1000-1603-2001-482-20-5-0000-0000 I	1,135	1,135
149 1000-1603-2005-505-20-5-0000-0000 I	479	479
150 1000-1603-2010-517-20-5-0000-0000 I	514	514
151 1000-1603-2015-525-20-5-0000-0000 I	479	479
152 1000-1603-2020-532-20-5-0000-0000 I	150	150
156 1000-1603-9994-000-20-5-0000-0000 I	0	0
158 1000-1801-1510-250-15-2-0000-0000 I	1,285	1,285

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
159 2000-2001-9995-000-19-4-0000-0000 (	\$278	\$278
160 2000-2001-9995-000-19-5-0000-0000 (	18	18
161 2000-2001-9995-000-19-6-0000-0000 (	1,662	1,662
164 2000-2017-9995-000-15-2-0000-0000 (	598	598
165 2000-2018-1510-250-15-2-0000-0000 (	11	11
166 2000-2020-9995-000-15-2-0000-0000 (	19	19
167 2000-2021-1620-320-16-3-0000-0000 I	38	38
169 2000-2022-9995-000-15-2-0000-0000 (	56	56
170 2000-2023-1620-320-16-3-0000-0000 I	7	7
171 2000-2023-1620-324-16-3-0000-0000 S	27	27
172 2000-2025-1640-335-16-3-0000-0000 I	1	1
174 2000-2027-9999-000-20-5-0000-0000 (	3,525	3,525
176 2000-2029-1906-453-19-6-0000-0000 I	1,913	1,913
177 2000-2030-9995-000-19-6-0000-0000 (	1,706	1,706
178 2000-2031-9995-000-19-6-0000-0000 (	912	912
179 2000-2032-9995-000-19-6-0000-0000 (	161	161
181 2000-2036-9995-000-19-6-0000-0000 (	325	325
182 2000-2037-9995-000-19-6-0000-0000 (	153	153
184 2000-2040-3200-670-32-6-0000-0000 I	2	2
186 2000-2040-9994-000-32-1-0000-0000 (	547	547
187 2000-2042-9995-000-19-6-0000-0000 (	(150)	(150)
189 2060-2061-9995-000-15-2-0000-0000 (	574	574
191 2060-2064-9999-000-20-5-0000-0000 (	4,099	4,099
192 2070-0000-1903-441-19-6-0000-0000 /	135	135
193 2070-0000-3403-703-34-1-0000-0000 I	1,509	1,509
194 2070-2071-9995-000-15-2-0000-0000 (	1,237	1,237
195 2070-2072-1630-330-16-3-0000-0000 I	78	78
196 2070-2073-1710-375-17-4-0000-0000 /	87	87
197 2070-2073-1730-381-17-4-0000-0000 (	82	82
198 2070-2073-9999-000-17-4-0000-0000 (	0	0
199 2070-2074-9999-000-20-5-0000-0000 (	4,295	4,295
203 2070-2079-9999-000-17-4-0000-0000 (	219	219
204 2095-2095-1710-375-17-4-0000-0000 /	28	28
205 2100-2101-2020-531-20-5-0000-0000 S	1,630	1,630
209 2100-2102-2010-511-20-5-0000-0000 S	259	259
210 2100-2102-2020-531-20-5-0000-0000 S	527	527
213 2100-2102-9999-000-20-5-0000-0000 (	6	6
214 2100-2103-2010-511-20-5-0000-0000 S	835	835
215 2100-2103-2015-521-20-5-0000-0000 S	282	282
219 2100-2103-9999-000-20-5-0000-0000 (	13	13
222 2100-2104-2010-511-20-5-0000-0000 S	1,227	1,227

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
225 2100-2104-9999-000-20-5-0000-0000 (	\$2,066	\$2,066
226 2300-2308-2060-541-20-5-0000-0000 I	5	5
229 2300-2318-2060-541-20-5-0000-0000 I	36	36
230 2300-2319-2060-541-20-5-0000-0000 I	122	122
231 2300-2320-2060-541-20-5-0000-0000 I	106	106
233 2300-2322-2060-541-20-5-0000-0000 I	20	20
234 2300-2323-2060-541-20-5-0000-0000 I	162	162
235 2300-2324-2060-541-20-5-0000-0000 I	119	119
236 2300-2325-2060-541-20-5-0000-0000 I	65	65
237 2400-2401-2015-521-20-5-0000-0000 (	15	15
240 2400-2402-9999-000-20-5-0000-0000 (	195	195
241 2400-2405-1580-290-15-2-0000-0000 ^	143	143
242 2400-2408-9999-000-20-5-0000-0000 (	1,461	1,461
243 2400-2409-9999-000-20-5-0000-0000 (	49	49
244 2400-2417-1700-350-17-4-0000-0000 I	0	0
245 2400-2417-1701-355-17-4-0000-0000 (	0	0
246 2400-2417-1705-365-17-4-0000-0000 I	139	139
251 2400-2417-9999-000-17-4-0000-0000 (	56	56
252 2400-2418-9999-000-20-5-0000-0000 (	6	6
253 2400-2420-1630-330-16-3-0000-0000 I	30	30
254 2400-2436-1540-275-15-2-0000-0000 (	55	55
255 2400-2436-1550-278-15-2-0000-0000 (	367	367
256 2400-2440-1710-375-17-4-0000-0000 /	144	144
257 2400-2441-2015-523-20-5-0000-0000 I	8	8
258 2400-2441-9999-000-20-5-0000-0000 (	16	16
259 2400-2443-1110-072-11-1-0000-0000 (	183	183
260 2400-2446-2001-481-20-5-0000-0000 /	17	17
262 2400-2448-2024-536-20-5-0000-0000 (	1	1
263 2400-2448-9999-000-20-5-0000-0000 (	125	125
264 2400-2449-2002-484-20-5-0000-0000 I	68	68
267 2500-2504-9999-000-20-5-0000-0000 (	1,544	1,544
268 2500-2506-2010-511-20-5-0000-0000 (	2,387	2,387
271 2500-2506-9999-000-20-5-0000-0000 (	191	191
272 2500-2507-9999-000-20-5-0000-0000 (	128	128
273 2500-2508-2001-480-20-5-0000-0000 I	(1)	(1)
274 2500-2508-2001-481-20-5-0000-0000 /	17	17
280 2500-2508-2004-493-20-5-0000-0000 (	(7)	(7)
281 2500-2508-2005-501-20-5-0000-0000 ^	176	176
282 2500-2508-2005-502-20-5-0000-0000 ^	412	412
283 2500-2508-2005-503-20-5-0000-0000 ^	61	61
284 2500-2508-2005-504-20-5-0000-0000 ^	39	39

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
285 2500-2508-2015-522-20-5-0000-0000 I	\$41	\$41
286 2500-2508-2020-531-20-5-0000-0000 I	502	502
288 2500-2508-9993-000-20-5-0000-0000 I	0	0
290 2500-2508-9999-000-20-5-0000-0000 I	146	146
292 2500-2509-9999-000-20-5-0000-0000 I	81	81
293 2500-2510-9999-000-20-5-0000-0000 I	346	346
294 2500-2511-9999-000-20-5-0000-0000 I	7	7
295 2500-2512-9999-000-20-5-0000-0000 I	88	88
296 2500-2513-9999-000-20-5-0000-0000 I	123	123
297 2500-2515-9999-000-20-5-0000-0000 I	69	69
299 2500-2517-9999-000-20-5-0000-0000 I	703	703
301 2600-2601-9999-000-20-5-0000-0000 I	44	44
302 2600-2602-9999-000-20-5-0000-0000 I	245	245
303 2700-2701-1700-350-17-4-0000-0000 I	193	193
304 2700-2701-1705-365-17-4-0000-0000 I	832	832
305 2700-2701-1710-375-17-4-0000-0000 I	656	656
306 2700-2701-1730-381-17-4-0000-0000 I	34	34
308 2700-2701-1740-385-17-4-0000-0000 I	604	604
309 2700-2701-1740-386-17-4-0000-0000 I	950	950
312 2700-2701-9999-000-17-4-0000-0000 I	1,565	1,565
313 2700-2702-9999-000-17-4-0000-0000 I	401	401
314 2700-2703-1710-375-17-4-0000-0000 I	974	974
315 2700-2703-1730-381-17-4-0000-0000 I	31	31
316 2700-2703-1730-384-17-4-0000-0000 I	167	167
317 2700-2705-2015-522-20-5-0000-0000 I	271	271
318 2700-2706-3200-651-32-1-0000-0000 I	15	15
320 3000-3008-1705-365-17-4-0000-0000 I	49	49
321 3000-3009-1701-355-17-4-0000-0000 I	0	0
322 3000-3009-1705-365-17-4-0000-0000 I	6	6
323 3000-3010-9999-000-15-2-0000-0000 I	7	7
324 3000-3012-9999-000-20-5-0000-0000 I	201	201
326 3000-3016-9999-000-20-5-0000-0000 I	4	4
327 3000-3022-9999-000-10-1-0000-0000 I	0	0
330 3050-3506-2015-523-20-5-0000-0000 I	192	192
331 3050-3506-9999-000-20-5-0000-0000 I	2	2
332 3050-3509-2015-523-20-5-0000-0000 I	1,368	1,368
333 3050-3509-9999-000-20-5-0000-0000 I	3	3
334 3050-3517-2015-523-20-5-0000-0000 I	1,153	1,153
335 3050-3517-9999-000-20-5-0000-0000 I	23	23
336 3050-3518-9999-000-20-5-0000-0000 I	238	238
337 3050-3521-2015-523-20-5-0000-0000 I	2	2

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
338 3050-3521-9999-000-20-5-0000-0000 (	\$0	\$0
339 3050-3523-9999-000-20-5-0000-0000 (	7	7
341 3100-3104-9999-000-17-4-0000-0000 (	0	0
343 3100-3109-2050-540-20-5-0000-0000 I	13	13
345 3100-3110-2050-540-20-5-0000-0000 I	1	1
346 3100-3110-9999-000-17-4-0000-0000 (	2	2
347 3100-3111-2050-540-20-5-0000-0000 I	91	91
348 3100-3111-9999-000-20-5-0000-0000 (	863	863
349 3100-3112-2050-540-20-5-0000-0000 I	74	74
350 3100-3113-2050-540-20-5-0000-0000 I	1	1
351 3100-3114-2050-540-20-5-0000-0000 I	228	228
352 3100-3114-9999-000-20-5-0000-0000 (	253	253
353 3100-3115-2050-540-20-5-0000-0000 I	0	0
355 3100-3118-2050-540-20-5-0000-0000 I	0	0
356 3100-3119-2050-540-20-5-0000-0000 I	0	0
357 3100-3122-2050-540-20-5-0000-0000 I	0	0
358 3100-3125-2050-540-20-5-0000-0000 I	0	0
359 3100-3126-2050-540-20-5-0000-0000 I	0	0
360 3100-3127-2050-540-20-5-0000-0000 I	0	0
361 3100-3129-2050-540-20-5-0000-0000 I	0	0
362 3100-3130-2050-540-20-5-0000-0000 I	0	0
363 3100-3137-2050-540-20-5-0000-0000 I	5	5
365 3100-3141-2050-540-20-5-0000-0000 I	0	0
368 3100-3143-9999-000-20-5-0000-0000 (	0	0
370 3100-3146-2050-540-20-5-0000-0000 I	92	92
371 3100-3146-9999-000-20-5-0000-0000 (	362	362
372 3100-3147-1520-257-15-2-0000-0000 I	8	8
373 3100-3147-1530-270-15-2-0000-0000 I	39	39
374 3100-3147-2050-540-20-5-0000-0000 I	4	4
376 4000-4001-4110-761-41-0-0000-0000 \	23,947	23,947
377 4000-4001-4115-765-41-0-0000-0000 \	4,575	4,575
378 4000-4001-4115-766-41-0-0000-0000 \	(228)	(228)
380 4000-4001-9998-000-41-0-0000-0000 I	6,782	6,782
381 4000-4002-4115-765-41-0-0000-0000 \	766	766
382 4000-4005-4115-765-41-0-0000-0000 \	12	12
383 4000-4006-4115-765-41-0-0000-0000 \	2	2
384 4000-4007-4112-763-41-0-0000-0000 I	37	37
385 4000-4010-4110-761-41-0-0000-0000 \	75	75
387 4000-4010-4115-765-41-0-0000-0000 \	126	126
388 4000-4011-2050-540-20-5-0000-0000 I	5	5
389 4000-4011-4115-765-41-0-0000-0000 \	46	46

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
391 4000-4013-4115-765-41-0-0000-0000 \	\$19	\$19
392 4030-4031-2050-540-20-5-0000-0000 I	0	0
393 4030-4033-2050-540-20-5-0000-0000 I	0	0
395 4030-4034-2050-540-20-5-0000-0000 I	0	0
396 4030-4035-2050-540-20-5-0000-0000 I	0	0
398 4030-4036-2050-540-20-5-0000-0000 I	0	0
399 4030-4037-2050-540-20-5-0000-0000 I	0	0
400 4030-4038-2050-540-20-5-0000-0000 I	0	0
401 4030-4039-2050-540-20-5-0000-0000 I	0	0
402 4030-4040-2050-540-20-5-0000-0000 I	0	0
403 4030-4041-2050-540-20-5-0000-0000 I	0	0
404 4030-4044-2050-540-20-5-0000-0000 I	0	0
406 4030-4049-2050-540-20-5-0000-0000 I	0	0
407 4030-4050-2050-540-20-5-0000-0000 I	0	0
408 4030-4051-2050-540-20-5-0000-0000 I	0	0
409 4030-4052-2050-540-20-5-0000-0000 I	0	0
410 4030-4053-2050-540-20-5-0000-0000 I	0	0
411 4030-4054-2050-540-20-5-0000-0000 I	0	0
412 4030-4055-2050-540-20-5-0000-0000 I	0	0
413 4030-4056-2050-540-20-5-0000-0000 I	0	0
414 4030-4057-2050-540-20-5-0000-0000 I	0	0
415 4030-4058-2050-540-20-5-0000-0000 I	0	0
416 4030-4059-2050-540-20-5-0000-0000 I	0	0
417 4030-4061-2050-540-20-5-0000-0000 I	0	0
418 4030-4062-2050-540-20-5-0000-0000 I	0	0
419 4030-4063-2050-540-20-5-0000-0000 I	0	0
420 4030-4064-2050-540-20-5-0000-0000 I	0	0
421 4030-4065-2050-540-20-5-0000-0000 I	0	0
423 4100-4101-4120-771-41-0-0000-0000 C	163	163
424 4100-4101-4120-772-41-0-0000-0000 I	386	386
425 4100-4101-4120-773-41-0-0000-0000 I	122	122
426 4100-4101-4120-774-41-0-0000-0000 S	8,937	8,937
427 4100-4101-4120-775-41-0-0000-0000 S	27	27
428 4100-4101-4120-776-41-0-0000-0000 I	628	628
429 4100-4101-4120-777-41-0-0000-0000 C	1,476	1,476
430 4100-4101-4125-785-41-0-0000-0000 I	278	278
432 4100-4103-4125-786-41-0-0000-0000 I	12	12
433 4100-4104-4120-773-41-0-0000-0000 I	139	139
434 4100-4106-4120-773-41-0-0000-0000 I	22	22
435 4100-4113-4120-774-41-0-0000-0000 S	9	9
436 4100-4113-4120-776-41-0-0000-0000 I	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
437 4100-4113-4120-777-41-0-0000-0000 (	\$31	\$31
439 4150-4151-2010-512-20-5-0000-0000 :	968	968
440 4150-4151-2015-521-20-5-0000-0000 :	(0)	(0)
441 4150-4151-2015-522-20-5-0000-0000 I	1,678	1,678
444 4150-4151-4120-779-41-0-0000-0000 I	138	138
448 4200-4201-4301-831-43-0-0000-0000 I	421	421
449 4200-4201-4301-832-43-0-0000-0000 I	2,651	2,651
450 4200-4201-4301-833-43-0-0000-0000 I	1,848	1,848
451 4200-4201-4301-834-43-0-0000-0000 I	886	886
452 4200-4201-4301-835-43-0-0000-0000 /	136	136
453 4200-4201-4301-836-43-0-0000-0000 /	346	346
454 4200-4201-4301-837-43-0-0000-0000 /	633	633
455 4200-4201-4301-838-43-0-0000-0000 /	144	144
457 4200-4222-9999-871-43-0-0000-0000 /	5	5
458 4200-4223-9999-870-43-0-0000-0000 /	2,803	2,803
460 4200-4223-9999-873-43-0-0000-0000 /	204	204
462 4200-4224-9999-871-43-0-0000-0000 /	1,115	1,115
463 4200-4225-4305-856-43-0-0000-0000 /	225	225
464 4200-4228-9999-871-43-0-0000-0000 /	10	10
465 4200-4229-9999-871-43-0-0000-0000 /	67	67
466 4200-4230-9999-871-43-0-0000-0000 /	7,095	7,095
467 4200-4281-4302-851-43-0-0000-0000 I	179	179
469 4300-4301-4401-880-44-0-0000-0000 (	404	404
470 4300-4398-9998-000-44-0-0000-0000 I	800	800
471 4400-4402-1705-365-17-4-0000-0000 I	26	26
472 4400-4406-1701-355-17-4-0000-0000 (	0	0
473 4400-4450-1750-389-17-4-0000-0000 I	3	3
474 4500-4501-4135-792-41-0-0000-0000 :	2,591	2,591
475 4500-4501-4140-796-41-0-0000-0000 I	11,915	11,915
476 4500-4501-4140-797-41-0-0000-0000 I	907	907
477 4500-4501-4140-798-41-0-0000-0000 I	290	290
478 4500-4501-4140-799-41-0-0000-0000 \	2,390	2,390
479 4500-4501-4140-800-41-0-0000-0000 ^	318	318
480 4500-4501-4145-806-41-0-0000-0000 I	4,296	4,296
481 4500-4501-9994-000-41-0-0000-0000 (	9	9
482 4500-4501-9998-000-41-0-0000-0000 I	996	996
483 4500-4517-4140-796-41-0-0000-0000 I	128	128
485 4500-4517-4140-799-41-0-0000-0000 \	15	15
486 4500-4521-4135-792-41-0-0000-0000 :	20	20
487 4550-4551-2050-540-20-5-0000-0000 I	0	0
488 4550-4552-2050-540-20-5-0000-0000 I	1	1

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
489 4550-4553-2050-540-20-5-0000-0000 I	\$0	\$0
490 4550-4554-2050-540-20-5-0000-0000 I	0	0
491 4550-4555-2050-540-20-5-0000-0000 I	1	1
492 4550-4556-2050-540-20-5-0000-0000 I	0	0
493 4550-4557-2050-540-20-5-0000-0000 I	0	0
495 4600-4602-4510-911-45-0-0000-0000 /	1,392	1,392
496 4600-4602-4510-912-45-0-0000-0000 S	6,962	6,962
497 4600-4602-4520-920-45-0-0000-0000 /	446	446
498 4600-4602-4520-921-45-0-0000-0000 S	0	0
499 4600-4602-4520-922-45-0-0000-0000 S	53	53
500 4600-4602-4530-930-45-0-0000-0000 /	1,571	1,571
501 4600-4602-4540-940-45-0-0000-0000 /	98	98
502 4600-4602-4540-942-45-0-0000-0000 I	1,596	1,596
503 4600-4602-4540-943-45-0-0000-0000 C	18	18
504 4600-4602-4550-950-45-0-0000-0000 /	13	13
505 4600-4602-4550-952-45-0-0000-0000 I	0	0
509 4600-4604-4510-912-45-0-0000-0000 S	106	106
510 4600-4604-4520-920-45-0-0000-0000 /	974	974
511 4600-4604-4520-921-45-0-0000-0000 S	2,398	2,398
512 4600-4604-4520-922-45-0-0000-0000 S	666	666
513 4600-4604-4530-930-45-0-0000-0000 /	192	192
514 4600-4604-4540-942-45-0-0000-0000 I	882	882
515 4600-4604-4550-950-45-0-0000-0000 /	35	35
516 4600-4604-4550-952-45-0-0000-0000 I	85	85
517 4600-4604-4550-953-45-0-0000-0000 I	39	39
519 4600-4605-4510-912-45-0-0000-0000 S	734	734
520 4600-4609-9999-000-45-0-0000-0000 C	309	309
521 4610-0000-9999-000-45-0-0000-0000 C	377	377
522 4630-0000-9999-000-45-0-0000-0000 C	2,352	2,352
523 4680-4681-9999-000-45-0-0000-0000 C	9	9
524 4680-4682-9999-000-45-0-0000-0000 C	267	267
525 4680-4683-9999-000-45-0-0000-0000 C	418	418
527 4680-4685-4510-911-45-0-0000-0000 /	(1)	(1)
528 4680-4685-4510-912-45-0-0000-0000 S	4,505	4,505
529 4680-4685-4530-930-45-0-0000-0000 /	34	34
530 4680-4685-4540-940-45-0-0000-0000 /	36	36
532 4700-4701-9998-000-44-0-0000-0000 I	934	934
533 4700-4702-4406-890-44-0-0000-0000 S	114	114
534 4700-4703-9999-000-44-0-0000-0000 C	1	1
535 4700-4704-9999-000-44-0-0000-0000 C	574	574
536 5000-5001-3014-575-30-0-0000-0000 I	10,086	10,086

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
538 5000-5002-3015-577-30-0-0000-0000 I	\$6,525	\$6,525
539 5000-5004-1100-068-11-1-0000-0000 I	794	794
541 5000-5011-3002-561-30-0-0000-0000 I	3,658	3,658
542 5000-5011-3002-568-30-0-0000-0000 I	1,114	1,114
545 5000-5013-3002-562-30-0-0000-0000 I	10	10
546 5000-5014-3002-561-30-0-0000-0000 I	7	7
547 5000-5014-3111-624-31-0-0000-0000 S	142	142
548 5000-5021-1220-130-12-1-0000-0000 C	289	289
549 5000-5031-3002-561-30-0-0000-0000 I	335	335
550 5000-5041-3105-620-31-0-0000-0000 S	3,691	3,691
552 5000-5042-3101-600-31-0-0000-0000 I	575	575
553 5000-5042-3102-601-31-0-0000-0000 S	481	481
554 5000-5042-3103-603-31-0-0000-0000 C	1,360	1,360
555 5000-5042-3104-610-31-0-0000-0000 C	1,287	1,287
556 5000-5042-3111-625-31-0-0000-0000 C	344	344
558 5000-5043-3108-621-31-0-0000-0000 I	608	608
559 5000-5044-3111-623-31-0-0000-0000 I	667	667
562 5000-5045-3109-622-31-0-0000-0000 I	515	515
563 5000-5046-3112-626-31-0-0000-0000 I	267	267
564 5100-5101-3408-723-34-1-0000-0000 V	11,138	11,138
566 5100-5102-3407-721-34-1-0000-0000 I	0	0
567 5100-5102-3407-722-34-1-0000-0000 I	5,174	5,174
568 5100-5103-3409-724-34-1-0000-0000 I	212	212
569 5100-5111-1110-074-11-1-0000-0000 I	1,201	1,201
570 5100-5112-3407-721-34-1-0000-0000 I	1,234	1,234
572 5200-5207-3240-682-32-0-0000-0000 I	431	431
573 5200-5207-3240-683-32-0-0000-0000 I	1,127	1,127
574 5200-5207-3240-684-32-0-0000-0000 I	510	510
575 5200-5207-3240-685-32-0-0000-0000 I	0	0
576 5200-5207-3240-686-32-0-0000-0000 I	370	370
578 5200-5208-3240-682-32-0-0000-0000 I	39	39
579 5200-5251-4101-751-41-0-0000-0000 I	460	460
580 5200-5251-4101-752-41-0-0000-0000 I	692	692
581 5200-5251-4101-753-41-0-0000-0000 I	6	6
582 5200-5251-9994-000-41-0-0000-0000 C	0	0
583 5200-5253-4101-752-41-0-0000-0000 I	1	1
584 5200-5253-4101-753-41-0-0000-0000 I	463	463
585 5200-5253-4115-765-41-0-0000-0000 V	26	26
586 5200-5253-4125-787-41-0-0000-0000 S	16	16
587 6010-6011-1100-068-11-1-0000-0000 I	388	388
588 6020-6021-1100-068-11-1-0000-0000 I	367	367

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
591 7000-7001-9998-000-11-9-0000-0000 I	\$4,749	\$4,749
593 7200-7201-1110-072-11-1-0000-0000 C	1,707	1,707
594 7200-7201-9998-000-11-9-0000-0000 I	647	647
597 7200-7201-9998-000-17-4-0000-0000 I	260	260
598 1000-1001-1906-450-19-6-0000-0000 I	458	458
601 2000-2029-1100-061-11-6-0000-0000 I	1	1
605 3000-3021-9999-000-16-3-0000-0000 C	6	6
608 3100-3137-9999-000-16-3-0000-0000 C	90	90
620 2100-2102-2010-513-20-5-0000-0000 J	(3)	(3)
621 2100-2103-2010-514-20-5-0000-0000 I	(1)	(1)
624 5000-5003-4561-572-45-0-0000-0000 I	35	35
628 3000-3023-9999-000-16-3-0000-0000 C	17	17
629 1000-1001-1020-031-10-1-0000-0000 S	1	1
630 1000-1001-1020-032-10-1-0000-0000 I	67	67
632 1000-1001-1067-047-10-1-0000-0000 I	114	114
633 1000-1001-1068-048-10-1-0000-0000 S	58	58
634 1000-1001-1068-048-10-4-0000-0000 S	74	74
635 1000-1001-1100-062-11-1-0000-0000 J	29	29
637 1000-1001-1210-112-12-1-0000-0000 C	74	74
638 1000-1001-1410-200-14-1-0000-0000 C	7	7
639 1000-1001-1410-202-14-6-0000-0000 C	3,575	3,575
640 1000-1001-1530-265-15-2-0000-0000 S	4,399	4,399
641 1000-1001-1530-266-15-2-0000-0000 C	4,186	4,186
642 1000-1001-1530-267-15-2-0000-0000 S	4,033	4,033
643 1000-1001-1530-268-15-2-0000-0000 I	4,427	4,427
644 1000-1001-1530-269-15-2-0000-0000 I	4,053	4,053
645 1000-1001-1540-274-15-2-0000-0000 I	711	711
646 1000-1001-1540-285-15-2-0000-0000 I	911	911
647 1000-1001-1540-280-15-2-0000-0000 S	463	463
648 1000-1001-1550-281-15-2-0000-0000 C	740	740
649 1000-1001-1620-328-16-3-0000-0000 S	3	3
650 1000-1001-1730-384-17-4-0000-0000 V	0	0
651 1000-1001-1909-461-19-6-0000-0000 I	0	0
652 1000-1001-1910-470-19-6-0000-0000 I	414	414
653 1000-1001-2010-514-20-5-0000-0000 I	10	10
655 1000-1001-2201-494-22-5-0000-0000 C	5	5
656 1000-1001-2204-545-22-5-0000-0000 C	(3)	(3)
657 1000-1001-2205-546-22-5-0000-0000 S	3	3
659 1000-1001-3020-581-30-0-0000-0000 I	1	1
660 1000-1001-3020-581-30-1-0000-0000 I	58	58
661 1000-1001-3102-602-31-1-0000-0000 C	153	153

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
664 1000-1001-4120-776-41-6-0000-0000 I	\$303	\$303
667 1000-1601-2005-501-20-0-0000-0000 ^	(0)	(0)
668 1000-1601-2010-515-20-5-0000-0000 S	2	2
673 1000-1603-2012-563-20-5-0000-0000 I	1	1
674 2000-2023-1620-322-16-3-0000-0000 S	468	468
676 2000-2040-1410-202-14-6-0000-0000 C	367	367
679 2000-2041-1410-202-14-6-0000-0000 C	135	135
685 2000-2041-1520-259-15-2-0000-0000 ^	31	31
686 2000-2041-1520-260-15-2-0000-0000 J	48	48
689 2000-2041-1530-270-15-2-0000-0000 I	139	139
692 2000-2041-1540-270-15-2-0000-0000 I	48	48
693 2000-2041-1540-275-15-2-0000-0000 S	30	30
696 2000-2041-1610-311-16-3-0000-0000 I	176	176
697 2000-2041-1610-313-16-3-0000-0000 ^	68	68
698 2000-2041-1620-320-16-3-0000-0000 I	160	160
702 2000-2041-1630-330-16-3-0000-0000 I	440	440
704 2000-2041-1730-381-17-4-0000-0000 C	73	73
705 2000-2041-1906-450-19-6-0000-0000 I	2,915	2,915
707 2000-2041-4120-776-41-6-0000-0000 I	19	19
710 2000-2041-9994-000-32-1-0000-0000 C	0	0
712 2000-2041-9995-662-32-1-0000-0000 C	1,456	1,456
713 2000-2041-9999-000-17-4-0000-0000 C	166	166
714 2000-2041-9999-000-20-5-0000-0000 C	230	230
715 2000-2041-9999-250-15-2-0000-0000 C	80	80
716 2000-2041-9999-275-15-2-0000-0000 C	163	163
718 2000-2041-9999-350-17-4-0000-0000 C	194	194
719 2000-2041-9999-511-20-5-0000-0000 C	2,162	2,162
720 2000-2041-9999-531-20-5-0000-0000 C	15	15
723 2060-0000-1903-441-19-6-0000-0000 J	217	217
725 2070-0000-1906-453-19-6-0000-0000 I	3,612	3,612
726 2070-2075-1410-202-14-6-0000-0000 C	34	34
727 2070-2082-1906-450-19-6-0000-0000 I	370	370
728 2070-2083-1906-450-19-6-0000-0000 I	375	375
729 2070-2084-1906-450-19-6-0000-0000 I	241	241
730 2070-2085-1906-450-19-6-0000-0000 I	791	791
731 2070-2086-1906-450-19-6-0000-0000 I	224	224
736 2100-2102-2010-514-20-5-0000-0000 I	(2)	(2)
737 2100-2103-2010-513-20-5-0000-0000 J	53	53
738 2100-2104-2203-544-22-5-0000-0000 ^	4	4
739 2400-2402-2010-513-20-5-0000-0000 J	11	11
740 2400-2403-1570-282-15-2-0000-0000 I	48	48

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
741 2400-2436-1530-270-15-2-0000-0000 I	\$10	\$10
747 2500-2508-2202-543-22-5-0000-0000 ~	113	113
749 2500-2508-2203-544-22-5-0000-0000 ~	73	73
750 2500-2508-2204-545-22-5-0000-0000 (	77	77
752 2700-2701-1700-351-17-4-0000-0000 I	43	43
753 2700-2701-1701-355-17-4-0000-0000 (	4	4
754 2700-2701-2205-546-22-5-0000-0000 :	33	33
756 2700-2703-1700-350-17-4-0000-0000 I	5	5
758 2700-2705-4120-776-41-0-0000-0000 I	0	0
759 2700-2705-4120-776-41-4-0000-0000 I	194	194
760 2700-2705-4120-776-41-6-0000-0000 I	14	14
762 2700-2705-9999-000-20-5-0000-0000 (	978	978
763 2700-2706-1700-350-17-4-0000-0000 I	38	38
766 3000-3024-9999-000-16-3-0000-0000 (	204	204
767 3000-3025-9999-000-20-5-0000-0000 (	374	374
776 3100-3148-2050-540-20-5-0000-0000 I	0	0
777 3100-3148-9999-000-16-3-0000-0000 (	80	80
778 3100-3150-2050-540-20-5-0000-0000 I	0	0
779 3100-3151-2050-540-20-5-0000-0000 I	0	0
780 3100-3152-2050-540-20-5-0000-0000 I	0	0
783 4030-4032-2050-540-20-5-0000-0000 I	0	0
784 4030-4042-2050-540-20-5-0000-0000 I	0	0
785 4030-4043-2050-540-20-5-0000-0000 I	0	0
788 4030-4063-4115-765-41-0-0000-0000 \	4	4
795 4200-4210-9998-000-43-0-0000-0000 I	1,217	1,217
796 4200-4211-9998-000-43-0-0000-0000 I	504	504
797 4200-4223-9999-872-43-0-0000-0000 /	9	9
798 4400-4450-9998-389-17-4-0000-0000 I	38	38
801 4600-4602-4530-931-45-0-0000-0000 :	469	469
805 5000-5008-3001-550-30-0-0000-0000 (	469	469
806 5000-5011-3002-561-30-5-0000-0000 I	0	0
812 5000-5014-3002-568-30-0-0000-0000 I	(0)	(0)
813 5000-5014-9994-000-30-0-0000-0000 (	(0)	(0)
814 5000-5021-1220-130-12-0-0000-0000 (	0	0
817 5000-5042-3106-618-31-0-0000-0000 (	190	190
819 5100-5111-1110-074-11-6-0000-0000 I	144	144
820 5200-5251-2202-542-22-5-0000-0000 I	52	52
821 5200-5251-2205-547-22-5-0000-0000 I	115	115
824 6010-6011-1100-068-11-0-0000-0000 I	0	0
825 6020-6021-1100-068-11-0-0000-0000 I	0	0
828 7200-7201-9998-000-17-9-0000-0000 I	274	274

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
829 7200-7202-9998-000-15-2-0000-0000 I	\$166	\$166
830 7200-7202-9998-000-15-9-0000-0000 I	188	188
831 7200-7202-9998-000-16-3-0000-0000 I	161	161
832 7200-7202-9998-000-16-9-0000-0000 I	184	184
833 1000-1001-9999-011-01-1-0000-0000 C	(6)	(6)
834 1000-1001-9999-016-01-1-0000-0000 C	90	90
835 2000-2001-9995-000-20-5-0000-0000 C	9	9
836 2000-2046-9995-000-19-6-0000-0000 C	765	765
840 1000-1604-2201-494-22-5-0000-0000 C	1,057	1,057
841 1000-1001-1620-322-16-3-0000-0000 S	3	3
855 5000-5002-4565-577-45-0-0000-0000 I	662	662
862 4100-0000-4120-770-41-0-0000-0000 S	0	0
865 1000-1001-1120-062-11-1-0000-0000 J	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	36	36
867 1000-1001-1700-351-17-4-0000-0000 I	64	64
868 1000-1001-1700-352-17-4-0000-0000 I	103	103
869 1000-1001-1700-353-17-4-0000-0000 I	63	63
870 1000-1001-1700-355-17-4-0000-0000 C	52	52
871 1000-1001-1705-371-17-4-0000-0000 I	48	48
872 1000-1001-1705-372-17-4-0000-0000 I	31	31
873 1000-1001-1705-373-17-4-0000-0000 I	15	15
874 1000-1001-1705-374-17-4-0000-0000 I	27	27
875 1000-1001-1705-376-17-4-0000-0000 I	188	188
876 1000-1001-1710-356-17-4-0000-0000 C	0	0
877 1000-1001-1710-371-17-4-0000-0000 I	65	65
878 1000-1001-1710-372-17-4-0000-0000 I	162	162
879 1000-1001-1710-373-17-4-0000-0000 I	138	138
880 1000-1001-1710-374-17-4-0000-0000 I	139	139
881 1000-1001-1901-430-19-6-0000-0000 I	1	1
882 1000-1001-1902-435-19-6-0000-0000 I	1	1
883 1000-1001-1907-458-19-6-0000-0000 C	0	0
884 1000-1001-2001-482-20-5-0000-0000 J	0	0
885 1000-1001-2005-483-20-5-0000-0000 C	484	484
886 1000-1001-2005-492-20-5-0000-0000 S	267	267
887 1000-1001-2005-505-20-5-0000-0000 T	0	0
888 1000-1001-2023-535-20-5-0000-0000 S	0	0
889 1000-1001-2203-544-22-5-0000-0000 T	0	0
890 1000-1001-2204-545-20-5-0000-0000 C	0	0
891 1000-1001-2301-101-23-1-0000-0000 J	928	928
892 1000-1001-2302-102-23-1-0000-0000 J	447	447
893 1000-1001-2303-103-23-1-0000-0000 J	347	347

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
894 1000-1001-2304-104-23-1-0000-0000 /	\$252	\$252
895 1000-1001-3002-561-30-1-0000-0000 I	27	27
896 1000-1001-3020-000-30-1-0000-0000 I	0	0
897 1000-1001-3020-580-30-0-0000-0000 I	0	0
898 1000-1001-3200-650-32-0-0000-0000 I	0	0
899 1000-1001-4120-770-41-0-0000-0000 S	0	0
900 1000-1001-4120-776-41-0-0000-0000 I	4	4
901 1000-1001-9993-480-20-5-0000-0000 ^	3	3
902 1000-1001-9993-494-22-5-0000-0000 ^	1	1
903 1000-1001-9993-544-22-5-0000-0000 ^	0	0
904 1000-1001-9993-545-22-5-0000-0000 ^	(7)	(7)
905 1000-1001-9993-546-22-5-0000-0000 ^	2	2
906 1000-1001-9994-000-14-1-0000-0000 C	148	148
907 1000-1001-9995-000-19-2-0000-0000 C	1	1
908 1000-1001-9995-431-19-6-0000-0000 C	20	20
909 1000-1603-3200-652-32-1-0000-0000 I	0	0
910 2000-2001-9995-431-19-6-0000-0000 C	326	326
911 2000-2001-9995-450-19-6-0000-0000 C	1,244	1,244
912 2000-2001-9995-451-19-6-0000-0000 C	2	2
913 2000-2001-9999-000-17-4-0000-0000 C	99	99
914 2000-2001-9999-000-20-5-0000-0000 C	426	426
915 2000-2029-1906-451-19-6-0000-0000 I	1	1
916 2000-2030-9995-431-19-6-0000-0000 C	1	1
917 2000-2031-9995-431-19-6-0000-0000 C	59	59
918 2000-2031-9995-450-19-6-0000-0000 C	165	165
919 2000-2032-9995-453-19-6-0000-0000 C	0	0
920 2000-2035-9999-000-17-4-0000-0000 C	(8)	(8)
921 2000-2036-9995-450-19-6-0000-0000 C	9	9
922 2000-2037-9995-431-19-6-0000-0000 C	2	2
923 2000-2041-1100-060-11-1-0000-0000 I	15	15
924 2000-2041-1610-312-16-3-0000-0000 S	1	1
925 2000-2041-2001-480-20-5-0000-0000 I	44	44
926 2000-2041-2010-511-20-5-0000-0000 S	355	355
927 2000-2041-2204-545-22-5-0000-0000 C	7	7
928 2000-2041-3002-568-30-0-0000-0000 I	233	233
929 2000-2041-4120-776-41-0-0000-0000 I	4	4
930 2000-2041-9999-000-16-3-0000-0000 C	0	0
931 2000-2046-9995-431-19-6-0000-0000 C	1	1
932 2060-2062-1620-320-16-3-0000-0000 I	69	69
933 2060-2062-1640-335-16-3-0000-0000 I	3	3
934 2060-2065-9995-000-32-1-0000-0000 C	195	195

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
935 2060-2066-1620-320-16-3-0000-0000 I	\$1,217	\$1,217
936 2060-2066-1620-326-16-3-0000-0000 S	697	697
937 2070-2070-2201-494-22-5-0000-0000 C	185	185
938 2070-2070-2202-543-22-5-0000-0000 T	2	2
939 2070-2070-2203-544-22-5-0000-0000 T	9	9
940 2070-2070-2204-545-22-5-0000-0000 C	60	60
941 2070-2070-2205-546-22-5-0000-0000 S	27	27
942 2070-2070-4115-765-41-1-0000-0000 I	2	2
943 2070-2070-9993-494-22-5-0000-0000 T	4	4
944 2070-2070-9993-542-22-5-0000-0000 T	0	0
945 2070-2070-9993-544-22-5-0000-0000 T	3	3
946 2070-2070-9993-545-22-5-0000-0000 T	13	13
947 2070-2070-9993-546-22-5-0000-0000 T	5	5
948 2070-2070-9995-765-41-1-0000-0000 C	124	124
949 2070-2070-9995-792-41-1-0000-0000 C	126	126
950 2070-2070-9999-000-20-5-0000-0000 C	41	41
951 2070-2073-1710-364-17-4-0000-0000 C	15	15
952 2070-2087-1620-325-16-3-0000-0000 I	256	256
953 2070-2090-1906-450-19-6-0000-0000 I	3,730	3,730
954 2070-2092-2304-104-23-1-0000-0000 J	53	53
955 2070-2093-2303-103-23-1-0000-0000 J	13	13
956 2070-2093-2304-104-23-1-0000-0000 J	3	3
957 2070-2094-1801-400-18-6-0000-0000 I	16	16
958 2070-2201-0120-025-01-1-0000-0000 C	29	29
959 2070-9200-3403-703-34-1-0000-0000 I	95	95
960 2100-2101-9993-531-20-5-0000-0000 T	4	4
961 2100-2103-9993-511-20-5-0000-0000 T	27	27
962 2100-2104-2010-514-20-5-0000-0000 I	306	306
963 2100-2104-9993-544-22-5-0000-0000 T	1	1
964 2400-2417-1705-376-17-4-0000-0000 I	15	15
965 2500-2508-2005-483-20-5-0000-0000 C	4	4
966 2500-2508-2005-486-20-5-0000-0000 S	28	28
967 2500-2508-2005-492-20-5-0000-0000 S	0	0
968 2500-2508-2204-544-22-5-0000-0000 T	0	0
969 2500-2508-9993-494-22-5-0000-0000 T	2	2
970 2500-2508-9993-520-20-5-0000-0000 T	3	3
971 2500-2508-9993-542-22-5-0000-0000 T	25	25
972 2500-2508-9993-544-22-5-0000-0000 T	24	24
973 2500-2512-1903-441-19-6-0000-0000 J	4	4
974 2700-2701-1700-352-17-4-0000-0000 I	16	16
975 2700-2701-1700-353-17-4-0000-0000 I	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
976 2700-2701-1700-355-17-4-0000-0000 (	\$23	\$23
977 2700-2701-1705-371-17-4-0000-0000 I	78	78
978 2700-2701-1705-372-17-4-0000-0000 I	60	60
979 2700-2701-1705-373-17-4-0000-0000 I	55	55
980 2700-2701-1705-374-17-4-0000-0000 I	48	48
981 2700-2701-1705-376-17-4-0000-0000 I	42	42
982 2700-2701-1710-365-17-4-0000-0000 I	1	1
983 2700-2701-1710-371-17-4-0000-0000 I	63	63
984 2700-2701-1710-372-17-4-0000-0000 I	70	70
985 2700-2701-1710-373-17-4-0000-0000 I	87	87
986 2700-2701-1710-374-17-4-0000-0000 I	157	157
987 2700-2701-1710-376-17-4-0000-0000 I	0	0
988 2700-2701-1741-393-17-4-0000-0000 I	458	458
989 2700-2701-9993-546-22-5-0000-0000 *	10	10
990 2700-2702-1700-350-17-4-0000-0000 I	12	12
991 2700-2702-1700-352-17-4-0000-0000 I	6	6
992 2700-2702-1700-355-17-4-0000-0000 (	6	6
993 2700-2703-1705-373-17-4-0000-0000 I	0	0
994 2700-2703-1710-364-17-4-0000-0000 (	30	30
995 2700-2703-1710-371-17-4-0000-0000 I	22	22
996 2700-2703-1710-372-17-4-0000-0000 I	39	39
997 2700-2703-1710-373-17-4-0000-0000 I	73	73
998 2700-2703-1710-374-17-4-0000-0000 I	35	35
999 2700-2704-1700-350-17-4-0000-0000 I	2,851	2,851
1,000 2700-2705-9999-000-17-4-0000-0000 (	1	1
1,001 2700-2706-1700-353-17-4-0000-0000 I	6	6
1,002 2700-2706-1701-355-17-4-0000-0000 (	2	2
1,003 2700-2706-3200-653-32-1-0000-0000 I	0	0
1,004 3000-3008-1705-371-17-4-0000-0000 I	0	0
1,005 3100-3109-9999-000-20-5-0000-0000 (	95	95
1,006 3100-3147-1530-269-15-2-0000-0000 I	3	3
1,007 4000-0000-4110-760-41-0-0000-0000 \	0	0
1,008 4000-4001-4110-760-41-0-0000-0000 \	41	41
1,009 4100-4101-4120-770-41-0-0000-0000 (	101	101
1,010 4150-4151-4120-770-41-0-0000-0000 (	0	0
1,011 4400-4402-1710-375-17-4-0000-0000 /	0	0
1,012 4680-4685-4510-910-45-0-0000-0000 *	23	23
1,013 5000-5001-3014-000-30-0-0000-0000 I	25	25
1,014 5000-5011-2012-568-20-5-0000-0000 I	5	5
1,015 5000-5013-2012-562-20-5-0000-0000 I	166	166
1,016 5000-5031-2012-561-20-5-0000-0000 I	3	3

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:16 1000-1001-3200-665-32-1-0000-0000 Internal Audit

Department	Citywide Audit	Total
1,017 5200-5251-2202-542-22-0-0000-0000 I	\$(0)	\$(0)
1,018 5200-5251-2204-545-22-5-0000-0000 C	4	4
1,019 5200-5251-9993-542-22-5-0000-0000 ^	3	3
1,020 5200-5251-9993-545-22-5-0000-0000 ^	0	0
1,021 5200-5251-9993-546-22-5-0000-0000 ^	4	4
1,022 5200-5253-4145-806-41-0-0000-0000 I	1	1
1,023 7200-7201-1110-072-11-9-0000-0000 C	104	104
1,031 2500-2508-9993-545-22-5-0000-0000 ^	58	58
Total	\$423,795	\$423,795

1000-1001-3401-700-34-1-0000-0000 HR Administration Program
Nature and Extent of Services

The Personnel Services Department's mission is to provide and facilitate the delivery of effective customer service through collaborative and diplomatic efforts, employing the values of integrity, compassion, and respect.

The Admin section provides additional support to all sections within Personnel, as well as citywide support.

- **Personnel Services** - Costs have been allocated based on 2023/24 Salaries by GL string.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Description		Amount	General Admin	Personnel Services
Personnel Costs				
Salaries	S1	564,331	0	564,331
Salary % Split			.00%	100.00%
Benefits	S	177,553	0	177,553
Subtotal - Personnel Costs		741,883	0	741,883
Services & Supplies Cost				
653100 Governmental Exp Adjustment	S	2,694	0	2,694
653302 Prof Svcs/Consulting - Outside	S	45,625	0	45,625
653306 Outside Legal Services	S	(6,808)	0	(6,808)
653403 Live Scan Service	S	254	0	254
655801 Training	S	1,425	0	1,425
655803 Travel & Conference	S	3,601	0	3,601
655804 Misc. Subsistence Expense	S	788	0	788
655805 Mileage Reimbursement-Nonre	S	206	0	206
656107 Office Supplies	S	2,193	0	2,193
656118 Dormitory & Kitchen	S	21	0	21
658016 Membership & Dues	S	(6,285)	0	(6,285)
658039 Recruitments	S	17	0	17
859120 Fac Repair & Replace Projects	S	2,100	0	2,100
859306 Chgs For Msngr/Mail/Copier S	S	26,367	0	26,367
859309 Facilities Management Charge	S	49,300	0	49,300
859310 Non-Recurrin Spec Projct Chrg	S	1,220	0	1,220
859331 Charges For Telephone Servic	S	5,563	0	5,563
859333 10C and 10X Charges	S	6,078	0	6,078
859334 Info Systems Service Charge	S	18,200	0	18,200
859335 Info Systems Equip Charge	S	28,900	0	28,900
859336 ERP Replacement Charge	S	2,900	0	2,900
859337 Network Replacement Charge	S	5,000	0	5,000
859338 Replacement/Leased Comput	S	6,300	0	6,300

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Description	Amount	General Admin	Personnel Services
859350 Security Assessment Charges S	5,000	0	5,000
Subtotal - Services & Supplies	200,658	0	200,658
Department Cost Total	942,541	0	942,541
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	942,541	0	942,541
General Admin Distribution		0	0
Grand Total	<u>\$942,541</u>		<u>\$942,541</u>

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	First Incoming	Second Incoming	Personnel Services
5 Management Services	\$378	\$88	\$466
5 Management of Staff	890	209	1,099
Subtotal - 1000-1001-1040-040-10-1-00	1,268	297	1,565
6 City Budget	1,003	51	1,054
Subtotal - 1000-1001-2101-050-21-1-00	1,003	51	1,054
8 Records Management	97	2	99
Subtotal - 1000-1001-1210-111-12-1-00	97	2	99
9 3 Year Average	365,000	4,388	369,389
Subtotal - 1000-1001-1410-201-14-1-00	365,000	4,388	369,389
11 Accounting - JE's	793	171	964
11 Accounting - Vouchers	78	17	95
Subtotal - 1000-1001-3200-651-32-1-00	871	188	1,059
12 Treasury	7	2	9
Subtotal - 1000-1001-3200-652-32-1-00	7	2	9
13 Payroll	1,335	333	1,668
Subtotal - 1000-1001-3200-653-32-1-00	1,335	333	1,668
16 Citywide Audit	275	3	279
Subtotal - 1000-1001-3200-665-32-1-00	275	3	279
17 Personnel Services	0	2,034	2,034
Subtotal - 1000-1001-3401-700-34-1-00	0	2,034	2,034
18 Training	0	745	745
Subtotal - 1000-1001-3402-701-34-1-00	0	745	745
19 Employment Services	0	4,034	4,034
Subtotal - 1000-1001-3403-703-34-1-00	0	4,034	4,034
20 Civil Service Board	0	185	185

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	First Incoming	Second Incoming	Personnel Services
Subtotal - 1000-1001-3403-704-34-1-0000-0000	\$0	\$185	\$185
21 Employer/Employee Relations	0	1,165	1,165
Subtotal - 1000-1001-3404-710-34-1-0000-0000	0	1,165	1,165
22 Loss Control	0	668	668
Subtotal - 1000-1001-3405-720-34-1-0000-0000	0	668	668
23 Employee Benefits	0	746	746
Subtotal - 1000-1001-3410-730-34-1-0000-0000	0	746	746
Total Incoming	369,856	14,841	384,697
C. Total Allocated		<u>\$1,327,239</u>	<u>\$1,327,239</u>
			100.00%

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Personnel Services Allocations

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	1000-1001-0110-010-01-1-0000-0000	0.74%	\$9,724	\$0	\$9,724	\$114	\$9,838
4	1000-1001-1010-030-10-1-0000-0000	0.27%	3,479	0	3,479	41	3,519
5	1000-1001-1040-040-10-1-0000-0000	0.16%	2,150	0	2,150	0	2,150
6	1000-1001-2101-050-21-1-0000-0000	0.28%	3,720	0	3,720	0	3,720
7	1000-1001-1210-110-12-1-0000-0000	0.15%	1,957	0	1,957	23	1,980
8	1000-1001-1210-111-12-1-0000-0000	0.01%	144	0	144	0	144
9	1000-1001-1410-201-14-1-0000-0000	1.92%	25,168	0	25,168	0	25,168
10	1000-1001-3020-580-30-1-0000-0000	0.15%	2,030	0	2,030	0	2,030
11	1000-1001-3200-651-32-1-0000-0000	0.22%	2,880	0	2,880	0	2,880
12	1000-1001-3200-652-32-1-0000-0000	0.11%	1,435	0	1,435	0	1,435
13	1000-1001-3200-653-32-1-0000-0000	0.15%	1,910	0	1,910	0	1,910
14	1000-1001-3200-654-32-1-0000-0000	0.03%	431	0	431	0	431
15	1000-1001-3200-655-32-1-0000-0000	0.26%	3,452	0	3,452	0	3,452
16	1000-1001-3200-665-32-1-0000-0000	0.06%	759	0	759	0	759
17	1000-1001-3401-700-34-1-0000-0000	0.15%	2,034	0	2,034	0	2,034
18	1000-1001-3402-701-34-1-0000-0000	0.08%	1,056	0	1,056	12	1,069
19	1000-1001-3403-703-34-1-0000-0000	0.44%	5,710	0	5,710	67	5,777
20	1000-1001-3403-704-34-1-0000-0000	0.01%	138	0	138	2	140
21	1000-1001-3404-710-34-1-0000-0000	0.08%	1,044	0	1,044	12	1,057
22	1000-1001-3405-720-34-1-0000-0000	0.08%	1,063	0	1,063	12	1,075
23	1000-1001-3410-730-34-1-0000-0000	0.08%	1,018	0	1,018	12	1,029
25	1000-1001-1050-045-10-1-0000-0000	0.06%	828	0	828	10	838
26	1000-1001-1090-055-10-1-0000-0000	0.06%	723	0	723	8	732
27	1000-1001-1100-060-11-1-0000-0000	0.08%	1,062	0	1,062	12	1,075
29	1000-1001-1100-062-11-6-0000-0000	0.00%	(0)	0	(0)	(0)	(0)
34	1000-1001-1510-250-15-2-0000-0000	0.23%	3,066	0	3,066	36	3,102
35	1000-1001-1510-251-15-2-0000-0000	0.15%	1,929	0	1,929	23	1,951
37	1000-1001-1520-255-15-2-0000-0000	1.91%	25,127	0	25,127	294	25,422
38	1000-1001-1520-256-15-2-0000-0000	0.21%	2,693	0	2,693	32	2,725
39	1000-1001-1520-257-15-2-0000-0000	0.22%	2,861	0	2,861	34	2,895
40	1000-1001-1520-258-15-2-0000-0000	0.04%	546	0	546	6	553
41	1000-1001-1520-259-15-2-0000-0000	0.56%	7,390	0	7,390	87	7,477
42	1000-1001-1520-260-15-2-0000-0000	0.17%	2,226	0	2,226	26	2,252
43	1000-1001-1520-261-15-2-0000-0000	0.42%	5,478	0	5,478	64	5,542
45	1000-1001-1520-263-15-2-0000-0000	0.13%	1,642	0	1,642	19	1,662
46	1000-1001-1530-270-15-2-0000-0000	1.96%	25,733	0	25,733	302	26,035
47	1000-1001-1530-271-15-2-0000-0000	0.00%	26	0	26	0	27
48	1000-1001-1530-272-15-2-0000-0000	1.06%	13,920	0	13,920	163	14,083
49	1000-1001-1540-275-15-2-0000-0000	5.10%	66,898	0	66,898	784	67,682
51	1000-1001-1550-278-15-2-0000-0000	5.42%	71,150	0	71,150	834	71,983
53	1000-1001-1600-300-16-3-0000-0000	0.08%	1,094	0	1,094	13	1,107
54	1000-1001-1600-301-16-3-0000-0000	0.04%	524	0	524	6	530

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Personnel Services Allocations

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 1000-1001-1600-303-16-3-0000-0000 I	509,978.04	0.14%	\$1,797	\$0	\$1,797	\$21	\$1,818
58 1000-1001-1610-311-16-3-0000-0000 I	123,958.49	0.03%	437	0	437	5	442
59 1000-1001-1610-312-16-3-0000-0000 S	269,865.93	0.07%	951	0	951	11	962
60 1000-1001-1610-313-16-3-0000-0000 ~	465,959.17	0.13%	1,642	0	1,642	19	1,661
61 1000-1001-1620-320-16-3-0000-0000 I	31,927,490.33	8.57%	112,507	0	112,507	1,319	113,826
62 1000-1001-1620-323-16-3-0000-0000 I	858,676.63	0.23%	3,026	0	3,026	35	3,061
63 1000-1001-1620-324-16-3-0000-0000 S	3,889.93	0.00%	14	0	14	0	14
64 1000-1001-1620-325-16-3-0000-0000 I	7.55	0.00%	0	0	0	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	445.87	0.00%	2	0	2	0	2
66 1000-1001-1620-327-16-3-0000-0000 I	1,231,491.80	0.33%	4,340	0	4,340	51	4,390
67 1000-1001-1630-330-16-3-0000-0000 I	1,530,221.14	0.41%	5,392	0	5,392	63	5,455
68 1000-1001-1640-335-16-3-0000-0000 I	2,543,058.92	0.68%	8,961	0	8,961	105	9,066
69 1000-1001-1700-350-17-4-0000-0000 I	672,779.27	0.18%	2,371	0	2,371	28	2,399
70 1000-1001-1701-355-17-4-0000-0000 C	2,385.97	0.00%	8	0	8	0	9
71 1000-1001-1701-356-17-4-0000-0000 C	12,632.94	0.00%	45	0	45	1	45
73 1000-1001-1705-365-17-4-0000-0000 I	979,265.88	0.26%	3,451	0	3,451	40	3,491
74 1000-1001-1710-375-17-4-0000-0000 /	1,210,680.50	0.33%	4,266	0	4,266	50	4,316
76 1000-1001-1730-381-17-4-0000-0000 C	43,364.76	0.01%	153	0	153	2	155
77 1000-1001-1740-385-17-4-0000-0000 I	335,409.22	0.09%	1,182	0	1,182	14	1,196
78 1000-1001-1740-386-17-4-0000-0000 I	850,802.86	0.23%	2,998	0	2,998	35	3,033
81 1000-1001-1801-400-18-6-0000-0000 I	720,140.16	0.19%	2,538	0	2,538	30	2,567
82 1000-1001-1901-431-19-6-0000-0000 /	304,033.22	0.08%	1,071	0	1,071	13	1,084
83 1000-1001-1901-432-19-6-0000-0000 /	103,094.63	0.03%	363	0	363	4	368
84 1000-1001-1901-433-19-6-0000-0000 I	159,205.20	0.04%	561	0	561	7	568
85 1000-1001-1902-436-19-6-0000-0000 I	2,991,461.15	0.80%	10,541	0	10,541	124	10,665
86 1000-1001-1902-437-19-6-0000-0000 I	2,947,643.35	0.79%	10,387	0	10,387	122	10,509
87 1000-1001-1903-441-19-6-0000-0000 /	1,030,639.63	0.28%	3,632	0	3,632	43	3,674
88 1000-1001-1903-442-19-6-0000-0000 C	2,594,540.42	0.70%	9,143	0	9,143	107	9,250
90 1000-1001-1906-453-19-6-0000-0000 I	1,357,843.37	0.36%	4,785	0	4,785	56	4,841
91 1000-1001-1906-454-19-6-0000-0000 I	3.02	0.00%	0	0	0	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	94,952.06	0.03%	335	0	335	4	339
93 1000-1001-1910-470-19-1-0000-0000 I	1,753,573.09	0.47%	6,179	0	6,179	72	6,252
94 1000-1001-2001-480-20-5-0000-0000 I	98,157.65	0.03%	346	0	346	4	350
95 1000-1001-2001-481-20-5-0000-0000 /	53,127.61	0.01%	187	0	187	2	189
102 1000-1001-2005-500-20-5-0000-0000 I	290,755.74	0.08%	1,025	0	1,025	12	1,037
103 1000-1001-2005-501-20-5-0000-0000 ~	522,922.71	0.14%	1,843	0	1,843	22	1,864
105 1000-1001-2005-503-20-5-0000-0000 ~	439,740.29	0.12%	1,550	0	1,550	18	1,568
106 1000-1001-2005-504-20-5-0000-0000 ~	48,206.01	0.01%	170	0	170	2	172
107 1000-1001-2010-511-20-5-0000-0000 S	248,454.93	0.07%	876	0	876	10	886
108 1000-1001-2015-521-20-5-0000-0000 S	28,641.53	0.01%	101	0	101	1	102
109 1000-1001-2015-522-20-5-0000-0000 I	123,439.96	0.03%	435	0	435	5	440
111 1000-1001-2015-524-20-4-0000-0000 I	(866.55)	0.00%	(3)	0	(3)	(0)	(3)

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Personnel Services Allocations

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112	1000-1001-2020-531-20-5-0000-0000	96,279.44	0.03%	\$339	\$0	\$339	\$4	\$343
113	1000-1001-2023-535-20-6-0000-0000	160,456.21	0.04%	565	0	565	7	572
114	1000-1001-2024-536-20-5-0000-0000	925,441.35	0.25%	3,261	0	3,261	38	3,299
115	1000-1001-3200-656-32-1-0000-0000	825,960.84	0.22%	2,911	0	2,911	34	2,945
117	1000-1001-3200-662-32-1-0000-0000	357,655.75	0.10%	1,260	0	1,260	15	1,275
127	1000-1001-9994-000-19-6-0000-0000	(14.96)	0.00%	(0)	0	(0)	(0)	(0)
131	1000-1001-9995-000-15-2-0000-0000	450,140.82	0.12%	1,586	0	1,586	19	1,605
132	1000-1001-9995-000-19-6-0000-0000	265,854.13	0.07%	937	0	937	11	948
135	1000-1001-9999-000-17-4-0000-0000	193,952.01	0.05%	683	0	683	8	691
136	1000-1001-9999-000-20-5-0000-0000	199,639.77	0.05%	703	0	703	8	712
138	1000-1502-1906-450-19-6-0000-0000	337.35	0.00%	1	0	1	0	1
140	1000-1601-2005-501-20-5-0000-0000	63.31	0.00%	0	0	0	0	0
141	1000-1601-2005-502-20-5-0000-0000	932.53	0.00%	3	0	3	0	3
143	1000-1601-2020-531-20-5-0000-0000	169,881.53	0.05%	599	0	599	7	606
145	1000-1603-2001-482-20-5-0000-0000	1,247,563.39	0.33%	4,396	0	4,396	52	4,448
149	1000-1603-2005-505-20-5-0000-0000	508,787.37	0.14%	1,793	0	1,793	21	1,814
150	1000-1603-2010-517-20-5-0000-0000	374,337.60	0.10%	1,319	0	1,319	15	1,335
151	1000-1603-2015-525-20-5-0000-0000	381,442.19	0.10%	1,344	0	1,344	16	1,360
152	1000-1603-2020-532-20-5-0000-0000	144,871.51	0.04%	511	0	511	6	516
158	1000-1801-1510-250-15-2-0000-0000	129,450.12	0.03%	456	0	456	5	462
159	2000-2001-9995-000-19-4-0000-0000	56,002.02	0.02%	197	0	197	2	200
160	2000-2001-9995-000-19-5-0000-0000	7,869.30	0.00%	28	0	28	0	28
161	2000-2001-9995-000-19-6-0000-0000	511,522.23	0.14%	1,803	0	1,803	21	1,824
171	2000-2023-1620-324-16-3-0000-0000	13,000.00	0.00%	46	0	46	1	46
174	2000-2027-9999-000-20-5-0000-0000	248,361.46	0.07%	875	0	875	10	885
176	2000-2029-1906-453-19-6-0000-0000	126,555.17	0.03%	446	0	446	5	451
177	2000-2030-9995-000-19-6-0000-0000	21,870.99	0.01%	77	0	77	1	78
178	2000-2031-9995-000-19-6-0000-0000	156,471.05	0.04%	551	0	551	6	558
179	2000-2032-9995-000-19-6-0000-0000	39,717.66	0.01%	140	0	140	2	142
181	2000-2036-9995-000-19-6-0000-0000	11,217.19	0.00%	40	0	40	0	40
182	2000-2037-9995-000-19-6-0000-0000	53,659.79	0.01%	189	0	189	2	191
186	2000-2040-9994-000-32-1-0000-0000	2,026.62	0.00%	7	0	7	0	7
187	2000-2042-9995-000-19-6-0000-0000	8,742.25	0.00%	31	0	31	0	31
189	2060-2061-9995-000-15-2-0000-0000	1,000,567.35	0.27%	3,526	0	3,526	41	3,567
191	2060-2064-9999-000-20-5-0000-0000	1,844,853.96	0.50%	6,501	0	6,501	76	6,577
193	2070-0000-3403-703-34-1-0000-0000	525,687.37	0.14%	1,852	0	1,852	22	1,874
194	2070-2071-9995-000-15-2-0000-0000	355,908.75	0.10%	1,254	0	1,254	15	1,269
196	2070-2073-1710-375-17-4-0000-0000	51,467.53	0.01%	181	0	181	2	183
197	2070-2073-1730-381-17-4-0000-0000	51,127.43	0.01%	180	0	180	2	182
198	2070-2073-9999-000-17-4-0000-0000	52.72	0.00%	0	0	0	0	0
199	2070-2074-9999-000-20-5-0000-0000	545,346.50	0.15%	1,922	0	1,922	23	1,944
203	2070-2079-9999-000-17-4-0000-0000	65,849.07	0.02%	232	0	232	3	235

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Personnel Services Allocations

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
205 2100-2101-2020-531-20-5-0000-0000	1,133,042.40	0.30%	\$3,993	\$0	\$3,993	\$47	\$4,039
209 2100-2102-2010-511-20-5-0000-0000	98,130.37	0.03%	346	0	346	4	350
213 2100-2102-9999-000-20-5-0000-0000	7,086.38	0.00%	25	0	25	0	25
214 2100-2103-2010-511-20-5-0000-0000	845,088.79	0.23%	2,978	0	2,978	35	3,013
215 2100-2103-2015-521-20-5-0000-0000	428,034.53	0.11%	1,508	0	1,508	18	1,526
219 2100-2103-9999-000-20-5-0000-0000	24,382.08	0.01%	86	0	86	1	87
222 2100-2104-2010-511-20-5-0000-0000	476,607.84	0.13%	1,679	0	1,679	20	1,699
225 2100-2104-9999-000-20-5-0000-0000	538,684.74	0.14%	1,898	0	1,898	22	1,920
229 2300-2318-2060-541-20-5-0000-0000	78.60	0.00%	0	0	0	0	0
230 2300-2319-2060-541-20-5-0000-0000	3,118.47	0.00%	11	0	11	0	11
233 2300-2322-2060-541-20-5-0000-0000	1,721.14	0.00%	6	0	6	0	6
234 2300-2323-2060-541-20-5-0000-0000	188.67	0.00%	1	0	1	0	1
235 2300-2324-2060-541-20-5-0000-0000	2,552.06	0.00%	9	0	9	0	9
236 2300-2325-2060-541-20-5-0000-0000	1,852.99	0.00%	7	0	7	0	7
241 2400-2405-1580-290-15-2-0000-0000	192,692.73	0.05%	679	0	679	8	687
242 2400-2408-9999-000-20-5-0000-0000	65,605.49	0.02%	231	0	231	3	234
243 2400-2409-9999-000-20-5-0000-0000	79,669.08	0.02%	281	0	281	3	284
244 2400-2417-1700-350-17-4-0000-0000	(674.21)	0.00%	(2)	0	(2)	(0)	(2)
251 2400-2417-9999-000-17-4-0000-0000	48,575.87	0.01%	171	0	171	2	173
252 2400-2418-9999-000-20-5-0000-0000	11,567.67	0.00%	41	0	41	0	41
254 2400-2436-1540-275-15-2-0000-0000	2,198.05	0.00%	8	0	8	0	8
255 2400-2436-1550-278-15-2-0000-0000	616,753.46	0.17%	2,173	0	2,173	25	2,199
256 2400-2440-1710-375-17-4-0000-0000	55,509.79	0.01%	196	0	196	2	198
257 2400-2441-2015-523-20-5-0000-0000	4,035.44	0.00%	14	0	14	0	14
258 2400-2441-9999-000-20-5-0000-0000	25,207.72	0.01%	89	0	89	1	90
260 2400-2446-2001-481-20-5-0000-0000	6,733.66	0.00%	24	0	24	0	24
262 2400-2448-2024-536-20-5-0000-0000	3,400.47	0.00%	12	0	12	0	12
263 2400-2448-9999-000-20-5-0000-0000	21,965.24	0.01%	77	0	77	1	78
267 2500-2504-9999-000-20-5-0000-0000	311,350.19	0.08%	1,097	0	1,097	13	1,110
268 2500-2506-2010-511-20-5-0000-0000	1,461,050.13	0.39%	5,149	0	5,149	60	5,209
271 2500-2506-9999-000-20-5-0000-0000	9,214.58	0.00%	32	0	32	0	33
273 2500-2508-2001-480-20-5-0000-0000	(1,872.05)	0.00%	(7)	0	(7)	(0)	(7)
274 2500-2508-2001-481-20-5-0000-0000	38,911.80	0.01%	137	0	137	2	139
281 2500-2508-2005-501-20-5-0000-0000	287,877.51	0.08%	1,014	0	1,014	12	1,026
282 2500-2508-2005-502-20-5-0000-0000	550,592.22	0.15%	1,940	0	1,940	23	1,963
283 2500-2508-2005-503-20-5-0000-0000	119,837.21	0.03%	422	0	422	5	427
284 2500-2508-2005-504-20-5-0000-0000	89,584.95	0.02%	316	0	316	4	319
285 2500-2508-2015-522-20-5-0000-0000	20,563.22	0.01%	72	0	72	1	73
288 2500-2508-9993-000-20-5-0000-0000	0.01	0.00%	0	0	0	0	0
290 2500-2508-9999-000-20-5-0000-0000	2,335.67	0.00%	8	0	8	0	8
292 2500-2509-9999-000-20-5-0000-0000	22,345.85	0.01%	79	0	79	1	80
293 2500-2510-9999-000-20-5-0000-0000	7,282.47	0.00%	26	0	26	0	26

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Personnel Services Allocations

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
294 2500-2511-9999-000-20-5-0000-0000 (	1,254.33	0.00%	\$4	\$0	\$4	\$0	\$4
295 2500-2512-9999-000-20-5-0000-0000 (	69,291.40	0.02%	244	0	244	3	247
296 2500-2513-9999-000-20-5-0000-0000 (	86,716.80	0.02%	306	0	306	4	309
297 2500-2515-9999-000-20-5-0000-0000 (	66,976.97	0.02%	236	0	236	3	239
299 2500-2517-9999-000-20-5-0000-0000 (	142,819.43	0.04%	503	0	503	6	509
301 2600-2601-9999-000-20-5-0000-0000 (	42,331.14	0.01%	149	0	149	2	151
302 2600-2602-9999-000-20-5-0000-0000 (	337,801.97	0.09%	1,190	0	1,190	14	1,204
303 2700-2701-1700-350-17-4-0000-0000 I	456,777.60	0.12%	1,610	0	1,610	19	1,628
304 2700-2701-1705-365-17-4-0000-0000 I	405,007.09	0.11%	1,427	0	1,427	17	1,444
305 2700-2701-1710-375-17-4-0000-0000 /	598,288.22	0.16%	2,108	0	2,108	25	2,133
306 2700-2701-1730-381-17-4-0000-0000 (	85,378.77	0.02%	301	0	301	4	304
308 2700-2701-1740-385-17-4-0000-0000 I	244,778.31	0.07%	863	0	863	10	873
309 2700-2701-1740-386-17-4-0000-0000 I	888,661.34	0.24%	3,132	0	3,132	37	3,168
312 2700-2701-9999-000-17-4-0000-0000 (	315,830.96	0.08%	1,113	0	1,113	13	1,126
313 2700-2702-9999-000-17-4-0000-0000 (	137,695.30	0.04%	485	0	485	6	491
314 2700-2703-1710-375-17-4-0000-0000 /	802,766.86	0.22%	2,829	0	2,829	33	2,862
315 2700-2703-1730-381-17-4-0000-0000 (	35,996.60	0.01%	127	0	127	1	128
316 2700-2703-1730-384-17-4-0000-0000 `	91,503.23	0.02%	322	0	322	4	326
317 2700-2705-2015-522-20-5-0000-0000 I	214,907.22	0.06%	757	0	757	9	766
318 2700-2706-3200-651-32-1-0000-0000 /	32,828.04	0.01%	116	0	116	1	117
324 3000-3012-9999-000-20-5-0000-0000 (	16,098.46	0.00%	57	0	57	1	57
326 3000-3016-9999-000-20-5-0000-0000 (	7,395.39	0.00%	26	0	26	0	26
327 3000-3022-9999-000-10-1-0000-0000 (	1,201.16	0.00%	4	0	4	0	4
330 3050-3506-2015-523-20-5-0000-0000 I	75,966.20	0.02%	268	0	268	3	271
332 3050-3509-2015-523-20-5-0000-0000 I	832,746.34	0.22%	2,934	0	2,934	34	2,969
334 3050-3517-2015-523-20-5-0000-0000 I	781,354.42	0.21%	2,753	0	2,753	32	2,786
335 3050-3517-9999-000-20-5-0000-0000 (	31,494.01	0.01%	111	0	111	1	112
337 3050-3521-2015-523-20-5-0000-0000 I	2,035.30	0.00%	7	0	7	0	7
346 3100-3110-9999-000-17-4-0000-0000 (	2,908.27	0.00%	10	0	10	0	10
348 3100-3111-9999-000-20-5-0000-0000 (	41,325.67	0.01%	146	0	146	2	147
352 3100-3114-9999-000-20-5-0000-0000 (	42,398.02	0.01%	149	0	149	2	151
368 3100-3143-9999-000-20-5-0000-0000 (	329.98	0.00%	1	0	1	0	1
371 3100-3146-9999-000-20-5-0000-0000 (	44,599.89	0.01%	157	0	157	2	159
376 4000-4001-4110-761-41-0-0000-0000 \	12,463,050.59	3.35%	43,918	0	43,918	515	44,433
377 4000-4001-4115-765-41-0-0000-0000 \	768,444.05	0.21%	2,708	0	2,708	32	2,740
378 4000-4001-4115-766-41-0-0000-0000 \	313.13	0.00%	1	0	1	0	1
381 4000-4002-4115-765-41-0-0000-0000 \	437,586.50	0.12%	1,542	0	1,542	18	1,560
382 4000-4005-4115-765-41-0-0000-0000 \	5,481.43	0.00%	19	0	19	0	20
383 4000-4006-4115-765-41-0-0000-0000 \	4,284.98	0.00%	15	0	15	0	15
384 4000-4007-4112-763-41-0-0000-0000 I	85,656.16	0.02%	302	0	302	4	305
387 4000-4010-4115-765-41-0-0000-0000 \	189,163.87	0.05%	667	0	667	8	674
389 4000-4011-4115-765-41-0-0000-0000 \	4,839.20	0.00%	17	0	17	0	17

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Personnel Services Allocations

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
391 4000-4013-4115-765-41-0-0000-0000 \	47.96	0.00%	\$0	\$0	\$0	\$0	\$0
423 4100-4101-4120-771-41-0-0000-0000 (	295,433.05	0.08%	1,041	0	1,041	12	1,053
424 4100-4101-4120-772-41-0-0000-0000 I	122,592.65	0.03%	432	0	432	5	437
425 4100-4101-4120-773-41-0-0000-0000 I	229,959.70	0.06%	810	0	810	9	820
426 4100-4101-4120-774-41-0-0000-0000 :	6,287,306.99	1.69%	22,155	0	22,155	260	22,415
427 4100-4101-4120-775-41-0-0000-0000 :	443.90	0.00%	2	0	2	0	2
428 4100-4101-4120-776-41-0-0000-0000 I	899,652.22	0.24%	3,170	0	3,170	37	3,207
429 4100-4101-4120-777-41-0-0000-0000 (	1,776,185.92	0.48%	6,259	0	6,259	73	6,332
432 4100-4103-4125-786-41-0-0000-0000 I	11,055.06	0.00%	39	0	39	0	39
433 4100-4104-4120-773-41-0-0000-0000 I	6,705.71	0.00%	24	0	24	0	24
439 4150-4151-2010-512-20-5-0000-0000 :	1,043,714.93	0.28%	3,678	0	3,678	43	3,721
440 4150-4151-2015-521-20-5-0000-0000 :	(1,510.41)	0.00%	(5)	0	(5)	(0)	(5)
441 4150-4151-2015-522-20-5-0000-0000 I	1,752,260.74	0.47%	6,175	0	6,175	72	6,247
444 4150-4151-4120-779-41-0-0000-0000 I	284,041.70	0.08%	1,001	0	1,001	12	1,013
448 4200-4201-4301-831-43-0-0000-0000 I	712,867.10	0.19%	2,512	0	2,512	29	2,541
449 4200-4201-4301-832-43-0-0000-0000 I	2,257,373.44	0.61%	7,955	0	7,955	93	8,048
450 4200-4201-4301-833-43-0-0000-0000 I	1,898,279.33	0.51%	6,689	0	6,689	78	6,768
451 4200-4201-4301-834-43-0-0000-0000 I	1,338,667.81	0.36%	4,717	0	4,717	55	4,773
452 4200-4201-4301-835-43-0-0000-0000 /	123,368.71	0.03%	435	0	435	5	440
453 4200-4201-4301-836-43-0-0000-0000 /	759,990.12	0.20%	2,678	0	2,678	31	2,709
454 4200-4201-4301-837-43-0-0000-0000 /	458,212.44	0.12%	1,615	0	1,615	19	1,634
455 4200-4201-4301-838-43-0-0000-0000 /	56,476.99	0.02%	199	0	199	2	201
458 4200-4223-9999-870-43-0-0000-0000 /	118,109.76	0.03%	416	0	416	5	421
460 4200-4223-9999-873-43-0-0000-0000 /	116,999.62	0.03%	412	0	412	5	417
462 4200-4224-9999-871-43-0-0000-0000 /	31,160.10	0.01%	110	0	110	1	111
463 4200-4225-4305-856-43-0-0000-0000 /	277,015.97	0.07%	976	0	976	11	988
466 4200-4230-9999-871-43-0-0000-0000 /	135,478.55	0.04%	477	0	477	6	483
467 4200-4281-4302-851-43-0-0000-0000 I	196,937.28	0.05%	694	0	694	8	702
474 4500-4501-4135-792-41-0-0000-0000 :	416,257.43	0.11%	1,467	0	1,467	17	1,484
475 4500-4501-4140-796-41-0-0000-0000 I	7,460,396.62	2.00%	26,289	0	26,289	308	26,597
476 4500-4501-4140-797-41-0-0000-0000 I	1,360,605.64	0.37%	4,795	0	4,795	56	4,851
477 4500-4501-4140-798-41-0-0000-0000 I	315,548.91	0.08%	1,112	0	1,112	13	1,125
478 4500-4501-4140-799-41-0-0000-0000 \	3,364,961.27	0.90%	11,858	0	11,858	139	11,997
479 4500-4501-4140-800-41-0-0000-0000 ~	122,675.69	0.03%	432	0	432	5	437
480 4500-4501-4145-806-41-0-0000-0000 I	647,818.21	0.17%	2,283	0	2,283	27	2,310
481 4500-4501-9994-000-41-0-0000-0000 (	22,602.73	0.01%	80	0	80	1	81
495 4600-4602-4510-911-45-0-0000-0000 /	625,000.00	0.17%	2,202	0	2,202	26	2,228
496 4600-4602-4510-912-45-0-0000-0000 :	10,782,276.23	2.90%	37,995	0	37,995	445	38,440
500 4600-4602-4530-930-45-0-0000-0000 /	2,241,862.06	0.60%	7,900	0	7,900	93	7,993
501 4600-4602-4540-940-45-0-0000-0000 /	128,186.16	0.03%	452	0	452	5	457
502 4600-4602-4540-942-45-0-0000-0000 I	98,772.44	0.03%	348	0	348	4	352
503 4600-4602-4540-943-45-0-0000-0000 (	40,111.89	0.01%	141	0	141	2	143

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Personnel Services Allocations

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
510 4600-4604-4520-920-45-0-0000-0000	925,276.04	0.25%	\$3,261	\$0	\$3,261	\$38	\$3,299
511 4600-4604-4520-921-45-0-0000-0000	3,315,963.12	0.89%	11,685	0	11,685	137	11,822
512 4600-4604-4520-922-45-0-0000-0000	1,272,303.41	0.34%	4,483	0	4,483	53	4,536
513 4600-4604-4530-930-45-0-0000-0000	513,471.80	0.14%	1,809	0	1,809	21	1,831
515 4600-4604-4550-950-45-0-0000-0000	71,520.71	0.02%	252	0	252	3	255
516 4600-4604-4550-952-45-0-0000-0000	216,779.83	0.06%	764	0	764	9	773
517 4600-4604-4550-953-45-0-0000-0000	77,489.68	0.02%	273	0	273	3	276
519 4600-4605-4510-912-45-0-0000-0000	1,576,134.46	0.42%	5,554	0	5,554	65	5,619
520 4600-4609-9999-000-45-0-0000-0000	14,997.69	0.00%	53	0	53	1	53
521 4610-0000-9999-000-45-0-0000-0000	41,135.65	0.01%	145	0	145	2	147
522 4630-0000-9999-000-45-0-0000-0000	97,899.55	0.03%	345	0	345	4	349
528 4680-4685-4510-912-45-0-0000-0000	7,782,340.21	2.09%	27,424	0	27,424	321	27,745
529 4680-4685-4530-930-45-0-0000-0000	45,726.14	0.01%	161	0	161	2	163
536 5000-5001-3014-575-30-0-0000-0000	16,006,791.27	1.61%	21,167	0	21,167	248	21,415
538 5000-5002-3015-577-30-0-0000-0000	398,647.56	0.11%	1,405	0	1,405	16	1,421
539 5000-5004-1100-068-11-1-0000-0000	1,822,532.74	0.49%	6,422	0	6,422	75	6,498
541 5000-5011-3002-561-30-0-0000-0000	12,189,365.56	0.59%	7,715	0	7,715	90	7,805
542 5000-5011-3002-568-30-0-0000-0000	688,541.04	0.18%	2,426	0	2,426	28	2,455
545 5000-5013-3002-562-30-0-0000-0000	19,129.61	0.01%	67	0	67	1	68
548 5000-5021-1220-130-12-1-0000-0000	117,988.88	0.03%	416	0	416	5	421
549 5000-5031-3002-561-30-0-0000-0000	33,457.65	0.01%	118	0	118	1	119
552 5000-5042-3101-600-31-0-0000-0000	1,066,176.43	0.29%	3,757	0	3,757	44	3,801
553 5000-5042-3102-601-31-0-0000-0000	1,150,656.79	0.31%	4,055	0	4,055	48	4,102
554 5000-5042-3103-603-31-0-0000-0000	2,793,163.29	0.75%	9,843	0	9,843	115	9,958
555 5000-5042-3104-610-31-0-0000-0000	609,974.98	0.16%	2,149	0	2,149	25	2,175
556 5000-5042-3111-625-31-0-0000-0000	859,774.80	0.23%	3,030	0	3,030	36	3,065
564 5100-5101-3408-723-34-1-0000-0000	326,724.35	0.09%	1,151	0	1,151	13	1,165
567 5100-5102-3407-722-34-1-0000-0000	895,295.31	0.24%	3,155	0	3,155	37	3,192
569 5100-5111-1110-074-11-1-0000-0000	14,096,995.52	1.10%	14,437	0	14,437	169	14,606
570 5100-5112-3407-721-34-1-0000-0000	381,685.37	0.10%	1,345	0	1,345	16	1,361
572 5200-5207-3240-682-32-0-0000-0000	344,453.51	0.09%	1,214	0	1,214	14	1,228
573 5200-5207-3240-683-32-0-0000-0000	1,373,407.39	0.37%	4,840	0	4,840	57	4,896
574 5200-5207-3240-684-32-0-0000-0000	903,837.61	0.24%	3,185	0	3,185	37	3,222
576 5200-5207-3240-686-32-0-0000-0000	648,989.15	0.17%	2,287	0	2,287	27	2,314
579 5200-5251-4101-751-41-0-0000-0000	1,081,247.80	0.29%	3,810	0	3,810	45	3,855
580 5200-5251-4101-752-41-0-0000-0000	1,397,633.30	0.38%	4,925	0	4,925	58	4,983
583 5200-5253-4101-752-41-0-0000-0000	3,167.26	0.00%	11	0	11	0	11
584 5200-5253-4101-753-41-0-0000-0000	77,653.30	0.02%	274	0	274	3	277
585 5200-5253-4115-765-41-0-0000-0000	9,358.54	0.00%	33	0	33	0	33
586 5200-5253-4125-787-41-0-0000-0000	1,548.28	0.00%	5	0	5	0	6
598 1000-1001-1906-450-19-6-0000-0000	936,029.52	0.25%	3,298	0	3,298	39	3,337
601 2000-2029-1100-061-11-6-0000-0000	2,098.06	0.00%	7	0	7	0	7

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Personnel Services Allocations

