

STANDARD AGREEMENT - AMENDMENT

STD 213A (Rev. 4/2020)

AGREEMENT NUMBER

AMENDMENT NUMBER

Purchasing Authority Number

 CHECK HERE IF ADDITIONAL PAGES ARE ATTACHED **356** PAGES

20-ESGCV1-00025

1

1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

CONTRACTOR NAME

County of Fresno

2. The term of this Agreement is:

START DATE

February 02, 2021

THROUGH END DATE

September 30, 2022

3. The maximum amount of this Agreement after this Amendment is:

\$2,520,100.00

4. The parties mutually agree to this amendment as follows. All actions noted below are by this reference made a part of the Agreement and incorporated herein:

Add ESG-CV Round 2 funding in the amount of \$1,512,000.00 Exhibits A, B, and D from the original ESG-CV Standard Agreement are replaced and superseded by the attached Exhibits A, B, and D in this Amendment. The original Exhibits A, B, and D have no further force and effect. Add Exhibit F (Contractor's ESG-CV Round 2 Application). This Standard Agreement, including Amendment 1 documents, now encompasses, governs, and restricts ESG-CV funding from the ESG-CV NOFA dated June 1, 2020 (Round 1) and the ESG-CV NOFA dated October 2, 2020 (Round 2).

All other terms and conditions shall remain the same.

IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.

CONTRACTOR

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership, etc.)

County of Fresno

CONTRACTOR BUSINESS ADDRESS

P.O. Box 24055

ATTEST:

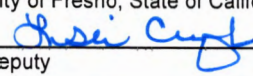
PRINTED NAME OF PERSON SIGNING

Steve Brandau

BERNICE E. SEIDEL

Clerk of the Board of Supervisors
County of Fresno, State of California

CONTRACTOR AUTHORIZED SIGNATURE

By 
Deputy

CITY

Fresno

STATE

CA

ZIP

93779

TITLE

Chairman of the Board of Supervisors

DATE SIGNED

July 13, 2021

STATE OF CALIFORNIA

CONTRACTING AGENCY NAME

Department of Housing and Community Development

CONTRACTING AGENCY ADDRESS

2020 W. El Camino Ave., Suite 130

CITY

Sacramento

STATE

CA

ZIP

95833

PRINTED NAME OF PERSON SIGNING

Shaun Singh

TITLE

Contracts Manager, Business & Contract Services

CONTRACTING AGENCY AUTHORIZED SIGNATURE



DATE SIGNED

7/22/2021

CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL

EXEMPTION (If Applicable)

Exempt per; SCM Vol. 1 4.04.A.3 (DGS memo dated 6/12/1981)

EXHIBIT A

AUTHORITY, PURPOSE AND SCOPE OF WORK

1. Authority & Purpose

This Standard Agreement (hereinafter "Agreement") will provide official notification of the conditional reservation of funds under the State of California's administration of the federal CARES Act Emergency Solutions Grants Program Allocation (hereinafter, "ESG-CV" or the "Program") by the Department of Housing and Community Development (hereinafter the "Department" or "HCD") pursuant to the provisions of the 2020 Federally enacted Coronavirus Aid, Relief, and Economic Security Act, Title XII, Homeless Assistance Grants Section (hereinafter, "CARES Act") and any HUD Notices or waivers including the HUD Mega-Waiver dated April 1, 2020 and HUD CPD Notice-20-08 dated September 1, 2020 and, where not superseded by the CARES Act, pursuant to the provisions of 42 USC 11371 – 42 USC 11378, ("Federal Statutes"), 24 CFR Part 576, ("Federal Regulations") all as shall be amended from time to time.

HCD receives federal funds for ESG-CV from the United States Department of Housing and Urban Development (HUD). In accepting this conditional reservation of funds, Contractor (sometimes referred to herein as "Grantee," "Administrative Entity," "Applicant," or "Continuum of Care") agrees to comply with the terms and conditions of this Agreement, which relates to the ESG-CV Notice of Funding Availability (NOFA) dated June 1, 2020 (Round 1) and the ESG-CV NOFA dated October 2, 2020 (Round 2) under which the Contractor applied, the representations contained in the Contractor's Application for the ESG-CV funding allocations, and the requirements of the authorities cited above. Any and all changes made to the submitted and awarded Application after this Agreement is executed must receive prior written approval from the Department.

2. Scope of Work

- A. Contractor shall perform the Scope of Work ("Work") required as described in this Agreement and in the Application, which is on file electronically with the Department and which is incorporated herein by reference. Contractor shall be responsible for ensuring its selected homeless service providers perform the Work set forth in Exhibit E of this Agreement. All written materials or alterations submitted as addenda to the original Application and which are approved in writing by the Department are hereby incorporated as part of the Application. The Department reserves the right to require the Grantee to modify any or all parts of the Application in order to comply with ESG-CV requirements. The Department reserves the right to monitor all Work to be performed by the Grantee, its contractors, and subgrantees in relation to this Agreement. Any proposed revision to the Scope of Work must be submitted in writing for review and approval by the Department and may require an amendment to this Agreement. Approval shall not be presumed unless such approval is made by the Department in writing.

Program Name: Emergency Solutions Grants Program (ESG) (under CARES Act – ESG-CV)
NOFA Dates: 6/1/2020, 10/02/2020
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Prep. Date: 4/15/2020, Amended 10/28/2020

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- B. Contractor shall perform the Work, only in the areas as identified, and in accordance with the approved ESG-CV Application and as required by Federal ESG requirements at 24 CFR Section 576. Contractor's selected homeless service providers shall provide services in the areas identified in the application/award recommendation package submitted to the Department. Services shall be provided by the Contractor and the Contractor's funded subrecipients for at least the term of the ESG-CV grant. For the purposes of performing the Scope of Work, the Department agrees to provide the amount(s) identified in Exhibit F. Unless amended in writing, the Department shall not be liable for any costs in excess of the total approved budget. The Department shall not, under any conditions, be liable for any unauthorized or ineligible costs or activities.

3. Duplication of Benefits

A Duplication of Benefit (DOB) occurs when a program beneficiary receives assistance from multiple funding sources totaling an amount that exceeds the need for a particular funding need. The duplication is the amount of assistance provided in excess of the need. It is the Department's responsibility to ensure that each ESG-CV activity provides assistance only to the extent that the recipient's project's funding need(s) has not been met by another funding source.

Section 312 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act) prohibits federal agencies from providing assistance to any "person, business concern, or other entity" for any loss for which the entity has already received financial assistance from another source (See: 42 USC § 5155(a)). The Federal Register Notice, published on November 16, 2011 (Docket No. FR-5582-N-01), requires adequate policies and procedures in place to prevent a DOB and provide for the recapture of funds, if necessary.

Applicants will be required to complete DOB documentation with application. Recipients will be required to continue to report on DOB during the expenditure period for the ESG-CV funds. Applicants will be required to prepare DOB policies and procedures including a policy for funds recapture to be included in written standards.

4. Effective Date and Commencement of Work

This Agreement was effective upon the date of the Department representative's signature on page one of the fully executed Standard Agreement, STD 213, (the "Effective Date"). However, the Standard Agreement is being modified per this Standard Agreement Amendment (STD 213A) which is effective upon the date of the Department's representative's signature on page one of STD 213A. Per the CARES Act, contractors may request reimbursement for allowable costs incurred to prevent, prepare for, and respond to coronavirus including costs that are incurred, including costs incurred prior to award letter and prior to the date of the enactment of the CARES Act. In addition, no activity funds shall be incurred until any required environmental review process has been completed, if required under 24 CFR 50, except as exempted by the

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CARES Act as it relates to temporary emergency shelters. Contractor agrees that the Work shall be completed by the expenditure date specified in Exhibit A, Paragraph 5.

- A. Contractor must obligate all funds within one hundred and twenty (120) days from the date of the award notification letter for each of the two rounds of funding. "Obligate" means that the Contractor has placed orders, awarded contracts, received services, or entered similar transactions that require payment from the grant amount. In the case of an award made to a general purpose local government that subcontracts with private nonprofit organizations via letters of awards and Service Provider Agreements, the subcontractors are subject to obligate the funds within one hundred and twenty (120) days from the date of the award notification letter received by the general purpose local government.
- B. Contractor agrees to provide documentation satisfactory to the Department evidencing the obligation of ESG-CV funds within one hundred and twenty (120) days from the date the Department made each of the two rounds of grant funding available to the Contractor. If the Contractor fails to provide such documentation, the Department may disencumber any portion of the amount authorized by this Agreement with a fourteen (14) day written notification.
- C. Contractor and its subcontractors agree that the Work shall be completed by the expenditure date specified in Exhibit A, Section 5 and that the Work will be provided for the full term of this Agreement.

5. Term of Agreement and Performance Milestones

- A. This Agreement will expire on: September 30, 2022
- B. All Program funds shall be expended by: July 30, 2022
- C. All Final Funds Requests shall be submitted to the Department within thirty (30) days after the expenditure deadline.
- D. Reimbursements will not be made after this Agreement expires.
- E. Expenditure Milestone Expectations
 - a. In accordance with HUD's expenditure deadlines included in the CPD-20-08 ESG-CV Notice, Grantee must meet the following expenditure deadlines for ESG-CV funding. Should the Grantee not meet the following expenditure requirements, the Department in its sole and absolute discretion reserves the right to recapture any unspent ESG-CV awarded funds up to the maximum amount listed below. The Department also reserves the right in its sole and absolute discretion to mandate a

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corrective action or remediation plan to ensure future timely expenditure of ESG-CV funds.

Percentage of ESG-CV Award	Expenditure Deadline	Maximum Recapture (as a percentage of total award)
20%	July 31, 2021	20%
40%	September 30, 2021	40%
60%	November 30, 2021	60%
80%	January 31, 2022	80%

6. Scope of Work Revisions and Amendments

A. Contract Revisions: Adjustments to the Scope of Work that do not require an increase or reduction of activity scope, or a change in the type of beneficiaries assisted may be completed as a Contract Revision. Contract Revisions must be approved by the Department in writing prior to implementation. If approved, Contract Revisions shall automatically be deemed a part of, and incorporated into, this Agreement. Approval shall be provided either through the online grant management system, or in writing, as appropriate. Contract Revisions shall include but not be limited to:

- 1) Budget revisions which do not change the total award amount.

7. ESG Program Contract Management

A. Department Contract Manager: For purposes of this Agreement, the ESG Program Contract Manager for the Department is the Program Manager of the ESG Program in the Division of Financial Assistance, or such person’s designee. Written communication regarding this Agreement shall be directed to the ESG Program Representative at the following address:

Department of Housing and Community Development
 Division of Financial Assistance, Federal Programs Branch
 Emergency Solutions Grants Program Representative
 2020 West El Camino Ave, Suite 200
 Sacramento, California 95822
 Email: ESG@hcd.ca.gov

B. Contract Management: Day-to-day administration of this Agreement shall take place through the online grant management system, including, but not limited, to:

- 1) Requests for Funds Forms;
- 2) Budget Revision Forms;

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- 3) Annual Reports;
 - 4) Submittal of any and all requested supporting documentation;
 - 5) Standard Agreement Revisions (non-material contract changes); and,
 - 6) Standard Agreement Amendments (material contract changes).
- C. Grantee Contract Administrator: The Grantee's Contract Administrator (must be a Grantee employee) as identified in Exhibit E, Profile. Unless otherwise informed, any notice, report, or other communication required by this Agreement shall be directed to the Grantee's Contract Administrator at the contact information identified in Exhibit E, Profile. Written communication shall be directed to the Grantee's Contract Administrator as identified in the Grantee Profile as referenced in Exhibit E.

8. **Capacity to Contract**

Contractor has the capacity and authority to fulfill the obligations required of it hereunder and nothing prohibits or restricts the right or ability of Contractor to carry out the terms hereof.

9. **Authority to Execute**

Each Party executing this Agreement represents that it is authorized to execute this Agreement. Each person executing this Agreement on behalf of an entity, other than an individual executing this Agreement on his or her own behalf, represents that he or she is authorized to execute this Agreement on behalf of said entity.

EXHIBIT B

BUDGET DETAIL AND PAYMENT PROVISIONS

1. Budget

Budget Detail: ESG-CV funds shall be used for the activities as detailed in Exhibit F of this Agreement, and as described under federal ESG regulations at 24 CFR Part 576, Subpart B – Program Components and Eligible Activities, the CARES Act, Title XII, Homeless Assistance Section, and as subject to any notices and waivers issued including the HUD Mega-Waiver issued April 1, 2020 and HUD CPD Notice-20-08 dated September 1, 2020.

2. Availability of Funds

The Department's provision of funding to Contractor pursuant to this Agreement is contingent on the continued availability of ESG-CV funds and continued federal authorization for ESG-CV activities, as well as the conditions set forth in Exhibit D, Section 3. The Department's provision of funding is subject to amendment or termination due to lack of funds or proper authorization. This Agreement is subject to written modification or termination, as necessary, by the Department in accordance with requirements contained in any future state or federal legislation and/or state or federal regulations. All other modifications must be in written form and approved by both parties.

3. Method of Payment

Payments to Contractor shall be made on a reimbursement basis with the exception that a Contractor may request an operating advance of \$5,000.00 or thirty (30) days working capital, whichever is greater. A request for an operating advance must be received by the Department within sixty (60) days of the Effective Date of this Agreement. To receive payment for the Work performed, or to receive an operating advance, the Contractor must submit, on forms provided by the Department, a duly executed ESG-CV Request for Funds (RFF). The Contractor shall submit all RFFs to the Department, as referenced in Exhibit A, Section 7 via the online eCivis Grants Network portal. Each RFF must also be accompanied by a completed Detailed Expense Report (DER) as provided by the Department. The Department shall not authorize payments unless it determines that the Work has been performed in compliance with the terms of this Agreement. Contractor shall not receive an operating advance or be reimbursed for expenditures incurred prior to the Effective Date of this Agreement, unless otherwise approved by the Department pursuant to Exhibit D, Paragraph 11A. Reimbursements will not be made after this Agreement expires.

All requests for disbursement shall include expenditure detail. Contractor also certifies that detailed supporting documentation verifying each expenditure is available and shall be retained by the Contractor for three (3) years after the Department closes its HUD grant.

NOTE: Record retention is based on the Department's HUD closing date; NOT three (3) years

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from this Agreement expiration. The retention requirement can extend beyond three (3) years after this Agreement expires. Therefore, the Contractor must contact the Department for the specific record retention date for this Agreement.

Contractor shall not be reimbursed for expenditures incurred after the expiration date of this Agreement, as set forth in Exhibit A, Section 5.

4. **Budget Changes**

After the Effective Date of this Agreement, no changes shall be made to the program budget, funded homeless service providers, or eligible activities without prior written approval from the Department. Any changes to this Agreement must be made in writing and approved by both the Department and the Contractor. The proposed change/s must be consistent with 24 CFR 576.

Contractor agrees to notify the Department in writing of any line item changes to the budget needed for the Department to update the federal Integrated Disbursement and Information System (IDIS).

5. **Ineligible Costs**

- A. ESG-CV funds shall not be used for costs associated with activities in violation of any law or for any activities considered ineligible per 24 CFR 576. The Department reserves the right to request additional information and clarification to determine the reasonableness and eligibility of all costs to be paid with ESG-CV funds made available by this Agreement. If Contractor or its funded subrecipients use ESG-CV funds for the costs of ineligible activities, Contractor shall be required to reimburse these funds to the Department immediately. Further, Contractor shall be prohibited from applying to the Department for subsequent ESG funds until the Department is fully reimbursed.
- B. An expenditure which is not authorized by this Agreement, or which cannot be adequately documented, shall be disallowed and must be immediately reimbursed to the Department or its designee, by the Contractor. Expenditures for work, not described in Exhibit A or Paragraph 1 above, shall be deemed authorized only if the performance of such work is approved in writing by the Department prior to the commencement of such work.
- C. The Department, at its sole and reasonable discretion, shall make the final determination regarding the allowability of expenditures.

6. **Indirect Costs**

Contractor and/or subcontractors will allow their providers to seek reimbursement for indirect costs. The applicant must:

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- A. Comply with all OMB requirements and standards including 2 CFR 200.403, 200.415, and Part 200 Appendix 4;
- B. Certify that any providers seeking reimbursement for indirect costs at the de minimis rate do not meet the definition of a major nonprofit organization as defined by OMB 2 CFR 200.414; and,
- C. Maintain records including evidence of the Modified Total Direct Cost (MTDC), per 2 CFR § 200.68 calculations, indirect cost limits, and supporting documentation for actual direct cost billing.

General Terms and Conditions (GTC 04/2017)

EXHIBIT C

1. APPROVAL: This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. Contractor may not commence performance until such approval has been obtained.
2. AMENDMENT: No amendment or variation of the terms of this Agreement shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or Agreement not incorporated in the Agreement is binding on any of the parties.
3. ASSIGNMENT: This Agreement is not assignable by the Contractor, either in whole or in part, without the consent of the State in the form of a formal written amendment.
4. AUDIT: Contractor agrees that the awarding department, the Department of General Services, the Bureau of State Audits, or their designated representative shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this Agreement. Contractor agrees to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is stipulated. Contractor agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, Contractor agrees to include a similar right of the State to audit records and interview staff in any subcontract related to performance of this Agreement. (Gov. Code §8546.7, Pub. Contract Code §10115 et seq., CCR Title 2, Section 1896).
5. INDEMNIFICATION: Contractor agrees to indemnify, defend and save harmless the State, its officers, agents and employees from any and all claims and losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers, and any other person, firm or corporation furnishing or supplying work services, materials, or supplies in connection with the performance of this Agreement, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by Contractor in the performance of this Agreement.
6. DISPUTES: Contractor shall continue with the responsibilities under this Agreement during any dispute.
7. TERMINATION FOR CAUSE: The State may terminate this Agreement and be relieved of any payments should the Contractor fail to perform the requirements of this Agreement at the time and in the manner herein provided. In the event of such termination the State may proceed with the work in any manner deemed proper by the State. All costs to the State shall be deducted from any sum due the Contractor under this Agreement and the balance, if any, shall be paid to the Contractor upon demand.

8. INDEPENDENT CONTRACTOR: Contractor, and the agents and employees of Contractor, in the performance of this Agreement, shall act in an independent capacity and not as officers or employees or agents of the State.
9. RECYCLING CERTIFICATION: The Contractor shall certify in writing under penalty of perjury, the minimum, if not exact, percentage of post-consumer material as defined in the Public Contract Code Section 12200, in products, materials, goods, or supplies offered or sold to the State regardless of whether the product meets the requirements of Public Contract Code Section 12209. With respect to printer or duplication cartridges that comply with the requirements of Section 12156(e), the certification required by this subdivision shall specify that the cartridges so comply (Pub. Contract Code §12205).
10. NON-DISCRIMINATION CLAUSE: During the performance of this Agreement, Contractor and its subcontractors shall not deny the contract's benefits to any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status, nor shall they discriminate unlawfully against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. Contractor shall insure that the evaluation and treatment of employees and applicants for employment are free of such discrimination. Contractor and subcontractors shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12900 et seq.), the regulations promulgated thereunder (Cal. Code Regs., tit. 2, §11000 et seq.), the provisions of Article 9.5, Chapter 1, Part 1, Division 3, Title 2 of the Government Code (Gov. Code §§11135-11139.5), and the regulations or standards adopted by the awarding state agency to implement such article. Contractor shall permit access by representatives of the Department of Fair Employment and Housing and the awarding state agency upon reasonable notice at any time during the normal business hours, but in no case less than 24 hours' notice, to such of its books, records, accounts, and all other sources of information and its facilities as said Department or Agency shall require to ascertain compliance with this clause. Contractor and its subcontractors shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreement. (See Cal. Code Regs., tit. 2, §11105.)

Contractor shall include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under the Agreement.

11. CERTIFICATION CLAUSES: The CONTRACTOR CERTIFICATION CLAUSES contained in the document CCC 04/2017 are hereby incorporated by reference and made a part of this Agreement by this reference as if attached hereto.
12. TIMELINESS: Time is of the essence in this Agreement.

13. COMPENSATION: The consideration to be paid Contractor, as provided herein, shall be in compensation for all of Contractor's expenses incurred in the performance hereof, including travel, per diem, and taxes, unless otherwise expressly so provided.
14. GOVERNING LAW: This contract is governed by and shall be interpreted in accordance with the laws of the State of California.
15. ANTITRUST CLAIMS: The Contractor by signing this agreement hereby certifies that if these services or goods are obtained by means of a competitive bid, the Contractor shall comply with the requirements of the Government Codes Sections set out below.
 - a. The Government Code Chapter on Antitrust claims contains the following definitions:
 - 1) "Public purchase" means a purchase by means of competitive bids of goods, services, or materials by the State or any of its political subdivisions or public agencies on whose behalf the Attorney General may bring an action pursuant to subdivision (c) of Section 16750 of the Business and Professions Code.
 - 2) "Public purchasing body" means the State or the subdivision or agency making a public purchase. Government Code Section 4550.
 - b. In submitting a bid to a public purchasing body, the bidder offers and agrees that if the bid is accepted, it will assign to the purchasing body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, materials, or services by the bidder for sale to the purchasing body pursuant to the bid. Such assignment shall be made and become effective at the time the purchasing body tenders final payment to the bidder. Government Code Section 4552.
 - c. If an awarding body or public purchasing body receives, either through judgment or settlement, a monetary recovery for a cause of action assigned under this chapter, the assignor shall be entitled to receive reimbursement for actual legal costs incurred and may, upon demand, recover from the public body any portion of the recovery, including treble damages, attributable to overcharges that were paid by the assignor but were not paid by the public body as part of the bid price, less the expenses incurred in obtaining that portion of the recovery. Government Code Section 4553.
 - d. Upon demand in writing by the assignor, the assignee shall, within one year from such demand, reassign the cause of action assigned under this part if the assignor has been or may have been injured by the violation of law for which the cause of action arose and (a) the assignee has not been injured thereby, or (b) the assignee declines to file a court action for the cause of action. See Government Code Section 4554.

16. CHILD SUPPORT COMPLIANCE ACT: For any Agreement in excess of \$100,000, the contractor acknowledges in accordance with Public Contract Code 7110, that:
 - a. The contractor recognizes the importance of child and family support obligations and shall fully comply with all applicable state and federal laws relating to child and family support enforcement, including, but not limited to, disclosure of information and compliance with earnings assignment orders, as provided in Chapter 8 (commencing with section 5200) of Part 5 of Division 9 of the Family Code; and
 - b. The contractor, to the best of its knowledge is fully complying with the earnings assignment orders of all employees and is providing the names of all new employees to the New Hire Registry maintained by the California Employment Development Department.
17. UNENFORCEABLE PROVISION: In the event that any provision of this Agreement is unenforceable or held to be unenforceable, then the parties agree that all other provisions of this Agreement have force and effect and shall not be affected thereby.
18. PRIORITY HIRING CONSIDERATIONS: If this Contract includes services in excess of \$200,000, the Contractor shall give priority consideration in filling vacancies in positions funded by the Contract to qualified recipients of aid under Welfare and Institutions Code Section 11200 in accordance with Pub. Contract Code §10353.
19. SMALL BUSINESS PARTICIPATION AND DVBE PARTICIPATION REPORTING REQUIREMENTS:
 - a. If for this Contract Contractor made a commitment to achieve small business participation, then Contractor must within 60 days of receiving final payment under this Contract (or within such other time period as may be specified elsewhere in this Contract) report to the awarding department the actual percentage of small business participation that was achieved. (Govt. Code § 14841.)
 - b. If for this Contract Contractor made a commitment to achieve disabled veteran business enterprise (DVBE) participation, then Contractor must within 60 days of receiving final payment under this Contract (or within such other time period as may be specified elsewhere in this Contract) certify in a report to the awarding department: (1) the total amount the prime Contractor received under the Contract; (2) the name and address of the DVBE(s) that participated in the performance of the Contract; (3) the amount each DVBE received from the prime Contractor; (4) that all payments under the Contract have been made to the DVBE; and (5) the actual percentage of DVBE participation that was achieved. A person or entity that knowingly provides false information shall be subject to a civil penalty for each violation. (Mil. & Vets. Code § 999.5(d); Govt. Code § 14841.)

20. LOSS LEADER: If this contract involves the furnishing of equipment, materials, or supplies then the following statement is incorporated: It is unlawful for any person engaged in business within this state to sell or use any article or product as a "loss leader" as defined in Section 17030 of the Business and Professions Code. (PCC 10344(e).)

EXHIBIT D

ESG PROGRAM TERMS AND CONDITIONS

1. Definitions

- A. In addition to the definitions found in 42 U.S.C. section 11371 (section 411), 24 C.F.R. section 576.3, and HUD CPD Notice-20-08 issued September 1, 2020 the following definitions shall apply to this subchapter
- 1) "Action Plan" means the annual plan required by HUD pursuant to 24 CFR Part 91 governing the distribution and use of ESG funds allocated by HUD to states and local governments.
 - 2) "Administrative activities" is defined at 24 CFR 576.108.
 - 3) "Administrative Entity" means a Unit of general-purpose local government approved by the Department.
 - 4) "Application" means Grantee's ESG-CV application in response to the ESG-CV NOFA dated June 1, 2020 (Round 1) as evidenced by Exhibit E of this Agreement and Grantee's ESG-CV application in response to the ESG-CV NOFA dated October 2, 2020 (Round 2) as evidenced by Exhibit F of this Agreement.
 - 5) "At Risk of Homelessness" as defined in HUD CPD Notice-20-08 issued September 1, 2020
 - 6) "CARES Act" refers to the 2020 Federally issued Coronavirus Aid, Relief, and Economic Security Act, Title XII, Department of Housing and Urban Development, Community Planning and Development, Homeless Assistance Grants Section
 - 7) "City" is defined at 42 U.S.C. section 5302(a)(5).
 - 8) "Continuum of Care" is defined at 24 CFR 576.2.
 - 9) "Continuum of Care Service Area" means the entire geographic area within the boundaries of an Eligible Continuum of Care.
 - 10) "Coordinated Entry" means the system of program access, needs assessment and prioritization developed by a Continuum of Care pursuant to 24 CFR 576.400 (d), and associated HUD requirements and guidance. This term is also known as "Coordinated Entry System", "Coordinated Assessment" or "Centralized Assessment".
 - 11) "Core Practices" means the practices and protocols of delivering ESG Eligible activities as specified in the CARES Act.

EXHIBIT D

- 12) "Department" means the California Department of Housing and Community Development.
- 13) "ESG" is the acronym for the Emergency Solutions Grants program.
- 14) "ESG-CV" as defined in HUD CPD Notice-20-08 issued September 1, 2020
- 15) "Eligible Activities" mean those activities upon which ESG-CV funds may be expended as described in the CARES Act and as defined under 24 CFR 576, Subpart B. Additionally, Eligible Activities may include or be limited by the State ESG Regulations, as applicable.
- 16) "Eligible Continuum of Care" means a Continuum of Care in the State that has within its Service Area at least one Nonentitlement Area.
- 17) "Eligible Organization" means a Private Nonprofit Organization or a Unit of General-Purpose Local Government that provides, or contracts with Private Nonprofit Organizations to provide Eligible Activities.
- 18) "Emergency shelter" is defined under 24 CFR 576.2 and the CARES Act.
- 19) "ESG Entitlement" means a Unit of General Purpose Local Government that meets one of the following:
 - a. is a Metropolitan City or Urban County as defined under 42 USC 5302 that receives an allocation of ESG funds directly from HUD;
 - b. is in a Nonentitlement Area that has entered into an agreement with an Urban County to participate in that locality's ESG program, or
 - c. is a Metropolitan City or Urban County that have entered into a joint agreement with one another to receive and administer a combined direct allocation of ESG funds from HUD.
- 20) "ESG Entitlement Area" or "Entitlement Area" means the geography within an ESG Entitlement's boundaries.
- 21) "ESG Nonentitlement" means a Unit of General-Purpose Local Government that does not receive ESG funding directly from HUD and is not participating as an ESG Entitlement.
- 22) "ESG Nonentitlement Area" means the geography within an ESG Nonentitlement's boundaries.
- 23) "Governing Board" - for nonprofit applicants this term includes board of directors; for county local government applicants this term includes county board of supervisors; for city local government applicants this term includes city council.

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- 24) "HMIS" means Homeless Management Information System as defined under 24 CFR 576.2. Use of the term "HMIS" within these regulations shall also include use of a comparable database, as permitted by HUD under 24 CFR Part 576.
- 25) "Homeless" is defined at 24 CFR 576.2.
- 26) "Homelessness Prevention Activities" means activities or programs described in 24 CFR 576.103.
- 27) "HUD" means the United States Department of Housing and Urban Development.
- 28) "NOFA" is the acronym for a "Notice of Funding Availability."
- 29) "Nonentitlement Area" is defined at 42 U.S.C. 5302.
- 30) "Operations" means the category of ESG activities that includes shelter maintenance, operation, rent, repairs, security, fuel, equipment, insurance, utilities, food and furnishings.
- 31) "Private nonprofit organization" is defined at 24 CFR 576.2.
- 32) "Prevent, Prepare for, and Respond to Coronavirus" as defined in HUD CPD Notice-20-08 issued September 1, 2020
- 33) "Program" shall mean CARES Act funding for the Emergency Solutions Grants Program ("ESG") and is also referred to as "ESG-CV." Per the ESG-CV NOFAs dated June 1, 2020 and October 2, 2020 (and as may be amended by the Department), ESG-CV may be subject to different federal and state rules, laws, and regulations than the Department's prior or future administration of ESG funds.
- 34) "Rapid Re-Housing" means the activities set forth in 24 CFR 576.104.
- 35) "Service Area" has the same meaning as the term "Continuum of Care Service Area".
- 36) "Site" means one or more facilities where the program(s) is being carried out.
- 37) "Site Control" means the legal right to occupy and use the Site, as evidenced by such things as:
 - a. a deed demonstrating ownership in fee title;
 - b. a lease demonstrating a leasehold interest in the Site and its improvements for at least the term of the ESG-CV grant,

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- c. an enforceable option to purchase or lease a site provided that such option will be for at least the term of the ESG-CV grant or
 - d. For rotating shelter programs, Site Control may include other evidence provided by the applicant granting permission to use the site(s). Such evidence must be approved by the Department in writing prior to the deadline for submission of the ESG-CV applications stated in the applicable NOFA.
- 38) “Standard Agreement” means the contract entered into by the Department and the ESG-CV Recipient (also known as Contractor) setting forth the basic terms and conditions governing the awards of ESG-CV funds.
- 39) “Subrecipient of the Administrative Entity” means an entity that enters into a written agreement with the Administrative Entity to implement Eligible Activities with ESG-CV funds.
- 40) “Temporary Emergency Shelter” as defined in HUD CPD Notice-20-08 issued September 1, 2020
- 41) “Unit of General Purpose Local Government” is defined at 24 CFR section 576.2 and HUD CPD Notice-20-08 issued September 1, 2020
- 42) “Written Standards” means the standards, policies, and procedures adopted by a Continuum of Care for providing ESG-CV Eligible Activities pursuant to the requirements of 24 CFR 576.400 (e).

Note: Authority cited: Section 50406(n), Health and Safety Code. Reference: 42 U.S.C. 5302, 42 U.S.C. 11302, 42 U.S.C. 11371, 42 U.S.C. 11373, 24 C.F.R. 576.3 and 24 C.F.R. 576.400.

2. Eligible Activities

ESG-CV funds awarded to the Contractor shall be used for the Eligible Activities set forth in Exhibits B and D, as permitted under the CARES Act, and the federal ESG regulations at 24 CFR Part 576. The following additional provisions or requirements shall apply:

- A. For Rapid Rehousing (RR) and Homelessness Prevention (HP) activities, no subpopulation targeting will be permitted except if documentation of all of the following is provided to the Department prior to the award of funds for these activities and is approved by the Department:
 - 1) Evidence that there is an unmet need for these activities for the subpopulation proposed for targeting; and,

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- 2) Evidence that there is existing funding in the Continuum of Care Service Area for programs that address the needs of the excluded populations for these activities.
- B. Pursuant to OMB requirements, Contractor may permit homeless service providers receiving ESG-CV funds to charge an indirect cost allocation to their grant. The indirect cost allocation may not exceed ten percent of the allowable direct costs under the ESG-CV activity unless a higher limit for the indirect cost allocation has been approved by the applicable federal agency pursuant to OMB requirements. Indirect Costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective or activity.
 - C. Grantee shall receive approximately five percent (5%) of its ESG-CV Round 1 grant allocation and approximately three percent (3%) of its ESG-CV Round 2 grant allocation for the payment of administrative costs.
 - D. Rental assistance payments provided as part of an RR or HP activity under 24 CFR Part 576.106 typically cannot exceed HUD's Fair Market Rent (FMR) as provided under 24 CFR Part 888, except as provided in the HUD Waiver issued April 1, 2020 and HUD CPD Notice-20-08 issued September 1, 2020 and must comply with HUD's standard for rent reasonableness as established under 24 CFR Part 982.507. Contact your HCD representative in the Federal Programs Branch for further assistance.
 - E. All provisions of the CARES Act shall apply including, but not limited to the following:
 - 1) The maximum allocation spending cap on Emergency Shelter activities of sixty percent (60%) of the aggregate amount of assistance provided for the contractor established pursuant to section 415(b) of the McKinney-Vento Homeless Assistance Act (42 U.S.C 11374) **shall not apply** to amounts provided under the CARES Act.
 - 2) ESG-CV funding amounts provided under the CARES Act may be used to provide temporary emergency shelters (through leasing of existing property temporary structures, or other means) to prevent, prepare for and respond to Coronavirus, and that such temporary emergency shelters shall not be subject to the minimum periods of use as required by section 416(c)(1) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11357(c)(1)). Federal habitability and environmental review standards and requirements shall not apply to the use of such ESG-CV funding amounts for those temporary emergency shelters that have been determined necessary to prevent, prepare for, and respond to Coronavirus.
 - 3) ESG-CV funding amounts provided under the CARES Act may be used for training on infectious disease prevention and mitigation and to provide hazard pay, including for time worked prior to the date of enactment of the CARES Act, for staff working directly to prevent, prepare for, and respond to Coronavirus among persons who are homeless or at risk of homelessness, and that such

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activities shall not be considered administrative costs for purposes of the administrative cap.

- 4) None of the ESG-CV funds provided under the CARES Act may be used to require people experiencing homelessness to receive treatment or perform any other prerequisite activities as a condition for receiving shelter.

3. State Contract Manual Requirements (Section 3.11, Federally Funded Contracts (Rev. 3/03))

- A. It is mutually understood between the parties that this Agreement may have been written for the mutual benefit of both parties before ascertaining the availability of congressional appropriation of funds to avoid Program and fiscal delays that would occur if the Agreement were executed after that determination was made.
- B. This Agreement is valid and enforceable only if sufficient funds are made available to the State by the United States Government for the purpose of this Program. In addition, this Agreement is subject to any additional restrictions, limitations, or conditions enacted by Congress or to any statute enacted by Congress that may affect the provisions, terms, or funding of this contract in any manner.
- C. The parties mutually agree that if Congress does not appropriate sufficient funds for the Program, this Agreement shall be amended to reflect any reduction in funds.
- D. The Department has the option to invalidate the contract under the thirty (30)- day cancellation clause or to amend the contract to reflect any reduction in funds.

4. Sufficiency of Funds and Termination

- A. The Department may terminate this Agreement at any time for cause by giving a minimum of fourteen (14) days' notice of termination, in writing, to the Contractor. Cause shall consist of: violations of any terms and/or special conditions of this Agreement; the Federal Statutes; the Federal Regulations; the State Regulations; withdrawal of the Department's expenditure authority. Upon termination of this Agreement, unless otherwise approved in writing by the Department, any unexpended funds received by the Contractor shall be returned to the Department within thirty (30) days of the Notice of Termination.
- B. It is mutually understood between the parties that this Agreement may have been written before ascertaining the availability of congressional appropriation of funds, for the mutual benefit of both parties in order to avoid program and fiscal delays, which would occur if the Agreement were executed after the determination was made.
- C. This Agreement is valid and enforceable only if sufficient funds are made available to the Department by the United States Government for the purposes of this Program. In addition, this Agreement is subject to any additional restrictions, limitations or conditions,

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or statute, regulations or any other laws, whether federal or those of the State of California, or of any agency, department, or any political subdivision of the federal or the State of California governments, which may affect the provisions, terms or funding of this Agreement in any manner.

- D. It is mutually agreed that if the Congress does not appropriate sufficient funds for the Program, this Agreement shall be amended to reflect any reductions in funds.
- E. The Department has the option to terminate this Agreement under the thirty (30) day cancellation clause or to amend this Agreement to reflect any reduction of funds.

5. **Transfers**

Contractor may not transfer by subcontract or novation, or by any other means, the rights, duties, or performance of this Agreement or any part thereof, except with the prior written approval of the Department and a formal amendment to this Agreement to affect such subcontract or novation.