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
608 3100-3137-9999-000-16-3-0000-0000	21,701.70	0.01%	\$76	\$0	\$76	\$1	\$77
620 2100-2102-2010-513-20-5-0000-0000	(11,549.32)	0.00%	(41)	0	(41)	(0)	(41)
621 2100-2103-2010-514-20-5-0000-0000	(2,570.88)	0.00%	(9)	0	(9)	(0)	(9)
628 3000-3023-9999-000-16-3-0000-0000	10,753.36	0.00%	38	0	38	0	38
632 1000-1001-1067-047-10-1-0000-0000	136,694.85	0.04%	482	0	482	6	487
633 1000-1001-1068-048-10-1-0000-0000	144,047.82	0.04%	508	0	508	6	514
635 1000-1001-1100-062-11-1-0000-0000	3,379.59	0.00%	12	0	12	0	12
637 1000-1001-1210-112-12-1-0000-0000	4,520.66	0.00%	16	0	16	0	16
639 1000-1001-1410-202-14-6-0000-0000	6,877,876.15	1.85%	24,237	0	24,237	284	24,521
640 1000-1001-1530-265-15-2-0000-0000	11,050,065.96	2.97%	38,939	0	38,939	456	39,395
641 1000-1001-1530-266-15-2-0000-0000	10,533,967.30	2.83%	37,120	0	37,120	435	37,555
642 1000-1001-1530-267-15-2-0000-0000	10,057,385.35	2.70%	35,441	0	35,441	415	35,856
643 1000-1001-1530-268-15-2-0000-0000	11,138,630.27	2.99%	39,251	0	39,251	460	39,711
644 1000-1001-1530-269-15-2-0000-0000	10,112,988.48	2.72%	35,637	0	35,637	418	36,054
645 1000-1001-1540-274-15-2-0000-0000	1,790,769.01	0.48%	6,310	0	6,310	74	6,384
646 1000-1001-1540-285-15-2-0000-0000	12,185,517.51	0.59%	7,701	0	7,701	90	7,792
647 1000-1001-1540-280-15-2-0000-0000	1,020,282.32	0.27%	3,595	0	3,595	42	3,637
648 1000-1001-1550-281-15-2-0000-0000	1,798,933.32	0.48%	6,339	0	6,339	74	6,413
649 1000-1001-1620-328-16-3-0000-0000	12.53	0.00%	0	0	0	0	0
652 1000-1001-1910-470-19-6-0000-0000	18,600.00	0.00%	66	0	66	1	66
653 1000-1001-2010-514-20-5-0000-0000	17,292.38	0.00%	61	0	61	1	62
655 1000-1001-2201-494-22-5-0000-0000	11,669.74	0.00%	41	0	41	0	42
656 1000-1001-2204-545-22-5-0000-0000	(2,193.80)	0.00%	(8)	0	(8)	(0)	(8)
657 1000-1001-2205-546-22-5-0000-0000	2,726.10	0.00%	10	0	10	0	10
659 1000-1001-3020-581-30-0-0000-0000	1,875.60	0.00%	7	0	7	0	7
660 1000-1001-3020-581-30-1-0000-0000	148,450.46	0.04%	523	0	523	6	529
661 1000-1001-3102-602-31-1-0000-0000	290,411.60	0.08%	1,023	0	1,023	12	1,035
664 1000-1001-4120-776-41-6-0000-0000	482,340.78	0.13%	1,700	0	1,700	20	1,720
674 2000-2023-1620-322-16-3-0000-0000	864,485.76	0.23%	3,046	0	3,046	36	3,082
693 2000-2041-1540-275-15-2-0000-0000	11,083.91	0.00%	39	0	39	0	40
696 2000-2041-1610-311-16-3-0000-0000	16,571.53	0.00%	58	0	58	1	59
698 2000-2041-1620-320-16-3-0000-0000	54,928.68	0.01%	194	0	194	2	196
702 2000-2041-1630-330-16-3-0000-0000	402,648.71	0.11%	1,419	0	1,419	17	1,436
705 2000-2041-1906-450-19-6-0000-0000	23,642.38	0.01%	83	0	83	1	84
707 2000-2041-4120-776-41-6-0000-0000	45,345.35	0.01%	160	0	160	2	162
713 2000-2041-9999-000-17-4-0000-0000	110,586.02	0.03%	390	0	390	5	394
714 2000-2041-9999-000-20-5-0000-0000	356,423.84	0.10%	1,256	0	1,256	15	1,271
716 2000-2041-9999-275-15-2-0000-0000	21,582.73	0.01%	76	0	76	1	77
719 2000-2041-9999-511-20-5-0000-0000	1,565,415.92	0.42%	5,516	0	5,516	65	5,581
723 2060-0000-1903-441-19-6-0000-0000	1,492.86	0.00%	5	0	5	0	5
725 2070-0000-1906-453-19-6-0000-0000	50,776.86	0.01%	179	0	179	2	181
726 2070-2075-1410-202-14-6-0000-0000	54,843.58	0.01%	193	0	193	2	196

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Personnel Services Allocations

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
727 2070-2082-1906-450-19-6-0000-0000 I	(0.02)	0.00%	\$(0)	\$0	\$(0)	\$(0)	\$(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0.01)	0.00%	(0)	0	(0)	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0.37	0.00%	0	0	0	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0.56	0.00%	0	0	0	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(7,186.83)	0.00%	(25)	0	(25)	(0)	(26)
737 2100-2103-2010-513-20-5-0000-0000 I	100,664.99	0.03%	355	0	355	4	359
738 2100-2104-2203-544-22-5-0000-0000 I	8,437.97	0.00%	30	0	30	0	30
747 2500-2508-2202-543-22-5-0000-0000 I	201,593.12	0.05%	710	0	710	8	719
749 2500-2508-2203-544-22-5-0000-0000 I	105,079.19	0.03%	370	0	370	4	375
750 2500-2508-2204-545-22-5-0000-0000 I	30,187.19	0.01%	106	0	106	1	108
752 2700-2701-1700-351-17-4-0000-0000 I	103,165.46	0.03%	364	0	364	4	368
753 2700-2701-1701-355-17-4-0000-0000 I	6,307.76	0.00%	22	0	22	0	22
754 2700-2701-2205-546-22-5-0000-0000 I	51,064.43	0.01%	180	0	180	2	182
756 2700-2703-1700-350-17-4-0000-0000 I	10,442.57	0.00%	37	0	37	0	37
758 2700-2705-4120-776-41-0-0000-0000 I	397.42	0.00%	1	0	1	0	1
759 2700-2705-4120-776-41-4-0000-0000 I	236,338.88	0.06%	833	0	833	10	843
762 2700-2705-9999-000-20-5-0000-0000 I	320,819.52	0.09%	1,131	0	1,131	13	1,144
763 2700-2706-1700-350-17-4-0000-0000 I	43,891.13	0.01%	155	0	155	2	156
766 3000-3024-9999-000-16-3-0000-0000 I	34,765.15	0.01%	123	0	123	1	124
788 4030-4063-4115-765-41-0-0000-0000 I	11,984.40	0.00%	42	0	42	0	43
797 4200-4223-9999-872-43-0-0000-0000 I	22,323.76	0.01%	79	0	79	1	80
805 5000-5008-3001-550-30-0-0000-0000 I	1,144,595.82	0.31%	4,033	0	4,033	47	4,081
813 5000-5014-9994-000-30-0-0000-0000 I	(0.02)	0.00%	(0)	0	(0)	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 I	429,872.60	0.12%	1,515	0	1,515	18	1,533
819 5100-5111-1110-074-11-6-0000-0000 I	490,647.52	0.13%	1,729	0	1,729	20	1,749
820 5200-5251-2202-542-22-5-0000-0000 I	92,809.77	0.02%	327	0	327	4	331
821 5200-5251-2205-547-22-5-0000-0000 I	178,856.04	0.05%	630	0	630	7	638
834 1000-1001-9999-016-01-1-0000-0000 I	316.08	0.00%	1	0	1	0	1
836 2000-2046-9995-000-19-6-0000-0000 I	(6,074.26)	0.00%	(21)	0	(21)	(0)	(22)
840 1000-1604-2201-494-22-5-0000-0000 I	1,595,546.98	0.43%	5,622	0	5,622	66	5,688
841 1000-1001-1620-322-16-3-0000-0000 I	1,312.38	0.00%	5	0	5	0	5
865 1000-1001-1120-062-11-1-0000-0000 I	(0.80)	0.00%	(0)	0	(0)	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	84,067.84	0.02%	296	0	296	3	300
867 1000-1001-1700-351-17-4-0000-0000 I	169,304.55	0.05%	597	0	597	7	604
868 1000-1001-1700-352-17-4-0000-0000 I	268,284.50	0.07%	945	0	945	11	956
869 1000-1001-1700-353-17-4-0000-0000 I	173,983.21	0.05%	613	0	613	7	620
870 1000-1001-1700-355-17-4-0000-0000 I	140,693.17	0.04%	496	0	496	6	502
871 1000-1001-1705-371-17-4-0000-0000 I	112,611.71	0.03%	397	0	397	5	401
872 1000-1001-1705-372-17-4-0000-0000 I	60,122.34	0.02%	212	0	212	2	214
873 1000-1001-1705-373-17-4-0000-0000 I	33,689.82	0.01%	119	0	119	1	120
874 1000-1001-1705-374-17-4-0000-0000 I	63,975.12	0.02%	225	0	225	3	228
875 1000-1001-1705-376-17-4-0000-0000 I	420,030.62	0.11%	1,480	0	1,480	17	1,497

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Personnel Services Allocations

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
877	1000-1001-1710-371-17-4-0000-0000	40,668.42	0.01%	\$143	\$0	\$143	\$2	\$145
878	1000-1001-1710-372-17-4-0000-0000	261,447.78	0.07%	921	0	921	11	932
879	1000-1001-1710-373-17-4-0000-0000	109,066.59	0.03%	384	0	384	5	389
880	1000-1001-1710-374-17-4-0000-0000	264,196.92	0.07%	931	0	931	11	942
885	1000-1001-2005-483-20-5-0000-0000	736,128.35	0.20%	2,594	0	2,594	30	2,624
886	1000-1001-2005-492-20-5-0000-0000	468,971.43	0.13%	1,653	0	1,653	19	1,672
887	1000-1001-2005-505-20-5-0000-0000	0.04	0.00%	0	0	0	0	0
889	1000-1001-2203-544-22-5-0000-0000	5.50	0.00%	0	0	0	0	0
891	1000-1001-2301-101-23-1-0000-0000	501,867.56	0.13%	1,769	0	1,769	21	1,789
892	1000-1001-2302-102-23-1-0000-0000	629,453.62	0.17%	2,218	0	2,218	26	2,244
893	1000-1001-2303-103-23-1-0000-0000	563,551.73	0.15%	1,986	0	1,986	23	2,009
894	1000-1001-2304-104-23-1-0000-0000	224,612.12	0.06%	791	0	791	9	801
900	1000-1001-4120-776-41-0-0000-0000	10,989.45	0.00%	39	0	39	0	39
901	1000-1001-9993-480-20-5-0000-0000	6,241.64	0.00%	22	0	22	0	22
902	1000-1001-9993-494-22-5-0000-0000	3,320.70	0.00%	12	0	12	0	12
903	1000-1001-9993-544-22-5-0000-0000	441.86	0.00%	2	0	2	0	2
904	1000-1001-9993-545-22-5-0000-0000	(22,212.42)	-0.01%	(78)	0	(78)	(1)	(79)
905	1000-1001-9993-546-22-5-0000-0000	4,718.90	0.00%	17	0	17	0	17
908	1000-1001-9995-431-19-6-0000-0000	15,900.00	0.00%	56	0	56	1	57
909	1000-1603-3200-652-32-1-0000-0000	1,100.00	0.00%	4	0	4	0	4
910	2000-2001-9995-431-19-6-0000-0000	450,198.11	0.12%	1,586	0	1,586	19	1,605
913	2000-2001-9999-000-17-4-0000-0000	21,050.82	0.01%	74	0	74	1	75
914	2000-2001-9999-000-20-5-0000-0000	292,167.02	0.08%	1,030	0	1,030	12	1,042
915	2000-2029-1906-451-19-6-0000-0000	2,091.37	0.00%	7	0	7	0	7
917	2000-2031-9995-431-19-6-0000-0000	13,115.17	0.00%	46	0	46	1	47
921	2000-2036-9995-450-19-6-0000-0000	7,466.65	0.00%	26	0	26	0	27
926	2000-2041-2010-511-20-5-0000-0000	147,849.51	0.04%	521	0	521	6	527
930	2000-2041-9999-000-16-3-0000-0000	622.79	0.00%	2	0	2	0	2
931	2000-2046-9995-431-19-6-0000-0000	1,400.95	0.00%	5	0	5	0	5
935	2060-2066-1620-320-16-3-0000-0000	3,090,681.55	0.83%	10,891	0	10,891	128	11,019
936	2060-2066-1620-326-16-3-0000-0000	1,830,363.82	0.49%	6,450	0	6,450	76	6,526
937	2070-2070-2201-494-22-5-0000-0000	40,158.24	0.01%	142	0	142	2	143
938	2070-2070-2202-543-22-5-0000-0000	5,453.73	0.00%	19	0	19	0	19
939	2070-2070-2203-544-22-5-0000-0000	15,104.62	0.00%	53	0	53	1	54
940	2070-2070-2204-545-22-5-0000-0000	25,632.58	0.01%	90	0	90	1	91
941	2070-2070-2205-546-22-5-0000-0000	50,478.48	0.01%	178	0	178	2	180
942	2070-2070-4115-765-41-1-0000-0000	5,365.89	0.00%	19	0	19	0	19
943	2070-2070-9993-494-22-5-0000-0000	6,486.14	0.00%	23	0	23	0	23
944	2070-2070-9993-542-22-5-0000-0000	246.19	0.00%	1	0	1	0	1
945	2070-2070-9993-544-22-5-0000-0000	5,792.34	0.00%	20	0	20	0	21
946	2070-2070-9993-545-22-5-0000-0000	20,976.54	0.01%	74	0	74	1	75
947	2070-2070-9993-546-22-5-0000-0000	10,516.70	0.00%	37	0	37	0	37

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Personnel Services Allocations

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
948 2070-2070-9995-765-41-1-0000-0000 (	2,071.61	0.00%	\$7	\$0	\$7	\$0	\$7
949 2070-2070-9995-792-41-1-0000-0000 (	7,110.85	0.00%	25	0	25	0	25
950 2070-2070-9999-000-20-5-0000-0000 (	25,270.83	0.01%	89	0	89	1	90
951 2070-2073-1710-364-17-4-0000-0000 (	5,433.12	0.00%	19	0	19	0	19
957 2070-2094-1801-400-18-6-0000-0000 I	2,000.00	0.00%	7	0	7	0	7
960 2100-2101-9993-531-20-5-0000-0000 ~	10,717.00	0.00%	38	0	38	0	38
961 2100-2103-9993-511-20-5-0000-0000 ~	61,486.96	0.02%	217	0	217	3	219
962 2100-2104-2010-514-20-5-0000-0000 I	525,096.91	0.14%	1,850	0	1,850	22	1,872
963 2100-2104-9993-544-22-5-0000-0000 ~	1,065.73	0.00%	4	0	4	0	4
966 2500-2508-2005-486-20-5-0000-0000 :	34,220.51	0.01%	121	0	121	1	122
969 2500-2508-9993-494-22-5-0000-0000 ~	4,095.77	0.00%	14	0	14	0	15
970 2500-2508-9993-520-20-5-0000-0000 ~	7,090.70	0.00%	25	0	25	0	25
971 2500-2508-9993-542-22-5-0000-0000 ~	48,084.01	0.01%	169	0	169	2	171
972 2500-2508-9993-544-22-5-0000-0000 ~	57,595.56	0.02%	203	0	203	2	205
974 2700-2701-1700-352-17-4-0000-0000 I	37,751.68	0.01%	133	0	133	2	135
976 2700-2701-1700-355-17-4-0000-0000 (	60,094.41	0.02%	212	0	212	2	214
977 2700-2701-1705-371-17-4-0000-0000 I	97,675.21	0.03%	344	0	344	4	348
978 2700-2701-1705-372-17-4-0000-0000 I	38,327.32	0.01%	135	0	135	2	137
979 2700-2701-1705-373-17-4-0000-0000 I	48,004.96	0.01%	169	0	169	2	171
980 2700-2701-1705-374-17-4-0000-0000 I	53,621.11	0.01%	189	0	189	2	191
981 2700-2701-1705-376-17-4-0000-0000 I	23,648.10	0.01%	83	0	83	1	84
982 2700-2701-1710-365-17-4-0000-0000 I	2,725.75	0.00%	10	0	10	0	10
983 2700-2701-1710-371-17-4-0000-0000 I	98,731.16	0.03%	348	0	348	4	352
984 2700-2701-1710-372-17-4-0000-0000 I	138,540.94	0.04%	488	0	488	6	494
985 2700-2701-1710-373-17-4-0000-0000 I	140,429.70	0.04%	495	0	495	6	501
986 2700-2701-1710-374-17-4-0000-0000 I	221,522.19	0.06%	781	0	781	9	790
987 2700-2701-1710-376-17-4-0000-0000 I	400.00	0.00%	1	0	1	0	1
989 2700-2701-9993-546-22-5-0000-0000 ~	20,564.80	0.01%	72	0	72	1	73
990 2700-2702-1700-350-17-4-0000-0000 I	31,548.27	0.01%	111	0	111	1	112
991 2700-2702-1700-352-17-4-0000-0000 I	16,917.50	0.00%	60	0	60	1	60
992 2700-2702-1700-355-17-4-0000-0000 (	14,075.11	0.00%	50	0	50	1	50
994 2700-2703-1710-364-17-4-0000-0000 (	31,097.84	0.01%	110	0	110	1	111
995 2700-2703-1710-371-17-4-0000-0000 I	39,239.89	0.01%	138	0	138	2	140
996 2700-2703-1710-372-17-4-0000-0000 I	81,766.68	0.02%	288	0	288	3	292
997 2700-2703-1710-373-17-4-0000-0000 I	163,066.48	0.04%	575	0	575	7	581
998 2700-2703-1710-374-17-4-0000-0000 I	82,944.12	0.02%	292	0	292	3	296
1,001 2700-2706-1700-353-17-4-0000-0000 I	17,195.10	0.00%	61	0	61	1	61
1,003 2700-2706-3200-653-32-1-0000-0000 I	500.00	0.00%	2	0	2	0	2
1,009 4100-4101-4120-770-41-0-0000-0000 :	9,369.25	0.00%	33	0	33	0	33
1,018 5200-5251-2204-545-22-5-0000-0000 (	10,451.45	0.00%	37	0	37	0	37
1,019 5200-5251-9993-542-22-5-0000-0000 ~	4,743.23	0.00%	17	0	17	0	17
1,020 5200-5251-9993-545-22-5-0000-0000 ~	229.24	0.00%	1	0	1	0	1

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Personnel Services Allocations

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1,021 5200-5251-9993-546-22-5-0000-0000	3,933.00	0.00%	\$14	\$0	\$14	\$0	\$14
1,031 2500-2508-9993-545-22-5-0000-0000	105,155.80	0.03%	371	0	371	4	375
Subtotal	372,433,501.62	100.00%	1,312,397	0	1,312,397	14,841	1,327,239
Direct Bills					0		0
Total					\$1,312,397		\$1,327,239

Basis Units: Salaries by GL String
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Personnel Services	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$9,838	\$9,838
4 1000-1001-1010-030-10-1-0000-0000 (	3,519	3,519
5 1000-1001-1040-040-10-1-0000-0000 (	2,150	2,150
6 1000-1001-2101-050-21-1-0000-0000 I	3,720	3,720
7 1000-1001-1210-110-12-1-0000-0000 (	1,980	1,980
8 1000-1001-1210-111-12-1-0000-0000 I	144	144
9 1000-1001-1410-201-14-1-0000-0000 I	25,168	25,168
10 1000-1001-3020-580-30-1-0000-0000 I	2,030	2,030
11 1000-1001-3200-651-32-1-0000-0000 /	2,880	2,880
12 1000-1001-3200-652-32-1-0000-0000 ~	1,435	1,435
13 1000-1001-3200-653-32-1-0000-0000 I	1,910	1,910
14 1000-1001-3200-654-32-1-0000-0000 (	431	431
15 1000-1001-3200-655-32-1-0000-0000 I	3,452	3,452
16 1000-1001-3200-665-32-1-0000-0000 I	759	759
17 1000-1001-3401-700-34-1-0000-0000 I	2,034	2,034
18 1000-1001-3402-701-34-1-0000-0000 ~	1,069	1,069
19 1000-1001-3403-703-34-1-0000-0000 I	5,777	5,777
20 1000-1001-3403-704-34-1-0000-0000 (	140	140
21 1000-1001-3404-710-34-1-0000-0000 I	1,057	1,057
22 1000-1001-3405-720-34-1-0000-0000 I	1,075	1,075
23 1000-1001-3410-730-34-1-0000-0000 I	1,029	1,029
25 1000-1001-1050-045-10-1-0000-0000 (	838	838
26 1000-1001-1090-055-10-1-0000-0000 (	732	732
27 1000-1001-1100-060-11-1-0000-0000 I	1,075	1,075
29 1000-1001-1100-062-11-6-0000-0000 /	(0)	(0)
34 1000-1001-1510-250-15-2-0000-0000 (	3,102	3,102
35 1000-1001-1510-251-15-2-0000-0000 I	1,951	1,951
37 1000-1001-1520-255-15-2-0000-0000 I	25,422	25,422
38 1000-1001-1520-256-15-2-0000-0000 I	2,725	2,725
39 1000-1001-1520-257-15-2-0000-0000 I	2,895	2,895
40 1000-1001-1520-258-15-2-0000-0000 /	553	553
41 1000-1001-1520-259-15-2-0000-0000 ~	7,477	7,477
42 1000-1001-1520-260-15-2-0000-0000 /	2,252	2,252
43 1000-1001-1520-261-15-2-0000-0000 I	5,542	5,542
45 1000-1001-1520-263-15-2-0000-0000 \	1,662	1,662
46 1000-1001-1530-270-15-2-0000-0000 I	26,035	26,035
47 1000-1001-1530-271-15-2-0000-0000 I	27	27
48 1000-1001-1530-272-15-2-0000-0000 I	14,083	14,083
49 1000-1001-1540-275-15-2-0000-0000 :	67,682	67,682
51 1000-1001-1550-278-15-2-0000-0000 (	71,983	71,983
53 1000-1001-1600-300-16-3-0000-0000 /	1,107	1,107

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Personnel Services	Total
54 1000-1001-1600-301-16-3-0000-0000 I	\$530	\$530
56 1000-1001-1600-303-16-3-0000-0000 I	1,818	1,818
58 1000-1001-1610-311-16-3-0000-0000 I	442	442
59 1000-1001-1610-312-16-3-0000-0000 S	962	962
60 1000-1001-1610-313-16-3-0000-0000 T	1,661	1,661
61 1000-1001-1620-320-16-3-0000-0000 I	113,826	113,826
62 1000-1001-1620-323-16-3-0000-0000 I	3,061	3,061
63 1000-1001-1620-324-16-3-0000-0000 S	14	14
64 1000-1001-1620-325-16-3-0000-0000 I	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	2	2
66 1000-1001-1620-327-16-3-0000-0000 I	4,390	4,390
67 1000-1001-1630-330-16-3-0000-0000 I	5,455	5,455
68 1000-1001-1640-335-16-3-0000-0000 I	9,066	9,066
69 1000-1001-1700-350-17-4-0000-0000 I	2,399	2,399
70 1000-1001-1701-355-17-4-0000-0000 C	9	9
71 1000-1001-1701-356-17-4-0000-0000 C	45	45
73 1000-1001-1705-365-17-4-0000-0000 I	3,491	3,491
74 1000-1001-1710-375-17-4-0000-0000 J	4,316	4,316
76 1000-1001-1730-381-17-4-0000-0000 C	155	155
77 1000-1001-1740-385-17-4-0000-0000 I	1,196	1,196
78 1000-1001-1740-386-17-4-0000-0000 I	3,033	3,033
81 1000-1001-1801-400-18-6-0000-0000 I	2,567	2,567
82 1000-1001-1901-431-19-6-0000-0000 J	1,084	1,084
83 1000-1001-1901-432-19-6-0000-0000 J	368	368
84 1000-1001-1901-433-19-6-0000-0000 I	568	568
85 1000-1001-1902-436-19-6-0000-0000 I	10,665	10,665
86 1000-1001-1902-437-19-6-0000-0000 I	10,509	10,509
87 1000-1001-1903-441-19-6-0000-0000 J	3,674	3,674
88 1000-1001-1903-442-19-6-0000-0000 C	9,250	9,250
90 1000-1001-1906-453-19-6-0000-0000 I	4,841	4,841
91 1000-1001-1906-454-19-6-0000-0000 I	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	339	339
93 1000-1001-1910-470-19-1-0000-0000 I	6,252	6,252
94 1000-1001-2001-480-20-5-0000-0000 I	350	350
95 1000-1001-2001-481-20-5-0000-0000 J	189	189
102 1000-1001-2005-500-20-5-0000-0000 I	1,037	1,037
103 1000-1001-2005-501-20-5-0000-0000 T	1,864	1,864
105 1000-1001-2005-503-20-5-0000-0000 T	1,568	1,568
106 1000-1001-2005-504-20-5-0000-0000 T	172	172
107 1000-1001-2010-511-20-5-0000-0000 S	886	886
108 1000-1001-2015-521-20-5-0000-0000 S	102	102

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Personnel Services	Total
109 1000-1001-2015-522-20-5-0000-0000 I	\$440	\$440
111 1000-1001-2015-524-20-4-0000-0000 I	(3)	(3)
112 1000-1001-2020-531-20-5-0000-0000 S	343	343
113 1000-1001-2023-535-20-6-0000-0000 S	572	572
114 1000-1001-2024-536-20-5-0000-0000 C	3,299	3,299
115 1000-1001-3200-656-32-1-0000-0000 I	2,945	2,945
117 1000-1001-3200-662-32-1-0000-0000 C	1,275	1,275
127 1000-1001-9994-000-19-6-0000-0000 C	(0)	(0)
131 1000-1001-9995-000-15-2-0000-0000 C	1,605	1,605
132 1000-1001-9995-000-19-6-0000-0000 C	948	948
135 1000-1001-9999-000-17-4-0000-0000 C	691	691
136 1000-1001-9999-000-20-5-0000-0000 C	712	712
138 1000-1502-1906-450-19-6-0000-0000 I	1	1
140 1000-1601-2005-501-20-5-0000-0000 T	0	0
141 1000-1601-2005-502-20-5-0000-0000 T	3	3
143 1000-1601-2020-531-20-5-0000-0000 S	606	606
145 1000-1603-2001-482-20-5-0000-0000 J	4,448	4,448
149 1000-1603-2005-505-20-5-0000-0000 T	1,814	1,814
150 1000-1603-2010-517-20-5-0000-0000 S	1,335	1,335
151 1000-1603-2015-525-20-5-0000-0000 I	1,360	1,360
152 1000-1603-2020-532-20-5-0000-0000 T	516	516
158 1000-1801-1510-250-15-2-0000-0000 C	462	462
159 2000-2001-9995-000-19-4-0000-0000 C	200	200
160 2000-2001-9995-000-19-5-0000-0000 C	28	28
161 2000-2001-9995-000-19-6-0000-0000 C	1,824	1,824
171 2000-2023-1620-324-16-3-0000-0000 S	46	46
174 2000-2027-9999-000-20-5-0000-0000 C	885	885
176 2000-2029-1906-453-19-6-0000-0000 I	451	451
177 2000-2030-9995-000-19-6-0000-0000 C	78	78
178 2000-2031-9995-000-19-6-0000-0000 C	558	558
179 2000-2032-9995-000-19-6-0000-0000 C	142	142
181 2000-2036-9995-000-19-6-0000-0000 C	40	40
182 2000-2037-9995-000-19-6-0000-0000 C	191	191
186 2000-2040-9994-000-32-1-0000-0000 C	7	7
187 2000-2042-9995-000-19-6-0000-0000 C	31	31
189 2060-2061-9995-000-15-2-0000-0000 C	3,567	3,567
191 2060-2064-9999-000-20-5-0000-0000 C	6,577	6,577
193 2070-0000-3403-703-34-1-0000-0000 I	1,874	1,874
194 2070-2071-9995-000-15-2-0000-0000 C	1,269	1,269
196 2070-2073-1710-375-17-4-0000-0000 J	183	183
197 2070-2073-1730-381-17-4-0000-0000 C	182	182

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Personnel Services	Total
198 2070-2073-9999-000-17-4-0000-0000 (	\$0	\$0
199 2070-2074-9999-000-20-5-0000-0000 (	1,944	1,944
203 2070-2079-9999-000-17-4-0000-0000 (	235	235
205 2100-2101-2020-531-20-5-0000-0000 (	4,039	4,039
209 2100-2102-2010-511-20-5-0000-0000 (	350	350
213 2100-2102-9999-000-20-5-0000-0000 (	25	25
214 2100-2103-2010-511-20-5-0000-0000 (	3,013	3,013
215 2100-2103-2015-521-20-5-0000-0000 (	1,526	1,526
219 2100-2103-9999-000-20-5-0000-0000 (	87	87
222 2100-2104-2010-511-20-5-0000-0000 (	1,699	1,699
225 2100-2104-9999-000-20-5-0000-0000 (	1,920	1,920
229 2300-2318-2060-541-20-5-0000-0000 I	0	0
230 2300-2319-2060-541-20-5-0000-0000 I	11	11
233 2300-2322-2060-541-20-5-0000-0000 I	6	6
234 2300-2323-2060-541-20-5-0000-0000 I	1	1
235 2300-2324-2060-541-20-5-0000-0000 I	9	9
236 2300-2325-2060-541-20-5-0000-0000 I	7	7
241 2400-2405-1580-290-15-2-0000-0000 (	687	687
242 2400-2408-9999-000-20-5-0000-0000 (	234	234
243 2400-2409-9999-000-20-5-0000-0000 (	284	284
244 2400-2417-1700-350-17-4-0000-0000 I	(2)	(2)
251 2400-2417-9999-000-17-4-0000-0000 (	173	173
252 2400-2418-9999-000-20-5-0000-0000 (	41	41
254 2400-2436-1540-275-15-2-0000-0000 (	8	8
255 2400-2436-1550-278-15-2-0000-0000 (	2,199	2,199
256 2400-2440-1710-375-17-4-0000-0000 /	198	198
257 2400-2441-2015-523-20-5-0000-0000 I	14	14
258 2400-2441-9999-000-20-5-0000-0000 (	90	90
260 2400-2446-2001-481-20-5-0000-0000 /	24	24
262 2400-2448-2024-536-20-5-0000-0000 (	12	12
263 2400-2448-9999-000-20-5-0000-0000 (	78	78
267 2500-2504-9999-000-20-5-0000-0000 (	1,110	1,110
268 2500-2506-2010-511-20-5-0000-0000 (	5,209	5,209
271 2500-2506-9999-000-20-5-0000-0000 (	33	33
273 2500-2508-2001-480-20-5-0000-0000 I	(7)	(7)
274 2500-2508-2001-481-20-5-0000-0000 /	139	139
281 2500-2508-2005-501-20-5-0000-0000 (	1,026	1,026
282 2500-2508-2005-502-20-5-0000-0000 (	1,963	1,963
283 2500-2508-2005-503-20-5-0000-0000 (	427	427
284 2500-2508-2005-504-20-5-0000-0000 (	319	319
285 2500-2508-2015-522-20-5-0000-0000 I	73	73

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Personnel Services	Total
288 2500-2508-9993-000-20-5-0000-0000 `	\$0	\$0
290 2500-2508-9999-000-20-5-0000-0000 (	8	8
292 2500-2509-9999-000-20-5-0000-0000 (	80	80
293 2500-2510-9999-000-20-5-0000-0000 (	26	26
294 2500-2511-9999-000-20-5-0000-0000 (	4	4
295 2500-2512-9999-000-20-5-0000-0000 (	247	247
296 2500-2513-9999-000-20-5-0000-0000 (	309	309
297 2500-2515-9999-000-20-5-0000-0000 (	239	239
299 2500-2517-9999-000-20-5-0000-0000 (	509	509
301 2600-2601-9999-000-20-5-0000-0000 (	151	151
302 2600-2602-9999-000-20-5-0000-0000 (	1,204	1,204
303 2700-2701-1700-350-17-4-0000-0000 I	1,628	1,628
304 2700-2701-1705-365-17-4-0000-0000 I	1,444	1,444
305 2700-2701-1710-375-17-4-0000-0000 /	2,133	2,133
306 2700-2701-1730-381-17-4-0000-0000 (	304	304
308 2700-2701-1740-385-17-4-0000-0000 I	873	873
309 2700-2701-1740-386-17-4-0000-0000 I	3,168	3,168
312 2700-2701-9999-000-17-4-0000-0000 (	1,126	1,126
313 2700-2702-9999-000-17-4-0000-0000 (	491	491
314 2700-2703-1710-375-17-4-0000-0000 /	2,862	2,862
315 2700-2703-1730-381-17-4-0000-0000 (	128	128
316 2700-2703-1730-384-17-4-0000-0000 `	326	326
317 2700-2705-2015-522-20-5-0000-0000 I	766	766
318 2700-2706-3200-651-32-1-0000-0000 /	117	117
324 3000-3012-9999-000-20-5-0000-0000 (	57	57
326 3000-3016-9999-000-20-5-0000-0000 (	26	26
327 3000-3022-9999-000-10-1-0000-0000 (	4	4
330 3050-3506-2015-523-20-5-0000-0000 I	271	271
332 3050-3509-2015-523-20-5-0000-0000 I	2,969	2,969
334 3050-3517-2015-523-20-5-0000-0000 I	2,786	2,786
335 3050-3517-9999-000-20-5-0000-0000 (	112	112
337 3050-3521-2015-523-20-5-0000-0000 I	7	7
346 3100-3110-9999-000-17-4-0000-0000 (	10	10
348 3100-3111-9999-000-20-5-0000-0000 (	147	147
352 3100-3114-9999-000-20-5-0000-0000 (	151	151
368 3100-3143-9999-000-20-5-0000-0000 (	1	1
371 3100-3146-9999-000-20-5-0000-0000 (	159	159
376 4000-4001-4110-761-41-0-0000-0000 \	44,433	44,433
377 4000-4001-4115-765-41-0-0000-0000 \	2,740	2,740
378 4000-4001-4115-766-41-0-0000-0000 \	1	1
381 4000-4002-4115-765-41-0-0000-0000 \	1,560	1,560

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Personnel Services	Total
382 4000-4005-4115-765-41-0-0000-0000 \	\$20	\$20
383 4000-4006-4115-765-41-0-0000-0000 \	15	15
384 4000-4007-4112-763-41-0-0000-0000 I	305	305
387 4000-4010-4115-765-41-0-0000-0000 \	674	674
389 4000-4011-4115-765-41-0-0000-0000 \	17	17
391 4000-4013-4115-765-41-0-0000-0000 \	0	0
423 4100-4101-4120-771-41-0-0000-0000 (	1,053	1,053
424 4100-4101-4120-772-41-0-0000-0000 I	437	437
425 4100-4101-4120-773-41-0-0000-0000 I	820	820
426 4100-4101-4120-774-41-0-0000-0000 :	22,415	22,415
427 4100-4101-4120-775-41-0-0000-0000 :	2	2
428 4100-4101-4120-776-41-0-0000-0000 I	3,207	3,207
429 4100-4101-4120-777-41-0-0000-0000 (	6,332	6,332
432 4100-4103-4125-786-41-0-0000-0000 I	39	39
433 4100-4104-4120-773-41-0-0000-0000 I	24	24
439 4150-4151-2010-512-20-5-0000-0000 :	3,721	3,721
440 4150-4151-2015-521-20-5-0000-0000 :	(5)	(5)
441 4150-4151-2015-522-20-5-0000-0000 I	6,247	6,247
444 4150-4151-4120-779-41-0-0000-0000 I	1,013	1,013
448 4200-4201-4301-831-43-0-0000-0000 I	2,541	2,541
449 4200-4201-4301-832-43-0-0000-0000 I	8,048	8,048
450 4200-4201-4301-833-43-0-0000-0000 I	6,768	6,768
451 4200-4201-4301-834-43-0-0000-0000 I	4,773	4,773
452 4200-4201-4301-835-43-0-0000-0000 /	440	440
453 4200-4201-4301-836-43-0-0000-0000 /	2,709	2,709
454 4200-4201-4301-837-43-0-0000-0000 /	1,634	1,634
455 4200-4201-4301-838-43-0-0000-0000 /	201	201
458 4200-4223-9999-870-43-0-0000-0000 /	421	421
460 4200-4223-9999-873-43-0-0000-0000 /	417	417
462 4200-4224-9999-871-43-0-0000-0000 /	111	111
463 4200-4225-4305-856-43-0-0000-0000 /	988	988
466 4200-4230-9999-871-43-0-0000-0000 /	483	483
467 4200-4281-4302-851-43-0-0000-0000 I	702	702
474 4500-4501-4135-792-41-0-0000-0000 :	1,484	1,484
475 4500-4501-4140-796-41-0-0000-0000 I	26,597	26,597
476 4500-4501-4140-797-41-0-0000-0000 I	4,851	4,851
477 4500-4501-4140-798-41-0-0000-0000 I	1,125	1,125
478 4500-4501-4140-799-41-0-0000-0000 \	11,997	11,997
479 4500-4501-4140-800-41-0-0000-0000 ^	437	437
480 4500-4501-4145-806-41-0-0000-0000 I	2,310	2,310
481 4500-4501-9994-000-41-0-0000-0000 (	81	81

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Personnel Services	Total
495 4600-4602-4510-911-45-0-0000-0000 /	\$2,228	\$2,228
496 4600-4602-4510-912-45-0-0000-0000 /	38,440	38,440
500 4600-4602-4530-930-45-0-0000-0000 /	7,993	7,993
501 4600-4602-4540-940-45-0-0000-0000 /	457	457
502 4600-4602-4540-942-45-0-0000-0000 /	352	352
503 4600-4602-4540-943-45-0-0000-0000 /	143	143
510 4600-4604-4520-920-45-0-0000-0000 /	3,299	3,299
511 4600-4604-4520-921-45-0-0000-0000 /	11,822	11,822
512 4600-4604-4520-922-45-0-0000-0000 /	4,536	4,536
513 4600-4604-4530-930-45-0-0000-0000 /	1,831	1,831
515 4600-4604-4550-950-45-0-0000-0000 /	255	255
516 4600-4604-4550-952-45-0-0000-0000 /	773	773
517 4600-4604-4550-953-45-0-0000-0000 /	276	276
519 4600-4605-4510-912-45-0-0000-0000 /	5,619	5,619
520 4600-4609-9999-000-45-0-0000-0000 /	53	53
521 4610-0000-9999-000-45-0-0000-0000 /	147	147
522 4630-0000-9999-000-45-0-0000-0000 /	349	349
528 4680-4685-4510-912-45-0-0000-0000 /	27,745	27,745
529 4680-4685-4530-930-45-0-0000-0000 /	163	163
536 5000-5001-3014-575-30-0-0000-0000 /	21,415	21,415
538 5000-5002-3015-577-30-0-0000-0000 /	1,421	1,421
539 5000-5004-1100-068-11-1-0000-0000 /	6,498	6,498
541 5000-5011-3002-561-30-0-0000-0000 /	7,805	7,805
542 5000-5011-3002-568-30-0-0000-0000 /	2,455	2,455
545 5000-5013-3002-562-30-0-0000-0000 /	68	68
548 5000-5021-1220-130-12-1-0000-0000 /	421	421
549 5000-5031-3002-561-30-0-0000-0000 /	119	119
552 5000-5042-3101-600-31-0-0000-0000 /	3,801	3,801
553 5000-5042-3102-601-31-0-0000-0000 /	4,102	4,102
554 5000-5042-3103-603-31-0-0000-0000 /	9,958	9,958
555 5000-5042-3104-610-31-0-0000-0000 /	2,175	2,175
556 5000-5042-3111-625-31-0-0000-0000 /	3,065	3,065
564 5100-5101-3408-723-34-1-0000-0000 /	1,165	1,165
567 5100-5102-3407-722-34-1-0000-0000 /	3,192	3,192
569 5100-5111-1110-074-11-1-0000-0000 /	14,606	14,606
570 5100-5112-3407-721-34-1-0000-0000 /	1,361	1,361
572 5200-5207-3240-682-32-0-0000-0000 /	1,228	1,228
573 5200-5207-3240-683-32-0-0000-0000 /	4,896	4,896
574 5200-5207-3240-684-32-0-0000-0000 /	3,222	3,222
576 5200-5207-3240-686-32-0-0000-0000 /	2,314	2,314
579 5200-5251-4101-751-41-0-0000-0000 /	3,855	3,855

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Personnel Services	Total
580 5200-5251-4101-752-41-0-0000-0000 I	\$4,983	\$4,983
583 5200-5253-4101-752-41-0-0000-0000 I	11	11
584 5200-5253-4101-753-41-0-0000-0000 I	277	277
585 5200-5253-4115-765-41-0-0000-0000 \	33	33
586 5200-5253-4125-787-41-0-0000-0000 :	6	6
598 1000-1001-1906-450-19-6-0000-0000 I	3,337	3,337
601 2000-2029-1100-061-11-6-0000-0000 I	7	7
608 3100-3137-9999-000-16-3-0000-0000 (	77	77
620 2100-2102-2010-513-20-5-0000-0000 /	(41)	(41)
621 2100-2103-2010-514-20-5-0000-0000 I	(9)	(9)
628 3000-3023-9999-000-16-3-0000-0000 (	38	38
632 1000-1001-1067-047-10-1-0000-0000 I	487	487
633 1000-1001-1068-048-10-1-0000-0000 :	514	514
635 1000-1001-1100-062-11-1-0000-0000 /	12	12
637 1000-1001-1210-112-12-1-0000-0000 (	16	16
639 1000-1001-1410-202-14-6-0000-0000 (	24,521	24,521
640 1000-1001-1530-265-15-2-0000-0000 :	39,395	39,395
641 1000-1001-1530-266-15-2-0000-0000 (	37,555	37,555
642 1000-1001-1530-267-15-2-0000-0000 :	35,856	35,856
643 1000-1001-1530-268-15-2-0000-0000 I	39,711	39,711
644 1000-1001-1530-269-15-2-0000-0000 I	36,054	36,054
645 1000-1001-1540-274-15-2-0000-0000 I	6,384	6,384
646 1000-1001-1540-285-15-2-0000-0000 I	7,792	7,792
647 1000-1001-1540-280-15-2-0000-0000 :	3,637	3,637
648 1000-1001-1550-281-15-2-0000-0000 (	6,413	6,413
649 1000-1001-1620-328-16-3-0000-0000 :	0	0
652 1000-1001-1910-470-19-6-0000-0000 I	66	66
653 1000-1001-2010-514-20-5-0000-0000 I	62	62
655 1000-1001-2201-494-22-5-0000-0000 (	42	42
656 1000-1001-2204-545-22-5-0000-0000 (	(8)	(8)
657 1000-1001-2205-546-22-5-0000-0000 :	10	10
659 1000-1001-3020-581-30-0-0000-0000 I	7	7
660 1000-1001-3020-581-30-1-0000-0000 I	529	529
661 1000-1001-3102-602-31-1-0000-0000 (	1,035	1,035
664 1000-1001-4120-776-41-6-0000-0000 I	1,720	1,720
674 2000-2023-1620-322-16-3-0000-0000 :	3,082	3,082
693 2000-2041-1540-275-15-2-0000-0000 :	40	40
696 2000-2041-1610-311-16-3-0000-0000 I	59	59
698 2000-2041-1620-320-16-3-0000-0000 I	196	196
702 2000-2041-1630-330-16-3-0000-0000 I	1,436	1,436
705 2000-2041-1906-450-19-6-0000-0000 I	84	84

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Personnel Services	Total
707 2000-2041-4120-776-41-6-0000-0000 I	\$162	\$162
713 2000-2041-9999-000-17-4-0000-0000 C	394	394
714 2000-2041-9999-000-20-5-0000-0000 C	1,271	1,271
716 2000-2041-9999-275-15-2-0000-0000 C	77	77
719 2000-2041-9999-511-20-5-0000-0000 C	5,581	5,581
723 2060-0000-1903-441-19-6-0000-0000 J	5	5
725 2070-0000-1906-453-19-6-0000-0000 I	181	181
726 2070-2075-1410-202-14-6-0000-0000 C	196	196
727 2070-2082-1906-450-19-6-0000-0000 I	(0)	(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(26)	(26)
737 2100-2103-2010-513-20-5-0000-0000 J	359	359
738 2100-2104-2203-544-22-5-0000-0000 J	30	30
747 2500-2508-2202-543-22-5-0000-0000 J	719	719
749 2500-2508-2203-544-22-5-0000-0000 J	375	375
750 2500-2508-2204-545-22-5-0000-0000 C	108	108
752 2700-2701-1700-351-17-4-0000-0000 I	368	368
753 2700-2701-1701-355-17-4-0000-0000 C	22	22
754 2700-2701-2205-546-22-5-0000-0000 S	182	182
756 2700-2703-1700-350-17-4-0000-0000 I	37	37
758 2700-2705-4120-776-41-0-0000-0000 I	1	1
759 2700-2705-4120-776-41-4-0000-0000 I	843	843
762 2700-2705-9999-000-20-5-0000-0000 C	1,144	1,144
763 2700-2706-1700-350-17-4-0000-0000 I	156	156
766 3000-3024-9999-000-16-3-0000-0000 C	124	124
788 4030-4063-4115-765-41-0-0000-0000 J	43	43
797 4200-4223-9999-872-43-0-0000-0000 J	80	80
805 5000-5008-3001-550-30-0-0000-0000 C	4,081	4,081
813 5000-5014-9994-000-30-0-0000-0000 C	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 C	1,533	1,533
819 5100-5111-1110-074-11-6-0000-0000 I	1,749	1,749
820 5200-5251-2202-542-22-5-0000-0000 I	331	331
821 5200-5251-2205-547-22-5-0000-0000 I	638	638
834 1000-1001-9999-016-01-1-0000-0000 C	1	1
836 2000-2046-9995-000-19-6-0000-0000 C	(22)	(22)
840 1000-1604-2201-494-22-5-0000-0000 C	5,688	5,688
841 1000-1001-1620-322-16-3-0000-0000 S	5	5
865 1000-1001-1120-062-11-1-0000-0000 J	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	300	300

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Personnel Services	Total
867 1000-1001-1700-351-17-4-0000-0000 I	\$604	\$604
868 1000-1001-1700-352-17-4-0000-0000 I	956	956
869 1000-1001-1700-353-17-4-0000-0000 I	620	620
870 1000-1001-1700-355-17-4-0000-0000 I	502	502
871 1000-1001-1705-371-17-4-0000-0000 I	401	401
872 1000-1001-1705-372-17-4-0000-0000 I	214	214
873 1000-1001-1705-373-17-4-0000-0000 I	120	120
874 1000-1001-1705-374-17-4-0000-0000 I	228	228
875 1000-1001-1705-376-17-4-0000-0000 I	1,497	1,497
877 1000-1001-1710-371-17-4-0000-0000 I	145	145
878 1000-1001-1710-372-17-4-0000-0000 I	932	932
879 1000-1001-1710-373-17-4-0000-0000 I	389	389
880 1000-1001-1710-374-17-4-0000-0000 I	942	942
885 1000-1001-2005-483-20-5-0000-0000 I	2,624	2,624
886 1000-1001-2005-492-20-5-0000-0000 I	1,672	1,672
887 1000-1001-2005-505-20-5-0000-0000 I	0	0
889 1000-1001-2203-544-22-5-0000-0000 I	0	0
891 1000-1001-2301-101-23-1-0000-0000 I	1,789	1,789
892 1000-1001-2302-102-23-1-0000-0000 I	2,244	2,244
893 1000-1001-2303-103-23-1-0000-0000 I	2,009	2,009
894 1000-1001-2304-104-23-1-0000-0000 I	801	801
900 1000-1001-4120-776-41-0-0000-0000 I	39	39
901 1000-1001-9993-480-20-5-0000-0000 I	22	22
902 1000-1001-9993-494-22-5-0000-0000 I	12	12
903 1000-1001-9993-544-22-5-0000-0000 I	2	2
904 1000-1001-9993-545-22-5-0000-0000 I	(79)	(79)
905 1000-1001-9993-546-22-5-0000-0000 I	17	17
908 1000-1001-9995-431-19-6-0000-0000 I	57	57
909 1000-1603-3200-652-32-1-0000-0000 I	4	4
910 2000-2001-9995-431-19-6-0000-0000 I	1,605	1,605
913 2000-2001-9999-000-17-4-0000-0000 I	75	75
914 2000-2001-9999-000-20-5-0000-0000 I	1,042	1,042
915 2000-2029-1906-451-19-6-0000-0000 I	7	7
917 2000-2031-9995-431-19-6-0000-0000 I	47	47
921 2000-2036-9995-450-19-6-0000-0000 I	27	27
926 2000-2041-2010-511-20-5-0000-0000 I	527	527
930 2000-2041-9999-000-16-3-0000-0000 I	2	2
931 2000-2046-9995-431-19-6-0000-0000 I	5	5
935 2060-2066-1620-320-16-3-0000-0000 I	11,019	11,019
936 2060-2066-1620-326-16-3-0000-0000 I	6,526	6,526
937 2070-2070-2201-494-22-5-0000-0000 I	143	143

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Personnel Services	Total
938 2070-2070-2202-543-22-5-0000-0000 `	\$19	\$19
939 2070-2070-2203-544-22-5-0000-0000 `	54	54
940 2070-2070-2204-545-22-5-0000-0000 (	91	91
941 2070-2070-2205-546-22-5-0000-0000 :	180	180
942 2070-2070-4115-765-41-1-0000-0000 \	19	19
943 2070-2070-9993-494-22-5-0000-0000 `	23	23
944 2070-2070-9993-542-22-5-0000-0000 `	1	1
945 2070-2070-9993-544-22-5-0000-0000 `	21	21
946 2070-2070-9993-545-22-5-0000-0000 `	75	75
947 2070-2070-9993-546-22-5-0000-0000 `	37	37
948 2070-2070-9995-765-41-1-0000-0000 (	7	7
949 2070-2070-9995-792-41-1-0000-0000 (	25	25
950 2070-2070-9999-000-20-5-0000-0000 (	90	90
951 2070-2073-1710-364-17-4-0000-0000 (	19	19
957 2070-2094-1801-400-18-6-0000-0000 I	7	7
960 2100-2101-9993-531-20-5-0000-0000 `	38	38
961 2100-2103-9993-511-20-5-0000-0000 `	219	219
962 2100-2104-2010-514-20-5-0000-0000 I	1,872	1,872
963 2100-2104-9993-544-22-5-0000-0000 `	4	4
966 2500-2508-2005-486-20-5-0000-0000 :	122	122
969 2500-2508-9993-494-22-5-0000-0000 `	15	15
970 2500-2508-9993-520-20-5-0000-0000 `	25	25
971 2500-2508-9993-542-22-5-0000-0000 `	171	171
972 2500-2508-9993-544-22-5-0000-0000 `	205	205
974 2700-2701-1700-352-17-4-0000-0000 I	135	135
976 2700-2701-1700-355-17-4-0000-0000 (	214	214
977 2700-2701-1705-371-17-4-0000-0000 I	348	348
978 2700-2701-1705-372-17-4-0000-0000 I	137	137
979 2700-2701-1705-373-17-4-0000-0000 I	171	171
980 2700-2701-1705-374-17-4-0000-0000 I	191	191
981 2700-2701-1705-376-17-4-0000-0000 I	84	84
982 2700-2701-1710-365-17-4-0000-0000 I	10	10
983 2700-2701-1710-371-17-4-0000-0000 I	352	352
984 2700-2701-1710-372-17-4-0000-0000 I	494	494
985 2700-2701-1710-373-17-4-0000-0000 I	501	501
986 2700-2701-1710-374-17-4-0000-0000 I	790	790
987 2700-2701-1710-376-17-4-0000-0000 I	1	1
989 2700-2701-9993-546-22-5-0000-0000 `	73	73
990 2700-2702-1700-350-17-4-0000-0000 I	112	112
991 2700-2702-1700-352-17-4-0000-0000 I	60	60
992 2700-2702-1700-355-17-4-0000-0000 (	50	50

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:17 1000-1001-3401-700-34-1-0000-0000 HR Administration Program

Department	Personnel Services	Total
994 2700-2703-1710-364-17-4-0000-0000	\$111	\$111
995 2700-2703-1710-371-17-4-0000-0000	140	140
996 2700-2703-1710-372-17-4-0000-0000	292	292
997 2700-2703-1710-373-17-4-0000-0000	581	581
998 2700-2703-1710-374-17-4-0000-0000	296	296
1,001 2700-2706-1700-353-17-4-0000-0000	61	61
1,003 2700-2706-3200-653-32-1-0000-0000	2	2
1,009 4100-4101-4120-770-41-0-0000-0000	33	33
1,018 5200-5251-2204-545-22-5-0000-0000	37	37
1,019 5200-5251-9993-542-22-5-0000-0000	17	17
1,020 5200-5251-9993-545-22-5-0000-0000	1	1
1,021 5200-5251-9993-546-22-5-0000-0000	14	14
1,031 2500-2508-9993-545-22-5-0000-0000	375	375
Total	<u>\$1,327,239</u>	<u>\$1,327,239</u>

1000-1001-3402-701-34-1-0000-0000 Training Program
Nature and Extent of Services

The Personnel Services Department's mission is to provide and facilitate the delivery of effective customer service through collaborative and diplomatic efforts, employing the values of integrity, compassion, and respect.

The Organizational Development and Training (OD&T) Program is responsible for the holistic development of City staff with a classification and training team. The Classification Team initiates and reviews classification studies and job specification revisions for existing positions and new classifications. The Training Team is focused on providing regulatory and mandated training as well as promoting career development offerings for career growth and aiding in employee retention.

- **Training** - Costs have been allocated based on 2023/24 Salaries by GL String.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Description		Amount	General Admin	Training
Personnel Costs				
Salaries	S1	292,901	0	292,901
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	92,684	0	92,684
Subtotal - Personnel Costs		385,584	0	385,584
Services & Supplies Cost				
655801 Training	S	34,355	0	34,355
655803 Travel & Conference	S	1,209	0	1,209
656107 Office Supplies	S	1,161	0	1,161
658016 Membership & Dues	S	7,340	0	7,340
859120 Fac Repair & Replace Projects	S	500	0	500
859306 Chgs For Msngr/Mail/Copier S	S	4,912	0	4,912
859309 Facilities Management Charge	S	6,700	0	6,700
859310 Non-Recurrin Spec Project Chrg	S	1,161	0	1,161
859331 Charges For Telephone Servic	S	600	0	600
859333 10C and 10X Charges	S	262	0	262
859334 Info Systems Service Charge	S	6,300	0	6,300
859335 Info Systems Equip Charge	S	5,000	0	5,000
859336 ERP Replacement Charge	S	1,600	0	1,600
859337 Network Replacement Charge	S	1,700	0	1,700
859338 Replacement/Leased Comput	S	2,100	0	2,100
Subtotal - Services & Supplies		74,899	0	74,899
Department Cost Total		460,483	0	460,483
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		460,483	0	460,483
General Admin Distribution			0	0
Grand Total		\$460,483		\$460,483

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	First Incoming	Second Incoming	Training
5 Management Services	\$184	\$43	\$227
5 Management of Staff	462	108	571
Subtotal - 1000-1001-1040-040-10-1-00	646	151	798
6 City Budget	489	25	514
Subtotal - 1000-1001-2101-050-21-1-00	489	25	514
8 Records Management	50	1	51
Subtotal - 1000-1001-1210-111-12-1-00	50	1	51
9 3 Year Average	16,865	203	17,068
Subtotal - 1000-1001-1410-201-14-1-00	16,865	203	17,068
11 Accounting - JE's	71	15	86
11 Accounting - Vouchers	97	21	118
Subtotal - 1000-1001-3200-651-32-1-00	167	36	204
12 Treasury	3	1	4
Subtotal - 1000-1001-3200-652-32-1-00	3	1	4
13 Payroll	618	154	772
Subtotal - 1000-1001-3200-653-32-1-00	618	154	772
16 Citywide Audit	134	2	136
Subtotal - 1000-1001-3200-665-32-1-00	134	2	136
17 Personnel Services	1,056	12	1,069
Subtotal - 1000-1001-3401-700-34-1-00	1,056	12	1,069
18 Training	0	387	387
Subtotal - 1000-1001-3402-701-34-1-00	0	387	387
19 Employment Services	0	2,095	2,095
Subtotal - 1000-1001-3403-703-34-1-00	0	2,095	2,095
20 Civil Service Board	0	96	96

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	First Incoming	Second Incoming	Training
Subtotal - 1000-1001-3403-704-34-1-00	\$0	\$96	\$96
21 Employer/Employee Relations	0	605	605
Subtotal - 1000-1001-3404-710-34-1-00	0	605	605
22 Loss Control	0	347	347
Subtotal - 1000-1001-3405-720-34-1-00	0	347	347
23 Employee Benefits	0	387	387
Subtotal - 1000-1001-3410-730-34-1-00	0	387	387
Total Incoming	20,030	4,503	24,532
C. Total Allocated		\$485,016	\$485,016
			100.00%

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Training Allocations

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	1000-1001-0110-010-01-1-0000-0000	2,759,424.94	0.74%	\$3,560	\$0	\$3,560	\$35	\$3,595
4	1000-1001-1010-030-10-1-0000-0000	987,141.86	0.27%	1,274	0	1,274	12	1,286
5	1000-1001-1040-040-10-1-0000-0000	610,166.43	0.16%	787	0	787	0	787
6	1000-1001-2101-050-21-1-0000-0000	1,055,787.19	0.28%	1,362	0	1,362	0	1,362
7	1000-1001-1210-110-12-1-0000-0000	555,380.10	0.15%	717	0	717	7	724
8	1000-1001-1210-111-12-1-0000-0000	40,922.87	0.01%	53	0	53	0	53
9	1000-1001-1410-201-14-1-0000-0000	7,142,122.22	1.92%	9,215	0	9,215	0	9,215
10	1000-1001-3020-580-30-1-0000-0000	576,009.21	0.15%	743	0	743	0	743
11	1000-1001-3200-651-32-1-0000-0000	817,196.02	0.22%	1,054	0	1,054	0	1,054
12	1000-1001-3200-652-32-1-0000-0000	407,329.75	0.11%	526	0	526	0	526
13	1000-1001-3200-653-32-1-0000-0000	541,967.34	0.15%	699	0	699	0	699
14	1000-1001-3200-654-32-1-0000-0000	122,359.07	0.03%	158	0	158	0	158
15	1000-1001-3200-655-32-1-0000-0000	979,699.80	0.26%	1,264	0	1,264	0	1,264
16	1000-1001-3200-665-32-1-0000-0000	215,441.47	0.06%	278	0	278	0	278
17	1000-1001-3401-700-34-1-0000-0000	577,202.60	0.15%	745	0	745	0	745
18	1000-1001-3402-701-34-1-0000-0000	299,769.55	0.08%	387	0	387	0	387
19	1000-1001-3403-703-34-1-0000-0000	1,620,530.60	0.44%	2,091	0	2,091	20	2,111
20	1000-1001-3403-704-34-1-0000-0000	39,205.29	0.01%	51	0	51	0	51
21	1000-1001-3404-710-34-1-0000-0000	296,375.43	0.08%	382	0	382	4	386
22	1000-1001-3405-720-34-1-0000-0000	301,625.20	0.08%	389	0	389	4	393
23	1000-1001-3410-730-34-1-0000-0000	288,748.54	0.08%	373	0	373	4	376
25	1000-1001-1050-045-10-1-0000-0000	234,924.38	0.06%	303	0	303	3	306
26	1000-1001-1090-055-10-1-0000-0000	205,228.22	0.06%	265	0	265	3	267
27	1000-1001-1100-060-11-1-0000-0000	301,394.90	0.08%	389	0	389	4	393
29	1000-1001-1100-062-11-6-0000-0000	(13.80)	0.00%	(0)	0	(0)	(0)	(0)
34	1000-1001-1510-250-15-2-0000-0000	869,980.28	0.23%	1,122	0	1,122	11	1,133
35	1000-1001-1510-251-15-2-0000-0000	547,353.13	0.15%	706	0	706	7	713
37	1000-1001-1520-255-15-2-0000-0000	7,130,611.93	1.91%	9,200	0	9,200	89	9,289
38	1000-1001-1520-256-15-2-0000-0000	764,300.14	0.21%	986	0	986	10	996
39	1000-1001-1520-257-15-2-0000-0000	811,979.26	0.22%	1,048	0	1,048	10	1,058
40	1000-1001-1520-258-15-2-0000-0000	155,028.97	0.04%	200	0	200	2	202
41	1000-1001-1520-259-15-2-0000-0000	2,097,168.29	0.56%	2,706	0	2,706	26	2,732
42	1000-1001-1520-260-15-2-0000-0000	631,664.18	0.17%	815	0	815	8	823
43	1000-1001-1520-261-15-2-0000-0000	1,554,537.71	0.42%	2,006	0	2,006	19	2,025
45	1000-1001-1520-263-15-2-0000-0000	466,108.67	0.13%	601	0	601	6	607
46	1000-1001-1530-270-15-2-0000-0000	7,302,650.71	1.96%	9,422	0	9,422	92	9,513
47	1000-1001-1530-271-15-2-0000-0000	7,441.74	0.00%	10	0	10	0	10
48	1000-1001-1530-272-15-2-0000-0000	3,950,237.24	1.06%	5,097	0	5,097	50	5,146
49	1000-1001-1540-275-15-2-0000-0000	18,984,302.16	5.10%	24,494	0	24,494	238	24,732
51	1000-1001-1550-278-15-2-0000-0000	20,190,882.93	5.42%	26,050	0	26,050	253	26,303
53	1000-1001-1600-300-16-3-0000-0000	310,584.67	0.08%	401	0	401	4	405
54	1000-1001-1600-301-16-3-0000-0000	148,685.50	0.04%	192	0	192	2	194

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Training Allocations

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56	1000-1001-1600-303-16-3-0000-0000	I 509,978.04	0.14%	\$658	\$0	\$658	\$6	\$664
58	1000-1001-1610-311-16-3-0000-0000	I 123,958.49	0.03%	160	0	160	2	161
59	1000-1001-1610-312-16-3-0000-0000	S 269,865.93	0.07%	348	0	348	3	352
60	1000-1001-1610-313-16-3-0000-0000	~ 465,959.17	0.13%	601	0	601	6	607
61	1000-1001-1620-320-16-3-0000-0000	I 31,927,490.33	8.57%	41,193	0	41,193	400	41,593
62	1000-1001-1620-323-16-3-0000-0000	I 858,676.63	0.23%	1,108	0	1,108	11	1,119
63	1000-1001-1620-324-16-3-0000-0000	S 3,889.93	0.00%	5	0	5	0	5
64	1000-1001-1620-325-16-3-0000-0000	I 7.55	0.00%	0	0	0	0	0
65	1000-1001-1620-326-16-3-0000-0000	S 445.87	0.00%	1	0	1	0	1
66	1000-1001-1620-327-16-3-0000-0000	I 1,231,491.80	0.33%	1,589	0	1,589	15	1,604
67	1000-1001-1630-330-16-3-0000-0000	I 1,530,221.14	0.41%	1,974	0	1,974	19	1,993
68	1000-1001-1640-335-16-3-0000-0000	I 2,543,058.92	0.68%	3,281	0	3,281	32	3,313
69	1000-1001-1700-350-17-4-0000-0000	I 672,779.27	0.18%	868	0	868	8	876
70	1000-1001-1701-355-17-4-0000-0000	C 2,385.97	0.00%	3	0	3	0	3
71	1000-1001-1701-356-17-4-0000-0000	C 12,632.94	0.00%	16	0	16	0	16
73	1000-1001-1705-365-17-4-0000-0000	I 979,265.88	0.26%	1,263	0	1,263	12	1,276
74	1000-1001-1710-375-17-4-0000-0000	/ 1,210,680.50	0.33%	1,562	0	1,562	15	1,577
76	1000-1001-1730-381-17-4-0000-0000	C 43,364.76	0.01%	56	0	56	1	56
77	1000-1001-1740-385-17-4-0000-0000	I 335,409.22	0.09%	433	0	433	4	437
78	1000-1001-1740-386-17-4-0000-0000	I 850,802.86	0.23%	1,098	0	1,098	11	1,108
81	1000-1001-1801-400-18-6-0000-0000	I 720,140.16	0.19%	929	0	929	9	938
82	1000-1001-1901-431-19-6-0000-0000	/ 304,033.22	0.08%	392	0	392	4	396
83	1000-1001-1901-432-19-6-0000-0000	/ 103,094.63	0.03%	133	0	133	1	134
84	1000-1001-1901-433-19-6-0000-0000	I 159,205.20	0.04%	205	0	205	2	207
85	1000-1001-1902-436-19-6-0000-0000	I 2,991,461.15	0.80%	3,860	0	3,860	38	3,897
86	1000-1001-1902-437-19-6-0000-0000	I 2,947,643.35	0.79%	3,803	0	3,803	37	3,840
87	1000-1001-1903-441-19-6-0000-0000	/ 1,030,639.63	0.28%	1,330	0	1,330	13	1,343
88	1000-1001-1903-442-19-6-0000-0000	C 2,594,540.42	0.70%	3,347	0	3,347	33	3,380
90	1000-1001-1906-453-19-6-0000-0000	I 1,357,843.37	0.36%	1,752	0	1,752	17	1,769
91	1000-1001-1906-454-19-6-0000-0000	I 3.02	0.00%	0	0	0	0	0
92	1000-1001-1909-463-19-6-0000-0000	I 94,952.06	0.03%	123	0	123	1	124
93	1000-1001-1910-470-19-1-0000-0000	I 1,753,573.09	0.47%	2,262	0	2,262	22	2,284
94	1000-1001-2001-480-20-5-0000-0000	I 98,157.65	0.03%	127	0	127	1	128
95	1000-1001-2001-481-20-5-0000-0000	/ 53,127.61	0.01%	69	0	69	1	69
102	1000-1001-2005-500-20-5-0000-0000	I 290,755.74	0.08%	375	0	375	4	379
103	1000-1001-2005-501-20-5-0000-0000	~ 522,922.71	0.14%	675	0	675	7	681
105	1000-1001-2005-503-20-5-0000-0000	~ 439,740.29	0.12%	567	0	567	6	573
106	1000-1001-2005-504-20-5-0000-0000	~ 48,206.01	0.01%	62	0	62	1	63
107	1000-1001-2010-511-20-5-0000-0000	S 248,454.93	0.07%	321	0	321	3	324
108	1000-1001-2015-521-20-5-0000-0000	S 28,641.53	0.01%	37	0	37	0	37
109	1000-1001-2015-522-20-5-0000-0000	I 123,439.96	0.03%	159	0	159	2	161
111	1000-1001-2015-524-20-4-0000-0000	I (866.55)	0.00%	(1)	0	(1)	(0)	(1)

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Training Allocations

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112	1000-1001-2020-531-20-5-0000-0000	96,279.44	0.03%	\$124	\$0	\$124	\$1	\$125
113	1000-1001-2023-535-20-6-0000-0000	160,456.21	0.04%	207	0	207	2	209
114	1000-1001-2024-536-20-5-0000-0000	925,441.35	0.25%	1,194	0	1,194	12	1,206
115	1000-1001-3200-656-32-1-0000-0000	825,960.84	0.22%	1,066	0	1,066	10	1,076
117	1000-1001-3200-662-32-1-0000-0000	357,655.75	0.10%	461	0	461	4	466
127	1000-1001-9994-000-19-6-0000-0000	(14.96)	0.00%	(0)	0	(0)	(0)	(0)
131	1000-1001-9995-000-15-2-0000-0000	450,140.82	0.12%	581	0	581	6	586
132	1000-1001-9995-000-19-6-0000-0000	265,854.13	0.07%	343	0	343	3	346
135	1000-1001-9999-000-17-4-0000-0000	193,952.01	0.05%	250	0	250	2	253
136	1000-1001-9999-000-20-5-0000-0000	199,639.77	0.05%	258	0	258	3	260
138	1000-1502-1906-450-19-6-0000-0000	337.35	0.00%	0	0	0	0	0
140	1000-1601-2005-501-20-5-0000-0000	63.31	0.00%	0	0	0	0	0
141	1000-1601-2005-502-20-5-0000-0000	932.53	0.00%	1	0	1	0	1
143	1000-1601-2020-531-20-5-0000-0000	169,881.53	0.05%	219	0	219	2	221
145	1000-1603-2001-482-20-5-0000-0000	1,247,563.39	0.33%	1,610	0	1,610	16	1,625
149	1000-1603-2005-505-20-5-0000-0000	508,787.37	0.14%	656	0	656	6	663
150	1000-1603-2010-517-20-5-0000-0000	374,337.60	0.10%	483	0	483	5	488
151	1000-1603-2015-525-20-5-0000-0000	381,442.19	0.10%	492	0	492	5	497
152	1000-1603-2020-532-20-5-0000-0000	144,871.51	0.04%	187	0	187	2	189
158	1000-1801-1510-250-15-2-0000-0000	129,450.12	0.03%	167	0	167	2	169
159	2000-2001-9995-000-19-4-0000-0000	56,002.02	0.02%	72	0	72	1	73
160	2000-2001-9995-000-19-5-0000-0000	7,869.30	0.00%	10	0	10	0	10
161	2000-2001-9995-000-19-6-0000-0000	511,522.23	0.14%	660	0	660	6	666
171	2000-2023-1620-324-16-3-0000-0000	13,000.00	0.00%	17	0	17	0	17
174	2000-2027-9999-000-20-5-0000-0000	248,361.46	0.07%	320	0	320	3	324
176	2000-2029-1906-453-19-6-0000-0000	126,555.17	0.03%	163	0	163	2	165
177	2000-2030-9995-000-19-6-0000-0000	21,870.99	0.01%	28	0	28	0	28
178	2000-2031-9995-000-19-6-0000-0000	156,471.05	0.04%	202	0	202	2	204
179	2000-2032-9995-000-19-6-0000-0000	39,717.66	0.01%	51	0	51	0	52
181	2000-2036-9995-000-19-6-0000-0000	11,217.19	0.00%	14	0	14	0	15
182	2000-2037-9995-000-19-6-0000-0000	53,659.79	0.01%	69	0	69	1	70
186	2000-2040-9994-000-32-1-0000-0000	2,026.62	0.00%	3	0	3	0	3
187	2000-2042-9995-000-19-6-0000-0000	8,742.25	0.00%	11	0	11	0	11
189	2060-2061-9995-000-15-2-0000-0000	1,000,567.35	0.27%	1,291	0	1,291	13	1,303
191	2060-2064-9999-000-20-5-0000-0000	1,844,853.96	0.50%	2,380	0	2,380	23	2,403
193	2070-0000-3403-703-34-1-0000-0000	525,687.37	0.14%	678	0	678	7	685
194	2070-2071-9995-000-15-2-0000-0000	355,908.75	0.10%	459	0	459	4	464
196	2070-2073-1710-375-17-4-0000-0000	51,467.53	0.01%	66	0	66	1	67
197	2070-2073-1730-381-17-4-0000-0000	51,127.43	0.01%	66	0	66	1	67
198	2070-2073-9999-000-17-4-0000-0000	52.72	0.00%	0	0	0	0	0
199	2070-2074-9999-000-20-5-0000-0000	545,346.50	0.15%	704	0	704	7	710
203	2070-2079-9999-000-17-4-0000-0000	65,849.07	0.02%	85	0	85	1	86

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Training Allocations

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
205 2100-2101-2020-531-20-5-0000-0000	1,133,042.40	0.30%	\$1,462	\$0	\$1,462	\$14	\$1,476
209 2100-2102-2010-511-20-5-0000-0000	98,130.37	0.03%	127	0	127	1	128
213 2100-2102-9999-000-20-5-0000-0000	7,086.38	0.00%	9	0	9	0	9
214 2100-2103-2010-511-20-5-0000-0000	845,088.79	0.23%	1,090	0	1,090	11	1,101
215 2100-2103-2015-521-20-5-0000-0000	428,034.53	0.11%	552	0	552	5	558
219 2100-2103-9999-000-20-5-0000-0000	24,382.08	0.01%	31	0	31	0	32
222 2100-2104-2010-511-20-5-0000-0000	476,607.84	0.13%	615	0	615	6	621
225 2100-2104-9999-000-20-5-0000-0000	538,684.74	0.14%	695	0	695	7	702
229 2300-2318-2060-541-20-5-0000-0000	78.60	0.00%	0	0	0	0	0
230 2300-2319-2060-541-20-5-0000-0000	3,118.47	0.00%	4	0	4	0	4
233 2300-2322-2060-541-20-5-0000-0000	1,721.14	0.00%	2	0	2	0	2
234 2300-2323-2060-541-20-5-0000-0000	188.67	0.00%	0	0	0	0	0
235 2300-2324-2060-541-20-5-0000-0000	2,552.06	0.00%	3	0	3	0	3
236 2300-2325-2060-541-20-5-0000-0000	1,852.99	0.00%	2	0	2	0	2
241 2400-2405-1580-290-15-2-0000-0000	192,692.73	0.05%	249	0	249	2	251
242 2400-2408-9999-000-20-5-0000-0000	65,605.49	0.02%	85	0	85	1	85
243 2400-2409-9999-000-20-5-0000-0000	79,669.08	0.02%	103	0	103	1	104
244 2400-2417-1700-350-17-4-0000-0000	(674.21)	0.00%	(1)	0	(1)	(0)	(1)
251 2400-2417-9999-000-17-4-0000-0000	48,575.87	0.01%	63	0	63	1	63
252 2400-2418-9999-000-20-5-0000-0000	11,567.67	0.00%	15	0	15	0	15
254 2400-2436-1540-275-15-2-0000-0000	2,198.05	0.00%	3	0	3	0	3
255 2400-2436-1550-278-15-2-0000-0000	616,753.46	0.17%	796	0	796	8	803
256 2400-2440-1710-375-17-4-0000-0000	55,509.79	0.01%	72	0	72	1	72
257 2400-2441-2015-523-20-5-0000-0000	4,035.44	0.00%	5	0	5	0	5
258 2400-2441-9999-000-20-5-0000-0000	25,207.72	0.01%	33	0	33	0	33
260 2400-2446-2001-481-20-5-0000-0000	6,733.66	0.00%	9	0	9	0	9
262 2400-2448-2024-536-20-5-0000-0000	3,400.47	0.00%	4	0	4	0	4
263 2400-2448-9999-000-20-5-0000-0000	21,965.24	0.01%	28	0	28	0	29
267 2500-2504-9999-000-20-5-0000-0000	311,350.19	0.08%	402	0	402	4	406
268 2500-2506-2010-511-20-5-0000-0000	1,461,050.13	0.39%	1,885	0	1,885	18	1,903
271 2500-2506-9999-000-20-5-0000-0000	9,214.58	0.00%	12	0	12	0	12
273 2500-2508-2001-480-20-5-0000-0000	(1,872.05)	0.00%	(2)	0	(2)	(0)	(2)
274 2500-2508-2001-481-20-5-0000-0000	38,911.80	0.01%	50	0	50	0	51
281 2500-2508-2005-501-20-5-0000-0000	287,877.51	0.08%	371	0	371	4	375
282 2500-2508-2005-502-20-5-0000-0000	550,592.22	0.15%	710	0	710	7	717
283 2500-2508-2005-503-20-5-0000-0000	119,837.21	0.03%	155	0	155	2	156
284 2500-2508-2005-504-20-5-0000-0000	89,584.95	0.02%	116	0	116	1	117
285 2500-2508-2015-522-20-5-0000-0000	20,563.22	0.01%	27	0	27	0	27
288 2500-2508-9993-000-20-5-0000-0000	0.01	0.00%	0	0	0	0	0
290 2500-2508-9999-000-20-5-0000-0000	2,335.67	0.00%	3	0	3	0	3
292 2500-2509-9999-000-20-5-0000-0000	22,345.85	0.01%	29	0	29	0	29
293 2500-2510-9999-000-20-5-0000-0000	7,282.47	0.00%	9	0	9	0	9

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Training Allocations

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
294	2500-2511-9999-000-20-5-0000-0000	1,254.33	0.00%	\$2	\$0	\$2	\$0	\$2
295	2500-2512-9999-000-20-5-0000-0000	69,291.40	0.02%	89	0	89	1	90
296	2500-2513-9999-000-20-5-0000-0000	86,716.80	0.02%	112	0	112	1	113
297	2500-2515-9999-000-20-5-0000-0000	66,976.97	0.02%	86	0	86	1	87
299	2500-2517-9999-000-20-5-0000-0000	142,819.43	0.04%	184	0	184	2	186
301	2600-2601-9999-000-20-5-0000-0000	42,331.14	0.01%	55	0	55	1	55
302	2600-2602-9999-000-20-5-0000-0000	337,801.97	0.09%	436	0	436	4	440
303	2700-2701-1700-350-17-4-0000-0000	456,777.60	0.12%	589	0	589	6	595
304	2700-2701-1705-365-17-4-0000-0000	405,007.09	0.11%	523	0	523	5	528
305	2700-2701-1710-375-17-4-0000-0000	598,288.22	0.16%	772	0	772	8	779
306	2700-2701-1730-381-17-4-0000-0000	85,378.77	0.02%	110	0	110	1	111
308	2700-2701-1740-385-17-4-0000-0000	244,778.31	0.07%	316	0	316	3	319
309	2700-2701-1740-386-17-4-0000-0000	888,661.34	0.24%	1,147	0	1,147	11	1,158
312	2700-2701-9999-000-17-4-0000-0000	315,830.96	0.08%	407	0	407	4	411
313	2700-2702-9999-000-17-4-0000-0000	137,695.30	0.04%	178	0	178	2	179
314	2700-2703-1710-375-17-4-0000-0000	802,766.86	0.22%	1,036	0	1,036	10	1,046
315	2700-2703-1730-381-17-4-0000-0000	35,996.60	0.01%	46	0	46	0	47
316	2700-2703-1730-384-17-4-0000-0000	91,503.23	0.02%	118	0	118	1	119
317	2700-2705-2015-522-20-5-0000-0000	214,907.22	0.06%	277	0	277	3	280
318	2700-2706-3200-651-32-1-0000-0000	32,828.04	0.01%	42	0	42	0	43
324	3000-3012-9999-000-20-5-0000-0000	16,098.46	0.00%	21	0	21	0	21
326	3000-3016-9999-000-20-5-0000-0000	7,395.39	0.00%	10	0	10	0	10
327	3000-3022-9999-000-10-1-0000-0000	1,201.16	0.00%	2	0	2	0	2
330	3050-3506-2015-523-20-5-0000-0000	75,966.20	0.02%	98	0	98	1	99
332	3050-3509-2015-523-20-5-0000-0000	832,746.34	0.22%	1,074	0	1,074	10	1,085
334	3050-3517-2015-523-20-5-0000-0000	781,354.42	0.21%	1,008	0	1,008	10	1,018
335	3050-3517-9999-000-20-5-0000-0000	31,494.01	0.01%	41	0	41	0	41
337	3050-3521-2015-523-20-5-0000-0000	2,035.30	0.00%	3	0	3	0	3
346	3100-3110-9999-000-17-4-0000-0000	2,908.27	0.00%	4	0	4	0	4
348	3100-3111-9999-000-20-5-0000-0000	41,325.67	0.01%	53	0	53	1	54
352	3100-3114-9999-000-20-5-0000-0000	42,398.02	0.01%	55	0	55	1	55
368	3100-3143-9999-000-20-5-0000-0000	329.98	0.00%	0	0	0	0	0
371	3100-3146-9999-000-20-5-0000-0000	44,599.89	0.01%	58	0	58	1	58
376	4000-4001-4110-761-41-0-0000-0000	12,463,050.59	3.35%	16,080	0	16,080	156	16,236
377	4000-4001-4115-765-41-0-0000-0000	768,444.05	0.21%	991	0	991	10	1,001
378	4000-4001-4115-766-41-0-0000-0000	313.13	0.00%	0	0	0	0	0
381	4000-4002-4115-765-41-0-0000-0000	437,586.50	0.12%	565	0	565	5	570
382	4000-4005-4115-765-41-0-0000-0000	5,481.43	0.00%	7	0	7	0	7
383	4000-4006-4115-765-41-0-0000-0000	4,284.98	0.00%	6	0	6	0	6
384	4000-4007-4112-763-41-0-0000-0000	85,656.16	0.02%	111	0	111	1	112
387	4000-4010-4115-765-41-0-0000-0000	189,163.87	0.05%	244	0	244	2	246
389	4000-4011-4115-765-41-0-0000-0000	4,839.20	0.00%	6	0	6	0	6

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Training Allocations

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
391	4000-4013-4115-765-41-0-0000-0000 \	47.96	0.00%	\$0	\$0	\$0	\$0	\$0
423	4100-4101-4120-771-41-0-0000-0000 (	295,433.05	0.08%	381	0	381	4	385
424	4100-4101-4120-772-41-0-0000-0000 I	122,592.65	0.03%	158	0	158	2	160
425	4100-4101-4120-773-41-0-0000-0000 I	229,959.70	0.06%	297	0	297	3	300
426	4100-4101-4120-774-41-0-0000-0000 \$	6,287,306.99	1.69%	8,112	0	8,112	79	8,191
427	4100-4101-4120-775-41-0-0000-0000 \$	443.90	0.00%	1	0	1	0	1
428	4100-4101-4120-776-41-0-0000-0000 I	899,652.22	0.24%	1,161	0	1,161	11	1,172
429	4100-4101-4120-777-41-0-0000-0000 (	1,776,185.92	0.48%	2,292	0	2,292	22	2,314
432	4100-4103-4125-786-41-0-0000-0000 I	11,055.06	0.00%	14	0	14	0	14
433	4100-4104-4120-773-41-0-0000-0000 I	6,705.71	0.00%	9	0	9	0	9
439	4150-4151-2010-512-20-5-0000-0000 \$	1,043,714.93	0.28%	1,347	0	1,347	13	1,360
440	4150-4151-2015-521-20-5-0000-0000 \$	(1,510.41)	0.00%	(2)	0	(2)	(0)	(2)
441	4150-4151-2015-522-20-5-0000-0000 I	1,752,260.74	0.47%	2,261	0	2,261	22	2,283
444	4150-4151-4120-779-41-0-0000-0000 I	284,041.70	0.08%	366	0	366	4	370
448	4200-4201-4301-831-43-0-0000-0000 I	712,867.10	0.19%	920	0	920	9	929
449	4200-4201-4301-832-43-0-0000-0000 I	2,257,373.44	0.61%	2,912	0	2,912	28	2,941
450	4200-4201-4301-833-43-0-0000-0000 I	1,898,279.33	0.51%	2,449	0	2,449	24	2,473
451	4200-4201-4301-834-43-0-0000-0000 I	1,338,667.81	0.36%	1,727	0	1,727	17	1,744
452	4200-4201-4301-835-43-0-0000-0000 /	123,368.71	0.03%	159	0	159	2	161
453	4200-4201-4301-836-43-0-0000-0000 /	759,990.12	0.20%	981	0	981	10	990
454	4200-4201-4301-837-43-0-0000-0000 /	458,212.44	0.12%	591	0	591	6	597
455	4200-4201-4301-838-43-0-0000-0000 /	56,476.99	0.02%	73	0	73	1	74
458	4200-4223-9999-870-43-0-0000-0000 /	118,109.76	0.03%	152	0	152	1	154
460	4200-4223-9999-873-43-0-0000-0000 /	116,999.62	0.03%	151	0	151	1	152
462	4200-4224-9999-871-43-0-0000-0000 /	31,160.10	0.01%	40	0	40	0	41
463	4200-4225-4305-856-43-0-0000-0000 /	277,015.97	0.07%	357	0	357	3	361
466	4200-4230-9999-871-43-0-0000-0000 /	135,478.55	0.04%	175	0	175	2	176
467	4200-4281-4302-851-43-0-0000-0000 I	196,937.28	0.05%	254	0	254	2	257
474	4500-4501-4135-792-41-0-0000-0000 \$	416,257.43	0.11%	537	0	537	5	542
475	4500-4501-4140-796-41-0-0000-0000 I	7,460,396.62	2.00%	9,625	0	9,625	94	9,719
476	4500-4501-4140-797-41-0-0000-0000 I	1,360,605.64	0.37%	1,755	0	1,755	17	1,773
477	4500-4501-4140-798-41-0-0000-0000 I	315,548.91	0.08%	407	0	407	4	411
478	4500-4501-4140-799-41-0-0000-0000 \	3,364,961.27	0.90%	4,341	0	4,341	42	4,384
479	4500-4501-4140-800-41-0-0000-0000 ~	122,675.69	0.03%	158	0	158	2	160
480	4500-4501-4145-806-41-0-0000-0000 I	647,818.21	0.17%	836	0	836	8	844
481	4500-4501-9994-000-41-0-0000-0000 (	22,602.73	0.01%	29	0	29	0	29
495	4600-4602-4510-911-45-0-0000-0000 /	625,000.00	0.17%	806	0	806	8	814
496	4600-4602-4510-912-45-0-0000-0000 \$	10,782,276.23	2.90%	13,911	0	13,911	135	14,046
500	4600-4602-4530-930-45-0-0000-0000 /	2,241,862.06	0.60%	2,892	0	2,892	28	2,921
501	4600-4602-4540-940-45-0-0000-0000 /	128,186.16	0.03%	165	0	165	2	167
502	4600-4602-4540-942-45-0-0000-0000 I	98,772.44	0.03%	127	0	127	1	129
503	4600-4602-4540-943-45-0-0000-0000 (	40,111.89	0.01%	52	0	52	1	52

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Training Allocations

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
510 4600-4604-4520-920-45-0-0000-0000	925,276.04	0.25%	\$1,194	\$0	\$1,194	\$12	\$1,205
511 4600-4604-4520-921-45-0-0000-0000	3,315,963.12	0.89%	4,278	0	4,278	42	4,320
512 4600-4604-4520-922-45-0-0000-0000	1,272,303.41	0.34%	1,642	0	1,642	16	1,657
513 4600-4604-4530-930-45-0-0000-0000	513,471.80	0.14%	662	0	662	6	669
515 4600-4604-4550-950-45-0-0000-0000	71,520.71	0.02%	92	0	92	1	93
516 4600-4604-4550-952-45-0-0000-0000	216,779.83	0.06%	280	0	280	3	282
517 4600-4604-4550-953-45-0-0000-0000	77,489.68	0.02%	100	0	100	1	101
519 4600-4605-4510-912-45-0-0000-0000	1,576,134.46	0.42%	2,034	0	2,034	20	2,053
520 4600-4609-9999-000-45-0-0000-0000	14,997.69	0.00%	19	0	19	0	20
521 4610-0000-9999-000-45-0-0000-0000	41,135.65	0.01%	53	0	53	1	54
522 4630-0000-9999-000-45-0-0000-0000	97,899.55	0.03%	126	0	126	1	128
528 4680-4685-4510-912-45-0-0000-0000	7,782,340.21	2.09%	10,041	0	10,041	98	10,138
529 4680-4685-4530-930-45-0-0000-0000	45,726.14	0.01%	59	0	59	1	60
536 5000-5001-3014-575-30-0-0000-0000	16,006,791.27	1.61%	7,750	0	7,750	75	7,825
538 5000-5002-3015-577-30-0-0000-0000	398,647.56	0.11%	514	0	514	5	519
539 5000-5004-1100-068-11-1-0000-0000	1,822,532.74	0.49%	2,351	0	2,351	23	2,374
541 5000-5011-3002-561-30-0-0000-0000	12,189,365.56	0.59%	2,825	0	2,825	27	2,852
542 5000-5011-3002-568-30-0-0000-0000	688,541.04	0.18%	888	0	888	9	897
545 5000-5013-3002-562-30-0-0000-0000	19,129.61	0.01%	25	0	25	0	25
548 5000-5021-1220-130-12-1-0000-0000	117,988.88	0.03%	152	0	152	1	154
549 5000-5031-3002-561-30-0-0000-0000	33,457.65	0.01%	43	0	43	0	44
552 5000-5042-3101-600-31-0-0000-0000	1,066,176.43	0.29%	1,376	0	1,376	13	1,389
553 5000-5042-3102-601-31-0-0000-0000	1,150,656.79	0.31%	1,485	0	1,485	14	1,499
554 5000-5042-3103-603-31-0-0000-0000	2,793,163.29	0.75%	3,604	0	3,604	35	3,639
555 5000-5042-3104-610-31-0-0000-0000	609,974.98	0.16%	787	0	787	8	795
556 5000-5042-3111-625-31-0-0000-0000	859,774.80	0.23%	1,109	0	1,109	11	1,120
564 5100-5101-3408-723-34-1-0000-0000	326,724.35	0.09%	422	0	422	4	426
567 5100-5102-3407-722-34-1-0000-0000	895,295.31	0.24%	1,155	0	1,155	11	1,166
569 5100-5111-1110-074-11-1-0000-0000	14,096,995.52	1.10%	5,286	0	5,286	51	5,337
570 5100-5112-3407-721-34-1-0000-0000	381,685.37	0.10%	492	0	492	5	497
572 5200-5207-3240-682-32-0-0000-0000	344,453.51	0.09%	444	0	444	4	449
573 5200-5207-3240-683-32-0-0000-0000	1,373,407.39	0.37%	1,772	0	1,772	17	1,789
574 5200-5207-3240-684-32-0-0000-0000	903,837.61	0.24%	1,166	0	1,166	11	1,177
576 5200-5207-3240-686-32-0-0000-0000	648,989.15	0.17%	837	0	837	8	845
579 5200-5251-4101-751-41-0-0000-0000	1,081,247.80	0.29%	1,395	0	1,395	14	1,409
580 5200-5251-4101-752-41-0-0000-0000	1,397,633.30	0.38%	1,803	0	1,803	18	1,821
583 5200-5253-4101-752-41-0-0000-0000	3,167.26	0.00%	4	0	4	0	4
584 5200-5253-4101-753-41-0-0000-0000	77,653.30	0.02%	100	0	100	1	101
585 5200-5253-4115-765-41-0-0000-0000	9,358.54	0.00%	12	0	12	0	12
586 5200-5253-4125-787-41-0-0000-0000	1,548.28	0.00%	2	0	2	0	2
598 1000-1001-1906-450-19-6-0000-0000	936,029.52	0.25%	1,208	0	1,208	12	1,219
601 2000-2029-1100-061-11-6-0000-0000	2,098.06	0.00%	3	0	3	0	3

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Training Allocations

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
608 3100-3137-9999-000-16-3-0000-0000	21,701.70	0.01%	\$28	\$0	\$28	\$0	\$28
620 2100-2102-2010-513-20-5-0000-0000	(11,549.32)	0.00%	(15)	0	(15)	(0)	(15)
621 2100-2103-2010-514-20-5-0000-0000	(2,570.88)	0.00%	(3)	0	(3)	(0)	(3)
628 3000-3023-9999-000-16-3-0000-0000	10,753.36	0.00%	14	0	14	0	14
632 1000-1001-1067-047-10-1-0000-0000	136,694.85	0.04%	176	0	176	2	178
633 1000-1001-1068-048-10-1-0000-0000	144,047.82	0.04%	186	0	186	2	188
635 1000-1001-1100-062-11-1-0000-0000	3,379.59	0.00%	4	0	4	0	4
637 1000-1001-1210-112-12-1-0000-0000	4,520.66	0.00%	6	0	6	0	6
639 1000-1001-1410-202-14-6-0000-0000	6,877,876.15	1.85%	8,874	0	8,874	86	8,960
640 1000-1001-1530-265-15-2-0000-0000	11,050,065.96	2.97%	14,257	0	14,257	139	14,395
641 1000-1001-1530-266-15-2-0000-0000	10,533,967.30	2.83%	13,591	0	13,591	132	13,723
642 1000-1001-1530-267-15-2-0000-0000	10,057,385.35	2.70%	12,976	0	12,976	126	13,102
643 1000-1001-1530-268-15-2-0000-0000	11,138,630.27	2.99%	14,371	0	14,371	140	14,511
644 1000-1001-1530-269-15-2-0000-0000	10,112,988.48	2.72%	13,048	0	13,048	127	13,175
645 1000-1001-1540-274-15-2-0000-0000	1,790,769.01	0.48%	2,310	0	2,310	22	2,333
646 1000-1001-1540-285-15-2-0000-0000	12,185,517.51	0.59%	2,820	0	2,820	27	2,847
647 1000-1001-1540-280-15-2-0000-0000	1,020,282.32	0.27%	1,316	0	1,316	13	1,329
648 1000-1001-1550-281-15-2-0000-0000	1,798,933.32	0.48%	2,321	0	2,321	23	2,344
649 1000-1001-1620-328-16-3-0000-0000	12.53	0.00%	0	0	0	0	0
652 1000-1001-1910-470-19-6-0000-0000	18,600.00	0.00%	24	0	24	0	24
653 1000-1001-2010-514-20-5-0000-0000	17,292.38	0.00%	22	0	22	0	23
655 1000-1001-2201-494-22-5-0000-0000	11,669.74	0.00%	15	0	15	0	15
656 1000-1001-2204-545-22-5-0000-0000	(2,193.80)	0.00%	(3)	0	(3)	(0)	(3)
657 1000-1001-2205-546-22-5-0000-0000	2,726.10	0.00%	4	0	4	0	4
659 1000-1001-3020-581-30-0-0000-0000	1,875.60	0.00%	2	0	2	0	2
660 1000-1001-3020-581-30-1-0000-0000	148,450.46	0.04%	192	0	192	2	193
661 1000-1001-3102-602-31-1-0000-0000	290,411.60	0.08%	375	0	375	4	378
664 1000-1001-4120-776-41-6-0000-0000	482,340.78	0.13%	622	0	622	6	628
674 2000-2023-1620-322-16-3-0000-0000	864,485.76	0.23%	1,115	0	1,115	11	1,126
693 2000-2041-1540-275-15-2-0000-0000	11,083.91	0.00%	14	0	14	0	14
696 2000-2041-1610-311-16-3-0000-0000	16,571.53	0.00%	21	0	21	0	22
698 2000-2041-1620-320-16-3-0000-0000	54,928.68	0.01%	71	0	71	1	72
702 2000-2041-1630-330-16-3-0000-0000	402,648.71	0.11%	519	0	519	5	525
705 2000-2041-1906-450-19-6-0000-0000	23,642.38	0.01%	31	0	31	0	31
707 2000-2041-4120-776-41-6-0000-0000	45,345.35	0.01%	59	0	59	1	59
713 2000-2041-9999-000-17-4-0000-0000	110,586.02	0.03%	143	0	143	1	144
714 2000-2041-9999-000-20-5-0000-0000	356,423.84	0.10%	460	0	460	4	464
716 2000-2041-9999-275-15-2-0000-0000	21,582.73	0.01%	28	0	28	0	28
719 2000-2041-9999-511-20-5-0000-0000	1,565,415.92	0.42%	2,020	0	2,020	20	2,039
723 2060-0000-1903-441-19-6-0000-0000	1,492.86	0.00%	2	0	2	0	2
725 2070-0000-1906-453-19-6-0000-0000	50,776.86	0.01%	66	0	66	1	66
726 2070-2075-1410-202-14-6-0000-0000	54,843.58	0.01%	71	0	71	1	71

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Training Allocations

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
727 2070-2082-1906-450-19-6-0000-0000 I	(0.02)	0.00%	\$(0)	\$0	\$(0)	\$(0)	\$(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0.01)	0.00%	(0)	0	(0)	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0.37	0.00%	0	0	0	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0.56	0.00%	0	0	0	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(7,186.83)	0.00%	(9)	0	(9)	(0)	(9)
737 2100-2103-2010-513-20-5-0000-0000 I	100,664.99	0.03%	130	0	130	1	131
738 2100-2104-2203-544-22-5-0000-0000 I	8,437.97	0.00%	11	0	11	0	11
747 2500-2508-2202-543-22-5-0000-0000 I	201,593.12	0.05%	260	0	260	3	263
749 2500-2508-2203-544-22-5-0000-0000 I	105,079.19	0.03%	136	0	136	1	137
750 2500-2508-2204-545-22-5-0000-0000 I	30,187.19	0.01%	39	0	39	0	39
752 2700-2701-1700-351-17-4-0000-0000 I	103,165.46	0.03%	133	0	133	1	134
753 2700-2701-1701-355-17-4-0000-0000 I	6,307.76	0.00%	8	0	8	0	8
754 2700-2701-2205-546-22-5-0000-0000 I	51,064.43	0.01%	66	0	66	1	67
756 2700-2703-1700-350-17-4-0000-0000 I	10,442.57	0.00%	13	0	13	0	14
758 2700-2705-4120-776-41-0-0000-0000 I	397.42	0.00%	1	0	1	0	1
759 2700-2705-4120-776-41-4-0000-0000 I	236,338.88	0.06%	305	0	305	3	308
762 2700-2705-9999-000-20-5-0000-0000 I	320,819.52	0.09%	414	0	414	4	418
763 2700-2706-1700-350-17-4-0000-0000 I	43,891.13	0.01%	57	0	57	1	57
766 3000-3024-9999-000-16-3-0000-0000 I	34,765.15	0.01%	45	0	45	0	45
788 4030-4063-4115-765-41-0-0000-0000 I	11,984.40	0.00%	15	0	15	0	16
797 4200-4223-9999-872-43-0-0000-0000 I	22,323.76	0.01%	29	0	29	0	29
805 5000-5008-3001-550-30-0-0000-0000 I	1,144,595.82	0.31%	1,477	0	1,477	14	1,491
813 5000-5014-9994-000-30-0-0000-0000 I	(0.02)	0.00%	(0)	0	(0)	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 I	429,872.60	0.12%	555	0	555	5	560
819 5100-5111-1110-074-11-6-0000-0000 I	490,647.52	0.13%	633	0	633	6	639
820 5200-5251-2202-542-22-5-0000-0000 I	92,809.77	0.02%	120	0	120	1	121
821 5200-5251-2205-547-22-5-0000-0000 I	178,856.04	0.05%	231	0	231	2	233
834 1000-1001-9999-016-01-1-0000-0000 I	316.08	0.00%	0	0	0	0	0
836 2000-2046-9995-000-19-6-0000-0000 I	(6,074.26)	0.00%	(8)	0	(8)	(0)	(8)
840 1000-1604-2201-494-22-5-0000-0000 I	1,595,546.98	0.43%	2,059	0	2,059	20	2,079
841 1000-1001-1620-322-16-3-0000-0000 I	1,312.38	0.00%	2	0	2	0	2
865 1000-1001-1120-062-11-1-0000-0000 I	(0.80)	0.00%	(0)	0	(0)	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	84,067.84	0.02%	108	0	108	1	110
867 1000-1001-1700-351-17-4-0000-0000 I	169,304.55	0.05%	218	0	218	2	221
868 1000-1001-1700-352-17-4-0000-0000 I	268,284.50	0.07%	346	0	346	3	350
869 1000-1001-1700-353-17-4-0000-0000 I	173,983.21	0.05%	224	0	224	2	227
870 1000-1001-1700-355-17-4-0000-0000 I	140,693.17	0.04%	182	0	182	2	183
871 1000-1001-1705-371-17-4-0000-0000 I	112,611.71	0.03%	145	0	145	1	147
872 1000-1001-1705-372-17-4-0000-0000 I	60,122.34	0.02%	78	0	78	1	78
873 1000-1001-1705-373-17-4-0000-0000 I	33,689.82	0.01%	43	0	43	0	44
874 1000-1001-1705-374-17-4-0000-0000 I	63,975.12	0.02%	83	0	83	1	83
875 1000-1001-1705-376-17-4-0000-0000 I	420,030.62	0.11%	542	0	542	5	547

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Training Allocations

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
877	1000-1001-1710-371-17-4-0000-0000	40,668.42	0.01%	\$52	\$0	\$52	\$1	\$53
878	1000-1001-1710-372-17-4-0000-0000	261,447.78	0.07%	337	0	337	3	341
879	1000-1001-1710-373-17-4-0000-0000	109,066.59	0.03%	141	0	141	1	142
880	1000-1001-1710-374-17-4-0000-0000	264,196.92	0.07%	341	0	341	3	344
885	1000-1001-2005-483-20-5-0000-0000	736,128.35	0.20%	950	0	950	9	959
886	1000-1001-2005-492-20-5-0000-0000	468,971.43	0.13%	605	0	605	6	611
887	1000-1001-2005-505-20-5-0000-0000	0.04	0.00%	0	0	0	0	0
889	1000-1001-2203-544-22-5-0000-0000	5.50	0.00%	0	0	0	0	0
891	1000-1001-2301-101-23-1-0000-0000	501,867.56	0.13%	648	0	648	6	654
892	1000-1001-2302-102-23-1-0000-0000	629,453.62	0.17%	812	0	812	8	820
893	1000-1001-2303-103-23-1-0000-0000	563,551.73	0.15%	727	0	727	7	734
894	1000-1001-2304-104-23-1-0000-0000	224,612.12	0.06%	290	0	290	3	293
900	1000-1001-4120-776-41-0-0000-0000	10,989.45	0.00%	14	0	14	0	14
901	1000-1001-9993-480-20-5-0000-0000	6,241.64	0.00%	8	0	8	0	8
902	1000-1001-9993-494-22-5-0000-0000	3,320.70	0.00%	4	0	4	0	4
903	1000-1001-9993-544-22-5-0000-0000	441.86	0.00%	1	0	1	0	1
904	1000-1001-9993-545-22-5-0000-0000	(22,212.42)	-0.01%	(29)	0	(29)	(0)	(29)
905	1000-1001-9993-546-22-5-0000-0000	4,718.90	0.00%	6	0	6	0	6
908	1000-1001-9995-431-19-6-0000-0000	15,900.00	0.00%	21	0	21	0	21
909	1000-1603-3200-652-32-1-0000-0000	1,100.00	0.00%	1	0	1	0	1
910	2000-2001-9995-431-19-6-0000-0000	450,198.11	0.12%	581	0	581	6	586
913	2000-2001-9999-000-17-4-0000-0000	21,050.82	0.01%	27	0	27	0	27
914	2000-2001-9999-000-20-5-0000-0000	292,167.02	0.08%	377	0	377	4	381
915	2000-2029-1906-451-19-6-0000-0000	2,091.37	0.00%	3	0	3	0	3
917	2000-2031-9995-431-19-6-0000-0000	13,115.17	0.00%	17	0	17	0	17
921	2000-2036-9995-450-19-6-0000-0000	7,466.65	0.00%	10	0	10	0	10
926	2000-2041-2010-511-20-5-0000-0000	147,849.51	0.04%	191	0	191	2	193
930	2000-2041-9999-000-16-3-0000-0000	622.79	0.00%	1	0	1	0	1
931	2000-2046-9995-431-19-6-0000-0000	1,400.95	0.00%	2	0	2	0	2
935	2060-2066-1620-320-16-3-0000-0000	3,090,681.55	0.83%	3,988	0	3,988	39	4,026
936	2060-2066-1620-326-16-3-0000-0000	1,830,363.82	0.49%	2,362	0	2,362	23	2,384
937	2070-2070-2201-494-22-5-0000-0000	40,158.24	0.01%	52	0	52	1	52
938	2070-2070-2202-543-22-5-0000-0000	5,453.73	0.00%	7	0	7	0	7
939	2070-2070-2203-544-22-5-0000-0000	15,104.62	0.00%	19	0	19	0	20
940	2070-2070-2204-545-22-5-0000-0000	25,632.58	0.01%	33	0	33	0	33
941	2070-2070-2205-546-22-5-0000-0000	50,478.48	0.01%	65	0	65	1	66
942	2070-2070-4115-765-41-1-0000-0000	5,365.89	0.00%	7	0	7	0	7
943	2070-2070-9993-494-22-5-0000-0000	6,486.14	0.00%	8	0	8	0	8
944	2070-2070-9993-542-22-5-0000-0000	246.19	0.00%	0	0	0	0	0
945	2070-2070-9993-544-22-5-0000-0000	5,792.34	0.00%	7	0	7	0	8
946	2070-2070-9993-545-22-5-0000-0000	20,976.54	0.01%	27	0	27	0	27
947	2070-2070-9993-546-22-5-0000-0000	10,516.70	0.00%	14	0	14	0	14

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Training Allocations

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
948	2070-2070-9995-765-41-1-0000-0000	2,071.61	0.00%	\$3	\$0	\$3	\$0	\$3
949	2070-2070-9995-792-41-1-0000-0000	7,110.85	0.00%	9	0	9	0	9
950	2070-2070-9999-000-20-5-0000-0000	25,270.83	0.01%	33	0	33	0	33
951	2070-2073-1710-364-17-4-0000-0000	5,433.12	0.00%	7	0	7	0	7
957	2070-2094-1801-400-18-6-0000-0000	2,000.00	0.00%	3	0	3	0	3
960	2100-2101-9993-531-20-5-0000-0000	10,717.00	0.00%	14	0	14	0	14
961	2100-2103-9993-511-20-5-0000-0000	61,486.96	0.02%	79	0	79	1	80
962	2100-2104-2010-514-20-5-0000-0000	525,096.91	0.14%	677	0	677	7	684
963	2100-2104-9993-544-22-5-0000-0000	1,065.73	0.00%	1	0	1	0	1
966	2500-2508-2005-486-20-5-0000-0000	34,220.51	0.01%	44	0	44	0	45
969	2500-2508-9993-494-22-5-0000-0000	4,095.77	0.00%	5	0	5	0	5
970	2500-2508-9993-520-20-5-0000-0000	7,090.70	0.00%	9	0	9	0	9
971	2500-2508-9993-542-22-5-0000-0000	48,084.01	0.01%	62	0	62	1	63
972	2500-2508-9993-544-22-5-0000-0000	57,595.56	0.02%	74	0	74	1	75
974	2700-2701-1700-352-17-4-0000-0000	37,751.68	0.01%	49	0	49	0	49
976	2700-2701-1700-355-17-4-0000-0000	60,094.41	0.02%	78	0	78	1	78
977	2700-2701-1705-371-17-4-0000-0000	97,675.21	0.03%	126	0	126	1	127
978	2700-2701-1705-372-17-4-0000-0000	38,327.32	0.01%	49	0	49	0	50
979	2700-2701-1705-373-17-4-0000-0000	48,004.96	0.01%	62	0	62	1	63
980	2700-2701-1705-374-17-4-0000-0000	53,621.11	0.01%	69	0	69	1	70
981	2700-2701-1705-376-17-4-0000-0000	23,648.10	0.01%	31	0	31	0	31
982	2700-2701-1710-365-17-4-0000-0000	2,725.75	0.00%	4	0	4	0	4
983	2700-2701-1710-371-17-4-0000-0000	98,731.16	0.03%	127	0	127	1	129
984	2700-2701-1710-372-17-4-0000-0000	138,540.94	0.04%	179	0	179	2	180
985	2700-2701-1710-373-17-4-0000-0000	140,429.70	0.04%	181	0	181	2	183
986	2700-2701-1710-374-17-4-0000-0000	221,522.19	0.06%	286	0	286	3	289
987	2700-2701-1710-376-17-4-0000-0000	400.00	0.00%	1	0	1	0	1
989	2700-2701-9993-546-22-5-0000-0000	20,564.80	0.01%	27	0	27	0	27
990	2700-2702-1700-350-17-4-0000-0000	31,548.27	0.01%	41	0	41	0	41
991	2700-2702-1700-352-17-4-0000-0000	16,917.50	0.00%	22	0	22	0	22
992	2700-2702-1700-355-17-4-0000-0000	14,075.11	0.00%	18	0	18	0	18
994	2700-2703-1710-364-17-4-0000-0000	31,097.84	0.01%	40	0	40	0	41
995	2700-2703-1710-371-17-4-0000-0000	39,239.89	0.01%	51	0	51	0	51
996	2700-2703-1710-372-17-4-0000-0000	81,766.68	0.02%	105	0	105	1	107
997	2700-2703-1710-373-17-4-0000-0000	163,066.48	0.04%	210	0	210	2	212
998	2700-2703-1710-374-17-4-0000-0000	82,944.12	0.02%	107	0	107	1	108
1,001	2700-2706-1700-353-17-4-0000-0000	17,195.10	0.00%	22	0	22	0	22
1,003	2700-2706-3200-653-32-1-0000-0000	500.00	0.00%	1	0	1	0	1
1,009	4100-4101-4120-770-41-0-0000-0000	9,369.25	0.00%	12	0	12	0	12
1,018	5200-5251-2204-545-22-5-0000-0000	10,451.45	0.00%	13	0	13	0	14
1,019	5200-5251-9993-542-22-5-0000-0000	4,743.23	0.00%	6	0	6	0	6
1,020	5200-5251-9993-545-22-5-0000-0000	229.24	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Training Allocations

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1,021 5200-5251-9993-546-22-5-0000-0000	3,933.00	0.00%	\$5	\$0	\$5	\$0	\$5
1,031 2500-2508-9993-545-22-5-0000-0000	105,155.80	0.03%	136	0	136	1	137
Subtotal	372,433,501.62	100.00%	480,513	0	480,513	4,503	485,016
Direct Bills					0		0
Total					\$480,513		\$485,016

Basis Units: Salaries by GL String
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Training	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$3,595	\$3,595
4 1000-1001-1010-030-10-1-0000-0000 (	1,286	1,286
5 1000-1001-1040-040-10-1-0000-0000 (	787	787
6 1000-1001-2101-050-21-1-0000-0000 I	1,362	1,362
7 1000-1001-1210-110-12-1-0000-0000 (	724	724
8 1000-1001-1210-111-12-1-0000-0000 I	53	53
9 1000-1001-1410-201-14-1-0000-0000 I	9,215	9,215
10 1000-1001-3020-580-30-1-0000-0000 I	743	743
11 1000-1001-3200-651-32-1-0000-0000 /	1,054	1,054
12 1000-1001-3200-652-32-1-0000-0000 ^	526	526
13 1000-1001-3200-653-32-1-0000-0000 I	699	699
14 1000-1001-3200-654-32-1-0000-0000 (	158	158
15 1000-1001-3200-655-32-1-0000-0000 I	1,264	1,264
16 1000-1001-3200-665-32-1-0000-0000 I	278	278
17 1000-1001-3401-700-34-1-0000-0000 I	745	745
18 1000-1001-3402-701-34-1-0000-0000 ^	387	387
19 1000-1001-3403-703-34-1-0000-0000 I	2,111	2,111
20 1000-1001-3403-704-34-1-0000-0000 (	51	51
21 1000-1001-3404-710-34-1-0000-0000 I	386	386
22 1000-1001-3405-720-34-1-0000-0000 I	393	393
23 1000-1001-3410-730-34-1-0000-0000 I	376	376
25 1000-1001-1050-045-10-1-0000-0000 (	306	306
26 1000-1001-1090-055-10-1-0000-0000 (	267	267
27 1000-1001-1100-060-11-1-0000-0000 I	393	393
29 1000-1001-1100-062-11-6-0000-0000 /	(0)	(0)
34 1000-1001-1510-250-15-2-0000-0000 (	1,133	1,133
35 1000-1001-1510-251-15-2-0000-0000 I	713	713
37 1000-1001-1520-255-15-2-0000-0000 I	9,289	9,289
38 1000-1001-1520-256-15-2-0000-0000 I	996	996
39 1000-1001-1520-257-15-2-0000-0000 I	1,058	1,058
40 1000-1001-1520-258-15-2-0000-0000 /	202	202
41 1000-1001-1520-259-15-2-0000-0000 ^	2,732	2,732
42 1000-1001-1520-260-15-2-0000-0000 /	823	823
43 1000-1001-1520-261-15-2-0000-0000 I	2,025	2,025
45 1000-1001-1520-263-15-2-0000-0000 \	607	607
46 1000-1001-1530-270-15-2-0000-0000 I	9,513	9,513
47 1000-1001-1530-271-15-2-0000-0000 I	10	10
48 1000-1001-1530-272-15-2-0000-0000 I	5,146	5,146
49 1000-1001-1540-275-15-2-0000-0000 S	24,732	24,732
51 1000-1001-1550-278-15-2-0000-0000 (	26,303	26,303
53 1000-1001-1600-300-16-3-0000-0000 /	405	405

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Training	Total
54 1000-1001-1600-301-16-3-0000-0000 I	\$194	\$194
56 1000-1001-1600-303-16-3-0000-0000 I	664	664
58 1000-1001-1610-311-16-3-0000-0000 I	161	161
59 1000-1001-1610-312-16-3-0000-0000 S	352	352
60 1000-1001-1610-313-16-3-0000-0000 T	607	607
61 1000-1001-1620-320-16-3-0000-0000 I	41,593	41,593
62 1000-1001-1620-323-16-3-0000-0000 I	1,119	1,119
63 1000-1001-1620-324-16-3-0000-0000 S	5	5
64 1000-1001-1620-325-16-3-0000-0000 I	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	1	1
66 1000-1001-1620-327-16-3-0000-0000 I	1,604	1,604
67 1000-1001-1630-330-16-3-0000-0000 I	1,993	1,993
68 1000-1001-1640-335-16-3-0000-0000 I	3,313	3,313
69 1000-1001-1700-350-17-4-0000-0000 I	876	876
70 1000-1001-1701-355-17-4-0000-0000 C	3	3
71 1000-1001-1701-356-17-4-0000-0000 C	16	16
73 1000-1001-1705-365-17-4-0000-0000 I	1,276	1,276
74 1000-1001-1710-375-17-4-0000-0000 J	1,577	1,577
76 1000-1001-1730-381-17-4-0000-0000 C	56	56
77 1000-1001-1740-385-17-4-0000-0000 I	437	437
78 1000-1001-1740-386-17-4-0000-0000 I	1,108	1,108
81 1000-1001-1801-400-18-6-0000-0000 I	938	938
82 1000-1001-1901-431-19-6-0000-0000 J	396	396
83 1000-1001-1901-432-19-6-0000-0000 J	134	134
84 1000-1001-1901-433-19-6-0000-0000 I	207	207
85 1000-1001-1902-436-19-6-0000-0000 I	3,897	3,897
86 1000-1001-1902-437-19-6-0000-0000 I	3,840	3,840
87 1000-1001-1903-441-19-6-0000-0000 J	1,343	1,343
88 1000-1001-1903-442-19-6-0000-0000 C	3,380	3,380
90 1000-1001-1906-453-19-6-0000-0000 I	1,769	1,769
91 1000-1001-1906-454-19-6-0000-0000 I	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	124	124
93 1000-1001-1910-470-19-1-0000-0000 I	2,284	2,284
94 1000-1001-2001-480-20-5-0000-0000 I	128	128
95 1000-1001-2001-481-20-5-0000-0000 J	69	69
102 1000-1001-2005-500-20-5-0000-0000 I	379	379
103 1000-1001-2005-501-20-5-0000-0000 T	681	681
105 1000-1001-2005-503-20-5-0000-0000 T	573	573
106 1000-1001-2005-504-20-5-0000-0000 T	63	63
107 1000-1001-2010-511-20-5-0000-0000 S	324	324
108 1000-1001-2015-521-20-5-0000-0000 S	37	37

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Training	Total
109 1000-1001-2015-522-20-5-0000-0000 I	\$161	\$161
111 1000-1001-2015-524-20-4-0000-0000 I	(1)	(1)
112 1000-1001-2020-531-20-5-0000-0000 S	125	125
113 1000-1001-2023-535-20-6-0000-0000 S	209	209
114 1000-1001-2024-536-20-5-0000-0000 C	1,206	1,206
115 1000-1001-3200-656-32-1-0000-0000 I	1,076	1,076
117 1000-1001-3200-662-32-1-0000-0000 C	466	466
127 1000-1001-9994-000-19-6-0000-0000 C	(0)	(0)
131 1000-1001-9995-000-15-2-0000-0000 C	586	586
132 1000-1001-9995-000-19-6-0000-0000 C	346	346
135 1000-1001-9999-000-17-4-0000-0000 C	253	253
136 1000-1001-9999-000-20-5-0000-0000 C	260	260
138 1000-1502-1906-450-19-6-0000-0000 I	0	0
140 1000-1601-2005-501-20-5-0000-0000 T	0	0
141 1000-1601-2005-502-20-5-0000-0000 T	1	1
143 1000-1601-2020-531-20-5-0000-0000 S	221	221
145 1000-1603-2001-482-20-5-0000-0000 J	1,625	1,625
149 1000-1603-2005-505-20-5-0000-0000 T	663	663
150 1000-1603-2010-517-20-5-0000-0000 S	488	488
151 1000-1603-2015-525-20-5-0000-0000 I	497	497
152 1000-1603-2020-532-20-5-0000-0000 T	189	189
158 1000-1801-1510-250-15-2-0000-0000 C	169	169
159 2000-2001-9995-000-19-4-0000-0000 C	73	73
160 2000-2001-9995-000-19-5-0000-0000 C	10	10
161 2000-2001-9995-000-19-6-0000-0000 C	666	666
171 2000-2023-1620-324-16-3-0000-0000 S	17	17
174 2000-2027-9999-000-20-5-0000-0000 C	324	324
176 2000-2029-1906-453-19-6-0000-0000 I	165	165
177 2000-2030-9995-000-19-6-0000-0000 C	28	28
178 2000-2031-9995-000-19-6-0000-0000 C	204	204
179 2000-2032-9995-000-19-6-0000-0000 C	52	52
181 2000-2036-9995-000-19-6-0000-0000 C	15	15
182 2000-2037-9995-000-19-6-0000-0000 C	70	70
186 2000-2040-9994-000-32-1-0000-0000 C	3	3
187 2000-2042-9995-000-19-6-0000-0000 C	11	11
189 2060-2061-9995-000-15-2-0000-0000 C	1,303	1,303
191 2060-2064-9999-000-20-5-0000-0000 C	2,403	2,403
193 2070-0000-3403-703-34-1-0000-0000 I	685	685
194 2070-2071-9995-000-15-2-0000-0000 C	464	464
196 2070-2073-1710-375-17-4-0000-0000 J	67	67
197 2070-2073-1730-381-17-4-0000-0000 C	67	67

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Training	Total
198 2070-2073-9999-000-17-4-0000-0000 (	\$0	\$0
199 2070-2074-9999-000-20-5-0000-0000 (	710	710
203 2070-2079-9999-000-17-4-0000-0000 (	86	86
205 2100-2101-2020-531-20-5-0000-0000 (	1,476	1,476
209 2100-2102-2010-511-20-5-0000-0000 (	128	128
213 2100-2102-9999-000-20-5-0000-0000 (	9	9
214 2100-2103-2010-511-20-5-0000-0000 (	1,101	1,101
215 2100-2103-2015-521-20-5-0000-0000 (	558	558
219 2100-2103-9999-000-20-5-0000-0000 (	32	32
222 2100-2104-2010-511-20-5-0000-0000 (	621	621
225 2100-2104-9999-000-20-5-0000-0000 (	702	702
229 2300-2318-2060-541-20-5-0000-0000 I	0	0
230 2300-2319-2060-541-20-5-0000-0000 I	4	4
233 2300-2322-2060-541-20-5-0000-0000 I	2	2
234 2300-2323-2060-541-20-5-0000-0000 I	0	0
235 2300-2324-2060-541-20-5-0000-0000 I	3	3
236 2300-2325-2060-541-20-5-0000-0000 I	2	2
241 2400-2405-1580-290-15-2-0000-0000 (	251	251
242 2400-2408-9999-000-20-5-0000-0000 (	85	85
243 2400-2409-9999-000-20-5-0000-0000 (	104	104
244 2400-2417-1700-350-17-4-0000-0000 I	(1)	(1)
251 2400-2417-9999-000-17-4-0000-0000 (	63	63
252 2400-2418-9999-000-20-5-0000-0000 (	15	15
254 2400-2436-1540-275-15-2-0000-0000 (	3	3
255 2400-2436-1550-278-15-2-0000-0000 (	803	803
256 2400-2440-1710-375-17-4-0000-0000 /	72	72
257 2400-2441-2015-523-20-5-0000-0000 I	5	5
258 2400-2441-9999-000-20-5-0000-0000 (	33	33
260 2400-2446-2001-481-20-5-0000-0000 /	9	9
262 2400-2448-2024-536-20-5-0000-0000 (	4	4
263 2400-2448-9999-000-20-5-0000-0000 (	29	29
267 2500-2504-9999-000-20-5-0000-0000 (	406	406
268 2500-2506-2010-511-20-5-0000-0000 (	1,903	1,903
271 2500-2506-9999-000-20-5-0000-0000 (	12	12
273 2500-2508-2001-480-20-5-0000-0000 I	(2)	(2)
274 2500-2508-2001-481-20-5-0000-0000 /	51	51
281 2500-2508-2005-501-20-5-0000-0000 (	375	375
282 2500-2508-2005-502-20-5-0000-0000 (	717	717
283 2500-2508-2005-503-20-5-0000-0000 (	156	156
284 2500-2508-2005-504-20-5-0000-0000 (	117	117
285 2500-2508-2015-522-20-5-0000-0000 I	27	27

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Training	Total
288 2500-2508-9993-000-20-5-0000-0000 `	\$0	\$0
290 2500-2508-9999-000-20-5-0000-0000 (	3	3
292 2500-2509-9999-000-20-5-0000-0000 (	29	29
293 2500-2510-9999-000-20-5-0000-0000 (	9	9
294 2500-2511-9999-000-20-5-0000-0000 (	2	2
295 2500-2512-9999-000-20-5-0000-0000 (	90	90
296 2500-2513-9999-000-20-5-0000-0000 (	113	113
297 2500-2515-9999-000-20-5-0000-0000 (	87	87
299 2500-2517-9999-000-20-5-0000-0000 (	186	186
301 2600-2601-9999-000-20-5-0000-0000 (	55	55
302 2600-2602-9999-000-20-5-0000-0000 (	440	440
303 2700-2701-1700-350-17-4-0000-0000 I	595	595
304 2700-2701-1705-365-17-4-0000-0000 I	528	528
305 2700-2701-1710-375-17-4-0000-0000 /	779	779
306 2700-2701-1730-381-17-4-0000-0000 (	111	111
308 2700-2701-1740-385-17-4-0000-0000 I	319	319
309 2700-2701-1740-386-17-4-0000-0000 I	1,158	1,158
312 2700-2701-9999-000-17-4-0000-0000 (	411	411
313 2700-2702-9999-000-17-4-0000-0000 (	179	179
314 2700-2703-1710-375-17-4-0000-0000 /	1,046	1,046
315 2700-2703-1730-381-17-4-0000-0000 (	47	47
316 2700-2703-1730-384-17-4-0000-0000 `	119	119
317 2700-2705-2015-522-20-5-0000-0000 I	280	280
318 2700-2706-3200-651-32-1-0000-0000 /	43	43
324 3000-3012-9999-000-20-5-0000-0000 (	21	21
326 3000-3016-9999-000-20-5-0000-0000 (	10	10
327 3000-3022-9999-000-10-1-0000-0000 (	2	2
330 3050-3506-2015-523-20-5-0000-0000 I	99	99
332 3050-3509-2015-523-20-5-0000-0000 I	1,085	1,085
334 3050-3517-2015-523-20-5-0000-0000 I	1,018	1,018
335 3050-3517-9999-000-20-5-0000-0000 (	41	41
337 3050-3521-2015-523-20-5-0000-0000 I	3	3
346 3100-3110-9999-000-17-4-0000-0000 (	4	4
348 3100-3111-9999-000-20-5-0000-0000 (	54	54
352 3100-3114-9999-000-20-5-0000-0000 (	55	55
368 3100-3143-9999-000-20-5-0000-0000 (	0	0
371 3100-3146-9999-000-20-5-0000-0000 (	58	58
376 4000-4001-4110-761-41-0-0000-0000 \	16,236	16,236
377 4000-4001-4115-765-41-0-0000-0000 \	1,001	1,001
378 4000-4001-4115-766-41-0-0000-0000 \	0	0
381 4000-4002-4115-765-41-0-0000-0000 \	570	570

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Training	Total
382 4000-4005-4115-765-41-0-0000-0000 \	\$7	\$7
383 4000-4006-4115-765-41-0-0000-0000 \	6	6
384 4000-4007-4112-763-41-0-0000-0000 I	112	112
387 4000-4010-4115-765-41-0-0000-0000 \	246	246
389 4000-4011-4115-765-41-0-0000-0000 \	6	6
391 4000-4013-4115-765-41-0-0000-0000 \	0	0
423 4100-4101-4120-771-41-0-0000-0000 (	385	385
424 4100-4101-4120-772-41-0-0000-0000 I	160	160
425 4100-4101-4120-773-41-0-0000-0000 I	300	300
426 4100-4101-4120-774-41-0-0000-0000 :	8,191	8,191
427 4100-4101-4120-775-41-0-0000-0000 :	1	1
428 4100-4101-4120-776-41-0-0000-0000 I	1,172	1,172
429 4100-4101-4120-777-41-0-0000-0000 (	2,314	2,314
432 4100-4103-4125-786-41-0-0000-0000 I	14	14
433 4100-4104-4120-773-41-0-0000-0000 I	9	9
439 4150-4151-2010-512-20-5-0000-0000 :	1,360	1,360
440 4150-4151-2015-521-20-5-0000-0000 :	(2)	(2)
441 4150-4151-2015-522-20-5-0000-0000 I	2,283	2,283
444 4150-4151-4120-779-41-0-0000-0000 I	370	370
448 4200-4201-4301-831-43-0-0000-0000 I	929	929
449 4200-4201-4301-832-43-0-0000-0000 I	2,941	2,941
450 4200-4201-4301-833-43-0-0000-0000 I	2,473	2,473
451 4200-4201-4301-834-43-0-0000-0000 I	1,744	1,744
452 4200-4201-4301-835-43-0-0000-0000 /	161	161
453 4200-4201-4301-836-43-0-0000-0000 /	990	990
454 4200-4201-4301-837-43-0-0000-0000 /	597	597
455 4200-4201-4301-838-43-0-0000-0000 /	74	74
458 4200-4223-9999-870-43-0-0000-0000 /	154	154
460 4200-4223-9999-873-43-0-0000-0000 /	152	152
462 4200-4224-9999-871-43-0-0000-0000 /	41	41
463 4200-4225-4305-856-43-0-0000-0000 /	361	361
466 4200-4230-9999-871-43-0-0000-0000 /	176	176
467 4200-4281-4302-851-43-0-0000-0000 I	257	257
474 4500-4501-4135-792-41-0-0000-0000 :	542	542
475 4500-4501-4140-796-41-0-0000-0000 I	9,719	9,719
476 4500-4501-4140-797-41-0-0000-0000 I	1,773	1,773
477 4500-4501-4140-798-41-0-0000-0000 I	411	411
478 4500-4501-4140-799-41-0-0000-0000 \	4,384	4,384
479 4500-4501-4140-800-41-0-0000-0000 ^	160	160
480 4500-4501-4145-806-41-0-0000-0000 I	844	844
481 4500-4501-9994-000-41-0-0000-0000 (	29	29

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Training	Total
495 4600-4602-4510-911-45-0-0000-0000 /	\$814	\$814
496 4600-4602-4510-912-45-0-0000-0000 /	14,046	14,046
500 4600-4602-4530-930-45-0-0000-0000 /	2,921	2,921
501 4600-4602-4540-940-45-0-0000-0000 /	167	167
502 4600-4602-4540-942-45-0-0000-0000 /	129	129
503 4600-4602-4540-943-45-0-0000-0000 /	52	52
510 4600-4604-4520-920-45-0-0000-0000 /	1,205	1,205
511 4600-4604-4520-921-45-0-0000-0000 /	4,320	4,320
512 4600-4604-4520-922-45-0-0000-0000 /	1,657	1,657
513 4600-4604-4530-930-45-0-0000-0000 /	669	669
515 4600-4604-4550-950-45-0-0000-0000 /	93	93
516 4600-4604-4550-952-45-0-0000-0000 /	282	282
517 4600-4604-4550-953-45-0-0000-0000 /	101	101
519 4600-4605-4510-912-45-0-0000-0000 /	2,053	2,053
520 4600-4609-9999-000-45-0-0000-0000 /	20	20
521 4610-0000-9999-000-45-0-0000-0000 /	54	54
522 4630-0000-9999-000-45-0-0000-0000 /	128	128
528 4680-4685-4510-912-45-0-0000-0000 /	10,138	10,138
529 4680-4685-4530-930-45-0-0000-0000 /	60	60
536 5000-5001-3014-575-30-0-0000-0000 /	7,825	7,825
538 5000-5002-3015-577-30-0-0000-0000 /	519	519
539 5000-5004-1100-068-11-1-0000-0000 /	2,374	2,374
541 5000-5011-3002-561-30-0-0000-0000 /	2,852	2,852
542 5000-5011-3002-568-30-0-0000-0000 /	897	897
545 5000-5013-3002-562-30-0-0000-0000 /	25	25
548 5000-5021-1220-130-12-1-0000-0000 /	154	154
549 5000-5031-3002-561-30-0-0000-0000 /	44	44
552 5000-5042-3101-600-31-0-0000-0000 /	1,389	1,389
553 5000-5042-3102-601-31-0-0000-0000 /	1,499	1,499
554 5000-5042-3103-603-31-0-0000-0000 /	3,639	3,639
555 5000-5042-3104-610-31-0-0000-0000 /	795	795
556 5000-5042-3111-625-31-0-0000-0000 /	1,120	1,120
564 5100-5101-3408-723-34-1-0000-0000 /	426	426
567 5100-5102-3407-722-34-1-0000-0000 /	1,166	1,166
569 5100-5111-1110-074-11-1-0000-0000 /	5,337	5,337
570 5100-5112-3407-721-34-1-0000-0000 /	497	497
572 5200-5207-3240-682-32-0-0000-0000 /	449	449
573 5200-5207-3240-683-32-0-0000-0000 /	1,789	1,789
574 5200-5207-3240-684-32-0-0000-0000 /	1,177	1,177
576 5200-5207-3240-686-32-0-0000-0000 /	845	845
579 5200-5251-4101-751-41-0-0000-0000 /	1,409	1,409

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Training	Total
580 5200-5251-4101-752-41-0-0000-0000 I	\$1,821	\$1,821
583 5200-5253-4101-752-41-0-0000-0000 I	4	4
584 5200-5253-4101-753-41-0-0000-0000 I	101	101
585 5200-5253-4115-765-41-0-0000-0000 \	12	12
586 5200-5253-4125-787-41-0-0000-0000 :	2	2
598 1000-1001-1906-450-19-6-0000-0000 I	1,219	1,219
601 2000-2029-1100-061-11-6-0000-0000 I	3	3
608 3100-3137-9999-000-16-3-0000-0000 (	28	28
620 2100-2102-2010-513-20-5-0000-0000 /	(15)	(15)
621 2100-2103-2010-514-20-5-0000-0000 I	(3)	(3)
628 3000-3023-9999-000-16-3-0000-0000 (	14	14
632 1000-1001-1067-047-10-1-0000-0000 I	178	178
633 1000-1001-1068-048-10-1-0000-0000 :	188	188
635 1000-1001-1100-062-11-1-0000-0000 /	4	4
637 1000-1001-1210-112-12-1-0000-0000 (	6	6
639 1000-1001-1410-202-14-6-0000-0000 (	8,960	8,960
640 1000-1001-1530-265-15-2-0000-0000 :	14,395	14,395
641 1000-1001-1530-266-15-2-0000-0000 (	13,723	13,723
642 1000-1001-1530-267-15-2-0000-0000 :	13,102	13,102
643 1000-1001-1530-268-15-2-0000-0000 I	14,511	14,511
644 1000-1001-1530-269-15-2-0000-0000 I	13,175	13,175
645 1000-1001-1540-274-15-2-0000-0000 I	2,333	2,333
646 1000-1001-1540-285-15-2-0000-0000 I	2,847	2,847
647 1000-1001-1540-280-15-2-0000-0000 :	1,329	1,329
648 1000-1001-1550-281-15-2-0000-0000 (	2,344	2,344
649 1000-1001-1620-328-16-3-0000-0000 :	0	0
652 1000-1001-1910-470-19-6-0000-0000 I	24	24
653 1000-1001-2010-514-20-5-0000-0000 I	23	23
655 1000-1001-2201-494-22-5-0000-0000 (	15	15
656 1000-1001-2204-545-22-5-0000-0000 (	(3)	(3)
657 1000-1001-2205-546-22-5-0000-0000 :	4	4
659 1000-1001-3020-581-30-0-0000-0000 I	2	2
660 1000-1001-3020-581-30-1-0000-0000 I	193	193
661 1000-1001-3102-602-31-1-0000-0000 (	378	378
664 1000-1001-4120-776-41-6-0000-0000 I	628	628
674 2000-2023-1620-322-16-3-0000-0000 :	1,126	1,126
693 2000-2041-1540-275-15-2-0000-0000 :	14	14
696 2000-2041-1610-311-16-3-0000-0000 I	22	22
698 2000-2041-1620-320-16-3-0000-0000 I	72	72
702 2000-2041-1630-330-16-3-0000-0000 I	525	525
705 2000-2041-1906-450-19-6-0000-0000 I	31	31

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Training	Total
707 2000-2041-4120-776-41-6-0000-0000 I	\$59	\$59
713 2000-2041-9999-000-17-4-0000-0000 C	144	144
714 2000-2041-9999-000-20-5-0000-0000 C	464	464
716 2000-2041-9999-275-15-2-0000-0000 C	28	28
719 2000-2041-9999-511-20-5-0000-0000 C	2,039	2,039
723 2060-0000-1903-441-19-6-0000-0000 J	2	2
725 2070-0000-1906-453-19-6-0000-0000 I	66	66
726 2070-2075-1410-202-14-6-0000-0000 C	71	71
727 2070-2082-1906-450-19-6-0000-0000 I	(0)	(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(9)	(9)
737 2100-2103-2010-513-20-5-0000-0000 J	131	131
738 2100-2104-2203-544-22-5-0000-0000 J	11	11
747 2500-2508-2202-543-22-5-0000-0000 J	263	263
749 2500-2508-2203-544-22-5-0000-0000 J	137	137
750 2500-2508-2204-545-22-5-0000-0000 C	39	39
752 2700-2701-1700-351-17-4-0000-0000 I	134	134
753 2700-2701-1701-355-17-4-0000-0000 C	8	8
754 2700-2701-2205-546-22-5-0000-0000 S	67	67
756 2700-2703-1700-350-17-4-0000-0000 I	14	14
758 2700-2705-4120-776-41-0-0000-0000 I	1	1
759 2700-2705-4120-776-41-4-0000-0000 I	308	308
762 2700-2705-9999-000-20-5-0000-0000 C	418	418
763 2700-2706-1700-350-17-4-0000-0000 I	57	57
766 3000-3024-9999-000-16-3-0000-0000 C	45	45
788 4030-4063-4115-765-41-0-0000-0000 J	16	16
797 4200-4223-9999-872-43-0-0000-0000 J	29	29
805 5000-5008-3001-550-30-0-0000-0000 C	1,491	1,491
813 5000-5014-9994-000-30-0-0000-0000 C	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 C	560	560
819 5100-5111-1110-074-11-6-0000-0000 I	639	639
820 5200-5251-2202-542-22-5-0000-0000 I	121	121
821 5200-5251-2205-547-22-5-0000-0000 I	233	233
834 1000-1001-9999-016-01-1-0000-0000 C	0	0
836 2000-2046-9995-000-19-6-0000-0000 C	(8)	(8)
840 1000-1604-2201-494-22-5-0000-0000 C	2,079	2,079
841 1000-1001-1620-322-16-3-0000-0000 S	2	2
865 1000-1001-1120-062-11-1-0000-0000 J	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	110	110

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Training	Total
867 1000-1001-1700-351-17-4-0000-0000 I	\$221	\$221
868 1000-1001-1700-352-17-4-0000-0000 I	350	350
869 1000-1001-1700-353-17-4-0000-0000 I	227	227
870 1000-1001-1700-355-17-4-0000-0000 I	183	183
871 1000-1001-1705-371-17-4-0000-0000 I	147	147
872 1000-1001-1705-372-17-4-0000-0000 I	78	78
873 1000-1001-1705-373-17-4-0000-0000 I	44	44
874 1000-1001-1705-374-17-4-0000-0000 I	83	83
875 1000-1001-1705-376-17-4-0000-0000 I	547	547
877 1000-1001-1710-371-17-4-0000-0000 I	53	53
878 1000-1001-1710-372-17-4-0000-0000 I	341	341
879 1000-1001-1710-373-17-4-0000-0000 I	142	142
880 1000-1001-1710-374-17-4-0000-0000 I	344	344
885 1000-1001-2005-483-20-5-0000-0000 I	959	959
886 1000-1001-2005-492-20-5-0000-0000 I	611	611
887 1000-1001-2005-505-20-5-0000-0000 I	0	0
889 1000-1001-2203-544-22-5-0000-0000 I	0	0
891 1000-1001-2301-101-23-1-0000-0000 I	654	654
892 1000-1001-2302-102-23-1-0000-0000 I	820	820
893 1000-1001-2303-103-23-1-0000-0000 I	734	734
894 1000-1001-2304-104-23-1-0000-0000 I	293	293
900 1000-1001-4120-776-41-0-0000-0000 I	14	14
901 1000-1001-9993-480-20-5-0000-0000 I	8	8
902 1000-1001-9993-494-22-5-0000-0000 I	4	4
903 1000-1001-9993-544-22-5-0000-0000 I	1	1
904 1000-1001-9993-545-22-5-0000-0000 I	(29)	(29)
905 1000-1001-9993-546-22-5-0000-0000 I	6	6
908 1000-1001-9995-431-19-6-0000-0000 I	21	21
909 1000-1603-3200-652-32-1-0000-0000 I	1	1
910 2000-2001-9995-431-19-6-0000-0000 I	586	586
913 2000-2001-9999-000-17-4-0000-0000 I	27	27
914 2000-2001-9999-000-20-5-0000-0000 I	381	381
915 2000-2029-1906-451-19-6-0000-0000 I	3	3
917 2000-2031-9995-431-19-6-0000-0000 I	17	17
921 2000-2036-9995-450-19-6-0000-0000 I	10	10
926 2000-2041-2010-511-20-5-0000-0000 I	193	193
930 2000-2041-9999-000-16-3-0000-0000 I	1	1
931 2000-2046-9995-431-19-6-0000-0000 I	2	2
935 2060-2066-1620-320-16-3-0000-0000 I	4,026	4,026
936 2060-2066-1620-326-16-3-0000-0000 I	2,384	2,384
937 2070-2070-2201-494-22-5-0000-0000 I	52	52

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Training	Total
938 2070-2070-2202-543-22-5-0000-0000 `	\$7	\$7
939 2070-2070-2203-544-22-5-0000-0000 `	20	20
940 2070-2070-2204-545-22-5-0000-0000 (	33	33
941 2070-2070-2205-546-22-5-0000-0000 :	66	66
942 2070-2070-4115-765-41-1-0000-0000 \	7	7
943 2070-2070-9993-494-22-5-0000-0000 `	8	8
944 2070-2070-9993-542-22-5-0000-0000 `	0	0
945 2070-2070-9993-544-22-5-0000-0000 `	8	8
946 2070-2070-9993-545-22-5-0000-0000 `	27	27
947 2070-2070-9993-546-22-5-0000-0000 `	14	14
948 2070-2070-9995-765-41-1-0000-0000 (	3	3
949 2070-2070-9995-792-41-1-0000-0000 (	9	9
950 2070-2070-9999-000-20-5-0000-0000 (	33	33
951 2070-2073-1710-364-17-4-0000-0000 (	7	7
957 2070-2094-1801-400-18-6-0000-0000 I	3	3
960 2100-2101-9993-531-20-5-0000-0000 `	14	14
961 2100-2103-9993-511-20-5-0000-0000 `	80	80
962 2100-2104-2010-514-20-5-0000-0000 I	684	684
963 2100-2104-9993-544-22-5-0000-0000 `	1	1
966 2500-2508-2005-486-20-5-0000-0000 :	45	45
969 2500-2508-9993-494-22-5-0000-0000 `	5	5
970 2500-2508-9993-520-20-5-0000-0000 `	9	9
971 2500-2508-9993-542-22-5-0000-0000 `	63	63
972 2500-2508-9993-544-22-5-0000-0000 `	75	75
974 2700-2701-1700-352-17-4-0000-0000 I	49	49
976 2700-2701-1700-355-17-4-0000-0000 (	78	78
977 2700-2701-1705-371-17-4-0000-0000 I	127	127
978 2700-2701-1705-372-17-4-0000-0000 I	50	50
979 2700-2701-1705-373-17-4-0000-0000 I	63	63
980 2700-2701-1705-374-17-4-0000-0000 I	70	70
981 2700-2701-1705-376-17-4-0000-0000 I	31	31
982 2700-2701-1710-365-17-4-0000-0000 I	4	4
983 2700-2701-1710-371-17-4-0000-0000 I	129	129
984 2700-2701-1710-372-17-4-0000-0000 I	180	180
985 2700-2701-1710-373-17-4-0000-0000 I	183	183
986 2700-2701-1710-374-17-4-0000-0000 I	289	289
987 2700-2701-1710-376-17-4-0000-0000 I	1	1
989 2700-2701-9993-546-22-5-0000-0000 `	27	27
990 2700-2702-1700-350-17-4-0000-0000 I	41	41
991 2700-2702-1700-352-17-4-0000-0000 I	22	22
992 2700-2702-1700-355-17-4-0000-0000 (	18	18

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:18 1000-1001-3402-701-34-1-0000-0000 Training Program

Department	Training	Total
994 2700-2703-1710-364-17-4-0000-0000 (	\$41	\$41
995 2700-2703-1710-371-17-4-0000-0000 I	51	51
996 2700-2703-1710-372-17-4-0000-0000 I	107	107
997 2700-2703-1710-373-17-4-0000-0000 I	212	212
998 2700-2703-1710-374-17-4-0000-0000 I	108	108
1,001 2700-2706-1700-353-17-4-0000-0000 I	22	22
1,003 2700-2706-3200-653-32-1-0000-0000 I	1	1
1,009 4100-4101-4120-770-41-0-0000-0000 (	12	12
1,018 5200-5251-2204-545-22-5-0000-0000 (	14	14
1,019 5200-5251-9993-542-22-5-0000-0000 ^	6	6
1,020 5200-5251-9993-545-22-5-0000-0000 ^	0	0
1,021 5200-5251-9993-546-22-5-0000-0000 ^	5	5
1,031 2500-2508-9993-545-22-5-0000-0000 ^	137	137
Total	<u>\$485,016</u>	<u>\$485,016</u>

1000-1001-3403-703-34-1-0000-0000 Employment Services
Nature and Extent of Services

The Personnel Services Department's mission is to provide and facilitate the delivery of effective customer service through collaborative and diplomatic efforts, employing the values of integrity, compassion, and respect.

This team is responsible for conducting recruitments and examinations, as outlined in the Fresno Municipal Code, to attract well-qualified individuals to become employees of the City of Fresno. This team also oversees the One Fresno Youth Job Corps Program with a goal of providing a career path to future employment for at risk youth of our community who experience barriers to employment.

- **Employment Services** - Costs have been allocated based on 2023/24 Salaries by GL String.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Description		Amount	General Admin	Employment Services
Personnel Costs				
Salaries	S1	1,613,393	0	1,613,393
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	539,984	0	539,984
Subtotal - Personnel Costs		2,153,377	0	2,153,377
Services & Supplies Cost				
Overtime	S	334	0	334
653302 Prof Svcs/Consulting - Outside	S	9,050	0	9,050
653303 Public Relations & Information	S	173	0	173
653306 Outside Legal Services	S	468	0	468
653402 Specialized Services /Tech	S	812	0	812
653403 Live Scan Service	S	2,479	0	2,479
655801 Training	S	500	0	500
655803 Travel & Conference	S	3,108	0	3,108
655804 Misc. Subsistence Expense	S	578	0	578
656106 Postage	S	89	0	89
656107 Office Supplies	S	7,493	0	7,493
656110 Computer Software	S	7,196	0	7,196
658005 Miscellaneous Expenditures	S	40	0	40
658016 Membership & Dues	S	9,347	0	9,347
658039 Recruitments	S	2,066	0	2,066
859120 Fac Repair & Replace Projects	S	11,400	0	11,400
859301 Employee/Visitor Prking Perm	S	240	0	240
859306 Chgs For Msngr/Mail/Copier S	S	734	0	734
859309 Facilities Management Charge	S	168,400	0	168,400
859310 Non-Recurrin Spec Projct Chrg	S	1,557	0	1,557
859331 Charges For Telephone Servic	S	3,219	0	3,219
859333 10C and 10X Charges	S	6,574	0	6,574
859334 Info Systems Service Charge	S	61,800	0	61,800

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Description	Amount	General Admin	Employment Services
859335 Info Systems Equip Charge S	47,700	0	47,700
859336 ERP Replacement Charge S	11,900	0	11,900
859337 Network Replacement Charge S	16,800	0	16,800
859338 Replacement/Leased Computer S	21,100	0	21,100
859350 Security Assessment Charges S	27,700	0	27,700
Subtotal - Services & Supplies	422,856	0	422,856
Department Cost Total	2,576,233	0	2,576,233
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	2,576,233	0	2,576,233
General Admin Distribution		0	0
Grand Total	<u>\$2,576,233</u>		<u>\$2,576,233</u>

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	First Incoming	Second Incoming	Employment Services
5 Management Services	\$1,057	\$247	\$1,304
5 Management of Staff	2,499	586	3,084
Subtotal - 1000-1001-1040-040-10-1-00	3,555	833	4,389
6 City Budget	2,807	144	2,950
Subtotal - 1000-1001-2101-050-21-1-00	2,807	144	2,950
8 Records Management	272	5	277
Subtotal - 1000-1001-1210-111-12-1-00	272	5	277
9 3 Year Average	5,542	67	5,608
Subtotal - 1000-1001-1410-201-14-1-00	5,542	67	5,608
10 Bids	605	8	612
Subtotal - 1000-1001-3020-580-30-1-00	605	8	612
11 Accounting - JE's	1,112	240	1,352
11 Accounting - Vouchers	159	35	193
Subtotal - 1000-1001-3200-651-32-1-00	1,270	275	1,545
12 Treasury	20	5	24
Subtotal - 1000-1001-3200-652-32-1-00	20	5	24
13 Payroll	4,055	1,011	5,066
Subtotal - 1000-1001-3200-653-32-1-00	4,055	1,011	5,066
16 Citywide Audit	771	9	780
Subtotal - 1000-1001-3200-665-32-1-00	771	9	780
17 Personnel Services	5,710	67	5,777
Subtotal - 1000-1001-3401-700-34-1-00	5,710	67	5,777
18 Training	2,091	20	2,111
Subtotal - 1000-1001-3402-701-34-1-00	2,091	20	2,111
19 Employment Services	0	11,326	11,326

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	First Incoming	Second Incoming	Employment Services
Subtotal - 1000-1001-3403-703-34-1-0000-0000	\$0	\$11,326	\$11,326
20 Civil Service Board	0	518	518
Subtotal - 1000-1001-3403-704-34-1-0000-0000	0	518	518
21 Employer/Employee Relations	0	3,272	3,272
Subtotal - 1000-1001-3404-710-34-1-0000-0000	0	3,272	3,272
22 Loss Control	0	1,876	1,876
Subtotal - 1000-1001-3405-720-34-1-0000-0000	0	1,876	1,876
23 Employee Benefits	0	2,094	2,094
Subtotal - 1000-1001-3410-730-34-1-0000-0000	0	2,094	2,094
Total Incoming	26,697	21,529	48,226
C. Total Allocated		<u>\$2,624,459</u>	<u>\$2,624,459</u>
		100.00%	

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employment Services Allocations

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000-1001-0110-010-01-1-0000-0000	2,759,424.94	0.74%	\$19,286	\$0	\$19,286	\$166	\$19,452
4 1000-1001-1010-030-10-1-0000-0000	987,141.86	0.27%	6,899	0	6,899	59	6,959
5 1000-1001-1040-040-10-1-0000-0000	610,166.43	0.16%	4,264	0	4,264	0	4,264
6 1000-1001-2101-050-21-1-0000-0000	1,055,787.19	0.28%	7,379	0	7,379	0	7,379
7 1000-1001-1210-110-12-1-0000-0000	555,380.10	0.15%	3,882	0	3,882	33	3,915
8 1000-1001-1210-111-12-1-0000-0000	40,922.87	0.01%	286	0	286	0	286
9 1000-1001-1410-201-14-1-0000-0000	7,142,122.22	1.92%	49,916	0	49,916	0	49,916
10 1000-1001-3020-580-30-1-0000-0000	576,009.21	0.15%	4,026	0	4,026	0	4,026
11 1000-1001-3200-651-32-1-0000-0000	817,196.02	0.22%	5,711	0	5,711	0	5,711
12 1000-1001-3200-652-32-1-0000-0000	407,329.75	0.11%	2,847	0	2,847	0	2,847
13 1000-1001-3200-653-32-1-0000-0000	541,967.34	0.15%	3,788	0	3,788	0	3,788
14 1000-1001-3200-654-32-1-0000-0000	122,359.07	0.03%	855	0	855	0	855
15 1000-1001-3200-655-32-1-0000-0000	979,699.80	0.26%	6,847	0	6,847	0	6,847
16 1000-1001-3200-665-32-1-0000-0000	215,441.47	0.06%	1,506	0	1,506	0	1,506
17 1000-1001-3401-700-34-1-0000-0000	577,202.60	0.15%	4,034	0	4,034	0	4,034
18 1000-1001-3402-701-34-1-0000-0000	299,769.55	0.08%	2,095	0	2,095	0	2,095
19 1000-1001-3403-703-34-1-0000-0000	1,620,530.60	0.44%	11,326	0	11,326	0	11,326
20 1000-1001-3403-704-34-1-0000-0000	39,205.29	0.01%	274	0	274	2	276
21 1000-1001-3404-710-34-1-0000-0000	296,375.43	0.08%	2,071	0	2,071	18	2,089
22 1000-1001-3405-720-34-1-0000-0000	301,625.20	0.08%	2,108	0	2,108	18	2,126
23 1000-1001-3410-730-34-1-0000-0000	288,748.54	0.08%	2,018	0	2,018	17	2,035
25 1000-1001-1050-045-10-1-0000-0000	234,924.38	0.06%	1,642	0	1,642	14	1,656
26 1000-1001-1090-055-10-1-0000-0000	205,228.22	0.06%	1,434	0	1,434	12	1,447
27 1000-1001-1100-060-11-1-0000-0000	301,394.90	0.08%	2,106	0	2,106	18	2,125
29 1000-1001-1100-062-11-6-0000-0000	(13.80)	0.00%	(0)	0	(0)	(0)	(0)
34 1000-1001-1510-250-15-2-0000-0000	869,980.28	0.23%	6,080	0	6,080	52	6,133
35 1000-1001-1510-251-15-2-0000-0000	547,353.13	0.15%	3,825	0	3,825	33	3,858
37 1000-1001-1520-255-15-2-0000-0000	7,130,611.93	1.91%	49,836	0	49,836	430	50,265
38 1000-1001-1520-256-15-2-0000-0000	764,300.14	0.21%	5,342	0	5,342	46	5,388
39 1000-1001-1520-257-15-2-0000-0000	811,979.26	0.22%	5,675	0	5,675	49	5,724
40 1000-1001-1520-258-15-2-0000-0000	155,028.97	0.04%	1,083	0	1,083	9	1,093
41 1000-1001-1520-259-15-2-0000-0000	2,097,168.29	0.56%	14,657	0	14,657	126	14,783
42 1000-1001-1520-260-15-2-0000-0000	631,664.18	0.17%	4,415	0	4,415	38	4,453
43 1000-1001-1520-261-15-2-0000-0000	1,554,537.71	0.42%	10,865	0	10,865	94	10,958
45 1000-1001-1520-263-15-2-0000-0000	466,108.67	0.13%	3,258	0	3,258	28	3,286
46 1000-1001-1530-270-15-2-0000-0000	7,302,650.71	1.96%	51,038	0	51,038	440	51,478
47 1000-1001-1530-271-15-2-0000-0000	7,441.74	0.00%	52	0	52	0	52
48 1000-1001-1530-272-15-2-0000-0000	3,950,237.24	1.06%	27,608	0	27,608	238	27,846
49 1000-1001-1540-275-15-2-0000-0000	18,984,302.16	5.10%	132,681	0	132,681	1,143	133,824
51 1000-1001-1550-278-15-2-0000-0000	20,190,882.93	5.42%	141,114	0	141,114	1,216	142,330
53 1000-1001-1600-300-16-3-0000-0000	310,584.67	0.08%	2,171	0	2,171	19	2,189
54 1000-1001-1600-301-16-3-0000-0000	148,685.50	0.04%	1,039	0	1,039	9	1,048

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employment Services Allocations

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56	1000-1001-1600-303-16-3-0000-0000	I 509,978.04	0.14%	\$3,564	\$0	\$3,564	\$31	\$3,595
58	1000-1001-1610-311-16-3-0000-0000	I 123,958.49	0.03%	866	0	866	7	874
59	1000-1001-1610-312-16-3-0000-0000	S 269,865.93	0.07%	1,886	0	1,886	16	1,902
60	1000-1001-1610-313-16-3-0000-0000	~ 465,959.17	0.13%	3,257	0	3,257	28	3,285
61	1000-1001-1620-320-16-3-0000-0000	I 31,927,490.33	8.57%	223,141	0	223,141	1,923	225,064
62	1000-1001-1620-323-16-3-0000-0000	I 858,676.63	0.23%	6,001	0	6,001	52	6,053
63	1000-1001-1620-324-16-3-0000-0000	S 3,889.93	0.00%	27	0	27	0	27
64	1000-1001-1620-325-16-3-0000-0000	I 7.55	0.00%	0	0	0	0	0
65	1000-1001-1620-326-16-3-0000-0000	S 445.87	0.00%	3	0	3	0	3
66	1000-1001-1620-327-16-3-0000-0000	I 1,231,491.80	0.33%	8,607	0	8,607	74	8,681
67	1000-1001-1630-330-16-3-0000-0000	I 1,530,221.14	0.41%	10,695	0	10,695	92	10,787
68	1000-1001-1640-335-16-3-0000-0000	I 2,543,058.92	0.68%	17,773	0	17,773	153	17,927
69	1000-1001-1700-350-17-4-0000-0000	I 672,779.27	0.18%	4,702	0	4,702	41	4,743
70	1000-1001-1701-355-17-4-0000-0000	C 2,385.97	0.00%	17	0	17	0	17
71	1000-1001-1701-356-17-4-0000-0000	C 12,632.94	0.00%	88	0	88	1	89
73	1000-1001-1705-365-17-4-0000-0000	I 979,265.88	0.26%	6,844	0	6,844	59	6,903
74	1000-1001-1710-375-17-4-0000-0000	/ 1,210,680.50	0.33%	8,461	0	8,461	73	8,534
76	1000-1001-1730-381-17-4-0000-0000	C 43,364.76	0.01%	303	0	303	3	306
77	1000-1001-1740-385-17-4-0000-0000	I 335,409.22	0.09%	2,344	0	2,344	20	2,364
78	1000-1001-1740-386-17-4-0000-0000	I 850,802.86	0.23%	5,946	0	5,946	51	5,997
81	1000-1001-1801-400-18-6-0000-0000	I 720,140.16	0.19%	5,033	0	5,033	43	5,076
82	1000-1001-1901-431-19-6-0000-0000	/ 304,033.22	0.08%	2,125	0	2,125	18	2,143
83	1000-1001-1901-432-19-6-0000-0000	/ 103,094.63	0.03%	721	0	721	6	727
84	1000-1001-1901-433-19-6-0000-0000	I 159,205.20	0.04%	1,113	0	1,113	10	1,122
85	1000-1001-1902-436-19-6-0000-0000	I 2,991,461.15	0.80%	20,907	0	20,907	180	21,087
86	1000-1001-1902-437-19-6-0000-0000	I 2,947,643.35	0.79%	20,601	0	20,601	178	20,779
87	1000-1001-1903-441-19-6-0000-0000	/ 1,030,639.63	0.28%	7,203	0	7,203	62	7,265
88	1000-1001-1903-442-19-6-0000-0000	C 2,594,540.42	0.70%	18,133	0	18,133	156	18,289
90	1000-1001-1906-453-19-6-0000-0000	I 1,357,843.37	0.36%	9,490	0	9,490	82	9,572
91	1000-1001-1906-454-19-6-0000-0000	I 3.02	0.00%	0	0	0	0	0
92	1000-1001-1909-463-19-6-0000-0000	I 94,952.06	0.03%	664	0	664	6	669
93	1000-1001-1910-470-19-1-0000-0000	I 1,753,573.09	0.47%	12,256	0	12,256	106	12,361
94	1000-1001-2001-480-20-5-0000-0000	I 98,157.65	0.03%	686	0	686	6	692
95	1000-1001-2001-481-20-5-0000-0000	/ 53,127.61	0.01%	371	0	371	3	375
102	1000-1001-2005-500-20-5-0000-0000	I 290,755.74	0.08%	2,032	0	2,032	18	2,050
103	1000-1001-2005-501-20-5-0000-0000	~ 522,922.71	0.14%	3,655	0	3,655	31	3,686
105	1000-1001-2005-503-20-5-0000-0000	~ 439,740.29	0.12%	3,073	0	3,073	26	3,100
106	1000-1001-2005-504-20-5-0000-0000	~ 48,206.01	0.01%	337	0	337	3	340
107	1000-1001-2010-511-20-5-0000-0000	S 248,454.93	0.07%	1,736	0	1,736	15	1,751
108	1000-1001-2015-521-20-5-0000-0000	S 28,641.53	0.01%	200	0	200	2	202
109	1000-1001-2015-522-20-5-0000-0000	I 123,439.96	0.03%	863	0	863	7	870
111	1000-1001-2015-524-20-4-0000-0000	I (866.55)	0.00%	(6)	0	(6)	(0)	(6)

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employment Services Allocations

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112	1000-1001-2020-531-20-5-0000-0000	96,279.44	0.03%	\$673	\$0	\$673	\$6	\$679
113	1000-1001-2023-535-20-6-0000-0000	160,456.21	0.04%	1,121	0	1,121	10	1,131
114	1000-1001-2024-536-20-5-0000-0000	925,441.35	0.25%	6,468	0	6,468	56	6,524
115	1000-1001-3200-656-32-1-0000-0000	825,960.84	0.22%	5,773	0	5,773	50	5,822
117	1000-1001-3200-662-32-1-0000-0000	357,655.75	0.10%	2,500	0	2,500	22	2,521
127	1000-1001-9994-000-19-6-0000-0000	(14.96)	0.00%	(0)	0	(0)	(0)	(0)
131	1000-1001-9995-000-15-2-0000-0000	450,140.82	0.12%	3,146	0	3,146	27	3,173
132	1000-1001-9995-000-19-6-0000-0000	265,854.13	0.07%	1,858	0	1,858	16	1,874
135	1000-1001-9999-000-17-4-0000-0000	193,952.01	0.05%	1,356	0	1,356	12	1,367
136	1000-1001-9999-000-20-5-0000-0000	199,639.77	0.05%	1,395	0	1,395	12	1,407
138	1000-1502-1906-450-19-6-0000-0000	337.35	0.00%	2	0	2	0	2
140	1000-1601-2005-501-20-5-0000-0000	63.31	0.00%	0	0	0	0	0
141	1000-1601-2005-502-20-5-0000-0000	932.53	0.00%	7	0	7	0	7
143	1000-1601-2020-531-20-5-0000-0000	169,881.53	0.05%	1,187	0	1,187	10	1,198
145	1000-1603-2001-482-20-5-0000-0000	1,247,563.39	0.33%	8,719	0	8,719	75	8,794
149	1000-1603-2005-505-20-5-0000-0000	508,787.37	0.14%	3,556	0	3,556	31	3,587
150	1000-1603-2010-517-20-5-0000-0000	374,337.60	0.10%	2,616	0	2,616	23	2,639
151	1000-1603-2015-525-20-5-0000-0000	381,442.19	0.10%	2,666	0	2,666	23	2,689
152	1000-1603-2020-532-20-5-0000-0000	144,871.51	0.04%	1,013	0	1,013	9	1,021
158	1000-1801-1510-250-15-2-0000-0000	129,450.12	0.03%	905	0	905	8	913
159	2000-2001-9995-000-19-4-0000-0000	56,002.02	0.02%	391	0	391	3	395
160	2000-2001-9995-000-19-5-0000-0000	7,869.30	0.00%	55	0	55	0	55
161	2000-2001-9995-000-19-6-0000-0000	511,522.23	0.14%	3,575	0	3,575	31	3,606
171	2000-2023-1620-324-16-3-0000-0000	13,000.00	0.00%	91	0	91	1	92
174	2000-2027-9999-000-20-5-0000-0000	248,361.46	0.07%	1,736	0	1,736	15	1,751
176	2000-2029-1906-453-19-6-0000-0000	126,555.17	0.03%	884	0	884	8	892
177	2000-2030-9995-000-19-6-0000-0000	21,870.99	0.01%	153	0	153	1	154
178	2000-2031-9995-000-19-6-0000-0000	156,471.05	0.04%	1,094	0	1,094	9	1,103
179	2000-2032-9995-000-19-6-0000-0000	39,717.66	0.01%	278	0	278	2	280
181	2000-2036-9995-000-19-6-0000-0000	11,217.19	0.00%	78	0	78	1	79
182	2000-2037-9995-000-19-6-0000-0000	53,659.79	0.01%	375	0	375	3	378
186	2000-2040-9994-000-32-1-0000-0000	2,026.62	0.00%	14	0	14	0	14
187	2000-2042-9995-000-19-6-0000-0000	8,742.25	0.00%	61	0	61	1	62
189	2060-2061-9995-000-15-2-0000-0000	1,000,567.35	0.27%	6,993	0	6,993	60	7,053
191	2060-2064-9999-000-20-5-0000-0000	1,844,853.96	0.50%	12,894	0	12,894	111	13,005
193	2070-0000-3403-703-34-1-0000-0000	525,687.37	0.14%	3,674	0	3,674	32	3,706
194	2070-2071-9995-000-15-2-0000-0000	355,908.75	0.10%	2,487	0	2,487	21	2,509
196	2070-2073-1710-375-17-4-0000-0000	51,467.53	0.01%	360	0	360	3	363
197	2070-2073-1730-381-17-4-0000-0000	51,127.43	0.01%	357	0	357	3	360
198	2070-2073-9999-000-17-4-0000-0000	52.72	0.00%	0	0	0	0	0
199	2070-2074-9999-000-20-5-0000-0000	545,346.50	0.15%	3,811	0	3,811	33	3,844
203	2070-2079-9999-000-17-4-0000-0000	65,849.07	0.02%	460	0	460	4	464

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employment Services Allocations

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
205 2100-2101-2020-531-20-5-0000-0000	1,133,042.40	0.30%	\$7,919	\$0	\$7,919	\$68	\$7,987
209 2100-2102-2010-511-20-5-0000-0000	98,130.37	0.03%	686	0	686	6	692
213 2100-2102-9999-000-20-5-0000-0000	7,086.38	0.00%	50	0	50	0	50
214 2100-2103-2010-511-20-5-0000-0000	845,088.79	0.23%	5,906	0	5,906	51	5,957
215 2100-2103-2015-521-20-5-0000-0000	428,034.53	0.11%	2,992	0	2,992	26	3,017
219 2100-2103-9999-000-20-5-0000-0000	24,382.08	0.01%	170	0	170	1	172
222 2100-2104-2010-511-20-5-0000-0000	476,607.84	0.13%	3,331	0	3,331	29	3,360
225 2100-2104-9999-000-20-5-0000-0000	538,684.74	0.14%	3,765	0	3,765	32	3,797
229 2300-2318-2060-541-20-5-0000-0000	78.60	0.00%	1	0	1	0	1
230 2300-2319-2060-541-20-5-0000-0000	3,118.47	0.00%	22	0	22	0	22
233 2300-2322-2060-541-20-5-0000-0000	1,721.14	0.00%	12	0	12	0	12
234 2300-2323-2060-541-20-5-0000-0000	188.67	0.00%	1	0	1	0	1
235 2300-2324-2060-541-20-5-0000-0000	2,552.06	0.00%	18	0	18	0	18
236 2300-2325-2060-541-20-5-0000-0000	1,852.99	0.00%	13	0	13	0	13
241 2400-2405-1580-290-15-2-0000-0000	192,692.73	0.05%	1,347	0	1,347	12	1,358
242 2400-2408-9999-000-20-5-0000-0000	65,605.49	0.02%	459	0	459	4	462
243 2400-2409-9999-000-20-5-0000-0000	79,669.08	0.02%	557	0	557	5	562
244 2400-2417-1700-350-17-4-0000-0000	(674.21)	0.00%	(5)	0	(5)	(0)	(5)
251 2400-2417-9999-000-17-4-0000-0000	48,575.87	0.01%	339	0	339	3	342
252 2400-2418-9999-000-20-5-0000-0000	11,567.67	0.00%	81	0	81	1	82
254 2400-2436-1540-275-15-2-0000-0000	2,198.05	0.00%	15	0	15	0	15
255 2400-2436-1550-278-15-2-0000-0000	616,753.46	0.17%	4,310	0	4,310	37	4,348
256 2400-2440-1710-375-17-4-0000-0000	55,509.79	0.01%	388	0	388	3	391
257 2400-2441-2015-523-20-5-0000-0000	4,035.44	0.00%	28	0	28	0	28
258 2400-2441-9999-000-20-5-0000-0000	25,207.72	0.01%	176	0	176	2	178
260 2400-2446-2001-481-20-5-0000-0000	6,733.66	0.00%	47	0	47	0	47
262 2400-2448-2024-536-20-5-0000-0000	3,400.47	0.00%	24	0	24	0	24
263 2400-2448-9999-000-20-5-0000-0000	21,965.24	0.01%	154	0	154	1	155
267 2500-2504-9999-000-20-5-0000-0000	311,350.19	0.08%	2,176	0	2,176	19	2,195
268 2500-2506-2010-511-20-5-0000-0000	1,461,050.13	0.39%	10,211	0	10,211	88	10,299
271 2500-2506-9999-000-20-5-0000-0000	9,214.58	0.00%	64	0	64	1	65
273 2500-2508-2001-480-20-5-0000-0000	(1,872.05)	0.00%	(13)	0	(13)	(0)	(13)
274 2500-2508-2001-481-20-5-0000-0000	38,911.80	0.01%	272	0	272	2	274
281 2500-2508-2005-501-20-5-0000-0000	287,877.51	0.08%	2,012	0	2,012	17	2,029
282 2500-2508-2005-502-20-5-0000-0000	550,592.22	0.15%	3,848	0	3,848	33	3,881
283 2500-2508-2005-503-20-5-0000-0000	119,837.21	0.03%	838	0	838	7	845
284 2500-2508-2005-504-20-5-0000-0000	89,584.95	0.02%	626	0	626	5	632
285 2500-2508-2015-522-20-5-0000-0000	20,563.22	0.01%	144	0	144	1	145
288 2500-2508-9993-000-20-5-0000-0000	0.01	0.00%	0	0	0	0	0
290 2500-2508-9999-000-20-5-0000-0000	2,335.67	0.00%	16	0	16	0	16
292 2500-2509-9999-000-20-5-0000-0000	22,345.85	0.01%	156	0	156	1	158
293 2500-2510-9999-000-20-5-0000-0000	7,282.47	0.00%	51	0	51	0	51

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employment Services Allocations

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
294 2500-2511-9999-000-20-5-0000-0000 (	1,254.33	0.00%	\$9	\$0	\$9	\$0	\$9
295 2500-2512-9999-000-20-5-0000-0000 (	69,291.40	0.02%	484	0	484	4	488
296 2500-2513-9999-000-20-5-0000-0000 (	86,716.80	0.02%	606	0	606	5	611
297 2500-2515-9999-000-20-5-0000-0000 (	66,976.97	0.02%	468	0	468	4	472
299 2500-2517-9999-000-20-5-0000-0000 (	142,819.43	0.04%	998	0	998	9	1,007
301 2600-2601-9999-000-20-5-0000-0000 (	42,331.14	0.01%	296	0	296	3	298
302 2600-2602-9999-000-20-5-0000-0000 (	337,801.97	0.09%	2,361	0	2,361	20	2,381
303 2700-2701-1700-350-17-4-0000-0000 I	456,777.60	0.12%	3,192	0	3,192	28	3,220
304 2700-2701-1705-365-17-4-0000-0000 I	405,007.09	0.11%	2,831	0	2,831	24	2,855
305 2700-2701-1710-375-17-4-0000-0000 /	598,288.22	0.16%	4,181	0	4,181	36	4,217
306 2700-2701-1730-381-17-4-0000-0000 (	85,378.77	0.02%	597	0	597	5	602
308 2700-2701-1740-385-17-4-0000-0000 I	244,778.31	0.07%	1,711	0	1,711	15	1,725
309 2700-2701-1740-386-17-4-0000-0000 I	888,661.34	0.24%	6,211	0	6,211	54	6,264
312 2700-2701-9999-000-17-4-0000-0000 (	315,830.96	0.08%	2,207	0	2,207	19	2,226
313 2700-2702-9999-000-17-4-0000-0000 (	137,695.30	0.04%	962	0	962	8	971
314 2700-2703-1710-375-17-4-0000-0000 /	802,766.86	0.22%	5,611	0	5,611	48	5,659
315 2700-2703-1730-381-17-4-0000-0000 (	35,996.60	0.01%	252	0	252	2	254
316 2700-2703-1730-384-17-4-0000-0000 `	91,503.23	0.02%	640	0	640	6	645
317 2700-2705-2015-522-20-5-0000-0000 I	214,907.22	0.06%	1,502	0	1,502	13	1,515
318 2700-2706-3200-651-32-1-0000-0000 /	32,828.04	0.01%	229	0	229	2	231
324 3000-3012-9999-000-20-5-0000-0000 (	16,098.46	0.00%	113	0	113	1	113
326 3000-3016-9999-000-20-5-0000-0000 (	7,395.39	0.00%	52	0	52	0	52
327 3000-3022-9999-000-10-1-0000-0000 (	1,201.16	0.00%	8	0	8	0	8
330 3050-3506-2015-523-20-5-0000-0000 I	75,966.20	0.02%	531	0	531	5	536
332 3050-3509-2015-523-20-5-0000-0000 I	832,746.34	0.22%	5,820	0	5,820	50	5,870
334 3050-3517-2015-523-20-5-0000-0000 I	781,354.42	0.21%	5,461	0	5,461	47	5,508
335 3050-3517-9999-000-20-5-0000-0000 (	31,494.01	0.01%	220	0	220	2	222
337 3050-3521-2015-523-20-5-0000-0000 I	2,035.30	0.00%	14	0	14	0	14
346 3100-3110-9999-000-17-4-0000-0000 (	2,908.27	0.00%	20	0	20	0	21
348 3100-3111-9999-000-20-5-0000-0000 (	41,325.67	0.01%	289	0	289	2	291
352 3100-3114-9999-000-20-5-0000-0000 (	42,398.02	0.01%	296	0	296	3	299
368 3100-3143-9999-000-20-5-0000-0000 (	329.98	0.00%	2	0	2	0	2
371 3100-3146-9999-000-20-5-0000-0000 (	44,599.89	0.01%	312	0	312	3	314
376 4000-4001-4110-761-41-0-0000-0000 \	12,463,050.59	3.35%	87,104	0	87,104	751	87,855
377 4000-4001-4115-765-41-0-0000-0000 \	768,444.05	0.21%	5,371	0	5,371	46	5,417
378 4000-4001-4115-766-41-0-0000-0000 \	313.13	0.00%	2	0	2	0	2
381 4000-4002-4115-765-41-0-0000-0000 \	437,586.50	0.12%	3,058	0	3,058	26	3,085
382 4000-4005-4115-765-41-0-0000-0000 \	5,481.43	0.00%	38	0	38	0	39
383 4000-4006-4115-765-41-0-0000-0000 \	4,284.98	0.00%	30	0	30	0	30
384 4000-4007-4112-763-41-0-0000-0000 I	85,656.16	0.02%	599	0	599	5	604
387 4000-4010-4115-765-41-0-0000-0000 \	189,163.87	0.05%	1,322	0	1,322	11	1,333
389 4000-4011-4115-765-41-0-0000-0000 \	4,839.20	0.00%	34	0	34	0	34

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employment Services Allocations