6. **Contractors and Subcontractors**

- A. Contractor, or its subcontractors, shall not enter into any Agreement, written or oral, with any contractor without the prior written determination by the Department of the Contractor's eligibility. A Contractor or subcontractor is not eligible to receive grant funds if the Contractor is not licensed and in good standing in California or is listed on the Federal Consolidated List of Debarred, Suspended and Ineligible Contractors.
- B. The Agreement between the Contractor and any subcontractor shall require the Contractor and its subcontractors, if any, to:
 - 1) Perform the Work in accordance with Federal, State and local housing and building codes, as applicable.
 - 2) Comply with the labor standards described in this Exhibit, Section 20, as applicable. In addition to the requirements of this Exhibit, all contractors and subcontractors must comply with the provisions of the California Labor Code, as applicable.
 - 3) Comply with the applicable Equal Opportunity Requirements, described in this Exhibit, Section 14.
 - 4) Maintain at least the minimum State-required worker's compensation insurance for those employees who will perform the Work or any part of it.
 - 5) Maintain, as required by law, unemployment insurance, disability insurance, and liability insurance in an amount to be determined by the Department, which is reasonable to compensate any person, firm, or corporation who may be injured

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or damaged by the Contractor or any subcontractor in performing the Work or any part of it.

- 6) Agree to include all the terms of this Agreement in each subcontract.
- C. The Department reserves the right of pre-award review and approval of all proposed contracts and related procurement documents, such as requests for proposals and invitations for bids, where the subcontract amount exceeds \$25,000.00.

7. Core Practices

- A. All ESG-CV funded activities shall operate in a manner consistent with the requirements of the CARES Act, including but not limited to prevention, preparation for and response to Coronavirus, among individuals and families who are homeless or receiving homeless assistance and to support additional homeless assistance and homeless prevention activities to mitigate the impacts created by Coronavirus and that none of the funds provided under this CARES Act may be used to require people experiencing homelessness to receive treatment or perform any other prerequisite activities as a condition for receiving shelter, housing or other services.
- B. All service providers receiving ESG-CV funds shall take actions to create an effective, welcoming and affirming environment for all program participants and employees, including, but not limited to, persons of different races, ethnicities, sexual orientations, gender identities, and gender expressions.
- C. The Contractor will establish and implement to the maximum extent practicable and where appropriate, policies and protocols for the discharge of persons from publicly funded institutions or systems of care (such as health care facilities, mental health facilities, foster care or other youth facilities or correction programs and institutions) in order to prevent this discharge from immediately resulting in homelessness for these persons.
- D. The Contractor will develop and implement procedures to ensure the confidentiality of the records pertaining to any individual provided family violence prevention or treatment services under any project assisted under the ESG-CV program, including protection against the release of the address or location of any family violence shelter project, except with the written authorization of the person responsible for the operation of the shelter.
- E. If ESG-CV funds are used for shelter operations or essential services related to street outreach or emergency shelter, the Contractor will ensure the subrecipient will provide services or shelter to homeless individuals and families for the period during which the ESG-CV assistance is provided, without regard to a particular site or structure, so long as the Contractor serves the same type of persons (e.g., families with children, unaccompanied youth, veterans, disabled individuals or victims of domestic violence) or persons in the same geographic area.

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- F. The Contractor will ensure the subrecipients will assist homeless individuals in obtaining permanent housing, appropriate supportive services (including medical and mental health treatment, counseling, supervision and other services essential for achieving independent living) and other federal, state, local, and private assistance available for such individuals.
- G. To the maximum extent practical, the Contractor and its subrecipients, will involve homeless individuals and families, through employment, volunteer services, or otherwise, in constructing, renovating, maintaining and operating facilities assisted under ESG-CV and in providing services for occupants of facilities assisted by ESG-CV.

8. Shelter and Housing Standards

Emergency shelters must also meet the minimum safety, sanitation, and privacy standards at 24 CFR 576.403 (b), including but not limited to, accessibility standards in accordance with Section 504 of the Rehabilitation Act (29 U.S.C.794) and implementing regulations at 24 CFR part 8, the Fair Housing Act (42 U.S.C. 3601 et seq.) and implementing regulations at 24 CFR part 100, Title II of the Americans with Disabilities Act (42 U.S.C. 12131 et seq.), and 28 CFR part 35, where applicable.

If Rapid Rehousing or Homeless Prevention assistance is provided, the assisted housing must meet the minimum habitability standards at 24 CFR 576.403 (c).

9. Inspections

- A. Contractor shall inspect any Work performed hereunder to ensure that the Work is being and has been performed in accordance with the applicable Federal, State and/or local requirements and this Agreement.
- B. The Department reserves the right to inspect any Work performed hereunder to ensure that the Work is being and has been performed in accordance with the applicable Federal, State and/or local requirements, and this Agreement.
- C. Contractor agrees to require that all non-conforming Work be corrected and to withhold payments to the subrecipient or subcontractor until such Work is corrected.

10. Monitoring Grant Activities

- A. Contractor shall monitor the activities selected and awarded by them to ensure compliance with all ESG-CV requirements. An onsite monitoring visit of homeless service providers shall occur whenever determined necessary by the Contractor, but at least once during the grant period.
- B. The Department will monitor the performance of the Contractor based on a risk assessment and according to the terms of this Agreement. The Department may also

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monitor any subrecipients of the Contractor as the Department deems appropriate based on a risk assessment.

- C. The Department will monitor the performance of Contractor and funded projects based on the performance measures used by HUD in ESG or the Continuum of Care program. In the event that project-level or system-wide performance consistently remains in the lowest quartile compared to all participating Service Areas in the Continuum of Care allocation, the Department will work collaboratively with the Contractor to develop performance improvement plans which will be incorporated into this Standard Agreement.
- D. If it is determined that a Contractor or any of its subrecipients falsified any certification, application information, financial, or contract report, the Contractor shall be required to immediately reimburse the full amount of the ESG-CV award to the Department, and may be prohibited from any further participation in the ESG program. The Department may also impose any other actions permitted under 24 CFR 576.501 (c).
- E. As requested by the Department, the Contractor shall submit to the Department all ESG-CV monitoring documentation necessary to ensure that Contractor and its subrecipients are in continued compliance with all ESG-CV requirements. Such documentation requirements and the submission deadline(s) shall be provided by the Department when the information is requested from the Contractor.

11. **Compliance with Federal and State Laws and Regulations**

- A. The Contractor and its subrecipients shall comply with the policies, guidelines and requirements under 2 CFR, Part 200, as applicable, as they relate to the cost principles, audit requirements, acceptance and use of federal funds under this 2 CFR, Part 200.
- B. The Contractor agrees to comply with all federal and state laws and regulations applicable to the ESG-CV Program and to the grant activity(ies), and with any other federal provisions as set forth in this Agreement. The Contractor agrees to comply with all federal and State laws and regulations that pertain to construction, health and safety, labor, fair employment practices, equal opportunity, and all others matters applicable to the Contractor, its contractor or subcontractor and the Work. This includes, but is not limited to, complying with all relevant sections of 2 CFR Part 200.

12. **Procurement of Goods and Services**

Prior to the drawdown of ESG-CV funds for the Contractor's purchase of goods or services, Contractor, shall comply with the Procurement Standards contained in 2 CFR 200. Contractor, when procuring goods with ESG-CV funds, must provide the Department with evidence of compliance with these requirements, as applicable.

13. **Procurement of Recovered Materials**

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Contractor and its subrecipients must comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceed \$10,000.00 or the value of the quantity acquired by the preceding fiscal year exceeded \$10,000.00; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

14. **Equal Opportunity Requirements and Responsibilities**

- A. **Title VI of the Civil Rights Act of 1964:** This act provides that no person shall be excluded from participation, denied program benefits, or subject to discrimination based on race, color, and/or national origin under any program or activity receiving federal financial assistance.
- B. **Title VII of the Civil Rights Act of 1968 (The Fair Housing Act):** This act prohibits discrimination in housing on the basis of race, color, religion, sex and/or national origin. This law also requires actions which affirmatively promote fair housing.
- C. **Civil Rights Restoration Act of 1987:** This act restores the broad scope of coverage and clarifies the application of the Civil Rights Act of 1964. It also specifies that an institution which receives federal financial assistance is prohibited from discriminating on the basis of race, color, national origin, religion, sex, disability or age in a program or activity which does not directly benefit from such assistance.
- D. **Section 109 of Title 1 of the Housing and Community Development Act of 1974 [42 U.S.C. 5309]:** This section of Title 1 provides that no person shall be excluded from participation (including employment), denied program benefits, or subject to discrimination on the basis of race, color, national origin, or sex under any program or activity funded in whole or in part under Title 1 of the Act.
- E. **The Fair Housing Amendment Act of 1988:** This act amended the original Fair Housing Act to provide for the protection of families with children and people with disabilities, strengthen punishment for acts of housing discrimination, expand the Justice Department jurisdiction to bring suit on behalf of victims in federal district courts, and create an exemption to the provisions barring discrimination on the basis of familial status for those housing developments that qualify as housing for persons age fifty-five (55) or older.
- F. **The Housing for Older Persons Act of 1995 (HOPA):** Retained the requirement that the housing facilities must have one person who is fifty-five (55) years of age or older living in at least eighty percent (80%) of its occupied units. The act also retained the requirement that housing facilities publish and follow policies and procedures that demonstrate intent to be housing for persons fifty-five (55) or older.

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- G. **The Age Discrimination Act of 1975:** This act provides that no person shall be excluded from participation, denied program benefits, or subject to discrimination on the basis of age under any program or activity receiving federal funding assistance. Effective January 1987, the age cap of seventy (70) was deleted from the laws. Federal law preempts any State law currently in effect on the same topic.
- H. **Section 504 of the Rehabilitation Act of 1973:** It is unlawful to discriminate based on disability in federally assisted programs. This Section provides that no otherwise qualified individual shall, solely by reason of his or her disability, be excluded from participation (including employment), denied program benefits, or subjected to discrimination under any program or activity receiving federal funding assistance. Section 504 also contains design and construction accessibility provisions for multi-family dwellings developed or substantially rehabilitated for first occupancy on or after March 13, 1991.
- I. **The Americans with Disabilities Act of 1990 (ADA):** This act modifies and expands the Rehabilitation Act of 1973 to prohibit discrimination against "a qualified individual with a disability" in employment and public accommodations. The ADA requires that an individual with a physical or mental impairment who is otherwise qualified to perform the essential functions of a job, with or without reasonable accommodation, be afforded equal employment opportunity in all phases of employment.
- J. **Executive Order 11063:** This executive order provides that no person shall be discriminated against on the basis of race, color, religion, sex, or national origin in housing and related facilities provided with federal assistance and lending practices with respect to residential property when such practices are connected with loans insured or guaranteed by the federal government.
- K. **Executive Order 11259:** This executive order provides that the administration of all federal programs and activities relating to housing and urban development be carried out in a manner to further housing opportunities throughout the United States.
- L. **The Equal Employment Opportunity Act:** This act empowers the Equal Employment Opportunity Commission (EEOC) to bring civil action in federal court against private sector employers after the EEOC has investigated the charge, found "probable cause" of discrimination, and failed to obtain a conciliation agreement acceptable to the EEOC. It also brings federal, state, and local governments under the Civil Rights Act of 1964.
- M. **The Immigration Reform and Control Act (IRCA) of 1986:** Under IRCA, employers may hire only persons who may legally work in the U.S., i.e., citizens and nationals of the U.S. and aliens authorized to work in the U.S. The employer must verify the identity and employment eligibility of anyone to be hired, which includes completing the Employment Eligibility Verification Form (1-9).

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- N. **The Uniform Guidelines on Employee Selection Procedures adopted by the Equal Employment Opportunity Commission in 1978:** This manual applies to employee selection procedures in the areas of hiring, retention, promotion, transfer, demotion, dismissal and referral. It is designed to assist employers, labor organizations, employment agencies, licensing and certification boards in complying with the requirements of federal laws prohibiting discriminatory employment.
- O. **The Vietnam Era Veterans' Readjustment Act of 1974 (revised Jobs for Veterans Act of 2002):** This act was passed to ensure equal employment opportunity for qualified disabled veterans and veterans of the Vietnam War. Affirmative action is required in the hiring and promotion of veterans.
- P. **Executive Order 11246:** This executive order applies to all federally assisted construction contracts and subcontracts. It provides that no person shall be discriminated against on the basis of race.

15. The Training, Employment, and Contracting Opportunities for Business and Lower Income Persons Assurance of Compliance (Section 3)

The Contractor will comply with Section 3 of the Housing and Urban Development Act of 1968 (12 U.S.C. 1701u) and implementing 24 CFR, Part 135. The responsibilities of the Contractor are outlined in 24 CFR Part 135.32 as follows:

- A. Implementing procedures designed to notify Section 3 residents about training and employment opportunities generated by Section 3 covered assistance and Section 3 business concerns about contracting opportunities generated by Section 3 covered assistance.
- B. Notifying potential subrecipients for Section 3 covered projects of the requirements and incorporating the Section 3 clause set forth in 24 CFR Part Section 135.38 in all solicitations and contracts in excess of \$100,000.00.
- C. Facilitating the training and employment of Section 3 residents and the award of contracts to Section 3 business concerns by undertaking activities such as described in the appendix to this part, as appropriate, to reach the goals set forth in 24 CFR Part Section 135.30. Subrecipients, at their own discretion, may establish reasonable numerical goals for the training and employment of Section 3 residents and contract award to Section 3 business concerns that exceed those specified in 24 CFR Part Section 135.30.
- D. Assisting and actively cooperating with the Assistant Secretary in obtaining the compliance of contractors and subcontractors with the requirements of this part, and refraining from entering into any contract with any contractor where the subrecipient has notice or knowledge that the Contractor has been found in violation of the regulations in 24 CFR Part 135.

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- E. Documenting actions taken to comply with the requirements of this part, the results of those actions taken and impediments, if any.
- F. A Contractor which distributes funds for Section 3 covered assistance to units of local governments, to the greatest extent feasible, must attempt to reach the numerical goals set forth in 24 CFR Part Section 135.30 regardless of the number of local governments receiving funds from the Section 3 covered assistance which meet the thresholds for applicability set forth at 24 CFR Part Section 135.30. The State must inform units of local government to whom funds are distributed of the requirements of this part; assist local governments and their contractors in meeting the requirements and objectives of this part; and monitor the performance of local governments with respect to the objectives and requirements of this part.

16. Affirmative Outreach

- A. Contractor or its subrecipients must make known that the use of the facilities, assistance, and services are available to all on a nondiscriminatory basis. If it is unlikely that the procedures the Contractor or its subrecipients intends to use to make known the availability of its facilities, assistance, and services will reach persons of any particular race, color, religion, sex, age, national origin, familial status, or disability, who may qualify for those facilities and services, the Contractor or its subrecipients must establish additional procedures that ensure that those persons are made aware of the facilities, assistance, and services.
- B. Contractor or its subrecipients must take appropriate steps to ensure effective communication with persons with disabilities including, but not limited to, adopting procedures that will make available to interested persons information concerning the location of assistance, services, and facilities that are accessible to persons with disabilities. Consistent with Title VI and Executive Order 13166, applicants are also required to take reasonable steps to ensure meaningful access to programs and activities for Limited English Proficiency (LEP) persons.

17. Environmental Requirements

This Agreement is subject to the provisions of the California Environmental Quality Act (CEQA). Contractor assumes responsibility to fully comply with CEQA's requirements regarding the Work. In addition, Contractor shall comply with the environmental requirements of 24 CFR Part 576.407 subdivision (d). The obligation of funds and incurring of costs is hereby conditioned upon compliance with CEQA, 24 CFR Section 576.407 subdivision (d) and completion by the State and the U.S. Department of Housing and Urban Development of all applicable review and approval requirements.

The Contractor shall supply all available, relevant information necessary for the Department to perform for each property any environmental review as required under 24 CFR Part 50. The Contractor shall also carry out mitigating measures required by the Department or select an

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alternate eligible property. HUD may eliminate from consideration any application that would require an Environmental Impact Statement (EIS).

The subrecipient, or any contractor of the subrecipient, may not acquire, rehabilitate, convert, lease, repair, dispose of, demolish, or construct property for a project, or commit or expend ESG-CV or local funds for eligible activities under this part, until HUD has performed an environmental review under 24 CFR Part 50 and the subrecipient has received HUD approval of the property, except as permitted related to temporary shelters per the CARES Act, Title XII, Homeless Assistance Grants Section. For all funded applications, the Department will inform the subrecipient any required additional environmental review.

18. Clean Air and Water Acts

This Agreement is subject to the requirements of the Clean Air Act, as amended, 42 U.S.C. 1857et seq., the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq., and the regulations of the Environmental Protection Agency with respect thereto, at 40 CFR, Part 15, as amended from time to time.

19. Lead-Based Paint Hazards

The assistance provided under this Agreement is subject to the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. 4821 – 4845), the Residential Lead-Based Paint Hazard Reduction Act of 1992 (42 U.S.C. 4851 - 4856). Activities performed with the assistance provided under this Agreement are subject to 24 CFR, Part 35.

20. Prevailing Wages

- A. Where funds provided through this Agreement are used for construction work, or in support of construction work, Contractor shall ensure that the requirements of Chapter 1 (commencing with Section 1720) of Part 7 of the Labor Code (pertaining to the payment of prevailing wages and administered by the California Department of Industrial Relations) are met.
- B. For the purposes of this requirement “construction work” includes but is not limited to rehabilitation, alteration, demolition, installation or repair done under contract and paid for, in whole or in part, through this Agreement. All construction work shall be done through the use of a written contract with a properly licensed building contractor incorporating these requirements (the “Construction Contract”). Where the Construction Contract will be between the Contractor and a licensed building contractor, Contractor shall serve as the “awarding body” as defined in the Labor Code. Where the Contractor will provide funds to a third party that will enter into the Construction Contract with a licensed building contractor, the third party shall serve as the “awarding body”.
- C. The Construction Contract and any amendments thereto shall be subject to the prior written approval of the Department. Prior to any disbursement of funds, including but not limited to release of any final retention payment, the Department may require a

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certificate from the awarding body that prevailing wages have been or will be paid when required by Section 1720 et. seq. of the Labor Code.

21. **Matching Funds**

Per the CARES Act, the amounts provided under the ESG-CV funding shall not be subject to match requirements that otherwise apply to ESG funding.

22. **Assurance of Compliance with the “Violence Against Women Reauthorization Act of 2013” (VAWA) (S.47 - 113th Congress (2013-2014)) (as amended or reauthorized) Title VI - Safe Homes for Victims of Domestic Violence, Dating Violence, Sexual Assault, and Stalking – Sec. 601-603**

VAWA provides housing protections for survivors of domestic and dating violence, sexual assault, and stalking when it comes to finding and keeping a home they can feel safe in.

VAWA applies for all victims of domestic violence, dating violence, sexual assault, and stalking, regardless of sex, gender identity, or sexual orientation, and which must be applied consistently with all nondiscrimination and fair housing requirements. VAWA now expands housing protections to HUD programs beyond HUD’s public housing program and HUD’s tenant-based and project-based Section 8 programs. VAWA now provides enhanced protections and options for victims of domestic violence, dating violence, sexual assault, and stalking.