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
391 4000-4013-4115-765-41-0-0000-0000 \	47.96	0.00%	\$0	\$0	\$0	\$0	\$0
423 4100-4101-4120-771-41-0-0000-0000 (	295,433.05	0.08%	2,065	0	2,065	18	2,083
424 4100-4101-4120-772-41-0-0000-0000 I	122,592.65	0.03%	857	0	857	7	864
425 4100-4101-4120-773-41-0-0000-0000 I	229,959.70	0.06%	1,607	0	1,607	14	1,621
426 4100-4101-4120-774-41-0-0000-0000 \$	6,287,306.99	1.69%	43,942	0	43,942	379	44,321
427 4100-4101-4120-775-41-0-0000-0000 \$	443.90	0.00%	3	0	3	0	3
428 4100-4101-4120-776-41-0-0000-0000 I	899,652.22	0.24%	6,288	0	6,288	54	6,342
429 4100-4101-4120-777-41-0-0000-0000 (	1,776,185.92	0.48%	12,414	0	12,414	107	12,521
432 4100-4103-4125-786-41-0-0000-0000 I	11,055.06	0.00%	77	0	77	1	78
433 4100-4104-4120-773-41-0-0000-0000 I	6,705.71	0.00%	47	0	47	0	47
439 4150-4151-2010-512-20-5-0000-0000 \$	1,043,714.93	0.28%	7,295	0	7,295	63	7,357
440 4150-4151-2015-521-20-5-0000-0000 \$	(1,510.41)	0.00%	(11)	0	(11)	(0)	(11)
441 4150-4151-2015-522-20-5-0000-0000 I	1,752,260.74	0.47%	12,247	0	12,247	106	12,352
444 4150-4151-4120-779-41-0-0000-0000 I	284,041.70	0.08%	1,985	0	1,985	17	2,002
448 4200-4201-4301-831-43-0-0000-0000 I	712,867.10	0.19%	4,982	0	4,982	43	5,025
449 4200-4201-4301-832-43-0-0000-0000 I	2,257,373.44	0.61%	15,777	0	15,777	136	15,913
450 4200-4201-4301-833-43-0-0000-0000 I	1,898,279.33	0.51%	13,267	0	13,267	114	13,381
451 4200-4201-4301-834-43-0-0000-0000 I	1,338,667.81	0.36%	9,356	0	9,356	81	9,437
452 4200-4201-4301-835-43-0-0000-0000 /	123,368.71	0.03%	862	0	862	7	870
453 4200-4201-4301-836-43-0-0000-0000 /	759,990.12	0.20%	5,312	0	5,312	46	5,357
454 4200-4201-4301-837-43-0-0000-0000 /	458,212.44	0.12%	3,202	0	3,202	28	3,230
455 4200-4201-4301-838-43-0-0000-0000 /	56,476.99	0.02%	395	0	395	3	398
458 4200-4223-9999-870-43-0-0000-0000 /	118,109.76	0.03%	825	0	825	7	833
460 4200-4223-9999-873-43-0-0000-0000 /	116,999.62	0.03%	818	0	818	7	825
462 4200-4224-9999-871-43-0-0000-0000 /	31,160.10	0.01%	218	0	218	2	220
463 4200-4225-4305-856-43-0-0000-0000 /	277,015.97	0.07%	1,936	0	1,936	17	1,953
466 4200-4230-9999-871-43-0-0000-0000 /	135,478.55	0.04%	947	0	947	8	955
467 4200-4281-4302-851-43-0-0000-0000 I	196,937.28	0.05%	1,376	0	1,376	12	1,388
474 4500-4501-4135-792-41-0-0000-0000 \$	416,257.43	0.11%	2,909	0	2,909	25	2,934
475 4500-4501-4140-796-41-0-0000-0000 I	7,460,396.62	2.00%	52,141	0	52,141	449	52,590
476 4500-4501-4140-797-41-0-0000-0000 I	1,360,605.64	0.37%	9,509	0	9,509	82	9,591
477 4500-4501-4140-798-41-0-0000-0000 I	315,548.91	0.08%	2,205	0	2,205	19	2,224
478 4500-4501-4140-799-41-0-0000-0000 \	3,364,961.27	0.90%	23,518	0	23,518	203	23,720
479 4500-4501-4140-800-41-0-0000-0000 ~	122,675.69	0.03%	857	0	857	7	865
480 4500-4501-4145-806-41-0-0000-0000 I	647,818.21	0.17%	4,528	0	4,528	39	4,567
481 4500-4501-9994-000-41-0-0000-0000 (	22,602.73	0.01%	158	0	158	1	159
495 4600-4602-4510-911-45-0-0000-0000 /	625,000.00	0.17%	4,368	0	4,368	38	4,406
496 4600-4602-4510-912-45-0-0000-0000 /	10,782,276.23	2.90%	75,357	0	75,357	649	76,007
500 4600-4602-4530-930-45-0-0000-0000 /	2,241,862.06	0.60%	15,668	0	15,668	135	15,803
501 4600-4602-4540-940-45-0-0000-0000 /	128,186.16	0.03%	896	0	896	8	904
502 4600-4602-4540-942-45-0-0000-0000 I	98,772.44	0.03%	690	0	690	6	696
503 4600-4602-4540-943-45-0-0000-0000 (	40,111.89	0.01%	280	0	280	2	283

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employment Services Allocations

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
510 4600-4604-4520-920-45-0-0000-0000	925,276.04	0.25%	\$6,467	\$0	\$6,467	\$56	\$6,522
511 4600-4604-4520-921-45-0-0000-0000	3,315,963.12	0.89%	23,175	0	23,175	200	23,375
512 4600-4604-4520-922-45-0-0000-0000	1,272,303.41	0.34%	8,892	0	8,892	77	8,969
513 4600-4604-4530-930-45-0-0000-0000	513,471.80	0.14%	3,589	0	3,589	31	3,620
515 4600-4604-4550-950-45-0-0000-0000	71,520.71	0.02%	500	0	500	4	504
516 4600-4604-4550-952-45-0-0000-0000	216,779.83	0.06%	1,515	0	1,515	13	1,528
517 4600-4604-4550-953-45-0-0000-0000	77,489.68	0.02%	542	0	542	5	546
519 4600-4605-4510-912-45-0-0000-0000	1,576,134.46	0.42%	11,016	0	11,016	95	11,111
520 4600-4609-9999-000-45-0-0000-0000	14,997.69	0.00%	105	0	105	1	106
521 4610-0000-9999-000-45-0-0000-0000	41,135.65	0.01%	287	0	287	2	290
522 4630-0000-9999-000-45-0-0000-0000	97,899.55	0.03%	684	0	684	6	690
528 4680-4685-4510-912-45-0-0000-0000	7,782,340.21	2.09%	54,391	0	54,391	469	54,859
529 4680-4685-4530-930-45-0-0000-0000	45,726.14	0.01%	320	0	320	3	322
536 5000-5001-3014-575-30-0-0000-0000	16,006,791.27	1.61%	41,981	0	41,981	362	42,343
538 5000-5002-3015-577-30-0-0000-0000	398,647.56	0.11%	2,786	0	2,786	24	2,810
539 5000-5004-1100-068-11-1-0000-0000	1,822,532.74	0.49%	12,738	0	12,738	110	12,847
541 5000-5011-3002-561-30-0-0000-0000	12,189,365.56	0.59%	15,301	0	15,301	132	15,433
542 5000-5011-3002-568-30-0-0000-0000	688,541.04	0.18%	4,812	0	4,812	41	4,854
545 5000-5013-3002-562-30-0-0000-0000	19,129.61	0.01%	134	0	134	1	135
548 5000-5021-1220-130-12-1-0000-0000	117,988.88	0.03%	825	0	825	7	832
549 5000-5031-3002-561-30-0-0000-0000	33,457.65	0.01%	234	0	234	2	236
552 5000-5042-3101-600-31-0-0000-0000	1,066,176.43	0.29%	7,451	0	7,451	64	7,516
553 5000-5042-3102-601-31-0-0000-0000	1,150,656.79	0.31%	8,042	0	8,042	69	8,111
554 5000-5042-3103-603-31-0-0000-0000	2,793,163.29	0.75%	19,521	0	19,521	168	19,690
555 5000-5042-3104-610-31-0-0000-0000	609,974.98	0.16%	4,263	0	4,263	37	4,300
556 5000-5042-3111-625-31-0-0000-0000	859,774.80	0.23%	6,009	0	6,009	52	6,061
564 5100-5101-3408-723-34-1-0000-0000	326,724.35	0.09%	2,283	0	2,283	20	2,303
567 5100-5102-3407-722-34-1-0000-0000	895,295.31	0.24%	6,257	0	6,257	54	6,311
569 5100-5111-1110-074-11-1-0000-0000	14,096,995.52	1.10%	28,634	0	28,634	247	28,881
570 5100-5112-3407-721-34-1-0000-0000	381,685.37	0.10%	2,668	0	2,668	23	2,691
572 5200-5207-3240-682-32-0-0000-0000	344,453.51	0.09%	2,407	0	2,407	21	2,428
573 5200-5207-3240-683-32-0-0000-0000	1,373,407.39	0.37%	9,599	0	9,599	83	9,681
574 5200-5207-3240-684-32-0-0000-0000	903,837.61	0.24%	6,317	0	6,317	54	6,371
576 5200-5207-3240-686-32-0-0000-0000	648,989.15	0.17%	4,536	0	4,536	39	4,575
579 5200-5251-4101-751-41-0-0000-0000	1,081,247.80	0.29%	7,557	0	7,557	65	7,622
580 5200-5251-4101-752-41-0-0000-0000	1,397,633.30	0.38%	9,768	0	9,768	84	9,852
583 5200-5253-4101-752-41-0-0000-0000	3,167.26	0.00%	22	0	22	0	22
584 5200-5253-4101-753-41-0-0000-0000	77,653.30	0.02%	543	0	543	5	547
585 5200-5253-4115-765-41-0-0000-0000	9,358.54	0.00%	65	0	65	1	66
586 5200-5253-4125-787-41-0-0000-0000	1,548.28	0.00%	11	0	11	0	11
598 1000-1001-1906-450-19-6-0000-0000	936,029.52	0.25%	6,542	0	6,542	56	6,598
601 2000-2029-1100-061-11-6-0000-0000	2,098.06	0.00%	15	0	15	0	15

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employment Services Allocations

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
608 3100-3137-9999-000-16-3-0000-0000	21,701.70	0.01%	\$152	\$0	\$152	\$1	\$153
620 2100-2102-2010-513-20-5-0000-0000	(11,549.32)	0.00%	(81)	0	(81)	(1)	(81)
621 2100-2103-2010-514-20-5-0000-0000	(2,570.88)	0.00%	(18)	0	(18)	(0)	(18)
628 3000-3023-9999-000-16-3-0000-0000	10,753.36	0.00%	75	0	75	1	76
632 1000-1001-1067-047-10-1-0000-0000	136,694.85	0.04%	955	0	955	8	964
633 1000-1001-1068-048-10-1-0000-0000	144,047.82	0.04%	1,007	0	1,007	9	1,015
635 1000-1001-1100-062-11-1-0000-0000	3,379.59	0.00%	24	0	24	0	24
637 1000-1001-1210-112-12-1-0000-0000	4,520.66	0.00%	32	0	32	0	32
639 1000-1001-1410-202-14-6-0000-0000	6,877,876.15	1.85%	48,069	0	48,069	414	48,484
640 1000-1001-1530-265-15-2-0000-0000	11,050,065.96	2.97%	77,229	0	77,229	666	77,894
641 1000-1001-1530-266-15-2-0000-0000	10,533,967.30	2.83%	73,622	0	73,622	634	74,256
642 1000-1001-1530-267-15-2-0000-0000	10,057,385.35	2.70%	70,291	0	70,291	606	70,897
643 1000-1001-1530-268-15-2-0000-0000	11,138,630.27	2.99%	77,848	0	77,848	671	78,519
644 1000-1001-1530-269-15-2-0000-0000	10,112,988.48	2.72%	70,679	0	70,679	609	71,289
645 1000-1001-1540-274-15-2-0000-0000	1,790,769.01	0.48%	12,516	0	12,516	108	12,624
646 1000-1001-1540-285-15-2-0000-0000	12,185,517.51	0.59%	15,275	0	15,275	132	15,406
647 1000-1001-1540-280-15-2-0000-0000	1,020,282.32	0.27%	7,131	0	7,131	61	7,192
648 1000-1001-1550-281-15-2-0000-0000	1,798,933.32	0.48%	12,573	0	12,573	108	12,681
649 1000-1001-1620-328-16-3-0000-0000	12.53	0.00%	0	0	0	0	0
652 1000-1001-1910-470-19-6-0000-0000	18,600.00	0.00%	130	0	130	1	131
653 1000-1001-2010-514-20-5-0000-0000	17,292.38	0.00%	121	0	121	1	122
655 1000-1001-2201-494-22-5-0000-0000	11,669.74	0.00%	82	0	82	1	82
656 1000-1001-2204-545-22-5-0000-0000	(2,193.80)	0.00%	(15)	0	(15)	(0)	(15)
657 1000-1001-2205-546-22-5-0000-0000	2,726.10	0.00%	19	0	19	0	19
659 1000-1001-3020-581-30-0-0000-0000	1,875.60	0.00%	13	0	13	0	13
660 1000-1001-3020-581-30-1-0000-0000	148,450.46	0.04%	1,038	0	1,038	9	1,046
661 1000-1001-3102-602-31-1-0000-0000	290,411.60	0.08%	2,030	0	2,030	17	2,047
664 1000-1001-4120-776-41-6-0000-0000	482,340.78	0.13%	3,371	0	3,371	29	3,400
674 2000-2023-1620-322-16-3-0000-0000	864,485.76	0.23%	6,042	0	6,042	52	6,094
693 2000-2041-1540-275-15-2-0000-0000	11,083.91	0.00%	77	0	77	1	78
696 2000-2041-1610-311-16-3-0000-0000	16,571.53	0.00%	116	0	116	1	117
698 2000-2041-1620-320-16-3-0000-0000	54,928.68	0.01%	384	0	384	3	387
702 2000-2041-1630-330-16-3-0000-0000	402,648.71	0.11%	2,814	0	2,814	24	2,838
705 2000-2041-1906-450-19-6-0000-0000	23,642.38	0.01%	165	0	165	1	167
707 2000-2041-4120-776-41-6-0000-0000	45,345.35	0.01%	317	0	317	3	320
713 2000-2041-9999-000-17-4-0000-0000	110,586.02	0.03%	773	0	773	7	780
714 2000-2041-9999-000-20-5-0000-0000	356,423.84	0.10%	2,491	0	2,491	21	2,513
716 2000-2041-9999-275-15-2-0000-0000	21,582.73	0.01%	151	0	151	1	152
719 2000-2041-9999-511-20-5-0000-0000	1,565,415.92	0.42%	10,941	0	10,941	94	11,035
723 2060-0000-1903-441-19-6-0000-0000	1,492.86	0.00%	10	0	10	0	11
725 2070-0000-1906-453-19-6-0000-0000	50,776.86	0.01%	355	0	355	3	358
726 2070-2075-1410-202-14-6-0000-0000	54,843.58	0.01%	383	0	383	3	387

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employment Services Allocations

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
727 2070-2082-1906-450-19-6-0000-0000 I	(0.02)	0.00%	\$(0)	\$0	\$(0)	\$(0)	\$(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0.01)	0.00%	(0)	0	(0)	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0.37	0.00%	0	0	0	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0.56	0.00%	0	0	0	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(7,186.83)	0.00%	(50)	0	(50)	(0)	(51)
737 2100-2103-2010-513-20-5-0000-0000 I	100,664.99	0.03%	704	0	704	6	710
738 2100-2104-2203-544-22-5-0000-0000 I	8,437.97	0.00%	59	0	59	1	59
747 2500-2508-2202-543-22-5-0000-0000 I	201,593.12	0.05%	1,409	0	1,409	12	1,421
749 2500-2508-2203-544-22-5-0000-0000 I	105,079.19	0.03%	734	0	734	6	741
750 2500-2508-2204-545-22-5-0000-0000 I	30,187.19	0.01%	211	0	211	2	213
752 2700-2701-1700-351-17-4-0000-0000 I	103,165.46	0.03%	721	0	721	6	727
753 2700-2701-1701-355-17-4-0000-0000 I	6,307.76	0.00%	44	0	44	0	44
754 2700-2701-2205-546-22-5-0000-0000 I	51,064.43	0.01%	357	0	357	3	360
756 2700-2703-1700-350-17-4-0000-0000 I	10,442.57	0.00%	73	0	73	1	74
758 2700-2705-4120-776-41-0-0000-0000 I	397.42	0.00%	3	0	3	0	3
759 2700-2705-4120-776-41-4-0000-0000 I	236,338.88	0.06%	1,652	0	1,652	14	1,666
762 2700-2705-9999-000-20-5-0000-0000 I	320,819.52	0.09%	2,242	0	2,242	19	2,262
763 2700-2706-1700-350-17-4-0000-0000 I	43,891.13	0.01%	307	0	307	3	309
766 3000-3024-9999-000-16-3-0000-0000 I	34,765.15	0.01%	243	0	243	2	245
788 4030-4063-4115-765-41-0-0000-0000 I	11,984.40	0.00%	84	0	84	1	84
797 4200-4223-9999-872-43-0-0000-0000 I	22,323.76	0.01%	156	0	156	1	157
805 5000-5008-3001-550-30-0-0000-0000 I	1,144,595.82	0.31%	8,000	0	8,000	69	8,069
813 5000-5014-9994-000-30-0-0000-0000 I	(0.02)	0.00%	(0)	0	(0)	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 I	429,872.60	0.12%	3,004	0	3,004	26	3,030
819 5100-5111-1110-074-11-6-0000-0000 I	490,647.52	0.13%	3,429	0	3,429	30	3,459
820 5200-5251-2202-542-22-5-0000-0000 I	92,809.77	0.02%	649	0	649	6	654
821 5200-5251-2205-547-22-5-0000-0000 I	178,856.04	0.05%	1,250	0	1,250	11	1,261
834 1000-1001-9999-016-01-1-0000-0000 I	316.08	0.00%	2	0	2	0	2
836 2000-2046-9995-000-19-6-0000-0000 I	(6,074.26)	0.00%	(42)	0	(42)	(0)	(43)
840 1000-1604-2201-494-22-5-0000-0000 I	1,595,546.98	0.43%	11,151	0	11,151	96	11,247
841 1000-1001-1620-322-16-3-0000-0000 I	1,312.38	0.00%	9	0	9	0	9
865 1000-1001-1120-062-11-1-0000-0000 I	(0.80)	0.00%	(0)	0	(0)	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	84,067.84	0.02%	588	0	588	5	593
867 1000-1001-1700-351-17-4-0000-0000 I	169,304.55	0.05%	1,183	0	1,183	10	1,193
868 1000-1001-1700-352-17-4-0000-0000 I	268,284.50	0.07%	1,875	0	1,875	16	1,891
869 1000-1001-1700-353-17-4-0000-0000 I	173,983.21	0.05%	1,216	0	1,216	10	1,226
870 1000-1001-1700-355-17-4-0000-0000 I	140,693.17	0.04%	983	0	983	8	992
871 1000-1001-1705-371-17-4-0000-0000 I	112,611.71	0.03%	787	0	787	7	794
872 1000-1001-1705-372-17-4-0000-0000 I	60,122.34	0.02%	420	0	420	4	424
873 1000-1001-1705-373-17-4-0000-0000 I	33,689.82	0.01%	235	0	235	2	237
874 1000-1001-1705-374-17-4-0000-0000 I	63,975.12	0.02%	447	0	447	4	451
875 1000-1001-1705-376-17-4-0000-0000 I	420,030.62	0.11%	2,936	0	2,936	25	2,961

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employment Services Allocations

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
877	1000-1001-1710-371-17-4-0000-0000 I	40,668.42	0.01%	\$284	\$0	\$284	\$2	\$287
878	1000-1001-1710-372-17-4-0000-0000 I	261,447.78	0.07%	1,827	0	1,827	16	1,843
879	1000-1001-1710-373-17-4-0000-0000 I	109,066.59	0.03%	762	0	762	7	769
880	1000-1001-1710-374-17-4-0000-0000 I	264,196.92	0.07%	1,846	0	1,846	16	1,862
885	1000-1001-2005-483-20-5-0000-0000 C	736,128.35	0.20%	5,145	0	5,145	44	5,189
886	1000-1001-2005-492-20-5-0000-0000 S	468,971.43	0.13%	3,278	0	3,278	28	3,306
887	1000-1001-2005-505-20-5-0000-0000 *	0.04	0.00%	0	0	0	0	0
889	1000-1001-2203-544-22-5-0000-0000 *	5.50	0.00%	0	0	0	0	0
891	1000-1001-2301-101-23-1-0000-0000 J	501,867.56	0.13%	3,508	0	3,508	30	3,538
892	1000-1001-2302-102-23-1-0000-0000 J	629,453.62	0.17%	4,399	0	4,399	38	4,437
893	1000-1001-2303-103-23-1-0000-0000 J	563,551.73	0.15%	3,939	0	3,939	34	3,973
894	1000-1001-2304-104-23-1-0000-0000 J	224,612.12	0.06%	1,570	0	1,570	14	1,583
900	1000-1001-4120-776-41-0-0000-0000 I	10,989.45	0.00%	77	0	77	1	77
901	1000-1001-9993-480-20-5-0000-0000 *	6,241.64	0.00%	44	0	44	0	44
902	1000-1001-9993-494-22-5-0000-0000 *	3,320.70	0.00%	23	0	23	0	23
903	1000-1001-9993-544-22-5-0000-0000 *	441.86	0.00%	3	0	3	0	3
904	1000-1001-9993-545-22-5-0000-0000 *	(22,212.42)	-0.01%	(155)	0	(155)	(1)	(157)
905	1000-1001-9993-546-22-5-0000-0000 *	4,718.90	0.00%	33	0	33	0	33
908	1000-1001-9995-431-19-6-0000-0000 C	15,900.00	0.00%	111	0	111	1	112
909	1000-1603-3200-652-32-1-0000-0000 I	1,100.00	0.00%	8	0	8	0	8
910	2000-2001-9995-431-19-6-0000-0000 C	450,198.11	0.12%	3,146	0	3,146	27	3,174
913	2000-2001-9999-000-17-4-0000-0000 C	21,050.82	0.01%	147	0	147	1	148
914	2000-2001-9999-000-20-5-0000-0000 C	292,167.02	0.08%	2,042	0	2,042	18	2,060
915	2000-2029-1906-451-19-6-0000-0000 I	2,091.37	0.00%	15	0	15	0	15
917	2000-2031-9995-431-19-6-0000-0000 C	13,115.17	0.00%	92	0	92	1	92
921	2000-2036-9995-450-19-6-0000-0000 C	7,466.65	0.00%	52	0	52	0	53
926	2000-2041-2010-511-20-5-0000-0000 S	147,849.51	0.04%	1,033	0	1,033	9	1,042
930	2000-2041-9999-000-16-3-0000-0000 C	622.79	0.00%	4	0	4	0	4
931	2000-2046-9995-431-19-6-0000-0000 C	1,400.95	0.00%	10	0	10	0	10
935	2060-2066-1620-320-16-3-0000-0000 I	3,090,681.55	0.83%	21,601	0	21,601	186	21,787
936	2060-2066-1620-326-16-3-0000-0000 S	1,830,363.82	0.49%	12,792	0	12,792	110	12,903
937	2070-2070-2201-494-22-5-0000-0000 C	40,158.24	0.01%	281	0	281	2	283
938	2070-2070-2202-543-22-5-0000-0000 *	5,453.73	0.00%	38	0	38	0	38
939	2070-2070-2203-544-22-5-0000-0000 *	15,104.62	0.00%	106	0	106	1	106
940	2070-2070-2204-545-22-5-0000-0000 C	25,632.58	0.01%	179	0	179	2	181
941	2070-2070-2205-546-22-5-0000-0000 S	50,478.48	0.01%	353	0	353	3	356
942	2070-2070-4115-765-41-1-0000-0000 \	5,365.89	0.00%	38	0	38	0	38
943	2070-2070-9993-494-22-5-0000-0000 *	6,486.14	0.00%	45	0	45	0	46
944	2070-2070-9993-542-22-5-0000-0000 *	246.19	0.00%	2	0	2	0	2
945	2070-2070-9993-544-22-5-0000-0000 *	5,792.34	0.00%	40	0	40	0	41
946	2070-2070-9993-545-22-5-0000-0000 *	20,976.54	0.01%	147	0	147	1	148
947	2070-2070-9993-546-22-5-0000-0000 *	10,516.70	0.00%	74	0	74	1	74

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employment Services Allocations

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
948 2070-2070-9995-765-41-1-0000-0000 (	2,071.61	0.00%	\$14	\$0	\$14	\$0	\$15
949 2070-2070-9995-792-41-1-0000-0000 (	7,110.85	0.00%	50	0	50	0	50
950 2070-2070-9999-000-20-5-0000-0000 (	25,270.83	0.01%	177	0	177	2	178
951 2070-2073-1710-364-17-4-0000-0000 (	5,433.12	0.00%	38	0	38	0	38
957 2070-2094-1801-400-18-6-0000-0000 I	2,000.00	0.00%	14	0	14	0	14
960 2100-2101-9993-531-20-5-0000-0000 ~	10,717.00	0.00%	75	0	75	1	76
961 2100-2103-9993-511-20-5-0000-0000 ~	61,486.96	0.02%	430	0	430	4	433
962 2100-2104-2010-514-20-5-0000-0000 I	525,096.91	0.14%	3,670	0	3,670	32	3,702
963 2100-2104-9993-544-22-5-0000-0000 ~	1,065.73	0.00%	7	0	7	0	8
966 2500-2508-2005-486-20-5-0000-0000 :	34,220.51	0.01%	239	0	239	2	241
969 2500-2508-9993-494-22-5-0000-0000 ~	4,095.77	0.00%	29	0	29	0	29
970 2500-2508-9993-520-20-5-0000-0000 ~	7,090.70	0.00%	50	0	50	0	50
971 2500-2508-9993-542-22-5-0000-0000 ~	48,084.01	0.01%	336	0	336	3	339
972 2500-2508-9993-544-22-5-0000-0000 ~	57,595.56	0.02%	403	0	403	3	406
974 2700-2701-1700-352-17-4-0000-0000 I	37,751.68	0.01%	264	0	264	2	266
976 2700-2701-1700-355-17-4-0000-0000 (	60,094.41	0.02%	420	0	420	4	424
977 2700-2701-1705-371-17-4-0000-0000 I	97,675.21	0.03%	683	0	683	6	689
978 2700-2701-1705-372-17-4-0000-0000 I	38,327.32	0.01%	268	0	268	2	270
979 2700-2701-1705-373-17-4-0000-0000 I	48,004.96	0.01%	336	0	336	3	338
980 2700-2701-1705-374-17-4-0000-0000 I	53,621.11	0.01%	375	0	375	3	378
981 2700-2701-1705-376-17-4-0000-0000 I	23,648.10	0.01%	165	0	165	1	167
982 2700-2701-1710-365-17-4-0000-0000 I	2,725.75	0.00%	19	0	19	0	19
983 2700-2701-1710-371-17-4-0000-0000 I	98,731.16	0.03%	690	0	690	6	696
984 2700-2701-1710-372-17-4-0000-0000 I	138,540.94	0.04%	968	0	968	8	977
985 2700-2701-1710-373-17-4-0000-0000 I	140,429.70	0.04%	981	0	981	8	990
986 2700-2701-1710-374-17-4-0000-0000 I	221,522.19	0.06%	1,548	0	1,548	13	1,562
987 2700-2701-1710-376-17-4-0000-0000 I	400.00	0.00%	3	0	3	0	3
989 2700-2701-9993-546-22-5-0000-0000 ~	20,564.80	0.01%	144	0	144	1	145
990 2700-2702-1700-350-17-4-0000-0000 I	31,548.27	0.01%	220	0	220	2	222
991 2700-2702-1700-352-17-4-0000-0000 I	16,917.50	0.00%	118	0	118	1	119
992 2700-2702-1700-355-17-4-0000-0000 (	14,075.11	0.00%	98	0	98	1	99
994 2700-2703-1710-364-17-4-0000-0000 (	31,097.84	0.01%	217	0	217	2	219
995 2700-2703-1710-371-17-4-0000-0000 I	39,239.89	0.01%	274	0	274	2	277
996 2700-2703-1710-372-17-4-0000-0000 I	81,766.68	0.02%	571	0	571	5	576
997 2700-2703-1710-373-17-4-0000-0000 I	163,066.48	0.04%	1,140	0	1,140	10	1,149
998 2700-2703-1710-374-17-4-0000-0000 I	82,944.12	0.02%	580	0	580	5	585
1,001 2700-2706-1700-353-17-4-0000-0000 I	17,195.10	0.00%	120	0	120	1	121
1,003 2700-2706-3200-653-32-1-0000-0000 I	500.00	0.00%	3	0	3	0	4
1,009 4100-4101-4120-770-41-0-0000-0000 :	9,369.25	0.00%	65	0	65	1	66
1,018 5200-5251-2204-545-22-5-0000-0000 (	10,451.45	0.00%	73	0	73	1	74
1,019 5200-5251-9993-542-22-5-0000-0000 ~	4,743.23	0.00%	33	0	33	0	33
1,020 5200-5251-9993-545-22-5-0000-0000 ~	229.24	0.00%	2	0	2	0	2

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employment Services Allocations

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1,021 5200-5251-9993-546-22-5-0000-0000	3,933.00	0.00%	\$27	\$0	\$27	\$0	\$28
1,031 2500-2508-9993-545-22-5-0000-0000	105,155.80	0.03%	735	0	735	6	741
Subtotal	372,433,501.62	100.00%	2,602,930	0	2,602,930	21,529	2,624,459
Direct Bills					0		0
Total					\$2,602,930		\$2,624,459

Basis Units: Salaries by GL String
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Employment Services	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$19,452	\$19,452
4 1000-1001-1010-030-10-1-0000-0000 (	6,959	6,959
5 1000-1001-1040-040-10-1-0000-0000 (	4,264	4,264
6 1000-1001-2101-050-21-1-0000-0000 I	7,379	7,379
7 1000-1001-1210-110-12-1-0000-0000 (	3,915	3,915
8 1000-1001-1210-111-12-1-0000-0000 I	286	286
9 1000-1001-1410-201-14-1-0000-0000 I	49,916	49,916
10 1000-1001-3020-580-30-1-0000-0000 I	4,026	4,026
11 1000-1001-3200-651-32-1-0000-0000 /	5,711	5,711
12 1000-1001-3200-652-32-1-0000-0000 ^	2,847	2,847
13 1000-1001-3200-653-32-1-0000-0000 I	3,788	3,788
14 1000-1001-3200-654-32-1-0000-0000 (	855	855
15 1000-1001-3200-655-32-1-0000-0000 I	6,847	6,847
16 1000-1001-3200-665-32-1-0000-0000 I	1,506	1,506
17 1000-1001-3401-700-34-1-0000-0000 I	4,034	4,034
18 1000-1001-3402-701-34-1-0000-0000 ^	2,095	2,095
19 1000-1001-3403-703-34-1-0000-0000 I	11,326	11,326
20 1000-1001-3403-704-34-1-0000-0000 (	276	276
21 1000-1001-3404-710-34-1-0000-0000 I	2,089	2,089
22 1000-1001-3405-720-34-1-0000-0000 I	2,126	2,126
23 1000-1001-3410-730-34-1-0000-0000 I	2,035	2,035
25 1000-1001-1050-045-10-1-0000-0000 (	1,656	1,656
26 1000-1001-1090-055-10-1-0000-0000 (	1,447	1,447
27 1000-1001-1100-060-11-1-0000-0000 I	2,125	2,125
29 1000-1001-1100-062-11-6-0000-0000 /	(0)	(0)
34 1000-1001-1510-250-15-2-0000-0000 (	6,133	6,133
35 1000-1001-1510-251-15-2-0000-0000 I	3,858	3,858
37 1000-1001-1520-255-15-2-0000-0000 I	50,265	50,265
38 1000-1001-1520-256-15-2-0000-0000 I	5,388	5,388
39 1000-1001-1520-257-15-2-0000-0000 I	5,724	5,724
40 1000-1001-1520-258-15-2-0000-0000 /	1,093	1,093
41 1000-1001-1520-259-15-2-0000-0000 ^	14,783	14,783
42 1000-1001-1520-260-15-2-0000-0000 /	4,453	4,453
43 1000-1001-1520-261-15-2-0000-0000 I	10,958	10,958
45 1000-1001-1520-263-15-2-0000-0000 \	3,286	3,286
46 1000-1001-1530-270-15-2-0000-0000 I	51,478	51,478
47 1000-1001-1530-271-15-2-0000-0000 I	52	52
48 1000-1001-1530-272-15-2-0000-0000 I	27,846	27,846
49 1000-1001-1540-275-15-2-0000-0000 S	133,824	133,824
51 1000-1001-1550-278-15-2-0000-0000 (	142,330	142,330
53 1000-1001-1600-300-16-3-0000-0000 /	2,189	2,189

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Employment Services	Total
54 1000-1001-1600-301-16-3-0000-0000 I	\$1,048	\$1,048
56 1000-1001-1600-303-16-3-0000-0000 I	3,595	3,595
58 1000-1001-1610-311-16-3-0000-0000 I	874	874
59 1000-1001-1610-312-16-3-0000-0000 S	1,902	1,902
60 1000-1001-1610-313-16-3-0000-0000 ~	3,285	3,285
61 1000-1001-1620-320-16-3-0000-0000 I	225,064	225,064
62 1000-1001-1620-323-16-3-0000-0000 I	6,053	6,053
63 1000-1001-1620-324-16-3-0000-0000 S	27	27
64 1000-1001-1620-325-16-3-0000-0000 I	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	3	3
66 1000-1001-1620-327-16-3-0000-0000 I	8,681	8,681
67 1000-1001-1630-330-16-3-0000-0000 I	10,787	10,787
68 1000-1001-1640-335-16-3-0000-0000 I	17,927	17,927
69 1000-1001-1700-350-17-4-0000-0000 I	4,743	4,743
70 1000-1001-1701-355-17-4-0000-0000 C	17	17
71 1000-1001-1701-356-17-4-0000-0000 C	89	89
73 1000-1001-1705-365-17-4-0000-0000 I	6,903	6,903
74 1000-1001-1710-375-17-4-0000-0000 /	8,534	8,534
76 1000-1001-1730-381-17-4-0000-0000 C	306	306
77 1000-1001-1740-385-17-4-0000-0000 I	2,364	2,364
78 1000-1001-1740-386-17-4-0000-0000 I	5,997	5,997
81 1000-1001-1801-400-18-6-0000-0000 I	5,076	5,076
82 1000-1001-1901-431-19-6-0000-0000 /	2,143	2,143
83 1000-1001-1901-432-19-6-0000-0000 /	727	727
84 1000-1001-1901-433-19-6-0000-0000 I	1,122	1,122
85 1000-1001-1902-436-19-6-0000-0000 I	21,087	21,087
86 1000-1001-1902-437-19-6-0000-0000 I	20,779	20,779
87 1000-1001-1903-441-19-6-0000-0000 /	7,265	7,265
88 1000-1001-1903-442-19-6-0000-0000 C	18,289	18,289
90 1000-1001-1906-453-19-6-0000-0000 I	9,572	9,572
91 1000-1001-1906-454-19-6-0000-0000 I	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	669	669
93 1000-1001-1910-470-19-1-0000-0000 I	12,361	12,361
94 1000-1001-2001-480-20-5-0000-0000 I	692	692
95 1000-1001-2001-481-20-5-0000-0000 /	375	375
102 1000-1001-2005-500-20-5-0000-0000 I	2,050	2,050
103 1000-1001-2005-501-20-5-0000-0000 ~	3,686	3,686
105 1000-1001-2005-503-20-5-0000-0000 ~	3,100	3,100
106 1000-1001-2005-504-20-5-0000-0000 ~	340	340
107 1000-1001-2010-511-20-5-0000-0000 S	1,751	1,751
108 1000-1001-2015-521-20-5-0000-0000 S	202	202

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Employment Services	Total
109 1000-1001-2015-522-20-5-0000-0000 I	\$870	\$870
111 1000-1001-2015-524-20-4-0000-0000 I	(6)	(6)
112 1000-1001-2020-531-20-5-0000-0000 S	679	679
113 1000-1001-2023-535-20-6-0000-0000 S	1,131	1,131
114 1000-1001-2024-536-20-5-0000-0000 C	6,524	6,524
115 1000-1001-3200-656-32-1-0000-0000 I	5,822	5,822
117 1000-1001-3200-662-32-1-0000-0000 C	2,521	2,521
127 1000-1001-9994-000-19-6-0000-0000 C	(0)	(0)
131 1000-1001-9995-000-15-2-0000-0000 C	3,173	3,173
132 1000-1001-9995-000-19-6-0000-0000 C	1,874	1,874
135 1000-1001-9999-000-17-4-0000-0000 C	1,367	1,367
136 1000-1001-9999-000-20-5-0000-0000 C	1,407	1,407
138 1000-1502-1906-450-19-6-0000-0000 I	2	2
140 1000-1601-2005-501-20-5-0000-0000 ^	0	0
141 1000-1601-2005-502-20-5-0000-0000 ^	7	7
143 1000-1601-2020-531-20-5-0000-0000 S	1,198	1,198
145 1000-1603-2001-482-20-5-0000-0000 J	8,794	8,794
149 1000-1603-2005-505-20-5-0000-0000 ^	3,587	3,587
150 1000-1603-2010-517-20-5-0000-0000 S	2,639	2,639
151 1000-1603-2015-525-20-5-0000-0000 I	2,689	2,689
152 1000-1603-2020-532-20-5-0000-0000 ^	1,021	1,021
158 1000-1801-1510-250-15-2-0000-0000 C	913	913
159 2000-2001-9995-000-19-4-0000-0000 C	395	395
160 2000-2001-9995-000-19-5-0000-0000 C	55	55
161 2000-2001-9995-000-19-6-0000-0000 C	3,606	3,606
171 2000-2023-1620-324-16-3-0000-0000 S	92	92
174 2000-2027-9999-000-20-5-0000-0000 C	1,751	1,751
176 2000-2029-1906-453-19-6-0000-0000 I	892	892
177 2000-2030-9995-000-19-6-0000-0000 C	154	154
178 2000-2031-9995-000-19-6-0000-0000 C	1,103	1,103
179 2000-2032-9995-000-19-6-0000-0000 C	280	280
181 2000-2036-9995-000-19-6-0000-0000 C	79	79
182 2000-2037-9995-000-19-6-0000-0000 C	378	378
186 2000-2040-9994-000-32-1-0000-0000 C	14	14
187 2000-2042-9995-000-19-6-0000-0000 C	62	62
189 2060-2061-9995-000-15-2-0000-0000 C	7,053	7,053
191 2060-2064-9999-000-20-5-0000-0000 C	13,005	13,005
193 2070-0000-3403-703-34-1-0000-0000 I	3,706	3,706
194 2070-2071-9995-000-15-2-0000-0000 C	2,509	2,509
196 2070-2073-1710-375-17-4-0000-0000 J	363	363
197 2070-2073-1730-381-17-4-0000-0000 C	360	360

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Employment Services	Total
198 2070-2073-9999-000-17-4-0000-0000 (	\$0	\$0
199 2070-2074-9999-000-20-5-0000-0000 (	3,844	3,844
203 2070-2079-9999-000-17-4-0000-0000 (	464	464
205 2100-2101-2020-531-20-5-0000-0000 (	7,987	7,987
209 2100-2102-2010-511-20-5-0000-0000 (	692	692
213 2100-2102-9999-000-20-5-0000-0000 (	50	50
214 2100-2103-2010-511-20-5-0000-0000 (	5,957	5,957
215 2100-2103-2015-521-20-5-0000-0000 (	3,017	3,017
219 2100-2103-9999-000-20-5-0000-0000 (	172	172
222 2100-2104-2010-511-20-5-0000-0000 (	3,360	3,360
225 2100-2104-9999-000-20-5-0000-0000 (	3,797	3,797
229 2300-2318-2060-541-20-5-0000-0000 I	1	1
230 2300-2319-2060-541-20-5-0000-0000 I	22	22
233 2300-2322-2060-541-20-5-0000-0000 I	12	12
234 2300-2323-2060-541-20-5-0000-0000 I	1	1
235 2300-2324-2060-541-20-5-0000-0000 I	18	18
236 2300-2325-2060-541-20-5-0000-0000 I	13	13
241 2400-2405-1580-290-15-2-0000-0000 (	1,358	1,358
242 2400-2408-9999-000-20-5-0000-0000 (	462	462
243 2400-2409-9999-000-20-5-0000-0000 (	562	562
244 2400-2417-1700-350-17-4-0000-0000 I	(5)	(5)
251 2400-2417-9999-000-17-4-0000-0000 (	342	342
252 2400-2418-9999-000-20-5-0000-0000 (	82	82
254 2400-2436-1540-275-15-2-0000-0000 (	15	15
255 2400-2436-1550-278-15-2-0000-0000 (	4,348	4,348
256 2400-2440-1710-375-17-4-0000-0000 /	391	391
257 2400-2441-2015-523-20-5-0000-0000 I	28	28
258 2400-2441-9999-000-20-5-0000-0000 (	178	178
260 2400-2446-2001-481-20-5-0000-0000 /	47	47
262 2400-2448-2024-536-20-5-0000-0000 (	24	24
263 2400-2448-9999-000-20-5-0000-0000 (	155	155
267 2500-2504-9999-000-20-5-0000-0000 (	2,195	2,195
268 2500-2506-2010-511-20-5-0000-0000 (	10,299	10,299
271 2500-2506-9999-000-20-5-0000-0000 (	65	65
273 2500-2508-2001-480-20-5-0000-0000 I	(13)	(13)
274 2500-2508-2001-481-20-5-0000-0000 /	274	274
281 2500-2508-2005-501-20-5-0000-0000 (	2,029	2,029
282 2500-2508-2005-502-20-5-0000-0000 (	3,881	3,881
283 2500-2508-2005-503-20-5-0000-0000 (	845	845
284 2500-2508-2005-504-20-5-0000-0000 (	632	632
285 2500-2508-2015-522-20-5-0000-0000 I	145	145

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Employment Services	Total
288 2500-2508-9993-000-20-5-0000-0000 `	\$0	\$0
290 2500-2508-9999-000-20-5-0000-0000 (	16	16
292 2500-2509-9999-000-20-5-0000-0000 (	158	158
293 2500-2510-9999-000-20-5-0000-0000 (	51	51
294 2500-2511-9999-000-20-5-0000-0000 (	9	9
295 2500-2512-9999-000-20-5-0000-0000 (	488	488
296 2500-2513-9999-000-20-5-0000-0000 (	611	611
297 2500-2515-9999-000-20-5-0000-0000 (	472	472
299 2500-2517-9999-000-20-5-0000-0000 (	1,007	1,007
301 2600-2601-9999-000-20-5-0000-0000 (	298	298
302 2600-2602-9999-000-20-5-0000-0000 (	2,381	2,381
303 2700-2701-1700-350-17-4-0000-0000 I	3,220	3,220
304 2700-2701-1705-365-17-4-0000-0000 I	2,855	2,855
305 2700-2701-1710-375-17-4-0000-0000 /	4,217	4,217
306 2700-2701-1730-381-17-4-0000-0000 (	602	602
308 2700-2701-1740-385-17-4-0000-0000 I	1,725	1,725
309 2700-2701-1740-386-17-4-0000-0000 I	6,264	6,264
312 2700-2701-9999-000-17-4-0000-0000 (	2,226	2,226
313 2700-2702-9999-000-17-4-0000-0000 (	971	971
314 2700-2703-1710-375-17-4-0000-0000 /	5,659	5,659
315 2700-2703-1730-381-17-4-0000-0000 (	254	254
316 2700-2703-1730-384-17-4-0000-0000 `	645	645
317 2700-2705-2015-522-20-5-0000-0000 I	1,515	1,515
318 2700-2706-3200-651-32-1-0000-0000 /	231	231
324 3000-3012-9999-000-20-5-0000-0000 (	113	113
326 3000-3016-9999-000-20-5-0000-0000 (	52	52
327 3000-3022-9999-000-10-1-0000-0000 (	8	8
330 3050-3506-2015-523-20-5-0000-0000 I	536	536
332 3050-3509-2015-523-20-5-0000-0000 I	5,870	5,870
334 3050-3517-2015-523-20-5-0000-0000 I	5,508	5,508
335 3050-3517-9999-000-20-5-0000-0000 (	222	222
337 3050-3521-2015-523-20-5-0000-0000 I	14	14
346 3100-3110-9999-000-17-4-0000-0000 (	21	21
348 3100-3111-9999-000-20-5-0000-0000 (	291	291
352 3100-3114-9999-000-20-5-0000-0000 (	299	299
368 3100-3143-9999-000-20-5-0000-0000 (	2	2
371 3100-3146-9999-000-20-5-0000-0000 (	314	314
376 4000-4001-4110-761-41-0-0000-0000 \	87,855	87,855
377 4000-4001-4115-765-41-0-0000-0000 \	5,417	5,417
378 4000-4001-4115-766-41-0-0000-0000 \	2	2
381 4000-4002-4115-765-41-0-0000-0000 \	3,085	3,085

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Employment Services	Total
382 4000-4005-4115-765-41-0-0000-0000 \	\$39	\$39
383 4000-4006-4115-765-41-0-0000-0000 \	30	30
384 4000-4007-4112-763-41-0-0000-0000 I	604	604
387 4000-4010-4115-765-41-0-0000-0000 \	1,333	1,333
389 4000-4011-4115-765-41-0-0000-0000 \	34	34
391 4000-4013-4115-765-41-0-0000-0000 \	0	0
423 4100-4101-4120-771-41-0-0000-0000 (	2,083	2,083
424 4100-4101-4120-772-41-0-0000-0000 I	864	864
425 4100-4101-4120-773-41-0-0000-0000 I	1,621	1,621
426 4100-4101-4120-774-41-0-0000-0000 \$	44,321	44,321
427 4100-4101-4120-775-41-0-0000-0000 \$	3	3
428 4100-4101-4120-776-41-0-0000-0000 I	6,342	6,342
429 4100-4101-4120-777-41-0-0000-0000 (	12,521	12,521
432 4100-4103-4125-786-41-0-0000-0000 I	78	78
433 4100-4104-4120-773-41-0-0000-0000 I	47	47
439 4150-4151-2010-512-20-5-0000-0000 \$	7,357	7,357
440 4150-4151-2015-521-20-5-0000-0000 \$	(11)	(11)
441 4150-4151-2015-522-20-5-0000-0000 I	12,352	12,352
444 4150-4151-4120-779-41-0-0000-0000 I	2,002	2,002
448 4200-4201-4301-831-43-0-0000-0000 I	5,025	5,025
449 4200-4201-4301-832-43-0-0000-0000 I	15,913	15,913
450 4200-4201-4301-833-43-0-0000-0000 I	13,381	13,381
451 4200-4201-4301-834-43-0-0000-0000 I	9,437	9,437
452 4200-4201-4301-835-43-0-0000-0000 /	870	870
453 4200-4201-4301-836-43-0-0000-0000 /	5,357	5,357
454 4200-4201-4301-837-43-0-0000-0000 /	3,230	3,230
455 4200-4201-4301-838-43-0-0000-0000 /	398	398
458 4200-4223-9999-870-43-0-0000-0000 /	833	833
460 4200-4223-9999-873-43-0-0000-0000 /	825	825
462 4200-4224-9999-871-43-0-0000-0000 /	220	220
463 4200-4225-4305-856-43-0-0000-0000 /	1,953	1,953
466 4200-4230-9999-871-43-0-0000-0000 /	955	955
467 4200-4281-4302-851-43-0-0000-0000 I	1,388	1,388
474 4500-4501-4135-792-41-0-0000-0000 \$	2,934	2,934
475 4500-4501-4140-796-41-0-0000-0000 I	52,590	52,590
476 4500-4501-4140-797-41-0-0000-0000 I	9,591	9,591
477 4500-4501-4140-798-41-0-0000-0000 I	2,224	2,224
478 4500-4501-4140-799-41-0-0000-0000 \	23,720	23,720
479 4500-4501-4140-800-41-0-0000-0000 ^	865	865
480 4500-4501-4145-806-41-0-0000-0000 I	4,567	4,567
481 4500-4501-9994-000-41-0-0000-0000 (	159	159

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Employment Services	Total
495 4600-4602-4510-911-45-0-0000-0000 /	\$4,406	\$4,406
496 4600-4602-4510-912-45-0-0000-0000 /	76,007	76,007
500 4600-4602-4530-930-45-0-0000-0000 /	15,803	15,803
501 4600-4602-4540-940-45-0-0000-0000 /	904	904
502 4600-4602-4540-942-45-0-0000-0000 /	696	696
503 4600-4602-4540-943-45-0-0000-0000 /	283	283
510 4600-4604-4520-920-45-0-0000-0000 /	6,522	6,522
511 4600-4604-4520-921-45-0-0000-0000 /	23,375	23,375
512 4600-4604-4520-922-45-0-0000-0000 /	8,969	8,969
513 4600-4604-4530-930-45-0-0000-0000 /	3,620	3,620
515 4600-4604-4550-950-45-0-0000-0000 /	504	504
516 4600-4604-4550-952-45-0-0000-0000 /	1,528	1,528
517 4600-4604-4550-953-45-0-0000-0000 /	546	546
519 4600-4605-4510-912-45-0-0000-0000 /	11,111	11,111
520 4600-4609-9999-000-45-0-0000-0000 /	106	106
521 4610-0000-9999-000-45-0-0000-0000 /	290	290
522 4630-0000-9999-000-45-0-0000-0000 /	690	690
528 4680-4685-4510-912-45-0-0000-0000 /	54,859	54,859
529 4680-4685-4530-930-45-0-0000-0000 /	322	322
536 5000-5001-3014-575-30-0-0000-0000 /	42,343	42,343
538 5000-5002-3015-577-30-0-0000-0000 /	2,810	2,810
539 5000-5004-1100-068-11-1-0000-0000 /	12,847	12,847
541 5000-5011-3002-561-30-0-0000-0000 /	15,433	15,433
542 5000-5011-3002-568-30-0-0000-0000 /	4,854	4,854
545 5000-5013-3002-562-30-0-0000-0000 /	135	135
548 5000-5021-1220-130-12-1-0000-0000 /	832	832
549 5000-5031-3002-561-30-0-0000-0000 /	236	236
552 5000-5042-3101-600-31-0-0000-0000 /	7,516	7,516
553 5000-5042-3102-601-31-0-0000-0000 /	8,111	8,111
554 5000-5042-3103-603-31-0-0000-0000 /	19,690	19,690
555 5000-5042-3104-610-31-0-0000-0000 /	4,300	4,300
556 5000-5042-3111-625-31-0-0000-0000 /	6,061	6,061
564 5100-5101-3408-723-34-1-0000-0000 /	2,303	2,303
567 5100-5102-3407-722-34-1-0000-0000 /	6,311	6,311
569 5100-5111-1110-074-11-1-0000-0000 /	28,881	28,881
570 5100-5112-3407-721-34-1-0000-0000 /	2,691	2,691
572 5200-5207-3240-682-32-0-0000-0000 /	2,428	2,428
573 5200-5207-3240-683-32-0-0000-0000 /	9,681	9,681
574 5200-5207-3240-684-32-0-0000-0000 /	6,371	6,371
576 5200-5207-3240-686-32-0-0000-0000 /	4,575	4,575
579 5200-5251-4101-751-41-0-0000-0000 /	7,622	7,622

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Employment Services	Total
580 5200-5251-4101-752-41-0-0000-0000 I	\$9,852	\$9,852
583 5200-5253-4101-752-41-0-0000-0000 I	22	22
584 5200-5253-4101-753-41-0-0000-0000 I	547	547
585 5200-5253-4115-765-41-0-0000-0000 \	66	66
586 5200-5253-4125-787-41-0-0000-0000 :	11	11
598 1000-1001-1906-450-19-6-0000-0000 I	6,598	6,598
601 2000-2029-1100-061-11-6-0000-0000 I	15	15
608 3100-3137-9999-000-16-3-0000-0000 (	153	153
620 2100-2102-2010-513-20-5-0000-0000 /	(81)	(81)
621 2100-2103-2010-514-20-5-0000-0000 I	(18)	(18)
628 3000-3023-9999-000-16-3-0000-0000 (	76	76
632 1000-1001-1067-047-10-1-0000-0000 I	964	964
633 1000-1001-1068-048-10-1-0000-0000 :	1,015	1,015
635 1000-1001-1100-062-11-1-0000-0000 /	24	24
637 1000-1001-1210-112-12-1-0000-0000 (	32	32
639 1000-1001-1410-202-14-6-0000-0000 (	48,484	48,484
640 1000-1001-1530-265-15-2-0000-0000 :	77,894	77,894
641 1000-1001-1530-266-15-2-0000-0000 (	74,256	74,256
642 1000-1001-1530-267-15-2-0000-0000 :	70,897	70,897
643 1000-1001-1530-268-15-2-0000-0000 I	78,519	78,519
644 1000-1001-1530-269-15-2-0000-0000 I	71,289	71,289
645 1000-1001-1540-274-15-2-0000-0000 I	12,624	12,624
646 1000-1001-1540-285-15-2-0000-0000 I	15,406	15,406
647 1000-1001-1540-280-15-2-0000-0000 :	7,192	7,192
648 1000-1001-1550-281-15-2-0000-0000 (	12,681	12,681
649 1000-1001-1620-328-16-3-0000-0000 :	0	0
652 1000-1001-1910-470-19-6-0000-0000 I	131	131
653 1000-1001-2010-514-20-5-0000-0000 I	122	122
655 1000-1001-2201-494-22-5-0000-0000 (	82	82
656 1000-1001-2204-545-22-5-0000-0000 (	(15)	(15)
657 1000-1001-2205-546-22-5-0000-0000 :	19	19
659 1000-1001-3020-581-30-0-0000-0000 I	13	13
660 1000-1001-3020-581-30-1-0000-0000 I	1,046	1,046
661 1000-1001-3102-602-31-1-0000-0000 (	2,047	2,047
664 1000-1001-4120-776-41-6-0000-0000 I	3,400	3,400
674 2000-2023-1620-322-16-3-0000-0000 :	6,094	6,094
693 2000-2041-1540-275-15-2-0000-0000 :	78	78
696 2000-2041-1610-311-16-3-0000-0000 I	117	117
698 2000-2041-1620-320-16-3-0000-0000 I	387	387
702 2000-2041-1630-330-16-3-0000-0000 I	2,838	2,838
705 2000-2041-1906-450-19-6-0000-0000 I	167	167

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Employment Services	Total
707 2000-2041-4120-776-41-6-0000-0000 I	\$320	\$320
713 2000-2041-9999-000-17-4-0000-0000 C	780	780
714 2000-2041-9999-000-20-5-0000-0000 C	2,513	2,513
716 2000-2041-9999-275-15-2-0000-0000 C	152	152
719 2000-2041-9999-511-20-5-0000-0000 C	11,035	11,035
723 2060-0000-1903-441-19-6-0000-0000 J	11	11
725 2070-0000-1906-453-19-6-0000-0000 I	358	358
726 2070-2075-1410-202-14-6-0000-0000 C	387	387
727 2070-2082-1906-450-19-6-0000-0000 I	(0)	(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(51)	(51)
737 2100-2103-2010-513-20-5-0000-0000 J	710	710
738 2100-2104-2203-544-22-5-0000-0000 J	59	59
747 2500-2508-2202-543-22-5-0000-0000 J	1,421	1,421
749 2500-2508-2203-544-22-5-0000-0000 J	741	741
750 2500-2508-2204-545-22-5-0000-0000 C	213	213
752 2700-2701-1700-351-17-4-0000-0000 I	727	727
753 2700-2701-1701-355-17-4-0000-0000 C	44	44
754 2700-2701-2205-546-22-5-0000-0000 S	360	360
756 2700-2703-1700-350-17-4-0000-0000 I	74	74
758 2700-2705-4120-776-41-0-0000-0000 I	3	3
759 2700-2705-4120-776-41-4-0000-0000 I	1,666	1,666
762 2700-2705-9999-000-20-5-0000-0000 C	2,262	2,262
763 2700-2706-1700-350-17-4-0000-0000 I	309	309
766 3000-3024-9999-000-16-3-0000-0000 C	245	245
788 4030-4063-4115-765-41-0-0000-0000 J	84	84
797 4200-4223-9999-872-43-0-0000-0000 J	157	157
805 5000-5008-3001-550-30-0-0000-0000 C	8,069	8,069
813 5000-5014-9994-000-30-0-0000-0000 C	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 C	3,030	3,030
819 5100-5111-1110-074-11-6-0000-0000 I	3,459	3,459
820 5200-5251-2202-542-22-5-0000-0000 I	654	654
821 5200-5251-2205-547-22-5-0000-0000 I	1,261	1,261
834 1000-1001-9999-016-01-1-0000-0000 C	2	2
836 2000-2046-9995-000-19-6-0000-0000 C	(43)	(43)
840 1000-1604-2201-494-22-5-0000-0000 C	11,247	11,247
841 1000-1001-1620-322-16-3-0000-0000 S	9	9
865 1000-1001-1120-062-11-1-0000-0000 J	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	593	593

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Employment Services	Total
867 1000-1001-1700-351-17-4-0000-0000 I	\$1,193	\$1,193
868 1000-1001-1700-352-17-4-0000-0000 I	1,891	1,891
869 1000-1001-1700-353-17-4-0000-0000 I	1,226	1,226
870 1000-1001-1700-355-17-4-0000-0000 C	992	992
871 1000-1001-1705-371-17-4-0000-0000 I	794	794
872 1000-1001-1705-372-17-4-0000-0000 I	424	424
873 1000-1001-1705-373-17-4-0000-0000 I	237	237
874 1000-1001-1705-374-17-4-0000-0000 I	451	451
875 1000-1001-1705-376-17-4-0000-0000 I	2,961	2,961
877 1000-1001-1710-371-17-4-0000-0000 I	287	287
878 1000-1001-1710-372-17-4-0000-0000 I	1,843	1,843
879 1000-1001-1710-373-17-4-0000-0000 I	769	769
880 1000-1001-1710-374-17-4-0000-0000 I	1,862	1,862
885 1000-1001-2005-483-20-5-0000-0000 C	5,189	5,189
886 1000-1001-2005-492-20-5-0000-0000 S	3,306	3,306
887 1000-1001-2005-505-20-5-0000-0000 T	0	0
889 1000-1001-2203-544-22-5-0000-0000 T	0	0
891 1000-1001-2301-101-23-1-0000-0000 J	3,538	3,538
892 1000-1001-2302-102-23-1-0000-0000 J	4,437	4,437
893 1000-1001-2303-103-23-1-0000-0000 J	3,973	3,973
894 1000-1001-2304-104-23-1-0000-0000 J	1,583	1,583
900 1000-1001-4120-776-41-0-0000-0000 I	77	77
901 1000-1001-9993-480-20-5-0000-0000 T	44	44
902 1000-1001-9993-494-22-5-0000-0000 T	23	23
903 1000-1001-9993-544-22-5-0000-0000 T	3	3
904 1000-1001-9993-545-22-5-0000-0000 T	(157)	(157)
905 1000-1001-9993-546-22-5-0000-0000 T	33	33
908 1000-1001-9995-431-19-6-0000-0000 C	112	112
909 1000-1603-3200-652-32-1-0000-0000 I	8	8
910 2000-2001-9995-431-19-6-0000-0000 C	3,174	3,174
913 2000-2001-9999-000-17-4-0000-0000 C	148	148
914 2000-2001-9999-000-20-5-0000-0000 C	2,060	2,060
915 2000-2029-1906-451-19-6-0000-0000 I	15	15
917 2000-2031-9995-431-19-6-0000-0000 C	92	92
921 2000-2036-9995-450-19-6-0000-0000 C	53	53
926 2000-2041-2010-511-20-5-0000-0000 S	1,042	1,042
930 2000-2041-9999-000-16-3-0000-0000 C	4	4
931 2000-2046-9995-431-19-6-0000-0000 C	10	10
935 2060-2066-1620-320-16-3-0000-0000 I	21,787	21,787
936 2060-2066-1620-326-16-3-0000-0000 S	12,903	12,903
937 2070-2070-2201-494-22-5-0000-0000 C	283	283

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Employment Services	Total
938 2070-2070-2202-543-22-5-0000-0000 `	\$38	\$38
939 2070-2070-2203-544-22-5-0000-0000 `	106	106
940 2070-2070-2204-545-22-5-0000-0000 (	181	181
941 2070-2070-2205-546-22-5-0000-0000 :	356	356
942 2070-2070-4115-765-41-1-0000-0000 \	38	38
943 2070-2070-9993-494-22-5-0000-0000 `	46	46
944 2070-2070-9993-542-22-5-0000-0000 `	2	2
945 2070-2070-9993-544-22-5-0000-0000 `	41	41
946 2070-2070-9993-545-22-5-0000-0000 `	148	148
947 2070-2070-9993-546-22-5-0000-0000 `	74	74
948 2070-2070-9995-765-41-1-0000-0000 (	15	15
949 2070-2070-9995-792-41-1-0000-0000 (	50	50
950 2070-2070-9999-000-20-5-0000-0000 (	178	178
951 2070-2073-1710-364-17-4-0000-0000 (	38	38
957 2070-2094-1801-400-18-6-0000-0000 I	14	14
960 2100-2101-9993-531-20-5-0000-0000 `	76	76
961 2100-2103-9993-511-20-5-0000-0000 `	433	433
962 2100-2104-2010-514-20-5-0000-0000 I	3,702	3,702
963 2100-2104-9993-544-22-5-0000-0000 `	8	8
966 2500-2508-2005-486-20-5-0000-0000 :	241	241
969 2500-2508-9993-494-22-5-0000-0000 `	29	29
970 2500-2508-9993-520-20-5-0000-0000 `	50	50
971 2500-2508-9993-542-22-5-0000-0000 `	339	339
972 2500-2508-9993-544-22-5-0000-0000 `	406	406
974 2700-2701-1700-352-17-4-0000-0000 I	266	266
976 2700-2701-1700-355-17-4-0000-0000 (	424	424
977 2700-2701-1705-371-17-4-0000-0000 I	689	689
978 2700-2701-1705-372-17-4-0000-0000 I	270	270
979 2700-2701-1705-373-17-4-0000-0000 I	338	338
980 2700-2701-1705-374-17-4-0000-0000 I	378	378
981 2700-2701-1705-376-17-4-0000-0000 I	167	167
982 2700-2701-1710-365-17-4-0000-0000 I	19	19
983 2700-2701-1710-371-17-4-0000-0000 I	696	696
984 2700-2701-1710-372-17-4-0000-0000 I	977	977
985 2700-2701-1710-373-17-4-0000-0000 I	990	990
986 2700-2701-1710-374-17-4-0000-0000 I	1,562	1,562
987 2700-2701-1710-376-17-4-0000-0000 I	3	3
989 2700-2701-9993-546-22-5-0000-0000 `	145	145
990 2700-2702-1700-350-17-4-0000-0000 I	222	222
991 2700-2702-1700-352-17-4-0000-0000 I	119	119
992 2700-2702-1700-355-17-4-0000-0000 (	99	99

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:19 1000-1001-3403-703-34-1-0000-0000 Employment Services

Department	Employment Services	Total
994 2700-2703-1710-364-17-4-0000-0000 (	\$219	\$219
995 2700-2703-1710-371-17-4-0000-0000 I	277	277
996 2700-2703-1710-372-17-4-0000-0000 I	576	576
997 2700-2703-1710-373-17-4-0000-0000 I	1,149	1,149
998 2700-2703-1710-374-17-4-0000-0000 I	585	585
1,001 2700-2706-1700-353-17-4-0000-0000 I	121	121
1,003 2700-2706-3200-653-32-1-0000-0000 I	4	4
1,009 4100-4101-4120-770-41-0-0000-0000 :	66	66
1,018 5200-5251-2204-545-22-5-0000-0000 (	74	74
1,019 5200-5251-9993-542-22-5-0000-0000 ^	33	33
1,020 5200-5251-9993-545-22-5-0000-0000 ^	2	2
1,021 5200-5251-9993-546-22-5-0000-0000 ^	28	28
1,031 2500-2508-9993-545-22-5-0000-0000 ^	741	741
Total	<u>\$2,624,459</u>	<u>\$2,624,459</u>

**1000-1001-3403-704-34-1-0000-0000 Civil Service Board
Nature and Extent of Services**

The Personnel Services Department's mission is to provide and facilitate the delivery of effective customer service through collaborative and diplomatic efforts, employing the values of integrity, compassion, and respect.

This team assists in facilitating public hearings that the Civil Service Board hears, reviews, and makes recommendations to the City Manager on Civil Service and personnel administration issues.

- **Civil Service Board** - Costs have been allocated based on Salaries by GL String.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Description		Amount	General Admin	Civil Service Board
Personnel Costs				
Salaries	S1	37,412	0	37,412
Salary % Split			.00%	100.00%
Benefits	S	13,214	0	13,214
Subtotal - Personnel Costs		50,625	0	50,625
Services & Supplies Cost				
653306 Outside Legal Services	S	3,337	0	3,337
655804 Misc. Subsistence Expense	S	898	0	898
656107 Office Supplies	S	270	0	270
859305 Liability Self-Insurance Chgs	S	46,600	0	46,600
859306 Chgs For Msngr/Mail/Copier S	S	66	0	66
859310 Non-Recurrin Spec Projct Chrg	S	72	0	72
859333 10C and 10X Charges	S	3,139	0	3,139
Subtotal - Services & Supplies		54,380	0	54,380
Department Cost Total		105,006	0	105,006
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		105,006	0	105,006
General Admin Distribution			0	0
Grand Total		<u>\$105,006</u>		<u>\$105,006</u>

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	First Incoming	Second Incoming	Civil Service Board
5 Management Services	\$42	\$10	\$52
5 Management of Staff	60	14	75
Subtotal - 1000-1001-1040-040-10-1-00	102	24	126
6 City Budget	111	6	117
Subtotal - 1000-1001-2101-050-21-1-00	111	6	117
8 Records Management	7	0	7
Subtotal - 1000-1001-1210-111-12-1-00	7	0	7
9 3 Year Average	10,958	132	11,090
Subtotal - 1000-1001-1410-201-14-1-00	10,958	132	11,090
11 Accounting - JE's	2,094	452	2,546
11 Accounting - Vouchers	166	36	203
Subtotal - 1000-1001-3200-651-32-1-00	2,260	488	2,749
12 Treasury	1	0	1
Subtotal - 1000-1001-3200-652-32-1-00	1	0	1
13 Payroll	159	40	199
Subtotal - 1000-1001-3200-653-32-1-00	159	40	199
16 Citywide Audit	31	0	31
Subtotal - 1000-1001-3200-665-32-1-00	31	0	31
17 Personnel Services	138	2	140
Subtotal - 1000-1001-3401-700-34-1-00	138	2	140
18 Training	51	0	51
Subtotal - 1000-1001-3402-701-34-1-00	51	0	51
19 Employment Services	274	2	276
Subtotal - 1000-1001-3403-703-34-1-00	274	2	276
20 Civil Service Board	0	13	13

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	First Incoming	Second Incoming	Civil Service Board
Subtotal - 1000-1001-3403-704-34-1-0000-0000	\$0	\$13	\$13
21 Employer/Employee Relations	0	79	79
Subtotal - 1000-1001-3404-710-34-1-0000-0000	0	79	79
22 Loss Control	0	45	45
Subtotal - 1000-1001-3405-720-34-1-0000-0000	0	45	45
23 Employee Benefits	0	51	51
Subtotal - 1000-1001-3410-730-34-1-0000-0000	0	51	51
Total Incoming	14,092	882	14,974
C. Total Allocated		\$119,980	\$119,980
			100.00%

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Civil Service Board Allocations

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000-1001-0110-010-01-1-0000-0000	2,759,424.94	0.74%	\$882	\$0	\$882	\$7	\$889
4 1000-1001-1010-030-10-1-0000-0000	987,141.86	0.27%	316	0	316	2	318
5 1000-1001-1040-040-10-1-0000-0000	610,166.43	0.16%	195	0	195	0	195
6 1000-1001-2101-050-21-1-0000-0000	1,055,787.19	0.28%	338	0	338	0	338
7 1000-1001-1210-110-12-1-0000-0000	555,380.10	0.15%	178	0	178	1	179
8 1000-1001-1210-111-12-1-0000-0000	40,922.87	0.01%	13	0	13	0	13
9 1000-1001-1410-201-14-1-0000-0000	7,142,122.22	1.92%	2,284	0	2,284	0	2,284
10 1000-1001-3020-580-30-1-0000-0000	576,009.21	0.15%	184	0	184	0	184
11 1000-1001-3200-651-32-1-0000-0000	817,196.02	0.22%	261	0	261	0	261
12 1000-1001-3200-652-32-1-0000-0000	407,329.75	0.11%	130	0	130	0	130
13 1000-1001-3200-653-32-1-0000-0000	541,967.34	0.15%	173	0	173	0	173
14 1000-1001-3200-654-32-1-0000-0000	122,359.07	0.03%	39	0	39	0	39
15 1000-1001-3200-655-32-1-0000-0000	979,699.80	0.26%	313	0	313	0	313
16 1000-1001-3200-665-32-1-0000-0000	215,441.47	0.06%	69	0	69	0	69
17 1000-1001-3401-700-34-1-0000-0000	577,202.60	0.15%	185	0	185	0	185
18 1000-1001-3402-701-34-1-0000-0000	299,769.55	0.08%	96	0	96	0	96
19 1000-1001-3403-703-34-1-0000-0000	1,620,530.60	0.44%	518	0	518	0	518
20 1000-1001-3403-704-34-1-0000-0000	39,205.29	0.01%	13	0	13	0	13
21 1000-1001-3404-710-34-1-0000-0000	296,375.43	0.08%	95	0	95	1	96
22 1000-1001-3405-720-34-1-0000-0000	301,625.20	0.08%	96	0	96	1	97
23 1000-1001-3410-730-34-1-0000-0000	288,748.54	0.08%	92	0	92	1	93
25 1000-1001-1050-045-10-1-0000-0000	234,924.38	0.06%	75	0	75	1	76
26 1000-1001-1090-055-10-1-0000-0000	205,228.22	0.06%	66	0	66	1	66
27 1000-1001-1100-060-11-1-0000-0000	301,394.90	0.08%	96	0	96	1	97
29 1000-1001-1100-062-11-6-0000-0000	(13.80)	0.00%	(0)	0	(0)	(0)	(0)
34 1000-1001-1510-250-15-2-0000-0000	869,980.28	0.23%	278	0	278	2	280
35 1000-1001-1510-251-15-2-0000-0000	547,353.13	0.15%	175	0	175	1	176
37 1000-1001-1520-255-15-2-0000-0000	7,130,611.93	1.91%	2,280	0	2,280	18	2,298
38 1000-1001-1520-256-15-2-0000-0000	764,300.14	0.21%	244	0	244	2	246
39 1000-1001-1520-257-15-2-0000-0000	811,979.26	0.22%	260	0	260	2	262
40 1000-1001-1520-258-15-2-0000-0000	155,028.97	0.04%	50	0	50	0	50
41 1000-1001-1520-259-15-2-0000-0000	2,097,168.29	0.56%	671	0	671	5	676
42 1000-1001-1520-260-15-2-0000-0000	631,664.18	0.17%	202	0	202	2	204
43 1000-1001-1520-261-15-2-0000-0000	1,554,537.71	0.42%	497	0	497	4	501
45 1000-1001-1520-263-15-2-0000-0000	466,108.67	0.13%	149	0	149	1	150
46 1000-1001-1530-270-15-2-0000-0000	7,302,650.71	1.96%	2,335	0	2,335	18	2,353
47 1000-1001-1530-271-15-2-0000-0000	7,441.74	0.00%	2	0	2	0	2
48 1000-1001-1530-272-15-2-0000-0000	3,950,237.24	1.06%	1,263	0	1,263	10	1,273
49 1000-1001-1540-275-15-2-0000-0000	18,984,302.16	5.10%	6,071	0	6,071	47	6,118
51 1000-1001-1550-278-15-2-0000-0000	20,190,882.93	5.42%	6,457	0	6,457	50	6,507
53 1000-1001-1600-300-16-3-0000-0000	310,584.67	0.08%	99	0	99	1	100
54 1000-1001-1600-301-16-3-0000-0000	148,685.50	0.04%	48	0	48	0	48

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Civil Service Board Allocations

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 1000-1001-1600-303-16-3-0000-0000 I	509,978.04	0.14%	\$163	\$0	\$163	\$1	\$164
58 1000-1001-1610-311-16-3-0000-0000 I	123,958.49	0.03%	40	0	40	0	40
59 1000-1001-1610-312-16-3-0000-0000 S	269,865.93	0.07%	86	0	86	1	87
60 1000-1001-1610-313-16-3-0000-0000 T	465,959.17	0.13%	149	0	149	1	150
61 1000-1001-1620-320-16-3-0000-0000 I	31,927,490.33	8.57%	10,210	0	10,210	79	10,289
62 1000-1001-1620-323-16-3-0000-0000 I	858,676.63	0.23%	275	0	275	2	277
63 1000-1001-1620-324-16-3-0000-0000 S	3,889.93	0.00%	1	0	1	0	1
64 1000-1001-1620-325-16-3-0000-0000 I	7.55	0.00%	0	0	0	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	445.87	0.00%	0	0	0	0	0
66 1000-1001-1620-327-16-3-0000-0000 I	1,231,491.80	0.33%	394	0	394	3	397
67 1000-1001-1630-330-16-3-0000-0000 I	1,530,221.14	0.41%	489	0	489	4	493
68 1000-1001-1640-335-16-3-0000-0000 I	2,543,058.92	0.68%	813	0	813	6	820
69 1000-1001-1700-350-17-4-0000-0000 I	672,779.27	0.18%	215	0	215	2	217
70 1000-1001-1701-355-17-4-0000-0000 C	2,385.97	0.00%	1	0	1	0	1
71 1000-1001-1701-356-17-4-0000-0000 C	12,632.94	0.00%	4	0	4	0	4
73 1000-1001-1705-365-17-4-0000-0000 I	979,265.88	0.26%	313	0	313	2	316
74 1000-1001-1710-375-17-4-0000-0000 J	1,210,680.50	0.33%	387	0	387	3	390
76 1000-1001-1730-381-17-4-0000-0000 C	43,364.76	0.01%	14	0	14	0	14
77 1000-1001-1740-385-17-4-0000-0000 I	335,409.22	0.09%	107	0	107	1	108
78 1000-1001-1740-386-17-4-0000-0000 I	850,802.86	0.23%	272	0	272	2	274
81 1000-1001-1801-400-18-6-0000-0000 I	720,140.16	0.19%	230	0	230	2	232
82 1000-1001-1901-431-19-6-0000-0000 J	304,033.22	0.08%	97	0	97	1	98
83 1000-1001-1901-432-19-6-0000-0000 J	103,094.63	0.03%	33	0	33	0	33
84 1000-1001-1901-433-19-6-0000-0000 I	159,205.20	0.04%	51	0	51	0	51
85 1000-1001-1902-436-19-6-0000-0000 I	2,991,461.15	0.80%	957	0	957	7	964
86 1000-1001-1902-437-19-6-0000-0000 I	2,947,643.35	0.79%	943	0	943	7	950
87 1000-1001-1903-441-19-6-0000-0000 J	1,030,639.63	0.28%	330	0	330	3	332
88 1000-1001-1903-442-19-6-0000-0000 C	2,594,540.42	0.70%	830	0	830	6	836
90 1000-1001-1906-453-19-6-0000-0000 I	1,357,843.37	0.36%	434	0	434	3	438
91 1000-1001-1906-454-19-6-0000-0000 I	3.02	0.00%	0	0	0	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	94,952.06	0.03%	30	0	30	0	31
93 1000-1001-1910-470-19-1-0000-0000 I	1,753,573.09	0.47%	561	0	561	4	565
94 1000-1001-2001-480-20-5-0000-0000 I	98,157.65	0.03%	31	0	31	0	32
95 1000-1001-2001-481-20-5-0000-0000 J	53,127.61	0.01%	17	0	17	0	17
102 1000-1001-2005-500-20-5-0000-0000 I	290,755.74	0.08%	93	0	93	1	94
103 1000-1001-2005-501-20-5-0000-0000 T	522,922.71	0.14%	167	0	167	1	169
105 1000-1001-2005-503-20-5-0000-0000 T	439,740.29	0.12%	141	0	141	1	142
106 1000-1001-2005-504-20-5-0000-0000 T	48,206.01	0.01%	15	0	15	0	16
107 1000-1001-2010-511-20-5-0000-0000 S	248,454.93	0.07%	79	0	79	1	80
108 1000-1001-2015-521-20-5-0000-0000 S	28,641.53	0.01%	9	0	9	0	9
109 1000-1001-2015-522-20-5-0000-0000 I	123,439.96	0.03%	39	0	39	0	40
111 1000-1001-2015-524-20-4-0000-0000 I	(866.55)	0.00%	(0)	0	(0)	(0)	(0)

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Civil Service Board Allocations

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112 1000-1001-2020-531-20-5-0000-0000	96,279.44	0.03%	\$31	\$0	\$31	\$0	\$31
113 1000-1001-2023-535-20-6-0000-0000	160,456.21	0.04%	51	0	51	0	52
114 1000-1001-2024-536-20-5-0000-0000	925,441.35	0.25%	296	0	296	2	298
115 1000-1001-3200-656-32-1-0000-0000	825,960.84	0.22%	264	0	264	2	266
117 1000-1001-3200-662-32-1-0000-0000	357,655.75	0.10%	114	0	114	1	115
127 1000-1001-9994-000-19-6-0000-0000	(14.96)	0.00%	(0)	0	(0)	(0)	(0)
131 1000-1001-9995-000-15-2-0000-0000	450,140.82	0.12%	144	0	144	1	145
132 1000-1001-9995-000-19-6-0000-0000	265,854.13	0.07%	85	0	85	1	86
135 1000-1001-9999-000-17-4-0000-0000	193,952.01	0.05%	62	0	62	0	63
136 1000-1001-9999-000-20-5-0000-0000	199,639.77	0.05%	64	0	64	0	64
138 1000-1502-1906-450-19-6-0000-0000	337.35	0.00%	0	0	0	0	0
140 1000-1601-2005-501-20-5-0000-0000	63.31	0.00%	0	0	0	0	0
141 1000-1601-2005-502-20-5-0000-0000	932.53	0.00%	0	0	0	0	0
143 1000-1601-2020-531-20-5-0000-0000	169,881.53	0.05%	54	0	54	0	55
145 1000-1603-2001-482-20-5-0000-0000	1,247,563.39	0.33%	399	0	399	3	402
149 1000-1603-2005-505-20-5-0000-0000	508,787.37	0.14%	163	0	163	1	164
150 1000-1603-2010-517-20-5-0000-0000	374,337.60	0.10%	120	0	120	1	121
151 1000-1603-2015-525-20-5-0000-0000	381,442.19	0.10%	122	0	122	1	123
152 1000-1603-2020-532-20-5-0000-0000	144,871.51	0.04%	46	0	46	0	47
158 1000-1801-1510-250-15-2-0000-0000	129,450.12	0.03%	41	0	41	0	42
159 2000-2001-9995-000-19-4-0000-0000	56,002.02	0.02%	18	0	18	0	18
160 2000-2001-9995-000-19-5-0000-0000	7,869.30	0.00%	3	0	3	0	3
161 2000-2001-9995-000-19-6-0000-0000	511,522.23	0.14%	164	0	164	1	165
171 2000-2023-1620-324-16-3-0000-0000	13,000.00	0.00%	4	0	4	0	4
174 2000-2027-9999-000-20-5-0000-0000	248,361.46	0.07%	79	0	79	1	80
176 2000-2029-1906-453-19-6-0000-0000	126,555.17	0.03%	40	0	40	0	41
177 2000-2030-9995-000-19-6-0000-0000	21,870.99	0.01%	7	0	7	0	7
178 2000-2031-9995-000-19-6-0000-0000	156,471.05	0.04%	50	0	50	0	50
179 2000-2032-9995-000-19-6-0000-0000	39,717.66	0.01%	13	0	13	0	13
181 2000-2036-9995-000-19-6-0000-0000	11,217.19	0.00%	4	0	4	0	4
182 2000-2037-9995-000-19-6-0000-0000	53,659.79	0.01%	17	0	17	0	17
186 2000-2040-9994-000-32-1-0000-0000	2,026.62	0.00%	1	0	1	0	1
187 2000-2042-9995-000-19-6-0000-0000	8,742.25	0.00%	3	0	3	0	3
189 2060-2061-9995-000-15-2-0000-0000	1,000,567.35	0.27%	320	0	320	2	322
191 2060-2064-9999-000-20-5-0000-0000	1,844,853.96	0.50%	590	0	590	5	595
193 2070-0000-3403-703-34-1-0000-0000	525,687.37	0.14%	168	0	168	1	169
194 2070-2071-9995-000-15-2-0000-0000	355,908.75	0.10%	114	0	114	1	115
196 2070-2073-1710-375-17-4-0000-0000	51,467.53	0.01%	16	0	16	0	17
197 2070-2073-1730-381-17-4-0000-0000	51,127.43	0.01%	16	0	16	0	16
198 2070-2073-9999-000-17-4-0000-0000	52.72	0.00%	0	0	0	0	0
199 2070-2074-9999-000-20-5-0000-0000	545,346.50	0.15%	174	0	174	1	176
203 2070-2079-9999-000-17-4-0000-0000	65,849.07	0.02%	21	0	21	0	21

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Civil Service Board Allocations

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
205 2100-2101-2020-531-20-5-0000-0000	1,133,042.40	0.30%	\$362	\$0	\$362	\$3	\$365
209 2100-2102-2010-511-20-5-0000-0000	98,130.37	0.03%	31	0	31	0	32
213 2100-2102-9999-000-20-5-0000-0000	7,086.38	0.00%	2	0	2	0	2
214 2100-2103-2010-511-20-5-0000-0000	845,088.79	0.23%	270	0	270	2	272
215 2100-2103-2015-521-20-5-0000-0000	428,034.53	0.11%	137	0	137	1	138
219 2100-2103-9999-000-20-5-0000-0000	24,382.08	0.01%	8	0	8	0	8
222 2100-2104-2010-511-20-5-0000-0000	476,607.84	0.13%	152	0	152	1	154
225 2100-2104-9999-000-20-5-0000-0000	538,684.74	0.14%	172	0	172	1	174
229 2300-2318-2060-541-20-5-0000-0000	78.60	0.00%	0	0	0	0	0
230 2300-2319-2060-541-20-5-0000-0000	3,118.47	0.00%	1	0	1	0	1
233 2300-2322-2060-541-20-5-0000-0000	1,721.14	0.00%	1	0	1	0	1
234 2300-2323-2060-541-20-5-0000-0000	188.67	0.00%	0	0	0	0	0
235 2300-2324-2060-541-20-5-0000-0000	2,552.06	0.00%	1	0	1	0	1
236 2300-2325-2060-541-20-5-0000-0000	1,852.99	0.00%	1	0	1	0	1
241 2400-2405-1580-290-15-2-0000-0000	192,692.73	0.05%	62	0	62	0	62
242 2400-2408-9999-000-20-5-0000-0000	65,605.49	0.02%	21	0	21	0	21
243 2400-2409-9999-000-20-5-0000-0000	79,669.08	0.02%	25	0	25	0	26
244 2400-2417-1700-350-17-4-0000-0000	(674.21)	0.00%	(0)	0	(0)	(0)	(0)
251 2400-2417-9999-000-17-4-0000-0000	48,575.87	0.01%	16	0	16	0	16
252 2400-2418-9999-000-20-5-0000-0000	11,567.67	0.00%	4	0	4	0	4
254 2400-2436-1540-275-15-2-0000-0000	2,198.05	0.00%	1	0	1	0	1
255 2400-2436-1550-278-15-2-0000-0000	616,753.46	0.17%	197	0	197	2	199
256 2400-2440-1710-375-17-4-0000-0000	55,509.79	0.01%	18	0	18	0	18
257 2400-2441-2015-523-20-5-0000-0000	4,035.44	0.00%	1	0	1	0	1
258 2400-2441-9999-000-20-5-0000-0000	25,207.72	0.01%	8	0	8	0	8
260 2400-2446-2001-481-20-5-0000-0000	6,733.66	0.00%	2	0	2	0	2
262 2400-2448-2024-536-20-5-0000-0000	3,400.47	0.00%	1	0	1	0	1
263 2400-2448-9999-000-20-5-0000-0000	21,965.24	0.01%	7	0	7	0	7
267 2500-2504-9999-000-20-5-0000-0000	311,350.19	0.08%	100	0	100	1	100
268 2500-2506-2010-511-20-5-0000-0000	1,461,050.13	0.39%	467	0	467	4	471
271 2500-2506-9999-000-20-5-0000-0000	9,214.58	0.00%	3	0	3	0	3
273 2500-2508-2001-480-20-5-0000-0000	(1,872.05)	0.00%	(1)	0	(1)	(0)	(1)
274 2500-2508-2001-481-20-5-0000-0000	38,911.80	0.01%	12	0	12	0	13
281 2500-2508-2005-501-20-5-0000-0000	287,877.51	0.08%	92	0	92	1	93
282 2500-2508-2005-502-20-5-0000-0000	550,592.22	0.15%	176	0	176	1	177
283 2500-2508-2005-503-20-5-0000-0000	119,837.21	0.03%	38	0	38	0	39
284 2500-2508-2005-504-20-5-0000-0000	89,584.95	0.02%	29	0	29	0	29
285 2500-2508-2015-522-20-5-0000-0000	20,563.22	0.01%	7	0	7	0	7
288 2500-2508-9993-000-20-5-0000-0000	0.01	0.00%	0	0	0	0	0
290 2500-2508-9999-000-20-5-0000-0000	2,335.67	0.00%	1	0	1	0	1
292 2500-2509-9999-000-20-5-0000-0000	22,345.85	0.01%	7	0	7	0	7
293 2500-2510-9999-000-20-5-0000-0000	7,282.47	0.00%	2	0	2	0	2

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Civil Service Board Allocations

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
294 2500-2511-9999-000-20-5-0000-0000 (	1,254.33	0.00%	\$0	\$0	\$0	\$0	\$0
295 2500-2512-9999-000-20-5-0000-0000 (	69,291.40	0.02%	22	0	22	0	22
296 2500-2513-9999-000-20-5-0000-0000 (	86,716.80	0.02%	28	0	28	0	28
297 2500-2515-9999-000-20-5-0000-0000 (	66,976.97	0.02%	21	0	21	0	22
299 2500-2517-9999-000-20-5-0000-0000 (	142,819.43	0.04%	46	0	46	0	46
301 2600-2601-9999-000-20-5-0000-0000 (	42,331.14	0.01%	14	0	14	0	14
302 2600-2602-9999-000-20-5-0000-0000 (	337,801.97	0.09%	108	0	108	1	109
303 2700-2701-1700-350-17-4-0000-0000 I	456,777.60	0.12%	146	0	146	1	147
304 2700-2701-1705-365-17-4-0000-0000 I	405,007.09	0.11%	130	0	130	1	131
305 2700-2701-1710-375-17-4-0000-0000 /	598,288.22	0.16%	191	0	191	1	193
306 2700-2701-1730-381-17-4-0000-0000 (	85,378.77	0.02%	27	0	27	0	28
308 2700-2701-1740-385-17-4-0000-0000 I	244,778.31	0.07%	78	0	78	1	79
309 2700-2701-1740-386-17-4-0000-0000 I	888,661.34	0.24%	284	0	284	2	286
312 2700-2701-9999-000-17-4-0000-0000 (	315,830.96	0.08%	101	0	101	1	102
313 2700-2702-9999-000-17-4-0000-0000 (	137,695.30	0.04%	44	0	44	0	44
314 2700-2703-1710-375-17-4-0000-0000 /	802,766.86	0.22%	257	0	257	2	259
315 2700-2703-1730-381-17-4-0000-0000 (	35,996.60	0.01%	12	0	12	0	12
316 2700-2703-1730-384-17-4-0000-0000 `	91,503.23	0.02%	29	0	29	0	29
317 2700-2705-2015-522-20-5-0000-0000 I	214,907.22	0.06%	69	0	69	1	69
318 2700-2706-3200-651-32-1-0000-0000 /	32,828.04	0.01%	10	0	10	0	11
324 3000-3012-9999-000-20-5-0000-0000 (	16,098.46	0.00%	5	0	5	0	5
326 3000-3016-9999-000-20-5-0000-0000 (	7,395.39	0.00%	2	0	2	0	2
327 3000-3022-9999-000-10-1-0000-0000 (	1,201.16	0.00%	0	0	0	0	0
330 3050-3506-2015-523-20-5-0000-0000 I	75,966.20	0.02%	24	0	24	0	24
332 3050-3509-2015-523-20-5-0000-0000 I	832,746.34	0.22%	266	0	266	2	268
334 3050-3517-2015-523-20-5-0000-0000 I	781,354.42	0.21%	250	0	250	2	252
335 3050-3517-9999-000-20-5-0000-0000 (	31,494.01	0.01%	10	0	10	0	10
337 3050-3521-2015-523-20-5-0000-0000 I	2,035.30	0.00%	1	0	1	0	1
346 3100-3110-9999-000-17-4-0000-0000 (	2,908.27	0.00%	1	0	1	0	1
348 3100-3111-9999-000-20-5-0000-0000 (	41,325.67	0.01%	13	0	13	0	13
352 3100-3114-9999-000-20-5-0000-0000 (	42,398.02	0.01%	14	0	14	0	14
368 3100-3143-9999-000-20-5-0000-0000 (	329.98	0.00%	0	0	0	0	0
371 3100-3146-9999-000-20-5-0000-0000 (	44,599.89	0.01%	14	0	14	0	14
376 4000-4001-4110-761-41-0-0000-0000 \	12,463,050.59	3.35%	3,985	0	3,985	31	4,016
377 4000-4001-4115-765-41-0-0000-0000 \	768,444.05	0.21%	246	0	246	2	248
378 4000-4001-4115-766-41-0-0000-0000 \	313.13	0.00%	0	0	0	0	0
381 4000-4002-4115-765-41-0-0000-0000 \	437,586.50	0.12%	140	0	140	1	141
382 4000-4005-4115-765-41-0-0000-0000 \	5,481.43	0.00%	2	0	2	0	2
383 4000-4006-4115-765-41-0-0000-0000 \	4,284.98	0.00%	1	0	1	0	1
384 4000-4007-4112-763-41-0-0000-0000 I	85,656.16	0.02%	27	0	27	0	28
387 4000-4010-4115-765-41-0-0000-0000 \	189,163.87	0.05%	60	0	60	0	61
389 4000-4011-4115-765-41-0-0000-0000 \	4,839.20	0.00%	2	0	2	0	2

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Civil Service Board Allocations

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
391 4000-4013-4115-765-41-0-0000-0000 \	47.96	0.00%	\$0	\$0	\$0	\$0	\$0
423 4100-4101-4120-771-41-0-0000-0000 (	295,433.05	0.08%	94	0	94	1	95
424 4100-4101-4120-772-41-0-0000-0000 I	122,592.65	0.03%	39	0	39	0	40
425 4100-4101-4120-773-41-0-0000-0000 I	229,959.70	0.06%	74	0	74	1	74
426 4100-4101-4120-774-41-0-0000-0000 \$	6,287,306.99	1.69%	2,011	0	2,011	16	2,026
427 4100-4101-4120-775-41-0-0000-0000 \$	443.90	0.00%	0	0	0	0	0
428 4100-4101-4120-776-41-0-0000-0000 I	899,652.22	0.24%	288	0	288	2	290
429 4100-4101-4120-777-41-0-0000-0000 (	1,776,185.92	0.48%	568	0	568	4	572
432 4100-4103-4125-786-41-0-0000-0000 I	11,055.06	0.00%	4	0	4	0	4
433 4100-4104-4120-773-41-0-0000-0000 I	6,705.71	0.00%	2	0	2	0	2
439 4150-4151-2010-512-20-5-0000-0000 \$	1,043,714.93	0.28%	334	0	334	3	336
440 4150-4151-2015-521-20-5-0000-0000 \$	(1,510.41)	0.00%	(0)	0	(0)	(0)	(0)
441 4150-4151-2015-522-20-5-0000-0000 I	1,752,260.74	0.47%	560	0	560	4	565
444 4150-4151-4120-779-41-0-0000-0000 I	284,041.70	0.08%	91	0	91	1	92
448 4200-4201-4301-831-43-0-0000-0000 I	712,867.10	0.19%	228	0	228	2	230
449 4200-4201-4301-832-43-0-0000-0000 I	2,257,373.44	0.61%	722	0	722	6	727
450 4200-4201-4301-833-43-0-0000-0000 I	1,898,279.33	0.51%	607	0	607	5	612
451 4200-4201-4301-834-43-0-0000-0000 I	1,338,667.81	0.36%	428	0	428	3	431
452 4200-4201-4301-835-43-0-0000-0000 /	123,368.71	0.03%	39	0	39	0	40
453 4200-4201-4301-836-43-0-0000-0000 /	759,990.12	0.20%	243	0	243	2	245
454 4200-4201-4301-837-43-0-0000-0000 /	458,212.44	0.12%	147	0	147	1	148
455 4200-4201-4301-838-43-0-0000-0000 /	56,476.99	0.02%	18	0	18	0	18
458 4200-4223-9999-870-43-0-0000-0000 /	118,109.76	0.03%	38	0	38	0	38
460 4200-4223-9999-873-43-0-0000-0000 /	116,999.62	0.03%	37	0	37	0	38
462 4200-4224-9999-871-43-0-0000-0000 /	31,160.10	0.01%	10	0	10	0	10
463 4200-4225-4305-856-43-0-0000-0000 /	277,015.97	0.07%	89	0	89	1	89
466 4200-4230-9999-871-43-0-0000-0000 /	135,478.55	0.04%	43	0	43	0	44
467 4200-4281-4302-851-43-0-0000-0000 I	196,937.28	0.05%	63	0	63	0	63
474 4500-4501-4135-792-41-0-0000-0000 \$	416,257.43	0.11%	133	0	133	1	134
475 4500-4501-4140-796-41-0-0000-0000 I	7,460,396.62	2.00%	2,386	0	2,386	18	2,404
476 4500-4501-4140-797-41-0-0000-0000 I	1,360,605.64	0.37%	435	0	435	3	438
477 4500-4501-4140-798-41-0-0000-0000 I	315,548.91	0.08%	101	0	101	1	102
478 4500-4501-4140-799-41-0-0000-0000 \	3,364,961.27	0.90%	1,076	0	1,076	8	1,084
479 4500-4501-4140-800-41-0-0000-0000 ~	122,675.69	0.03%	39	0	39	0	40
480 4500-4501-4145-806-41-0-0000-0000 I	647,818.21	0.17%	207	0	207	2	209
481 4500-4501-9994-000-41-0-0000-0000 (	22,602.73	0.01%	7	0	7	0	7
495 4600-4602-4510-911-45-0-0000-0000 /	625,000.00	0.17%	200	0	200	2	201
496 4600-4602-4510-912-45-0-0000-0000 \$	10,782,276.23	2.90%	3,448	0	3,448	27	3,475
500 4600-4602-4530-930-45-0-0000-0000 /	2,241,862.06	0.60%	717	0	717	6	722
501 4600-4602-4540-940-45-0-0000-0000 /	128,186.16	0.03%	41	0	41	0	41
502 4600-4602-4540-942-45-0-0000-0000 I	98,772.44	0.03%	32	0	32	0	32
503 4600-4602-4540-943-45-0-0000-0000 (	40,111.89	0.01%	13	0	13	0	13

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Civil Service Board Allocations

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
510 4600-4604-4520-920-45-0-0000-0000	925,276.04	0.25%	\$296	\$0	\$296	\$2	\$298
511 4600-4604-4520-921-45-0-0000-0000	3,315,963.12	0.89%	1,060	0	1,060	8	1,069
512 4600-4604-4520-922-45-0-0000-0000	1,272,303.41	0.34%	407	0	407	3	410
513 4600-4604-4530-930-45-0-0000-0000	513,471.80	0.14%	164	0	164	1	165
515 4600-4604-4550-950-45-0-0000-0000	71,520.71	0.02%	23	0	23	0	23
516 4600-4604-4550-952-45-0-0000-0000	216,779.83	0.06%	69	0	69	1	70
517 4600-4604-4550-953-45-0-0000-0000	77,489.68	0.02%	25	0	25	0	25
519 4600-4605-4510-912-45-0-0000-0000	1,576,134.46	0.42%	504	0	504	4	508
520 4600-4609-9999-000-45-0-0000-0000	14,997.69	0.00%	5	0	5	0	5
521 4610-0000-9999-000-45-0-0000-0000	41,135.65	0.01%	13	0	13	0	13
522 4630-0000-9999-000-45-0-0000-0000	97,899.55	0.03%	31	0	31	0	32
528 4680-4685-4510-912-45-0-0000-0000	7,782,340.21	2.09%	2,489	0	2,489	19	2,508
529 4680-4685-4530-930-45-0-0000-0000	45,726.14	0.01%	15	0	15	0	15
536 5000-5001-3014-575-30-0-0000-0000	16,006,791.27	1.61%	1,921	0	1,921	15	1,936
538 5000-5002-3015-577-30-0-0000-0000	398,647.56	0.11%	127	0	127	1	128
539 5000-5004-1100-068-11-1-0000-0000	1,822,532.74	0.49%	583	0	583	5	587
541 5000-5011-3002-561-30-0-0000-0000	2,189,365.56	0.59%	700	0	700	5	706
542 5000-5011-3002-568-30-0-0000-0000	688,541.04	0.18%	220	0	220	2	222
545 5000-5013-3002-562-30-0-0000-0000	19,129.61	0.01%	6	0	6	0	6
548 5000-5021-1220-130-12-1-0000-0000	117,988.88	0.03%	38	0	38	0	38
549 5000-5031-3002-561-30-0-0000-0000	33,457.65	0.01%	11	0	11	0	11
552 5000-5042-3101-600-31-0-0000-0000	1,066,176.43	0.29%	341	0	341	3	344
553 5000-5042-3102-601-31-0-0000-0000	1,150,656.79	0.31%	368	0	368	3	371
554 5000-5042-3103-603-31-0-0000-0000	2,793,163.29	0.75%	893	0	893	7	900
555 5000-5042-3104-610-31-0-0000-0000	609,974.98	0.16%	195	0	195	2	197
556 5000-5042-3111-625-31-0-0000-0000	859,774.80	0.23%	275	0	275	2	277
564 5100-5101-3408-723-34-1-0000-0000	326,724.35	0.09%	104	0	104	1	105
567 5100-5102-3407-722-34-1-0000-0000	895,295.31	0.24%	286	0	286	2	289
569 5100-5111-1110-074-11-1-0000-0000	4,096,995.52	1.10%	1,310	0	1,310	10	1,320
570 5100-5112-3407-721-34-1-0000-0000	381,685.37	0.10%	122	0	122	1	123
572 5200-5207-3240-682-32-0-0000-0000	344,453.51	0.09%	110	0	110	1	111
573 5200-5207-3240-683-32-0-0000-0000	1,373,407.39	0.37%	439	0	439	3	443
574 5200-5207-3240-684-32-0-0000-0000	903,837.61	0.24%	289	0	289	2	291
576 5200-5207-3240-686-32-0-0000-0000	648,989.15	0.17%	208	0	208	2	209
579 5200-5251-4101-751-41-0-0000-0000	1,081,247.80	0.29%	346	0	346	3	348
580 5200-5251-4101-752-41-0-0000-0000	1,397,633.30	0.38%	447	0	447	3	450
583 5200-5253-4101-752-41-0-0000-0000	3,167.26	0.00%	1	0	1	0	1
584 5200-5253-4101-753-41-0-0000-0000	77,653.30	0.02%	25	0	25	0	25
585 5200-5253-4115-765-41-0-0000-0000	9,358.54	0.00%	3	0	3	0	3
586 5200-5253-4125-787-41-0-0000-0000	1,548.28	0.00%	0	0	0	0	0
598 1000-1001-1906-450-19-6-0000-0000	936,029.52	0.25%	299	0	299	2	302
601 2000-2029-1100-061-11-6-0000-0000	2,098.06	0.00%	1	0	1	0	1

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Civil Service Board Allocations

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
608 3100-3137-9999-000-16-3-0000-0000	21,701.70	0.01%	\$7	\$0	\$7	\$0	\$7
620 2100-2102-2010-513-20-5-0000-0000	(11,549.32)	0.00%	(4)	0	(4)	(0)	(4)
621 2100-2103-2010-514-20-5-0000-0000	(2,570.88)	0.00%	(1)	0	(1)	(0)	(1)
628 3000-3023-9999-000-16-3-0000-0000	10,753.36	0.00%	3	0	3	0	3
632 1000-1001-1067-047-10-1-0000-0000	136,694.85	0.04%	44	0	44	0	44
633 1000-1001-1068-048-10-1-0000-0000	144,047.82	0.04%	46	0	46	0	46
635 1000-1001-1100-062-11-1-0000-0000	3,379.59	0.00%	1	0	1	0	1
637 1000-1001-1210-112-12-1-0000-0000	4,520.66	0.00%	1	0	1	0	1
639 1000-1001-1410-202-14-6-0000-0000	6,877,876.15	1.85%	2,199	0	2,199	17	2,216
640 1000-1001-1530-265-15-2-0000-0000	11,050,065.96	2.97%	3,534	0	3,534	27	3,561
641 1000-1001-1530-266-15-2-0000-0000	10,533,967.30	2.83%	3,369	0	3,369	26	3,395
642 1000-1001-1530-267-15-2-0000-0000	10,057,385.35	2.70%	3,216	0	3,216	25	3,241
643 1000-1001-1530-268-15-2-0000-0000	11,138,630.27	2.99%	3,562	0	3,562	28	3,589
644 1000-1001-1530-269-15-2-0000-0000	10,112,988.48	2.72%	3,234	0	3,234	25	3,259
645 1000-1001-1540-274-15-2-0000-0000	1,790,769.01	0.48%	573	0	573	4	577
646 1000-1001-1540-285-15-2-0000-0000	12,185,517.51	0.59%	699	0	699	5	704
647 1000-1001-1540-280-15-2-0000-0000	1,020,282.32	0.27%	326	0	326	3	329
648 1000-1001-1550-281-15-2-0000-0000	1,798,933.32	0.48%	575	0	575	4	580
649 1000-1001-1620-328-16-3-0000-0000	12.53	0.00%	0	0	0	0	0
652 1000-1001-1910-470-19-6-0000-0000	18,600.00	0.00%	6	0	6	0	6
653 1000-1001-2010-514-20-5-0000-0000	17,292.38	0.00%	6	0	6	0	6
655 1000-1001-2201-494-22-5-0000-0000	11,669.74	0.00%	4	0	4	0	4
656 1000-1001-2204-545-22-5-0000-0000	(2,193.80)	0.00%	(1)	0	(1)	(0)	(1)
657 1000-1001-2205-546-22-5-0000-0000	2,726.10	0.00%	1	0	1	0	1
659 1000-1001-3020-581-30-0-0000-0000	1,875.60	0.00%	1	0	1	0	1
660 1000-1001-3020-581-30-1-0000-0000	148,450.46	0.04%	47	0	47	0	48
661 1000-1001-3102-602-31-1-0000-0000	290,411.60	0.08%	93	0	93	1	94
664 1000-1001-4120-776-41-6-0000-0000	482,340.78	0.13%	154	0	154	1	155
674 2000-2023-1620-322-16-3-0000-0000	864,485.76	0.23%	276	0	276	2	279
693 2000-2041-1540-275-15-2-0000-0000	11,083.91	0.00%	4	0	4	0	4
696 2000-2041-1610-311-16-3-0000-0000	16,571.53	0.00%	5	0	5	0	5
698 2000-2041-1620-320-16-3-0000-0000	54,928.68	0.01%	18	0	18	0	18
702 2000-2041-1630-330-16-3-0000-0000	402,648.71	0.11%	129	0	129	1	130
705 2000-2041-1906-450-19-6-0000-0000	23,642.38	0.01%	8	0	8	0	8
707 2000-2041-4120-776-41-6-0000-0000	45,345.35	0.01%	15	0	15	0	15
713 2000-2041-9999-000-17-4-0000-0000	110,586.02	0.03%	35	0	35	0	36
714 2000-2041-9999-000-20-5-0000-0000	356,423.84	0.10%	114	0	114	1	115
716 2000-2041-9999-275-15-2-0000-0000	21,582.73	0.01%	7	0	7	0	7
719 2000-2041-9999-511-20-5-0000-0000	1,565,415.92	0.42%	501	0	501	4	504
723 2060-0000-1903-441-19-6-0000-0000	1,492.86	0.00%	0	0	0	0	0
725 2070-0000-1906-453-19-6-0000-0000	50,776.86	0.01%	16	0	16	0	16
726 2070-2075-1410-202-14-6-0000-0000	54,843.58	0.01%	18	0	18	0	18

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Civil Service Board Allocations

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
727 2070-2082-1906-450-19-6-0000-0000 I	(0.02)	0.00%	\$(0)	\$0	\$(0)	\$(0)	\$(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0.01)	0.00%	(0)	0	(0)	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0.37	0.00%	0	0	0	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0.56	0.00%	0	0	0	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(7,186.83)	0.00%	(2)	0	(2)	(0)	(2)
737 2100-2103-2010-513-20-5-0000-0000 I	100,664.99	0.03%	32	0	32	0	32
738 2100-2104-2203-544-22-5-0000-0000 I	8,437.97	0.00%	3	0	3	0	3
747 2500-2508-2202-543-22-5-0000-0000 I	201,593.12	0.05%	64	0	64	0	65
749 2500-2508-2203-544-22-5-0000-0000 I	105,079.19	0.03%	34	0	34	0	34
750 2500-2508-2204-545-22-5-0000-0000 I	30,187.19	0.01%	10	0	10	0	10
752 2700-2701-1700-351-17-4-0000-0000 I	103,165.46	0.03%	33	0	33	0	33
753 2700-2701-1701-355-17-4-0000-0000 I	6,307.76	0.00%	2	0	2	0	2
754 2700-2701-2205-546-22-5-0000-0000 I	51,064.43	0.01%	16	0	16	0	16
756 2700-2703-1700-350-17-4-0000-0000 I	10,442.57	0.00%	3	0	3	0	3
758 2700-2705-4120-776-41-0-0000-0000 I	397.42	0.00%	0	0	0	0	0
759 2700-2705-4120-776-41-4-0000-0000 I	236,338.88	0.06%	76	0	76	1	76
762 2700-2705-9999-000-20-5-0000-0000 I	320,819.52	0.09%	103	0	103	1	103
763 2700-2706-1700-350-17-4-0000-0000 I	43,891.13	0.01%	14	0	14	0	14
766 3000-3024-9999-000-16-3-0000-0000 I	34,765.15	0.01%	11	0	11	0	11
788 4030-4063-4115-765-41-0-0000-0000 I	11,984.40	0.00%	4	0	4	0	4
797 4200-4223-9999-872-43-0-0000-0000 I	22,323.76	0.01%	7	0	7	0	7
805 5000-5008-3001-550-30-0-0000-0000 I	1,144,595.82	0.31%	366	0	366	3	369
813 5000-5014-9994-000-30-0-0000-0000 I	(0.02)	0.00%	(0)	0	(0)	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 I	429,872.60	0.12%	137	0	137	1	139
819 5100-5111-1110-074-11-6-0000-0000 I	490,647.52	0.13%	157	0	157	1	158
820 5200-5251-2202-542-22-5-0000-0000 I	92,809.77	0.02%	30	0	30	0	30
821 5200-5251-2205-547-22-5-0000-0000 I	178,856.04	0.05%	57	0	57	0	58
834 1000-1001-9999-016-01-1-0000-0000 I	316.08	0.00%	0	0	0	0	0
836 2000-2046-9995-000-19-6-0000-0000 I	(6,074.26)	0.00%	(2)	0	(2)	(0)	(2)
840 1000-1604-2201-494-22-5-0000-0000 I	1,595,546.98	0.43%	510	0	510	4	514
841 1000-1001-1620-322-16-3-0000-0000 I	1,312.38	0.00%	0	0	0	0	0
865 1000-1001-1120-062-11-1-0000-0000 I	(0.80)	0.00%	(0)	0	(0)	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	84,067.84	0.02%	27	0	27	0	27
867 1000-1001-1700-351-17-4-0000-0000 I	169,304.55	0.05%	54	0	54	0	55
868 1000-1001-1700-352-17-4-0000-0000 I	268,284.50	0.07%	86	0	86	1	86
869 1000-1001-1700-353-17-4-0000-0000 I	173,983.21	0.05%	56	0	56	0	56
870 1000-1001-1700-355-17-4-0000-0000 I	140,693.17	0.04%	45	0	45	0	45
871 1000-1001-1705-371-17-4-0000-0000 I	112,611.71	0.03%	36	0	36	0	36
872 1000-1001-1705-372-17-4-0000-0000 I	60,122.34	0.02%	19	0	19	0	19
873 1000-1001-1705-373-17-4-0000-0000 I	33,689.82	0.01%	11	0	11	0	11
874 1000-1001-1705-374-17-4-0000-0000 I	63,975.12	0.02%	20	0	20	0	21
875 1000-1001-1705-376-17-4-0000-0000 I	420,030.62	0.11%	134	0	134	1	135

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Civil Service Board Allocations

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
877 1000-1001-1710-371-17-4-0000-0000 I	40,668.42	0.01%	\$13	\$0	\$13	\$0	\$13
878 1000-1001-1710-372-17-4-0000-0000 I	261,447.78	0.07%	84	0	84	1	84
879 1000-1001-1710-373-17-4-0000-0000 I	109,066.59	0.03%	35	0	35	0	35
880 1000-1001-1710-374-17-4-0000-0000 I	264,196.92	0.07%	84	0	84	1	85
885 1000-1001-2005-483-20-5-0000-0000 C	736,128.35	0.20%	235	0	235	2	237
886 1000-1001-2005-492-20-5-0000-0000 S	468,971.43	0.13%	150	0	150	1	151
887 1000-1001-2005-505-20-5-0000-0000 *	0.04	0.00%	0	0	0	0	0
889 1000-1001-2203-544-22-5-0000-0000 *	5.50	0.00%	0	0	0	0	0
891 1000-1001-2301-101-23-1-0000-0000 J	501,867.56	0.13%	160	0	160	1	162
892 1000-1001-2302-102-23-1-0000-0000 J	629,453.62	0.17%	201	0	201	2	203
893 1000-1001-2303-103-23-1-0000-0000 J	563,551.73	0.15%	180	0	180	1	182
894 1000-1001-2304-104-23-1-0000-0000 J	224,612.12	0.06%	72	0	72	1	72
900 1000-1001-4120-776-41-0-0000-0000 I	10,989.45	0.00%	4	0	4	0	4
901 1000-1001-9993-480-20-5-0000-0000 *	6,241.64	0.00%	2	0	2	0	2
902 1000-1001-9993-494-22-5-0000-0000 *	3,320.70	0.00%	1	0	1	0	1
903 1000-1001-9993-544-22-5-0000-0000 *	441.86	0.00%	0	0	0	0	0
904 1000-1001-9993-545-22-5-0000-0000 *	(22,212.42)	-0.01%	(7)	0	(7)	(0)	(7)
905 1000-1001-9993-546-22-5-0000-0000 *	4,718.90	0.00%	2	0	2	0	2
908 1000-1001-9995-431-19-6-0000-0000 C	15,900.00	0.00%	5	0	5	0	5
909 1000-1603-3200-652-32-1-0000-0000 I	1,100.00	0.00%	0	0	0	0	0
910 2000-2001-9995-431-19-6-0000-0000 C	450,198.11	0.12%	144	0	144	1	145
913 2000-2001-9999-000-17-4-0000-0000 C	21,050.82	0.01%	7	0	7	0	7
914 2000-2001-9999-000-20-5-0000-0000 C	292,167.02	0.08%	93	0	93	1	94
915 2000-2029-1906-451-19-6-0000-0000 I	2,091.37	0.00%	1	0	1	0	1
917 2000-2031-9995-431-19-6-0000-0000 C	13,115.17	0.00%	4	0	4	0	4
921 2000-2036-9995-450-19-6-0000-0000 C	7,466.65	0.00%	2	0	2	0	2
926 2000-2041-2010-511-20-5-0000-0000 S	147,849.51	0.04%	47	0	47	0	48
930 2000-2041-9999-000-16-3-0000-0000 C	622.79	0.00%	0	0	0	0	0
931 2000-2046-9995-431-19-6-0000-0000 C	1,400.95	0.00%	0	0	0	0	0
935 2060-2066-1620-320-16-3-0000-0000 I	3,090,681.55	0.83%	988	0	988	8	996
936 2060-2066-1620-326-16-3-0000-0000 S	1,830,363.82	0.49%	585	0	585	5	590
937 2070-2070-2201-494-22-5-0000-0000 C	40,158.24	0.01%	13	0	13	0	13
938 2070-2070-2202-543-22-5-0000-0000 *	5,453.73	0.00%	2	0	2	0	2
939 2070-2070-2203-544-22-5-0000-0000 *	15,104.62	0.00%	5	0	5	0	5
940 2070-2070-2204-545-22-5-0000-0000 C	25,632.58	0.01%	8	0	8	0	8
941 2070-2070-2205-546-22-5-0000-0000 S	50,478.48	0.01%	16	0	16	0	16
942 2070-2070-4115-765-41-1-0000-0000 \	5,365.89	0.00%	2	0	2	0	2
943 2070-2070-9993-494-22-5-0000-0000 *	6,486.14	0.00%	2	0	2	0	2
944 2070-2070-9993-542-22-5-0000-0000 *	246.19	0.00%	0	0	0	0	0
945 2070-2070-9993-544-22-5-0000-0000 *	5,792.34	0.00%	2	0	2	0	2
946 2070-2070-9993-545-22-5-0000-0000 *	20,976.54	0.01%	7	0	7	0	7
947 2070-2070-9993-546-22-5-0000-0000 *	10,516.70	0.00%	3	0	3	0	3

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Civil Service Board Allocations

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
948 2070-2070-9995-765-41-1-0000-0000	2,071.61	0.00%	\$1	\$0	\$1	\$0	\$1
949 2070-2070-9995-792-41-1-0000-0000	7,110.85	0.00%	2	0	2	0	2
950 2070-2070-9999-000-20-5-0000-0000	25,270.83	0.01%	8	0	8	0	8
951 2070-2073-1710-364-17-4-0000-0000	5,433.12	0.00%	2	0	2	0	2
957 2070-2094-1801-400-18-6-0000-0000	2,000.00	0.00%	1	0	1	0	1
960 2100-2101-9993-531-20-5-0000-0000	10,717.00	0.00%	3	0	3	0	3
961 2100-2103-9993-511-20-5-0000-0000	61,486.96	0.02%	20	0	20	0	20
962 2100-2104-2010-514-20-5-0000-0000	525,096.91	0.14%	168	0	168	1	169
963 2100-2104-9993-544-22-5-0000-0000	1,065.73	0.00%	0	0	0	0	0
966 2500-2508-2005-486-20-5-0000-0000	34,220.51	0.01%	11	0	11	0	11
969 2500-2508-9993-494-22-5-0000-0000	4,095.77	0.00%	1	0	1	0	1
970 2500-2508-9993-520-20-5-0000-0000	7,090.70	0.00%	2	0	2	0	2
971 2500-2508-9993-542-22-5-0000-0000	48,084.01	0.01%	15	0	15	0	15
972 2500-2508-9993-544-22-5-0000-0000	57,595.56	0.02%	18	0	18	0	19
974 2700-2701-1700-352-17-4-0000-0000	37,751.68	0.01%	12	0	12	0	12
976 2700-2701-1700-355-17-4-0000-0000	60,094.41	0.02%	19	0	19	0	19
977 2700-2701-1705-371-17-4-0000-0000	97,675.21	0.03%	31	0	31	0	31
978 2700-2701-1705-372-17-4-0000-0000	38,327.32	0.01%	12	0	12	0	12
979 2700-2701-1705-373-17-4-0000-0000	48,004.96	0.01%	15	0	15	0	15
980 2700-2701-1705-374-17-4-0000-0000	53,621.11	0.01%	17	0	17	0	17
981 2700-2701-1705-376-17-4-0000-0000	23,648.10	0.01%	8	0	8	0	8
982 2700-2701-1710-365-17-4-0000-0000	2,725.75	0.00%	1	0	1	0	1
983 2700-2701-1710-371-17-4-0000-0000	98,731.16	0.03%	32	0	32	0	32
984 2700-2701-1710-372-17-4-0000-0000	138,540.94	0.04%	44	0	44	0	45
985 2700-2701-1710-373-17-4-0000-0000	140,429.70	0.04%	45	0	45	0	45
986 2700-2701-1710-374-17-4-0000-0000	221,522.19	0.06%	71	0	71	1	71
987 2700-2701-1710-376-17-4-0000-0000	400.00	0.00%	0	0	0	0	0
989 2700-2701-9993-546-22-5-0000-0000	20,564.80	0.01%	7	0	7	0	7
990 2700-2702-1700-350-17-4-0000-0000	31,548.27	0.01%	10	0	10	0	10
991 2700-2702-1700-352-17-4-0000-0000	16,917.50	0.00%	5	0	5	0	5
992 2700-2702-1700-355-17-4-0000-0000	14,075.11	0.00%	5	0	5	0	5
994 2700-2703-1710-364-17-4-0000-0000	31,097.84	0.01%	10	0	10	0	10
995 2700-2703-1710-371-17-4-0000-0000	39,239.89	0.01%	13	0	13	0	13
996 2700-2703-1710-372-17-4-0000-0000	81,766.68	0.02%	26	0	26	0	26
997 2700-2703-1710-373-17-4-0000-0000	163,066.48	0.04%	52	0	52	0	53
998 2700-2703-1710-374-17-4-0000-0000	82,944.12	0.02%	27	0	27	0	27
1,001 2700-2706-1700-353-17-4-0000-0000	17,195.10	0.00%	5	0	5	0	6
1,003 2700-2706-3200-653-32-1-0000-0000	500.00	0.00%	0	0	0	0	0
1,009 4100-4101-4120-770-41-0-0000-0000	9,369.25	0.00%	3	0	3	0	3
1,018 5200-5251-2204-545-22-5-0000-0000	10,451.45	0.00%	3	0	3	0	3
1,019 5200-5251-9993-542-22-5-0000-0000	4,743.23	0.00%	2	0	2	0	2
1,020 5200-5251-9993-545-22-5-0000-0000	229.24	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Civil Service Board Allocations

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1,021 5200-5251-9993-546-22-5-0000-0000	3,933.00	0.00%	\$1	\$0	\$1	\$0	\$1
1,031 2500-2508-9993-545-22-5-0000-0000	105,155.80	0.03%	34	0	34	0	34
Subtotal	372,433,501.62	100.00%	119,097	0	119,097	882	119,980
Direct Bills					0		0
Total					\$119,097		\$119,980

Basis Units: Salaries by GL String
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Civil Service Board	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$889	\$889
4 1000-1001-1010-030-10-1-0000-0000 (	318	318
5 1000-1001-1040-040-10-1-0000-0000 (	195	195
6 1000-1001-2101-050-21-1-0000-0000 I	338	338
7 1000-1001-1210-110-12-1-0000-0000 (	179	179
8 1000-1001-1210-111-12-1-0000-0000 I	13	13
9 1000-1001-1410-201-14-1-0000-0000 I	2,284	2,284
10 1000-1001-3020-580-30-1-0000-0000 I	184	184
11 1000-1001-3200-651-32-1-0000-0000 /	261	261
12 1000-1001-3200-652-32-1-0000-0000 ~	130	130
13 1000-1001-3200-653-32-1-0000-0000 I	173	173
14 1000-1001-3200-654-32-1-0000-0000 (	39	39
15 1000-1001-3200-655-32-1-0000-0000 I	313	313
16 1000-1001-3200-665-32-1-0000-0000 I	69	69
17 1000-1001-3401-700-34-1-0000-0000 I	185	185
18 1000-1001-3402-701-34-1-0000-0000 ~	96	96
19 1000-1001-3403-703-34-1-0000-0000 I	518	518
20 1000-1001-3403-704-34-1-0000-0000 (	13	13
21 1000-1001-3404-710-34-1-0000-0000 I	96	96
22 1000-1001-3405-720-34-1-0000-0000 I	97	97
23 1000-1001-3410-730-34-1-0000-0000 I	93	93
25 1000-1001-1050-045-10-1-0000-0000 (	76	76
26 1000-1001-1090-055-10-1-0000-0000 (	66	66
27 1000-1001-1100-060-11-1-0000-0000 I	97	97
29 1000-1001-1100-062-11-6-0000-0000 /	(0)	(0)
34 1000-1001-1510-250-15-2-0000-0000 (	280	280
35 1000-1001-1510-251-15-2-0000-0000 I	176	176
37 1000-1001-1520-255-15-2-0000-0000 I	2,298	2,298
38 1000-1001-1520-256-15-2-0000-0000 I	246	246
39 1000-1001-1520-257-15-2-0000-0000 I	262	262
40 1000-1001-1520-258-15-2-0000-0000 /	50	50
41 1000-1001-1520-259-15-2-0000-0000 ~	676	676
42 1000-1001-1520-260-15-2-0000-0000 /	204	204
43 1000-1001-1520-261-15-2-0000-0000 I	501	501
45 1000-1001-1520-263-15-2-0000-0000 \	150	150
46 1000-1001-1530-270-15-2-0000-0000 I	2,353	2,353
47 1000-1001-1530-271-15-2-0000-0000 I	2	2
48 1000-1001-1530-272-15-2-0000-0000 I	1,273	1,273
49 1000-1001-1540-275-15-2-0000-0000 :	6,118	6,118
51 1000-1001-1550-278-15-2-0000-0000 (	6,507	6,507
53 1000-1001-1600-300-16-3-0000-0000 /	100	100

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Civil Service Board	Total
54 1000-1001-1600-301-16-3-0000-0000 I	\$48	\$48
56 1000-1001-1600-303-16-3-0000-0000 I	164	164
58 1000-1001-1610-311-16-3-0000-0000 I	40	40
59 1000-1001-1610-312-16-3-0000-0000 S	87	87
60 1000-1001-1610-313-16-3-0000-0000 ^	150	150
61 1000-1001-1620-320-16-3-0000-0000 I	10,289	10,289
62 1000-1001-1620-323-16-3-0000-0000 I	277	277
63 1000-1001-1620-324-16-3-0000-0000 S	1	1
64 1000-1001-1620-325-16-3-0000-0000 I	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	0	0
66 1000-1001-1620-327-16-3-0000-0000 I	397	397
67 1000-1001-1630-330-16-3-0000-0000 I	493	493
68 1000-1001-1640-335-16-3-0000-0000 I	820	820
69 1000-1001-1700-350-17-4-0000-0000 I	217	217
70 1000-1001-1701-355-17-4-0000-0000 C	1	1
71 1000-1001-1701-356-17-4-0000-0000 C	4	4
73 1000-1001-1705-365-17-4-0000-0000 I	316	316
74 1000-1001-1710-375-17-4-0000-0000 /	390	390
76 1000-1001-1730-381-17-4-0000-0000 C	14	14
77 1000-1001-1740-385-17-4-0000-0000 I	108	108
78 1000-1001-1740-386-17-4-0000-0000 I	274	274
81 1000-1001-1801-400-18-6-0000-0000 I	232	232
82 1000-1001-1901-431-19-6-0000-0000 /	98	98
83 1000-1001-1901-432-19-6-0000-0000 /	33	33
84 1000-1001-1901-433-19-6-0000-0000 I	51	51
85 1000-1001-1902-436-19-6-0000-0000 I	964	964
86 1000-1001-1902-437-19-6-0000-0000 I	950	950
87 1000-1001-1903-441-19-6-0000-0000 /	332	332
88 1000-1001-1903-442-19-6-0000-0000 C	836	836
90 1000-1001-1906-453-19-6-0000-0000 I	438	438
91 1000-1001-1906-454-19-6-0000-0000 I	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	31	31
93 1000-1001-1910-470-19-1-0000-0000 I	565	565
94 1000-1001-2001-480-20-5-0000-0000 I	32	32
95 1000-1001-2001-481-20-5-0000-0000 /	17	17
102 1000-1001-2005-500-20-5-0000-0000 I	94	94
103 1000-1001-2005-501-20-5-0000-0000 ^	169	169
105 1000-1001-2005-503-20-5-0000-0000 ^	142	142
106 1000-1001-2005-504-20-5-0000-0000 ^	16	16
107 1000-1001-2010-511-20-5-0000-0000 S	80	80
108 1000-1001-2015-521-20-5-0000-0000 S	9	9

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Civil Service Board	Total
109 1000-1001-2015-522-20-5-0000-0000 I	\$40	\$40
111 1000-1001-2015-524-20-4-0000-0000 I	(0)	(0)
112 1000-1001-2020-531-20-5-0000-0000 S	31	31
113 1000-1001-2023-535-20-6-0000-0000 S	52	52
114 1000-1001-2024-536-20-5-0000-0000 C	298	298
115 1000-1001-3200-656-32-1-0000-0000 I	266	266
117 1000-1001-3200-662-32-1-0000-0000 C	115	115
127 1000-1001-9994-000-19-6-0000-0000 C	(0)	(0)
131 1000-1001-9995-000-15-2-0000-0000 C	145	145
132 1000-1001-9995-000-19-6-0000-0000 C	86	86
135 1000-1001-9999-000-17-4-0000-0000 C	63	63
136 1000-1001-9999-000-20-5-0000-0000 C	64	64
138 1000-1502-1906-450-19-6-0000-0000 I	0	0
140 1000-1601-2005-501-20-5-0000-0000 T	0	0
141 1000-1601-2005-502-20-5-0000-0000 T	0	0
143 1000-1601-2020-531-20-5-0000-0000 S	55	55
145 1000-1603-2001-482-20-5-0000-0000 J	402	402
149 1000-1603-2005-505-20-5-0000-0000 T	164	164
150 1000-1603-2010-517-20-5-0000-0000 S	121	121
151 1000-1603-2015-525-20-5-0000-0000 I	123	123
152 1000-1603-2020-532-20-5-0000-0000 T	47	47
158 1000-1801-1510-250-15-2-0000-0000 C	42	42
159 2000-2001-9995-000-19-4-0000-0000 C	18	18
160 2000-2001-9995-000-19-5-0000-0000 C	3	3
161 2000-2001-9995-000-19-6-0000-0000 C	165	165
171 2000-2023-1620-324-16-3-0000-0000 S	4	4
174 2000-2027-9999-000-20-5-0000-0000 C	80	80
176 2000-2029-1906-453-19-6-0000-0000 I	41	41
177 2000-2030-9995-000-19-6-0000-0000 C	7	7
178 2000-2031-9995-000-19-6-0000-0000 C	50	50
179 2000-2032-9995-000-19-6-0000-0000 C	13	13
181 2000-2036-9995-000-19-6-0000-0000 C	4	4
182 2000-2037-9995-000-19-6-0000-0000 C	17	17
186 2000-2040-9994-000-32-1-0000-0000 C	1	1
187 2000-2042-9995-000-19-6-0000-0000 C	3	3
189 2060-2061-9995-000-15-2-0000-0000 C	322	322
191 2060-2064-9999-000-20-5-0000-0000 C	595	595
193 2070-0000-3403-703-34-1-0000-0000 I	169	169
194 2070-2071-9995-000-15-2-0000-0000 C	115	115
196 2070-2073-1710-375-17-4-0000-0000 J	17	17
197 2070-2073-1730-381-17-4-0000-0000 C	16	16

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Civil Service Board	Total
198 2070-2073-9999-000-17-4-0000-0000 (	\$0	\$0
199 2070-2074-9999-000-20-5-0000-0000 (	176	176
203 2070-2079-9999-000-17-4-0000-0000 (	21	21
205 2100-2101-2020-531-20-5-0000-0000 (	365	365
209 2100-2102-2010-511-20-5-0000-0000 (	32	32
213 2100-2102-9999-000-20-5-0000-0000 (	2	2
214 2100-2103-2010-511-20-5-0000-0000 (	272	272
215 2100-2103-2015-521-20-5-0000-0000 (	138	138
219 2100-2103-9999-000-20-5-0000-0000 (	8	8
222 2100-2104-2010-511-20-5-0000-0000 (	154	154
225 2100-2104-9999-000-20-5-0000-0000 (	174	174
229 2300-2318-2060-541-20-5-0000-0000 I	0	0
230 2300-2319-2060-541-20-5-0000-0000 I	1	1
233 2300-2322-2060-541-20-5-0000-0000 I	1	1
234 2300-2323-2060-541-20-5-0000-0000 I	0	0
235 2300-2324-2060-541-20-5-0000-0000 I	1	1
236 2300-2325-2060-541-20-5-0000-0000 I	1	1
241 2400-2405-1580-290-15-2-0000-0000 (	62	62
242 2400-2408-9999-000-20-5-0000-0000 (	21	21
243 2400-2409-9999-000-20-5-0000-0000 (	26	26
244 2400-2417-1700-350-17-4-0000-0000 I	(0)	(0)
251 2400-2417-9999-000-17-4-0000-0000 (	16	16
252 2400-2418-9999-000-20-5-0000-0000 (	4	4
254 2400-2436-1540-275-15-2-0000-0000 (	1	1
255 2400-2436-1550-278-15-2-0000-0000 (	199	199
256 2400-2440-1710-375-17-4-0000-0000 I	18	18
257 2400-2441-2015-523-20-5-0000-0000 I	1	1
258 2400-2441-9999-000-20-5-0000-0000 (	8	8
260 2400-2446-2001-481-20-5-0000-0000 I	2	2
262 2400-2448-2024-536-20-5-0000-0000 (	1	1
263 2400-2448-9999-000-20-5-0000-0000 (	7	7
267 2500-2504-9999-000-20-5-0000-0000 (	100	100
268 2500-2506-2010-511-20-5-0000-0000 (	471	471
271 2500-2506-9999-000-20-5-0000-0000 (	3	3
273 2500-2508-2001-480-20-5-0000-0000 I	(1)	(1)
274 2500-2508-2001-481-20-5-0000-0000 I	13	13
281 2500-2508-2005-501-20-5-0000-0000 (	93	93
282 2500-2508-2005-502-20-5-0000-0000 (	177	177
283 2500-2508-2005-503-20-5-0000-0000 (	39	39
284 2500-2508-2005-504-20-5-0000-0000 (	29	29
285 2500-2508-2015-522-20-5-0000-0000 I	7	7

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Civil Service Board	Total
288 2500-2508-9993-000-20-5-0000-0000 `	\$0	\$0
290 2500-2508-9999-000-20-5-0000-0000 (	1	1
292 2500-2509-9999-000-20-5-0000-0000 (	7	7
293 2500-2510-9999-000-20-5-0000-0000 (	2	2
294 2500-2511-9999-000-20-5-0000-0000 (	0	0
295 2500-2512-9999-000-20-5-0000-0000 (	22	22
296 2500-2513-9999-000-20-5-0000-0000 (	28	28
297 2500-2515-9999-000-20-5-0000-0000 (	22	22
299 2500-2517-9999-000-20-5-0000-0000 (	46	46
301 2600-2601-9999-000-20-5-0000-0000 (	14	14
302 2600-2602-9999-000-20-5-0000-0000 (	109	109
303 2700-2701-1700-350-17-4-0000-0000 I	147	147
304 2700-2701-1705-365-17-4-0000-0000 I	131	131
305 2700-2701-1710-375-17-4-0000-0000 /	193	193
306 2700-2701-1730-381-17-4-0000-0000 (	28	28
308 2700-2701-1740-385-17-4-0000-0000 I	79	79
309 2700-2701-1740-386-17-4-0000-0000 I	286	286
312 2700-2701-9999-000-17-4-0000-0000 (	102	102
313 2700-2702-9999-000-17-4-0000-0000 (	44	44
314 2700-2703-1710-375-17-4-0000-0000 /	259	259
315 2700-2703-1730-381-17-4-0000-0000 (	12	12
316 2700-2703-1730-384-17-4-0000-0000 `	29	29
317 2700-2705-2015-522-20-5-0000-0000 I	69	69
318 2700-2706-3200-651-32-1-0000-0000 /	11	11
324 3000-3012-9999-000-20-5-0000-0000 (	5	5
326 3000-3016-9999-000-20-5-0000-0000 (	2	2
327 3000-3022-9999-000-10-1-0000-0000 (	0	0
330 3050-3506-2015-523-20-5-0000-0000 I	24	24
332 3050-3509-2015-523-20-5-0000-0000 I	268	268
334 3050-3517-2015-523-20-5-0000-0000 I	252	252
335 3050-3517-9999-000-20-5-0000-0000 (	10	10
337 3050-3521-2015-523-20-5-0000-0000 I	1	1
346 3100-3110-9999-000-17-4-0000-0000 (	1	1
348 3100-3111-9999-000-20-5-0000-0000 (	13	13
352 3100-3114-9999-000-20-5-0000-0000 (	14	14
368 3100-3143-9999-000-20-5-0000-0000 (	0	0
371 3100-3146-9999-000-20-5-0000-0000 (	14	14
376 4000-4001-4110-761-41-0-0000-0000 \	4,016	4,016
377 4000-4001-4115-765-41-0-0000-0000 \	248	248
378 4000-4001-4115-766-41-0-0000-0000 \	0	0
381 4000-4002-4115-765-41-0-0000-0000 \	141	141

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Civil Service Board	Total
382 4000-4005-4115-765-41-0-0000-0000 \	\$2	\$2
383 4000-4006-4115-765-41-0-0000-0000 \	1	1
384 4000-4007-4112-763-41-0-0000-0000 I	28	28
387 4000-4010-4115-765-41-0-0000-0000 \	61	61
389 4000-4011-4115-765-41-0-0000-0000 \	2	2
391 4000-4013-4115-765-41-0-0000-0000 \	0	0
423 4100-4101-4120-771-41-0-0000-0000 (	95	95
424 4100-4101-4120-772-41-0-0000-0000 I	40	40
425 4100-4101-4120-773-41-0-0000-0000 I	74	74
426 4100-4101-4120-774-41-0-0000-0000 :	2,026	2,026
427 4100-4101-4120-775-41-0-0000-0000 :	0	0
428 4100-4101-4120-776-41-0-0000-0000 I	290	290
429 4100-4101-4120-777-41-0-0000-0000 (	572	572
432 4100-4103-4125-786-41-0-0000-0000 I	4	4
433 4100-4104-4120-773-41-0-0000-0000 I	2	2
439 4150-4151-2010-512-20-5-0000-0000 :	336	336
440 4150-4151-2015-521-20-5-0000-0000 :	(0)	(0)
441 4150-4151-2015-522-20-5-0000-0000 I	565	565
444 4150-4151-4120-779-41-0-0000-0000 I	92	92
448 4200-4201-4301-831-43-0-0000-0000 I	230	230
449 4200-4201-4301-832-43-0-0000-0000 I	727	727
450 4200-4201-4301-833-43-0-0000-0000 I	612	612
451 4200-4201-4301-834-43-0-0000-0000 I	431	431
452 4200-4201-4301-835-43-0-0000-0000 /	40	40
453 4200-4201-4301-836-43-0-0000-0000 /	245	245
454 4200-4201-4301-837-43-0-0000-0000 /	148	148
455 4200-4201-4301-838-43-0-0000-0000 /	18	18
458 4200-4223-9999-870-43-0-0000-0000 /	38	38
460 4200-4223-9999-873-43-0-0000-0000 /	38	38
462 4200-4224-9999-871-43-0-0000-0000 /	10	10
463 4200-4225-4305-856-43-0-0000-0000 /	89	89
466 4200-4230-9999-871-43-0-0000-0000 /	44	44
467 4200-4281-4302-851-43-0-0000-0000 I	63	63
474 4500-4501-4135-792-41-0-0000-0000 :	134	134
475 4500-4501-4140-796-41-0-0000-0000 I	2,404	2,404
476 4500-4501-4140-797-41-0-0000-0000 I	438	438
477 4500-4501-4140-798-41-0-0000-0000 I	102	102
478 4500-4501-4140-799-41-0-0000-0000 \	1,084	1,084
479 4500-4501-4140-800-41-0-0000-0000 ^	40	40
480 4500-4501-4145-806-41-0-0000-0000 I	209	209
481 4500-4501-9994-000-41-0-0000-0000 (	7	7

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Civil Service Board	Total
495 4600-4602-4510-911-45-0-0000-0000 /	\$201	\$201
496 4600-4602-4510-912-45-0-0000-0000 /	3,475	3,475
500 4600-4602-4530-930-45-0-0000-0000 /	722	722
501 4600-4602-4540-940-45-0-0000-0000 /	41	41
502 4600-4602-4540-942-45-0-0000-0000 /	32	32
503 4600-4602-4540-943-45-0-0000-0000 /	13	13
510 4600-4604-4520-920-45-0-0000-0000 /	298	298
511 4600-4604-4520-921-45-0-0000-0000 /	1,069	1,069
512 4600-4604-4520-922-45-0-0000-0000 /	410	410
513 4600-4604-4530-930-45-0-0000-0000 /	165	165
515 4600-4604-4550-950-45-0-0000-0000 /	23	23
516 4600-4604-4550-952-45-0-0000-0000 /	70	70
517 4600-4604-4550-953-45-0-0000-0000 /	25	25
519 4600-4605-4510-912-45-0-0000-0000 /	508	508
520 4600-4609-9999-000-45-0-0000-0000 /	5	5
521 4610-0000-9999-000-45-0-0000-0000 /	13	13
522 4630-0000-9999-000-45-0-0000-0000 /	32	32
528 4680-4685-4510-912-45-0-0000-0000 /	2,508	2,508
529 4680-4685-4530-930-45-0-0000-0000 /	15	15
536 5000-5001-3014-575-30-0-0000-0000 /	1,936	1,936
538 5000-5002-3015-577-30-0-0000-0000 /	128	128
539 5000-5004-1100-068-11-1-0000-0000 /	587	587
541 5000-5011-3002-561-30-0-0000-0000 /	706	706
542 5000-5011-3002-568-30-0-0000-0000 /	222	222
545 5000-5013-3002-562-30-0-0000-0000 /	6	6
548 5000-5021-1220-130-12-1-0000-0000 /	38	38
549 5000-5031-3002-561-30-0-0000-0000 /	11	11
552 5000-5042-3101-600-31-0-0000-0000 /	344	344
553 5000-5042-3102-601-31-0-0000-0000 /	371	371
554 5000-5042-3103-603-31-0-0000-0000 /	900	900
555 5000-5042-3104-610-31-0-0000-0000 /	197	197
556 5000-5042-3111-625-31-0-0000-0000 /	277	277
564 5100-5101-3408-723-34-1-0000-0000 /	105	105
567 5100-5102-3407-722-34-1-0000-0000 /	289	289
569 5100-5111-1110-074-11-1-0000-0000 /	1,320	1,320
570 5100-5112-3407-721-34-1-0000-0000 /	123	123
572 5200-5207-3240-682-32-0-0000-0000 /	111	111
573 5200-5207-3240-683-32-0-0000-0000 /	443	443
574 5200-5207-3240-684-32-0-0000-0000 /	291	291
576 5200-5207-3240-686-32-0-0000-0000 /	209	209
579 5200-5251-4101-751-41-0-0000-0000 /	348	348

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Civil Service Board	Total
580 5200-5251-4101-752-41-0-0000-0000 I	\$450	\$450
583 5200-5253-4101-752-41-0-0000-0000 I	1	1
584 5200-5253-4101-753-41-0-0000-0000 I	25	25
585 5200-5253-4115-765-41-0-0000-0000 \	3	3
586 5200-5253-4125-787-41-0-0000-0000 :	0	0
598 1000-1001-1906-450-19-6-0000-0000 I	302	302
601 2000-2029-1100-061-11-6-0000-0000 I	1	1
608 3100-3137-9999-000-16-3-0000-0000 (	7	7
620 2100-2102-2010-513-20-5-0000-0000 /	(4)	(4)
621 2100-2103-2010-514-20-5-0000-0000 I	(1)	(1)
628 3000-3023-9999-000-16-3-0000-0000 (	3	3
632 1000-1001-1067-047-10-1-0000-0000 I	44	44
633 1000-1001-1068-048-10-1-0000-0000 :	46	46
635 1000-1001-1100-062-11-1-0000-0000 /	1	1
637 1000-1001-1210-112-12-1-0000-0000 (	1	1
639 1000-1001-1410-202-14-6-0000-0000 (	2,216	2,216
640 1000-1001-1530-265-15-2-0000-0000 :	3,561	3,561
641 1000-1001-1530-266-15-2-0000-0000 (	3,395	3,395
642 1000-1001-1530-267-15-2-0000-0000 :	3,241	3,241
643 1000-1001-1530-268-15-2-0000-0000 I	3,589	3,589
644 1000-1001-1530-269-15-2-0000-0000 I	3,259	3,259
645 1000-1001-1540-274-15-2-0000-0000 I	577	577
646 1000-1001-1540-285-15-2-0000-0000 I	704	704
647 1000-1001-1540-280-15-2-0000-0000 :	329	329
648 1000-1001-1550-281-15-2-0000-0000 (	580	580
649 1000-1001-1620-328-16-3-0000-0000 :	0	0
652 1000-1001-1910-470-19-6-0000-0000 I	6	6
653 1000-1001-2010-514-20-5-0000-0000 I	6	6
655 1000-1001-2201-494-22-5-0000-0000 (	4	4
656 1000-1001-2204-545-22-5-0000-0000 (	(1)	(1)
657 1000-1001-2205-546-22-5-0000-0000 :	1	1
659 1000-1001-3020-581-30-0-0000-0000 I	1	1
660 1000-1001-3020-581-30-1-0000-0000 I	48	48
661 1000-1001-3102-602-31-1-0000-0000 (	94	94
664 1000-1001-4120-776-41-6-0000-0000 I	155	155
674 2000-2023-1620-322-16-3-0000-0000 :	279	279
693 2000-2041-1540-275-15-2-0000-0000 :	4	4
696 2000-2041-1610-311-16-3-0000-0000 I	5	5
698 2000-2041-1620-320-16-3-0000-0000 I	18	18
702 2000-2041-1630-330-16-3-0000-0000 I	130	130
705 2000-2041-1906-450-19-6-0000-0000 I	8	8

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Civil Service Board	Total
707 2000-2041-4120-776-41-6-0000-0000 I	\$15	\$15
713 2000-2041-9999-000-17-4-0000-0000 C	36	36
714 2000-2041-9999-000-20-5-0000-0000 C	115	115
716 2000-2041-9999-275-15-2-0000-0000 C	7	7
719 2000-2041-9999-511-20-5-0000-0000 C	504	504
723 2060-0000-1903-441-19-6-0000-0000 J	0	0
725 2070-0000-1906-453-19-6-0000-0000 I	16	16
726 2070-2075-1410-202-14-6-0000-0000 C	18	18
727 2070-2082-1906-450-19-6-0000-0000 I	(0)	(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(2)	(2)
737 2100-2103-2010-513-20-5-0000-0000 J	32	32
738 2100-2104-2203-544-22-5-0000-0000 J	3	3
747 2500-2508-2202-543-22-5-0000-0000 J	65	65
749 2500-2508-2203-544-22-5-0000-0000 J	34	34
750 2500-2508-2204-545-22-5-0000-0000 C	10	10
752 2700-2701-1700-351-17-4-0000-0000 I	33	33
753 2700-2701-1701-355-17-4-0000-0000 C	2	2
754 2700-2701-2205-546-22-5-0000-0000 S	16	16
756 2700-2703-1700-350-17-4-0000-0000 I	3	3
758 2700-2705-4120-776-41-0-0000-0000 I	0	0
759 2700-2705-4120-776-41-4-0000-0000 I	76	76
762 2700-2705-9999-000-20-5-0000-0000 C	103	103
763 2700-2706-1700-350-17-4-0000-0000 I	14	14
766 3000-3024-9999-000-16-3-0000-0000 C	11	11
788 4030-4063-4115-765-41-0-0000-0000 J	4	4
797 4200-4223-9999-872-43-0-0000-0000 J	7	7
805 5000-5008-3001-550-30-0-0000-0000 C	369	369
813 5000-5014-9994-000-30-0-0000-0000 C	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 C	139	139
819 5100-5111-1110-074-11-6-0000-0000 I	158	158
820 5200-5251-2202-542-22-5-0000-0000 I	30	30
821 5200-5251-2205-547-22-5-0000-0000 I	58	58
834 1000-1001-9999-016-01-1-0000-0000 C	0	0
836 2000-2046-9995-000-19-6-0000-0000 C	(2)	(2)
840 1000-1604-2201-494-22-5-0000-0000 C	514	514
841 1000-1001-1620-322-16-3-0000-0000 S	0	0
865 1000-1001-1120-062-11-1-0000-0000 J	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	27	27

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Civil Service Board	Total
867 1000-1001-1700-351-17-4-0000-0000 I	\$55	\$55
868 1000-1001-1700-352-17-4-0000-0000 I	86	86
869 1000-1001-1700-353-17-4-0000-0000 I	56	56
870 1000-1001-1700-355-17-4-0000-0000 I	45	45
871 1000-1001-1705-371-17-4-0000-0000 I	36	36
872 1000-1001-1705-372-17-4-0000-0000 I	19	19
873 1000-1001-1705-373-17-4-0000-0000 I	11	11
874 1000-1001-1705-374-17-4-0000-0000 I	21	21
875 1000-1001-1705-376-17-4-0000-0000 I	135	135
877 1000-1001-1710-371-17-4-0000-0000 I	13	13
878 1000-1001-1710-372-17-4-0000-0000 I	84	84
879 1000-1001-1710-373-17-4-0000-0000 I	35	35
880 1000-1001-1710-374-17-4-0000-0000 I	85	85
885 1000-1001-2005-483-20-5-0000-0000 I	237	237
886 1000-1001-2005-492-20-5-0000-0000 I	151	151
887 1000-1001-2005-505-20-5-0000-0000 I	0	0
889 1000-1001-2203-544-22-5-0000-0000 I	0	0
891 1000-1001-2301-101-23-1-0000-0000 I	162	162
892 1000-1001-2302-102-23-1-0000-0000 I	203	203
893 1000-1001-2303-103-23-1-0000-0000 I	182	182
894 1000-1001-2304-104-23-1-0000-0000 I	72	72
900 1000-1001-4120-776-41-0-0000-0000 I	4	4
901 1000-1001-9993-480-20-5-0000-0000 I	2	2
902 1000-1001-9993-494-22-5-0000-0000 I	1	1
903 1000-1001-9993-544-22-5-0000-0000 I	0	0
904 1000-1001-9993-545-22-5-0000-0000 I	(7)	(7)
905 1000-1001-9993-546-22-5-0000-0000 I	2	2
908 1000-1001-9995-431-19-6-0000-0000 I	5	5
909 1000-1603-3200-652-32-1-0000-0000 I	0	0
910 2000-2001-9995-431-19-6-0000-0000 I	145	145
913 2000-2001-9999-000-17-4-0000-0000 I	7	7
914 2000-2001-9999-000-20-5-0000-0000 I	94	94
915 2000-2029-1906-451-19-6-0000-0000 I	1	1
917 2000-2031-9995-431-19-6-0000-0000 I	4	4
921 2000-2036-9995-450-19-6-0000-0000 I	2	2
926 2000-2041-2010-511-20-5-0000-0000 I	48	48
930 2000-2041-9999-000-16-3-0000-0000 I	0	0
931 2000-2046-9995-431-19-6-0000-0000 I	0	0
935 2060-2066-1620-320-16-3-0000-0000 I	996	996
936 2060-2066-1620-326-16-3-0000-0000 I	590	590
937 2070-2070-2201-494-22-5-0000-0000 I	13	13

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Civil Service Board	Total
938 2070-2070-2202-543-22-5-0000-0000	\$2	\$2
939 2070-2070-2203-544-22-5-0000-0000	5	5
940 2070-2070-2204-545-22-5-0000-0000	8	8
941 2070-2070-2205-546-22-5-0000-0000	16	16
942 2070-2070-4115-765-41-1-0000-0000	2	2
943 2070-2070-9993-494-22-5-0000-0000	2	2
944 2070-2070-9993-542-22-5-0000-0000	0	0
945 2070-2070-9993-544-22-5-0000-0000	2	2
946 2070-2070-9993-545-22-5-0000-0000	7	7
947 2070-2070-9993-546-22-5-0000-0000	3	3
948 2070-2070-9995-765-41-1-0000-0000	1	1
949 2070-2070-9995-792-41-1-0000-0000	2	2
950 2070-2070-9999-000-20-5-0000-0000	8	8
951 2070-2073-1710-364-17-4-0000-0000	2	2
957 2070-2094-1801-400-18-6-0000-0000	1	1
960 2100-2101-9993-531-20-5-0000-0000	3	3
961 2100-2103-9993-511-20-5-0000-0000	20	20
962 2100-2104-2010-514-20-5-0000-0000	169	169
963 2100-2104-9993-544-22-5-0000-0000	0	0
966 2500-2508-2005-486-20-5-0000-0000	11	11
969 2500-2508-9993-494-22-5-0000-0000	1	1
970 2500-2508-9993-520-20-5-0000-0000	2	2
971 2500-2508-9993-542-22-5-0000-0000	15	15
972 2500-2508-9993-544-22-5-0000-0000	19	19
974 2700-2701-1700-352-17-4-0000-0000	12	12
976 2700-2701-1700-355-17-4-0000-0000	19	19
977 2700-2701-1705-371-17-4-0000-0000	31	31
978 2700-2701-1705-372-17-4-0000-0000	12	12
979 2700-2701-1705-373-17-4-0000-0000	15	15
980 2700-2701-1705-374-17-4-0000-0000	17	17
981 2700-2701-1705-376-17-4-0000-0000	8	8
982 2700-2701-1710-365-17-4-0000-0000	1	1
983 2700-2701-1710-371-17-4-0000-0000	32	32
984 2700-2701-1710-372-17-4-0000-0000	45	45
985 2700-2701-1710-373-17-4-0000-0000	45	45
986 2700-2701-1710-374-17-4-0000-0000	71	71
987 2700-2701-1710-376-17-4-0000-0000	0	0
989 2700-2701-9993-546-22-5-0000-0000	7	7
990 2700-2702-1700-350-17-4-0000-0000	10	10
991 2700-2702-1700-352-17-4-0000-0000	5	5
992 2700-2702-1700-355-17-4-0000-0000	5	5

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:20 1000-1001-3403-704-34-1-0000-0000 Civil Service Board

Department	Civil Service Board	Total
994 2700-2703-1710-364-17-4-0000-0000 (	\$10	\$10
995 2700-2703-1710-371-17-4-0000-0000 I	13	13
996 2700-2703-1710-372-17-4-0000-0000 I	26	26
997 2700-2703-1710-373-17-4-0000-0000 I	53	53
998 2700-2703-1710-374-17-4-0000-0000 I	27	27
1,001 2700-2706-1700-353-17-4-0000-0000 I	6	6
1,003 2700-2706-3200-653-32-1-0000-0000 I	0	0
1,009 4100-4101-4120-770-41-0-0000-0000 (	3	3
1,018 5200-5251-2204-545-22-5-0000-0000 (	3	3
1,019 5200-5251-9993-542-22-5-0000-0000 ^	2	2
1,020 5200-5251-9993-545-22-5-0000-0000 ^	0	0
1,021 5200-5251-9993-546-22-5-0000-0000 ^	1	1
1,031 2500-2508-9993-545-22-5-0000-0000 ^	34	34
Total	<u>\$119,980</u>	<u>\$119,980</u>

**1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations
Nature and Extent of Services**

The Personnel Services Department's mission is to provide and facilitate the delivery of effective customer service through collaborative and diplomatic efforts, employing the values of integrity, compassion, and respect.

This team provides citywide guidance to department management on personnel matters, negotiates and administers Memoranda of Understanding (MOU) with eleven employee organizations, as well as processing and resolving employee grievances, and interpreting and ensuring compliance with Federal, State, and City labor laws, City policies and procedures.

- **Employer/Employee Relations** - Costs have been allocated based on 2023/24 Salaries by GL String.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Description		Amount	General Admin	Employer/Employee Relations
Personnel Costs				
Salaries	S1	287,492	0	287,492
Salary % Split			.00%	100.00%
Benefits	S	86,256	0	86,256
Subtotal - Personnel Costs		373,748	0	373,748
Services & Supplies Cost				
653302 Prof Svcs/Consulting - Outside	S	52,542	0	52,542
653305 Citywide Legal Charges	S	135	0	135
653306 Outside Legal Services	S	15,989	0	15,989
653403 Live Scan Service	S	32	0	32
655803 Travel & Conference	S	1,709	0	1,709
655804 Misc. Subsistence Expense	S	976	0	976
656107 Office Supplies	S	808	0	808
658039 Recruitments	S	177	0	177
757431 Furniture & Fixtures	S	99,753	0	99,753
859120 Fac Repair & Replace Projects	S	400	0	400
859305 Liability Self-Insurance Chgs	S	37,800	0	37,800
859306 Chgs For Msngr/Mail/Copier S	S	191	0	191
859309 Facilities Management Charge	S	5,500	0	5,500
859310 Non-Recurrin Spec Project Chrg	S	30	0	30
859331 Charges For Telephone Servic	S	2,174	0	2,174
859334 Info Systems Service Charge	S	10,200	0	10,200
859335 Info Systems Equip Charge	S	7,700	0	7,700
859336 ERP Replacement Charge	S	1,600	0	1,600
859337 Network Replacement Charge	S	2,800	0	2,800
859338 Replacement/Leased Compute	S	3,500	0	3,500
859350 Security Assessment Charges	S	900	0	900
Subtotal - Services & Supplies		244,914	0	244,914
Department Cost Total		618,662	0	618,662
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		618,662	0	618,662
General Admin Distribution			0	0
Grand Total		<u>\$618,662</u>	<u>\$618,662</u>	

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	First Incoming	Second Incoming	Employer/Em ployee Relations
5 Management Services	\$248	\$58	\$306
5 Management of Staff	457	107	564
Subtotal - 1000-1001-1040-040-10-1-00	705	165	870
6 City Budget	659	34	693
Subtotal - 1000-1001-2101-050-21-1-00	659	34	693
8 Records Management	50	1	51
Subtotal - 1000-1001-1210-111-12-1-00	50	1	51
9 3 Year Average	125,870	1,513	127,384
Subtotal - 1000-1001-1410-201-14-1-00	125,870	1,513	127,384
10 Bids	1,209	16	1,225
Subtotal - 1000-1001-3020-580-30-1-00	1,209	16	1,225
11 Accounting - JE's	120	26	146
11 Accounting - Vouchers	65	14	80
Subtotal - 1000-1001-3200-651-32-1-00	185	40	226
12 Treasury	5	1	6
Subtotal - 1000-1001-3200-652-32-1-00	5	1	6
13 Payroll	807	201	1,008
Subtotal - 1000-1001-3200-653-32-1-00	807	201	1,008
16 Citywide Audit	181	2	183
Subtotal - 1000-1001-3200-665-32-1-00	181	2	183
17 Personnel Services	1,044	12	1,057
Subtotal - 1000-1001-3401-700-34-1-00	1,044	12	1,057
18 Training	382	4	386
Subtotal - 1000-1001-3402-701-34-1-00	382	4	386
19 Employment Services	2,071	18	2,089

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	First Incoming	Second Incoming	Employer/Employee Relations
Subtotal - 1000-1001-3403-703-34-1-0000-0000	\$2,071	\$18	\$2,089
20 Civil Service Board	95	1	96
Subtotal - 1000-1001-3403-704-34-1-0000-0000	95	1	96
21 Employer/Employee Relations	0	598	598
Subtotal - 1000-1001-3404-710-34-1-0000-0000	0	598	598
22 Loss Control	0	343	343
Subtotal - 1000-1001-3405-720-34-1-0000-0000	0	343	343
23 Employee Benefits	0	383	383
Subtotal - 1000-1001-3410-730-34-1-0000-0000	0	383	383
Total Incoming	133,265	3,333	136,597
C. Total Allocated		\$755,260	\$755,260
			100.00%

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employer/Employee Relations Allocations

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000-1001-0110-010-01-1-0000-0000	2,759,424.94	0.74%	\$5,571	\$0	\$5,571	\$26	\$5,597
4 1000-1001-1010-030-10-1-0000-0000	987,141.86	0.27%	1,993	0	1,993	9	2,002
5 1000-1001-1040-040-10-1-0000-0000	610,166.43	0.16%	1,232	0	1,232	0	1,232
6 1000-1001-2101-050-21-1-0000-0000	1,055,787.19	0.28%	2,132	0	2,132	0	2,132
7 1000-1001-1210-110-12-1-0000-0000	555,380.10	0.15%	1,121	0	1,121	5	1,126
8 1000-1001-1210-111-12-1-0000-0000	40,922.87	0.01%	83	0	83	0	83
9 1000-1001-1410-201-14-1-0000-0000	7,142,122.22	1.92%	14,420	0	14,420	0	14,420
10 1000-1001-3020-580-30-1-0000-0000	576,009.21	0.15%	1,163	0	1,163	0	1,163
11 1000-1001-3200-651-32-1-0000-0000	817,196.02	0.22%	1,650	0	1,650	0	1,650
12 1000-1001-3200-652-32-1-0000-0000	407,329.75	0.11%	822	0	822	0	822
13 1000-1001-3200-653-32-1-0000-0000	541,967.34	0.15%	1,094	0	1,094	0	1,094
14 1000-1001-3200-654-32-1-0000-0000	122,359.07	0.03%	247	0	247	0	247
15 1000-1001-3200-655-32-1-0000-0000	979,699.80	0.26%	1,978	0	1,978	0	1,978
16 1000-1001-3200-665-32-1-0000-0000	215,441.47	0.06%	435	0	435	0	435
17 1000-1001-3401-700-34-1-0000-0000	577,202.60	0.15%	1,165	0	1,165	0	1,165
18 1000-1001-3402-701-34-1-0000-0000	299,769.55	0.08%	605	0	605	0	605
19 1000-1001-3403-703-34-1-0000-0000	1,620,530.60	0.44%	3,272	0	3,272	0	3,272
20 1000-1001-3403-704-34-1-0000-0000	39,205.29	0.01%	79	0	79	0	79
21 1000-1001-3404-710-34-1-0000-0000	296,375.43	0.08%	598	0	598	0	598
22 1000-1001-3405-720-34-1-0000-0000	301,625.20	0.08%	609	0	609	3	612
23 1000-1001-3410-730-34-1-0000-0000	288,748.54	0.08%	583	0	583	3	586
25 1000-1001-1050-045-10-1-0000-0000	234,924.38	0.06%	474	0	474	2	476
26 1000-1001-1090-055-10-1-0000-0000	205,228.22	0.06%	414	0	414	2	416
27 1000-1001-1100-060-11-1-0000-0000	301,394.90	0.08%	609	0	609	3	611
29 1000-1001-1100-062-11-6-0000-0000	(13.80)	0.00%	(0)	0	(0)	(0)	(0)
34 1000-1001-1510-250-15-2-0000-0000	869,980.28	0.23%	1,756	0	1,756	8	1,765
35 1000-1001-1510-251-15-2-0000-0000	547,353.13	0.15%	1,105	0	1,105	5	1,110
37 1000-1001-1520-255-15-2-0000-0000	7,130,611.93	1.91%	14,396	0	14,396	67	14,463
38 1000-1001-1520-256-15-2-0000-0000	764,300.14	0.21%	1,543	0	1,543	7	1,550
39 1000-1001-1520-257-15-2-0000-0000	811,979.26	0.22%	1,639	0	1,639	8	1,647
40 1000-1001-1520-258-15-2-0000-0000	155,028.97	0.04%	313	0	313	1	314
41 1000-1001-1520-259-15-2-0000-0000	2,097,168.29	0.56%	4,234	0	4,234	20	4,254
42 1000-1001-1520-260-15-2-0000-0000	631,664.18	0.17%	1,275	0	1,275	6	1,281
43 1000-1001-1520-261-15-2-0000-0000	1,554,537.71	0.42%	3,139	0	3,139	15	3,153
45 1000-1001-1520-263-15-2-0000-0000	466,108.67	0.13%	941	0	941	4	945
46 1000-1001-1530-270-15-2-0000-0000	7,302,650.71	1.96%	14,744	0	14,744	68	14,812
47 1000-1001-1530-271-15-2-0000-0000	7,441.74	0.00%	15	0	15	0	15
48 1000-1001-1530-272-15-2-0000-0000	3,950,237.24	1.06%	7,975	0	7,975	37	8,012
49 1000-1001-1540-275-15-2-0000-0000	18,984,302.16	5.10%	38,328	0	38,328	177	38,506
51 1000-1001-1550-278-15-2-0000-0000	20,190,882.93	5.42%	40,765	0	40,765	188	40,953
53 1000-1001-1600-300-16-3-0000-0000	310,584.67	0.08%	627	0	627	3	630
54 1000-1001-1600-301-16-3-0000-0000	148,685.50	0.04%	300	0	300	1	302

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employer/Employee Relations Allocations

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 1000-1001-1600-303-16-3-0000-0000 I	509,978.04	0.14%	\$1,030	\$0	\$1,030	\$5	\$1,034
58 1000-1001-1610-311-16-3-0000-0000 I	123,958.49	0.03%	250	0	250	1	251
59 1000-1001-1610-312-16-3-0000-0000 S	269,865.93	0.07%	545	0	545	3	547
60 1000-1001-1610-313-16-3-0000-0000 ~	465,959.17	0.13%	941	0	941	4	945
61 1000-1001-1620-320-16-3-0000-0000 I	31,927,490.33	8.57%	64,460	0	64,460	298	64,758
62 1000-1001-1620-323-16-3-0000-0000 I	858,676.63	0.23%	1,734	0	1,734	8	1,742
63 1000-1001-1620-324-16-3-0000-0000 S	3,889.93	0.00%	8	0	8	0	8
64 1000-1001-1620-325-16-3-0000-0000 I	7.55	0.00%	0	0	0	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	445.87	0.00%	1	0	1	0	1
66 1000-1001-1620-327-16-3-0000-0000 I	1,231,491.80	0.33%	2,486	0	2,486	11	2,498
67 1000-1001-1630-330-16-3-0000-0000 I	1,530,221.14	0.41%	3,089	0	3,089	14	3,104
68 1000-1001-1640-335-16-3-0000-0000 I	2,543,058.92	0.68%	5,134	0	5,134	24	5,158
69 1000-1001-1700-350-17-4-0000-0000 I	672,779.27	0.18%	1,358	0	1,358	6	1,365
70 1000-1001-1701-355-17-4-0000-0000 C	2,385.97	0.00%	5	0	5	0	5
71 1000-1001-1701-356-17-4-0000-0000 C	12,632.94	0.00%	26	0	26	0	26
73 1000-1001-1705-365-17-4-0000-0000 I	979,265.88	0.26%	1,977	0	1,977	9	1,986
74 1000-1001-1710-375-17-4-0000-0000 /	1,210,680.50	0.33%	2,444	0	2,444	11	2,456
76 1000-1001-1730-381-17-4-0000-0000 C	43,364.76	0.01%	88	0	88	0	88
77 1000-1001-1740-385-17-4-0000-0000 I	335,409.22	0.09%	677	0	677	3	680
78 1000-1001-1740-386-17-4-0000-0000 I	850,802.86	0.23%	1,718	0	1,718	8	1,726
81 1000-1001-1801-400-18-6-0000-0000 I	720,140.16	0.19%	1,454	0	1,454	7	1,461
82 1000-1001-1901-431-19-6-0000-0000 /	304,033.22	0.08%	614	0	614	3	617
83 1000-1001-1901-432-19-6-0000-0000 /	103,094.63	0.03%	208	0	208	1	209
84 1000-1001-1901-433-19-6-0000-0000 I	159,205.20	0.04%	321	0	321	1	323
85 1000-1001-1902-436-19-6-0000-0000 I	2,991,461.15	0.80%	6,040	0	6,040	28	6,068
86 1000-1001-1902-437-19-6-0000-0000 I	2,947,643.35	0.79%	5,951	0	5,951	28	5,979
87 1000-1001-1903-441-19-6-0000-0000 /	1,030,639.63	0.28%	2,081	0	2,081	10	2,090
88 1000-1001-1903-442-19-6-0000-0000 C	2,594,540.42	0.70%	5,238	0	5,238	24	5,262
90 1000-1001-1906-453-19-6-0000-0000 I	1,357,843.37	0.36%	2,741	0	2,741	13	2,754
91 1000-1001-1906-454-19-6-0000-0000 I	3.02	0.00%	0	0	0	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	94,952.06	0.03%	192	0	192	1	193
93 1000-1001-1910-470-19-1-0000-0000 I	1,753,573.09	0.47%	3,540	0	3,540	16	3,557
94 1000-1001-2001-480-20-5-0000-0000 I	98,157.65	0.03%	198	0	198	1	199
95 1000-1001-2001-481-20-5-0000-0000 /	53,127.61	0.01%	107	0	107	0	108
102 1000-1001-2005-500-20-5-0000-0000 I	290,755.74	0.08%	587	0	587	3	590
103 1000-1001-2005-501-20-5-0000-0000 ~	522,922.71	0.14%	1,056	0	1,056	5	1,061
105 1000-1001-2005-503-20-5-0000-0000 ~	439,740.29	0.12%	888	0	888	4	892
106 1000-1001-2005-504-20-5-0000-0000 ~	48,206.01	0.01%	97	0	97	0	98
107 1000-1001-2010-511-20-5-0000-0000 S	248,454.93	0.07%	502	0	502	2	504
108 1000-1001-2015-521-20-5-0000-0000 S	28,641.53	0.01%	58	0	58	0	58
109 1000-1001-2015-522-20-5-0000-0000 I	123,439.96	0.03%	249	0	249	1	250
111 1000-1001-2015-524-20-4-0000-0000 I	(866.55)	0.00%	(2)	0	(2)	(0)	(2)

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employer/Employee Relations Allocations

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112	1000-1001-2020-531-20-5-0000-0000	96,279.44	0.03%	\$194	\$0	\$194	\$1	\$195
113	1000-1001-2023-535-20-6-0000-0000	160,456.21	0.04%	324	0	324	1	325
114	1000-1001-2024-536-20-5-0000-0000	925,441.35	0.25%	1,868	0	1,868	9	1,877
115	1000-1001-3200-656-32-1-0000-0000	825,960.84	0.22%	1,668	0	1,668	8	1,675
117	1000-1001-3200-662-32-1-0000-0000	357,655.75	0.10%	722	0	722	3	725
127	1000-1001-9994-000-19-6-0000-0000	(14.96)	0.00%	(0)	0	(0)	(0)	(0)
131	1000-1001-9995-000-15-2-0000-0000	450,140.82	0.12%	909	0	909	4	913
132	1000-1001-9995-000-19-6-0000-0000	265,854.13	0.07%	537	0	537	2	539
135	1000-1001-9999-000-17-4-0000-0000	193,952.01	0.05%	392	0	392	2	393
136	1000-1001-9999-000-20-5-0000-0000	199,639.77	0.05%	403	0	403	2	405
138	1000-1502-1906-450-19-6-0000-0000	337.35	0.00%	1	0	1	0	1
140	1000-1601-2005-501-20-5-0000-0000	63.31	0.00%	0	0	0	0	0
141	1000-1601-2005-502-20-5-0000-0000	932.53	0.00%	2	0	2	0	2
143	1000-1601-2020-531-20-5-0000-0000	169,881.53	0.05%	343	0	343	2	345
145	1000-1603-2001-482-20-5-0000-0000	1,247,563.39	0.33%	2,519	0	2,519	12	2,530
149	1000-1603-2005-505-20-5-0000-0000	508,787.37	0.14%	1,027	0	1,027	5	1,032
150	1000-1603-2010-517-20-5-0000-0000	374,337.60	0.10%	756	0	756	3	759
151	1000-1603-2015-525-20-5-0000-0000	381,442.19	0.10%	770	0	770	4	774
152	1000-1603-2020-532-20-5-0000-0000	144,871.51	0.04%	292	0	292	1	294
158	1000-1801-1510-250-15-2-0000-0000	129,450.12	0.03%	261	0	261	1	263
159	2000-2001-9995-000-19-4-0000-0000	56,002.02	0.02%	113	0	113	1	114
160	2000-2001-9995-000-19-5-0000-0000	7,869.30	0.00%	16	0	16	0	16
161	2000-2001-9995-000-19-6-0000-0000	511,522.23	0.14%	1,033	0	1,033	5	1,038
171	2000-2023-1620-324-16-3-0000-0000	13,000.00	0.00%	26	0	26	0	26
174	2000-2027-9999-000-20-5-0000-0000	248,361.46	0.07%	501	0	501	2	504
176	2000-2029-1906-453-19-6-0000-0000	126,555.17	0.03%	256	0	256	1	257
177	2000-2030-9995-000-19-6-0000-0000	21,870.99	0.01%	44	0	44	0	44
178	2000-2031-9995-000-19-6-0000-0000	156,471.05	0.04%	316	0	316	1	317
179	2000-2032-9995-000-19-6-0000-0000	39,717.66	0.01%	80	0	80	0	81
181	2000-2036-9995-000-19-6-0000-0000	11,217.19	0.00%	23	0	23	0	23
182	2000-2037-9995-000-19-6-0000-0000	53,659.79	0.01%	108	0	108	1	109
186	2000-2040-9994-000-32-1-0000-0000	2,026.62	0.00%	4	0	4	0	4
187	2000-2042-9995-000-19-6-0000-0000	8,742.25	0.00%	18	0	18	0	18
189	2060-2061-9995-000-15-2-0000-0000	1,000,567.35	0.27%	2,020	0	2,020	9	2,029
191	2060-2064-9999-000-20-5-0000-0000	1,844,853.96	0.50%	3,725	0	3,725	17	3,742
193	2070-0000-3403-703-34-1-0000-0000	525,687.37	0.14%	1,061	0	1,061	5	1,066
194	2070-2071-9995-000-15-2-0000-0000	355,908.75	0.10%	719	0	719	3	722
196	2070-2073-1710-375-17-4-0000-0000	51,467.53	0.01%	104	0	104	0	104
197	2070-2073-1730-381-17-4-0000-0000	51,127.43	0.01%	103	0	103	0	104
198	2070-2073-9999-000-17-4-0000-0000	52.72	0.00%	0	0	0	0	0
199	2070-2074-9999-000-20-5-0000-0000	545,346.50	0.15%	1,101	0	1,101	5	1,106
203	2070-2079-9999-000-17-4-0000-0000	65,849.07	0.02%	133	0	133	1	134

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employer/Employee Relations Allocations