During the performance of this Agreement, the Contractor or its subrecipients assure that:

- A. Domestic Violence survivors are not denied assistance as an applicant, or evicted or have assistance terminated as a tenant, because the applicant or tenant is or has been a victim of domestic violence, dating violence, sexual assault, and stalking.
- B. It will implement an “emergency transfer plan”, which allows for domestic violence survivors to move to another safe and available unit if they fear for their life and safety.
- C. It will provide “protections against denials, terminations, and evictions that directly result from being a victim of domestic violence, dating violence, sexual assault, or stalking, if the applicant or tenant otherwise qualifies for admission, assistance, participation, or occupancy.”
- D. It will implement a “low-barrier certification process” where a domestic violence survivor need only to self-certify in order to document the domestic violence, dating violence, sexual assault, or stalking, ensuring third party documentation does not cause a barrier in a survivor expressing their rights and receiving the protections needed to keep themselves safe.

23. **Liability Insurance**

Unless otherwise approved in writing, Contractor shall have and maintain in full force and effect

EXHIBIT D

during the term(s) of this Agreement liability insurance in an amount of not less than \$1,000,000.00 per occurrence with the Department named as an additional insured. Prior to drawdown of funds, Contractor shall provide a valid certificate of insurance to the Department's Program Representative for review and approval.

24. Reporting and Recordkeeping

- A. By July 31 of each year, Contractor shall submit an Annual Performance Report to the Department. In accordance with federal reporting requirements, the report will include, but will not be limited to, beneficiary data, Minority Owned Business/Women Owned Business (MBE/WBE) data, and Section 3 data, if applicable.
- B. Contractor shall submit, within thirty (30) days after the end of the State-designated reporting period, in a manner and format approved by the Department, a Request for Funds (RFF) and Detailed Expense Report (DER). Compliance reports shall be submitted as specified by the Department. Close-out-of-grant progress reports shall be submitted within sixty (60) days after the end of the reporting period.
- C. Contractor shall manage and maintain all client data information using a Homeless Management Information System (HMIS) or comparable data system (defined as a separate data system that collects required HMIS and ESG data elements and complies with HUD Data and Technical Standards). Contractor shall collect all program data elements using the HMIS and comply with all reporting requirements.
- D. Contractor shall maintain all fiscal and program records pertaining to the ESG-CV Grant for a period of three (3) years after the Department closes its HUD grant or any other period specified in 24 CFR §576.500 (y).

NOTE: Record retention is based on the Department's HUD closing date; NOT three (3) years from this Agreement expiration. The retention requirement can extend beyond three (3) years after this Agreement expires. Therefore, the Contractor must contact the Department for the specific record retention date for this Agreement.

- E. Contractor shall submit required reports on forms approved by the Department.

25. Audit/Retention and Inspection of Records

- A. Contractor agrees to maintain accounting books and records in accordance with Generally Accepted Accounting Principles, per 2 CFR 200.49 Contractor agrees that the Department, the Department of General Services, the Bureau of State Audits, or their designated representatives, shall have the right to review and copy any records and supporting documentation pertaining to the performance of this Agreement. Contractor agrees to maintain such records for possible audit for three (3) years after the Department closes its HUD grant or any other period specified in 24 CFR §576.500 (y).

EXHIBIT D

NOTE: Record retention is based on the Department's HUD closing date; NOT three (3) years from this Agreement expiration. The retention requirement can extend beyond three (3) years after this Agreement expires. Therefore, the Contractor must contact the Department for the specific record retention date for this Agreement. Contractor agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of employees who might reasonably have information related to such records. Further, Contractor agrees to include a similar right of the Department to audit records and interview staff in any subcontract related to performance of this Agreement.

- B. The audit shall be performed by a qualified State, local or independent auditor. Contractor shall notify the Department of the auditor's name and address immediately after the selection has been made. The contract for audit shall include a clause which permits access by the Department to the independent auditor's working papers.
- C. Private Nonprofit Organization and Unit of General-Purpose Local Government contractors shall comply with the audit requirements contained in 2 CFR Part 200.

26. **Faith-Based Activities**

Contractor and its subrecipients shall not require, as a condition of Program Participant housing, participation by Program Participants in any religious or philosophical ritual, service, meeting or rite. Contractor and its subrecipients listed in Exhibit B shall also comply with the requirements of 24 CFR Section 576.406 of the Federal Regulations.

27. **Interest of Members, Officers or Employees of Contractors, Members of Local Governing Body**

Pursuant to 24 CFR 576.404, in addition to the conflict of interest requirements in OMB Circulars A-102 and A-110, no person:

- A. Who is an employee, agent, consultant, officer or elected or appointed official of the Contractor (or of any designated public agency); and,
- B. Who exercises or has exercised any functions or responsibilities with respect to assisted activities; or,
- C. Who is in a position to participate in a decision-making process or gain inside information with regard to such activities, may obtain a personal or financial interest or benefit from the activity or have an interest in any contract, subcontract or agreement with respect thereto, or the proceeds thereunder, either for him or herself or for those with whom he or she has family or business ties, during his or her tenure or for one (1) year thereafter. HUD may grant an exception to this exclusion as provided in 24 CFR §570.611 (d) and (e).

28. **Anti-Lobbying Certification**

Program Name: Emergency Solutions Grants Program (ESG)
NOFA Dates: 6/1/2020, 10/02/2020
Approve Date: (02/04/2021)
Prep. Date: 4/15/2020, Amended 10/28/2020

EXHIBIT D

The Contractor shall require that the language of this certification be included in all contracts or subcontracts entered into in connection with this grant and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into.

Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000.00 and no more than \$100,000.00 for such failure.

- A. No federal appropriated funds have been paid or will be paid, by or on behalf of it, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
- B. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, it will complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

29. Waivers

No waiver of any breach of this Agreement shall be held to be a waiver of any prior or subsequent breach. Failure of the Department to enforce the provisions of this Agreement or required performance by the Contractor of these provisions, at any time, shall in no way be construed to be a waiver of such provisions, nor affect the validity of this Agreement, or the right of the Department, to enforce these provisions.

30. Litigation

- A. If any provision of this Agreement, or any underlying obligation, is held invalid by a court of competent jurisdiction, such invalidity, at the sole discretion of the Department, shall not affect any other provisions of this Agreement and the remainder of this Agreement shall remain in full force and effect. Therefore, the provisions of this Agreement are, and shall be, deemed severable.
- B. Contractor shall notify the Department immediately of any claim or action undertaken by or against it, which affects or may affect this Agreement of the Department and shall take such action with respect to the claim or action as is consistent with the terms of this Agreement and the interests of the Department

31. Sanctions

Program Name: Emergency Solutions Grants Program (ESG)
NOFA Dates: 6/1/2020, 10/02/2020
Approve Date: (02/04/2021)
Prep. Date: 4/15/2020, Amended 10/28/2020

EXHIBIT D

The Department may impose sanctions, as well as any other remedies available to it under law, on Contractor or its subrecipients, for failure to abide by any State and Federal laws and regulations applicable to the ESG-CV Program. Such sanctions include:

- A. Conditioning a future grant on compliance with specific laws of regulations;
- B. Directing Contractor or its subrecipients to stop incurring costs under the current grant;
- C. Requiring that some or the entire grant amount is remitted to the Department;
- D. Reducing or disencumbering some or all of the amount of grant funds Contractor would otherwise be entitled to receive;
- E. Electing not to award future grant funds to Contractor, unless and until appropriate actions are taken by the Contractor to ensure compliance; and/or,
- F. Taking any other actions permitted pursuant to 24 CFR 576.501.

EXHIBIT F

Applications: Fresno County ESG-CV2 Application

Award Number
20-ESGCV1-00025

PO Number

Application Amendment for ESG-CV Round 2

Organization Name

Application Title

Fresno County ESG-CV2 Application

Profile

witrac@fresnocountyca.gov

The set of questions below are supplemental for Grantees applying for an amendment to their ESG-CV Round 1 Award to accept additional funds allocated under the Notice of Funding Availability (NOFA) for ESG-CV Round 2.

This application amendment is subject to the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted March 27, 2020 and the Emergency Solutions Grants (ESG) Program federal regulations established by the U.S. Department of Housing and Urban Development (HUD) 24 Code of Federal Regulations (CFR), Parts 91 and 576, and subject to any waivers issued by HUD.

Please read the Emergency Solutions Grants Program - Coronavirus (ESG-CV) Notice of Funding Availability (NOFA) (Round 2) as well as the CARES Act and federal regulations cited above.

The Department will be accepting amendments to current ESG-CV Round 1 applications through the eCivis Grants Management System portal to add ESG-CV Round 2 funds beginning Wednesday, October 7, 2020. Application amendments and required documentation must be received by HCD no later than 5:00 p.m. Pacific Standard Daylight Time on Wednesday, October 28, 2020, with an extension to no later than 5:00 p.m. Pacific Standard Daylight Time on Wednesday, November 4, 2020 for applicants impacted by the 2020 wildfires.

All HCD funding decisions are final.

Resources

Provided below is a list of all the Regulations referenced in this Application:

- Emergency Solutions Grant Program Webpage
<https://www.hcd.ca.gov/grants-funding/active-funding/esg.shtml>
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
<https://www.congress.gov/116/bills/hr748/BILLS-116hr748enr.pdf>
- Executive Order N-66-20 issued May 29, 2020
<https://www.gov.ca.gov/wp-content/uploads/2020/05/5.29.20-EO-N-66-20.pdf>
- 24 CFR 576
<https://www.govinfo.gov/app/details/CFR-2012-title24-vol3/CFR-2012-title24-vol3-part576>
- 2 CFR 200
<https://www.govinfo.gov/app/details/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200>
- 24 CFR 91
<https://www.govinfo.gov/app/details/CFR-2011-title24-vol1/CFR-2011-title24-vol1-part91>
- US Code Title 18 Section 1001-1002
<https://www.govinfo.gov/app/details/USCODE-2010-title18/USCODE-2010-title18-partI-chap47-sec1001>
- US Code Title 31 Section 3729-3730
<https://www.govinfo.gov/app/details/USCODE-2010-title31/USCODE-2010-title31-subtitleIII-chap37-subchapIII-sec3729>
- US Code Title 31 Section 3801-3812
<https://www.govinfo.gov/app/details/USCODE-2010-title31/USCODE-2010-title31-subtitleIII-chap38-sec3801>

EXHIBIT E & F

Will your organization be applying for funds under the ESG-CV Round 2 NOFA?

Yes

Has your jurisdiction been negatively impacted by the 2020 wildfires and is submitting the ESG-CV (Round 2) application by the extended deadline of November 4, 2020?

Yes

Please provide an explanation of how the 2020 wildfires have negatively impacted your jurisdiction's ability to submit the ESG-CV Round 2 application by the October 28, 2020 deadline.

With the onset of the 2020 Creek Fire, the County has had to provide additional services to those households that resided in the affected areas. We have had to house those that were evacuated from their homes, those who have lost their homes, and those that were homeless and residing in the evacuation area. The County operated a Local Assistance Center (LAC) to provide support to individuals affected by the Creek Fire. The LAC was open seven days a week from 8am to 7pm and served as a one-stop shop to provide assistance and resources available through a variety of state and local agencies.

Please check here to self-certify that your jurisdiction has been negatively impacted by the 2020 wildfires and is therefore submitting the ESG-CV Round 2 application by the extended deadline of November 4, 2020.

Yes, our jurisdiction has been negatively impacted by the 2020 wildfires and will submit our application by the Nov. 4 deadline

Section XII - Amount Requested

Amount Requested

\$1,512,000

Section XIII - ESG-CV Round 2 Subrecipient Awards

Will your provider selection process for ESG-CV Round 2 be different than what was described in your original application?

No

Section XIV - Legislative Contacts

Will your ESG-CV Round 2 activity locations be different than those for your ESG-CV Round 1 activities?

No

Section XV - Draft Governing Board Resolution for ESG-CV Round 2

Please reference Resolution Guidelines and template found in the [Files Tab](#) under the Solicitation.

Please upload your Resolution:

SIGNED Resolution No. 20-345.pdf

Section XVI - Emergency Shelter Renovation Costs

Do you intend to use any of the Emergency Shelter funding from ESG-CV Round 2 for major rehabilitation or renovation in excess of \$2,000? If so, an estimate from an engineer or architect is required to substantiate the cost.

No

Section XVII - Funding Priorities

How is your organization prioritizing activities under ESG-CV Round 2? (List in priority order, please do not use duplicative answers)

Projected use of ESG-CV Round 2 funds Priority #1

Rapid Rehousing

Projected use of ESG-CV Round 2 funds Priority #2

Emergency Shelter

Projected use of ESG-CV Round 2 funds Priority #3

HMIS

Projected use of ESG-CV Round 2 funds Priority #4

Street Outreach

EXHIBIT E & F

Projected use of ESG-CV Round 2 funds Priority #5

Homelessness Prevention

Section XIX. Updated Budget Worksheet ESG-CV Round 2

Please reference Updated Budget Worksheet Guidelines found in the [Files Tab](#) under the Solicitation.

Upload ESG-CV Round 2 Updated Budget Worksheet

02 Fresno County Budget Worksheet ESG-CV Round 2.xlsx

Section XX. Updated Goals Worksheet

Applicants will not need to submit updated goals with their application. However, applicants should be prepared to update their goals after the ESG-CV Round 2 allocations have been approved.

Section XXI. Racial Equity

It is a Department priority to ensure that ESG-CV programs are implemented in a way that addresses racial disparities in the homeless population and creates equitable outcomes. The following list of questions highlight items that you as the Grantee – either Continuum of Care (CoC) or Administrative Entity (AE) - might be doing to address racial equity. If you have not yet started to address racial equity in your homelessness response system, there is an opportunity to describe what you are planning to do at the end of each section.

Answers in this section will not serve to qualify or disqualify applicants but rather will serve as a baseline measure of the current state of each applicant's disparities, efforts and outcomes.

Please select your Continuum of Care from the [HUD CoC Racial Equity Analysis Tool \(version 2.1\)](#) and upload as an attachment. Please refer to the NOFA for your designated CoC number. After downloading the tool, navigate to the 'Dashboard' tab and select your CoC from the highlighted dropdown box. Save the file and upload below..

Upload your Continuum of Care's Racial Equity Analysis Tool from HUD Exchange

03 CoC-Analysis-Tool-2.1 (1).xlsb

Please provide data on the outcomes of the homeless response system based on race using the Continuum of Care 2019 Outcomes by Race and Ethnicity Excel Spreadsheet found in the [Files Tab](#) of the Solicitation.

Upload "Continuum of Care 2019 Outcomes by Race and Ethnicity Worksheet"

04 Continuum of Care Outcomes by Race and Ethnicity.xlsx

If your organization has already completed an analysis of racial disparities in its homeless response system please upload here

05 Racial Disparity Analysis.pdf

Does your organization have requirements for all sub-grantees to look at data to determine racial disparities in their programs?

No

Does your organization have requirements for all sub-grantees to put a plan in place to address racial disparities if they exist?

No

Describe how underserved and marginalized communities learn about the ESG program offerings. What marketing and communication strategies are used to increase equitable access? Check all that apply.

Formal partnerships such as MOUs or subrecipient agreements with organizations serving underserved and marginalized communities., Informal partnerships with organizations serving underserved and marginalized communities.

Please provide a narrative and links for the Formal Partnerships selection:

The County of Fresno has various housing agreements with agencies throughout the community, including Madera County. Through these partnerships, individuals in underserved and marginalized communities have access to housing services and other services in the community. All of the County's housing agreements, including ESG agreements, are required to participate in the community's Coordinated Entry System, further connecting clients to services available throughout the CoC jurisdiction. Additionally, the CoC currently has partnership agreements with 18 agencies that provide services in all areas of the CoC including underserved and marginalized communities. Through this partnership, the agencies provide support to the Coordinated Entry System by being an access site, providing assessors, navigators, or a part of the Coordinated Entry System Committee.

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Please provide a narrative and links for the Informal Partnerships selection:

Through the informal partnerships with the CoC's various outreach teams, we are able to further expand our reach to rural areas in the community. Rural areas in Fresno and Madera Counties often lack the resources that are available in larger cities such as Fresno and Madera, with the rural outreach teams we are able to bring resources to them and connect individuals to the services they need.

Does your grant making process prioritize programs that address the disproportionate impacts of homelessness and COVID-19 on communities of color, particularly Black, Latinx, Asian, Pacific Islander, Native and Indigenous communities?

No

Please describe what steps your organization will take to prioritize programs that address the disproportional impacts of homelessness and COVID-19 on communities of color in the coming program year:

(Narrative) Describe:

In the coming program year, the County of Fresno, as the administrative entity for the Fresno Madera Continuum of Care will proactively prioritize agencies and programs that will serve underserved and marginalized communities through the procurement process for the HCD ESG-CV homeless services. Additionally, the County along with the CoC will further analyze the disparities that are occurring in our community and develop a plan to address any findings.

Are the voices of Black, Latinx, Asian, Pacific Islander, Native and Indigenous communities and those with lived experience of homelessness being centered in a meaningful, sustained way in creating effective approaches to reducing and ending homelessness? Are they involved in the funding decision making process? Please answer the following questions.

Does your CoC governance structure include permanent seats for individuals with lived experience of homelessness?

Yes

Does your CoC governance structure include seats for representatives from Black, Latinx, Asian, Pacific Islander, Native and Indigenous communities?

No

Does your ESG Grantee funding application review panel/body include permanent seats for individuals with lived experience of homelessness?

No

Does your ESG Grantee funding applications review panel/body include permanent seats for representatives from Black, Latinx, Asian, Pacific Islander, Native and indigenous communities?

No

Does your CoC utilize other policies or methods of centering voices of Black, Latinx, Asian, Pacific Islander, Native and Indigenous communities and those with lived experience of homelessness?

No

Does your organization have other advisory bodies that provide input and recommendations around your homeless response system?

No

Are ESG-CV funds being made accessible to smaller and non-traditional organizations that have historically served communities of color but may not have previously participated formally in the CoC or be a part of the homeless provider community?

Yes

Attach communications, memo, resolution, policies, procedures or guidelines your CoC has developed to ensure access to ESG-CV funds for these smaller and non-traditional organizations.

06 RFP - Homeless Services.pdf

EXHIBIT E & F

What steps has your organization taken to ensure these funds address the organizational capacity of organizations that are led by Black, Latinx, Asian, Pacific Islander, Native and Indigenous people that support the goal of making homelessness rare, brief and non-recurring?