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
205 2100-2101-2020-531-20-5-0000-0000	1,133,042.40	0.30%	\$2,288	\$0	\$2,288	\$11	\$2,298
209 2100-2102-2010-511-20-5-0000-0000	98,130.37	0.03%	198	0	198	1	199
213 2100-2102-9999-000-20-5-0000-0000	7,086.38	0.00%	14	0	14	0	14
214 2100-2103-2010-511-20-5-0000-0000	845,088.79	0.23%	1,706	0	1,706	8	1,714
215 2100-2103-2015-521-20-5-0000-0000	428,034.53	0.11%	864	0	864	4	868
219 2100-2103-9999-000-20-5-0000-0000	24,382.08	0.01%	49	0	49	0	49
222 2100-2104-2010-511-20-5-0000-0000	476,607.84	0.13%	962	0	962	4	967
225 2100-2104-9999-000-20-5-0000-0000	538,684.74	0.14%	1,088	0	1,088	5	1,093
229 2300-2318-2060-541-20-5-0000-0000	78.60	0.00%	0	0	0	0	0
230 2300-2319-2060-541-20-5-0000-0000	3,118.47	0.00%	6	0	6	0	6
233 2300-2322-2060-541-20-5-0000-0000	1,721.14	0.00%	3	0	3	0	3
234 2300-2323-2060-541-20-5-0000-0000	188.67	0.00%	0	0	0	0	0
235 2300-2324-2060-541-20-5-0000-0000	2,552.06	0.00%	5	0	5	0	5
236 2300-2325-2060-541-20-5-0000-0000	1,852.99	0.00%	4	0	4	0	4
241 2400-2405-1580-290-15-2-0000-0000	192,692.73	0.05%	389	0	389	2	391
242 2400-2408-9999-000-20-5-0000-0000	65,605.49	0.02%	132	0	132	1	133
243 2400-2409-9999-000-20-5-0000-0000	79,669.08	0.02%	161	0	161	1	162
244 2400-2417-1700-350-17-4-0000-0000	(674.21)	0.00%	(1)	0	(1)	(0)	(1)
251 2400-2417-9999-000-17-4-0000-0000	48,575.87	0.01%	98	0	98	0	99
252 2400-2418-9999-000-20-5-0000-0000	11,567.67	0.00%	23	0	23	0	23
254 2400-2436-1540-275-15-2-0000-0000	2,198.05	0.00%	4	0	4	0	4
255 2400-2436-1550-278-15-2-0000-0000	616,753.46	0.17%	1,245	0	1,245	6	1,251
256 2400-2440-1710-375-17-4-0000-0000	55,509.79	0.01%	112	0	112	1	113
257 2400-2441-2015-523-20-5-0000-0000	4,035.44	0.00%	8	0	8	0	8
258 2400-2441-9999-000-20-5-0000-0000	25,207.72	0.01%	51	0	51	0	51
260 2400-2446-2001-481-20-5-0000-0000	6,733.66	0.00%	14	0	14	0	14
262 2400-2448-2024-536-20-5-0000-0000	3,400.47	0.00%	7	0	7	0	7
263 2400-2448-9999-000-20-5-0000-0000	21,965.24	0.01%	44	0	44	0	45
267 2500-2504-9999-000-20-5-0000-0000	311,350.19	0.08%	629	0	629	3	632
268 2500-2506-2010-511-20-5-0000-0000	1,461,050.13	0.39%	2,950	0	2,950	14	2,963
271 2500-2506-9999-000-20-5-0000-0000	9,214.58	0.00%	19	0	19	0	19
273 2500-2508-2001-480-20-5-0000-0000	(1,872.05)	0.00%	(4)	0	(4)	(0)	(4)
274 2500-2508-2001-481-20-5-0000-0000	38,911.80	0.01%	79	0	79	0	79
281 2500-2508-2005-501-20-5-0000-0000	287,877.51	0.08%	581	0	581	3	584
282 2500-2508-2005-502-20-5-0000-0000	550,592.22	0.15%	1,112	0	1,112	5	1,117
283 2500-2508-2005-503-20-5-0000-0000	119,837.21	0.03%	242	0	242	1	243
284 2500-2508-2005-504-20-5-0000-0000	89,584.95	0.02%	181	0	181	1	182
285 2500-2508-2015-522-20-5-0000-0000	20,563.22	0.01%	42	0	42	0	42
288 2500-2508-9993-000-20-5-0000-0000	0.01	0.00%	0	0	0	0	0
290 2500-2508-9999-000-20-5-0000-0000	2,335.67	0.00%	5	0	5	0	5
292 2500-2509-9999-000-20-5-0000-0000	22,345.85	0.01%	45	0	45	0	45
293 2500-2510-9999-000-20-5-0000-0000	7,282.47	0.00%	15	0	15	0	15

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employer/Employee Relations Allocations

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
294 2500-2511-9999-000-20-5-0000-0000 (	1,254.33	0.00%	\$3	\$0	\$3	\$0	\$3
295 2500-2512-9999-000-20-5-0000-0000 (	69,291.40	0.02%	140	0	140	1	141
296 2500-2513-9999-000-20-5-0000-0000 (	86,716.80	0.02%	175	0	175	1	176
297 2500-2515-9999-000-20-5-0000-0000 (	66,976.97	0.02%	135	0	135	1	136
299 2500-2517-9999-000-20-5-0000-0000 (	142,819.43	0.04%	288	0	288	1	290
301 2600-2601-9999-000-20-5-0000-0000 (	42,331.14	0.01%	85	0	85	0	86
302 2600-2602-9999-000-20-5-0000-0000 (	337,801.97	0.09%	682	0	682	3	685
303 2700-2701-1700-350-17-4-0000-0000 I	456,777.60	0.12%	922	0	922	4	926
304 2700-2701-1705-365-17-4-0000-0000 I	405,007.09	0.11%	818	0	818	4	821
305 2700-2701-1710-375-17-4-0000-0000 /	598,288.22	0.16%	1,208	0	1,208	6	1,214
306 2700-2701-1730-381-17-4-0000-0000 (	85,378.77	0.02%	172	0	172	1	173
308 2700-2701-1740-385-17-4-0000-0000 I	244,778.31	0.07%	494	0	494	2	496
309 2700-2701-1740-386-17-4-0000-0000 I	888,661.34	0.24%	1,794	0	1,794	8	1,802
312 2700-2701-9999-000-17-4-0000-0000 (	315,830.96	0.08%	638	0	638	3	641
313 2700-2702-9999-000-17-4-0000-0000 (	137,695.30	0.04%	278	0	278	1	279
314 2700-2703-1710-375-17-4-0000-0000 /	802,766.86	0.22%	1,621	0	1,621	7	1,628
315 2700-2703-1730-381-17-4-0000-0000 (	35,996.60	0.01%	73	0	73	0	73
316 2700-2703-1730-384-17-4-0000-0000 `	91,503.23	0.02%	185	0	185	1	186
317 2700-2705-2015-522-20-5-0000-0000 I	214,907.22	0.06%	434	0	434	2	436
318 2700-2706-3200-651-32-1-0000-0000 /	32,828.04	0.01%	66	0	66	0	67
324 3000-3012-9999-000-20-5-0000-0000 (	16,098.46	0.00%	33	0	33	0	33
326 3000-3016-9999-000-20-5-0000-0000 (	7,395.39	0.00%	15	0	15	0	15
327 3000-3022-9999-000-10-1-0000-0000 (	1,201.16	0.00%	2	0	2	0	2
330 3050-3506-2015-523-20-5-0000-0000 I	75,966.20	0.02%	153	0	153	1	154
332 3050-3509-2015-523-20-5-0000-0000 I	832,746.34	0.22%	1,681	0	1,681	8	1,689
334 3050-3517-2015-523-20-5-0000-0000 I	781,354.42	0.21%	1,578	0	1,578	7	1,585
335 3050-3517-9999-000-20-5-0000-0000 (	31,494.01	0.01%	64	0	64	0	64
337 3050-3521-2015-523-20-5-0000-0000 I	2,035.30	0.00%	4	0	4	0	4
346 3100-3110-9999-000-17-4-0000-0000 (	2,908.27	0.00%	6	0	6	0	6
348 3100-3111-9999-000-20-5-0000-0000 (	41,325.67	0.01%	83	0	83	0	84
352 3100-3114-9999-000-20-5-0000-0000 (	42,398.02	0.01%	86	0	86	0	86
368 3100-3143-9999-000-20-5-0000-0000 (	329.98	0.00%	1	0	1	0	1
371 3100-3146-9999-000-20-5-0000-0000 (	44,599.89	0.01%	90	0	90	0	90
376 4000-4001-4110-761-41-0-0000-0000 \	12,463,050.59	3.35%	25,162	0	25,162	116	25,279
377 4000-4001-4115-765-41-0-0000-0000 \	768,444.05	0.21%	1,551	0	1,551	7	1,559
378 4000-4001-4115-766-41-0-0000-0000 \	313.13	0.00%	1	0	1	0	1
381 4000-4002-4115-765-41-0-0000-0000 \	437,586.50	0.12%	883	0	883	4	888
382 4000-4005-4115-765-41-0-0000-0000 \	5,481.43	0.00%	11	0	11	0	11
383 4000-4006-4115-765-41-0-0000-0000 \	4,284.98	0.00%	9	0	9	0	9
384 4000-4007-4112-763-41-0-0000-0000 I	85,656.16	0.02%	173	0	173	1	174
387 4000-4010-4115-765-41-0-0000-0000 \	189,163.87	0.05%	382	0	382	2	384
389 4000-4011-4115-765-41-0-0000-0000 \	4,839.20	0.00%	10	0	10	0	10

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employer/Employee Relations Allocations

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
391 4000-4013-4115-765-41-0-0000-0000 \	47.96	0.00%	\$0	\$0	\$0	\$0	\$0
423 4100-4101-4120-771-41-0-0000-0000 (	295,433.05	0.08%	596	0	596	3	599
424 4100-4101-4120-772-41-0-0000-0000 I	122,592.65	0.03%	248	0	248	1	249
425 4100-4101-4120-773-41-0-0000-0000 I	229,959.70	0.06%	464	0	464	2	466
426 4100-4101-4120-774-41-0-0000-0000 :	6,287,306.99	1.69%	12,694	0	12,694	59	12,752
427 4100-4101-4120-775-41-0-0000-0000 :	443.90	0.00%	1	0	1	0	1
428 4100-4101-4120-776-41-0-0000-0000 I	899,652.22	0.24%	1,816	0	1,816	8	1,825
429 4100-4101-4120-777-41-0-0000-0000 (	1,776,185.92	0.48%	3,586	0	3,586	17	3,603
432 4100-4103-4125-786-41-0-0000-0000 I	11,055.06	0.00%	22	0	22	0	22
433 4100-4104-4120-773-41-0-0000-0000 I	6,705.71	0.00%	14	0	14	0	14
439 4150-4151-2010-512-20-5-0000-0000 :	1,043,714.93	0.28%	2,107	0	2,107	10	2,117
440 4150-4151-2015-521-20-5-0000-0000 :	(1,510.41)	0.00%	(3)	0	(3)	(0)	(3)
441 4150-4151-2015-522-20-5-0000-0000 I	1,752,260.74	0.47%	3,538	0	3,538	16	3,554
444 4150-4151-4120-779-41-0-0000-0000 I	284,041.70	0.08%	573	0	573	3	576
448 4200-4201-4301-831-43-0-0000-0000 I	712,867.10	0.19%	1,439	0	1,439	7	1,446
449 4200-4201-4301-832-43-0-0000-0000 I	2,257,373.44	0.61%	4,558	0	4,558	21	4,579
450 4200-4201-4301-833-43-0-0000-0000 I	1,898,279.33	0.51%	3,833	0	3,833	18	3,850
451 4200-4201-4301-834-43-0-0000-0000 I	1,338,667.81	0.36%	2,703	0	2,703	12	2,715
452 4200-4201-4301-835-43-0-0000-0000 /	123,368.71	0.03%	249	0	249	1	250
453 4200-4201-4301-836-43-0-0000-0000 /	759,990.12	0.20%	1,534	0	1,534	7	1,541
454 4200-4201-4301-837-43-0-0000-0000 /	458,212.44	0.12%	925	0	925	4	929
455 4200-4201-4301-838-43-0-0000-0000 /	56,476.99	0.02%	114	0	114	1	115
458 4200-4223-9999-870-43-0-0000-0000 /	118,109.76	0.03%	238	0	238	1	240
460 4200-4223-9999-873-43-0-0000-0000 /	116,999.62	0.03%	236	0	236	1	237
462 4200-4224-9999-871-43-0-0000-0000 /	31,160.10	0.01%	63	0	63	0	63
463 4200-4225-4305-856-43-0-0000-0000 /	277,015.97	0.07%	559	0	559	3	562
466 4200-4230-9999-871-43-0-0000-0000 /	135,478.55	0.04%	274	0	274	1	275
467 4200-4281-4302-851-43-0-0000-0000 I	196,937.28	0.05%	398	0	398	2	399
474 4500-4501-4135-792-41-0-0000-0000 :	416,257.43	0.11%	840	0	840	4	844
475 4500-4501-4140-796-41-0-0000-0000 I	7,460,396.62	2.00%	15,062	0	15,062	70	15,132
476 4500-4501-4140-797-41-0-0000-0000 I	1,360,605.64	0.37%	2,747	0	2,747	13	2,760
477 4500-4501-4140-798-41-0-0000-0000 I	315,548.91	0.08%	637	0	637	3	640
478 4500-4501-4140-799-41-0-0000-0000 \	3,364,961.27	0.90%	6,794	0	6,794	31	6,825
479 4500-4501-4140-800-41-0-0000-0000 ~	122,675.69	0.03%	248	0	248	1	249
480 4500-4501-4145-806-41-0-0000-0000 I	647,818.21	0.17%	1,308	0	1,308	6	1,314
481 4500-4501-9994-000-41-0-0000-0000 (	22,602.73	0.01%	46	0	46	0	46
495 4600-4602-4510-911-45-0-0000-0000 /	625,000.00	0.17%	1,262	0	1,262	6	1,268
496 4600-4602-4510-912-45-0-0000-0000 :	10,782,276.23	2.90%	21,769	0	21,769	101	21,870
500 4600-4602-4530-930-45-0-0000-0000 /	2,241,862.06	0.60%	4,526	0	4,526	21	4,547
501 4600-4602-4540-940-45-0-0000-0000 /	128,186.16	0.03%	259	0	259	1	260
502 4600-4602-4540-942-45-0-0000-0000 I	98,772.44	0.03%	199	0	199	1	200
503 4600-4602-4540-943-45-0-0000-0000 (	40,111.89	0.01%	81	0	81	0	81

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employer/Employee Relations Allocations

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
510 4600-4604-4520-920-45-0-0000-0000	925,276.04	0.25%	\$1,868	\$0	\$1,868	\$9	\$1,877
511 4600-4604-4520-921-45-0-0000-0000	3,315,963.12	0.89%	6,695	0	6,695	31	6,726
512 4600-4604-4520-922-45-0-0000-0000	1,272,303.41	0.34%	2,569	0	2,569	12	2,581
513 4600-4604-4530-930-45-0-0000-0000	513,471.80	0.14%	1,037	0	1,037	5	1,041
515 4600-4604-4550-950-45-0-0000-0000	71,520.71	0.02%	144	0	144	1	145
516 4600-4604-4550-952-45-0-0000-0000	216,779.83	0.06%	438	0	438	2	440
517 4600-4604-4550-953-45-0-0000-0000	77,489.68	0.02%	156	0	156	1	157
519 4600-4605-4510-912-45-0-0000-0000	1,576,134.46	0.42%	3,182	0	3,182	15	3,197
520 4600-4609-9999-000-45-0-0000-0000	14,997.69	0.00%	30	0	30	0	30
521 4610-0000-9999-000-45-0-0000-0000	41,135.65	0.01%	83	0	83	0	83
522 4630-0000-9999-000-45-0-0000-0000	97,899.55	0.03%	198	0	198	1	199
528 4680-4685-4510-912-45-0-0000-0000	7,782,340.21	2.09%	15,712	0	15,712	73	15,785
529 4680-4685-4530-930-45-0-0000-0000	45,726.14	0.01%	92	0	92	0	93
536 5000-5001-3014-575-30-0-0000-0000	16,006,791.27	1.61%	12,127	0	12,127	56	12,184
538 5000-5002-3015-577-30-0-0000-0000	398,647.56	0.11%	805	0	805	4	809
539 5000-5004-1100-068-11-1-0000-0000	1,822,532.74	0.49%	3,680	0	3,680	17	3,697
541 5000-5011-3002-561-30-0-0000-0000	12,189,365.56	0.59%	4,420	0	4,420	20	4,441
542 5000-5011-3002-568-30-0-0000-0000	688,541.04	0.18%	1,390	0	1,390	6	1,397
545 5000-5013-3002-562-30-0-0000-0000	19,129.61	0.01%	39	0	39	0	39
548 5000-5021-1220-130-12-1-0000-0000	117,988.88	0.03%	238	0	238	1	239
549 5000-5031-3002-561-30-0-0000-0000	33,457.65	0.01%	68	0	68	0	68
552 5000-5042-3101-600-31-0-0000-0000	1,066,176.43	0.29%	2,153	0	2,153	10	2,163
553 5000-5042-3102-601-31-0-0000-0000	1,150,656.79	0.31%	2,323	0	2,323	11	2,334
554 5000-5042-3103-603-31-0-0000-0000	2,793,163.29	0.75%	5,639	0	5,639	26	5,665
555 5000-5042-3104-610-31-0-0000-0000	609,974.98	0.16%	1,232	0	1,232	6	1,237
556 5000-5042-3111-625-31-0-0000-0000	859,774.80	0.23%	1,736	0	1,736	8	1,744
564 5100-5101-3408-723-34-1-0000-0000	326,724.35	0.09%	660	0	660	3	663
567 5100-5102-3407-722-34-1-0000-0000	895,295.31	0.24%	1,808	0	1,808	8	1,816
569 5100-5111-1110-074-11-1-0000-0000	14,096,995.52	1.10%	8,272	0	8,272	38	8,310
570 5100-5112-3407-721-34-1-0000-0000	381,685.37	0.10%	771	0	771	4	774
572 5200-5207-3240-682-32-0-0000-0000	344,453.51	0.09%	695	0	695	3	699
573 5200-5207-3240-683-32-0-0000-0000	1,373,407.39	0.37%	2,773	0	2,773	13	2,786
574 5200-5207-3240-684-32-0-0000-0000	903,837.61	0.24%	1,825	0	1,825	8	1,833
576 5200-5207-3240-686-32-0-0000-0000	648,989.15	0.17%	1,310	0	1,310	6	1,316
579 5200-5251-4101-751-41-0-0000-0000	1,081,247.80	0.29%	2,183	0	2,183	10	2,193
580 5200-5251-4101-752-41-0-0000-0000	1,397,633.30	0.38%	2,822	0	2,822	13	2,835
583 5200-5253-4101-752-41-0-0000-0000	3,167.26	0.00%	6	0	6	0	6
584 5200-5253-4101-753-41-0-0000-0000	77,653.30	0.02%	157	0	157	1	158
585 5200-5253-4115-765-41-0-0000-0000	9,358.54	0.00%	19	0	19	0	19
586 5200-5253-4125-787-41-0-0000-0000	1,548.28	0.00%	3	0	3	0	3
598 1000-1001-1906-450-19-6-0000-0000	936,029.52	0.25%	1,890	0	1,890	9	1,899
601 2000-2029-1100-061-11-6-0000-0000	2,098.06	0.00%	4	0	4	0	4

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employer/Employee Relations Allocations

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
608 3100-3137-9999-000-16-3-0000-0000	21,701.70	0.01%	\$44	\$0	\$44	\$0	\$44
620 2100-2102-2010-513-20-5-0000-0000	(11,549.32)	0.00%	(23)	0	(23)	(0)	(23)
621 2100-2103-2010-514-20-5-0000-0000	(2,570.88)	0.00%	(5)	0	(5)	(0)	(5)
628 3000-3023-9999-000-16-3-0000-0000	10,753.36	0.00%	22	0	22	0	22
632 1000-1001-1067-047-10-1-0000-0000	136,694.85	0.04%	276	0	276	1	277
633 1000-1001-1068-048-10-1-0000-0000	144,047.82	0.04%	291	0	291	1	292
635 1000-1001-1100-062-11-1-0000-0000	3,379.59	0.00%	7	0	7	0	7
637 1000-1001-1210-112-12-1-0000-0000	4,520.66	0.00%	9	0	9	0	9
639 1000-1001-1410-202-14-6-0000-0000	6,877,876.15	1.85%	13,886	0	13,886	64	13,950
640 1000-1001-1530-265-15-2-0000-0000	11,050,065.96	2.97%	22,310	0	22,310	103	22,413
641 1000-1001-1530-266-15-2-0000-0000	10,533,967.30	2.83%	21,268	0	21,268	98	21,366
642 1000-1001-1530-267-15-2-0000-0000	10,057,385.35	2.70%	20,305	0	20,305	94	20,399
643 1000-1001-1530-268-15-2-0000-0000	11,138,630.27	2.99%	22,488	0	22,488	104	22,592
644 1000-1001-1530-269-15-2-0000-0000	10,112,988.48	2.72%	20,418	0	20,418	94	20,512
645 1000-1001-1540-274-15-2-0000-0000	1,790,769.01	0.48%	3,615	0	3,615	17	3,632
646 1000-1001-1540-285-15-2-0000-0000	12,185,517.51	0.59%	4,412	0	4,412	20	4,433
647 1000-1001-1540-280-15-2-0000-0000	1,020,282.32	0.27%	2,060	0	2,060	10	2,069
648 1000-1001-1550-281-15-2-0000-0000	1,798,933.32	0.48%	3,632	0	3,632	17	3,649
649 1000-1001-1620-328-16-3-0000-0000	12.53	0.00%	0	0	0	0	0
652 1000-1001-1910-470-19-6-0000-0000	18,600.00	0.00%	38	0	38	0	38
653 1000-1001-2010-514-20-5-0000-0000	17,292.38	0.00%	35	0	35	0	35
655 1000-1001-2201-494-22-5-0000-0000	11,669.74	0.00%	24	0	24	0	24
656 1000-1001-2204-545-22-5-0000-0000	(2,193.80)	0.00%	(4)	0	(4)	(0)	(4)
657 1000-1001-2205-546-22-5-0000-0000	2,726.10	0.00%	6	0	6	0	6
659 1000-1001-3020-581-30-0-0000-0000	1,875.60	0.00%	4	0	4	0	4
660 1000-1001-3020-581-30-1-0000-0000	148,450.46	0.04%	300	0	300	1	301
661 1000-1001-3102-602-31-1-0000-0000	290,411.60	0.08%	586	0	586	3	589
664 1000-1001-4120-776-41-6-0000-0000	482,340.78	0.13%	974	0	974	5	978
674 2000-2023-1620-322-16-3-0000-0000	864,485.76	0.23%	1,745	0	1,745	8	1,753
693 2000-2041-1540-275-15-2-0000-0000	11,083.91	0.00%	22	0	22	0	22
696 2000-2041-1610-311-16-3-0000-0000	16,571.53	0.00%	33	0	33	0	34
698 2000-2041-1620-320-16-3-0000-0000	54,928.68	0.01%	111	0	111	1	111
702 2000-2041-1630-330-16-3-0000-0000	402,648.71	0.11%	813	0	813	4	817
705 2000-2041-1906-450-19-6-0000-0000	23,642.38	0.01%	48	0	48	0	48
707 2000-2041-4120-776-41-6-0000-0000	45,345.35	0.01%	92	0	92	0	92
713 2000-2041-9999-000-17-4-0000-0000	110,586.02	0.03%	223	0	223	1	224
714 2000-2041-9999-000-20-5-0000-0000	356,423.84	0.10%	720	0	720	3	723
716 2000-2041-9999-275-15-2-0000-0000	21,582.73	0.01%	44	0	44	0	44
719 2000-2041-9999-511-20-5-0000-0000	1,565,415.92	0.42%	3,161	0	3,161	15	3,175
723 2060-0000-1903-441-19-6-0000-0000	1,492.86	0.00%	3	0	3	0	3
725 2070-0000-1906-453-19-6-0000-0000	50,776.86	0.01%	103	0	103	0	103
726 2070-2075-1410-202-14-6-0000-0000	54,843.58	0.01%	111	0	111	1	111

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employer/Employee Relations Allocations

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
727 2070-2082-1906-450-19-6-0000-0000 I	(0.02)	0.00%	\$(0)	\$0	\$(0)	\$(0)	\$(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0.01)	0.00%	(0)	0	(0)	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0.37	0.00%	0	0	0	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0.56	0.00%	0	0	0	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(7,186.83)	0.00%	(15)	0	(15)	(0)	(15)
737 2100-2103-2010-513-20-5-0000-0000 I	100,664.99	0.03%	203	0	203	1	204
738 2100-2104-2203-544-22-5-0000-0000 *	8,437.97	0.00%	17	0	17	0	17
747 2500-2508-2202-543-22-5-0000-0000 *	201,593.12	0.05%	407	0	407	2	409
749 2500-2508-2203-544-22-5-0000-0000 *	105,079.19	0.03%	212	0	212	1	213
750 2500-2508-2204-545-22-5-0000-0000 C	30,187.19	0.01%	61	0	61	0	61
752 2700-2701-1700-351-17-4-0000-0000 I	103,165.46	0.03%	208	0	208	1	209
753 2700-2701-1701-355-17-4-0000-0000 C	6,307.76	0.00%	13	0	13	0	13
754 2700-2701-2205-546-22-5-0000-0000 S	51,064.43	0.01%	103	0	103	0	104
756 2700-2703-1700-350-17-4-0000-0000 I	10,442.57	0.00%	21	0	21	0	21
758 2700-2705-4120-776-41-0-0000-0000 I	397.42	0.00%	1	0	1	0	1
759 2700-2705-4120-776-41-4-0000-0000 I	236,338.88	0.06%	477	0	477	2	479
762 2700-2705-9999-000-20-5-0000-0000 C	320,819.52	0.09%	648	0	648	3	651
763 2700-2706-1700-350-17-4-0000-0000 I	43,891.13	0.01%	89	0	89	0	89
766 3000-3024-9999-000-16-3-0000-0000 C	34,765.15	0.01%	70	0	70	0	71
788 4030-4063-4115-765-41-0-0000-0000 \	11,984.40	0.00%	24	0	24	0	24
797 4200-4223-9999-872-43-0-0000-0000 /	22,323.76	0.01%	45	0	45	0	45
805 5000-5008-3001-550-30-0-0000-0000 C	1,144,595.82	0.31%	2,311	0	2,311	11	2,322
813 5000-5014-9994-000-30-0-0000-0000 C	(0.02)	0.00%	(0)	0	(0)	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 C	429,872.60	0.12%	868	0	868	4	872
819 5100-5111-1110-074-11-6-0000-0000 I	490,647.52	0.13%	991	0	991	5	995
820 5200-5251-2202-542-22-5-0000-0000 I	92,809.77	0.02%	187	0	187	1	188
821 5200-5251-2205-547-22-5-0000-0000 I	178,856.04	0.05%	361	0	361	2	363
834 1000-1001-9999-016-01-1-0000-0000 C	316.08	0.00%	1	0	1	0	1
836 2000-2046-9995-000-19-6-0000-0000 C	(6,074.26)	0.00%	(12)	0	(12)	(0)	(12)
840 1000-1604-2201-494-22-5-0000-0000 C	1,595,546.98	0.43%	3,221	0	3,221	15	3,236
841 1000-1001-1620-322-16-3-0000-0000 S	1,312.38	0.00%	3	0	3	0	3
865 1000-1001-1120-062-11-1-0000-0000 /	(0.80)	0.00%	(0)	0	(0)	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	84,067.84	0.02%	170	0	170	1	171
867 1000-1001-1700-351-17-4-0000-0000 I	169,304.55	0.05%	342	0	342	2	343
868 1000-1001-1700-352-17-4-0000-0000 I	268,284.50	0.07%	542	0	542	3	544
869 1000-1001-1700-353-17-4-0000-0000 I	173,983.21	0.05%	351	0	351	2	353
870 1000-1001-1700-355-17-4-0000-0000 C	140,693.17	0.04%	284	0	284	1	285
871 1000-1001-1705-371-17-4-0000-0000 I	112,611.71	0.03%	227	0	227	1	228
872 1000-1001-1705-372-17-4-0000-0000 I	60,122.34	0.02%	121	0	121	1	122
873 1000-1001-1705-373-17-4-0000-0000 I	33,689.82	0.01%	68	0	68	0	68
874 1000-1001-1705-374-17-4-0000-0000 I	63,975.12	0.02%	129	0	129	1	130
875 1000-1001-1705-376-17-4-0000-0000 I	420,030.62	0.11%	848	0	848	4	852

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employer/Employee Relations Allocations

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
877	1000-1001-1710-371-17-4-0000-0000	40,668.42	0.01%	\$82	\$0	\$82	\$0	\$82
878	1000-1001-1710-372-17-4-0000-0000	261,447.78	0.07%	528	0	528	2	530
879	1000-1001-1710-373-17-4-0000-0000	109,066.59	0.03%	220	0	220	1	221
880	1000-1001-1710-374-17-4-0000-0000	264,196.92	0.07%	533	0	533	2	536
885	1000-1001-2005-483-20-5-0000-0000	736,128.35	0.20%	1,486	0	1,486	7	1,493
886	1000-1001-2005-492-20-5-0000-0000	468,971.43	0.13%	947	0	947	4	951
887	1000-1001-2005-505-20-5-0000-0000	0.04	0.00%	0	0	0	0	0
889	1000-1001-2203-544-22-5-0000-0000	5.50	0.00%	0	0	0	0	0
891	1000-1001-2301-101-23-1-0000-0000	501,867.56	0.13%	1,013	0	1,013	5	1,018
892	1000-1001-2302-102-23-1-0000-0000	629,453.62	0.17%	1,271	0	1,271	6	1,277
893	1000-1001-2303-103-23-1-0000-0000	563,551.73	0.15%	1,138	0	1,138	5	1,143
894	1000-1001-2304-104-23-1-0000-0000	224,612.12	0.06%	453	0	453	2	456
900	1000-1001-4120-776-41-0-0000-0000	10,989.45	0.00%	22	0	22	0	22
901	1000-1001-9993-480-20-5-0000-0000	6,241.64	0.00%	13	0	13	0	13
902	1000-1001-9993-494-22-5-0000-0000	3,320.70	0.00%	7	0	7	0	7
903	1000-1001-9993-544-22-5-0000-0000	441.86	0.00%	1	0	1	0	1
904	1000-1001-9993-545-22-5-0000-0000	(22,212.42)	-0.01%	(45)	0	(45)	(0)	(45)
905	1000-1001-9993-546-22-5-0000-0000	4,718.90	0.00%	10	0	10	0	10
908	1000-1001-9995-431-19-6-0000-0000	15,900.00	0.00%	32	0	32	0	32
909	1000-1603-3200-652-32-1-0000-0000	1,100.00	0.00%	2	0	2	0	2
910	2000-2001-9995-431-19-6-0000-0000	450,198.11	0.12%	909	0	909	4	913
913	2000-2001-9999-000-17-4-0000-0000	21,050.82	0.01%	43	0	43	0	43
914	2000-2001-9999-000-20-5-0000-0000	292,167.02	0.08%	590	0	590	3	593
915	2000-2029-1906-451-19-6-0000-0000	2,091.37	0.00%	4	0	4	0	4
917	2000-2031-9995-431-19-6-0000-0000	13,115.17	0.00%	26	0	26	0	27
921	2000-2036-9995-450-19-6-0000-0000	7,466.65	0.00%	15	0	15	0	15
926	2000-2041-2010-511-20-5-0000-0000	147,849.51	0.04%	299	0	299	1	300
930	2000-2041-9999-000-16-3-0000-0000	622.79	0.00%	1	0	1	0	1
931	2000-2046-9995-431-19-6-0000-0000	1,400.95	0.00%	3	0	3	0	3
935	2060-2066-1620-320-16-3-0000-0000	3,090,681.55	0.83%	6,240	0	6,240	29	6,269
936	2060-2066-1620-326-16-3-0000-0000	1,830,363.82	0.49%	3,695	0	3,695	17	3,713
937	2070-2070-2201-494-22-5-0000-0000	40,158.24	0.01%	81	0	81	0	81
938	2070-2070-2202-543-22-5-0000-0000	5,453.73	0.00%	11	0	11	0	11
939	2070-2070-2203-544-22-5-0000-0000	15,104.62	0.00%	30	0	30	0	31
940	2070-2070-2204-545-22-5-0000-0000	25,632.58	0.01%	52	0	52	0	52
941	2070-2070-2205-546-22-5-0000-0000	50,478.48	0.01%	102	0	102	0	102
942	2070-2070-4115-765-41-1-0000-0000	5,365.89	0.00%	11	0	11	0	11
943	2070-2070-9993-494-22-5-0000-0000	6,486.14	0.00%	13	0	13	0	13
944	2070-2070-9993-542-22-5-0000-0000	246.19	0.00%	0	0	0	0	0
945	2070-2070-9993-544-22-5-0000-0000	5,792.34	0.00%	12	0	12	0	12
946	2070-2070-9993-545-22-5-0000-0000	20,976.54	0.01%	42	0	42	0	43
947	2070-2070-9993-546-22-5-0000-0000	10,516.70	0.00%	21	0	21	0	21

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employer/Employee Relations Allocations

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
948 2070-2070-9995-765-41-1-0000-0000	2,071.61	0.00%	\$4	\$0	\$4	\$0	\$4
949 2070-2070-9995-792-41-1-0000-0000	7,110.85	0.00%	14	0	14	0	14
950 2070-2070-9999-000-20-5-0000-0000	25,270.83	0.01%	51	0	51	0	51
951 2070-2073-1710-364-17-4-0000-0000	5,433.12	0.00%	11	0	11	0	11
957 2070-2094-1801-400-18-6-0000-0000	2,000.00	0.00%	4	0	4	0	4
960 2100-2101-9993-531-20-5-0000-0000	10,717.00	0.00%	22	0	22	0	22
961 2100-2103-9993-511-20-5-0000-0000	61,486.96	0.02%	124	0	124	1	125
962 2100-2104-2010-514-20-5-0000-0000	525,096.91	0.14%	1,060	0	1,060	5	1,065
963 2100-2104-9993-544-22-5-0000-0000	1,065.73	0.00%	2	0	2	0	2
966 2500-2508-2005-486-20-5-0000-0000	34,220.51	0.01%	69	0	69	0	69
969 2500-2508-9993-494-22-5-0000-0000	4,095.77	0.00%	8	0	8	0	8
970 2500-2508-9993-520-20-5-0000-0000	7,090.70	0.00%	14	0	14	0	14
971 2500-2508-9993-542-22-5-0000-0000	48,084.01	0.01%	97	0	97	0	98
972 2500-2508-9993-544-22-5-0000-0000	57,595.56	0.02%	116	0	116	1	117
974 2700-2701-1700-352-17-4-0000-0000	37,751.68	0.01%	76	0	76	0	77
976 2700-2701-1700-355-17-4-0000-0000	60,094.41	0.02%	121	0	121	1	122
977 2700-2701-1705-371-17-4-0000-0000	97,675.21	0.03%	197	0	197	1	198
978 2700-2701-1705-372-17-4-0000-0000	38,327.32	0.01%	77	0	77	0	78
979 2700-2701-1705-373-17-4-0000-0000	48,004.96	0.01%	97	0	97	0	97
980 2700-2701-1705-374-17-4-0000-0000	53,621.11	0.01%	108	0	108	1	109
981 2700-2701-1705-376-17-4-0000-0000	23,648.10	0.01%	48	0	48	0	48
982 2700-2701-1710-365-17-4-0000-0000	2,725.75	0.00%	6	0	6	0	6
983 2700-2701-1710-371-17-4-0000-0000	98,731.16	0.03%	199	0	199	1	200
984 2700-2701-1710-372-17-4-0000-0000	138,540.94	0.04%	280	0	280	1	281
985 2700-2701-1710-373-17-4-0000-0000	140,429.70	0.04%	284	0	284	1	285
986 2700-2701-1710-374-17-4-0000-0000	221,522.19	0.06%	447	0	447	2	449
987 2700-2701-1710-376-17-4-0000-0000	400.00	0.00%	1	0	1	0	1
989 2700-2701-9993-546-22-5-0000-0000	20,564.80	0.01%	42	0	42	0	42
990 2700-2702-1700-350-17-4-0000-0000	31,548.27	0.01%	64	0	64	0	64
991 2700-2702-1700-352-17-4-0000-0000	16,917.50	0.00%	34	0	34	0	34
992 2700-2702-1700-355-17-4-0000-0000	14,075.11	0.00%	28	0	28	0	29
994 2700-2703-1710-364-17-4-0000-0000	31,097.84	0.01%	63	0	63	0	63
995 2700-2703-1710-371-17-4-0000-0000	39,239.89	0.01%	79	0	79	0	80
996 2700-2703-1710-372-17-4-0000-0000	81,766.68	0.02%	165	0	165	1	166
997 2700-2703-1710-373-17-4-0000-0000	163,066.48	0.04%	329	0	329	2	331
998 2700-2703-1710-374-17-4-0000-0000	82,944.12	0.02%	167	0	167	1	168
1,001 2700-2706-1700-353-17-4-0000-0000	17,195.10	0.00%	35	0	35	0	35
1,003 2700-2706-3200-653-32-1-0000-0000	500.00	0.00%	1	0	1	0	1
1,009 4100-4101-4120-770-41-0-0000-0000	9,369.25	0.00%	19	0	19	0	19
1,018 5200-5251-2204-545-22-5-0000-0000	10,451.45	0.00%	21	0	21	0	21
1,019 5200-5251-9993-542-22-5-0000-0000	4,743.23	0.00%	10	0	10	0	10
1,020 5200-5251-9993-545-22-5-0000-0000	229.24	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employer/Employee Relations Allocations

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1,021 5200-5251-9993-546-22-5-0000-0000	3,933.00	0.00%	\$8	\$0	\$8	\$0	\$8
1,031 2500-2508-9993-545-22-5-0000-0000	105,155.80	0.03%	212	0	212	1	213
Subtotal	372,433,501.62	100.00%	751,927	0	751,927	3,333	755,260
Direct Bills					0		0
Total					\$751,927		\$755,260

Basis Units: Salaries by GL String
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Employer/Employee Relations	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$5,597	\$5,597
4 1000-1001-1010-030-10-1-0000-0000 (	2,002	2,002
5 1000-1001-1040-040-10-1-0000-0000 (	1,232	1,232
6 1000-1001-2101-050-21-1-0000-0000 I	2,132	2,132
7 1000-1001-1210-110-12-1-0000-0000 (	1,126	1,126
8 1000-1001-1210-111-12-1-0000-0000 I	83	83
9 1000-1001-1410-201-14-1-0000-0000 I	14,420	14,420
10 1000-1001-3020-580-30-1-0000-0000 I	1,163	1,163
11 1000-1001-3200-651-32-1-0000-0000 /	1,650	1,650
12 1000-1001-3200-652-32-1-0000-0000 ^	822	822
13 1000-1001-3200-653-32-1-0000-0000 I	1,094	1,094
14 1000-1001-3200-654-32-1-0000-0000 (	247	247
15 1000-1001-3200-655-32-1-0000-0000 I	1,978	1,978
16 1000-1001-3200-665-32-1-0000-0000 I	435	435
17 1000-1001-3401-700-34-1-0000-0000 I	1,165	1,165
18 1000-1001-3402-701-34-1-0000-0000 ^	605	605
19 1000-1001-3403-703-34-1-0000-0000 I	3,272	3,272
20 1000-1001-3403-704-34-1-0000-0000 (	79	79
21 1000-1001-3404-710-34-1-0000-0000 I	598	598
22 1000-1001-3405-720-34-1-0000-0000 I	612	612
23 1000-1001-3410-730-34-1-0000-0000 I	586	586
25 1000-1001-1050-045-10-1-0000-0000 (	476	476
26 1000-1001-1090-055-10-1-0000-0000 (	416	416
27 1000-1001-1100-060-11-1-0000-0000 I	611	611
29 1000-1001-1100-062-11-6-0000-0000 /	(0)	(0)
34 1000-1001-1510-250-15-2-0000-0000 (	1,765	1,765
35 1000-1001-1510-251-15-2-0000-0000 I	1,110	1,110
37 1000-1001-1520-255-15-2-0000-0000 I	14,463	14,463
38 1000-1001-1520-256-15-2-0000-0000 I	1,550	1,550
39 1000-1001-1520-257-15-2-0000-0000 I	1,647	1,647
40 1000-1001-1520-258-15-2-0000-0000 /	314	314
41 1000-1001-1520-259-15-2-0000-0000 ^	4,254	4,254
42 1000-1001-1520-260-15-2-0000-0000 /	1,281	1,281
43 1000-1001-1520-261-15-2-0000-0000 I	3,153	3,153
45 1000-1001-1520-263-15-2-0000-0000 \	945	945
46 1000-1001-1530-270-15-2-0000-0000 I	14,812	14,812
47 1000-1001-1530-271-15-2-0000-0000 I	15	15
48 1000-1001-1530-272-15-2-0000-0000 I	8,012	8,012
49 1000-1001-1540-275-15-2-0000-0000 :	38,506	38,506
51 1000-1001-1550-278-15-2-0000-0000 (	40,953	40,953
53 1000-1001-1600-300-16-3-0000-0000 /	630	630

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Employer/Employee Relations	Total
54 1000-1001-1600-301-16-3-0000-0000 I	\$302	\$302
56 1000-1001-1600-303-16-3-0000-0000 I	1,034	1,034
58 1000-1001-1610-311-16-3-0000-0000 I	251	251
59 1000-1001-1610-312-16-3-0000-0000 S	547	547
60 1000-1001-1610-313-16-3-0000-0000 ~	945	945
61 1000-1001-1620-320-16-3-0000-0000 I	64,758	64,758
62 1000-1001-1620-323-16-3-0000-0000 I	1,742	1,742
63 1000-1001-1620-324-16-3-0000-0000 S	8	8
64 1000-1001-1620-325-16-3-0000-0000 I	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	1	1
66 1000-1001-1620-327-16-3-0000-0000 I	2,498	2,498
67 1000-1001-1630-330-16-3-0000-0000 I	3,104	3,104
68 1000-1001-1640-335-16-3-0000-0000 I	5,158	5,158
69 1000-1001-1700-350-17-4-0000-0000 I	1,365	1,365
70 1000-1001-1701-355-17-4-0000-0000 C	5	5
71 1000-1001-1701-356-17-4-0000-0000 C	26	26
73 1000-1001-1705-365-17-4-0000-0000 I	1,986	1,986
74 1000-1001-1710-375-17-4-0000-0000 /	2,456	2,456
76 1000-1001-1730-381-17-4-0000-0000 C	88	88
77 1000-1001-1740-385-17-4-0000-0000 I	680	680
78 1000-1001-1740-386-17-4-0000-0000 I	1,726	1,726
81 1000-1001-1801-400-18-6-0000-0000 I	1,461	1,461
82 1000-1001-1901-431-19-6-0000-0000 /	617	617
83 1000-1001-1901-432-19-6-0000-0000 /	209	209
84 1000-1001-1901-433-19-6-0000-0000 I	323	323
85 1000-1001-1902-436-19-6-0000-0000 I	6,068	6,068
86 1000-1001-1902-437-19-6-0000-0000 I	5,979	5,979
87 1000-1001-1903-441-19-6-0000-0000 /	2,090	2,090
88 1000-1001-1903-442-19-6-0000-0000 C	5,262	5,262
90 1000-1001-1906-453-19-6-0000-0000 I	2,754	2,754
91 1000-1001-1906-454-19-6-0000-0000 I	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	193	193
93 1000-1001-1910-470-19-1-0000-0000 I	3,557	3,557
94 1000-1001-2001-480-20-5-0000-0000 I	199	199
95 1000-1001-2001-481-20-5-0000-0000 /	108	108
102 1000-1001-2005-500-20-5-0000-0000 I	590	590
103 1000-1001-2005-501-20-5-0000-0000 ~	1,061	1,061
105 1000-1001-2005-503-20-5-0000-0000 ~	892	892
106 1000-1001-2005-504-20-5-0000-0000 ~	98	98
107 1000-1001-2010-511-20-5-0000-0000 S	504	504
108 1000-1001-2015-521-20-5-0000-0000 S	58	58

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Employer/Employee Relations	Total
109 1000-1001-2015-522-20-5-0000-0000 I	\$250	\$250
111 1000-1001-2015-524-20-4-0000-0000 I	(2)	(2)
112 1000-1001-2020-531-20-5-0000-0000 S	195	195
113 1000-1001-2023-535-20-6-0000-0000 S	325	325
114 1000-1001-2024-536-20-5-0000-0000 C	1,877	1,877
115 1000-1001-3200-656-32-1-0000-0000 I	1,675	1,675
117 1000-1001-3200-662-32-1-0000-0000 C	725	725
127 1000-1001-9994-000-19-6-0000-0000 C	(0)	(0)
131 1000-1001-9995-000-15-2-0000-0000 C	913	913
132 1000-1001-9995-000-19-6-0000-0000 C	539	539
135 1000-1001-9999-000-17-4-0000-0000 C	393	393
136 1000-1001-9999-000-20-5-0000-0000 C	405	405
138 1000-1502-1906-450-19-6-0000-0000 I	1	1
140 1000-1601-2005-501-20-5-0000-0000 ^	0	0
141 1000-1601-2005-502-20-5-0000-0000 ^	2	2
143 1000-1601-2020-531-20-5-0000-0000 S	345	345
145 1000-1603-2001-482-20-5-0000-0000 J	2,530	2,530
149 1000-1603-2005-505-20-5-0000-0000 ^	1,032	1,032
150 1000-1603-2010-517-20-5-0000-0000 S	759	759
151 1000-1603-2015-525-20-5-0000-0000 I	774	774
152 1000-1603-2020-532-20-5-0000-0000 ^	294	294
158 1000-1801-1510-250-15-2-0000-0000 C	263	263
159 2000-2001-9995-000-19-4-0000-0000 C	114	114
160 2000-2001-9995-000-19-5-0000-0000 C	16	16
161 2000-2001-9995-000-19-6-0000-0000 C	1,038	1,038
171 2000-2023-1620-324-16-3-0000-0000 S	26	26
174 2000-2027-9999-000-20-5-0000-0000 C	504	504
176 2000-2029-1906-453-19-6-0000-0000 I	257	257
177 2000-2030-9995-000-19-6-0000-0000 C	44	44
178 2000-2031-9995-000-19-6-0000-0000 C	317	317
179 2000-2032-9995-000-19-6-0000-0000 C	81	81
181 2000-2036-9995-000-19-6-0000-0000 C	23	23
182 2000-2037-9995-000-19-6-0000-0000 C	109	109
186 2000-2040-9994-000-32-1-0000-0000 C	4	4
187 2000-2042-9995-000-19-6-0000-0000 C	18	18
189 2060-2061-9995-000-15-2-0000-0000 C	2,029	2,029
191 2060-2064-9999-000-20-5-0000-0000 C	3,742	3,742
193 2070-0000-3403-703-34-1-0000-0000 I	1,066	1,066
194 2070-2071-9995-000-15-2-0000-0000 C	722	722
196 2070-2073-1710-375-17-4-0000-0000 J	104	104
197 2070-2073-1730-381-17-4-0000-0000 C	104	104

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Employer/Employee Relations	Total
198 2070-2073-9999-000-17-4-0000-0000 (	\$0	\$0
199 2070-2074-9999-000-20-5-0000-0000 (	1,106	1,106
203 2070-2079-9999-000-17-4-0000-0000 (	134	134
205 2100-2101-2020-531-20-5-0000-0000 (	2,298	2,298
209 2100-2102-2010-511-20-5-0000-0000 (	199	199
213 2100-2102-9999-000-20-5-0000-0000 (	14	14
214 2100-2103-2010-511-20-5-0000-0000 (	1,714	1,714
215 2100-2103-2015-521-20-5-0000-0000 (	868	868
219 2100-2103-9999-000-20-5-0000-0000 (	49	49
222 2100-2104-2010-511-20-5-0000-0000 (	967	967
225 2100-2104-9999-000-20-5-0000-0000 (	1,093	1,093
229 2300-2318-2060-541-20-5-0000-0000 I	0	0
230 2300-2319-2060-541-20-5-0000-0000 I	6	6
233 2300-2322-2060-541-20-5-0000-0000 I	3	3
234 2300-2323-2060-541-20-5-0000-0000 I	0	0
235 2300-2324-2060-541-20-5-0000-0000 I	5	5
236 2300-2325-2060-541-20-5-0000-0000 I	4	4
241 2400-2405-1580-290-15-2-0000-0000 (	391	391
242 2400-2408-9999-000-20-5-0000-0000 (	133	133
243 2400-2409-9999-000-20-5-0000-0000 (	162	162
244 2400-2417-1700-350-17-4-0000-0000 I	(1)	(1)
251 2400-2417-9999-000-17-4-0000-0000 (	99	99
252 2400-2418-9999-000-20-5-0000-0000 (	23	23
254 2400-2436-1540-275-15-2-0000-0000 (	4	4
255 2400-2436-1550-278-15-2-0000-0000 (	1,251	1,251
256 2400-2440-1710-375-17-4-0000-0000 /	113	113
257 2400-2441-2015-523-20-5-0000-0000 I	8	8
258 2400-2441-9999-000-20-5-0000-0000 (	51	51
260 2400-2446-2001-481-20-5-0000-0000 /	14	14
262 2400-2448-2024-536-20-5-0000-0000 (	7	7
263 2400-2448-9999-000-20-5-0000-0000 (	45	45
267 2500-2504-9999-000-20-5-0000-0000 (	632	632
268 2500-2506-2010-511-20-5-0000-0000 (	2,963	2,963
271 2500-2506-9999-000-20-5-0000-0000 (	19	19
273 2500-2508-2001-480-20-5-0000-0000 I	(4)	(4)
274 2500-2508-2001-481-20-5-0000-0000 /	79	79
281 2500-2508-2005-501-20-5-0000-0000 (	584	584
282 2500-2508-2005-502-20-5-0000-0000 (	1,117	1,117
283 2500-2508-2005-503-20-5-0000-0000 (	243	243
284 2500-2508-2005-504-20-5-0000-0000 (	182	182
285 2500-2508-2015-522-20-5-0000-0000 I	42	42

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Employer/Employee Relations	Total
288 2500-2508-9993-000-20-5-0000-0000 `	\$0	\$0
290 2500-2508-9999-000-20-5-0000-0000 (	5	5
292 2500-2509-9999-000-20-5-0000-0000 (	45	45
293 2500-2510-9999-000-20-5-0000-0000 (	15	15
294 2500-2511-9999-000-20-5-0000-0000 (	3	3
295 2500-2512-9999-000-20-5-0000-0000 (	141	141
296 2500-2513-9999-000-20-5-0000-0000 (	176	176
297 2500-2515-9999-000-20-5-0000-0000 (	136	136
299 2500-2517-9999-000-20-5-0000-0000 (	290	290
301 2600-2601-9999-000-20-5-0000-0000 (	86	86
302 2600-2602-9999-000-20-5-0000-0000 (	685	685
303 2700-2701-1700-350-17-4-0000-0000 I	926	926
304 2700-2701-1705-365-17-4-0000-0000 I	821	821
305 2700-2701-1710-375-17-4-0000-0000 /	1,214	1,214
306 2700-2701-1730-381-17-4-0000-0000 (	173	173
308 2700-2701-1740-385-17-4-0000-0000 I	496	496
309 2700-2701-1740-386-17-4-0000-0000 I	1,802	1,802
312 2700-2701-9999-000-17-4-0000-0000 (	641	641
313 2700-2702-9999-000-17-4-0000-0000 (	279	279
314 2700-2703-1710-375-17-4-0000-0000 /	1,628	1,628
315 2700-2703-1730-381-17-4-0000-0000 (	73	73
316 2700-2703-1730-384-17-4-0000-0000 `	186	186
317 2700-2705-2015-522-20-5-0000-0000 I	436	436
318 2700-2706-3200-651-32-1-0000-0000 /	67	67
324 3000-3012-9999-000-20-5-0000-0000 (	33	33
326 3000-3016-9999-000-20-5-0000-0000 (	15	15
327 3000-3022-9999-000-10-1-0000-0000 (	2	2
330 3050-3506-2015-523-20-5-0000-0000 I	154	154
332 3050-3509-2015-523-20-5-0000-0000 I	1,689	1,689
334 3050-3517-2015-523-20-5-0000-0000 I	1,585	1,585
335 3050-3517-9999-000-20-5-0000-0000 (	64	64
337 3050-3521-2015-523-20-5-0000-0000 I	4	4
346 3100-3110-9999-000-17-4-0000-0000 (	6	6
348 3100-3111-9999-000-20-5-0000-0000 (	84	84
352 3100-3114-9999-000-20-5-0000-0000 (	86	86
368 3100-3143-9999-000-20-5-0000-0000 (	1	1
371 3100-3146-9999-000-20-5-0000-0000 (	90	90
376 4000-4001-4110-761-41-0-0000-0000 \	25,279	25,279
377 4000-4001-4115-765-41-0-0000-0000 \	1,559	1,559
378 4000-4001-4115-766-41-0-0000-0000 \	1	1
381 4000-4002-4115-765-41-0-0000-0000 \	888	888

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Employer/Employee Relations	Total
382 4000-4005-4115-765-41-0-0000-0000 \	\$11	\$11
383 4000-4006-4115-765-41-0-0000-0000 \	9	9
384 4000-4007-4112-763-41-0-0000-0000 I	174	174
387 4000-4010-4115-765-41-0-0000-0000 \	384	384
389 4000-4011-4115-765-41-0-0000-0000 \	10	10
391 4000-4013-4115-765-41-0-0000-0000 \	0	0
423 4100-4101-4120-771-41-0-0000-0000 (	599	599
424 4100-4101-4120-772-41-0-0000-0000 I	249	249
425 4100-4101-4120-773-41-0-0000-0000 I	466	466
426 4100-4101-4120-774-41-0-0000-0000 :	12,752	12,752
427 4100-4101-4120-775-41-0-0000-0000 :	1	1
428 4100-4101-4120-776-41-0-0000-0000 I	1,825	1,825
429 4100-4101-4120-777-41-0-0000-0000 (	3,603	3,603
432 4100-4103-4125-786-41-0-0000-0000 I	22	22
433 4100-4104-4120-773-41-0-0000-0000 I	14	14
439 4150-4151-2010-512-20-5-0000-0000 :	2,117	2,117
440 4150-4151-2015-521-20-5-0000-0000 :	(3)	(3)
441 4150-4151-2015-522-20-5-0000-0000 I	3,554	3,554
444 4150-4151-4120-779-41-0-0000-0000 I	576	576
448 4200-4201-4301-831-43-0-0000-0000 I	1,446	1,446
449 4200-4201-4301-832-43-0-0000-0000 I	4,579	4,579
450 4200-4201-4301-833-43-0-0000-0000 I	3,850	3,850
451 4200-4201-4301-834-43-0-0000-0000 I	2,715	2,715
452 4200-4201-4301-835-43-0-0000-0000 /	250	250
453 4200-4201-4301-836-43-0-0000-0000 /	1,541	1,541
454 4200-4201-4301-837-43-0-0000-0000 /	929	929
455 4200-4201-4301-838-43-0-0000-0000 /	115	115
458 4200-4223-9999-870-43-0-0000-0000 /	240	240
460 4200-4223-9999-873-43-0-0000-0000 /	237	237
462 4200-4224-9999-871-43-0-0000-0000 /	63	63
463 4200-4225-4305-856-43-0-0000-0000 /	562	562
466 4200-4230-9999-871-43-0-0000-0000 /	275	275
467 4200-4281-4302-851-43-0-0000-0000 I	399	399
474 4500-4501-4135-792-41-0-0000-0000 :	844	844
475 4500-4501-4140-796-41-0-0000-0000 I	15,132	15,132
476 4500-4501-4140-797-41-0-0000-0000 I	2,760	2,760
477 4500-4501-4140-798-41-0-0000-0000 I	640	640
478 4500-4501-4140-799-41-0-0000-0000 \	6,825	6,825
479 4500-4501-4140-800-41-0-0000-0000 ^	249	249
480 4500-4501-4145-806-41-0-0000-0000 I	1,314	1,314
481 4500-4501-9994-000-41-0-0000-0000 (	46	46

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Employer/Employee Relations	Total
495 4600-4602-4510-911-45-0-0000-0000 /	\$1,268	\$1,268
496 4600-4602-4510-912-45-0-0000-0000 /	21,870	21,870
500 4600-4602-4530-930-45-0-0000-0000 /	4,547	4,547
501 4600-4602-4540-940-45-0-0000-0000 /	260	260
502 4600-4602-4540-942-45-0-0000-0000 /	200	200
503 4600-4602-4540-943-45-0-0000-0000 /	81	81
510 4600-4604-4520-920-45-0-0000-0000 /	1,877	1,877
511 4600-4604-4520-921-45-0-0000-0000 /	6,726	6,726
512 4600-4604-4520-922-45-0-0000-0000 /	2,581	2,581
513 4600-4604-4530-930-45-0-0000-0000 /	1,041	1,041
515 4600-4604-4550-950-45-0-0000-0000 /	145	145
516 4600-4604-4550-952-45-0-0000-0000 /	440	440
517 4600-4604-4550-953-45-0-0000-0000 /	157	157
519 4600-4605-4510-912-45-0-0000-0000 /	3,197	3,197
520 4600-4609-9999-000-45-0-0000-0000 /	30	30
521 4610-0000-9999-000-45-0-0000-0000 /	83	83
522 4630-0000-9999-000-45-0-0000-0000 /	199	199
528 4680-4685-4510-912-45-0-0000-0000 /	15,785	15,785
529 4680-4685-4530-930-45-0-0000-0000 /	93	93
536 5000-5001-3014-575-30-0-0000-0000 /	12,184	12,184
538 5000-5002-3015-577-30-0-0000-0000 /	809	809
539 5000-5004-1100-068-11-1-0000-0000 /	3,697	3,697
541 5000-5011-3002-561-30-0-0000-0000 /	4,441	4,441
542 5000-5011-3002-568-30-0-0000-0000 /	1,397	1,397
545 5000-5013-3002-562-30-0-0000-0000 /	39	39
548 5000-5021-1220-130-12-1-0000-0000 /	239	239
549 5000-5031-3002-561-30-0-0000-0000 /	68	68
552 5000-5042-3101-600-31-0-0000-0000 /	2,163	2,163
553 5000-5042-3102-601-31-0-0000-0000 /	2,334	2,334
554 5000-5042-3103-603-31-0-0000-0000 /	5,665	5,665
555 5000-5042-3104-610-31-0-0000-0000 /	1,237	1,237
556 5000-5042-3111-625-31-0-0000-0000 /	1,744	1,744
564 5100-5101-3408-723-34-1-0000-0000 /	663	663
567 5100-5102-3407-722-34-1-0000-0000 /	1,816	1,816
569 5100-5111-1110-074-11-1-0000-0000 /	8,310	8,310
570 5100-5112-3407-721-34-1-0000-0000 /	774	774
572 5200-5207-3240-682-32-0-0000-0000 /	699	699
573 5200-5207-3240-683-32-0-0000-0000 /	2,786	2,786
574 5200-5207-3240-684-32-0-0000-0000 /	1,833	1,833
576 5200-5207-3240-686-32-0-0000-0000 /	1,316	1,316
579 5200-5251-4101-751-41-0-0000-0000 /	2,193	2,193

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Employer/Em ployee Relations	Total
580 5200-5251-4101-752-41-0-0000-0000 I	\$2,835	\$2,835
583 5200-5253-4101-752-41-0-0000-0000 I	6	6
584 5200-5253-4101-753-41-0-0000-0000 I	158	158
585 5200-5253-4115-765-41-0-0000-0000 \	19	19
586 5200-5253-4125-787-41-0-0000-0000 :	3	3
598 1000-1001-1906-450-19-6-0000-0000 I	1,899	1,899
601 2000-2029-1100-061-11-6-0000-0000 I	4	4
608 3100-3137-9999-000-16-3-0000-0000 (	44	44
620 2100-2102-2010-513-20-5-0000-0000 /	(23)	(23)
621 2100-2103-2010-514-20-5-0000-0000 I	(5)	(5)
628 3000-3023-9999-000-16-3-0000-0000 (	22	22
632 1000-1001-1067-047-10-1-0000-0000 I	277	277
633 1000-1001-1068-048-10-1-0000-0000 :	292	292
635 1000-1001-1100-062-11-1-0000-0000 /	7	7
637 1000-1001-1210-112-12-1-0000-0000 (	9	9
639 1000-1001-1410-202-14-6-0000-0000 (	13,950	13,950
640 1000-1001-1530-265-15-2-0000-0000 :	22,413	22,413
641 1000-1001-1530-266-15-2-0000-0000 (	21,366	21,366
642 1000-1001-1530-267-15-2-0000-0000 :	20,399	20,399
643 1000-1001-1530-268-15-2-0000-0000 I	22,592	22,592
644 1000-1001-1530-269-15-2-0000-0000 I	20,512	20,512
645 1000-1001-1540-274-15-2-0000-0000 I	3,632	3,632
646 1000-1001-1540-285-15-2-0000-0000 I	4,433	4,433
647 1000-1001-1540-280-15-2-0000-0000 :	2,069	2,069
648 1000-1001-1550-281-15-2-0000-0000 (	3,649	3,649
649 1000-1001-1620-328-16-3-0000-0000 :	0	0
652 1000-1001-1910-470-19-6-0000-0000 I	38	38
653 1000-1001-2010-514-20-5-0000-0000 I	35	35
655 1000-1001-2201-494-22-5-0000-0000 (	24	24
656 1000-1001-2204-545-22-5-0000-0000 (	(4)	(4)
657 1000-1001-2205-546-22-5-0000-0000 :	6	6
659 1000-1001-3020-581-30-0-0000-0000 I	4	4
660 1000-1001-3020-581-30-1-0000-0000 I	301	301
661 1000-1001-3102-602-31-1-0000-0000 (	589	589
664 1000-1001-4120-776-41-6-0000-0000 I	978	978
674 2000-2023-1620-322-16-3-0000-0000 :	1,753	1,753
693 2000-2041-1540-275-15-2-0000-0000 :	22	22
696 2000-2041-1610-311-16-3-0000-0000 I	34	34
698 2000-2041-1620-320-16-3-0000-0000 I	111	111
702 2000-2041-1630-330-16-3-0000-0000 I	817	817
705 2000-2041-1906-450-19-6-0000-0000 I	48	48

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Employer/Employee Relations	Total
707 2000-2041-4120-776-41-6-0000-0000 I	\$92	\$92
713 2000-2041-9999-000-17-4-0000-0000 C	224	224
714 2000-2041-9999-000-20-5-0000-0000 C	723	723
716 2000-2041-9999-275-15-2-0000-0000 C	44	44
719 2000-2041-9999-511-20-5-0000-0000 C	3,175	3,175
723 2060-0000-1903-441-19-6-0000-0000 J	3	3
725 2070-0000-1906-453-19-6-0000-0000 I	103	103
726 2070-2075-1410-202-14-6-0000-0000 C	111	111
727 2070-2082-1906-450-19-6-0000-0000 I	(0)	(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(15)	(15)
737 2100-2103-2010-513-20-5-0000-0000 J	204	204
738 2100-2104-2203-544-22-5-0000-0000 J	17	17
747 2500-2508-2202-543-22-5-0000-0000 J	409	409
749 2500-2508-2203-544-22-5-0000-0000 J	213	213
750 2500-2508-2204-545-22-5-0000-0000 C	61	61
752 2700-2701-1700-351-17-4-0000-0000 I	209	209
753 2700-2701-1701-355-17-4-0000-0000 C	13	13
754 2700-2701-2205-546-22-5-0000-0000 S	104	104
756 2700-2703-1700-350-17-4-0000-0000 I	21	21
758 2700-2705-4120-776-41-0-0000-0000 I	1	1
759 2700-2705-4120-776-41-4-0000-0000 I	479	479
762 2700-2705-9999-000-20-5-0000-0000 C	651	651
763 2700-2706-1700-350-17-4-0000-0000 I	89	89
766 3000-3024-9999-000-16-3-0000-0000 C	71	71
788 4030-4063-4115-765-41-0-0000-0000 J	24	24
797 4200-4223-9999-872-43-0-0000-0000 J	45	45
805 5000-5008-3001-550-30-0-0000-0000 C	2,322	2,322
813 5000-5014-9994-000-30-0-0000-0000 C	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 C	872	872
819 5100-5111-1110-074-11-6-0000-0000 I	995	995
820 5200-5251-2202-542-22-5-0000-0000 I	188	188
821 5200-5251-2205-547-22-5-0000-0000 I	363	363
834 1000-1001-9999-016-01-1-0000-0000 C	1	1
836 2000-2046-9995-000-19-6-0000-0000 C	(12)	(12)
840 1000-1604-2201-494-22-5-0000-0000 C	3,236	3,236
841 1000-1001-1620-322-16-3-0000-0000 S	3	3
865 1000-1001-1120-062-11-1-0000-0000 J	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	171	171

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Employer/Employee Relations	Total
867 1000-1001-1700-351-17-4-0000-0000 I	\$343	\$343
868 1000-1001-1700-352-17-4-0000-0000 I	544	544
869 1000-1001-1700-353-17-4-0000-0000 I	353	353
870 1000-1001-1700-355-17-4-0000-0000 I	285	285
871 1000-1001-1705-371-17-4-0000-0000 I	228	228
872 1000-1001-1705-372-17-4-0000-0000 I	122	122
873 1000-1001-1705-373-17-4-0000-0000 I	68	68
874 1000-1001-1705-374-17-4-0000-0000 I	130	130
875 1000-1001-1705-376-17-4-0000-0000 I	852	852
877 1000-1001-1710-371-17-4-0000-0000 I	82	82
878 1000-1001-1710-372-17-4-0000-0000 I	530	530
879 1000-1001-1710-373-17-4-0000-0000 I	221	221
880 1000-1001-1710-374-17-4-0000-0000 I	536	536
885 1000-1001-2005-483-20-5-0000-0000 I	1,493	1,493
886 1000-1001-2005-492-20-5-0000-0000 I	951	951
887 1000-1001-2005-505-20-5-0000-0000 I	0	0
889 1000-1001-2203-544-22-5-0000-0000 I	0	0
891 1000-1001-2301-101-23-1-0000-0000 I	1,018	1,018
892 1000-1001-2302-102-23-1-0000-0000 I	1,277	1,277
893 1000-1001-2303-103-23-1-0000-0000 I	1,143	1,143
894 1000-1001-2304-104-23-1-0000-0000 I	456	456
900 1000-1001-4120-776-41-0-0000-0000 I	22	22
901 1000-1001-9993-480-20-5-0000-0000 I	13	13
902 1000-1001-9993-494-22-5-0000-0000 I	7	7
903 1000-1001-9993-544-22-5-0000-0000 I	1	1
904 1000-1001-9993-545-22-5-0000-0000 I	(45)	(45)
905 1000-1001-9993-546-22-5-0000-0000 I	10	10
908 1000-1001-9995-431-19-6-0000-0000 I	32	32
909 1000-1603-3200-652-32-1-0000-0000 I	2	2
910 2000-2001-9995-431-19-6-0000-0000 I	913	913
913 2000-2001-9999-000-17-4-0000-0000 I	43	43
914 2000-2001-9999-000-20-5-0000-0000 I	593	593
915 2000-2029-1906-451-19-6-0000-0000 I	4	4
917 2000-2031-9995-431-19-6-0000-0000 I	27	27
921 2000-2036-9995-450-19-6-0000-0000 I	15	15
926 2000-2041-2010-511-20-5-0000-0000 I	300	300
930 2000-2041-9999-000-16-3-0000-0000 I	1	1
931 2000-2046-9995-431-19-6-0000-0000 I	3	3
935 2060-2066-1620-320-16-3-0000-0000 I	6,269	6,269
936 2060-2066-1620-326-16-3-0000-0000 I	3,713	3,713
937 2070-2070-2201-494-22-5-0000-0000 I	81	81

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Employer/Employee Relations	Total
938 2070-2070-2202-543-22-5-0000-0000	\$11	\$11
939 2070-2070-2203-544-22-5-0000-0000	31	31
940 2070-2070-2204-545-22-5-0000-0000	52	52
941 2070-2070-2205-546-22-5-0000-0000	102	102
942 2070-2070-4115-765-41-1-0000-0000	11	11
943 2070-2070-9993-494-22-5-0000-0000	13	13
944 2070-2070-9993-542-22-5-0000-0000	0	0
945 2070-2070-9993-544-22-5-0000-0000	12	12
946 2070-2070-9993-545-22-5-0000-0000	43	43
947 2070-2070-9993-546-22-5-0000-0000	21	21
948 2070-2070-9995-765-41-1-0000-0000	4	4
949 2070-2070-9995-792-41-1-0000-0000	14	14
950 2070-2070-9999-000-20-5-0000-0000	51	51
951 2070-2073-1710-364-17-4-0000-0000	11	11
957 2070-2094-1801-400-18-6-0000-0000	4	4
960 2100-2101-9993-531-20-5-0000-0000	22	22
961 2100-2103-9993-511-20-5-0000-0000	125	125
962 2100-2104-2010-514-20-5-0000-0000	1,065	1,065
963 2100-2104-9993-544-22-5-0000-0000	2	2
966 2500-2508-2005-486-20-5-0000-0000	69	69
969 2500-2508-9993-494-22-5-0000-0000	8	8
970 2500-2508-9993-520-20-5-0000-0000	14	14
971 2500-2508-9993-542-22-5-0000-0000	98	98
972 2500-2508-9993-544-22-5-0000-0000	117	117
974 2700-2701-1700-352-17-4-0000-0000	77	77
976 2700-2701-1700-355-17-4-0000-0000	122	122
977 2700-2701-1705-371-17-4-0000-0000	198	198
978 2700-2701-1705-372-17-4-0000-0000	78	78
979 2700-2701-1705-373-17-4-0000-0000	97	97
980 2700-2701-1705-374-17-4-0000-0000	109	109
981 2700-2701-1705-376-17-4-0000-0000	48	48
982 2700-2701-1710-365-17-4-0000-0000	6	6
983 2700-2701-1710-371-17-4-0000-0000	200	200
984 2700-2701-1710-372-17-4-0000-0000	281	281
985 2700-2701-1710-373-17-4-0000-0000	285	285
986 2700-2701-1710-374-17-4-0000-0000	449	449
987 2700-2701-1710-376-17-4-0000-0000	1	1
989 2700-2701-9993-546-22-5-0000-0000	42	42
990 2700-2702-1700-350-17-4-0000-0000	64	64
991 2700-2702-1700-352-17-4-0000-0000	34	34
992 2700-2702-1700-355-17-4-0000-0000	29	29

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:21 1000-1001-3404-710-34-1-0000-0000 Employer/Employee Relations

Department	Employer/Em ployee Relations	Total
994 2700-2703-1710-364-17-4-0000-0000 (	\$63	\$63
995 2700-2703-1710-371-17-4-0000-0000 I	80	80
996 2700-2703-1710-372-17-4-0000-0000 I	166	166
997 2700-2703-1710-373-17-4-0000-0000 I	331	331
998 2700-2703-1710-374-17-4-0000-0000 I	168	168
1,001 2700-2706-1700-353-17-4-0000-0000 I	35	35
1,003 2700-2706-3200-653-32-1-0000-0000 I	1	1
1,009 4100-4101-4120-770-41-0-0000-0000 :	19	19
1,018 5200-5251-2204-545-22-5-0000-0000 (	21	21
1,019 5200-5251-9993-542-22-5-0000-0000 ^	10	10
1,020 5200-5251-9993-545-22-5-0000-0000 ^	0	0
1,021 5200-5251-9993-546-22-5-0000-0000 ^	8	8
1,031 2500-2508-9993-545-22-5-0000-0000 ^	213	213
Total	<u>\$755,260</u>	<u>\$755,260</u>

**1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health
Nature and Extent of Services**

The Personnel Services Department's mission is to provide and facilitate the delivery of effective customer service through collaborative and diplomatic efforts, employing the values of integrity, compassion, and respect.

This team is responsible for the City's self-insured insurance programs: Workers' Compensation, Property, and Liability. This includes claims administration and management, subrogation recovery, contractual risk transfer, preventative loss control services and regulatory compliance. This team is also responsible for administering the City's Driver Standards Program and for enforcing the City's drug and alcohol policy.

- **Loss Control** - Costs have been allocated based on 2023/24 Salaries by GL String.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Description		Amount	General Admin	Loss Control
Personnel Costs				
Salaries	S1	295,690	0	295,690
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	101,512	0	101,512
Subtotal - Personnel Costs		397,201	0	397,201
Services & Supplies Cost				
Overtime	S	45	0	45
653402 Specialized Services /Tech	S	(599)	0	(599)
655803 Travel & Conference	S	470	0	470
656107 Office Supplies	S	374	0	374
658039 Recruitments	S	625	0	625
859120 Fac Repair & Replace Projects	S	500	0	500
859306 Chgs For Msngr/Mail/Copier S	S	34	0	34
859309 Facilities Management Charge	S	6,700	0	6,700
859331 Charges For Telephone Servic	S	1,536	0	1,536
859334 Info Systems Service Charge	S	6,200	0	6,200
859335 Info Systems Equip Charge	S	4,700	0	4,700
859336 ERP Replacement Charge	S	1,100	0	1,100
859337 Network Replacement Charge	S	1,700	0	1,700
859338 Replacement/Leased Comput	S	2,100	0	2,100
859350 Security Assessment Charges	S	2,300	0	2,300
Subtotal - Services & Supplies		27,785	0	27,785
Department Cost Total		424,987	0	424,987
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		424,987	0	424,987
General Admin Distribution			0	0
Grand Total		<u>\$424,987</u>	<u>0</u>	<u>\$424,987</u>

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	First Incoming	Second Incoming	Loss Control
5 Management Services	\$172	\$40	\$212
5 Management of Staff	465	109	574
Subtotal - 1000-1001-1040-040-10-1-00	637	149	786
6 City Budget	457	23	481
Subtotal - 1000-1001-2101-050-21-1-00	457	23	481
8 Records Management	51	1	52
Subtotal - 1000-1001-1210-111-12-1-00	51	1	52
11 Accounting - JE's	48	10	59
11 Accounting - Vouchers	13	3	16
Subtotal - 1000-1001-3200-651-32-1-00	62	13	75
12 Treasury	3	1	4
Subtotal - 1000-1001-3200-652-32-1-00	3	1	4
13 Payroll	648	162	809
Subtotal - 1000-1001-3200-653-32-1-00	648	162	809
16 Citywide Audit	126	1	127
Subtotal - 1000-1001-3200-665-32-1-00	126	1	127
17 Personnel Services	1,063	12	1,075
Subtotal - 1000-1001-3401-700-34-1-00	1,063	12	1,075
18 Training	389	4	393
Subtotal - 1000-1001-3402-701-34-1-00	389	4	393
19 Employment Services	2,108	18	2,126
Subtotal - 1000-1001-3403-703-34-1-00	2,108	18	2,126
20 Civil Service Board	96	1	97
Subtotal - 1000-1001-3403-704-34-1-00	96	1	97
21 Employer/Employee Relations	609	3	612

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	First Incoming	Second Incoming	Loss Control
Subtotal - 1000-1001-3404-710-34-1-0000-0000	\$609	\$3	\$612
22 Loss Control	0	349	349
Subtotal - 1000-1001-3405-720-34-1-0000-0000	0	349	349
23 Employee Benefits	0	390	390
Subtotal - 1000-1001-3410-730-34-1-0000-0000	0	390	390
Total Incoming	6,248	1,128	7,376
C. Total Allocated		\$432,362	\$432,362
		100.00%	

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Loss Control Allocations

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000-1001-0110-010-01-1-0000-0000	2,759,424.94	0.74%	\$3,195	\$0	\$3,195	\$9	\$3,204
4 1000-1001-1010-030-10-1-0000-0000	987,141.86	0.27%	1,143	0	1,143	3	1,146
5 1000-1001-1040-040-10-1-0000-0000	610,166.43	0.16%	707	0	707	0	707
6 1000-1001-2101-050-21-1-0000-0000	1,055,787.19	0.28%	1,222	0	1,222	0	1,222
7 1000-1001-1210-110-12-1-0000-0000	555,380.10	0.15%	643	0	643	2	645
8 1000-1001-1210-111-12-1-0000-0000	40,922.87	0.01%	47	0	47	0	47
9 1000-1001-1410-201-14-1-0000-0000	7,142,122.22	1.92%	8,270	0	8,270	0	8,270
10 1000-1001-3020-580-30-1-0000-0000	576,009.21	0.15%	667	0	667	0	667
11 1000-1001-3200-651-32-1-0000-0000	817,196.02	0.22%	946	0	946	0	946
12 1000-1001-3200-652-32-1-0000-0000	407,329.75	0.11%	472	0	472	0	472
13 1000-1001-3200-653-32-1-0000-0000	541,967.34	0.15%	628	0	628	0	628
14 1000-1001-3200-654-32-1-0000-0000	122,359.07	0.03%	142	0	142	0	142
15 1000-1001-3200-655-32-1-0000-0000	979,699.80	0.26%	1,134	0	1,134	0	1,134
16 1000-1001-3200-665-32-1-0000-0000	215,441.47	0.06%	249	0	249	0	249
17 1000-1001-3401-700-34-1-0000-0000	577,202.60	0.15%	668	0	668	0	668
18 1000-1001-3402-701-34-1-0000-0000	299,769.55	0.08%	347	0	347	0	347
19 1000-1001-3403-703-34-1-0000-0000	1,620,530.60	0.44%	1,876	0	1,876	0	1,876
20 1000-1001-3403-704-34-1-0000-0000	39,205.29	0.01%	45	0	45	0	45
21 1000-1001-3404-710-34-1-0000-0000	296,375.43	0.08%	343	0	343	0	343
22 1000-1001-3405-720-34-1-0000-0000	301,625.20	0.08%	349	0	349	0	349
23 1000-1001-3410-730-34-1-0000-0000	288,748.54	0.08%	334	0	334	1	335
25 1000-1001-1050-045-10-1-0000-0000	234,924.38	0.06%	272	0	272	1	273
26 1000-1001-1090-055-10-1-0000-0000	205,228.22	0.06%	238	0	238	1	238
27 1000-1001-1100-060-11-1-0000-0000	301,394.90	0.08%	349	0	349	1	350
29 1000-1001-1100-062-11-6-0000-0000	(13.80)	0.00%	(0)	0	(0)	(0)	(0)
34 1000-1001-1510-250-15-2-0000-0000	869,980.28	0.23%	1,007	0	1,007	3	1,010
35 1000-1001-1510-251-15-2-0000-0000	547,353.13	0.15%	634	0	634	2	636
37 1000-1001-1520-255-15-2-0000-0000	7,130,611.93	1.91%	8,256	0	8,256	23	8,279
38 1000-1001-1520-256-15-2-0000-0000	764,300.14	0.21%	885	0	885	2	887
39 1000-1001-1520-257-15-2-0000-0000	811,979.26	0.22%	940	0	940	3	943
40 1000-1001-1520-258-15-2-0000-0000	155,028.97	0.04%	180	0	180	0	180
41 1000-1001-1520-259-15-2-0000-0000	2,097,168.29	0.56%	2,428	0	2,428	7	2,435
42 1000-1001-1520-260-15-2-0000-0000	631,664.18	0.17%	731	0	731	2	733
43 1000-1001-1520-261-15-2-0000-0000	1,554,537.71	0.42%	1,800	0	1,800	5	1,805
45 1000-1001-1520-263-15-2-0000-0000	466,108.67	0.13%	540	0	540	1	541
46 1000-1001-1530-270-15-2-0000-0000	7,302,650.71	1.96%	8,456	0	8,456	23	8,479
47 1000-1001-1530-271-15-2-0000-0000	7,441.74	0.00%	9	0	9	0	9
48 1000-1001-1530-272-15-2-0000-0000	3,950,237.24	1.06%	4,574	0	4,574	12	4,586
49 1000-1001-1540-275-15-2-0000-0000	18,984,302.16	5.10%	21,982	0	21,982	60	22,042
51 1000-1001-1550-278-15-2-0000-0000	20,190,882.93	5.42%	23,379	0	23,379	64	23,443
53 1000-1001-1600-300-16-3-0000-0000	310,584.67	0.08%	360	0	360	1	361
54 1000-1001-1600-301-16-3-0000-0000	148,685.50	0.04%	172	0	172	0	173

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Loss Control Allocations

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56	1000-1001-1600-303-16-3-0000-0000	I 509,978.04	0.14%	\$590	\$0	\$590	\$2	\$592
58	1000-1001-1610-311-16-3-0000-0000	I 123,958.49	0.03%	144	0	144	0	144
59	1000-1001-1610-312-16-3-0000-0000	S 269,865.93	0.07%	312	0	312	1	313
60	1000-1001-1610-313-16-3-0000-0000	~ 465,959.17	0.13%	540	0	540	1	541
61	1000-1001-1620-320-16-3-0000-0000	I 31,927,490.33	8.57%	36,968	0	36,968	101	37,069
62	1000-1001-1620-323-16-3-0000-0000	I 858,676.63	0.23%	994	0	994	3	997
63	1000-1001-1620-324-16-3-0000-0000	S 3,889.93	0.00%	5	0	5	0	5
64	1000-1001-1620-325-16-3-0000-0000	I 7.55	0.00%	0	0	0	0	0
65	1000-1001-1620-326-16-3-0000-0000	S 445.87	0.00%	1	0	1	0	1
66	1000-1001-1620-327-16-3-0000-0000	I 1,231,491.80	0.33%	1,426	0	1,426	4	1,430
67	1000-1001-1630-330-16-3-0000-0000	I 1,530,221.14	0.41%	1,772	0	1,772	5	1,777
68	1000-1001-1640-335-16-3-0000-0000	I 2,543,058.92	0.68%	2,945	0	2,945	8	2,953
69	1000-1001-1700-350-17-4-0000-0000	I 672,779.27	0.18%	779	0	779	2	781
70	1000-1001-1701-355-17-4-0000-0000	C 2,385.97	0.00%	3	0	3	0	3
71	1000-1001-1701-356-17-4-0000-0000	C 12,632.94	0.00%	15	0	15	0	15
73	1000-1001-1705-365-17-4-0000-0000	I 979,265.88	0.26%	1,134	0	1,134	3	1,137
74	1000-1001-1710-375-17-4-0000-0000	/ 1,210,680.50	0.33%	1,402	0	1,402	4	1,406
76	1000-1001-1730-381-17-4-0000-0000	C 43,364.76	0.01%	50	0	50	0	50
77	1000-1001-1740-385-17-4-0000-0000	I 335,409.22	0.09%	388	0	388	1	389
78	1000-1001-1740-386-17-4-0000-0000	I 850,802.86	0.23%	985	0	985	3	988
81	1000-1001-1801-400-18-6-0000-0000	I 720,140.16	0.19%	834	0	834	2	836
82	1000-1001-1901-431-19-6-0000-0000	/ 304,033.22	0.08%	352	0	352	1	353
83	1000-1001-1901-432-19-6-0000-0000	/ 103,094.63	0.03%	119	0	119	0	120
84	1000-1001-1901-433-19-6-0000-0000	I 159,205.20	0.04%	184	0	184	1	185
85	1000-1001-1902-436-19-6-0000-0000	I 2,991,461.15	0.80%	3,464	0	3,464	9	3,473
86	1000-1001-1902-437-19-6-0000-0000	I 2,947,643.35	0.79%	3,413	0	3,413	9	3,422
87	1000-1001-1903-441-19-6-0000-0000	/ 1,030,639.63	0.28%	1,193	0	1,193	3	1,197
88	1000-1001-1903-442-19-6-0000-0000	C 2,594,540.42	0.70%	3,004	0	3,004	8	3,012
90	1000-1001-1906-453-19-6-0000-0000	I 1,357,843.37	0.36%	1,572	0	1,572	4	1,577
91	1000-1001-1906-454-19-6-0000-0000	I 3.02	0.00%	0	0	0	0	0
92	1000-1001-1909-463-19-6-0000-0000	I 94,952.06	0.03%	110	0	110	0	110
93	1000-1001-1910-470-19-1-0000-0000	I 1,753,573.09	0.47%	2,030	0	2,030	6	2,036
94	1000-1001-2001-480-20-5-0000-0000	I 98,157.65	0.03%	114	0	114	0	114
95	1000-1001-2001-481-20-5-0000-0000	/ 53,127.61	0.01%	62	0	62	0	62
102	1000-1001-2005-500-20-5-0000-0000	I 290,755.74	0.08%	337	0	337	1	338
103	1000-1001-2005-501-20-5-0000-0000	~ 522,922.71	0.14%	605	0	605	2	607
105	1000-1001-2005-503-20-5-0000-0000	~ 439,740.29	0.12%	509	0	509	1	511
106	1000-1001-2005-504-20-5-0000-0000	~ 48,206.01	0.01%	56	0	56	0	56
107	1000-1001-2010-511-20-5-0000-0000	S 248,454.93	0.07%	288	0	288	1	288
108	1000-1001-2015-521-20-5-0000-0000	S 28,641.53	0.01%	33	0	33	0	33
109	1000-1001-2015-522-20-5-0000-0000	I 123,439.96	0.03%	143	0	143	0	143
111	1000-1001-2015-524-20-4-0000-0000	I (866.55)	0.00%	(1)	0	(1)	(0)	(1)

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Loss Control Allocations

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112	1000-1001-2020-531-20-5-0000-0000	96,279.44	0.03%	\$111	\$0	\$111	\$0	\$112
113	1000-1001-2023-535-20-6-0000-0000	160,456.21	0.04%	186	0	186	1	186
114	1000-1001-2024-536-20-5-0000-0000	925,441.35	0.25%	1,072	0	1,072	3	1,074
115	1000-1001-3200-656-32-1-0000-0000	825,960.84	0.22%	956	0	956	3	959
117	1000-1001-3200-662-32-1-0000-0000	357,655.75	0.10%	414	0	414	1	415
127	1000-1001-9994-000-19-6-0000-0000	(14.96)	0.00%	(0)	0	(0)	(0)	(0)
131	1000-1001-9995-000-15-2-0000-0000	450,140.82	0.12%	521	0	521	1	523
132	1000-1001-9995-000-19-6-0000-0000	265,854.13	0.07%	308	0	308	1	309
135	1000-1001-9999-000-17-4-0000-0000	193,952.01	0.05%	225	0	225	1	225
136	1000-1001-9999-000-20-5-0000-0000	199,639.77	0.05%	231	0	231	1	232
138	1000-1502-1906-450-19-6-0000-0000	337.35	0.00%	0	0	0	0	0
140	1000-1601-2005-501-20-5-0000-0000	63.31	0.00%	0	0	0	0	0
141	1000-1601-2005-502-20-5-0000-0000	932.53	0.00%	1	0	1	0	1
143	1000-1601-2020-531-20-5-0000-0000	169,881.53	0.05%	197	0	197	1	197
145	1000-1603-2001-482-20-5-0000-0000	1,247,563.39	0.33%	1,445	0	1,445	4	1,448
149	1000-1603-2005-505-20-5-0000-0000	508,787.37	0.14%	589	0	589	2	591
150	1000-1603-2010-517-20-5-0000-0000	374,337.60	0.10%	433	0	433	1	435
151	1000-1603-2015-525-20-5-0000-0000	381,442.19	0.10%	442	0	442	1	443
152	1000-1603-2020-532-20-5-0000-0000	144,871.51	0.04%	168	0	168	0	168
158	1000-1801-1510-250-15-2-0000-0000	129,450.12	0.03%	150	0	150	0	150
159	2000-2001-9995-000-19-4-0000-0000	56,002.02	0.02%	65	0	65	0	65
160	2000-2001-9995-000-19-5-0000-0000	7,869.30	0.00%	9	0	9	0	9
161	2000-2001-9995-000-19-6-0000-0000	511,522.23	0.14%	592	0	592	2	594
171	2000-2023-1620-324-16-3-0000-0000	13,000.00	0.00%	15	0	15	0	15
174	2000-2027-9999-000-20-5-0000-0000	248,361.46	0.07%	288	0	288	1	288
176	2000-2029-1906-453-19-6-0000-0000	126,555.17	0.03%	147	0	147	0	147
177	2000-2030-9995-000-19-6-0000-0000	21,870.99	0.01%	25	0	25	0	25
178	2000-2031-9995-000-19-6-0000-0000	156,471.05	0.04%	181	0	181	0	182
179	2000-2032-9995-000-19-6-0000-0000	39,717.66	0.01%	46	0	46	0	46
181	2000-2036-9995-000-19-6-0000-0000	11,217.19	0.00%	13	0	13	0	13
182	2000-2037-9995-000-19-6-0000-0000	53,659.79	0.01%	62	0	62	0	62
186	2000-2040-9994-000-32-1-0000-0000	2,026.62	0.00%	2	0	2	0	2
187	2000-2042-9995-000-19-6-0000-0000	8,742.25	0.00%	10	0	10	0	10
189	2060-2061-9995-000-15-2-0000-0000	1,000,567.35	0.27%	1,159	0	1,159	3	1,162
191	2060-2064-9999-000-20-5-0000-0000	1,844,853.96	0.50%	2,136	0	2,136	6	2,142
193	2070-0000-3403-703-34-1-0000-0000	525,687.37	0.14%	609	0	609	2	610
194	2070-2071-9995-000-15-2-0000-0000	355,908.75	0.10%	412	0	412	1	413
196	2070-2073-1710-375-17-4-0000-0000	51,467.53	0.01%	60	0	60	0	60
197	2070-2073-1730-381-17-4-0000-0000	51,127.43	0.01%	59	0	59	0	59
198	2070-2073-9999-000-17-4-0000-0000	52.72	0.00%	0	0	0	0	0
199	2070-2074-9999-000-20-5-0000-0000	545,346.50	0.15%	631	0	631	2	633
203	2070-2079-9999-000-17-4-0000-0000	65,849.07	0.02%	76	0	76	0	76