The County has recently partnered with Community Action Partnership of Madera County (CAPMC) which is led by a 15 member tripartite board of directors with several Latinx members. Historically, Madera has not had access to many homeless funds but has continued to provide services with the resources available. CAPMC was recently awarded HCD ESG funds and has been able to build capacity and expand their homeless services by providing a variety of services including rapid rehousing, homelessness prevention, street outreach, and emergency shelter. Gaining experience and learning from other partner agencies, CAPMC will be able to make homelessness rare, brief, and non-recurring in the coming years.

Attach communications, memo, resolution, policies, procedures or guidelines your CoC has developed to build capacity for these non-traditional organizations.

07 Agreement A-20-160 with CAPMC.pdf

List your partner organizations that are addressing racial equity in the housing and homeless response system and how you partner with them:

Organization Name:

Community Action Partnership of Madera County

Partnership Type:

Subrecipient

Number of years in this type of partnership:

1

Group(s) Served:

Latinx

Do you have additional partners to list?

No

Section XXII. Tribal Nations

HCD is supporting grantees that prioritize partnerships with Tribal Nations to address homelessness in tribal communities.

Does your community neighbor a Tribal Nation?

Yes

Please answer the following questions to indicate how your organization and CoC are working to find solutions to homelessness within Tribal Nation land. Tribal Nations are federally recognized Native American tribes in the United States and listed in the federal register.

List of Tribal Nations:

Big Sandy Rancheria, Cold Springs Rancheria, Table Mountain Rancheria

How is your organization and the CoC assessing or identifying inequities and resource needs for Indigenous People and Tribal Nations?

The County and the CoC have not previously analyzed the inequities or resource needs for Indigenous People/Tribal nations; but will include them when researching the needs of the community for funding purposes in the future.

What supports is your organization and the CoC providing to organizations committed to finding solutions to homelessness within Tribal Nation land?

Currently, no direct support has been provided to organizations committed to ending homelessness within the Tribal Nation land, however, the County of Fresno along with the CoC, is open and willing to provide support to any organization that comes forward.

How is your organization and the CoC partnering with Tribal Nations to address homelessness? Check all that apply:

None of these

EXHIBIT E & F

If none of these, please describe what steps you as the Grantee will take to build an ESG grantee-tribal partnership and support equitable ESG access and outcomes for Indigenous People on tribal lands during the coming program year:

As the administrative entity on behalf of the Fresno Madera Continuum of Care, we will contact local Tribal Nation leaders and offer our assistance and provide any resources available. We will also extend an invitation to our local CoC general meeting where additional resources may be available.

Section XXII. Homelessness Prevention

The Department requests that communities prioritize the sheltering and housing needs of people experiencing literal homelessness.

Are you requesting funds for Homelessness Prevention?

No

Section XXIII. Coordinated Investment Planning

Please fill in the Homelessness Response Local Investment Plan Template Excel spreadsheet found in the Files tab of the Solicitation ([Link](#)) to list your community goals to address homelessness and how you will use all your available funds towards your goals.

Please upload the completed Homelessness Response Local Investment Plan Excel spreadsheet:

08 Homelessness Response Local Investment Plan Template_9-17-2020.xlsx

Section XXIV - Written Standards for Providing ESG Assistance

In compliance with 24 CFR 576.400, The Department requires that Grantees establish and consistently apply written standards for providing ESG assistance. To ensure that activities being paid for with ESG-CV funds are eligible, the Grantees should evaluate the need to update written standards, as applicable, to:

- 1) Prioritize people at severe risk of contracting coronavirus for shelter and housing consistent with fair housing and nondiscrimination requirements,
- 2) Adapt coordinated entry policies and procedures to account for social distancing measures or increased demand,
- 3) Develop a strategy and recruit landlords to provide housing to people experiencing homelessness or at risk of homelessness,
- 4) Training homeless providers on infectious disease prevention and mitigation, and
- 5) Implement a non-congregate shelter strategy to reduce the spread of coronavirus.

Please check here to confirm you have read the above and agree to update written standards as needed and in accordance with any current and anticipated guidance from HUD.

I have read the above and agree to update written standards.

View Application Budget

View Application Goals

of Reviews

0

of Denials

0

Original Submission Date (for re-submissions)

11/04/2020

Applications: File Attachments

Please upload your Resolution:

SIGNED Resolution No. 20-345.pdf

Upload ESG-CV Round 2 Updated Budget Worksheet

02 Fresno County Budget Worksheet ESG-CV Round 2.xlsx

Upload your Continuum of Care's Racial Equity Analysis Tool from HUD Exchange

EXHIBIT E & F

03 CoC-Analysis-Tool-2.1 (1).xlsb

Upload "Continuum of Care 2019 Outcomes by Race and Ethnicity Worksheet"

04 Continuum of Care Outcomes by Race and Ethnicity.xlsx

If your organization has already completed an analysis of racial disparities in its homeless response system please upload here

05 Racial Disparity Analysis.pdf

Attach communications, memo, resolution, policies, procedures or guidelines your CoC has developed to ensure access to ESG-CV funds for these smaller and non-traditional organizations.

06 RFP - Homeless Services.pdf

Attach communications, memo, resolution, policies, procedures or guidelines your CoC has developed to build capacity for these non-traditional organizations.

07 Agreement A-20-160 with CAPMC.pdf

Please upload the completed Homelessness Response Local Investment Plan Excel spreadsheet:

08 Homelessness Response Local Investment Plan Template_9-17-2020.xlsx

EXHIBIT E & F

**BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF FRESNO
STATE OF CALIFORNIA**

IN THE MATTER OF AUTHORIZING THE) **RESOLUTION NO.** 20-345
COUNTY OF FRESNO TO SUBMIT AN)
AN APPLICATION FOR ROUND TWO OF THE)
CORONAVIRUS AID, RELIEF, AND)
ECONOMIC SECURITY (CARES))
ACT ALLOCATION OF EMERGENCY)
SOLUTIONS GRANT FUNDS)

The COUNTY OF FRESNO hereby adopts the following resolutions:

WHEREAS, the State of California (the “State”), Department of Housing and Community Development (“Department”) issued a second Notice of Funding Availability (“NOFA”) dated October 2, 2020 under the Coronavirus Aid, Relief, and Economic Stimulus (CARES) Act which allocated federal funds for the Emergency Solutions Grants Program (the “Program” or “ESG”) to the State. These funds are referred to herein as the ESG-Coronavirus (ESG-CV) funds and this October 2020 ESG-CV NOFA is distributing “Round 2” of the ESG-CV funding.

WHEREAS, Applicant is the County of Fresno that previously received ESG-CV funding under the initial ESG-CV NOFA dated June 1, 2020 (hereinafter referred to as “ESG-CV Round 1”; and

WHEREAS, the Department may approve funding allocations for the ESG-CV Program, subject to the terms and conditions of the NOFA, Program regulations and requirements, and the Standard Agreement and other contracts between Department and ESG-CV grant recipients.

NOW THEREFORE BE IT RESOLVED THAT:

1. All information submitted by Applicant on its ESG-CV Round 1 application remains true, correct, and accurate, or the Department approved in writing a change to Applicant’s ESG-CV Round 1 application. Applicant affirms its continued compliance to all of the terms and conditions of ESG-CV Round 1 application and related Standard Agreement.
2. Applicant is authorized to submit an application for ESG-CV Round 2 and be subject to the terms thereof.
3. If Applicant receives a grant of ESG-CV Round 2 funds from the Department pursuant to the above referenced ESG-CV (Round 2) NOFA, it represents and certifies that it will use all such funds in a manner consistent and in compliance with all applicable state and federal statutes, rules, regulations, and laws, including without limitation all rules and laws regarding the ESG-CV Program, as well as any and all contracts Applicant may have with the Department.
4. In addition to its ESG-CV Round 1 grant, Applicant is now hereby authorized and directed to receive an additional EG-CV Round 2 grant, in an amount not to exceed \$1,512,000 in accordance with all applicable rules and laws.


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- 5. Applicant hereby agrees to use the ESG-CV funds for eligible activities as approved by the Department and in accordance with all Program requirements, and other rules and laws, as well as in a manner consistent and in compliance with the ESG-CV Standard Agreement, including any amendments incorporating new terms and conditions to such Standard Agreement, and other contracts between the Applicant and the Department.
- 6. The Chairman of the Board of Supervisors is hereby authorized to execute the Standard Agreement and any subsequent amendments or modifications thereto, and the Chairman of the Board of Supervisors or the Director of the Department of Social Services is hereby authorized to execute any other documents which are related to the Program or the ESG-CV2 grant awarded to County of Fresno, as the Department may deem appropriate.


THE FOREGOING, was passed and adopted by the following vote of the Board of Supervisors of the County of Fresno this 3rd day of November 2020, to wit:

AYES: Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero
 NOES: None
 ABSENT: None
 ABSTAINED: None



 Steve Brandau, Vice-Chairman of the Board of Supervisors of the County of Fresno

ATTEST:
 Bernice E. Seidel
 Clerk of the Board of Supervisors
 County of Fresno, State of California

By: 

 Lisa Craft, Deputy Clerk I

EXHIBIT E & F

Pre-Award

Budget Report

Passthrough Agency: California Department of Housing and Community Development

Report Date: 11/03/2020

Program: 2020 ESG-CV

Requested By: Cynthia Cardenas

Stage: Pre-Award

witrac@fresnocountyca.gov

Budget Items

Category	Title	Description	Units	Unit Cost	Extended Cost	Direct Cost	Indirect Cost	GL Account	Cost Share	Type
Emergency Shelter										
	Emergency Shelter	Essential Services, Shelter Operations - Round 1	0	\$0.00	\$0.00	\$552,181.82	\$55,218.18		\$0.00	Direct Cost
	Emergency Shelter	Essential Services, Shelter Operations - Round 2		\$0.00	\$0.00	\$502,909.00	\$50,291.00			
Emergency Shelter Total			0	\$0.00	\$0.00	\$1,055,090.82	\$105,509.18		\$0.00	
Street Outreach										
	Street Outreach	Essential Services - Round 1	0	\$0.00	\$0.00	\$45,454.55	\$4,545.46		\$0.00	Direct Cost
	Street Outreach	Essential Services - Round 2				\$0.00	\$0.00			
Street Outreach Total			0	\$0.00	\$0.00	\$45,454.55	\$4,545.46		\$0.00	
Homelessness Prevention										
	Homelessness Prevention	Housing Relocation & Stabilization Services-Financial Assistance, Short-and Medium Term Rental Assistance - Round 1	0	\$0.00	\$0.00	\$25,090.91	\$2,509.09		\$0.00	Direct Cost
	Homelessness Prevention	Housing Relocation & Stabilization Services-Financial Assistance, Short-and Medium Term Rental Assistance - Round 2		\$0.00	\$0.00	\$0.00	\$0.00			
Homelessness Prevention Total			0	\$0.00	\$0.00	\$25,090.91	\$2,509.09		\$0.00	
Rapid Re-Housing										
	Rapid Re-Housing	Housing Relocation & Stabilization Services-Financial Assistance, Short-and Medium Term Rental Assistance - Round 1	0	\$0.00	\$0.00	\$227,272.73	\$22,727.27		\$0.00	Direct Cost

Pre-Award
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	Rapid Re-Housing	Housing Relocation & Stabilization Services-Financial Assistance, Short-and Medium Term Rental Assistance - Round 2		\$0.00	\$0.00	\$781,818.19	\$78,181.81			
Rapid Re-Housing Total			0	\$0.00	\$0.00	\$1,009,090.92	\$100,909.08		\$0.00	
HMIS										
	HMIS	Staffing, Hardware, Equipment & Software Costs, Training and Overhead - Round 1	0	\$0.00	\$0.00	\$18,181.81	\$1,818.18		\$0.00	Direct Cost
	HMIS	Staffing, Hardware, Equipment & Software Costs, Training and Overhead - Round 2		\$0.00	\$0.00	\$45,454.55	\$4,545.45			
HMIS Total			0	\$0.00	\$0.00	\$63,636.36	\$6,363.63		\$0.00	
Local Grant Administration										
	Local Grant Administration	General Management/Oversight/Coordination, Training on ESG Requirements, Consolidation Plan, Environmental Review - Round 1	0	\$0.00	\$0.00	\$53,100.00	\$0.00		\$0.00	Direct Cost
	Local Grant Administration	General Management/Oversight/Coordination, Training on ESG Requirements, Consolidation Plan, Environmental Review - Round 2		\$0.00	\$0.00	\$48,800.00	\$0.00			
Local Grant Administration Total			0	\$0.00	\$0.00	\$101,900.00	\$0.00		\$0.00	
Other										
Category	Title	Description	Units	Unit Cost	Extended Cost	Direct Cost	Indirect Cost	GL Account	Cost Share	Type
Other										
Other Total			0	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Grant Total			0	\$0.00	\$0.00	\$2,300,263.56	\$219,836.44		\$0.00	
Budget Report, Created by Cynthia Cardenas, witrac@fresnocountyca.gov, 11/03/2020										
Source: eCivis™ Portal										
http://www.ecivis.com/										

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CoC Data
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Continuum of Care Outcomes by Race and Ethnicity																
Go to this link for an instructional video on how to complete this worksheet using Stella: https://www.loom.com/share/ebac98b99f4823a9db5c32e5ee012b [loom.com]																
Applicant Name:		County of Fresno		CoC Name, if different:		Fresno Madera Continuum of Care CA-514										
Using data from Stella, please insert outcomes here from the FY18 submission:																
	Head of Households Served in Any Project Type ¹		Served in Shelters & Transitional Housing ²		Exiting to Permanent Housing ³		Days Homeless ⁴		Accessing Permanent Supportive Housing ⁵		Returns to Homelessness ⁶		Other Measure:		Other Measure:	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Total	1,828	100%	906	100%	1,048	100%	1,269	100%	609	100%	467	100%		#DIV/0!		#DIV/0!
White, Non-Hispanic/Non-Latino	632	35%	297	33%	165	16%	83	7%	222	36%	3	1%		#DIV/0!		#DIV/0!
White, Hispanic/Latino	627	34%	324	36%	177	17%	64	5%	200	33%	7	1%		#DIV/0!		#DIV/0!
Black or African American	421	23%	211	23%	115	11%	70	6%	136	22%	1	0%		#DIV/0!		#DIV/0!
Asian	20	1%	13	1%	5	0%	15	1%	4	1%	0	0%		#DIV/0!		#DIV/0!
American Indian or Alaska Native	64	4%	30	3%	16	2%	76	6%	19	3%	0	0%		#DIV/0!		#DIV/0!
Native Hawaiian/Other Pacific Islander	13	1%	6	1%	2	0%	111	9%	6	1%	0	0%		#DIV/0!		#DIV/0!
Multiple Races	49	3%	24	3%	3	0%	38	3%	22	4%	0	0%		#DIV/0!		#DIV/0!
Unknown	2	0%	1	0%	0	0%	0	0%	0	0%	0	0%		#DIV/0!		#DIV/0!

Instructions
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	Data will be retrieved from Stella, HUD's LSA strategy and analysis tool.			
	Data will be from the official LSA submission for 2018, with the report period of 10/1/17 - 9/30/2018.			
	How to "Stellavise" your data can be found on the HUD Exchange here: https://www.hudexchange.info/resource/5829/preparing-lsa-files-for-stella-p/			
	Stella can be accessed through HDX2.0 here: https://hudhdx2.info/login			
	If you do not have an account, click the "Create an Account" button on the top right and complete the form.			
	The person in your community with HDX write access will have to give you permission to view the CoCs Stella data - they will be notified when you create your account.			
	If you don't know who has that access, please reach out to your HMIS lead to find out: https://www.hudexchange.info/grantees/contacts/			
	Additional measures may be included for additional context, but are not required. Examples: Street Outreach, Coordinated Entry, Diversion, etc.			
	The table below corresponds to the table in the "CoC Data" tab, and shows where you will retrieve the data in Stella.			
	Tab	Filter(s)	Chart	Notes
1	Demographics - Overview	All Households - Served in Any Project Type	Race and Ethnicity of HoH and Adults	Use the number in bold for the total, and use the other numbers to complete the chart
2	Demographics - Overview	All Households - Served in shelter and transitional housing	Race and Ethnicity of HoH and Adults	Use the number in bold for the total, and use the other numbers to complete the chart
3	Exits - By Population Group	All Households - Permanent	Exits by Population Group	Enter the numbers on the far right of the chart, and record the "All Exiting HH" number for the total.
4	Days Homeless - By Population Gr	All Households	Days Homeless by Population Group	Enter the numbers on the far right of the chart, and record the "All Exiting HH" number for the total.
5	Demographics - Overview	All Households - Served in permanent supportive housing	Race and Ethnicity of HoH and Adults	Use the number in bold for the total, and use the other numbers to complete the chart.
6	Returns - By Population Group	HH that exited in the 1st 6mo of the Reporting Period - All Households - Permanent	Returns by Population Group	Enter the numbers on the far right of the chart, and record the "All Exiting HH" number for the total.

CA-514 FRESNO-MADERA CONTINUUM OF CARE

FY2019 COC CONSOLIDATED APPLICATION

ATTACHMENT: RACIAL DISPARITY ASSESSMENT SUMMARY

(QUESTION 3B-3)

BACKGROUND

The CoC has initiated a study to determine the relative proportions of people from different races and ethnicities who receive homeless assistance and/or receive a positive outcome from homeless assistance. The results of the study were distributed to a panel of key stakeholders in the CoC, who collectively represent the largest minority demographics in the region. The panel met in person to discuss and evaluate the available data and brainstorm strategies to reduce racial and ethnic disparities. The notes from these conversations were then written up as a “summary of impressions” that discusses these preliminary findings and identifies potential next steps.

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Racial Disparity Assessment Discussion of Equitable Access to Positive Outcomes	5
Racial Disparity Assessment Discussion of Strategies for Reducing Racial Disparity	5

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RACIAL DISPARITY ANALYSIS

FRESNO/MADERA CONTINUUM OF CARE, FY2019

HUD PRIORITIES: OVERVIEW

According to the Department of Housing and Urban Development, research has found racial disparities in rates of homelessness. Specifically, HUD’s research shows that African-Americans and Native Americans experience homelessness at higher rates. This year’s CoC NOFA national competition will award more points to communities:

- That have assessed whether people of different races or ethnicities are more or less likely to receive homeless assistance or to receive a positive outcome from homeless assistance; and
- That have taken or will take steps to address those disparities if racial or ethnic disparities are present.