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Loss Control Allocations

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
205 2100-2101-2020-531-20-5-0000-0000	1,133,042.40	0.30%	\$1,312	\$0	\$1,312	\$4	\$1,316
209 2100-2102-2010-511-20-5-0000-0000	98,130.37	0.03%	114	0	114	0	114
213 2100-2102-9999-000-20-5-0000-0000	7,086.38	0.00%	8	0	8	0	8
214 2100-2103-2010-511-20-5-0000-0000	845,088.79	0.23%	979	0	979	3	981
215 2100-2103-2015-521-20-5-0000-0000	428,034.53	0.11%	496	0	496	1	497
219 2100-2103-9999-000-20-5-0000-0000	24,382.08	0.01%	28	0	28	0	28
222 2100-2104-2010-511-20-5-0000-0000	476,607.84	0.13%	552	0	552	2	553
225 2100-2104-9999-000-20-5-0000-0000	538,684.74	0.14%	624	0	624	2	625
229 2300-2318-2060-541-20-5-0000-0000	78.60	0.00%	0	0	0	0	0
230 2300-2319-2060-541-20-5-0000-0000	3,118.47	0.00%	4	0	4	0	4
233 2300-2322-2060-541-20-5-0000-0000	1,721.14	0.00%	2	0	2	0	2
234 2300-2323-2060-541-20-5-0000-0000	188.67	0.00%	0	0	0	0	0
235 2300-2324-2060-541-20-5-0000-0000	2,552.06	0.00%	3	0	3	0	3
236 2300-2325-2060-541-20-5-0000-0000	1,852.99	0.00%	2	0	2	0	2
241 2400-2405-1580-290-15-2-0000-0000	192,692.73	0.05%	223	0	223	1	224
242 2400-2408-9999-000-20-5-0000-0000	65,605.49	0.02%	76	0	76	0	76
243 2400-2409-9999-000-20-5-0000-0000	79,669.08	0.02%	92	0	92	0	92
244 2400-2417-1700-350-17-4-0000-0000	(674.21)	0.00%	(1)	0	(1)	(0)	(1)
251 2400-2417-9999-000-17-4-0000-0000	48,575.87	0.01%	56	0	56	0	56
252 2400-2418-9999-000-20-5-0000-0000	11,567.67	0.00%	13	0	13	0	13
254 2400-2436-1540-275-15-2-0000-0000	2,198.05	0.00%	3	0	3	0	3
255 2400-2436-1550-278-15-2-0000-0000	616,753.46	0.17%	714	0	714	2	716
256 2400-2440-1710-375-17-4-0000-0000	55,509.79	0.01%	64	0	64	0	64
257 2400-2441-2015-523-20-5-0000-0000	4,035.44	0.00%	5	0	5	0	5
258 2400-2441-9999-000-20-5-0000-0000	25,207.72	0.01%	29	0	29	0	29
260 2400-2446-2001-481-20-5-0000-0000	6,733.66	0.00%	8	0	8	0	8
262 2400-2448-2024-536-20-5-0000-0000	3,400.47	0.00%	4	0	4	0	4
263 2400-2448-9999-000-20-5-0000-0000	21,965.24	0.01%	25	0	25	0	26
267 2500-2504-9999-000-20-5-0000-0000	311,350.19	0.08%	361	0	361	1	361
268 2500-2506-2010-511-20-5-0000-0000	1,461,050.13	0.39%	1,692	0	1,692	5	1,696
271 2500-2506-9999-000-20-5-0000-0000	9,214.58	0.00%	11	0	11	0	11
273 2500-2508-2001-480-20-5-0000-0000	(1,872.05)	0.00%	(2)	0	(2)	(0)	(2)
274 2500-2508-2001-481-20-5-0000-0000	38,911.80	0.01%	45	0	45	0	45
281 2500-2508-2005-501-20-5-0000-0000	287,877.51	0.08%	333	0	333	1	334
282 2500-2508-2005-502-20-5-0000-0000	550,592.22	0.15%	638	0	638	2	639
283 2500-2508-2005-503-20-5-0000-0000	119,837.21	0.03%	139	0	139	0	139
284 2500-2508-2005-504-20-5-0000-0000	89,584.95	0.02%	104	0	104	0	104
285 2500-2508-2015-522-20-5-0000-0000	20,563.22	0.01%	24	0	24	0	24
288 2500-2508-9993-000-20-5-0000-0000	0.01	0.00%	0	0	0	0	0
290 2500-2508-9999-000-20-5-0000-0000	2,335.67	0.00%	3	0	3	0	3
292 2500-2509-9999-000-20-5-0000-0000	22,345.85	0.01%	26	0	26	0	26
293 2500-2510-9999-000-20-5-0000-0000	7,282.47	0.00%	8	0	8	0	8

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Loss Control Allocations

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
294 2500-2511-9999-000-20-5-0000-0000 (	1,254.33	0.00%	\$1	\$0	\$1	\$0	\$1
295 2500-2512-9999-000-20-5-0000-0000 (	69,291.40	0.02%	80	0	80	0	80
296 2500-2513-9999-000-20-5-0000-0000 (	86,716.80	0.02%	100	0	100	0	101
297 2500-2515-9999-000-20-5-0000-0000 (	66,976.97	0.02%	78	0	78	0	78
299 2500-2517-9999-000-20-5-0000-0000 (	142,819.43	0.04%	165	0	165	0	166
301 2600-2601-9999-000-20-5-0000-0000 (	42,331.14	0.01%	49	0	49	0	49
302 2600-2602-9999-000-20-5-0000-0000 (	337,801.97	0.09%	391	0	391	1	392
303 2700-2701-1700-350-17-4-0000-0000 I	456,777.60	0.12%	529	0	529	1	530
304 2700-2701-1705-365-17-4-0000-0000 I	405,007.09	0.11%	469	0	469	1	470
305 2700-2701-1710-375-17-4-0000-0000 /	598,288.22	0.16%	693	0	693	2	695
306 2700-2701-1730-381-17-4-0000-0000 (	85,378.77	0.02%	99	0	99	0	99
308 2700-2701-1740-385-17-4-0000-0000 I	244,778.31	0.07%	283	0	283	1	284
309 2700-2701-1740-386-17-4-0000-0000 I	888,661.34	0.24%	1,029	0	1,029	3	1,032
312 2700-2701-9999-000-17-4-0000-0000 (	315,830.96	0.08%	366	0	366	1	367
313 2700-2702-9999-000-17-4-0000-0000 (	137,695.30	0.04%	159	0	159	0	160
314 2700-2703-1710-375-17-4-0000-0000 /	802,766.86	0.22%	930	0	930	3	932
315 2700-2703-1730-381-17-4-0000-0000 (	35,996.60	0.01%	42	0	42	0	42
316 2700-2703-1730-384-17-4-0000-0000 `	91,503.23	0.02%	106	0	106	0	106
317 2700-2705-2015-522-20-5-0000-0000 I	214,907.22	0.06%	249	0	249	1	250
318 2700-2706-3200-651-32-1-0000-0000 /	32,828.04	0.01%	38	0	38	0	38
324 3000-3012-9999-000-20-5-0000-0000 (	16,098.46	0.00%	19	0	19	0	19
326 3000-3016-9999-000-20-5-0000-0000 (	7,395.39	0.00%	9	0	9	0	9
327 3000-3022-9999-000-10-1-0000-0000 (	1,201.16	0.00%	1	0	1	0	1
330 3050-3506-2015-523-20-5-0000-0000 I	75,966.20	0.02%	88	0	88	0	88
332 3050-3509-2015-523-20-5-0000-0000 I	832,746.34	0.22%	964	0	964	3	967
334 3050-3517-2015-523-20-5-0000-0000 I	781,354.42	0.21%	905	0	905	2	907
335 3050-3517-9999-000-20-5-0000-0000 (	31,494.01	0.01%	36	0	36	0	37
337 3050-3521-2015-523-20-5-0000-0000 I	2,035.30	0.00%	2	0	2	0	2
346 3100-3110-9999-000-17-4-0000-0000 (	2,908.27	0.00%	3	0	3	0	3
348 3100-3111-9999-000-20-5-0000-0000 (	41,325.67	0.01%	48	0	48	0	48
352 3100-3114-9999-000-20-5-0000-0000 (	42,398.02	0.01%	49	0	49	0	49
368 3100-3143-9999-000-20-5-0000-0000 (	329.98	0.00%	0	0	0	0	0
371 3100-3146-9999-000-20-5-0000-0000 (	44,599.89	0.01%	52	0	52	0	52
376 4000-4001-4110-761-41-0-0000-0000 \	12,463,050.59	3.35%	14,431	0	14,431	39	14,470
377 4000-4001-4115-765-41-0-0000-0000 \	768,444.05	0.21%	890	0	890	2	892
378 4000-4001-4115-766-41-0-0000-0000 \	313.13	0.00%	0	0	0	0	0
381 4000-4002-4115-765-41-0-0000-0000 \	437,586.50	0.12%	507	0	507	1	508
382 4000-4005-4115-765-41-0-0000-0000 \	5,481.43	0.00%	6	0	6	0	6
383 4000-4006-4115-765-41-0-0000-0000 \	4,284.98	0.00%	5	0	5	0	5
384 4000-4007-4112-763-41-0-0000-0000 I	85,656.16	0.02%	99	0	99	0	99
387 4000-4010-4115-765-41-0-0000-0000 \	189,163.87	0.05%	219	0	219	1	220
389 4000-4011-4115-765-41-0-0000-0000 \	4,839.20	0.00%	6	0	6	0	6

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Loss Control Allocations

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
391 4000-4013-4115-765-41-0-0000-0000 \	47.96	0.00%	\$0	\$0	\$0	\$0	\$0
423 4100-4101-4120-771-41-0-0000-0000 (	295,433.05	0.08%	342	0	342	1	343
424 4100-4101-4120-772-41-0-0000-0000 I	122,592.65	0.03%	142	0	142	0	142
425 4100-4101-4120-773-41-0-0000-0000 I	229,959.70	0.06%	266	0	266	1	267
426 4100-4101-4120-774-41-0-0000-0000 \$	6,287,306.99	1.69%	7,280	0	7,280	20	7,300
427 4100-4101-4120-775-41-0-0000-0000 \$	443.90	0.00%	1	0	1	0	1
428 4100-4101-4120-776-41-0-0000-0000 I	899,652.22	0.24%	1,042	0	1,042	3	1,045
429 4100-4101-4120-777-41-0-0000-0000 (	1,776,185.92	0.48%	2,057	0	2,057	6	2,062
432 4100-4103-4125-786-41-0-0000-0000 I	11,055.06	0.00%	13	0	13	0	13
433 4100-4104-4120-773-41-0-0000-0000 I	6,705.71	0.00%	8	0	8	0	8
439 4150-4151-2010-512-20-5-0000-0000 \$	1,043,714.93	0.28%	1,209	0	1,209	3	1,212
440 4150-4151-2015-521-20-5-0000-0000 \$	(1,510.41)	0.00%	(2)	0	(2)	(0)	(2)
441 4150-4151-2015-522-20-5-0000-0000 I	1,752,260.74	0.47%	2,029	0	2,029	6	2,034
444 4150-4151-4120-779-41-0-0000-0000 I	284,041.70	0.08%	329	0	329	1	330
448 4200-4201-4301-831-43-0-0000-0000 I	712,867.10	0.19%	825	0	825	2	828
449 4200-4201-4301-832-43-0-0000-0000 I	2,257,373.44	0.61%	2,614	0	2,614	7	2,621
450 4200-4201-4301-833-43-0-0000-0000 I	1,898,279.33	0.51%	2,198	0	2,198	6	2,204
451 4200-4201-4301-834-43-0-0000-0000 I	1,338,667.81	0.36%	1,550	0	1,550	4	1,554
452 4200-4201-4301-835-43-0-0000-0000 /	123,368.71	0.03%	143	0	143	0	143
453 4200-4201-4301-836-43-0-0000-0000 /	759,990.12	0.20%	880	0	880	2	882
454 4200-4201-4301-837-43-0-0000-0000 /	458,212.44	0.12%	531	0	531	1	532
455 4200-4201-4301-838-43-0-0000-0000 /	56,476.99	0.02%	65	0	65	0	66
458 4200-4223-9999-870-43-0-0000-0000 /	118,109.76	0.03%	137	0	137	0	137
460 4200-4223-9999-873-43-0-0000-0000 /	116,999.62	0.03%	135	0	135	0	136
462 4200-4224-9999-871-43-0-0000-0000 /	31,160.10	0.01%	36	0	36	0	36
463 4200-4225-4305-856-43-0-0000-0000 /	277,015.97	0.07%	321	0	321	1	322
466 4200-4230-9999-871-43-0-0000-0000 /	135,478.55	0.04%	157	0	157	0	157
467 4200-4281-4302-851-43-0-0000-0000 I	196,937.28	0.05%	228	0	228	1	229
474 4500-4501-4135-792-41-0-0000-0000 \$	416,257.43	0.11%	482	0	482	1	483
475 4500-4501-4140-796-41-0-0000-0000 I	7,460,396.62	2.00%	8,638	0	8,638	24	8,662
476 4500-4501-4140-797-41-0-0000-0000 I	1,360,605.64	0.37%	1,575	0	1,575	4	1,580
477 4500-4501-4140-798-41-0-0000-0000 I	315,548.91	0.08%	365	0	365	1	366
478 4500-4501-4140-799-41-0-0000-0000 \	3,364,961.27	0.90%	3,896	0	3,896	11	3,907
479 4500-4501-4140-800-41-0-0000-0000 ~	122,675.69	0.03%	142	0	142	0	142
480 4500-4501-4145-806-41-0-0000-0000 I	647,818.21	0.17%	750	0	750	2	752
481 4500-4501-9994-000-41-0-0000-0000 (	22,602.73	0.01%	26	0	26	0	26
495 4600-4602-4510-911-45-0-0000-0000 /	625,000.00	0.17%	724	0	724	2	726
496 4600-4602-4510-912-45-0-0000-0000 I	10,782,276.23	2.90%	12,485	0	12,485	34	12,519
500 4600-4602-4530-930-45-0-0000-0000 /	2,241,862.06	0.60%	2,596	0	2,596	7	2,603
501 4600-4602-4540-940-45-0-0000-0000 /	128,186.16	0.03%	148	0	148	0	149
502 4600-4602-4540-942-45-0-0000-0000 I	98,772.44	0.03%	114	0	114	0	115
503 4600-4602-4540-943-45-0-0000-0000 (	40,111.89	0.01%	46	0	46	0	47

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Loss Control Allocations

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
510 4600-4604-4520-920-45-0-0000-0000	925,276.04	0.25%	\$1,071	\$0	\$1,071	\$3	\$1,074
511 4600-4604-4520-921-45-0-0000-0000	3,315,963.12	0.89%	3,840	0	3,840	10	3,850
512 4600-4604-4520-922-45-0-0000-0000	1,272,303.41	0.34%	1,473	0	1,473	4	1,477
513 4600-4604-4530-930-45-0-0000-0000	513,471.80	0.14%	595	0	595	2	596
515 4600-4604-4550-950-45-0-0000-0000	71,520.71	0.02%	83	0	83	0	83
516 4600-4604-4550-952-45-0-0000-0000	216,779.83	0.06%	251	0	251	1	252
517 4600-4604-4550-953-45-0-0000-0000	77,489.68	0.02%	90	0	90	0	90
519 4600-4605-4510-912-45-0-0000-0000	1,576,134.46	0.42%	1,825	0	1,825	5	1,830
520 4600-4609-9999-000-45-0-0000-0000	14,997.69	0.00%	17	0	17	0	17
521 4610-0000-9999-000-45-0-0000-0000	41,135.65	0.01%	48	0	48	0	48
522 4630-0000-9999-000-45-0-0000-0000	97,899.55	0.03%	113	0	113	0	114
528 4680-4685-4510-912-45-0-0000-0000	7,782,340.21	2.09%	9,011	0	9,011	25	9,036
529 4680-4685-4530-930-45-0-0000-0000	45,726.14	0.01%	53	0	53	0	53
536 5000-5001-3014-575-30-0-0000-0000	16,006,791.27	1.61%	6,955	0	6,955	19	6,974
538 5000-5002-3015-577-30-0-0000-0000	398,647.56	0.11%	462	0	462	1	463
539 5000-5004-1100-068-11-1-0000-0000	1,822,532.74	0.49%	2,110	0	2,110	6	2,116
541 5000-5011-3002-561-30-0-0000-0000	12,189,365.56	0.59%	2,535	0	2,535	7	2,542
542 5000-5011-3002-568-30-0-0000-0000	688,541.04	0.18%	797	0	797	2	799
545 5000-5013-3002-562-30-0-0000-0000	19,129.61	0.01%	22	0	22	0	22
548 5000-5021-1220-130-12-1-0000-0000	117,988.88	0.03%	137	0	137	0	137
549 5000-5031-3002-561-30-0-0000-0000	33,457.65	0.01%	39	0	39	0	39
552 5000-5042-3101-600-31-0-0000-0000	1,066,176.43	0.29%	1,235	0	1,235	3	1,238
553 5000-5042-3102-601-31-0-0000-0000	1,150,656.79	0.31%	1,332	0	1,332	4	1,336
554 5000-5042-3103-603-31-0-0000-0000	2,793,163.29	0.75%	3,234	0	3,234	9	3,243
555 5000-5042-3104-610-31-0-0000-0000	609,974.98	0.16%	706	0	706	2	708
556 5000-5042-3111-625-31-0-0000-0000	859,774.80	0.23%	996	0	996	3	998
564 5100-5101-3408-723-34-1-0000-0000	326,724.35	0.09%	378	0	378	1	379
567 5100-5102-3407-722-34-1-0000-0000	895,295.31	0.24%	1,037	0	1,037	3	1,039
569 5100-5111-1110-074-11-1-0000-0000	4,096,995.52	1.10%	4,744	0	4,744	13	4,757
570 5100-5112-3407-721-34-1-0000-0000	381,685.37	0.10%	442	0	442	1	443
572 5200-5207-3240-682-32-0-0000-0000	344,453.51	0.09%	399	0	399	1	400
573 5200-5207-3240-683-32-0-0000-0000	1,373,407.39	0.37%	1,590	0	1,590	4	1,595
574 5200-5207-3240-684-32-0-0000-0000	903,837.61	0.24%	1,047	0	1,047	3	1,049
576 5200-5207-3240-686-32-0-0000-0000	648,989.15	0.17%	751	0	751	2	754
579 5200-5251-4101-751-41-0-0000-0000	1,081,247.80	0.29%	1,252	0	1,252	3	1,255
580 5200-5251-4101-752-41-0-0000-0000	1,397,633.30	0.38%	1,618	0	1,618	4	1,623
583 5200-5253-4101-752-41-0-0000-0000	3,167.26	0.00%	4	0	4	0	4
584 5200-5253-4101-753-41-0-0000-0000	77,653.30	0.02%	90	0	90	0	90
585 5200-5253-4115-765-41-0-0000-0000	9,358.54	0.00%	11	0	11	0	11
586 5200-5253-4125-787-41-0-0000-0000	1,548.28	0.00%	2	0	2	0	2
598 1000-1001-1906-450-19-6-0000-0000	936,029.52	0.25%	1,084	0	1,084	3	1,087
601 2000-2029-1100-061-11-6-0000-0000	2,098.06	0.00%	2	0	2	0	2

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Loss Control Allocations

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
608 3100-3137-9999-000-16-3-0000-0000	21,701.70	0.01%	\$25	\$0	\$25	\$0	\$25
620 2100-2102-2010-513-20-5-0000-0000	(11,549.32)	0.00%	(13)	0	(13)	(0)	(13)
621 2100-2103-2010-514-20-5-0000-0000	(2,570.88)	0.00%	(3)	0	(3)	(0)	(3)
628 3000-3023-9999-000-16-3-0000-0000	10,753.36	0.00%	12	0	12	0	12
632 1000-1001-1067-047-10-1-0000-0000	136,694.85	0.04%	158	0	158	0	159
633 1000-1001-1068-048-10-1-0000-0000	144,047.82	0.04%	167	0	167	0	167
635 1000-1001-1100-062-11-1-0000-0000	3,379.59	0.00%	4	0	4	0	4
637 1000-1001-1210-112-12-1-0000-0000	4,520.66	0.00%	5	0	5	0	5
639 1000-1001-1410-202-14-6-0000-0000	6,877,876.15	1.85%	7,964	0	7,964	22	7,986
640 1000-1001-1530-265-15-2-0000-0000	11,050,065.96	2.97%	12,795	0	12,795	35	12,830
641 1000-1001-1530-266-15-2-0000-0000	10,533,967.30	2.83%	12,197	0	12,197	33	12,230
642 1000-1001-1530-267-15-2-0000-0000	10,057,385.35	2.70%	11,645	0	11,645	32	11,677
643 1000-1001-1530-268-15-2-0000-0000	11,138,630.27	2.99%	12,897	0	12,897	35	12,932
644 1000-1001-1530-269-15-2-0000-0000	10,112,988.48	2.72%	11,710	0	11,710	32	11,742
645 1000-1001-1540-274-15-2-0000-0000	1,790,769.01	0.48%	2,074	0	2,074	6	2,079
646 1000-1001-1540-285-15-2-0000-0000	12,185,517.51	0.59%	2,531	0	2,531	7	2,537
647 1000-1001-1540-280-15-2-0000-0000	1,020,282.32	0.27%	1,181	0	1,181	3	1,185
648 1000-1001-1550-281-15-2-0000-0000	1,798,933.32	0.48%	2,083	0	2,083	6	2,089
649 1000-1001-1620-328-16-3-0000-0000	12.53	0.00%	0	0	0	0	0
652 1000-1001-1910-470-19-6-0000-0000	18,600.00	0.00%	22	0	22	0	22
653 1000-1001-2010-514-20-5-0000-0000	17,292.38	0.00%	20	0	20	0	20
655 1000-1001-2201-494-22-5-0000-0000	11,669.74	0.00%	14	0	14	0	14
656 1000-1001-2204-545-22-5-0000-0000	(2,193.80)	0.00%	(3)	0	(3)	(0)	(3)
657 1000-1001-2205-546-22-5-0000-0000	2,726.10	0.00%	3	0	3	0	3
659 1000-1001-3020-581-30-0-0000-0000	1,875.60	0.00%	2	0	2	0	2
660 1000-1001-3020-581-30-1-0000-0000	148,450.46	0.04%	172	0	172	0	172
661 1000-1001-3102-602-31-1-0000-0000	290,411.60	0.08%	336	0	336	1	337
664 1000-1001-4120-776-41-6-0000-0000	482,340.78	0.13%	558	0	558	2	560
674 2000-2023-1620-322-16-3-0000-0000	864,485.76	0.23%	1,001	0	1,001	3	1,004
693 2000-2041-1540-275-15-2-0000-0000	11,083.91	0.00%	13	0	13	0	13
696 2000-2041-1610-311-16-3-0000-0000	16,571.53	0.00%	19	0	19	0	19
698 2000-2041-1620-320-16-3-0000-0000	54,928.68	0.01%	64	0	64	0	64
702 2000-2041-1630-330-16-3-0000-0000	402,648.71	0.11%	466	0	466	1	467
705 2000-2041-1906-450-19-6-0000-0000	23,642.38	0.01%	27	0	27	0	27
707 2000-2041-4120-776-41-6-0000-0000	45,345.35	0.01%	53	0	53	0	53
713 2000-2041-9999-000-17-4-0000-0000	110,586.02	0.03%	128	0	128	0	128
714 2000-2041-9999-000-20-5-0000-0000	356,423.84	0.10%	413	0	413	1	414
716 2000-2041-9999-275-15-2-0000-0000	21,582.73	0.01%	25	0	25	0	25
719 2000-2041-9999-511-20-5-0000-0000	1,565,415.92	0.42%	1,813	0	1,813	5	1,818
723 2060-0000-1903-441-19-6-0000-0000	1,492.86	0.00%	2	0	2	0	2
725 2070-0000-1906-453-19-6-0000-0000	50,776.86	0.01%	59	0	59	0	59
726 2070-2075-1410-202-14-6-0000-0000	54,843.58	0.01%	64	0	64	0	64

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Loss Control Allocations

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
727 2070-2082-1906-450-19-6-0000-0000 I	(0.02)	0.00%	\$(0)	\$0	\$(0)	\$(0)	\$(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0.01)	0.00%	(0)	0	(0)	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0.37	0.00%	0	0	0	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0.56	0.00%	0	0	0	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(7,186.83)	0.00%	(8)	0	(8)	(0)	(8)
737 2100-2103-2010-513-20-5-0000-0000 I	100,664.99	0.03%	117	0	117	0	117
738 2100-2104-2203-544-22-5-0000-0000 I	8,437.97	0.00%	10	0	10	0	10
747 2500-2508-2202-543-22-5-0000-0000 I	201,593.12	0.05%	233	0	233	1	234
749 2500-2508-2203-544-22-5-0000-0000 I	105,079.19	0.03%	122	0	122	0	122
750 2500-2508-2204-545-22-5-0000-0000 I	30,187.19	0.01%	35	0	35	0	35
752 2700-2701-1700-351-17-4-0000-0000 I	103,165.46	0.03%	119	0	119	0	120
753 2700-2701-1701-355-17-4-0000-0000 I	6,307.76	0.00%	7	0	7	0	7
754 2700-2701-2205-546-22-5-0000-0000 I	51,064.43	0.01%	59	0	59	0	59
756 2700-2703-1700-350-17-4-0000-0000 I	10,442.57	0.00%	12	0	12	0	12
758 2700-2705-4120-776-41-0-0000-0000 I	397.42	0.00%	0	0	0	0	0
759 2700-2705-4120-776-41-4-0000-0000 I	236,338.88	0.06%	274	0	274	1	274
762 2700-2705-9999-000-20-5-0000-0000 I	320,819.52	0.09%	371	0	371	1	372
763 2700-2706-1700-350-17-4-0000-0000 I	43,891.13	0.01%	51	0	51	0	51
766 3000-3024-9999-000-16-3-0000-0000 I	34,765.15	0.01%	40	0	40	0	40
788 4030-4063-4115-765-41-0-0000-0000 I	11,984.40	0.00%	14	0	14	0	14
797 4200-4223-9999-872-43-0-0000-0000 I	22,323.76	0.01%	26	0	26	0	26
805 5000-5008-3001-550-30-0-0000-0000 I	1,144,595.82	0.31%	1,325	0	1,325	4	1,329
813 5000-5014-9994-000-30-0-0000-0000 I	(0.02)	0.00%	(0)	0	(0)	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 I	429,872.60	0.12%	498	0	498	1	499
819 5100-5111-1110-074-11-6-0000-0000 I	490,647.52	0.13%	568	0	568	2	570
820 5200-5251-2202-542-22-5-0000-0000 I	92,809.77	0.02%	107	0	107	0	108
821 5200-5251-2205-547-22-5-0000-0000 I	178,856.04	0.05%	207	0	207	1	208
834 1000-1001-9999-016-01-1-0000-0000 I	316.08	0.00%	0	0	0	0	0
836 2000-2046-9995-000-19-6-0000-0000 I	(6,074.26)	0.00%	(7)	0	(7)	(0)	(7)
840 1000-1604-2201-494-22-5-0000-0000 I	1,595,546.98	0.43%	1,847	0	1,847	5	1,853
841 1000-1001-1620-322-16-3-0000-0000 I	1,312.38	0.00%	2	0	2	0	2
865 1000-1001-1120-062-11-1-0000-0000 I	(0.80)	0.00%	(0)	0	(0)	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	84,067.84	0.02%	97	0	97	0	98
867 1000-1001-1700-351-17-4-0000-0000 I	169,304.55	0.05%	196	0	196	1	197
868 1000-1001-1700-352-17-4-0000-0000 I	268,284.50	0.07%	311	0	311	1	311
869 1000-1001-1700-353-17-4-0000-0000 I	173,983.21	0.05%	201	0	201	1	202
870 1000-1001-1700-355-17-4-0000-0000 I	140,693.17	0.04%	163	0	163	0	163
871 1000-1001-1705-371-17-4-0000-0000 I	112,611.71	0.03%	130	0	130	0	131
872 1000-1001-1705-372-17-4-0000-0000 I	60,122.34	0.02%	70	0	70	0	70
873 1000-1001-1705-373-17-4-0000-0000 I	33,689.82	0.01%	39	0	39	0	39
874 1000-1001-1705-374-17-4-0000-0000 I	63,975.12	0.02%	74	0	74	0	74
875 1000-1001-1705-376-17-4-0000-0000 I	420,030.62	0.11%	486	0	486	1	488

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Loss Control Allocations

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
877 1000-1001-1710-371-17-4-0000-0000 I	40,668.42	0.01%	\$47	\$0	\$47	\$0	\$47
878 1000-1001-1710-372-17-4-0000-0000 I	261,447.78	0.07%	303	0	303	1	304
879 1000-1001-1710-373-17-4-0000-0000 I	109,066.59	0.03%	126	0	126	0	127
880 1000-1001-1710-374-17-4-0000-0000 I	264,196.92	0.07%	306	0	306	1	307
885 1000-1001-2005-483-20-5-0000-0000 C	736,128.35	0.20%	852	0	852	2	855
886 1000-1001-2005-492-20-5-0000-0000 S	468,971.43	0.13%	543	0	543	1	544
887 1000-1001-2005-505-20-5-0000-0000 *	0.04	0.00%	0	0	0	0	0
889 1000-1001-2203-544-22-5-0000-0000 *	5.50	0.00%	0	0	0	0	0
891 1000-1001-2301-101-23-1-0000-0000 /	501,867.56	0.13%	581	0	581	2	583
892 1000-1001-2302-102-23-1-0000-0000 /	629,453.62	0.17%	729	0	729	2	731
893 1000-1001-2303-103-23-1-0000-0000 /	563,551.73	0.15%	653	0	653	2	654
894 1000-1001-2304-104-23-1-0000-0000 /	224,612.12	0.06%	260	0	260	1	261
900 1000-1001-4120-776-41-0-0000-0000 I	10,989.45	0.00%	13	0	13	0	13
901 1000-1001-9993-480-20-5-0000-0000 *	6,241.64	0.00%	7	0	7	0	7
902 1000-1001-9993-494-22-5-0000-0000 *	3,320.70	0.00%	4	0	4	0	4
903 1000-1001-9993-544-22-5-0000-0000 *	441.86	0.00%	1	0	1	0	1
904 1000-1001-9993-545-22-5-0000-0000 *	(22,212.42)	-0.01%	(26)	0	(26)	(0)	(26)
905 1000-1001-9993-546-22-5-0000-0000 *	4,718.90	0.00%	5	0	5	0	5
908 1000-1001-9995-431-19-6-0000-0000 C	15,900.00	0.00%	18	0	18	0	18
909 1000-1603-3200-652-32-1-0000-0000 I	1,100.00	0.00%	1	0	1	0	1
910 2000-2001-9995-431-19-6-0000-0000 C	450,198.11	0.12%	521	0	521	1	523
913 2000-2001-9999-000-17-4-0000-0000 C	21,050.82	0.01%	24	0	24	0	24
914 2000-2001-9999-000-20-5-0000-0000 C	292,167.02	0.08%	338	0	338	1	339
915 2000-2029-1906-451-19-6-0000-0000 I	2,091.37	0.00%	2	0	2	0	2
917 2000-2031-9995-431-19-6-0000-0000 C	13,115.17	0.00%	15	0	15	0	15
921 2000-2036-9995-450-19-6-0000-0000 C	7,466.65	0.00%	9	0	9	0	9
926 2000-2041-2010-511-20-5-0000-0000 S	147,849.51	0.04%	171	0	171	0	172
930 2000-2041-9999-000-16-3-0000-0000 C	622.79	0.00%	1	0	1	0	1
931 2000-2046-9995-431-19-6-0000-0000 C	1,400.95	0.00%	2	0	2	0	2
935 2060-2066-1620-320-16-3-0000-0000 I	3,090,681.55	0.83%	3,579	0	3,579	10	3,588
936 2060-2066-1620-326-16-3-0000-0000 S	1,830,363.82	0.49%	2,119	0	2,119	6	2,125
937 2070-2070-2201-494-22-5-0000-0000 C	40,158.24	0.01%	46	0	46	0	47
938 2070-2070-2202-543-22-5-0000-0000 *	5,453.73	0.00%	6	0	6	0	6
939 2070-2070-2203-544-22-5-0000-0000 *	15,104.62	0.00%	17	0	17	0	18
940 2070-2070-2204-545-22-5-0000-0000 C	25,632.58	0.01%	30	0	30	0	30
941 2070-2070-2205-546-22-5-0000-0000 S	50,478.48	0.01%	58	0	58	0	59
942 2070-2070-4115-765-41-1-0000-0000 \	5,365.89	0.00%	6	0	6	0	6
943 2070-2070-9993-494-22-5-0000-0000 *	6,486.14	0.00%	8	0	8	0	8
944 2070-2070-9993-542-22-5-0000-0000 *	246.19	0.00%	0	0	0	0	0
945 2070-2070-9993-544-22-5-0000-0000 *	5,792.34	0.00%	7	0	7	0	7
946 2070-2070-9993-545-22-5-0000-0000 *	20,976.54	0.01%	24	0	24	0	24
947 2070-2070-9993-546-22-5-0000-0000 *	10,516.70	0.00%	12	0	12	0	12

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Loss Control Allocations

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
948 2070-2070-9995-765-41-1-0000-0000 (	2,071.61	0.00%	\$2	\$0	\$2	\$0	\$2
949 2070-2070-9995-792-41-1-0000-0000 (	7,110.85	0.00%	8	0	8	0	8
950 2070-2070-9999-000-20-5-0000-0000 (	25,270.83	0.01%	29	0	29	0	29
951 2070-2073-1710-364-17-4-0000-0000 (	5,433.12	0.00%	6	0	6	0	6
957 2070-2094-1801-400-18-6-0000-0000 I	2,000.00	0.00%	2	0	2	0	2
960 2100-2101-9993-531-20-5-0000-0000 ~	10,717.00	0.00%	12	0	12	0	12
961 2100-2103-9993-511-20-5-0000-0000 ~	61,486.96	0.02%	71	0	71	0	71
962 2100-2104-2010-514-20-5-0000-0000 I	525,096.91	0.14%	608	0	608	2	610
963 2100-2104-9993-544-22-5-0000-0000 ~	1,065.73	0.00%	1	0	1	0	1
966 2500-2508-2005-486-20-5-0000-0000 :	34,220.51	0.01%	40	0	40	0	40
969 2500-2508-9993-494-22-5-0000-0000 ~	4,095.77	0.00%	5	0	5	0	5
970 2500-2508-9993-520-20-5-0000-0000 ~	7,090.70	0.00%	8	0	8	0	8
971 2500-2508-9993-542-22-5-0000-0000 ~	48,084.01	0.01%	56	0	56	0	56
972 2500-2508-9993-544-22-5-0000-0000 ~	57,595.56	0.02%	67	0	67	0	67
974 2700-2701-1700-352-17-4-0000-0000 I	37,751.68	0.01%	44	0	44	0	44
976 2700-2701-1700-355-17-4-0000-0000 (	60,094.41	0.02%	70	0	70	0	70
977 2700-2701-1705-371-17-4-0000-0000 I	97,675.21	0.03%	113	0	113	0	113
978 2700-2701-1705-372-17-4-0000-0000 I	38,327.32	0.01%	44	0	44	0	44
979 2700-2701-1705-373-17-4-0000-0000 I	48,004.96	0.01%	56	0	56	0	56
980 2700-2701-1705-374-17-4-0000-0000 I	53,621.11	0.01%	62	0	62	0	62
981 2700-2701-1705-376-17-4-0000-0000 I	23,648.10	0.01%	27	0	27	0	27
982 2700-2701-1710-365-17-4-0000-0000 I	2,725.75	0.00%	3	0	3	0	3
983 2700-2701-1710-371-17-4-0000-0000 I	98,731.16	0.03%	114	0	114	0	115
984 2700-2701-1710-372-17-4-0000-0000 I	138,540.94	0.04%	160	0	160	0	161
985 2700-2701-1710-373-17-4-0000-0000 I	140,429.70	0.04%	163	0	163	0	163
986 2700-2701-1710-374-17-4-0000-0000 I	221,522.19	0.06%	256	0	256	1	257
987 2700-2701-1710-376-17-4-0000-0000 I	400.00	0.00%	0	0	0	0	0
989 2700-2701-9993-546-22-5-0000-0000 ~	20,564.80	0.01%	24	0	24	0	24
990 2700-2702-1700-350-17-4-0000-0000 I	31,548.27	0.01%	37	0	37	0	37
991 2700-2702-1700-352-17-4-0000-0000 I	16,917.50	0.00%	20	0	20	0	20
992 2700-2702-1700-355-17-4-0000-0000 (	14,075.11	0.00%	16	0	16	0	16
994 2700-2703-1710-364-17-4-0000-0000 (	31,097.84	0.01%	36	0	36	0	36
995 2700-2703-1710-371-17-4-0000-0000 I	39,239.89	0.01%	45	0	45	0	46
996 2700-2703-1710-372-17-4-0000-0000 I	81,766.68	0.02%	95	0	95	0	95
997 2700-2703-1710-373-17-4-0000-0000 I	163,066.48	0.04%	189	0	189	1	189
998 2700-2703-1710-374-17-4-0000-0000 I	82,944.12	0.02%	96	0	96	0	96
1,001 2700-2706-1700-353-17-4-0000-0000 I	17,195.10	0.00%	20	0	20	0	20
1,003 2700-2706-3200-653-32-1-0000-0000 I	500.00	0.00%	1	0	1	0	1
1,009 4100-4101-4120-770-41-0-0000-0000 :	9,369.25	0.00%	11	0	11	0	11
1,018 5200-5251-2204-545-22-5-0000-0000 (	10,451.45	0.00%	12	0	12	0	12
1,019 5200-5251-9993-542-22-5-0000-0000 ~	4,743.23	0.00%	5	0	5	0	6
1,020 5200-5251-9993-545-22-5-0000-0000 ~	229.24	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Loss Control Allocations

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1,021 5200-5251-9993-546-22-5-0000-0000	3,933.00	0.00%	\$5	\$0	\$5	\$0	\$5
1,031 2500-2508-9993-545-22-5-0000-0000	105,155.80	0.03%	122	0	122	0	122
Subtotal	372,433,501.62	100.00%	431,235	0	431,235	1,128	432,362
Direct Bills					0		0
Total					\$431,235		\$432,362

Basis Units: Salaries by GL String
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Loss Control	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$3,204	\$3,204
4 1000-1001-1010-030-10-1-0000-0000 (	1,146	1,146
5 1000-1001-1040-040-10-1-0000-0000 (	707	707
6 1000-1001-2101-050-21-1-0000-0000 I	1,222	1,222
7 1000-1001-1210-110-12-1-0000-0000 (	645	645
8 1000-1001-1210-111-12-1-0000-0000 I	47	47
9 1000-1001-1410-201-14-1-0000-0000 I	8,270	8,270
10 1000-1001-3020-580-30-1-0000-0000 I	667	667
11 1000-1001-3200-651-32-1-0000-0000 /	946	946
12 1000-1001-3200-652-32-1-0000-0000 ^	472	472
13 1000-1001-3200-653-32-1-0000-0000 I	628	628
14 1000-1001-3200-654-32-1-0000-0000 (	142	142
15 1000-1001-3200-655-32-1-0000-0000 I	1,134	1,134
16 1000-1001-3200-665-32-1-0000-0000 I	249	249
17 1000-1001-3401-700-34-1-0000-0000 I	668	668
18 1000-1001-3402-701-34-1-0000-0000 ^	347	347
19 1000-1001-3403-703-34-1-0000-0000 I	1,876	1,876
20 1000-1001-3403-704-34-1-0000-0000 (	45	45
21 1000-1001-3404-710-34-1-0000-0000 I	343	343
22 1000-1001-3405-720-34-1-0000-0000 I	349	349
23 1000-1001-3410-730-34-1-0000-0000 I	335	335
25 1000-1001-1050-045-10-1-0000-0000 (	273	273
26 1000-1001-1090-055-10-1-0000-0000 (	238	238
27 1000-1001-1100-060-11-1-0000-0000 I	350	350
29 1000-1001-1100-062-11-6-0000-0000 /	(0)	(0)
34 1000-1001-1510-250-15-2-0000-0000 (	1,010	1,010
35 1000-1001-1510-251-15-2-0000-0000 I	636	636
37 1000-1001-1520-255-15-2-0000-0000 I	8,279	8,279
38 1000-1001-1520-256-15-2-0000-0000 I	887	887
39 1000-1001-1520-257-15-2-0000-0000 I	943	943
40 1000-1001-1520-258-15-2-0000-0000 /	180	180
41 1000-1001-1520-259-15-2-0000-0000 ^	2,435	2,435
42 1000-1001-1520-260-15-2-0000-0000 /	733	733
43 1000-1001-1520-261-15-2-0000-0000 I	1,805	1,805
45 1000-1001-1520-263-15-2-0000-0000 \	541	541
46 1000-1001-1530-270-15-2-0000-0000 I	8,479	8,479
47 1000-1001-1530-271-15-2-0000-0000 I	9	9
48 1000-1001-1530-272-15-2-0000-0000 I	4,586	4,586
49 1000-1001-1540-275-15-2-0000-0000 S	22,042	22,042
51 1000-1001-1550-278-15-2-0000-0000 (	23,443	23,443
53 1000-1001-1600-300-16-3-0000-0000 /	361	361

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Loss Control	Total
54 1000-1001-1600-301-16-3-0000-0000 I	\$173	\$173
56 1000-1001-1600-303-16-3-0000-0000 I	592	592
58 1000-1001-1610-311-16-3-0000-0000 I	144	144
59 1000-1001-1610-312-16-3-0000-0000 S	313	313
60 1000-1001-1610-313-16-3-0000-0000 ~	541	541
61 1000-1001-1620-320-16-3-0000-0000 I	37,069	37,069
62 1000-1001-1620-323-16-3-0000-0000 I	997	997
63 1000-1001-1620-324-16-3-0000-0000 S	5	5
64 1000-1001-1620-325-16-3-0000-0000 I	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	1	1
66 1000-1001-1620-327-16-3-0000-0000 I	1,430	1,430
67 1000-1001-1630-330-16-3-0000-0000 I	1,777	1,777
68 1000-1001-1640-335-16-3-0000-0000 I	2,953	2,953
69 1000-1001-1700-350-17-4-0000-0000 I	781	781
70 1000-1001-1701-355-17-4-0000-0000 C	3	3
71 1000-1001-1701-356-17-4-0000-0000 C	15	15
73 1000-1001-1705-365-17-4-0000-0000 I	1,137	1,137
74 1000-1001-1710-375-17-4-0000-0000 /	1,406	1,406
76 1000-1001-1730-381-17-4-0000-0000 C	50	50
77 1000-1001-1740-385-17-4-0000-0000 I	389	389
78 1000-1001-1740-386-17-4-0000-0000 I	988	988
81 1000-1001-1801-400-18-6-0000-0000 I	836	836
82 1000-1001-1901-431-19-6-0000-0000 /	353	353
83 1000-1001-1901-432-19-6-0000-0000 /	120	120
84 1000-1001-1901-433-19-6-0000-0000 I	185	185
85 1000-1001-1902-436-19-6-0000-0000 I	3,473	3,473
86 1000-1001-1902-437-19-6-0000-0000 I	3,422	3,422
87 1000-1001-1903-441-19-6-0000-0000 /	1,197	1,197
88 1000-1001-1903-442-19-6-0000-0000 C	3,012	3,012
90 1000-1001-1906-453-19-6-0000-0000 I	1,577	1,577
91 1000-1001-1906-454-19-6-0000-0000 I	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	110	110
93 1000-1001-1910-470-19-1-0000-0000 I	2,036	2,036
94 1000-1001-2001-480-20-5-0000-0000 I	114	114
95 1000-1001-2001-481-20-5-0000-0000 /	62	62
102 1000-1001-2005-500-20-5-0000-0000 I	338	338
103 1000-1001-2005-501-20-5-0000-0000 ~	607	607
105 1000-1001-2005-503-20-5-0000-0000 ~	511	511
106 1000-1001-2005-504-20-5-0000-0000 ~	56	56
107 1000-1001-2010-511-20-5-0000-0000 S	288	288
108 1000-1001-2015-521-20-5-0000-0000 S	33	33

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Loss Control	Total
109 1000-1001-2015-522-20-5-0000-0000 I	\$143	\$143
111 1000-1001-2015-524-20-4-0000-0000 I	(1)	(1)
112 1000-1001-2020-531-20-5-0000-0000 S	112	112
113 1000-1001-2023-535-20-6-0000-0000 S	186	186
114 1000-1001-2024-536-20-5-0000-0000 C	1,074	1,074
115 1000-1001-3200-656-32-1-0000-0000 I	959	959
117 1000-1001-3200-662-32-1-0000-0000 C	415	415
127 1000-1001-9994-000-19-6-0000-0000 C	(0)	(0)
131 1000-1001-9995-000-15-2-0000-0000 C	523	523
132 1000-1001-9995-000-19-6-0000-0000 C	309	309
135 1000-1001-9999-000-17-4-0000-0000 C	225	225
136 1000-1001-9999-000-20-5-0000-0000 C	232	232
138 1000-1502-1906-450-19-6-0000-0000 I	0	0
140 1000-1601-2005-501-20-5-0000-0000 ^	0	0
141 1000-1601-2005-502-20-5-0000-0000 ^	1	1
143 1000-1601-2020-531-20-5-0000-0000 S	197	197
145 1000-1603-2001-482-20-5-0000-0000 J	1,448	1,448
149 1000-1603-2005-505-20-5-0000-0000 ^	591	591
150 1000-1603-2010-517-20-5-0000-0000 S	435	435
151 1000-1603-2015-525-20-5-0000-0000 I	443	443
152 1000-1603-2020-532-20-5-0000-0000 ^	168	168
158 1000-1801-1510-250-15-2-0000-0000 C	150	150
159 2000-2001-9995-000-19-4-0000-0000 C	65	65
160 2000-2001-9995-000-19-5-0000-0000 C	9	9
161 2000-2001-9995-000-19-6-0000-0000 C	594	594
171 2000-2023-1620-324-16-3-0000-0000 S	15	15
174 2000-2027-9999-000-20-5-0000-0000 C	288	288
176 2000-2029-1906-453-19-6-0000-0000 I	147	147
177 2000-2030-9995-000-19-6-0000-0000 C	25	25
178 2000-2031-9995-000-19-6-0000-0000 C	182	182
179 2000-2032-9995-000-19-6-0000-0000 C	46	46
181 2000-2036-9995-000-19-6-0000-0000 C	13	13
182 2000-2037-9995-000-19-6-0000-0000 C	62	62
186 2000-2040-9994-000-32-1-0000-0000 C	2	2
187 2000-2042-9995-000-19-6-0000-0000 C	10	10
189 2060-2061-9995-000-15-2-0000-0000 C	1,162	1,162
191 2060-2064-9999-000-20-5-0000-0000 C	2,142	2,142
193 2070-0000-3403-703-34-1-0000-0000 I	610	610
194 2070-2071-9995-000-15-2-0000-0000 C	413	413
196 2070-2073-1710-375-17-4-0000-0000 J	60	60
197 2070-2073-1730-381-17-4-0000-0000 C	59	59

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Loss Control	Total
198 2070-2073-9999-000-17-4-0000-0000 (	\$0	\$0
199 2070-2074-9999-000-20-5-0000-0000 (	633	633
203 2070-2079-9999-000-17-4-0000-0000 (	76	76
205 2100-2101-2020-531-20-5-0000-0000 (	1,316	1,316
209 2100-2102-2010-511-20-5-0000-0000 (	114	114
213 2100-2102-9999-000-20-5-0000-0000 (	8	8
214 2100-2103-2010-511-20-5-0000-0000 (	981	981
215 2100-2103-2015-521-20-5-0000-0000 (	497	497
219 2100-2103-9999-000-20-5-0000-0000 (	28	28
222 2100-2104-2010-511-20-5-0000-0000 (	553	553
225 2100-2104-9999-000-20-5-0000-0000 (	625	625
229 2300-2318-2060-541-20-5-0000-0000 I	0	0
230 2300-2319-2060-541-20-5-0000-0000 I	4	4
233 2300-2322-2060-541-20-5-0000-0000 I	2	2
234 2300-2323-2060-541-20-5-0000-0000 I	0	0
235 2300-2324-2060-541-20-5-0000-0000 I	3	3
236 2300-2325-2060-541-20-5-0000-0000 I	2	2
241 2400-2405-1580-290-15-2-0000-0000 (	224	224
242 2400-2408-9999-000-20-5-0000-0000 (	76	76
243 2400-2409-9999-000-20-5-0000-0000 (	92	92
244 2400-2417-1700-350-17-4-0000-0000 I	(1)	(1)
251 2400-2417-9999-000-17-4-0000-0000 (	56	56
252 2400-2418-9999-000-20-5-0000-0000 (	13	13
254 2400-2436-1540-275-15-2-0000-0000 (	3	3
255 2400-2436-1550-278-15-2-0000-0000 (	716	716
256 2400-2440-1710-375-17-4-0000-0000 /	64	64
257 2400-2441-2015-523-20-5-0000-0000 I	5	5
258 2400-2441-9999-000-20-5-0000-0000 (	29	29
260 2400-2446-2001-481-20-5-0000-0000 /	8	8
262 2400-2448-2024-536-20-5-0000-0000 (	4	4
263 2400-2448-9999-000-20-5-0000-0000 (	26	26
267 2500-2504-9999-000-20-5-0000-0000 (	361	361
268 2500-2506-2010-511-20-5-0000-0000 (	1,696	1,696
271 2500-2506-9999-000-20-5-0000-0000 (	11	11
273 2500-2508-2001-480-20-5-0000-0000 I	(2)	(2)
274 2500-2508-2001-481-20-5-0000-0000 /	45	45
281 2500-2508-2005-501-20-5-0000-0000 (	334	334
282 2500-2508-2005-502-20-5-0000-0000 (	639	639
283 2500-2508-2005-503-20-5-0000-0000 (	139	139
284 2500-2508-2005-504-20-5-0000-0000 (	104	104
285 2500-2508-2015-522-20-5-0000-0000 I	24	24

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Loss Control	Total
288 2500-2508-9993-000-20-5-0000-0000 `	\$0	\$0
290 2500-2508-9999-000-20-5-0000-0000 (	3	3
292 2500-2509-9999-000-20-5-0000-0000 (	26	26
293 2500-2510-9999-000-20-5-0000-0000 (	8	8
294 2500-2511-9999-000-20-5-0000-0000 (	1	1
295 2500-2512-9999-000-20-5-0000-0000 (	80	80
296 2500-2513-9999-000-20-5-0000-0000 (	101	101
297 2500-2515-9999-000-20-5-0000-0000 (	78	78
299 2500-2517-9999-000-20-5-0000-0000 (	166	166
301 2600-2601-9999-000-20-5-0000-0000 (	49	49
302 2600-2602-9999-000-20-5-0000-0000 (	392	392
303 2700-2701-1700-350-17-4-0000-0000 I	530	530
304 2700-2701-1705-365-17-4-0000-0000 I	470	470
305 2700-2701-1710-375-17-4-0000-0000 /	695	695
306 2700-2701-1730-381-17-4-0000-0000 (	99	99
308 2700-2701-1740-385-17-4-0000-0000 I	284	284
309 2700-2701-1740-386-17-4-0000-0000 I	1,032	1,032
312 2700-2701-9999-000-17-4-0000-0000 (	367	367
313 2700-2702-9999-000-17-4-0000-0000 (	160	160
314 2700-2703-1710-375-17-4-0000-0000 /	932	932
315 2700-2703-1730-381-17-4-0000-0000 (	42	42
316 2700-2703-1730-384-17-4-0000-0000 `	106	106
317 2700-2705-2015-522-20-5-0000-0000 I	250	250
318 2700-2706-3200-651-32-1-0000-0000 /	38	38
324 3000-3012-9999-000-20-5-0000-0000 (	19	19
326 3000-3016-9999-000-20-5-0000-0000 (	9	9
327 3000-3022-9999-000-10-1-0000-0000 (	1	1
330 3050-3506-2015-523-20-5-0000-0000 I	88	88
332 3050-3509-2015-523-20-5-0000-0000 I	967	967
334 3050-3517-2015-523-20-5-0000-0000 I	907	907
335 3050-3517-9999-000-20-5-0000-0000 (	37	37
337 3050-3521-2015-523-20-5-0000-0000 I	2	2
346 3100-3110-9999-000-17-4-0000-0000 (	3	3
348 3100-3111-9999-000-20-5-0000-0000 (	48	48
352 3100-3114-9999-000-20-5-0000-0000 (	49	49
368 3100-3143-9999-000-20-5-0000-0000 (	0	0
371 3100-3146-9999-000-20-5-0000-0000 (	52	52
376 4000-4001-4110-761-41-0-0000-0000 \	14,470	14,470
377 4000-4001-4115-765-41-0-0000-0000 \	892	892
378 4000-4001-4115-766-41-0-0000-0000 \	0	0
381 4000-4002-4115-765-41-0-0000-0000 \	508	508

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Loss Control	Total
382 4000-4005-4115-765-41-0-0000-0000 \	\$6	\$6
383 4000-4006-4115-765-41-0-0000-0000 \	5	5
384 4000-4007-4112-763-41-0-0000-0000 I	99	99
387 4000-4010-4115-765-41-0-0000-0000 \	220	220
389 4000-4011-4115-765-41-0-0000-0000 \	6	6
391 4000-4013-4115-765-41-0-0000-0000 \	0	0
423 4100-4101-4120-771-41-0-0000-0000 (	343	343
424 4100-4101-4120-772-41-0-0000-0000 I	142	142
425 4100-4101-4120-773-41-0-0000-0000 I	267	267
426 4100-4101-4120-774-41-0-0000-0000 S	7,300	7,300
427 4100-4101-4120-775-41-0-0000-0000 S	1	1
428 4100-4101-4120-776-41-0-0000-0000 I	1,045	1,045
429 4100-4101-4120-777-41-0-0000-0000 (	2,062	2,062
432 4100-4103-4125-786-41-0-0000-0000 I	13	13
433 4100-4104-4120-773-41-0-0000-0000 I	8	8
439 4150-4151-2010-512-20-5-0000-0000 S	1,212	1,212
440 4150-4151-2015-521-20-5-0000-0000 S	(2)	(2)
441 4150-4151-2015-522-20-5-0000-0000 I	2,034	2,034
444 4150-4151-4120-779-41-0-0000-0000 I	330	330
448 4200-4201-4301-831-43-0-0000-0000 I	828	828
449 4200-4201-4301-832-43-0-0000-0000 I	2,621	2,621
450 4200-4201-4301-833-43-0-0000-0000 I	2,204	2,204
451 4200-4201-4301-834-43-0-0000-0000 I	1,554	1,554
452 4200-4201-4301-835-43-0-0000-0000 /	143	143
453 4200-4201-4301-836-43-0-0000-0000 /	882	882
454 4200-4201-4301-837-43-0-0000-0000 /	532	532
455 4200-4201-4301-838-43-0-0000-0000 /	66	66
458 4200-4223-9999-870-43-0-0000-0000 /	137	137
460 4200-4223-9999-873-43-0-0000-0000 /	136	136
462 4200-4224-9999-871-43-0-0000-0000 /	36	36
463 4200-4225-4305-856-43-0-0000-0000 /	322	322
466 4200-4230-9999-871-43-0-0000-0000 /	157	157
467 4200-4281-4302-851-43-0-0000-0000 I	229	229
474 4500-4501-4135-792-41-0-0000-0000 S	483	483
475 4500-4501-4140-796-41-0-0000-0000 I	8,662	8,662
476 4500-4501-4140-797-41-0-0000-0000 I	1,580	1,580
477 4500-4501-4140-798-41-0-0000-0000 I	366	366
478 4500-4501-4140-799-41-0-0000-0000 \	3,907	3,907
479 4500-4501-4140-800-41-0-0000-0000 ^	142	142
480 4500-4501-4145-806-41-0-0000-0000 I	752	752
481 4500-4501-9994-000-41-0-0000-0000 (	26	26

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Loss Control	Total
495 4600-4602-4510-911-45-0-0000-0000 /	\$726	\$726
496 4600-4602-4510-912-45-0-0000-0000 /	12,519	12,519
500 4600-4602-4530-930-45-0-0000-0000 /	2,603	2,603
501 4600-4602-4540-940-45-0-0000-0000 /	149	149
502 4600-4602-4540-942-45-0-0000-0000 /	115	115
503 4600-4602-4540-943-45-0-0000-0000 /	47	47
510 4600-4604-4520-920-45-0-0000-0000 /	1,074	1,074
511 4600-4604-4520-921-45-0-0000-0000 /	3,850	3,850
512 4600-4604-4520-922-45-0-0000-0000 /	1,477	1,477
513 4600-4604-4530-930-45-0-0000-0000 /	596	596
515 4600-4604-4550-950-45-0-0000-0000 /	83	83
516 4600-4604-4550-952-45-0-0000-0000 /	252	252
517 4600-4604-4550-953-45-0-0000-0000 /	90	90
519 4600-4605-4510-912-45-0-0000-0000 /	1,830	1,830
520 4600-4609-9999-000-45-0-0000-0000 /	17	17
521 4610-0000-9999-000-45-0-0000-0000 /	48	48
522 4630-0000-9999-000-45-0-0000-0000 /	114	114
528 4680-4685-4510-912-45-0-0000-0000 /	9,036	9,036
529 4680-4685-4530-930-45-0-0000-0000 /	53	53
536 5000-5001-3014-575-30-0-0000-0000 /	6,974	6,974
538 5000-5002-3015-577-30-0-0000-0000 /	463	463
539 5000-5004-1100-068-11-1-0000-0000 /	2,116	2,116
541 5000-5011-3002-561-30-0-0000-0000 /	2,542	2,542
542 5000-5011-3002-568-30-0-0000-0000 /	799	799
545 5000-5013-3002-562-30-0-0000-0000 /	22	22
548 5000-5021-1220-130-12-1-0000-0000 /	137	137
549 5000-5031-3002-561-30-0-0000-0000 /	39	39
552 5000-5042-3101-600-31-0-0000-0000 /	1,238	1,238
553 5000-5042-3102-601-31-0-0000-0000 /	1,336	1,336
554 5000-5042-3103-603-31-0-0000-0000 /	3,243	3,243
555 5000-5042-3104-610-31-0-0000-0000 /	708	708
556 5000-5042-3111-625-31-0-0000-0000 /	998	998
564 5100-5101-3408-723-34-1-0000-0000 /	379	379
567 5100-5102-3407-722-34-1-0000-0000 /	1,039	1,039
569 5100-5111-1110-074-11-1-0000-0000 /	4,757	4,757
570 5100-5112-3407-721-34-1-0000-0000 /	443	443
572 5200-5207-3240-682-32-0-0000-0000 /	400	400
573 5200-5207-3240-683-32-0-0000-0000 /	1,595	1,595
574 5200-5207-3240-684-32-0-0000-0000 /	1,049	1,049
576 5200-5207-3240-686-32-0-0000-0000 /	754	754
579 5200-5251-4101-751-41-0-0000-0000 /	1,255	1,255

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Loss Control	Total
580 5200-5251-4101-752-41-0-0000-0000 I	\$1,623	\$1,623
583 5200-5253-4101-752-41-0-0000-0000 I	4	4
584 5200-5253-4101-753-41-0-0000-0000 I	90	90
585 5200-5253-4115-765-41-0-0000-0000 \	11	11
586 5200-5253-4125-787-41-0-0000-0000 :	2	2
598 1000-1001-1906-450-19-6-0000-0000 I	1,087	1,087
601 2000-2029-1100-061-11-6-0000-0000 I	2	2
608 3100-3137-9999-000-16-3-0000-0000 (	25	25
620 2100-2102-2010-513-20-5-0000-0000 /	(13)	(13)
621 2100-2103-2010-514-20-5-0000-0000 I	(3)	(3)
628 3000-3023-9999-000-16-3-0000-0000 (	12	12
632 1000-1001-1067-047-10-1-0000-0000 I	159	159
633 1000-1001-1068-048-10-1-0000-0000 :	167	167
635 1000-1001-1100-062-11-1-0000-0000 /	4	4
637 1000-1001-1210-112-12-1-0000-0000 (	5	5
639 1000-1001-1410-202-14-6-0000-0000 (	7,986	7,986
640 1000-1001-1530-265-15-2-0000-0000 :	12,830	12,830
641 1000-1001-1530-266-15-2-0000-0000 (	12,230	12,230
642 1000-1001-1530-267-15-2-0000-0000 :	11,677	11,677
643 1000-1001-1530-268-15-2-0000-0000 I	12,932	12,932
644 1000-1001-1530-269-15-2-0000-0000 I	11,742	11,742
645 1000-1001-1540-274-15-2-0000-0000 I	2,079	2,079
646 1000-1001-1540-285-15-2-0000-0000 I	2,537	2,537
647 1000-1001-1540-280-15-2-0000-0000 :	1,185	1,185
648 1000-1001-1550-281-15-2-0000-0000 (	2,089	2,089
649 1000-1001-1620-328-16-3-0000-0000 :	0	0
652 1000-1001-1910-470-19-6-0000-0000 I	22	22
653 1000-1001-2010-514-20-5-0000-0000 I	20	20
655 1000-1001-2201-494-22-5-0000-0000 (	14	14
656 1000-1001-2204-545-22-5-0000-0000 (	(3)	(3)
657 1000-1001-2205-546-22-5-0000-0000 :	3	3
659 1000-1001-3020-581-30-0-0000-0000 I	2	2
660 1000-1001-3020-581-30-1-0000-0000 I	172	172
661 1000-1001-3102-602-31-1-0000-0000 (	337	337
664 1000-1001-4120-776-41-6-0000-0000 I	560	560
674 2000-2023-1620-322-16-3-0000-0000 :	1,004	1,004
693 2000-2041-1540-275-15-2-0000-0000 :	13	13
696 2000-2041-1610-311-16-3-0000-0000 I	19	19
698 2000-2041-1620-320-16-3-0000-0000 I	64	64
702 2000-2041-1630-330-16-3-0000-0000 I	467	467
705 2000-2041-1906-450-19-6-0000-0000 I	27	27

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Loss Control	Total
707 2000-2041-4120-776-41-6-0000-0000 I	\$53	\$53
713 2000-2041-9999-000-17-4-0000-0000 C	128	128
714 2000-2041-9999-000-20-5-0000-0000 C	414	414
716 2000-2041-9999-275-15-2-0000-0000 C	25	25
719 2000-2041-9999-511-20-5-0000-0000 C	1,818	1,818
723 2060-0000-1903-441-19-6-0000-0000 J	2	2
725 2070-0000-1906-453-19-6-0000-0000 I	59	59
726 2070-2075-1410-202-14-6-0000-0000 C	64	64
727 2070-2082-1906-450-19-6-0000-0000 I	(0)	(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(8)	(8)
737 2100-2103-2010-513-20-5-0000-0000 J	117	117
738 2100-2104-2203-544-22-5-0000-0000 J	10	10
747 2500-2508-2202-543-22-5-0000-0000 J	234	234
749 2500-2508-2203-544-22-5-0000-0000 J	122	122
750 2500-2508-2204-545-22-5-0000-0000 C	35	35
752 2700-2701-1700-351-17-4-0000-0000 I	120	120
753 2700-2701-1701-355-17-4-0000-0000 C	7	7
754 2700-2701-2205-546-22-5-0000-0000 S	59	59
756 2700-2703-1700-350-17-4-0000-0000 I	12	12
758 2700-2705-4120-776-41-0-0000-0000 I	0	0
759 2700-2705-4120-776-41-4-0000-0000 I	274	274
762 2700-2705-9999-000-20-5-0000-0000 C	372	372
763 2700-2706-1700-350-17-4-0000-0000 I	51	51
766 3000-3024-9999-000-16-3-0000-0000 C	40	40
788 4030-4063-4115-765-41-0-0000-0000 J	14	14
797 4200-4223-9999-872-43-0-0000-0000 J	26	26
805 5000-5008-3001-550-30-0-0000-0000 C	1,329	1,329
813 5000-5014-9994-000-30-0-0000-0000 C	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 C	499	499
819 5100-5111-1110-074-11-6-0000-0000 I	570	570
820 5200-5251-2202-542-22-5-0000-0000 I	108	108
821 5200-5251-2205-547-22-5-0000-0000 I	208	208
834 1000-1001-9999-016-01-1-0000-0000 C	0	0
836 2000-2046-9995-000-19-6-0000-0000 C	(7)	(7)
840 1000-1604-2201-494-22-5-0000-0000 C	1,853	1,853
841 1000-1001-1620-322-16-3-0000-0000 S	2	2
865 1000-1001-1120-062-11-1-0000-0000 J	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	98	98

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Loss Control	Total
867 1000-1001-1700-351-17-4-0000-0000 I	\$197	\$197
868 1000-1001-1700-352-17-4-0000-0000 I	311	311
869 1000-1001-1700-353-17-4-0000-0000 I	202	202
870 1000-1001-1700-355-17-4-0000-0000 I	163	163
871 1000-1001-1705-371-17-4-0000-0000 I	131	131
872 1000-1001-1705-372-17-4-0000-0000 I	70	70
873 1000-1001-1705-373-17-4-0000-0000 I	39	39
874 1000-1001-1705-374-17-4-0000-0000 I	74	74
875 1000-1001-1705-376-17-4-0000-0000 I	488	488
877 1000-1001-1710-371-17-4-0000-0000 I	47	47
878 1000-1001-1710-372-17-4-0000-0000 I	304	304
879 1000-1001-1710-373-17-4-0000-0000 I	127	127
880 1000-1001-1710-374-17-4-0000-0000 I	307	307
885 1000-1001-2005-483-20-5-0000-0000 I	855	855
886 1000-1001-2005-492-20-5-0000-0000 I	544	544
887 1000-1001-2005-505-20-5-0000-0000 I	0	0
889 1000-1001-2203-544-22-5-0000-0000 I	0	0
891 1000-1001-2301-101-23-1-0000-0000 I	583	583
892 1000-1001-2302-102-23-1-0000-0000 I	731	731
893 1000-1001-2303-103-23-1-0000-0000 I	654	654
894 1000-1001-2304-104-23-1-0000-0000 I	261	261
900 1000-1001-4120-776-41-0-0000-0000 I	13	13
901 1000-1001-9993-480-20-5-0000-0000 I	7	7
902 1000-1001-9993-494-22-5-0000-0000 I	4	4
903 1000-1001-9993-544-22-5-0000-0000 I	1	1
904 1000-1001-9993-545-22-5-0000-0000 I	(26)	(26)
905 1000-1001-9993-546-22-5-0000-0000 I	5	5
908 1000-1001-9995-431-19-6-0000-0000 I	18	18
909 1000-1603-3200-652-32-1-0000-0000 I	1	1
910 2000-2001-9995-431-19-6-0000-0000 I	523	523
913 2000-2001-9999-000-17-4-0000-0000 I	24	24
914 2000-2001-9999-000-20-5-0000-0000 I	339	339
915 2000-2029-1906-451-19-6-0000-0000 I	2	2
917 2000-2031-9995-431-19-6-0000-0000 I	15	15
921 2000-2036-9995-450-19-6-0000-0000 I	9	9
926 2000-2041-2010-511-20-5-0000-0000 I	172	172
930 2000-2041-9999-000-16-3-0000-0000 I	1	1
931 2000-2046-9995-431-19-6-0000-0000 I	2	2
935 2060-2066-1620-320-16-3-0000-0000 I	3,588	3,588
936 2060-2066-1620-326-16-3-0000-0000 I	2,125	2,125
937 2070-2070-2201-494-22-5-0000-0000 I	47	47

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Loss Control	Total
938 2070-2070-2202-543-22-5-0000-0000 `	\$6	\$6
939 2070-2070-2203-544-22-5-0000-0000 `	18	18
940 2070-2070-2204-545-22-5-0000-0000 (	30	30
941 2070-2070-2205-546-22-5-0000-0000 :	59	59
942 2070-2070-4115-765-41-1-0000-0000 \	6	6
943 2070-2070-9993-494-22-5-0000-0000 `	8	8
944 2070-2070-9993-542-22-5-0000-0000 `	0	0
945 2070-2070-9993-544-22-5-0000-0000 `	7	7
946 2070-2070-9993-545-22-5-0000-0000 `	24	24
947 2070-2070-9993-546-22-5-0000-0000 `	12	12
948 2070-2070-9995-765-41-1-0000-0000 (	2	2
949 2070-2070-9995-792-41-1-0000-0000 (	8	8
950 2070-2070-9999-000-20-5-0000-0000 (	29	29
951 2070-2073-1710-364-17-4-0000-0000 (	6	6
957 2070-2094-1801-400-18-6-0000-0000 I	2	2
960 2100-2101-9993-531-20-5-0000-0000 `	12	12
961 2100-2103-9993-511-20-5-0000-0000 `	71	71
962 2100-2104-2010-514-20-5-0000-0000 I	610	610
963 2100-2104-9993-544-22-5-0000-0000 `	1	1
966 2500-2508-2005-486-20-5-0000-0000 :	40	40
969 2500-2508-9993-494-22-5-0000-0000 `	5	5
970 2500-2508-9993-520-20-5-0000-0000 `	8	8
971 2500-2508-9993-542-22-5-0000-0000 `	56	56
972 2500-2508-9993-544-22-5-0000-0000 `	67	67
974 2700-2701-1700-352-17-4-0000-0000 I	44	44
976 2700-2701-1700-355-17-4-0000-0000 (	70	70
977 2700-2701-1705-371-17-4-0000-0000 I	113	113
978 2700-2701-1705-372-17-4-0000-0000 I	44	44
979 2700-2701-1705-373-17-4-0000-0000 I	56	56
980 2700-2701-1705-374-17-4-0000-0000 I	62	62
981 2700-2701-1705-376-17-4-0000-0000 I	27	27
982 2700-2701-1710-365-17-4-0000-0000 I	3	3
983 2700-2701-1710-371-17-4-0000-0000 I	115	115
984 2700-2701-1710-372-17-4-0000-0000 I	161	161
985 2700-2701-1710-373-17-4-0000-0000 I	163	163
986 2700-2701-1710-374-17-4-0000-0000 I	257	257
987 2700-2701-1710-376-17-4-0000-0000 I	0	0
989 2700-2701-9993-546-22-5-0000-0000 `	24	24
990 2700-2702-1700-350-17-4-0000-0000 I	37	37
991 2700-2702-1700-352-17-4-0000-0000 I	20	20
992 2700-2702-1700-355-17-4-0000-0000 (	16	16

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:22 1000-1001-3405-720-34-1-0000-0000 Loss Control & Employee Health

Department	Loss Control	Total
994 2700-2703-1710-364-17-4-0000-0000 (	\$36	\$36
995 2700-2703-1710-371-17-4-0000-0000 I	46	46
996 2700-2703-1710-372-17-4-0000-0000 I	95	95
997 2700-2703-1710-373-17-4-0000-0000 I	189	189
998 2700-2703-1710-374-17-4-0000-0000 I	96	96
1,001 2700-2706-1700-353-17-4-0000-0000 I	20	20
1,003 2700-2706-3200-653-32-1-0000-0000 I	1	1
1,009 4100-4101-4120-770-41-0-0000-0000 (	11	11
1,018 5200-5251-2204-545-22-5-0000-0000 (	12	12
1,019 5200-5251-9993-542-22-5-0000-0000 ^	6	6
1,020 5200-5251-9993-545-22-5-0000-0000 ^	0	0
1,021 5200-5251-9993-546-22-5-0000-0000 ^	5	5
1,031 2500-2508-9993-545-22-5-0000-0000 ^	122	122
Total	<u><u>\$432,362</u></u>	<u><u>\$432,362</u></u>

1000-1001-3410-730-34-1-0000-0000 Employee Benefits
Nature and Extent of Services

The Personnel Services Department's mission is to provide and facilitate the delivery of effective customer service through collaborative and diplomatic efforts, employing the values of integrity, compassion, and respect.

In accordance with negotiated MOUs and the Salary Resolution, this team assists employees with the benefits available including medical, dental, vision, EAP, life and disability insurance, bilingual pay, deferred compensation, and retiree health reimbursement arrangement as well as a variety of voluntary benefits. The Benefits team also manages all regulatory related leaves such as Family Medical Leave Act (FMLA), California Family Rights Act, Pregnancy Disability Leave, etc.

- **Employee Benefits** - Costs have been allocated based on 2023/24 Salaries by GL String.