DATA FROM RACIAL EQUITY ANALYSIS TOOL

CoC Data																				
Race and Ethnicity	All (ACS) ¹				In Poverty (ACS) ¹				Experiencing Homelessness (PIT) ²				Experiencing Sheltered Homelessness (PIT) ²				Experiencing Unsheltered Homelessness (PIT) ²			
	All		In Families with Children		All		In Families with Children		All		In Families with Children		All		In Families with Children		All		In Families with Children	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All People	1,109,936		963,148		286,155		246,126		2,016		274		487		274		1,529		0	
Race																				
White	695,533	63%	609,348	63%	155,122	54%	133,714	54%	1,403	70%	171	62%	318	65%	171	62%	1,085	71%	0	0%
Black	53,812	5%	41,800	4%	20,110	7%	17,264	7%	257	13%	59	22%	97	20%	59	22%	160	10%	0	0%
Native American/Alaskan	12,121	1%	9,661	1%	3,365	1%	2,898	1%	155	8%	12	4%	24	5%	12	4%	131	9%	0	0%
Asian/Pacific Islander	99,024	9%	90,807	9%	26,328	9%	21,875	9%	82	4%	16	6%	25	5%	16	6%	57	4%	0	0%
Other/Multi-Racial	249,446	22%	211,532	22%	81,230	28%	70,375	29%	119	6%	16	6%	23	5%	16	6%	96	6%	0	0%
Ethnicity																				
Hispanic	579,322	52%	510,199	53%	189,100	66%	162,713	66%	891	44%	165	60%	255	52%	165	60%	636	42%	0	0%
Non-Hispanic	530,614	48%	452,949	47%	97,055	34%	83,413	34%	1,125	56%	109	40%	232	48%	109	40%	893	58%	0	0%
Youth <25	443,612		NOT AVAILABLE						125		24		57		24		68		0	
Race																				
White	254,478	57%	--	--	--	--	--	--	94	75%	13	54%	36	63%	13	54%	58	85%	0	0%
Black	22,256	5%	--	--	--	--	--	--	14	11%	4	17%	9	16%	4	17%	5	7%	0	0%
Native American/Alaskan	4,728	1%	--	--	--	--	--	--	2	2%	1	4%	2	4%	1	4%	0	0%	0	0%
Asian/Pacific Islander	39,601	9%	--	--	--	--	--	--	4	3%	3	13%	4	7%	3	13%	0	0%	0	0%
Other/Multi-Racial	122,549	28%	--	--	--	--	--	--	11	9%	3	13%	6	11%	3	13%	5	7%	0	0%
Ethnicity																				
Hispanic	279,110	63%	--	--	--	--	--	--	71	57%	15	63%	36	63%	15	63%	35	51%	0	0%
Non-Hispanic	164,502	37%	--	--	--	--	--	--	54	43%	9	38%	21	37%	9	38%	33	49%	0	0%
Veterans	77,716		NOT AVAILABLE						211		NOT AVAILABLE		88		NOT AVAILABLE		123	100%	NOT AVAILABLE	
Race																				
White	59,015	76%	--	--	--	--	--	--	143	68%	--	--	60	68%	--	--	83	67%	--	--
Black	0	0%	--	--	--	--	--	--	34	16%	--	--	17	19%	--	--	17	14%	--	--
Native American/Alaskan	0	0%	--	--	--	--	--	--	20	9%	--	--	6	7%	--	--	14	11%	--	--
Asian/Pacific Islander	4,670	6%	--	--	--	--	--	--	3	1%	--	--	3	3%	--	--	0	0%	--	--
Other/Multi-Racial	14,031	18%	--	--	--	--	--	--	11	5%	--	--	2	2%	--	--	9	7%	--	--
Ethnicity																				
Hispanic	19,625	25%	--	--	--	--	--	--	66	31%	--	--	32	36%	--	--	34	28%	--	--
Non-Hispanic	58,091	75%	--	--	--	--	--	--	145	69%	--	--	56	64%	--	--	89	72%	--	--

LIMITATIONS OF THE DATA

The Fresno/Madera Continuum of Care (FMCoC) primarily relied on data provided by HUD through its “CoC Analysis Tool,” which in turn draws on the 2017 Point-in-Time (PIT) Count and the 2010-2015 American Community Survey (ACS). The ACS is a welcome and useful addition to the pool of available data because it measures the proportions of people in different racial groups who are experiencing poverty, which can

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help distinguish between factors that cause homelessness based specifically on race and factors that cause homelessness through general economic trends.

There appeared to be some conflicting data presented through the ACS and the PIT Count, which may be the result of self-reporting with some respondents experiencing mental illness. For example, 8% of people experiencing homelessness reported that they are Native American or Native Alaskan, compared to only 1% of the population experiencing poverty who reported that they are Native American or Native Alaskan. Outreach volunteers who worked on the FMCoC PIT Count indicated that many of the people who identified as Native American expressed great pride in their heritage, but were not able to provide details such as the name of their tribe or the relatives through which they trace their native ancestry. There is a significant native population in Madera County, and some Madera-area tribes do not recognize people who are only partly descended from Native Americans, so it is unclear to what extent the over-representation of Native Americans in the FMCoC homeless population is the result of factors that make it harder for Native Americans to acquire and retain stable housing.

Another issue in the data is that the ACS for the FMCoC does not appear to include data for Black Veterans or Native American Veterans, both of which are listed as “0” out of 77,716 veterans. These groups appear to have been bundled into the “Other/Multi-Racial” category, which stands at 18%. This makes it difficult to compare to the PIT Count, which does break down the population into all four major racial categories.

Finally, as of this writing, HMIS data was not available to measure the rate at which people in different subpopulations were able to enroll in housing programs and/or move into new permanent housing. This reduced the CoC’s ability to assess whether people of all races are equally likely to experience a positive outcome from homeless assistance. To provide some context for the discussion, one of the providers who attended the racial equity analysis meeting offered statistics for their street outreach project, Village of Hope, showing the racial breakdown of people who were currently enrolled in their street outreach program.

DATA FROM VILLAGE OF HOPE PROJECT

Village of Hope Stats from 1/1/2017 to 9/5/2019

Race	Total	Percentage
White	258	76%
Black / African American	66	19%
Asian	6	2%
American Indian or Alaska Native	5	1%
Native Hawaiian or Other Pacific Islander	3	1%
Multiple races	1	0%
Total	339	100%

Ethnicity	Total	Percentage
Non-Hispanic / Non-Latino	193	57%
Hispanic / Latino	146	43%
Total	339	100%

QUESTIONS FOR DISCUSSION

- 1) What does this data say, if anything, about racial disparity in Fresno and Madera County when it comes to homelessness?
- 2) What does this data say, if anything, about how race impacts a person's ability to access services in the homeless system of care in Fresno and Madera County?
- 3) What additional data would be beneficial in assessing racial equity in the homeless system of care in Fresno and Madera County?
- 4) How can we better assess if people of different races or ethnicities are more or less likely to receive homeless assistance or to receive a positive outcome from homeless assistance?
- 5) What is some recommended methodology for collecting this data?
- 6) What are some current best practices that exist in the CoC that address racial disparity in providing homeless services/housing?

PANEL DISCUSSION

To answer these questions, the FMCoC convened a racial disparity analysis panel that included two African-Americans and three Latinx (two of the largest minority populations in the region), all of whom have deep experience working with people experiencing homelessness in Fresno and Madera Counties. To promote candor, the panel's comments were anonymized and combined to create this report.

EQUITABLE ACCESS TO SERVICES

The data suggest that there are at least some racial disparities in access to services. African-Americans made up 13% of the FMCoC's homeless PIT Count, compared to only 7% of the FMCoC population experiencing poverty. This means that the rate at which black people are experiencing homelessness in the FMCoC is higher than the poverty statistics alone would suggest, so the racial disparity is not just about racial differences in the experience of poverty.

Several panelists at the racial disparity analysis meeting asked whether the FMCoC is equally skilled at communicating with all racial and ethnic groups – from the FMCoC's point of view, the CoC is actively distributing the message that services are available, but some sub-populations may not be receiving that message. Some panelists suggested that African-American clients may assume that they are not going to receive services because of past experiences with violence from law enforcement officials and/or because needed services have repeatedly been unavailable in the past. There is often a history of justified mistrust. This can reduce clients' level of interest in cooperating with service workers.

One panelist pointed out that the primary source of data on outreach services is not necessarily reliable because it bundles together time spent on outreach, counseling, navigation, and transportation of clients. A recent time study indicated that only about

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10% of hours described as “outreach” actually involve meeting with new clients and helping them access services. Even when outreach workers are available, the outreach team may not have enough diversity for all clients to feel comfortable accepting services. For example, there is currently only one youth outreach worker in the FMCoC, who is Caucasian. One of the major street outreach teams has only one African-American, who was recently hired as the team’s new coordinator. Even where services are offered to people of all different backgrounds, services may be less accessible to certain populations if clients do not feel that they are able to trust and relate to their designated outreach workers.

EQUITABLE ACCESS TO POSITIVE OUTCOMES

The Village of Hope project reported that 19% of its client enrollment was African-American, compared to an estimate of 50% African-American clients who are sleeping outdoors within a few blocks of the project site. A program manager for the Village of Hope project explained that this disparity is partly based on negative past experiences: if people have already moved into the Village of Hope project and tried unsuccessfully to move on from the Village to permanent housing, then they may be reluctant to enter the program a second time. The implication is that African-American clients in the Village of Hope program have been somewhat less likely to experience positive outcomes. African-American clients in this program may be experiencing barriers to housing that make it disproportionately difficult for them to transition to permanent housing.

STRATEGIES FOR REDUCING RACIAL DISPARITIES

To address the racial disparities in access to homeless housing and services and access to positive outcomes, the FMCoC plans to adopt three strategies:

- 1) Conduct a staff survey to determine how many people in each job category (outreach worker, case manager, etc.) identify with each racial or ethnic group, and take affirmative steps to hire additional workers to shore up any deficiencies so that people from a wide variety of racial backgrounds will be able to identify with and feel comfortable with their service providers;
- 2) Host a community-wide training on cultural competence so that staff will be better able to approach people of different races using the best available approach. Although the FMCoC is relatively free of overt racial discrimination, true equality requires not just ignoring race or ethnicity, but seeing it, acknowledging it, and being cognizant that people of color have barriers, some of which are specific to their race or ethnicity. The CoC needs to ensure that it has the competency to deal with those issues.
- 3) Use HMIS to collect statistics on placements into permanent housing programs and on housing move-in dates, and follow up on any statistical patterns by interviewing case workers to determine what additional barriers to housing are most frequently experienced by clients of color.

EXHIBIT E & E
COUNTY OF FRESNO



REQUEST FOR PROPOSAL
NUMBER: 19-011
HCD ESG HOMELESS SERVICES

Issue Date: August 15, 2018

Closing Date: September 5, 2018 at 2:00 PM

All Questions and Responses must be electronically submitted on the Bid Page on Public Purchase.

For assistance, contact Heather Stevens at Phone (559) 600-7110.

Undersigned agrees to furnish the commodity or service stipulated in the attached response at the prices and terms stated in this RFP.
Bid must be signed and dated by an authorized officer or employee.

COMPANY

ADDRESS

CITY STATE ZIP CODE

()
TELEPHONE NUMBER

E-MAIL ADDRESS

SIGNATURE

PRINT NAME

TITLE

EXHIBIT E & F

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OVERVIEW

The County of Fresno Department of Social Services on behalf of the Fresno Madera Continuum of Care (FMCoC) is requesting proposals from qualified vendors to provide homeless services. Although bids for services in any area within Fresno and Madera Counties are welcome, priority will be given to bids providing services in non-entitlement jurisdictions including Madera County and the following non-entitlement cities: Clovis, Coalinga, Firebaugh, Huron, Parlier, Orange Cove, Sanger, and San Joaquin.

Funding for homeless services is through the U.S. Department of Housing and Urban Development Emergency Solutions Grant (ESG) administered by the California Department of Housing and Community Development. The funds are allocated to the Fresno Madera Continuum of Care, however, the County of Fresno Department of Social Services volunteered to act as the Administrative Entity as the FMCoC does not meet the legal entity requirement.

The funds may be used for the following activities:

- Street outreach
- Emergency shelter
- Homeless prevention
- Rapid rehousing assistance
- Homeless Management Information System (HMIS)

Maximum compensation for these services will be a total of approximately \$574,597 for the first year, and \$277,242 each year after. Final award amounts are dependent upon available funding and activity thresholds. It is anticipated this agreement will start December 1, 2018. The Initial agreement will be for one (1) year, with a possible option to renew for two (2) additional one (1) year extensions. The entire agreement term including optional extensions shall not exceed a total of three (3) years and an approximate maximum compensation of \$1,129,081.

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KEY DATES

- RFP Issue Date:** **August 15, 2018**
- Bidders' Conference:** **August 22, 2018 at 10:00 AM**
County of Fresno - Purchasing
4525 E. Hamilton Avenue, 2nd Floor
Fresno, CA 93702
- Written Questions for RFP Due:** **August 22, 2018 at 5:00 PM**
Questions must be submitted on the Bid Page.
- RFP Closing Date:** **September 5, 2018 at 2:00 PM**
Proposals must be electronically submitted on the Bid Page.

BIDDERS' CONFERENCE & SITE INSPECTION:

A bidders' conference will be held in which the scope of the project and proposal requirements will be explained. Addenda will be prepared and distributed to all bidders if questions are submitted.

Bidders are to contact Heather Stevens at County of Fresno - Purchasing, (559) 600-7115, if they are planning to attend.

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GENERAL REQUIREMENTS & CONDITIONS

TERM: It is County's intent to contract with the successful bidder for a term of one year with the option to renew for up to two additional one year periods based on mutual written consent.

The County reserves the right to terminate any resulting contract upon written notice.

AWARD: The award will be made to the vendor offering the proposal that is deemed the most advantageous to the County. Past performance (County contracts within the past seven years) and references may factor into awarding of a contract. The County will be the sole judge in making such determination. The County reserves the right to reject any and all proposals. Award Notices are tentative. Acceptance of an offer made in response to this RFP shall occur only upon execution of an agreement by both parties or issuance of a valid Purchase Order by Purchasing. After award, all bids shall be open to public inspection. The County assumes no responsibility for the confidentiality of information offered in a bid.

Award may require approval by the County of Fresno – Board of Supervisors.

PARTICIPATION: The bidder may agree to extend the terms of the resulting contract to other political subdivisions, municipalities, and tax-supported agencies. Such participating governmental bodies may make purchases in their own name, make payment directly to the bidder, and be liable directly to the bidder, holding the County of Fresno harmless.

CONFIDENTIALITY: Services performed by the bidder shall be in strict conformance with all applicable Federal, State of California and/or local laws and regulations relating to confidentiality, including but not limited to, California Civil Code, California Welfare and Institutions Code, Health and Safety Code, California Code of Regulations, Code of Federal Regulations.

The bidder shall submit to County's monitoring of said compliance.

The bidder may be a Business associate of County, as that term is defined in the "Privacy Rule" enacted by the Health Insurance Portability and Accountability Act of 1996 (HIPAA). As a HIPAA Business Associate, vendor may use or disclose protected health information ("PHI") to perform functions, activities or services for or on behalf of County, as specified by the County, provided that such use or disclosure shall not violate HIPAA and its implementing regulations. The uses and disclosures of PHI may not be more expansive than those applicable to County, as the "Covered Entity" under HIPAA's Privacy Rule, except as authorized for management, administrative or legal responsibilities of the Business Associate.

The bidder shall not use or further disclose PHI other than as permitted or required by the County, or as required by law without written notice to the County. The bidder shall ensure that any agent, including any subcontractor, to which vendor provides PHI received from, or created or received by the vendor on behalf of County, shall comply with the same restrictions and conditions with respect to such information.

SELF-DEALING TRANSACTION DISCLOSURE: Contractor agrees that when operating as a corporation (a for-profit or non-profit corporation), or if during the term of the agreement the Contractor changes its status to operate as a corporation, members of the Contractor's Board of Directors shall disclose any self-dealing transactions that they are a party to while Contractor is providing goods or performing services under the agreement with the County. A self-dealing transaction shall mean a transaction to which the Contractor is a party and in which one or more of its directors has a material financial interest. Members of the Board of Directors shall disclose any self-dealing transactions that they are a party to by completing and signing a Fresno County Self-Dealing Transaction Disclosure Form and submitting it to the County prior to commencing with the self-dealing transaction or immediately thereafter.

LOCAL VENDOR PREFERENCE: The Local Vendor Preference does not apply to this Request for Proposal.

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CONFLICT OF INTEREST: The County shall not contract with, and shall reject any bid or proposal submitted by the persons or entities specified below, unless the Board of Supervisors finds that special circumstances exist which justify the approval of such contract:

1. Employees of the County or public agencies for which the Board of Supervisors is the governing body.
2. Profit making firms or businesses in which employees described in Subsection (1) serve as officers, principals, partners or major shareholders.
3. Persons who, within the immediately preceding twelve (12) months, came within the provisions of Subsection (1), and who were employees in positions of substantial responsibility in the area of service to be performed by the contract, or participated in any way in developing the contract or its service specifications.
4. Profit making firms or businesses in which the former employees described in Subsection (3) serve as officers, principals, partners or major shareholders.
5. No County employee, whose position in the County enables him to influence the selection of a contractor for this RFP, or any competing RFP, and no spouse or economic dependent of such employee, shall be employees in any capacity by a bidder, or have any other direct or indirect financial interest in the selection of a contractor.
6. In addition, no County employee will be employed by the selected vendor to fulfill the vendor's contractual obligations to the County.

DISCLOSURE: The bidder is required to disclose if, within the three-year period preceding the proposal, their owners, officers, corporate managers and partners have been convicted of, or had a civil judgment rendered against them for:

- fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction;
- violation of a federal or state antitrust statute;
- embezzlement, theft, forgery, bribery, falsification, or destruction of records; or
- false statements or receipt of stolen property

Within a three-year period preceding their proposal, they have had a public transaction (federal, state, or local) terminated for cause or default.

ORDINANCE 3.08.130 – POST-SEPARATION EMPLOYMENT PROHIBITED: No officer or employee of the County who separates from County service shall for a period of one year after separation enter into any employment, contract, or other compensation arrangement with any County consultant, vendor, or other County provider of goods, materials, or services, where the officer or employee participated in any part of the decision making process that led to the County relationship with the consultant, vendor or other County provider of goods, materials or services.

Pursuant to Government Code section 25132(a), a violation of the ordinance may be enjoined by an injunction in a civil lawsuit, or prosecuted as a criminal misdemeanor.

TIE BIDS: In the event of a tie score between two or more proposals at the completion of the evaluation process, the evaluation team will break the tie by re-evaluating the proposals and coming to a consensus on which proposal to award. Additional information or interviews may be requested from bidders with the tied proposals.

DATA SECURITY: Individuals and/or agencies that enter into a contractual relationship with the County for the purpose of providing services must employ adequate controls and data security measures, both internally and externally to ensure and protect the confidential information and/or data provided to contractor by the County, preventing the potential loss, misappropriation or inadvertent access, viewing, use or disclosure of County data including sensitive or personal client information; abuse of County resources; and/or disruption to County operations.

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Individuals and/or agencies may not connect to or use County networks/systems via personally owned mobile, wireless or handheld devices unless authorized by County for telecommuting purposes and provide a secure connection; up to date virus protection and mobile devices must have the remote wipe feature enabled. Computers or computer peripherals including mobile storage devices may not be used (County or Contractor device) or brought in for use into the County's system(s) without prior authorization from County's Chief Information Officer and/or designee(s).

No storage of County's private, confidential or sensitive data on any hard-disk drive, portable storage device or remote storage installation unless encrypted according to advance encryption standards (AES of 128 bit or higher).

The County will immediately be notified of any violations, breaches or potential breaches of security related to County's confidential information, data and/or data processing equipment which stores or processes County data, internally or externally.

County shall provide oversight to Contractor's response to all incidents arising from a possible breach of security related to County's confidential client information. Contractor will be responsible to issue any notification to affected individuals as required by law or as deemed necessary by County in its sole discretion. Contractor will be responsible for all costs incurred as a result of providing the required notification.

AUDITS & RETENTION: The Contractor shall maintain in good and legible condition all books, documents, papers, data files and other records related to its performance under this contract. Such records shall be complete and available to Fresno County, the State of California, the federal government or their duly authorized representatives for the purpose of audit, examination, or copying during the term of the contract and for a period of at least three (3) years following the County's final payment under the contract or until conclusion of any pending matter (e.g., litigation or audit), whichever is later. Such records must be retained in the manner described above until all pending matters are closed.

PAYMENT: County will make partial payments for all purchases made under the contract and accumulated during the month. Terms of payment will be net forty-five (45) days.

E-PAYMENT OPTIONS: The County of Fresno provides an E-pay Program which involves payment of invoices by a secure Visa account number assigned to the supplier after award of contract. Notification of payments and required invoice information are issued to the supplier's designated Accounts Receivable contact by e-mail remittance advice at time of payment. To learn more about the benefits of an E-pay Program, how it works, and obtain answers to frequently asked questions, click or copy and paste the following URL into your browser: www.bankofamerica.com/epayablesvendors or call Fresno County Accounts Payable, 559-600-3609.

DISPUTE RESOLUTION: The ensuing contract shall be governed by the laws of the State of California.

Any claim which cannot be amicably settled without court action will be litigated in the U. S. District Court for the Eastern District of California in Fresno, CA or in a state court for Fresno County.

ASSIGNMENTS: The ensuing proposed contract will provide that the vendor may not assign any payment or portions of payments without prior written consent of the County of Fresno.

ASSURANCES: Any contract awarded under this RFP must be carried out in full compliance with The Civil Rights Act of 1964, The Americans With Disabilities Act of 1990, their subsequent amendments, and any and all other laws protecting the rights of individuals and agencies. The County of Fresno has a zero tolerance for discrimination, implied or expressed, and wants to ensure that policy continues under this RFP. The contractor must also guarantee that services, or workmanship, provided will be performed in compliance with all applicable local, state, or federal laws and regulations pertinent to the types of services, or project, of the nature required under this RFP. In addition, the contractor may be required to provide evidence substantiating that their employees have the necessary skills and training to perform the required services or work.

LICENSES AND CERTIFICATIONS: Any license(s) and/or certification(s) required in this RFP must be obtained by the bidder prior to submitting a proposal and must be active and in good standing. Proposals submitted without the proper license(s) and/or certification(s) will be deemed non-responsive.

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INSURANCE REQUIREMENTS

Without limiting the County's right to obtain indemnification from contractor or any third parties, contractor, at its sole expense, shall maintain in full force and effect, the following insurance policies or a program of self-insurance, including but not limited to, an insurance pooling arrangement or Joint Powers Agreement (JPA) throughout the term of the Agreement:

- A. Commercial General Liability: Commercial General Liability Insurance with limits of not less than Two Million Dollars (\$2,000,000.00) per occurrence and an annual aggregate of Four Million Dollars (\$4,000,000.00). This policy shall be issued on a per occurrence basis. County may require specific coverage including completed operations, product liability, contractual liability, Explosion-Collapse-Underground, fire legal liability or any other liability insurance deemed necessary because of the nature of the contract.
- B. Automobile Liability: Comprehensive Automobile Liability Insurance with limits of not less than One Million Dollars (\$1,000,000.00) per accident for bodily injury and for property damages. Coverage should include any auto used in connection with this Agreement.
- C. Professional Liability: If Contractor employs licensed professional staff, (e.g., Ph.D., R.N., L.C.S.W., M.F.C.C.) in providing services, Professional Liability Insurance with limits of not less than One Million Dollars (\$1,000,000.00) per occurrence, Three Million Dollars (\$3,000,000.00) annual aggregate.

This coverage shall be issued on a per claim basis. Contractor agrees that it shall maintain, at its sole expense, in full force and effect for a period of three years following the termination of this Agreement, one or more policies of professional liability insurance with limits of coverage as specified herein.
- D. Worker's Compensation: A policy of Worker's Compensation insurance as may be required by the California Labor Code.

Additional Requirements Relating to Insurance:

Contractor shall obtain endorsements to the Commercial General Liability insurance naming the County of Fresno, its officers, agents, and employees, individually and collectively, as additional insured, but only insofar as the operations under this Agreement are concerned. Such coverage for additional insured shall apply as primary insurance and any other insurance, or self-insurance, maintained by County, its officers, agents and employees shall be excess only and not contributing with insurance provided under Contractor's policies herein. This insurance shall not be cancelled or changed without a minimum of thirty (30) days advance written notice given to County.

Contractor hereby waives its right to recover from County, its officers, agents, and employees any amounts paid by the policy of worker's compensation insurance required by this Agreement. Contractor is solely responsible to obtain any endorsement to such policy that may be necessary to accomplish such waiver of subrogation, but Contractor's waiver of subrogation under this paragraph is effective whether or not Contractor obtains such an endorsement.

Within thirty (30) days from the date Contractor executes this Agreement, Contractor shall provide certificates of insurance and endorsement as stated above for all of the foregoing policies, as required herein, to the **County of Fresno, DSS Pontiac, Attn: Cynthia Witrago, 200 W. Pontiac Way, Bldg. 3, Clovis, CA 93612**, stating that such insurance coverage have been obtained and are in full force; that the County of Fresno, its officers, agents and employees will not be responsible for any premiums on the policies; that such Commercial General Liability insurance names the County of Fresno, its officers, agents and employees, individually and collectively, as additional insured, but only insofar as the operations under this Agreement are concerned; that such coverage for additional insured shall apply as primary insurance and any other insurance, or self-insurance, maintained by County, its officers, agents and employees, shall be excess only and not contributing with insurance provided under Contractor's policies herein; and that this insurance shall not be cancelled or changed without a minimum of thirty (30) days advance, written notice given to County.

In the event Contractor fails to keep in effect at all times insurance coverage as herein provided, the County may, in addition to other remedies it may have, suspend or terminate this Agreement upon the occurrence of such event.

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All policies shall be with admitted insurers licensed to do business in the State of California. Insurance purchased shall be purchased from companies possessing a current A.M. Best, Inc. rating of A FSC VII or better.

BID INSTRUCTIONS

- All prices and notations must be typed or written in ink.
- Unless otherwise noted, prices shall remain firm for 180 days after the closing date of the bid.
- Proposals must be electronically submitted on the forms provided in this RFP with all pages numbered.
- Additional material may be submitted with the proposal as attachments. Any additional descriptive material that is used in support of any information in your proposal must be referenced by the appropriate paragraph(s) and page number(s).
- Bidders must electronically submit their proposal in .pdf format, no later than the proposal closing date and time as stated on the front of this document, to the Bid Page on Public Purchase. The County will not be responsible for and will not accept late bids due to slow internet connection or incomplete transmissions.
- County of Fresno will not be held liable for any costs incurred by vendors in responding to this RFP.
- Bidders are instructed not to submit confidential, proprietary and related information within the request for proposal. If you are submitting trade secrets, it must be electronically submitted in a separate PDF file clearly named "TRADE SECRETS" and marked as Confidential, see Trade Secret Acknowledgement section.
- If a bidder finds any discrepancies or has any questions, submit all inquiries to the Bid Page on Public Purchase or contact Heather Stevens at (559) 600-7115. Any change in the RFP will be made only by written addendum issued by the County. The County will not be responsible for any other explanations or interpretations.
- Failure to respond to all questions or to not supply the requested information could result in rejection of your proposal. Merely offering to meet the specifications is insufficient and will not be accepted. Each bidder shall submit a complete proposal with all information requested.
- Proposals received after the closing date and time will NOT be considered.
- Proposals will be evaluated by an evaluation team led by County Purchasing and may consist of County of Fresno department staff, community representatives from advisory boards, and other members as appropriate. If a proposal does not respond adequately to the RFP or the bidder is deemed unsuitable or incapable of delivering services, the proposal may be eliminated from consideration. Upon review and evaluation, the evaluation team will make the final recommendation to the County department.
- Appeals must be submitted in writing within seven (7) working days after notification of proposed recommendations for award. A "Notice of Award" is not an indication of County's acceptance of an offer made in response to this RFP. Appeals shall be submitted to County of Fresno Purchasing, 4525 E. Hamilton Avenue 2nd Floor, Fresno, California 93702-4599 **and** in Word format to gcornuelle@FresnoCountyCA.gov. Appeals should address only areas regarding RFP contradictions, procurement errors, proposal rating discrepancies, legality of procurement context, conflict of interest, and inappropriate or unfair competitive procurement grievance regarding the RFP process.

Purchasing will provide a written response to the complainant within seven (7) working days unless the complainant is notified more time is required. If the appealing bidder is not satisfied with the decision of Purchasing, he/she shall have the right to appeal to the County Administrative Office within seven (7) working days after Purchasing's notification; if the appealing bidder is not satisfied with CAO's decision, the final appeal is with the Board of Supervisors. Please contact Purchasing if the appeal will be going to the Board of Supervisors.

- All communication regarding this RFP shall be directed to an authorized representative of County Purchasing. The specific Analyst managing this RFP is identified on the cover page, along with his or her

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contact information, and he or she should be the primary point of contact for discussions or information pertaining to the RFP. Contact with any other County representative, including elected officials, for the purpose of discussing this RFP, its content, or any other issue concerning it, is prohibited unless authorized by Purchasing. Violation of this clause, by the vendor having unauthorized contact (verbally or in writing) with such other County representatives, may constitute grounds for rejection by Purchasing of the vendor's quotation.

The above stated restriction on vendor contact with County representatives shall apply until the County has awarded a purchase order or contract to a vendor or vendors, except as follows. First, in the event that a vendor initiates a formal appeal against the RFP, such vendor may contact the Purchasing Manager who manages that appeal as outlined in the County's established appeal procedures. All such contact must be in accordance with the sequence set forth under the appeal procedures. Second, in the event a public hearing is scheduled before the Board of Supervisors to hear testimony prior to its approval of a purchase order or contract, any vendor may address the Board at scheduled Board Meeting.

SCOPE OF WORK

The County of Fresno is soliciting proposals from experienced and qualified service providers for the implementation of Federal Emergency Solutions Grant (ESG) homeless services. ESG funding is provided by the U.S. Department of Housing and Urban Development (HUD) and administered by the California Department of Housing and Community Development (CA HCD).

The funds are allocated to the Fresno Madera Continuum of Care (FMCoC); however, the County of Fresno Department of Social Services is serving as the Administrative Entity as the FMCoC does not meet the legal entity requirement.

Although bids for services in any area within Fresno and Madera Counties are welcome, services provided in the non-entitlement areas will be given priority, as required by CA HCD ESG regulation. ESG non-entitlement areas do not receive ESG funding directly from HUD and do not participate as an ESG Entitlement (25 CCR 8401). Eligible non-entitlement areas include the following cities; Clovis, Coalinga, Firebaugh, Huron, Parlier, Orange Cove, Sanger, San Joaquin, and Madera County.

All awarded agencies must be familiar with and adhere to ESG regulation as set forth in 24 CFR Part 576. The County of Fresno is making the Federal program funds available to service providers willing to serve as subrecipients. Per 24 CFR 200.330(a), subrecipients are defined as:

A non-Federal entity that: determines eligibility for Federal assistance; has its performance measured in relation to whether objectives of a Federal program were met; has responsibility for programmatic decision making; is responsible for adherence to applicable Federal program requirements specified in the Federal award; and in accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in an authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

The Emergency Solutions Grant is part of a community wide effort to reduce the number of homeless individuals with the ultimate goal of eliminating homelessness in the jurisdiction covered by the FMCoC.

Subrecipient Qualifications

Qualified subrecipients will meet the following requirements:

- 1) Provide tax-exempt IRS determination letter at the time proposal is submitted, only if agency is a non-profit entity.
- 2) Have a minimum of 12 months of experience utilizing federal, state, or similar funding.
- 3) Have been providing services to persons experiencing homelessness for a minimum of 12 months within the past two years.
- 4) Be a paid member of the Fresno Madera Continuum of Care (FMCoC) in good standing, with an attendance rate of at least 50% in the most recent calendar year.

Proposals from subrecipients not meeting these requirements will not be reviewed. Although not required, collaboration with a HUD funded agency is encouraged for all agencies not familiar with ESG.

Target Populations

The target populations for ESG homeless services are individuals and families who are defined as homeless or at risk of homelessness as defined by 24 CFR 576.2. All clients to be served must be at or below the 30% median income for the County where services are being provided as determined annually by HUD. For current income limits for Fresno and Madera County, see Attachment A. Income shall be verified and documented through a defined process.

Activities and Limitations

Below is a brief summary of the HUD ESG eligible activities; applicants for ESG homeless services may apply for one, multiple, or all eligible activities. For a detailed description of each eligible activity, please refer to 24 CFR 576.101-108.

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Activities and Limitations

Below is a brief summary of the HUD ESG eligible activities; applicants for ESG homeless services may apply for one, multiple, or all eligible activities. For a detailed description of each eligible activity, please refer to 24 CFR 576.101-108.

- 1) Rapid Rehousing: This activity includes housing relocation and stabilization services and short and medium term rental assistance. Rapid rehousing should be used to assist a homeless individual or family move as quickly as possible into permanent housing and achieve stability in that housing.
- 2) Homeless Prevention: This activity must be used to provide stabilization services and short- and/or medium-term rental assistance necessary to prevent an individual or family from moving into an emergency shelter or a place not meant for human habitation.
- 3) Emergency Shelter: This activity must be used to provide essential services to homeless families and individuals in emergency shelters, and the cost of operating emergency shelters.
 - a. For emergency shelter proposals, please provide the strategy for clients exiting the shelter.
- 4) Street Outreach: This activity includes the essential services necessary to reach-out to unsheltered homeless people and connect them with emergency shelter, housing, or critical services.
- 5) HMIS: Subrecipients who receive ESG funding are required to use the HMIS approved by the FMCoC for reporting purposes. Subrecipients may include HMIS funding in their cost proposals if necessary.

Fresno County will only fund street outreach when the agency intends to participate in FMCoC coordinated outreach efforts.

Eligible Costs

The following table summarizes the eligible ESG activities, clients, and costs. For additional information, refer to <https://www.hudexchange.info/programs/esg/esg-requirements/> and 24 CFR 576.101-108.

ESG Eligible Costs:

Component	Who is Eligible	Overarching Principles	Eligible Costs
Rapid Rehousing	Individuals and families who are <i>literally homeless</i> , meaning those who qualify under the definition of homeless.	To help homeless persons living on the streets or in an emergency shelter transition as quickly as possible into permanent housing, and then to help such persons achieve stability in that housing.	<ul style="list-style-type: none"> • Rental application fees • Security deposits • Last month's rent • Utility deposits • Utility payments • Moving costs • Rental assistance
Homeless Prevention	Individuals and families who are <i>at imminent risk, or at risk, of homelessness</i> . Individuals and families must have an income at, or below, 30% of the local median income.	To prevent persons from becoming homeless in a shelter or an unsheltered situation and to help such persons regain stability in their current housing or other permanent housing.	<ul style="list-style-type: none"> • Housing stabilization services and rental assistance as necessary to prevent individual from becoming homeless.

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Emergency Shelter	Individuals and families who are homeless.	Essential services to persons in emergency shelters and operating emergency shelters. Staff costs related to carrying out emergency shelter activities are also eligible.	<ul style="list-style-type: none"> • Shelter operations including rent, security, equipment, utilities, food, and furnishings. • Essential services including case management, counseling, employment assistance, and legal services.
Street Outreach	Unsheltered individuals and families, meaning those who qualify under the definition of homeless.	Essential services to eligible participants provided on the street or in parks, abandoned buildings, bus stations, campgrounds, and in other such settings where unsheltered persons are staying. Staff salaries related to carrying out street outreach activities are also eligible.	<ul style="list-style-type: none"> • Engagement • Case Management • Emergency Health Services • Emergency Mental Health Services • Transportation • Services to Special Populations
Homeless Management Information System (HMIS)		HMIS participation is a statutory requirement for ESG and subrecipients. Victim service providers cannot and Legal Services Organizations may choose to not, participate in HMIS. Providers that do not participate in HMIS must use a comparable database that produces unduplicated, aggregate reports instead.	<ul style="list-style-type: none"> • Hardware, equipment and software costs • Staffing • Training and Overhead

Data Collection

Subrecipients will accept referrals from the FMCoC Coordinated Entry System (CES) for the provision of services to County residents who are homeless or at-risk of becoming homeless, complete the coordinated entry approved assessment, and enter all required data into HMIS within seven days of program entry.

The County will only reimburse ESG subrecipients for services to clients who are received through the FMCoC CES.

Data requested by the County will be readily available as requested or on a monthly basis.

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Available Funding

A total of \$574,597 is available for ESG services for the first year and \$277,242 each additional year, with \$1,129,081 available over three years.

The FMCoC is seeking agencies to provide eligible ESG homeless services in non-entitlement areas, with secondary consideration given to entitlement areas. A minimum of 40% of the annual total must be awarded to rapid rehousing to ensure availability of these funds from the State. The total recommended award for each ESG activity is noted below. Funding may be awarded to one or more vendors to best meet the budget thresholds. Funding recommendations are for the total awards, and not for each bid. Agencies may submit proposals for any number of ESG activities noted below:

Rapid Rehousing	40%	Year one	\$229,839	Years two and three	\$110,897
Street Outreach	15%	Year one	\$ 86,190	Years two and three	\$ 41,586
Emergency Shelter	15%	Year one	\$ 86,190	Years two and three	\$ 41,586
Homeless Prevention	20%	Year one	\$114,919	Years two and three	\$ 55,449
HMIS	10%	Year one	\$ 57,460	Years two and three	\$ 27,724

No administration funds will be available. Funding will be awarded to quality proposals, ensuring priority to non-entitlement areas and a minimum of 40% of overall funds used for rapid rehousing. Additionally, funding awards may be adjusted according to actual allocations and to ensure full funding utilization.