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Description		Amount	General Admin	Employee Benefits
Personnel Costs				
Salaries	S1	276,729	0	276,729
Salary % Split			.00%	100.00%
Benefits	S	96,344	0	96,344
Subtotal - Personnel Costs		373,073	0	373,073
Services & Supplies Cost				
Overtime	S	2,341	0	2,341
653302 Prof Svcs/Consulting - Outside	S	36,919	0	36,919
653303 Public Relations & Information	S	1,114	0	1,114
655201 Insurance Payments	S	25	0	25
656107 Office Supplies	S	5,756	0	5,756
859120 Fac Repair & Replace Projects	S	900	0	900
859306 Chgs For Msngrr/Mail/Copier S	S	2,533	0	2,533
859309 Facilities Management Charge	S	13,700	0	13,700
859310 Non-Recurrin Spec Project Chrg	S	440	0	440
859331 Charges For Telephone Servic	S	465	0	465
859334 Info Systems Service Charge	S	6,200	0	6,200
859335 Info Systems Equip Charge	S	4,700	0	4,700
859336 ERP Replacement Charge	S	1,100	0	1,100
859337 Network Replacement Charge	S	1,700	0	1,700
859338 Replacement/Leased Comput	S	2,100	0	2,100
859350 Security Assessment Charges	S	2,200	0	2,200
Subtotal - Services & Supplies		82,191	0	82,191
Department Cost Total		455,264	0	455,264
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		455,264	0	455,264
General Admin Distribution			0	0
Grand Total		<u>\$455,264</u>		<u>\$455,264</u>

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	First Incoming	Second Incoming	Employee Benefits
5 Management Services	\$183	\$43	\$226
5 Management of Staff	445	104	550
Subtotal - 1000-1001-1040-040-10-1-00	629	147	776
6 City Budget	487	25	512
Subtotal - 1000-1001-2101-050-21-1-00	487	25	512
8 Records Management	48	1	49
Subtotal - 1000-1001-1210-111-12-1-00	48	1	49
9 3 Year Average	16,685	201	16,886
Subtotal - 1000-1001-1410-201-14-1-00	16,685	201	16,886
10 Purchase Orders	596	8	604
Subtotal - 1000-1001-3020-580-30-1-00	596	8	604
11 Accounting - JE's	33	7	40
11 Accounting - Vouchers	28	6	34
Subtotal - 1000-1001-3200-651-32-1-00	61	13	74
12 Treasury	3	1	4
Subtotal - 1000-1001-3200-652-32-1-00	3	1	4
13 Payroll	498	124	622
Subtotal - 1000-1001-3200-653-32-1-00	498	124	622
14 Collections	2,315	520	2,835
Subtotal - 1000-1001-3200-654-32-1-00	2,315	520	2,835
16 Citywide Audit	134	2	135
Subtotal - 1000-1001-3200-665-32-1-00	134	2	135
17 Personnel Services	1,018	12	1,029
Subtotal - 1000-1001-3401-700-34-1-00	1,018	12	1,029
18 Training	373	4	376

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	First Incoming	Second Incoming	Employee Benefits
Subtotal - 1000-1001-3402-701-34-1-00	\$373	\$4	\$376
19 Employment Services	2,018	17	2,035
Subtotal - 1000-1001-3403-703-34-1-00	2,018	17	2,035
20 Civil Service Board	92	1	93
Subtotal - 1000-1001-3403-704-34-1-00	92	1	93
21 Employer/Employee Relations	583	3	586
Subtotal - 1000-1001-3404-710-34-1-00	583	3	586
22 Loss Control	334	1	335
Subtotal - 1000-1001-3405-720-34-1-00	334	1	335
23 Employee Benefits	0	373	373
Subtotal - 1000-1001-3410-730-34-1-00	0	373	373
Total Incoming	25,874	1,452	27,326
C. Total Allocated		\$482,590	\$482,590
			100.00%

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employee Benefits Allocations

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1000-1001-0110-010-01-1-0000-0000	2,759,424.94	0.74%	\$3,565	\$0	\$3,565	\$11	\$3,576
4 1000-1001-1010-030-10-1-0000-0000	987,141.86	0.27%	1,275	0	1,275	4	1,279
5 1000-1001-1040-040-10-1-0000-0000	610,166.43	0.16%	788	0	788	0	788
6 1000-1001-2101-050-21-1-0000-0000	1,055,787.19	0.28%	1,364	0	1,364	0	1,364
7 1000-1001-1210-110-12-1-0000-0000	555,380.10	0.15%	717	0	717	2	720
8 1000-1001-1210-111-12-1-0000-0000	40,922.87	0.01%	53	0	53	0	53
9 1000-1001-1410-201-14-1-0000-0000	7,142,122.22	1.92%	9,227	0	9,227	0	9,227
10 1000-1001-3020-580-30-1-0000-0000	576,009.21	0.15%	744	0	744	0	744
11 1000-1001-3200-651-32-1-0000-0000	817,196.02	0.22%	1,056	0	1,056	0	1,056
12 1000-1001-3200-652-32-1-0000-0000	407,329.75	0.11%	526	0	526	0	526
13 1000-1001-3200-653-32-1-0000-0000	541,967.34	0.15%	700	0	700	0	700
14 1000-1001-3200-654-32-1-0000-0000	122,359.07	0.03%	158	0	158	0	158
15 1000-1001-3200-655-32-1-0000-0000	979,699.80	0.26%	1,266	0	1,266	0	1,266
16 1000-1001-3200-665-32-1-0000-0000	215,441.47	0.06%	278	0	278	0	278
17 1000-1001-3401-700-34-1-0000-0000	577,202.60	0.15%	746	0	746	0	746
18 1000-1001-3402-701-34-1-0000-0000	299,769.55	0.08%	387	0	387	0	387
19 1000-1001-3403-703-34-1-0000-0000	1,620,530.60	0.44%	2,094	0	2,094	0	2,094
20 1000-1001-3403-704-34-1-0000-0000	39,205.29	0.01%	51	0	51	0	51
21 1000-1001-3404-710-34-1-0000-0000	296,375.43	0.08%	383	0	383	0	383
22 1000-1001-3405-720-34-1-0000-0000	301,625.20	0.08%	390	0	390	0	390
23 1000-1001-3410-730-34-1-0000-0000	288,748.54	0.08%	373	0	373	0	373
25 1000-1001-1050-045-10-1-0000-0000	234,924.38	0.06%	303	0	303	1	304
26 1000-1001-1090-055-10-1-0000-0000	205,228.22	0.06%	265	0	265	1	266
27 1000-1001-1100-060-11-1-0000-0000	301,394.90	0.08%	389	0	389	1	391
29 1000-1001-1100-062-11-6-0000-0000	(13.80)	0.00%	(0)	0	(0)	(0)	(0)
34 1000-1001-1510-250-15-2-0000-0000	869,980.28	0.23%	1,124	0	1,124	4	1,127
35 1000-1001-1510-251-15-2-0000-0000	547,353.13	0.15%	707	0	707	2	709
37 1000-1001-1520-255-15-2-0000-0000	7,130,611.93	1.91%	9,212	0	9,212	29	9,241
38 1000-1001-1520-256-15-2-0000-0000	764,300.14	0.21%	987	0	987	3	990
39 1000-1001-1520-257-15-2-0000-0000	811,979.26	0.22%	1,049	0	1,049	3	1,052
40 1000-1001-1520-258-15-2-0000-0000	155,028.97	0.04%	200	0	200	1	201
41 1000-1001-1520-259-15-2-0000-0000	2,097,168.29	0.56%	2,709	0	2,709	9	2,718
42 1000-1001-1520-260-15-2-0000-0000	631,664.18	0.17%	816	0	816	3	819
43 1000-1001-1520-261-15-2-0000-0000	1,554,537.71	0.42%	2,008	0	2,008	6	2,015
45 1000-1001-1520-263-15-2-0000-0000	466,108.67	0.13%	602	0	602	2	604
46 1000-1001-1530-270-15-2-0000-0000	7,302,650.71	1.96%	9,434	0	9,434	30	9,464
47 1000-1001-1530-271-15-2-0000-0000	7,441.74	0.00%	10	0	10	0	10
48 1000-1001-1530-272-15-2-0000-0000	3,950,237.24	1.06%	5,103	0	5,103	16	5,119
49 1000-1001-1540-275-15-2-0000-0000	18,984,302.16	5.10%	24,525	0	24,525	77	24,603
51 1000-1001-1550-278-15-2-0000-0000	20,190,882.93	5.42%	26,084	0	26,084	82	26,166
53 1000-1001-1600-300-16-3-0000-0000	310,584.67	0.08%	401	0	401	1	403
54 1000-1001-1600-301-16-3-0000-0000	148,685.50	0.04%	192	0	192	1	193

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employee Benefits Allocations

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56	1000-1001-1600-303-16-3-0000-0000	I 509,978.04	0.14%	\$659	\$0	\$659	\$2	\$661
58	1000-1001-1610-311-16-3-0000-0000	I 123,958.49	0.03%	160	0	160	1	161
59	1000-1001-1610-312-16-3-0000-0000	S 269,865.93	0.07%	349	0	349	1	350
60	1000-1001-1610-313-16-3-0000-0000	~ 465,959.17	0.13%	602	0	602	2	604
61	1000-1001-1620-320-16-3-0000-0000	I 31,927,490.33	8.57%	41,246	0	41,246	130	41,376
62	1000-1001-1620-323-16-3-0000-0000	I 858,676.63	0.23%	1,109	0	1,109	3	1,113
63	1000-1001-1620-324-16-3-0000-0000	S 3,889.93	0.00%	5	0	5	0	5
64	1000-1001-1620-325-16-3-0000-0000	I 7.55	0.00%	0	0	0	0	0
65	1000-1001-1620-326-16-3-0000-0000	S 445.87	0.00%	1	0	1	0	1
66	1000-1001-1620-327-16-3-0000-0000	I 1,231,491.80	0.33%	1,591	0	1,591	5	1,596
67	1000-1001-1630-330-16-3-0000-0000	I 1,530,221.14	0.41%	1,977	0	1,977	6	1,983
68	1000-1001-1640-335-16-3-0000-0000	I 2,543,058.92	0.68%	3,285	0	3,285	10	3,296
69	1000-1001-1700-350-17-4-0000-0000	I 672,779.27	0.18%	869	0	869	3	872
70	1000-1001-1701-355-17-4-0000-0000	C 2,385.97	0.00%	3	0	3	0	3
71	1000-1001-1701-356-17-4-0000-0000	C 12,632.94	0.00%	16	0	16	0	16
73	1000-1001-1705-365-17-4-0000-0000	I 979,265.88	0.26%	1,265	0	1,265	4	1,269
74	1000-1001-1710-375-17-4-0000-0000	/ 1,210,680.50	0.33%	1,564	0	1,564	5	1,569
76	1000-1001-1730-381-17-4-0000-0000	C 43,364.76	0.01%	56	0	56	0	56
77	1000-1001-1740-385-17-4-0000-0000	I 335,409.22	0.09%	433	0	433	1	435
78	1000-1001-1740-386-17-4-0000-0000	I 850,802.86	0.23%	1,099	0	1,099	3	1,103
81	1000-1001-1801-400-18-6-0000-0000	I 720,140.16	0.19%	930	0	930	3	933
82	1000-1001-1901-431-19-6-0000-0000	/ 304,033.22	0.08%	393	0	393	1	394
83	1000-1001-1901-432-19-6-0000-0000	/ 103,094.63	0.03%	133	0	133	0	134
84	1000-1001-1901-433-19-6-0000-0000	I 159,205.20	0.04%	206	0	206	1	206
85	1000-1001-1902-436-19-6-0000-0000	I 2,991,461.15	0.80%	3,865	0	3,865	12	3,877
86	1000-1001-1902-437-19-6-0000-0000	I 2,947,643.35	0.79%	3,808	0	3,808	12	3,820
87	1000-1001-1903-441-19-6-0000-0000	/ 1,030,639.63	0.28%	1,331	0	1,331	4	1,336
88	1000-1001-1903-442-19-6-0000-0000	C 2,594,540.42	0.70%	3,352	0	3,352	11	3,362
90	1000-1001-1906-453-19-6-0000-0000	I 1,357,843.37	0.36%	1,754	0	1,754	6	1,760
91	1000-1001-1906-454-19-6-0000-0000	I 3.02	0.00%	0	0	0	0	0
92	1000-1001-1909-463-19-6-0000-0000	I 94,952.06	0.03%	123	0	123	0	123
93	1000-1001-1910-470-19-1-0000-0000	I 1,753,573.09	0.47%	2,265	0	2,265	7	2,273
94	1000-1001-2001-480-20-5-0000-0000	I 98,157.65	0.03%	127	0	127	0	127
95	1000-1001-2001-481-20-5-0000-0000	/ 53,127.61	0.01%	69	0	69	0	69
102	1000-1001-2005-500-20-5-0000-0000	I 290,755.74	0.08%	376	0	376	1	377
103	1000-1001-2005-501-20-5-0000-0000	~ 522,922.71	0.14%	676	0	676	2	678
105	1000-1001-2005-503-20-5-0000-0000	~ 439,740.29	0.12%	568	0	568	2	570
106	1000-1001-2005-504-20-5-0000-0000	~ 48,206.01	0.01%	62	0	62	0	62
107	1000-1001-2010-511-20-5-0000-0000	S 248,454.93	0.07%	321	0	321	1	322
108	1000-1001-2015-521-20-5-0000-0000	S 28,641.53	0.01%	37	0	37	0	37
109	1000-1001-2015-522-20-5-0000-0000	I 123,439.96	0.03%	159	0	159	1	160
111	1000-1001-2015-524-20-4-0000-0000	I (866.55)	0.00%	(1)	0	(1)	(0)	(1)

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employee Benefits Allocations

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112	1000-1001-2020-531-20-5-0000-0000	96,279.44	0.03%	\$124	\$0	\$124	\$0	\$125
113	1000-1001-2023-535-20-6-0000-0000	160,456.21	0.04%	207	0	207	1	208
114	1000-1001-2024-536-20-5-0000-0000	925,441.35	0.25%	1,196	0	1,196	4	1,199
115	1000-1001-3200-656-32-1-0000-0000	825,960.84	0.22%	1,067	0	1,067	3	1,070
117	1000-1001-3200-662-32-1-0000-0000	357,655.75	0.10%	462	0	462	1	464
127	1000-1001-9994-000-19-6-0000-0000	(14.96)	0.00%	(0)	0	(0)	(0)	(0)
131	1000-1001-9995-000-15-2-0000-0000	450,140.82	0.12%	582	0	582	2	583
132	1000-1001-9995-000-19-6-0000-0000	265,854.13	0.07%	343	0	343	1	345
135	1000-1001-9999-000-17-4-0000-0000	193,952.01	0.05%	251	0	251	1	251
136	1000-1001-9999-000-20-5-0000-0000	199,639.77	0.05%	258	0	258	1	259
138	1000-1502-1906-450-19-6-0000-0000	337.35	0.00%	0	0	0	0	0
140	1000-1601-2005-501-20-5-0000-0000	63.31	0.00%	0	0	0	0	0
141	1000-1601-2005-502-20-5-0000-0000	932.53	0.00%	1	0	1	0	1
143	1000-1601-2020-531-20-5-0000-0000	169,881.53	0.05%	219	0	219	1	220
145	1000-1603-2001-482-20-5-0000-0000	1,247,563.39	0.33%	1,612	0	1,612	5	1,617
149	1000-1603-2005-505-20-5-0000-0000	508,787.37	0.14%	657	0	657	2	659
150	1000-1603-2010-517-20-5-0000-0000	374,337.60	0.10%	484	0	484	2	485
151	1000-1603-2015-525-20-5-0000-0000	381,442.19	0.10%	493	0	493	2	494
152	1000-1603-2020-532-20-5-0000-0000	144,871.51	0.04%	187	0	187	1	188
158	1000-1801-1510-250-15-2-0000-0000	129,450.12	0.03%	167	0	167	1	168
159	2000-2001-9995-000-19-4-0000-0000	56,002.02	0.02%	72	0	72	0	73
160	2000-2001-9995-000-19-5-0000-0000	7,869.30	0.00%	10	0	10	0	10
161	2000-2001-9995-000-19-6-0000-0000	511,522.23	0.14%	661	0	661	2	663
171	2000-2023-1620-324-16-3-0000-0000	13,000.00	0.00%	17	0	17	0	17
174	2000-2027-9999-000-20-5-0000-0000	248,361.46	0.07%	321	0	321	1	322
176	2000-2029-1906-453-19-6-0000-0000	126,555.17	0.03%	163	0	163	1	164
177	2000-2030-9995-000-19-6-0000-0000	21,870.99	0.01%	28	0	28	0	28
178	2000-2031-9995-000-19-6-0000-0000	156,471.05	0.04%	202	0	202	1	203
179	2000-2032-9995-000-19-6-0000-0000	39,717.66	0.01%	51	0	51	0	51
181	2000-2036-9995-000-19-6-0000-0000	11,217.19	0.00%	14	0	14	0	15
182	2000-2037-9995-000-19-6-0000-0000	53,659.79	0.01%	69	0	69	0	70
186	2000-2040-9994-000-32-1-0000-0000	2,026.62	0.00%	3	0	3	0	3
187	2000-2042-9995-000-19-6-0000-0000	8,742.25	0.00%	11	0	11	0	11
189	2060-2061-9995-000-15-2-0000-0000	1,000,567.35	0.27%	1,293	0	1,293	4	1,297
191	2060-2064-9999-000-20-5-0000-0000	1,844,853.96	0.50%	2,383	0	2,383	8	2,391
193	2070-0000-3403-703-34-1-0000-0000	525,687.37	0.14%	679	0	679	2	681
194	2070-2071-9995-000-15-2-0000-0000	355,908.75	0.10%	460	0	460	1	461
196	2070-2073-1710-375-17-4-0000-0000	51,467.53	0.01%	66	0	66	0	67
197	2070-2073-1730-381-17-4-0000-0000	51,127.43	0.01%	66	0	66	0	66
198	2070-2073-9999-000-17-4-0000-0000	52.72	0.00%	0	0	0	0	0
199	2070-2074-9999-000-20-5-0000-0000	545,346.50	0.15%	705	0	705	2	707
203	2070-2079-9999-000-17-4-0000-0000	65,849.07	0.02%	85	0	85	0	85

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employee Benefits Allocations

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
205 2100-2101-2020-531-20-5-0000-0000	1,133,042.40	0.30%	\$1,464	\$0	\$1,464	\$5	\$1,468
209 2100-2102-2010-511-20-5-0000-0000	98,130.37	0.03%	127	0	127	0	127
213 2100-2102-9999-000-20-5-0000-0000	7,086.38	0.00%	9	0	9	0	9
214 2100-2103-2010-511-20-5-0000-0000	845,088.79	0.23%	1,092	0	1,092	3	1,095
215 2100-2103-2015-521-20-5-0000-0000	428,034.53	0.11%	553	0	553	2	555
219 2100-2103-9999-000-20-5-0000-0000	24,382.08	0.01%	31	0	31	0	32
222 2100-2104-2010-511-20-5-0000-0000	476,607.84	0.13%	616	0	616	2	618
225 2100-2104-9999-000-20-5-0000-0000	538,684.74	0.14%	696	0	696	2	698
229 2300-2318-2060-541-20-5-0000-0000	78.60	0.00%	0	0	0	0	0
230 2300-2319-2060-541-20-5-0000-0000	3,118.47	0.00%	4	0	4	0	4
233 2300-2322-2060-541-20-5-0000-0000	1,721.14	0.00%	2	0	2	0	2
234 2300-2323-2060-541-20-5-0000-0000	188.67	0.00%	0	0	0	0	0
235 2300-2324-2060-541-20-5-0000-0000	2,552.06	0.00%	3	0	3	0	3
236 2300-2325-2060-541-20-5-0000-0000	1,852.99	0.00%	2	0	2	0	2
241 2400-2405-1580-290-15-2-0000-0000	192,692.73	0.05%	249	0	249	1	250
242 2400-2408-9999-000-20-5-0000-0000	65,605.49	0.02%	85	0	85	0	85
243 2400-2409-9999-000-20-5-0000-0000	79,669.08	0.02%	103	0	103	0	103
244 2400-2417-1700-350-17-4-0000-0000	(674.21)	0.00%	(1)	0	(1)	(0)	(1)
251 2400-2417-9999-000-17-4-0000-0000	48,575.87	0.01%	63	0	63	0	63
252 2400-2418-9999-000-20-5-0000-0000	11,567.67	0.00%	15	0	15	0	15
254 2400-2436-1540-275-15-2-0000-0000	2,198.05	0.00%	3	0	3	0	3
255 2400-2436-1550-278-15-2-0000-0000	616,753.46	0.17%	797	0	797	3	799
256 2400-2440-1710-375-17-4-0000-0000	55,509.79	0.01%	72	0	72	0	72
257 2400-2441-2015-523-20-5-0000-0000	4,035.44	0.00%	5	0	5	0	5
258 2400-2441-9999-000-20-5-0000-0000	25,207.72	0.01%	33	0	33	0	33
260 2400-2446-2001-481-20-5-0000-0000	6,733.66	0.00%	9	0	9	0	9
262 2400-2448-2024-536-20-5-0000-0000	3,400.47	0.00%	4	0	4	0	4
263 2400-2448-9999-000-20-5-0000-0000	21,965.24	0.01%	28	0	28	0	28
267 2500-2504-9999-000-20-5-0000-0000	311,350.19	0.08%	402	0	402	1	403
268 2500-2506-2010-511-20-5-0000-0000	1,461,050.13	0.39%	1,887	0	1,887	6	1,893
271 2500-2506-9999-000-20-5-0000-0000	9,214.58	0.00%	12	0	12	0	12
273 2500-2508-2001-480-20-5-0000-0000	(1,872.05)	0.00%	(2)	0	(2)	(0)	(2)
274 2500-2508-2001-481-20-5-0000-0000	38,911.80	0.01%	50	0	50	0	50
281 2500-2508-2005-501-20-5-0000-0000	287,877.51	0.08%	372	0	372	1	373
282 2500-2508-2005-502-20-5-0000-0000	550,592.22	0.15%	711	0	711	2	714
283 2500-2508-2005-503-20-5-0000-0000	119,837.21	0.03%	155	0	155	0	155
284 2500-2508-2005-504-20-5-0000-0000	89,584.95	0.02%	116	0	116	0	116
285 2500-2508-2015-522-20-5-0000-0000	20,563.22	0.01%	27	0	27	0	27
288 2500-2508-9993-000-20-5-0000-0000	0.01	0.00%	0	0	0	0	0
290 2500-2508-9999-000-20-5-0000-0000	2,335.67	0.00%	3	0	3	0	3
292 2500-2509-9999-000-20-5-0000-0000	22,345.85	0.01%	29	0	29	0	29
293 2500-2510-9999-000-20-5-0000-0000	7,282.47	0.00%	9	0	9	0	9

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employee Benefits Allocations

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
294 2500-2511-9999-000-20-5-0000-0000 (	1,254.33	0.00%	\$2	\$0	\$2	\$0	\$2
295 2500-2512-9999-000-20-5-0000-0000 (	69,291.40	0.02%	90	0	90	0	90
296 2500-2513-9999-000-20-5-0000-0000 (	86,716.80	0.02%	112	0	112	0	112
297 2500-2515-9999-000-20-5-0000-0000 (	66,976.97	0.02%	87	0	87	0	87
299 2500-2517-9999-000-20-5-0000-0000 (	142,819.43	0.04%	185	0	185	1	185
301 2600-2601-9999-000-20-5-0000-0000 (	42,331.14	0.01%	55	0	55	0	55
302 2600-2602-9999-000-20-5-0000-0000 (	337,801.97	0.09%	436	0	436	1	438
303 2700-2701-1700-350-17-4-0000-0000 I	456,777.60	0.12%	590	0	590	2	592
304 2700-2701-1705-365-17-4-0000-0000 I	405,007.09	0.11%	523	0	523	2	525
305 2700-2701-1710-375-17-4-0000-0000 /	598,288.22	0.16%	773	0	773	2	775
306 2700-2701-1730-381-17-4-0000-0000 (	85,378.77	0.02%	110	0	110	0	111
308 2700-2701-1740-385-17-4-0000-0000 I	244,778.31	0.07%	316	0	316	1	317
309 2700-2701-1740-386-17-4-0000-0000 I	888,661.34	0.24%	1,148	0	1,148	4	1,152
312 2700-2701-9999-000-17-4-0000-0000 (	315,830.96	0.08%	408	0	408	1	409
313 2700-2702-9999-000-17-4-0000-0000 (	137,695.30	0.04%	178	0	178	1	178
314 2700-2703-1710-375-17-4-0000-0000 /	802,766.86	0.22%	1,037	0	1,037	3	1,040
315 2700-2703-1730-381-17-4-0000-0000 (	35,996.60	0.01%	47	0	47	0	47
316 2700-2703-1730-384-17-4-0000-0000 `	91,503.23	0.02%	118	0	118	0	119
317 2700-2705-2015-522-20-5-0000-0000 I	214,907.22	0.06%	278	0	278	1	279
318 2700-2706-3200-651-32-1-0000-0000 /	32,828.04	0.01%	42	0	42	0	43
324 3000-3012-9999-000-20-5-0000-0000 (	16,098.46	0.00%	21	0	21	0	21
326 3000-3016-9999-000-20-5-0000-0000 (	7,395.39	0.00%	10	0	10	0	10
327 3000-3022-9999-000-10-1-0000-0000 (	1,201.16	0.00%	2	0	2	0	2
330 3050-3506-2015-523-20-5-0000-0000 I	75,966.20	0.02%	98	0	98	0	98
332 3050-3509-2015-523-20-5-0000-0000 I	832,746.34	0.22%	1,076	0	1,076	3	1,079
334 3050-3517-2015-523-20-5-0000-0000 I	781,354.42	0.21%	1,009	0	1,009	3	1,013
335 3050-3517-9999-000-20-5-0000-0000 (	31,494.01	0.01%	41	0	41	0	41
337 3050-3521-2015-523-20-5-0000-0000 I	2,035.30	0.00%	3	0	3	0	3
346 3100-3110-9999-000-17-4-0000-0000 (	2,908.27	0.00%	4	0	4	0	4
348 3100-3111-9999-000-20-5-0000-0000 (	41,325.67	0.01%	53	0	53	0	54
352 3100-3114-9999-000-20-5-0000-0000 (	42,398.02	0.01%	55	0	55	0	55
368 3100-3143-9999-000-20-5-0000-0000 (	329.98	0.00%	0	0	0	0	0
371 3100-3146-9999-000-20-5-0000-0000 (	44,599.89	0.01%	58	0	58	0	58
376 4000-4001-4110-761-41-0-0000-0000 \	12,463,050.59	3.35%	16,101	0	16,101	51	16,151
377 4000-4001-4115-765-41-0-0000-0000 \	768,444.05	0.21%	993	0	993	3	996
378 4000-4001-4115-766-41-0-0000-0000 \	313.13	0.00%	0	0	0	0	0
381 4000-4002-4115-765-41-0-0000-0000 \	437,586.50	0.12%	565	0	565	2	567
382 4000-4005-4115-765-41-0-0000-0000 \	5,481.43	0.00%	7	0	7	0	7
383 4000-4006-4115-765-41-0-0000-0000 \	4,284.98	0.00%	6	0	6	0	6
384 4000-4007-4112-763-41-0-0000-0000 I	85,656.16	0.02%	111	0	111	0	111
387 4000-4010-4115-765-41-0-0000-0000 \	189,163.87	0.05%	244	0	244	1	245
389 4000-4011-4115-765-41-0-0000-0000 \	4,839.20	0.00%	6	0	6	0	6

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employee Benefits Allocations

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
391 4000-4013-4115-765-41-0-0000-0000 \	47.96	0.00%	\$0	\$0	\$0	\$0	\$0
423 4100-4101-4120-771-41-0-0000-0000 (	295,433.05	0.08%	382	0	382	1	383
424 4100-4101-4120-772-41-0-0000-0000 I	122,592.65	0.03%	158	0	158	0	159
425 4100-4101-4120-773-41-0-0000-0000 I	229,959.70	0.06%	297	0	297	1	298
426 4100-4101-4120-774-41-0-0000-0000 :	6,287,306.99	1.69%	8,122	0	8,122	26	8,148
427 4100-4101-4120-775-41-0-0000-0000 :	443.90	0.00%	1	0	1	0	1
428 4100-4101-4120-776-41-0-0000-0000 I	899,652.22	0.24%	1,162	0	1,162	4	1,166
429 4100-4101-4120-777-41-0-0000-0000 (	1,776,185.92	0.48%	2,295	0	2,295	7	2,302
432 4100-4103-4125-786-41-0-0000-0000 I	11,055.06	0.00%	14	0	14	0	14
433 4100-4104-4120-773-41-0-0000-0000 I	6,705.71	0.00%	9	0	9	0	9
439 4150-4151-2010-512-20-5-0000-0000 :	1,043,714.93	0.28%	1,348	0	1,348	4	1,353
440 4150-4151-2015-521-20-5-0000-0000 :	(1,510.41)	0.00%	(2)	0	(2)	(0)	(2)
441 4150-4151-2015-522-20-5-0000-0000 I	1,752,260.74	0.47%	2,264	0	2,264	7	2,271
444 4150-4151-4120-779-41-0-0000-0000 I	284,041.70	0.08%	367	0	367	1	368
448 4200-4201-4301-831-43-0-0000-0000 I	712,867.10	0.19%	921	0	921	3	924
449 4200-4201-4301-832-43-0-0000-0000 I	2,257,373.44	0.61%	2,916	0	2,916	9	2,925
450 4200-4201-4301-833-43-0-0000-0000 I	1,898,279.33	0.51%	2,452	0	2,452	8	2,460
451 4200-4201-4301-834-43-0-0000-0000 I	1,338,667.81	0.36%	1,729	0	1,729	5	1,735
452 4200-4201-4301-835-43-0-0000-0000 /	123,368.71	0.03%	159	0	159	1	160
453 4200-4201-4301-836-43-0-0000-0000 /	759,990.12	0.20%	982	0	982	3	985
454 4200-4201-4301-837-43-0-0000-0000 /	458,212.44	0.12%	592	0	592	2	594
455 4200-4201-4301-838-43-0-0000-0000 /	56,476.99	0.02%	73	0	73	0	73
458 4200-4223-9999-870-43-0-0000-0000 /	118,109.76	0.03%	153	0	153	0	153
460 4200-4223-9999-873-43-0-0000-0000 /	116,999.62	0.03%	151	0	151	0	152
462 4200-4224-9999-871-43-0-0000-0000 /	31,160.10	0.01%	40	0	40	0	40
463 4200-4225-4305-856-43-0-0000-0000 /	277,015.97	0.07%	358	0	358	1	359
466 4200-4230-9999-871-43-0-0000-0000 /	135,478.55	0.04%	175	0	175	1	176
467 4200-4281-4302-851-43-0-0000-0000 I	196,937.28	0.05%	254	0	254	1	255
474 4500-4501-4135-792-41-0-0000-0000 :	416,257.43	0.11%	538	0	538	2	539
475 4500-4501-4140-796-41-0-0000-0000 I	7,460,396.62	2.00%	9,638	0	9,638	30	9,668
476 4500-4501-4140-797-41-0-0000-0000 I	1,360,605.64	0.37%	1,758	0	1,758	6	1,763
477 4500-4501-4140-798-41-0-0000-0000 I	315,548.91	0.08%	408	0	408	1	409
478 4500-4501-4140-799-41-0-0000-0000 \	3,364,961.27	0.90%	4,347	0	4,347	14	4,361
479 4500-4501-4140-800-41-0-0000-0000 ~	122,675.69	0.03%	158	0	158	0	159
480 4500-4501-4145-806-41-0-0000-0000 I	647,818.21	0.17%	837	0	837	3	840
481 4500-4501-9994-000-41-0-0000-0000 (	22,602.73	0.01%	29	0	29	0	29
495 4600-4602-4510-911-45-0-0000-0000 /	625,000.00	0.17%	807	0	807	3	810
496 4600-4602-4510-912-45-0-0000-0000 :	10,782,276.23	2.90%	13,929	0	13,929	44	13,973
500 4600-4602-4530-930-45-0-0000-0000 /	2,241,862.06	0.60%	2,896	0	2,896	9	2,905
501 4600-4602-4540-940-45-0-0000-0000 /	128,186.16	0.03%	166	0	166	1	166
502 4600-4602-4540-942-45-0-0000-0000 I	98,772.44	0.03%	128	0	128	0	128
503 4600-4602-4540-943-45-0-0000-0000 (	40,111.89	0.01%	52	0	52	0	52

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employee Benefits Allocations

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
510 4600-4604-4520-920-45-0-0000-0000	925,276.04	0.25%	\$1,195	\$0	\$1,195	\$4	\$1,199
511 4600-4604-4520-921-45-0-0000-0000	3,315,963.12	0.89%	4,284	0	4,284	14	4,297
512 4600-4604-4520-922-45-0-0000-0000	1,272,303.41	0.34%	1,644	0	1,644	5	1,649
513 4600-4604-4530-930-45-0-0000-0000	513,471.80	0.14%	663	0	663	2	665
515 4600-4604-4550-950-45-0-0000-0000	71,520.71	0.02%	92	0	92	0	93
516 4600-4604-4550-952-45-0-0000-0000	216,779.83	0.06%	280	0	280	1	281
517 4600-4604-4550-953-45-0-0000-0000	77,489.68	0.02%	100	0	100	0	100
519 4600-4605-4510-912-45-0-0000-0000	1,576,134.46	0.42%	2,036	0	2,036	6	2,043
520 4600-4609-9999-000-45-0-0000-0000	14,997.69	0.00%	19	0	19	0	19
521 4610-0000-9999-000-45-0-0000-0000	41,135.65	0.01%	53	0	53	0	53
522 4630-0000-9999-000-45-0-0000-0000	97,899.55	0.03%	126	0	126	0	127
528 4680-4685-4510-912-45-0-0000-0000	7,782,340.21	2.09%	10,054	0	10,054	32	10,086
529 4680-4685-4530-930-45-0-0000-0000	45,726.14	0.01%	59	0	59	0	59
536 5000-5001-3014-575-30-0-0000-0000	16,006,791.27	1.61%	7,760	0	7,760	24	7,784
538 5000-5002-3015-577-30-0-0000-0000	398,647.56	0.11%	515	0	515	2	517
539 5000-5004-1100-068-11-1-0000-0000	1,822,532.74	0.49%	2,354	0	2,354	7	2,362
541 5000-5011-3002-561-30-0-0000-0000	12,189,365.56	0.59%	2,828	0	2,828	9	2,837
542 5000-5011-3002-568-30-0-0000-0000	688,541.04	0.18%	890	0	890	3	892
545 5000-5013-3002-562-30-0-0000-0000	19,129.61	0.01%	25	0	25	0	25
548 5000-5021-1220-130-12-1-0000-0000	117,988.88	0.03%	152	0	152	0	153
549 5000-5031-3002-561-30-0-0000-0000	33,457.65	0.01%	43	0	43	0	43
552 5000-5042-3101-600-31-0-0000-0000	1,066,176.43	0.29%	1,377	0	1,377	4	1,382
553 5000-5042-3102-601-31-0-0000-0000	1,150,656.79	0.31%	1,487	0	1,487	5	1,491
554 5000-5042-3103-603-31-0-0000-0000	2,793,163.29	0.75%	3,608	0	3,608	11	3,620
555 5000-5042-3104-610-31-0-0000-0000	609,974.98	0.16%	788	0	788	2	790
556 5000-5042-3111-625-31-0-0000-0000	859,774.80	0.23%	1,111	0	1,111	4	1,114
564 5100-5101-3408-723-34-1-0000-0000	326,724.35	0.09%	422	0	422	1	423
567 5100-5102-3407-722-34-1-0000-0000	895,295.31	0.24%	1,157	0	1,157	4	1,160
569 5100-5111-1110-074-11-1-0000-0000	14,096,995.52	1.10%	5,293	0	5,293	17	5,309
570 5100-5112-3407-721-34-1-0000-0000	381,685.37	0.10%	493	0	493	2	495
572 5200-5207-3240-682-32-0-0000-0000	344,453.51	0.09%	445	0	445	1	446
573 5200-5207-3240-683-32-0-0000-0000	1,373,407.39	0.37%	1,774	0	1,774	6	1,780
574 5200-5207-3240-684-32-0-0000-0000	903,837.61	0.24%	1,168	0	1,168	4	1,171
576 5200-5207-3240-686-32-0-0000-0000	648,989.15	0.17%	838	0	838	3	841
579 5200-5251-4101-751-41-0-0000-0000	1,081,247.80	0.29%	1,397	0	1,397	4	1,401
580 5200-5251-4101-752-41-0-0000-0000	1,397,633.30	0.38%	1,806	0	1,806	6	1,811
583 5200-5253-4101-752-41-0-0000-0000	3,167.26	0.00%	4	0	4	0	4
584 5200-5253-4101-753-41-0-0000-0000	77,653.30	0.02%	100	0	100	0	101
585 5200-5253-4115-765-41-0-0000-0000	9,358.54	0.00%	12	0	12	0	12
586 5200-5253-4125-787-41-0-0000-0000	1,548.28	0.00%	2	0	2	0	2
598 1000-1001-1906-450-19-6-0000-0000	936,029.52	0.25%	1,209	0	1,209	4	1,213
601 2000-2029-1100-061-11-6-0000-0000	2,098.06	0.00%	3	0	3	0	3

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employee Benefits Allocations

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
608 3100-3137-9999-000-16-3-0000-0000	21,701.70	0.01%	\$28	\$0	\$28	\$0	\$28
620 2100-2102-2010-513-20-5-0000-0000	(11,549.32)	0.00%	(15)	0	(15)	(0)	(15)
621 2100-2103-2010-514-20-5-0000-0000	(2,570.88)	0.00%	(3)	0	(3)	(0)	(3)
628 3000-3023-9999-000-16-3-0000-0000	10,753.36	0.00%	14	0	14	0	14
632 1000-1001-1067-047-10-1-0000-0000	136,694.85	0.04%	177	0	177	1	177
633 1000-1001-1068-048-10-1-0000-0000	144,047.82	0.04%	186	0	186	1	187
635 1000-1001-1100-062-11-1-0000-0000	3,379.59	0.00%	4	0	4	0	4
637 1000-1001-1210-112-12-1-0000-0000	4,520.66	0.00%	6	0	6	0	6
639 1000-1001-1410-202-14-6-0000-0000	6,877,876.15	1.85%	8,885	0	8,885	28	8,913
640 1000-1001-1530-265-15-2-0000-0000	11,050,065.96	2.97%	14,275	0	14,275	45	14,320
641 1000-1001-1530-266-15-2-0000-0000	10,533,967.30	2.83%	13,609	0	13,609	43	13,651
642 1000-1001-1530-267-15-2-0000-0000	10,057,385.35	2.70%	12,993	0	12,993	41	13,034
643 1000-1001-1530-268-15-2-0000-0000	11,138,630.27	2.99%	14,390	0	14,390	45	14,435
644 1000-1001-1530-269-15-2-0000-0000	10,112,988.48	2.72%	13,065	0	13,065	41	13,106
645 1000-1001-1540-274-15-2-0000-0000	1,790,769.01	0.48%	2,313	0	2,313	7	2,321
646 1000-1001-1540-285-15-2-0000-0000	12,185,517.51	0.59%	2,823	0	2,823	9	2,832
647 1000-1001-1540-280-15-2-0000-0000	1,020,282.32	0.27%	1,318	0	1,318	4	1,322
648 1000-1001-1550-281-15-2-0000-0000	1,798,933.32	0.48%	2,324	0	2,324	7	2,331
649 1000-1001-1620-328-16-3-0000-0000	12.53	0.00%	0	0	0	0	0
652 1000-1001-1910-470-19-6-0000-0000	18,600.00	0.00%	24	0	24	0	24
653 1000-1001-2010-514-20-5-0000-0000	17,292.38	0.00%	22	0	22	0	22
655 1000-1001-2201-494-22-5-0000-0000	11,669.74	0.00%	15	0	15	0	15
656 1000-1001-2204-545-22-5-0000-0000	(2,193.80)	0.00%	(3)	0	(3)	(0)	(3)
657 1000-1001-2205-546-22-5-0000-0000	2,726.10	0.00%	4	0	4	0	4
659 1000-1001-3020-581-30-0-0000-0000	1,875.60	0.00%	2	0	2	0	2
660 1000-1001-3020-581-30-1-0000-0000	148,450.46	0.04%	192	0	192	1	192
661 1000-1001-3102-602-31-1-0000-0000	290,411.60	0.08%	375	0	375	1	376
664 1000-1001-4120-776-41-6-0000-0000	482,340.78	0.13%	623	0	623	2	625
674 2000-2023-1620-322-16-3-0000-0000	864,485.76	0.23%	1,117	0	1,117	4	1,120
693 2000-2041-1540-275-15-2-0000-0000	11,083.91	0.00%	14	0	14	0	14
696 2000-2041-1610-311-16-3-0000-0000	16,571.53	0.00%	21	0	21	0	21
698 2000-2041-1620-320-16-3-0000-0000	54,928.68	0.01%	71	0	71	0	71
702 2000-2041-1630-330-16-3-0000-0000	402,648.71	0.11%	520	0	520	2	522
705 2000-2041-1906-450-19-6-0000-0000	23,642.38	0.01%	31	0	31	0	31
707 2000-2041-4120-776-41-6-0000-0000	45,345.35	0.01%	59	0	59	0	59
713 2000-2041-9999-000-17-4-0000-0000	110,586.02	0.03%	143	0	143	0	143
714 2000-2041-9999-000-20-5-0000-0000	356,423.84	0.10%	460	0	460	1	462
716 2000-2041-9999-275-15-2-0000-0000	21,582.73	0.01%	28	0	28	0	28
719 2000-2041-9999-511-20-5-0000-0000	1,565,415.92	0.42%	2,022	0	2,022	6	2,029
723 2060-0000-1903-441-19-6-0000-0000	1,492.86	0.00%	2	0	2	0	2
725 2070-0000-1906-453-19-6-0000-0000	50,776.86	0.01%	66	0	66	0	66
726 2070-2075-1410-202-14-6-0000-0000	54,843.58	0.01%	71	0	71	0	71

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employee Benefits Allocations

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
727 2070-2082-1906-450-19-6-0000-0000 I	(0.02)	0.00%	\$(0)	\$0	\$(0)	\$(0)	\$(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0.01)	0.00%	(0)	0	(0)	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0.37	0.00%	0	0	0	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0.56	0.00%	0	0	0	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(7,186.83)	0.00%	(9)	0	(9)	(0)	(9)
737 2100-2103-2010-513-20-5-0000-0000 I	100,664.99	0.03%	130	0	130	0	130
738 2100-2104-2203-544-22-5-0000-0000 I	8,437.97	0.00%	11	0	11	0	11
747 2500-2508-2202-543-22-5-0000-0000 I	201,593.12	0.05%	260	0	260	1	261
749 2500-2508-2203-544-22-5-0000-0000 I	105,079.19	0.03%	136	0	136	0	136
750 2500-2508-2204-545-22-5-0000-0000 I	30,187.19	0.01%	39	0	39	0	39
752 2700-2701-1700-351-17-4-0000-0000 I	103,165.46	0.03%	133	0	133	0	134
753 2700-2701-1701-355-17-4-0000-0000 I	6,307.76	0.00%	8	0	8	0	8
754 2700-2701-2205-546-22-5-0000-0000 I	51,064.43	0.01%	66	0	66	0	66
756 2700-2703-1700-350-17-4-0000-0000 I	10,442.57	0.00%	13	0	13	0	14
758 2700-2705-4120-776-41-0-0000-0000 I	397.42	0.00%	1	0	1	0	1
759 2700-2705-4120-776-41-4-0000-0000 I	236,338.88	0.06%	305	0	305	1	306
762 2700-2705-9999-000-20-5-0000-0000 I	320,819.52	0.09%	414	0	414	1	416
763 2700-2706-1700-350-17-4-0000-0000 I	43,891.13	0.01%	57	0	57	0	57
766 3000-3024-9999-000-16-3-0000-0000 I	34,765.15	0.01%	45	0	45	0	45
788 4030-4063-4115-765-41-0-0000-0000 I	11,984.40	0.00%	15	0	15	0	16
797 4200-4223-9999-872-43-0-0000-0000 I	22,323.76	0.01%	29	0	29	0	29
805 5000-5008-3001-550-30-0-0000-0000 I	1,144,595.82	0.31%	1,479	0	1,479	5	1,483
813 5000-5014-9994-000-30-0-0000-0000 I	(0.02)	0.00%	(0)	0	(0)	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 I	429,872.60	0.12%	555	0	555	2	557
819 5100-5111-1110-074-11-6-0000-0000 I	490,647.52	0.13%	634	0	634	2	636
820 5200-5251-2202-542-22-5-0000-0000 I	92,809.77	0.02%	120	0	120	0	120
821 5200-5251-2205-547-22-5-0000-0000 I	178,856.04	0.05%	231	0	231	1	232
834 1000-1001-9999-016-01-1-0000-0000 I	316.08	0.00%	0	0	0	0	0
836 2000-2046-9995-000-19-6-0000-0000 I	(6,074.26)	0.00%	(8)	0	(8)	(0)	(8)
840 1000-1604-2201-494-22-5-0000-0000 I	1,595,546.98	0.43%	2,061	0	2,061	6	2,068
841 1000-1001-1620-322-16-3-0000-0000 I	1,312.38	0.00%	2	0	2	0	2
865 1000-1001-1120-062-11-1-0000-0000 I	(0.80)	0.00%	(0)	0	(0)	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	84,067.84	0.02%	109	0	109	0	109
867 1000-1001-1700-351-17-4-0000-0000 I	169,304.55	0.05%	219	0	219	1	219
868 1000-1001-1700-352-17-4-0000-0000 I	268,284.50	0.07%	347	0	347	1	348
869 1000-1001-1700-353-17-4-0000-0000 I	173,983.21	0.05%	225	0	225	1	225
870 1000-1001-1700-355-17-4-0000-0000 I	140,693.17	0.04%	182	0	182	1	182
871 1000-1001-1705-371-17-4-0000-0000 I	112,611.71	0.03%	145	0	145	0	146
872 1000-1001-1705-372-17-4-0000-0000 I	60,122.34	0.02%	78	0	78	0	78
873 1000-1001-1705-373-17-4-0000-0000 I	33,689.82	0.01%	44	0	44	0	44
874 1000-1001-1705-374-17-4-0000-0000 I	63,975.12	0.02%	83	0	83	0	83
875 1000-1001-1705-376-17-4-0000-0000 I	420,030.62	0.11%	543	0	543	2	544

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employee Benefits Allocations

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
877	1000-1001-1710-371-17-4-0000-0000	40,668.42	0.01%	\$53	\$0	\$53	\$0	\$53
878	1000-1001-1710-372-17-4-0000-0000	261,447.78	0.07%	338	0	338	1	339
879	1000-1001-1710-373-17-4-0000-0000	109,066.59	0.03%	141	0	141	0	141
880	1000-1001-1710-374-17-4-0000-0000	264,196.92	0.07%	341	0	341	1	342
885	1000-1001-2005-483-20-5-0000-0000	736,128.35	0.20%	951	0	951	3	954
886	1000-1001-2005-492-20-5-0000-0000	468,971.43	0.13%	606	0	606	2	608
887	1000-1001-2005-505-20-5-0000-0000	0.04	0.00%	0	0	0	0	0
889	1000-1001-2203-544-22-5-0000-0000	5.50	0.00%	0	0	0	0	0
891	1000-1001-2301-101-23-1-0000-0000	501,867.56	0.13%	648	0	648	2	650
892	1000-1001-2302-102-23-1-0000-0000	629,453.62	0.17%	813	0	813	3	816
893	1000-1001-2303-103-23-1-0000-0000	563,551.73	0.15%	728	0	728	2	730
894	1000-1001-2304-104-23-1-0000-0000	224,612.12	0.06%	290	0	290	1	291
900	1000-1001-4120-776-41-0-0000-0000	10,989.45	0.00%	14	0	14	0	14
901	1000-1001-9993-480-20-5-0000-0000	6,241.64	0.00%	8	0	8	0	8
902	1000-1001-9993-494-22-5-0000-0000	3,320.70	0.00%	4	0	4	0	4
903	1000-1001-9993-544-22-5-0000-0000	441.86	0.00%	1	0	1	0	1
904	1000-1001-9993-545-22-5-0000-0000	(22,212.42)	-0.01%	(29)	0	(29)	(0)	(29)
905	1000-1001-9993-546-22-5-0000-0000	4,718.90	0.00%	6	0	6	0	6
908	1000-1001-9995-431-19-6-0000-0000	15,900.00	0.00%	21	0	21	0	21
909	1000-1603-3200-652-32-1-0000-0000	1,100.00	0.00%	1	0	1	0	1
910	2000-2001-9995-431-19-6-0000-0000	450,198.11	0.12%	582	0	582	2	583
913	2000-2001-9999-000-17-4-0000-0000	21,050.82	0.01%	27	0	27	0	27
914	2000-2001-9999-000-20-5-0000-0000	292,167.02	0.08%	377	0	377	1	379
915	2000-2029-1906-451-19-6-0000-0000	2,091.37	0.00%	3	0	3	0	3
917	2000-2031-9995-431-19-6-0000-0000	13,115.17	0.00%	17	0	17	0	17
921	2000-2036-9995-450-19-6-0000-0000	7,466.65	0.00%	10	0	10	0	10
926	2000-2041-2010-511-20-5-0000-0000	147,849.51	0.04%	191	0	191	1	192
930	2000-2041-9999-000-16-3-0000-0000	622.79	0.00%	1	0	1	0	1
931	2000-2046-9995-431-19-6-0000-0000	1,400.95	0.00%	2	0	2	0	2
935	2060-2066-1620-320-16-3-0000-0000	3,090,681.55	0.83%	3,993	0	3,993	13	4,005
936	2060-2066-1620-326-16-3-0000-0000	1,830,363.82	0.49%	2,365	0	2,365	7	2,372
937	2070-2070-2201-494-22-5-0000-0000	40,158.24	0.01%	52	0	52	0	52
938	2070-2070-2202-543-22-5-0000-0000	5,453.73	0.00%	7	0	7	0	7
939	2070-2070-2203-544-22-5-0000-0000	15,104.62	0.00%	20	0	20	0	20
940	2070-2070-2204-545-22-5-0000-0000	25,632.58	0.01%	33	0	33	0	33
941	2070-2070-2205-546-22-5-0000-0000	50,478.48	0.01%	65	0	65	0	65
942	2070-2070-4115-765-41-1-0000-0000	5,365.89	0.00%	7	0	7	0	7
943	2070-2070-9993-494-22-5-0000-0000	6,486.14	0.00%	8	0	8	0	8
944	2070-2070-9993-542-22-5-0000-0000	246.19	0.00%	0	0	0	0	0
945	2070-2070-9993-544-22-5-0000-0000	5,792.34	0.00%	7	0	7	0	8
946	2070-2070-9993-545-22-5-0000-0000	20,976.54	0.01%	27	0	27	0	27
947	2070-2070-9993-546-22-5-0000-0000	10,516.70	0.00%	14	0	14	0	14

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employee Benefits Allocations

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
948 2070-2070-9995-765-41-1-0000-0000 (	2,071.61	0.00%	\$3	\$0	\$3	\$0	\$3
949 2070-2070-9995-792-41-1-0000-0000 (	7,110.85	0.00%	9	0	9	0	9
950 2070-2070-9999-000-20-5-0000-0000 (	25,270.83	0.01%	33	0	33	0	33
951 2070-2073-1710-364-17-4-0000-0000 (	5,433.12	0.00%	7	0	7	0	7
957 2070-2094-1801-400-18-6-0000-0000 I	2,000.00	0.00%	3	0	3	0	3
960 2100-2101-9993-531-20-5-0000-0000 ~	10,717.00	0.00%	14	0	14	0	14
961 2100-2103-9993-511-20-5-0000-0000 ~	61,486.96	0.02%	79	0	79	0	80
962 2100-2104-2010-514-20-5-0000-0000 I	525,096.91	0.14%	678	0	678	2	680
963 2100-2104-9993-544-22-5-0000-0000 ~	1,065.73	0.00%	1	0	1	0	1
966 2500-2508-2005-486-20-5-0000-0000 :	34,220.51	0.01%	44	0	44	0	44
969 2500-2508-9993-494-22-5-0000-0000 ~	4,095.77	0.00%	5	0	5	0	5
970 2500-2508-9993-520-20-5-0000-0000 ~	7,090.70	0.00%	9	0	9	0	9
971 2500-2508-9993-542-22-5-0000-0000 ~	48,084.01	0.01%	62	0	62	0	62
972 2500-2508-9993-544-22-5-0000-0000 ~	57,595.56	0.02%	74	0	74	0	75
974 2700-2701-1700-352-17-4-0000-0000 I	37,751.68	0.01%	49	0	49	0	49
976 2700-2701-1700-355-17-4-0000-0000 (	60,094.41	0.02%	78	0	78	0	78
977 2700-2701-1705-371-17-4-0000-0000 I	97,675.21	0.03%	126	0	126	0	127
978 2700-2701-1705-372-17-4-0000-0000 I	38,327.32	0.01%	50	0	50	0	50
979 2700-2701-1705-373-17-4-0000-0000 I	48,004.96	0.01%	62	0	62	0	62
980 2700-2701-1705-374-17-4-0000-0000 I	53,621.11	0.01%	69	0	69	0	69
981 2700-2701-1705-376-17-4-0000-0000 I	23,648.10	0.01%	31	0	31	0	31
982 2700-2701-1710-365-17-4-0000-0000 I	2,725.75	0.00%	4	0	4	0	4
983 2700-2701-1710-371-17-4-0000-0000 I	98,731.16	0.03%	128	0	128	0	128
984 2700-2701-1710-372-17-4-0000-0000 I	138,540.94	0.04%	179	0	179	1	180
985 2700-2701-1710-373-17-4-0000-0000 I	140,429.70	0.04%	181	0	181	1	182
986 2700-2701-1710-374-17-4-0000-0000 I	221,522.19	0.06%	286	0	286	1	287
987 2700-2701-1710-376-17-4-0000-0000 I	400.00	0.00%	1	0	1	0	1
989 2700-2701-9993-546-22-5-0000-0000 ~	20,564.80	0.01%	27	0	27	0	27
990 2700-2702-1700-350-17-4-0000-0000 I	31,548.27	0.01%	41	0	41	0	41
991 2700-2702-1700-352-17-4-0000-0000 I	16,917.50	0.00%	22	0	22	0	22
992 2700-2702-1700-355-17-4-0000-0000 (	14,075.11	0.00%	18	0	18	0	18
994 2700-2703-1710-364-17-4-0000-0000 (	31,097.84	0.01%	40	0	40	0	40
995 2700-2703-1710-371-17-4-0000-0000 I	39,239.89	0.01%	51	0	51	0	51
996 2700-2703-1710-372-17-4-0000-0000 I	81,766.68	0.02%	106	0	106	0	106
997 2700-2703-1710-373-17-4-0000-0000 I	163,066.48	0.04%	211	0	211	1	211
998 2700-2703-1710-374-17-4-0000-0000 I	82,944.12	0.02%	107	0	107	0	107
1,001 2700-2706-1700-353-17-4-0000-0000 I	17,195.10	0.00%	22	0	22	0	22
1,003 2700-2706-3200-653-32-1-0000-0000 I	500.00	0.00%	1	0	1	0	1
1,009 4100-4101-4120-770-41-0-0000-0000 :	9,369.25	0.00%	12	0	12	0	12
1,018 5200-5251-2204-545-22-5-0000-0000 (	10,451.45	0.00%	14	0	14	0	14
1,019 5200-5251-9993-542-22-5-0000-0000 ~	4,743.23	0.00%	6	0	6	0	6
1,020 5200-5251-9993-545-22-5-0000-0000 ~	229.24	0.00%	0	0	0	0	0

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Employee Benefits Allocations

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1,021 5200-5251-9993-546-22-5-0000-0000	3,933.00	0.00%	\$5	\$0	\$5	\$0	\$5
1,031 2500-2508-9993-545-22-5-0000-0000	105,155.80	0.03%	136	0	136	0	136
Subtotal	372,433,501.62	100.00%	481,138	0	481,138	1,452	482,590
Direct Bills					0		0
Total					\$481,138		\$482,590

Basis Units: Salaries by GL String
Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Employee Benefits	Total
3 1000-1001-0110-010-01-1-0000-0000 (	\$3,576	\$3,576
4 1000-1001-1010-030-10-1-0000-0000 (	1,279	1,279
5 1000-1001-1040-040-10-1-0000-0000 (	788	788
6 1000-1001-2101-050-21-1-0000-0000 I	1,364	1,364
7 1000-1001-1210-110-12-1-0000-0000 (	720	720
8 1000-1001-1210-111-12-1-0000-0000 I	53	53
9 1000-1001-1410-201-14-1-0000-0000 I	9,227	9,227
10 1000-1001-3020-580-30-1-0000-0000 I	744	744
11 1000-1001-3200-651-32-1-0000-0000 /	1,056	1,056
12 1000-1001-3200-652-32-1-0000-0000 ^	526	526
13 1000-1001-3200-653-32-1-0000-0000 I	700	700
14 1000-1001-3200-654-32-1-0000-0000 (	158	158
15 1000-1001-3200-655-32-1-0000-0000 I	1,266	1,266
16 1000-1001-3200-665-32-1-0000-0000 I	278	278
17 1000-1001-3401-700-34-1-0000-0000 I	746	746
18 1000-1001-3402-701-34-1-0000-0000 ^	387	387
19 1000-1001-3403-703-34-1-0000-0000 I	2,094	2,094
20 1000-1001-3403-704-34-1-0000-0000 (	51	51
21 1000-1001-3404-710-34-1-0000-0000 I	383	383
22 1000-1001-3405-720-34-1-0000-0000 I	390	390
23 1000-1001-3410-730-34-1-0000-0000 I	373	373
25 1000-1001-1050-045-10-1-0000-0000 (	304	304
26 1000-1001-1090-055-10-1-0000-0000 (	266	266
27 1000-1001-1100-060-11-1-0000-0000 I	391	391
29 1000-1001-1100-062-11-6-0000-0000 /	(0)	(0)
34 1000-1001-1510-250-15-2-0000-0000 (	1,127	1,127
35 1000-1001-1510-251-15-2-0000-0000 I	709	709
37 1000-1001-1520-255-15-2-0000-0000 I	9,241	9,241
38 1000-1001-1520-256-15-2-0000-0000 I	990	990
39 1000-1001-1520-257-15-2-0000-0000 I	1,052	1,052
40 1000-1001-1520-258-15-2-0000-0000 /	201	201
41 1000-1001-1520-259-15-2-0000-0000 ^	2,718	2,718
42 1000-1001-1520-260-15-2-0000-0000 /	819	819
43 1000-1001-1520-261-15-2-0000-0000 I	2,015	2,015
45 1000-1001-1520-263-15-2-0000-0000 \	604	604
46 1000-1001-1530-270-15-2-0000-0000 I	9,464	9,464
47 1000-1001-1530-271-15-2-0000-0000 I	10	10
48 1000-1001-1530-272-15-2-0000-0000 I	5,119	5,119
49 1000-1001-1540-275-15-2-0000-0000 S	24,603	24,603
51 1000-1001-1550-278-15-2-0000-0000 (	26,166	26,166
53 1000-1001-1600-300-16-3-0000-0000 /	403	403

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Employee Benefits	Total
54 1000-1001-1600-301-16-3-0000-0000 I	\$193	\$193
56 1000-1001-1600-303-16-3-0000-0000 I	661	661
58 1000-1001-1610-311-16-3-0000-0000 I	161	161
59 1000-1001-1610-312-16-3-0000-0000 S	350	350
60 1000-1001-1610-313-16-3-0000-0000 ^	604	604
61 1000-1001-1620-320-16-3-0000-0000 I	41,376	41,376
62 1000-1001-1620-323-16-3-0000-0000 I	1,113	1,113
63 1000-1001-1620-324-16-3-0000-0000 S	5	5
64 1000-1001-1620-325-16-3-0000-0000 I	0	0
65 1000-1001-1620-326-16-3-0000-0000 S	1	1
66 1000-1001-1620-327-16-3-0000-0000 I	1,596	1,596
67 1000-1001-1630-330-16-3-0000-0000 I	1,983	1,983
68 1000-1001-1640-335-16-3-0000-0000 I	3,296	3,296
69 1000-1001-1700-350-17-4-0000-0000 I	872	872
70 1000-1001-1701-355-17-4-0000-0000 C	3	3
71 1000-1001-1701-356-17-4-0000-0000 C	16	16
73 1000-1001-1705-365-17-4-0000-0000 I	1,269	1,269
74 1000-1001-1710-375-17-4-0000-0000 /	1,569	1,569
76 1000-1001-1730-381-17-4-0000-0000 C	56	56
77 1000-1001-1740-385-17-4-0000-0000 I	435	435
78 1000-1001-1740-386-17-4-0000-0000 I	1,103	1,103
81 1000-1001-1801-400-18-6-0000-0000 I	933	933
82 1000-1001-1901-431-19-6-0000-0000 /	394	394
83 1000-1001-1901-432-19-6-0000-0000 /	134	134
84 1000-1001-1901-433-19-6-0000-0000 I	206	206
85 1000-1001-1902-436-19-6-0000-0000 I	3,877	3,877
86 1000-1001-1902-437-19-6-0000-0000 I	3,820	3,820
87 1000-1001-1903-441-19-6-0000-0000 /	1,336	1,336
88 1000-1001-1903-442-19-6-0000-0000 C	3,362	3,362
90 1000-1001-1906-453-19-6-0000-0000 I	1,760	1,760
91 1000-1001-1906-454-19-6-0000-0000 I	0	0
92 1000-1001-1909-463-19-6-0000-0000 I	123	123
93 1000-1001-1910-470-19-1-0000-0000 I	2,273	2,273
94 1000-1001-2001-480-20-5-0000-0000 I	127	127
95 1000-1001-2001-481-20-5-0000-0000 /	69	69
102 1000-1001-2005-500-20-5-0000-0000 I	377	377
103 1000-1001-2005-501-20-5-0000-0000 ^	678	678
105 1000-1001-2005-503-20-5-0000-0000 ^	570	570
106 1000-1001-2005-504-20-5-0000-0000 ^	62	62
107 1000-1001-2010-511-20-5-0000-0000 S	322	322
108 1000-1001-2015-521-20-5-0000-0000 S	37	37

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Employee Benefits	Total
109 1000-1001-2015-522-20-5-0000-0000 I	\$160	\$160
111 1000-1001-2015-524-20-4-0000-0000 I	(1)	(1)
112 1000-1001-2020-531-20-5-0000-0000 S	125	125
113 1000-1001-2023-535-20-6-0000-0000 S	208	208
114 1000-1001-2024-536-20-5-0000-0000 C	1,199	1,199
115 1000-1001-3200-656-32-1-0000-0000 I	1,070	1,070
117 1000-1001-3200-662-32-1-0000-0000 C	464	464
127 1000-1001-9994-000-19-6-0000-0000 C	(0)	(0)
131 1000-1001-9995-000-15-2-0000-0000 C	583	583
132 1000-1001-9995-000-19-6-0000-0000 C	345	345
135 1000-1001-9999-000-17-4-0000-0000 C	251	251
136 1000-1001-9999-000-20-5-0000-0000 C	259	259
138 1000-1502-1906-450-19-6-0000-0000 I	0	0
140 1000-1601-2005-501-20-5-0000-0000 ^	0	0
141 1000-1601-2005-502-20-5-0000-0000 ^	1	1
143 1000-1601-2020-531-20-5-0000-0000 S	220	220
145 1000-1603-2001-482-20-5-0000-0000 J	1,617	1,617
149 1000-1603-2005-505-20-5-0000-0000 ^	659	659
150 1000-1603-2010-517-20-5-0000-0000 S	485	485
151 1000-1603-2015-525-20-5-0000-0000 I	494	494
152 1000-1603-2020-532-20-5-0000-0000 ^	188	188
158 1000-1801-1510-250-15-2-0000-0000 C	168	168
159 2000-2001-9995-000-19-4-0000-0000 C	73	73
160 2000-2001-9995-000-19-5-0000-0000 C	10	10
161 2000-2001-9995-000-19-6-0000-0000 C	663	663
171 2000-2023-1620-324-16-3-0000-0000 S	17	17
174 2000-2027-9999-000-20-5-0000-0000 C	322	322
176 2000-2029-1906-453-19-6-0000-0000 I	164	164
177 2000-2030-9995-000-19-6-0000-0000 C	28	28
178 2000-2031-9995-000-19-6-0000-0000 C	203	203
179 2000-2032-9995-000-19-6-0000-0000 C	51	51
181 2000-2036-9995-000-19-6-0000-0000 C	15	15
182 2000-2037-9995-000-19-6-0000-0000 C	70	70
186 2000-2040-9994-000-32-1-0000-0000 C	3	3
187 2000-2042-9995-000-19-6-0000-0000 C	11	11
189 2060-2061-9995-000-15-2-0000-0000 C	1,297	1,297
191 2060-2064-9999-000-20-5-0000-0000 C	2,391	2,391
193 2070-0000-3403-703-34-1-0000-0000 I	681	681
194 2070-2071-9995-000-15-2-0000-0000 C	461	461
196 2070-2073-1710-375-17-4-0000-0000 J	67	67
197 2070-2073-1730-381-17-4-0000-0000 C	66	66

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Employee Benefits	Total
198 2070-2073-9999-000-17-4-0000-0000 (	\$0	\$0
199 2070-2074-9999-000-20-5-0000-0000 (	707	707
203 2070-2079-9999-000-17-4-0000-0000 (	85	85
205 2100-2101-2020-531-20-5-0000-0000 (	1,468	1,468
209 2100-2102-2010-511-20-5-0000-0000 (	127	127
213 2100-2102-9999-000-20-5-0000-0000 (	9	9
214 2100-2103-2010-511-20-5-0000-0000 (	1,095	1,095
215 2100-2103-2015-521-20-5-0000-0000 (	555	555
219 2100-2103-9999-000-20-5-0000-0000 (	32	32
222 2100-2104-2010-511-20-5-0000-0000 (	618	618
225 2100-2104-9999-000-20-5-0000-0000 (	698	698
229 2300-2318-2060-541-20-5-0000-0000 I	0	0
230 2300-2319-2060-541-20-5-0000-0000 I	4	4
233 2300-2322-2060-541-20-5-0000-0000 I	2	2
234 2300-2323-2060-541-20-5-0000-0000 I	0	0
235 2300-2324-2060-541-20-5-0000-0000 I	3	3
236 2300-2325-2060-541-20-5-0000-0000 I	2	2
241 2400-2405-1580-290-15-2-0000-0000 (	250	250
242 2400-2408-9999-000-20-5-0000-0000 (	85	85
243 2400-2409-9999-000-20-5-0000-0000 (	103	103
244 2400-2417-1700-350-17-4-0000-0000 I	(1)	(1)
251 2400-2417-9999-000-17-4-0000-0000 (	63	63
252 2400-2418-9999-000-20-5-0000-0000 (	15	15
254 2400-2436-1540-275-15-2-0000-0000 (	3	3
255 2400-2436-1550-278-15-2-0000-0000 (	799	799
256 2400-2440-1710-375-17-4-0000-0000 /	72	72
257 2400-2441-2015-523-20-5-0000-0000 I	5	5
258 2400-2441-9999-000-20-5-0000-0000 (	33	33
260 2400-2446-2001-481-20-5-0000-0000 /	9	9
262 2400-2448-2024-536-20-5-0000-0000 (	4	4
263 2400-2448-9999-000-20-5-0000-0000 (	28	28
267 2500-2504-9999-000-20-5-0000-0000 (	403	403
268 2500-2506-2010-511-20-5-0000-0000 (	1,893	1,893
271 2500-2506-9999-000-20-5-0000-0000 (	12	12
273 2500-2508-2001-480-20-5-0000-0000 I	(2)	(2)
274 2500-2508-2001-481-20-5-0000-0000 /	50	50
281 2500-2508-2005-501-20-5-0000-0000 (	373	373
282 2500-2508-2005-502-20-5-0000-0000 (	714	714
283 2500-2508-2005-503-20-5-0000-0000 (	155	155
284 2500-2508-2005-504-20-5-0000-0000 (	116	116
285 2500-2508-2015-522-20-5-0000-0000 I	27	27

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Employee Benefits	Total
288 2500-2508-9993-000-20-5-0000-0000 `	\$0	\$0
290 2500-2508-9999-000-20-5-0000-0000 (	3	3
292 2500-2509-9999-000-20-5-0000-0000 (	29	29
293 2500-2510-9999-000-20-5-0000-0000 (	9	9
294 2500-2511-9999-000-20-5-0000-0000 (	2	2
295 2500-2512-9999-000-20-5-0000-0000 (	90	90
296 2500-2513-9999-000-20-5-0000-0000 (	112	112
297 2500-2515-9999-000-20-5-0000-0000 (	87	87
299 2500-2517-9999-000-20-5-0000-0000 (	185	185
301 2600-2601-9999-000-20-5-0000-0000 (	55	55
302 2600-2602-9999-000-20-5-0000-0000 (	438	438
303 2700-2701-1700-350-17-4-0000-0000 I	592	592
304 2700-2701-1705-365-17-4-0000-0000 I	525	525
305 2700-2701-1710-375-17-4-0000-0000 /	775	775
306 2700-2701-1730-381-17-4-0000-0000 (	111	111
308 2700-2701-1740-385-17-4-0000-0000 I	317	317
309 2700-2701-1740-386-17-4-0000-0000 I	1,152	1,152
312 2700-2701-9999-000-17-4-0000-0000 (	409	409
313 2700-2702-9999-000-17-4-0000-0000 (	178	178
314 2700-2703-1710-375-17-4-0000-0000 /	1,040	1,040
315 2700-2703-1730-381-17-4-0000-0000 (	47	47
316 2700-2703-1730-384-17-4-0000-0000 `	119	119
317 2700-2705-2015-522-20-5-0000-0000 I	279	279
318 2700-2706-3200-651-32-1-0000-0000 /	43	43
324 3000-3012-9999-000-20-5-0000-0000 (	21	21
326 3000-3016-9999-000-20-5-0000-0000 (	10	10
327 3000-3022-9999-000-10-1-0000-0000 (	2	2
330 3050-3506-2015-523-20-5-0000-0000 I	98	98
332 3050-3509-2015-523-20-5-0000-0000 I	1,079	1,079
334 3050-3517-2015-523-20-5-0000-0000 I	1,013	1,013
335 3050-3517-9999-000-20-5-0000-0000 (	41	41
337 3050-3521-2015-523-20-5-0000-0000 I	3	3
346 3100-3110-9999-000-17-4-0000-0000 (	4	4
348 3100-3111-9999-000-20-5-0000-0000 (	54	54
352 3100-3114-9999-000-20-5-0000-0000 (	55	55
368 3100-3143-9999-000-20-5-0000-0000 (	0	0
371 3100-3146-9999-000-20-5-0000-0000 (	58	58
376 4000-4001-4110-761-41-0-0000-0000 \	16,151	16,151
377 4000-4001-4115-765-41-0-0000-0000 \	996	996
378 4000-4001-4115-766-41-0-0000-0000 \	0	0
381 4000-4002-4115-765-41-0-0000-0000 \	567	567

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Employee Benefits	Total
382 4000-4005-4115-765-41-0-0000-0000 \	\$7	\$7
383 4000-4006-4115-765-41-0-0000-0000 \	6	6
384 4000-4007-4112-763-41-0-0000-0000 I	111	111
387 4000-4010-4115-765-41-0-0000-0000 \	245	245
389 4000-4011-4115-765-41-0-0000-0000 \	6	6
391 4000-4013-4115-765-41-0-0000-0000 \	0	0
423 4100-4101-4120-771-41-0-0000-0000 (	383	383
424 4100-4101-4120-772-41-0-0000-0000 I	159	159
425 4100-4101-4120-773-41-0-0000-0000 I	298	298
426 4100-4101-4120-774-41-0-0000-0000 :	8,148	8,148
427 4100-4101-4120-775-41-0-0000-0000 :	1	1
428 4100-4101-4120-776-41-0-0000-0000 I	1,166	1,166
429 4100-4101-4120-777-41-0-0000-0000 (	2,302	2,302
432 4100-4103-4125-786-41-0-0000-0000 I	14	14
433 4100-4104-4120-773-41-0-0000-0000 I	9	9
439 4150-4151-2010-512-20-5-0000-0000 :	1,353	1,353
440 4150-4151-2015-521-20-5-0000-0000 :	(2)	(2)
441 4150-4151-2015-522-20-5-0000-0000 I	2,271	2,271
444 4150-4151-4120-779-41-0-0000-0000 I	368	368
448 4200-4201-4301-831-43-0-0000-0000 I	924	924
449 4200-4201-4301-832-43-0-0000-0000 I	2,925	2,925
450 4200-4201-4301-833-43-0-0000-0000 I	2,460	2,460
451 4200-4201-4301-834-43-0-0000-0000 I	1,735	1,735
452 4200-4201-4301-835-43-0-0000-0000 /	160	160
453 4200-4201-4301-836-43-0-0000-0000 /	985	985
454 4200-4201-4301-837-43-0-0000-0000 /	594	594
455 4200-4201-4301-838-43-0-0000-0000 /	73	73
458 4200-4223-9999-870-43-0-0000-0000 /	153	153
460 4200-4223-9999-873-43-0-0000-0000 /	152	152
462 4200-4224-9999-871-43-0-0000-0000 /	40	40
463 4200-4225-4305-856-43-0-0000-0000 /	359	359
466 4200-4230-9999-871-43-0-0000-0000 /	176	176
467 4200-4281-4302-851-43-0-0000-0000 I	255	255
474 4500-4501-4135-792-41-0-0000-0000 :	539	539
475 4500-4501-4140-796-41-0-0000-0000 I	9,668	9,668
476 4500-4501-4140-797-41-0-0000-0000 I	1,763	1,763
477 4500-4501-4140-798-41-0-0000-0000 I	409	409
478 4500-4501-4140-799-41-0-0000-0000 \	4,361	4,361
479 4500-4501-4140-800-41-0-0000-0000 ^	159	159
480 4500-4501-4145-806-41-0-0000-0000 I	840	840
481 4500-4501-9994-000-41-0-0000-0000 (	29	29

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Employee Benefits	Total
495 4600-4602-4510-911-45-0-0000-0000 /	\$810	\$810
496 4600-4602-4510-912-45-0-0000-0000 /	13,973	13,973
500 4600-4602-4530-930-45-0-0000-0000 /	2,905	2,905
501 4600-4602-4540-940-45-0-0000-0000 /	166	166
502 4600-4602-4540-942-45-0-0000-0000 /	128	128
503 4600-4602-4540-943-45-0-0000-0000 /	52	52
510 4600-4604-4520-920-45-0-0000-0000 /	1,199	1,199
511 4600-4604-4520-921-45-0-0000-0000 /	4,297	4,297
512 4600-4604-4520-922-45-0-0000-0000 /	1,649	1,649
513 4600-4604-4530-930-45-0-0000-0000 /	665	665
515 4600-4604-4550-950-45-0-0000-0000 /	93	93
516 4600-4604-4550-952-45-0-0000-0000 /	281	281
517 4600-4604-4550-953-45-0-0000-0000 /	100	100
519 4600-4605-4510-912-45-0-0000-0000 /	2,043	2,043
520 4600-4609-9999-000-45-0-0000-0000 /	19	19
521 4610-0000-9999-000-45-0-0000-0000 /	53	53
522 4630-0000-9999-000-45-0-0000-0000 /	127	127
528 4680-4685-4510-912-45-0-0000-0000 /	10,086	10,086
529 4680-4685-4530-930-45-0-0000-0000 /	59	59
536 5000-5001-3014-575-30-0-0000-0000 /	7,784	7,784
538 5000-5002-3015-577-30-0-0000-0000 /	517	517
539 5000-5004-1100-068-11-1-0000-0000 /	2,362	2,362
541 5000-5011-3002-561-30-0-0000-0000 /	2,837	2,837
542 5000-5011-3002-568-30-0-0000-0000 /	892	892
545 5000-5013-3002-562-30-0-0000-0000 /	25	25
548 5000-5021-1220-130-12-1-0000-0000 /	153	153
549 5000-5031-3002-561-30-0-0000-0000 /	43	43
552 5000-5042-3101-600-31-0-0000-0000 /	1,382	1,382
553 5000-5042-3102-601-31-0-0000-0000 /	1,491	1,491
554 5000-5042-3103-603-31-0-0000-0000 /	3,620	3,620
555 5000-5042-3104-610-31-0-0000-0000 /	790	790
556 5000-5042-3111-625-31-0-0000-0000 /	1,114	1,114
564 5100-5101-3408-723-34-1-0000-0000 /	423	423
567 5100-5102-3407-722-34-1-0000-0000 /	1,160	1,160
569 5100-5111-1110-074-11-1-0000-0000 /	5,309	5,309
570 5100-5112-3407-721-34-1-0000-0000 /	495	495
572 5200-5207-3240-682-32-0-0000-0000 /	446	446
573 5200-5207-3240-683-32-0-0000-0000 /	1,780	1,780
574 5200-5207-3240-684-32-0-0000-0000 /	1,171	1,171
576 5200-5207-3240-686-32-0-0000-0000 /	841	841
579 5200-5251-4101-751-41-0-0000-0000 /	1,401	1,401

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Employee Benefits	Total
580 5200-5251-4101-752-41-0-0000-0000 I	\$1,811	\$1,811
583 5200-5253-4101-752-41-0-0000-0000 I	4	4
584 5200-5253-4101-753-41-0-0000-0000 I	101	101
585 5200-5253-4115-765-41-0-0000-0000 \	12	12
586 5200-5253-4125-787-41-0-0000-0000 :	2	2
598 1000-1001-1906-450-19-6-0000-0000 I	1,213	1,213
601 2000-2029-1100-061-11-6-0000-0000 I	3	3
608 3100-3137-9999-000-16-3-0000-0000 (	28	28
620 2100-2102-2010-513-20-5-0000-0000 /	(15)	(15)
621 2100-2103-2010-514-20-5-0000-0000 I	(3)	(3)
628 3000-3023-9999-000-16-3-0000-0000 (	14	14
632 1000-1001-1067-047-10-1-0000-0000 I	177	177
633 1000-1001-1068-048-10-1-0000-0000 :	187	187
635 1000-1001-1100-062-11-1-0000-0000 /	4	4
637 1000-1001-1210-112-12-1-0000-0000 (	6	6
639 1000-1001-1410-202-14-6-0000-0000 (	8,913	8,913
640 1000-1001-1530-265-15-2-0000-0000 :	14,320	14,320
641 1000-1001-1530-266-15-2-0000-0000 (	13,651	13,651
642 1000-1001-1530-267-15-2-0000-0000 :	13,034	13,034
643 1000-1001-1530-268-15-2-0000-0000 I	14,435	14,435
644 1000-1001-1530-269-15-2-0000-0000 I	13,106	13,106
645 1000-1001-1540-274-15-2-0000-0000 I	2,321	2,321
646 1000-1001-1540-285-15-2-0000-0000 I	2,832	2,832
647 1000-1001-1540-280-15-2-0000-0000 :	1,322	1,322
648 1000-1001-1550-281-15-2-0000-0000 (	2,331	2,331
649 1000-1001-1620-328-16-3-0000-0000 :	0	0
652 1000-1001-1910-470-19-6-0000-0000 I	24	24
653 1000-1001-2010-514-20-5-0000-0000 I	22	22
655 1000-1001-2201-494-22-5-0000-0000 (	15	15
656 1000-1001-2204-545-22-5-0000-0000 (	(3)	(3)
657 1000-1001-2205-546-22-5-0000-0000 :	4	4
659 1000-1001-3020-581-30-0-0000-0000 I	2	2
660 1000-1001-3020-581-30-1-0000-0000 I	192	192
661 1000-1001-3102-602-31-1-0000-0000 (	376	376
664 1000-1001-4120-776-41-6-0000-0000 I	625	625
674 2000-2023-1620-322-16-3-0000-0000 :	1,120	1,120
693 2000-2041-1540-275-15-2-0000-0000 :	14	14
696 2000-2041-1610-311-16-3-0000-0000 I	21	21
698 2000-2041-1620-320-16-3-0000-0000 I	71	71
702 2000-2041-1630-330-16-3-0000-0000 I	522	522
705 2000-2041-1906-450-19-6-0000-0000 I	31	31

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Employee Benefits	Total
707 2000-2041-4120-776-41-6-0000-0000 I	\$59	\$59
713 2000-2041-9999-000-17-4-0000-0000 C	143	143
714 2000-2041-9999-000-20-5-0000-0000 C	462	462
716 2000-2041-9999-275-15-2-0000-0000 C	28	28
719 2000-2041-9999-511-20-5-0000-0000 C	2,029	2,029
723 2060-0000-1903-441-19-6-0000-0000 J	2	2
725 2070-0000-1906-453-19-6-0000-0000 I	66	66
726 2070-2075-1410-202-14-6-0000-0000 C	71	71
727 2070-2082-1906-450-19-6-0000-0000 I	(0)	(0)
728 2070-2083-1906-450-19-6-0000-0000 I	(0)	(0)
729 2070-2084-1906-450-19-6-0000-0000 I	0	0
730 2070-2085-1906-450-19-6-0000-0000 I	0	0
736 2100-2102-2010-514-20-5-0000-0000 I	(9)	(9)
737 2100-2103-2010-513-20-5-0000-0000 J	130	130
738 2100-2104-2203-544-22-5-0000-0000 J	11	11
747 2500-2508-2202-543-22-5-0000-0000 J	261	261
749 2500-2508-2203-544-22-5-0000-0000 J	136	136
750 2500-2508-2204-545-22-5-0000-0000 C	39	39
752 2700-2701-1700-351-17-4-0000-0000 I	134	134
753 2700-2701-1701-355-17-4-0000-0000 C	8	8
754 2700-2701-2205-546-22-5-0000-0000 S	66	66
756 2700-2703-1700-350-17-4-0000-0000 I	14	14
758 2700-2705-4120-776-41-0-0000-0000 I	1	1
759 2700-2705-4120-776-41-4-0000-0000 I	306	306
762 2700-2705-9999-000-20-5-0000-0000 C	416	416
763 2700-2706-1700-350-17-4-0000-0000 I	57	57
766 3000-3024-9999-000-16-3-0000-0000 C	45	45
788 4030-4063-4115-765-41-0-0000-0000 J	16	16
797 4200-4223-9999-872-43-0-0000-0000 J	29	29
805 5000-5008-3001-550-30-0-0000-0000 C	1,483	1,483
813 5000-5014-9994-000-30-0-0000-0000 C	(0)	(0)
817 5000-5042-3106-618-31-0-0000-0000 C	557	557
819 5100-5111-1110-074-11-6-0000-0000 I	636	636
820 5200-5251-2202-542-22-5-0000-0000 I	120	120
821 5200-5251-2205-547-22-5-0000-0000 I	232	232
834 1000-1001-9999-016-01-1-0000-0000 C	0	0
836 2000-2046-9995-000-19-6-0000-0000 C	(8)	(8)
840 1000-1604-2201-494-22-5-0000-0000 C	2,068	2,068
841 1000-1001-1620-322-16-3-0000-0000 S	2	2
865 1000-1001-1120-062-11-1-0000-0000 J	(0)	(0)
866 1000-1001-1530-273-15-2-0000-0000 I	109	109

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Employee Benefits	Total
867 1000-1001-1700-351-17-4-0000-0000 I	\$219	\$219
868 1000-1001-1700-352-17-4-0000-0000 I	348	348
869 1000-1001-1700-353-17-4-0000-0000 I	225	225
870 1000-1001-1700-355-17-4-0000-0000 I	182	182
871 1000-1001-1705-371-17-4-0000-0000 I	146	146
872 1000-1001-1705-372-17-4-0000-0000 I	78	78
873 1000-1001-1705-373-17-4-0000-0000 I	44	44
874 1000-1001-1705-374-17-4-0000-0000 I	83	83
875 1000-1001-1705-376-17-4-0000-0000 I	544	544
877 1000-1001-1710-371-17-4-0000-0000 I	53	53
878 1000-1001-1710-372-17-4-0000-0000 I	339	339
879 1000-1001-1710-373-17-4-0000-0000 I	141	141
880 1000-1001-1710-374-17-4-0000-0000 I	342	342
885 1000-1001-2005-483-20-5-0000-0000 I	954	954
886 1000-1001-2005-492-20-5-0000-0000 I	608	608
887 1000-1001-2005-505-20-5-0000-0000 I	0	0
889 1000-1001-2203-544-22-5-0000-0000 I	0	0
891 1000-1001-2301-101-23-1-0000-0000 I	650	650
892 1000-1001-2302-102-23-1-0000-0000 I	816	816
893 1000-1001-2303-103-23-1-0000-0000 I	730	730
894 1000-1001-2304-104-23-1-0000-0000 I	291	291
900 1000-1001-4120-776-41-0-0000-0000 I	14	14
901 1000-1001-9993-480-20-5-0000-0000 I	8	8
902 1000-1001-9993-494-22-5-0000-0000 I	4	4
903 1000-1001-9993-544-22-5-0000-0000 I	1	1
904 1000-1001-9993-545-22-5-0000-0000 I	(29)	(29)
905 1000-1001-9993-546-22-5-0000-0000 I	6	6
908 1000-1001-9995-431-19-6-0000-0000 I	21	21
909 1000-1603-3200-652-32-1-0000-0000 I	1	1
910 2000-2001-9995-431-19-6-0000-0000 I	583	583
913 2000-2001-9999-000-17-4-0000-0000 I	27	27
914 2000-2001-9999-000-20-5-0000-0000 I	379	379
915 2000-2029-1906-451-19-6-0000-0000 I	3	3
917 2000-2031-9995-431-19-6-0000-0000 I	17	17
921 2000-2036-9995-450-19-6-0000-0000 I	10	10
926 2000-2041-2010-511-20-5-0000-0000 I	192	192
930 2000-2041-9999-000-16-3-0000-0000 I	1	1
931 2000-2046-9995-431-19-6-0000-0000 I	2	2
935 2060-2066-1620-320-16-3-0000-0000 I	4,005	4,005
936 2060-2066-1620-326-16-3-0000-0000 I	2,372	2,372
937 2070-2070-2201-494-22-5-0000-0000 I	52	52

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Employee Benefits	Total
938 2070-2070-2202-543-22-5-0000-0000 `	\$7	\$7
939 2070-2070-2203-544-22-5-0000-0000 `	20	20
940 2070-2070-2204-545-22-5-0000-0000 (	33	33
941 2070-2070-2205-546-22-5-0000-0000 :	65	65
942 2070-2070-4115-765-41-1-0000-0000 \	7	7
943 2070-2070-9993-494-22-5-0000-0000 `	8	8
944 2070-2070-9993-542-22-5-0000-0000 `	0	0
945 2070-2070-9993-544-22-5-0000-0000 `	8	8
946 2070-2070-9993-545-22-5-0000-0000 `	27	27
947 2070-2070-9993-546-22-5-0000-0000 `	14	14
948 2070-2070-9995-765-41-1-0000-0000 (	3	3
949 2070-2070-9995-792-41-1-0000-0000 (	9	9
950 2070-2070-9999-000-20-5-0000-0000 (	33	33
951 2070-2073-1710-364-17-4-0000-0000 (	7	7
957 2070-2094-1801-400-18-6-0000-0000 I	3	3
960 2100-2101-9993-531-20-5-0000-0000 `	14	14
961 2100-2103-9993-511-20-5-0000-0000 `	80	80
962 2100-2104-2010-514-20-5-0000-0000 I	680	680
963 2100-2104-9993-544-22-5-0000-0000 `	1	1
966 2500-2508-2005-486-20-5-0000-0000 :	44	44
969 2500-2508-9993-494-22-5-0000-0000 `	5	5
970 2500-2508-9993-520-20-5-0000-0000 `	9	9
971 2500-2508-9993-542-22-5-0000-0000 `	62	62
972 2500-2508-9993-544-22-5-0000-0000 `	75	75
974 2700-2701-1700-352-17-4-0000-0000 I	49	49
976 2700-2701-1700-355-17-4-0000-0000 (	78	78
977 2700-2701-1705-371-17-4-0000-0000 I	127	127
978 2700-2701-1705-372-17-4-0000-0000 I	50	50
979 2700-2701-1705-373-17-4-0000-0000 I	62	62
980 2700-2701-1705-374-17-4-0000-0000 I	69	69
981 2700-2701-1705-376-17-4-0000-0000 I	31	31
982 2700-2701-1710-365-17-4-0000-0000 I	4	4
983 2700-2701-1710-371-17-4-0000-0000 I	128	128
984 2700-2701-1710-372-17-4-0000-0000 I	180	180
985 2700-2701-1710-373-17-4-0000-0000 I	182	182
986 2700-2701-1710-374-17-4-0000-0000 I	287	287
987 2700-2701-1710-376-17-4-0000-0000 I	1	1
989 2700-2701-9993-546-22-5-0000-0000 `	27	27
990 2700-2702-1700-350-17-4-0000-0000 I	41	41
991 2700-2702-1700-352-17-4-0000-0000 I	22	22
992 2700-2702-1700-355-17-4-0000-0000 (	18	18

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:23 1000-1001-3410-730-34-1-0000-0000 Employee Benefits

Department	Employee Benefits	Total
994 2700-2703-1710-364-17-4-0000-0000 (	\$40	\$40
995 2700-2703-1710-371-17-4-0000-0000 I	51	51
996 2700-2703-1710-372-17-4-0000-0000 I	106	106
997 2700-2703-1710-373-17-4-0000-0000 I	211	211
998 2700-2703-1710-374-17-4-0000-0000 I	107	107
1,001 2700-2706-1700-353-17-4-0000-0000 I	22	22
1,003 2700-2706-3200-653-32-1-0000-0000 I	1	1
1,009 4100-4101-4120-770-41-0-0000-0000 (	12	12
1,018 5200-5251-2204-545-22-5-0000-0000 (	14	14
1,019 5200-5251-9993-542-22-5-0000-0000 ^	6	6
1,020 5200-5251-9993-545-22-5-0000-0000 ^	0	0
1,021 5200-5251-9993-546-22-5-0000-0000 ^	5	5
1,031 2500-2508-9993-545-22-5-0000-0000 ^	136	136
Total	<u>\$482,590</u>	<u>\$482,590</u>

**4200-4225-4305-856-43-0-0000-0000 Airports Projects Admin
Nature and Extent of Services**

The Airports Department is charged with the development, maintenance and operation of both airports owned by the City. Fresno Yosemite International Airport (FYI) is the region's primary airport for commercial passenger and cargo service. Fresno Chandler Airport (FCH) serves the area's general aviation community. These airports are vital components in both the nation's air transportation infrastructure and the community's economic growth.

- **Airports Projects Admin** - have been allocated based on Time Card Expenditure Percentages

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:463 4200-4225-4305-856-43-0-0000-0000 Airports Projects Administratr

Description		Amount	General Admin	Airports Projects Admin
Personnel Costs				
Salaries	S1	253,724	0	253,724
Salary % Split			.00%	100.00%
Benefits	S	101,354	0	101,354
Subtotal - Personnel Costs		355,078	0	355,078
Services & Supplies Cost				
653403 Live Scan Service	S	32	0	32
654411 Space Rentals	S	9,114	0	9,114
655501 Printing & Binding--O/S Vendor	S	125	0	125
655801 Training	S	1,196	0	1,196
655804 Misc. Subsistence Expense	S	174	0	174
656107 Office Supplies	S	418	0	418
656116 Materials & Parts--Equipment	S	24	0	24
658005 Miscellaneous Expenditures	S	35	0	35
658017 Subscriptions & Publications	S	450	0	450
658039 Recruitments	S	2,415	0	2,415
859102 City Attorney Charges	S	2,310	0	2,310
859105 Purchasing - Variable Charge	S	102	0	102
859112 Var Interdept Reimb To Enterp	S	108	0	108
859201 Cost Allocation Plan Charges	S	262,700	0	262,700
859306 Chgs For Msngr/Mail/Copier S	S	111	0	111
859322 Fleet Services Charge	S	1,167	0	1,167
859325 Fleet Fuel Charges	S	1,482	0	1,482
859331 Charges For Telephone Servic	S	9,613	0	9,613
859333 10C and 10X Charges	S	10,023	0	10,023
859334 Info Systems Service Charge	S	38,300	0	38,300
859335 Info Systems Equip Charge	S	28,100	0	28,100
859336 ERP Replacement Charge	S	4,300	0	4,300
859337 Network Replacement Charge	S	10,700	0	10,700

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

A. Department Costs

Dept:463 4200-4225-4305-856-43-0-0000-0000 Airports Projects Administratr

Description	Amount	General Admin	Airports Projects Admin
859338 Replacement/Leased Computer S	13,400	0	13,400
Subtotal - Services & Supplies	396,398	0	396,398
Department Cost Total	751,476	0	751,476
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	751,476	0	751,476
General Admin Distribution		0	0
Grand Total	<u>\$751,476</u>		<u>\$751,476</u>

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:463 4200-4225-4305-856-43-0-0000-0000 Airports Projects Administratr

Department	First Incoming	Second Incoming	Airports Projects Admin
5 Management Services	\$305	\$71	\$376
5 Management of Staff	427	100	527
Subtotal - 1000-1001-1040-040-10-1-00	732	172	904
6 City Budget	810	41	852
Subtotal - 1000-1001-2101-050-21-1-00	810	41	852
8 Records Management	46	1	47
Subtotal - 1000-1001-1210-111-12-1-00	46	1	47
9 3 Year Average	49,792	599	50,391
Subtotal - 1000-1001-1410-201-14-1-00	49,792	599	50,391
11 Accounting - JE's	863	186	1,049
11 Accounting - Vouchers	35	8	43
Subtotal - 1000-1001-3200-651-32-1-00	898	194	1,092
12 Treasury	220	51	271
Subtotal - 1000-1001-3200-652-32-1-00	220	51	271
13 Payroll	1,992	497	2,489
Subtotal - 1000-1001-3200-653-32-1-00	1,992	497	2,489
16 Citywide Audit	223	3	225
Subtotal - 1000-1001-3200-665-32-1-00	223	3	225
17 Personnel Services	976	11	988
Subtotal - 1000-1001-3401-700-34-1-00	976	11	988
18 Training	357	3	361
Subtotal - 1000-1001-3402-701-34-1-00	357	3	361
19 Employment Services	1,936	17	1,953
Subtotal - 1000-1001-3403-703-34-1-00	1,936	17	1,953
20 Civil Service Board	89	1	89

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

B. Incoming Costs - (Default Spread Salary%)

Dept:463 4200-4225-4305-856-43-0-0000-0000 Airports Projects Administratr

Department	First Incoming	Second Incoming	Airports Projects Admin
Subtotal - 1000-1001-3403-704-34-1-00	\$89	\$1	\$89
21 Employer/Employee Relations	559	3	562
Subtotal - 1000-1001-3404-710-34-1-00	559	3	562
22 Loss Control	321	1	322
Subtotal - 1000-1001-3405-720-34-1-00	321	1	322
23 Employee Benefits	358	1	359
Subtotal - 1000-1001-3410-730-34-1-00	358	1	359
Total Incoming	59,310	1,594	60,904
C. Total Allocated		\$812,379	\$812,379
			100.00%

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Airports Projects Admin Allocations

Dept:463 4200-4225-4305-856-43-0-0000-0000 Airports Projects Administratr

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
458 4200-4223-9999-870-43-0-0000-0000 /	30.31	30.31%	\$245,709	\$0	\$245,709	\$483	\$246,192
460 4200-4223-9999-873-43-0-0000-0000 /	29.43	29.43%	238,590	0	238,590	469	239,059
462 4200-4224-9999-871-43-0-0000-0000 /	5.32	5.32%	43,118	0	43,118	85	43,202
466 4200-4230-9999-871-43-0-0000-0000 /	29.69	29.69%	240,755	0	240,755	473	241,228
797 4200-4223-9999-872-43-0-0000-0000 /	5.26	5.26%	42,615	0	42,615	84	42,699
Subtotal	100.00	100.00%	810,786	0	810,786	1,594	812,379
Direct Bills					0		0
Total					\$810,786		\$812,379

Basis Units: Time Card Expenditure Percentages

Source:

City of Fresno
2 CFR Part 200 Cost Allocation Plan

2023-2024 Actuals
2/14/2025

Allocation Summary

Dept:463 4200-4225-4305-856-43-0-0000-0000 Airports Projects Administratr

Department	Airports Projects Admin	Total
458 4200-4223-9999-870-43-0-0000-0000 /	\$246,192	\$246,192
460 4200-4223-9999-873-43-0-0000-0000 /	239,059	239,059
462 4200-4224-9999-871-43-0-0000-0000 /	43,202	43,202
466 4200-4230-9999-871-43-0-0000-0000 /	241,228	241,228
797 4200-4223-9999-872-43-0-0000-0000 /	42,699	42,699
Total	\$812,379	\$812,379