Funding Requirements

ESG regulation 24 CRF 576.201 requires a dollar for dollar match; subrecipients will be responsible for providing 100% of the required match and must provide the source on an annual basis for County approval. Matching contributions may be obtained from any source, including Federal, State, or local and private sources if allowed by the source. Matching funds must be documented as designated and eligible for match, in the form of a letter from the funder, as part of the proposal. When match funds are internal to the organization, the letter must be from the Finance Manager, or equivalent. Funds used to match a previous ESG grant may not be used to match a subsequent grant award.

The requirement may be met by one or both of the following:

1. Cash contribution
2. Non-cash contributions. The value of any real property, equipment, goods, or services contributed to the vendor's ESG program, provided that if the vendor had to pay for them with grant funds, the cost would have been allowable.

In calculating the cost of non-cash contributions, the vendor must use a method reasonably calculated to establish the fair market value. Services provided by individuals must be valued at rates consistent with those ordinarily paid for similar work in the vendor's organization. Further information regarding matching requirements can be found in 24 CFR 576.201.

SCOPE OF WORK PROPOSAL REQUIREMENTS

If services are for a non-entitlement city, it must be clearly identifiable in order for the proposal to be given priority.

Bidders shall provide a scope of work that meets Federal regulations 24 CFR Part 91 and 576. The narrative shall include the following:

1. SUBRECIPIENT MINIMUM QUALIFICATIONS

- a. Provide tax-exempt IRS determinations letter if agency is a non-profit.
- b. Verification showing that agency has a minimum of 12 months of experience utilizing federal, state, or similar funding.
- c. Verification that agency has been providing services to persons experiencing homelessness for a minimum of 12 months within the past two years.
- d. Provide letter from FMCoC verifying that the agency is a paid member of the FMCoC in good standing with an attendance rate of at least 50% in the most recent calendar year.

2. PROGRAM DESIGN

- a. ESG Activity and number of clients to be served.
- b. Purpose of the proposed services. Is this a new service? If not how long has it been available?
- c. Need for the service and how the need for the proposed activity was identified.
- d. Target Population: Identify the characteristics of the population that you propose to serve. Be specific (e.g., families with children, males with substance abuse problems, chronic mentally ill).
- e. Provide information on the types of services that will be offered and how they will be provided.

3. ORGANIZATION AND STAFF QUALIFICATIONS AND EXPERIENCE

- a. Provide a summary of the qualifications of your organization to carry out the proposed services.
- b. Provide a summary of the experience of your organization from the past two years. Include any program that your agency has administered, most similar to the proposed activity.
- c. Describe your agency's language capacity. List all languages in which your agency is proficient. Describe your agency's Limited English Proficiency (LEP) Plan.
- d. Describe your capacity in staffing to provide the proposed services.

4. HOUSING FIRST STRATEGY

- a. Housing First Strategy: Discuss how your program adheres to the Housing First strategy. Will this program place homeless people into permanent housing within 30 days?
- b. Describe how your program will place homeless people into housing. List the services that will be offered to help people retain housing. Cite how, when, where and by whom supportive services will be offered.
- c. Describe how your program will help households to increase benefits or employment income.

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5. PERFORMANCE MEASUREMENT

- a. List the measurable goals of the proposed services. Include the number of individuals and families to be served.
- b. List the proposed outcomes for each goal such as the number of bed nights to be provided, total number of households to be assisted, etc.
- c. Evaluation Plan: The evaluation process is designed as a planning and measurement tool. Evaluation is the analysis of data for the purpose of determining if and how the planned activities were carried out, and if objectives/goals were achieved.

6. DOCUMENTATION AND RECORDKEEPING

- a. Does the agency currently record client information in HMIS? If yes, how long has the agency utilized the system?
- b. If no, does the agency intend to implement HMIS during the fiscal year?
 - i. Describe the status of HMIS implementation:
 1. not yet started
 2. obtaining equipment and software
 3. training
 4. installing HMIS and obtaining passwords
- c. Does your agency utilize an HMIS comparable database? If yes,
 - i) Is your agency a Victim Service Provider?
 - ii) How soon are the records entered into the system?
 - iii) Describe safeguards against client count duplication
- d. Describe the process for documenting client intake, goals, progress, success and exit. Include responsible parties and time allocated for documentation.

7. COLLABORATIVE EFFORT

- a. Please list any coalitions, consortiums, or any other community meetings that your agency participates in on a regular basis that are concerned with ending homelessness.
- b. Will this program be administered in collaboration with other agencies? If so, please describe.
- c. Describe how this program participates or will participate in Fresno Madera Continuum of Care coordinated entry system?
- d. Attach Letters of Support and any other documents showing collaboration between the applicant agency and other local agencies.
- e. If choosing to collaborate with a HUD funded agency, please describe the partnership.

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8. FISCAL ADMINISTRATION

- a. Please attach a letter, from either the funding source or appropriate Finance Manager, verifying the designation of eligible funds for match.
- b. What type of annual audit is produced and by whom? Have there been any significant findings within the past two years? If so, what has been done to correct the findings?
- c. Please complete the table below with the three most recent federal grants awarded to your agency, include any awards received as a subrecipient. If fewer than three, identify non-federal grants.

Grantor	Amount	Fully Expended?	If not, what was the unexpended balance?	Explanation

- d. Does the agency have any past due obligations with any funding source?
- e. In the past three years, has the agency had an Internal Revenue Service (IRS) or State levy? If so, is the agency on a repayment schedule? Describe how the was matter resolved.

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AWARD CRITERIA

All proposals will be evaluated using the same criteria, with priority given to bids providing services in non-entitlement cities including Clovis, Coalinga, Firebaugh, Huron, Parlier, Orange Cove, Sanger, San Joaquin, and Madera County. While cost is important, other factors are also significant, and the County may not select the lowest cost proposal. The objective is to choose the proposal that offers the highest quality services and will best achieve the County's goals and objectives within a reasonable budget.

The criteria outlined below will be utilized in the selection process and awards will be based upon overall responses to the RFP as stated within the Scope of Work Requirements section. The information within each category is provided in no specific order.

1. Does the bidder provide a comprehensive response, to all areas listed in the Scope of Work Proposal Requirements section?
 - Subrecipient Minimum Qualifications
 - Program Design
 - Organization and Staff Qualifications and Experience
 - Housing First Strategy
 - Performance Measurement
 - Documentation and Recordkeeping
 - Collaborative Effort
 - Fiscal Administration
2. Does the bidder provide all requested information in the Cost Proposal, and is the proposed budget in the County's best interest?
3. Does the bidder propose a service in a non-entitlement area toward the 40% threshold for rapid rehousing activities?
4. Does the bidder propose a service in an entitlement area toward the 40% rapid rehousing threshold?
5. Does the bidder propose a service in a non-entitlement area?
6. Does the bidder propose a service in an entitlement area?

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PROPOSAL CONTENT REQUIREMENTS

It is required that the vendor submit his/her proposal in accordance with the format and instructions provided under this section.

- I. RFP PAGE 1 AND ADDENDUM(S) PAGE 1 (IF APPLICABLE) completed and signed by participating individual or agency.
- II. COVER LETTER: A one-page cover letter and introduction including the company name and address of the bidder and the name, address and telephone number of the person or persons to be used for contact and who will be authorized to make representations for the bidder.
 - A. Whether the bidder is an individual, partnership or corporation shall also be stated. It will be signed by the individual, partner, or an officer or agent of the corporation authorized to bind the corporation, depending upon the legal nature of the bidder. A corporation submitting a proposal may be required before the contract is finally awarded to furnish a certificate as to its corporate existence, and satisfactory evidence as to the officer or officers authorized to execute the contract on behalf of the corporation.
- III. TABLE OF CONTENTS
- IV. CONFLICT OF INTEREST STATEMENT: The Contractor may become involved in situations where conflict of interest could occur due to individual or organizational activities that occur within the County. **The Contractor must provide a statement addressing the potential, if any, for conflict of interest and indicate plans, if applicable, to address potential conflict of interest.** This section will be reviewed by County Counsel for compliance with conflict of interest as part of the review process. The Contractor shall comply with all federal, state and local conflict of interest laws, statutes and regulations.
- V. TRADE SECRET:
 - A. Sign where required.
- VI. CERTIFICATION – DISCLOSURE – CRIMINAL HISTORY & CIVIL ACTIONS
- VII. REFERENCES
- VIII. PARTICIPATION
- IX. EXCEPTIONS: This portion of the proposal will note any exceptions to the requirements and conditions taken by the bidder. If exceptions are not noted, the County will assume that the bidder's proposals meet those requirements. The exceptions shall be noted as follows:
 - A. Exceptions to General Conditions.
 - B. Exceptions to General Requirements.
 - C. Exceptions to Specific Terms and Conditions.
 - D. Exceptions to Scope of Work and/or Scope of Work Proposal Requirements.
 - E. Exceptions to Proposal Content Requirements.
 - F. Exceptions to any other part of this RFP.
- X. VENDOR COMPANY DATA: This section should include:
 - A. A narrative which demonstrates the vendor's basic familiarity or experience with problems associated with this service/project.
 - B. Descriptions of any similar or related contracts under which the bidder has provided services.
 - C. Descriptions of the qualifications of the individual(s) providing the services.

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- D. Any material (including letters of support or endorsement) indicative of the bidder's capability.
 - E. A brief description of the bidder's current operations, and ability to provide the services.
 - F. Copies of the audited Financial Statements for the last three (3) years for the agency or program that will be providing the service(s) proposed. If audited statements are not available, compiled or reviewed statements will be accepted with copies of three years of corresponding federal tax returns. This information is to be provided after the RFP closes, if requested. **Do not provide with your proposal.**
 - G. Describe all contracts that have been terminated before completion within the last five (5) years:
 - 1. Agency contract with
 - 2. Date of original contract
 - 3. Reason for termination
 - 4. Contact person and telephone number for agency
 - H. Describe all lawsuit(s) or legal action(s) that are currently pending; and any lawsuit(s) or legal action(s) that have been resolved within the last five (5) years:
 - 1. Location filed, name of court and docket number
 - 2. Nature of the lawsuit or legal action
 - I. Describe any payment problems that you have had with the County within the past three (3) years:
 - 1. Funding source
 - 2. Date(s) and amount(s)
 - 3. Resolution
 - 4. Impact to financial viability of organization.
- XI. SCOPE OF WORK:
- A. Bidders are to use this section to describe the essence of their proposal.
 - B. This section should be formatted as follows:
 - 1. A general discussion of your understanding of the project, the Scope of Work proposed and a summary of the features of your proposal.
 - 2. A detailed description of your proposal as it relates to each item listed under the "Scope of Work Proposal Requirements" section of this RFP. Bidder's response should be stated in the same order as are the "Scope of Work Proposal Requirements" items. Each description should begin with a restatement of the "Scope of Work Proposal Requirements" item that it is addressing. Bidders must explain their approach and method of satisfying each of the listed items.
 - C. When reports or other documentation are to be a part of the proposal a sample of each must be submitted. Reports should be referenced in this section and submitted in a separate section entitled "REPORTS."
 - D. A complete description of any alternative solutions or approaches to accomplishing the desired results.
- XII. COST PROPOSAL: Quotations may be prepared in any manner to best demonstrate the worthiness of your proposal. Include details and rates/fees for all services, materials, equipment, etc. to be provided or optional under the proposal.
- XIII. CHECK LIST

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TRADE SECRET ACKNOWLEDGEMENT

Each proposal submitted is public record under the California Public Records Act (Cal. Gov. Code, secs. 6250 and following) and is therefore open to inspection by the public as required by Section 6253 of the California Government Code. This section generally states that "every person has a right to inspect any public record". The County will not exclude any proposal or portion of a proposal from treatment as a public record except information that it is properly submitted as a "trade secret" (defined below), and determined by the County to be a "trade secret" (if not otherwise subject to disclosure, as stated below). Information submitted as "proprietary", "confidential" or under any other terms that might state or suggest restricted public access will not be excluded from treatment as public record.

"Trade secrets" as defined by Section 6254.7 of the California Government Code are not treated as a public record under that section. This section defines trade secrets as:

"...Trade secrets," as used in this section, may include, but are not limited to, any formula, plan, pattern, process, tool, mechanism, compound, procedure, production data or compilation of information that is not patented, which is known only to certain individuals within a commercial concern who are using it to fabricate, produce, or compound an article of trade or a service having commercial value and which gives its user an opportunity to obtain a business advantage over competitors who do not know or use it."

Such information must be submitted in a separate PDF file named "Trade Secret" and marked as "Confidential" in the Public Purchase system. Bidders must include a clear and concise statement that sets out the reasons for confidentiality in accordance with the foregoing definition of "trade secret." Examples of information not considered trade secrets are pricing, cover letter, promotional materials, references, and the like.

Information submitted by a bidder as "trade secret" will be reviewed by County of Fresno's Purchasing Division, with the assistance of the County's legal counsel, to determine conformance or non-conformance to the foregoing definition.

Information that is properly identified as "trade secret" and which the County determines to conform to the definition will not become public record (if not otherwise subject to disclosure, as stated below). The County will safeguard this information in an appropriate manner, provided however, in the event of a request, demand, or legal action by any person or entity seeking access to the "trade secret" information, the County will inform the bidder of such request, demand, or legal action, and the bidder shall defend, indemnify, and hold harmless the County, including its officers and employees, against any and all claims, liabilities, damages, or costs or expenses, including attorney's fees and costs, relating to such request, demand or legal action, seeking access to the "trade secret" information.

Information submitted by bidder as trade secret and determined by the County not to be in conformance with the foregoing California Government Code definition shall be excluded from the proposal and deleted by the County.

The County shall not in any way be liable or responsible for the disclosure of any proposals or portions thereof, if (1) they are not electronically submitted in a separate PDF that is marked "Trade Secret" and marked as Confidential in the Public Purchase system; or (2) disclosure thereof is required or allowed under the law or by order of court.

Bidders are advised that the County does not wish to receive trade secrets and that bidders are not to supply trade secrets unless they are absolutely necessary.

I have read and understand, and agree to the above "Trade Secret Acknowledgement."

BIDDER MUST CHECK ONE OF THE FOLLOWING:

Has bidder submitted certain bid information that is a "trade secret," as defined by Section 6254.7 of the California Government Code, and in compliance with the requirements of this Trade Secrets Acknowledgement?

By marking "NO", bidder does not claim any confidentiality of any bid information submitted to the County.

_____ YES _____ NO

ACKNOWLEDGED AND AGREED BY BIDDER:

Signature

Date

Print Name

Title

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DISCLOSURE – CRIMINAL HISTORY & CIVIL ACTIONS

In their proposal, the bidder is required to disclose if any of the following conditions apply to them, their owners, officers, corporate managers and partners (hereinafter collectively referred to as “Bidder”):

1. Within the three-year period preceding the proposal, they have been convicted of, or had a civil judgment rendered against them for:
 - a. fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction;
 - b. violation of a federal or state antitrust statute;
 - c. embezzlement, theft, forgery, bribery, falsification, or destruction of records; or
 - d. false statements or receipt of stolen property
2. Within a three-year period preceding their proposal, they have had a public transaction (federal, state, or local) terminated for cause or default.

Disclosure of the above information will not automatically eliminate a Bidder from consideration. The information will be considered as part of the determination of whether to award the contract and any additional information or explanation that a Bidder elects to submit with the disclosed information will be considered. If it is later determined that the Bidder failed to disclose required information, any contract awarded to such Bidder may be immediately voided and terminated for material failure to comply with the terms and conditions of the award.

Any Bidder who is awarded a contract must sign an appropriate Certification Regarding Debarment, Suspension, and Other Responsibility Matters. Additionally, the Bidder awarded the contract must immediately advise the County in writing if, during the term of the agreement: (1) Bidder becomes suspended, debarred, excluded or ineligible for participation in federal or state funded programs or from receiving federal funds as listed in the excluded parties list system (<http://www.epls.gov>); or (2) any of the above listed conditions become applicable to Bidder. The Bidder will indemnify, defend and hold the County harmless for any loss or damage resulting from a conviction, debarment, exclusion, ineligibility or other matter listed in the signed Certification Regarding Debarment, Suspension, and Other Responsibility Matters.

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER
RESPONSIBILITY MATTERS - PRIMARY COVERED TRANSACTIONS**

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective participant shall submit an explanation of why it cannot provide the certification set out below. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the department or agency to which this proposal is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms covered transaction, debarred, suspended, ineligible, participant, person, primary covered transaction, principal, proposal, and voluntarily excluded, as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549. You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.
6. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

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CERTIFICATION

- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it, its owners, officers, corporate managers and partners:
 - (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal department or agency;
 - (b) Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Signature: _____

Date: _____

(Printed Name & Title)

(Name of Agency or Company)

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REFERENCE LIST

VENDOR MUST COMPLETE AND RETURN WITH REQUEST FOR PROPOSAL

Firm: _____

Provide a list of at least five (5) customers for whom you have recently provided similar services. If you have held a contract for similar services with the County of Fresno within the past seven (7) years, list the County as one of your customers. Please list the person most familiar with your contract. Be sure to include all requested information.

Reference Name: _____ Contact: _____
 Address: _____
 City: _____ State: _____ Zip: _____
 Phone No.: (_____) _____ Project Date: _____
 Service Provided: _____

Reference Name: _____ Contact: _____
 Address: _____
 City: _____ State: _____ Zip: _____
 Phone No.: (_____) _____ Project Date: _____
 Service Provided: _____

Reference Name: _____ Contact: _____
 Address: _____
 City: _____ State: _____ Zip: _____
 Phone No.: (_____) _____ Project Date: _____
 Service Provided: _____

Reference Name: _____ Contact: _____
 Address: _____
 City: _____ State: _____ Zip: _____
 Phone No.: (_____) _____ Project Date: _____
 Service Provided: _____

Reference Name: _____ Contact: _____
 Address: _____
 City: _____ State: _____ Zip: _____
 Phone No.: (_____) _____ Project Date: _____
 Service Provided: _____

Failure to provide a list of at least five (5) customers may be cause for rejection of this RFP.

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PARTICIPATION

The County of Fresno is a member of the California Association of Public Procurement Officials (CAPPO) Central Valley Chapter. This group consists of Fresno, Kern, Kings, and Tulare Counties and all governmental, tax supported agencies within these counties.

Whenever possible, these and other tax supported agencies co-op (piggyback) on contracts put in place by one of the other agencies.

Any agency choosing to avail itself of this opportunity, will make purchases in their own name, make payment directly to the contractor, be liable to the contractor and vice versa, per the terms of the original contract, all the while holding the County of Fresno harmless. If awarded this contract, please indicate whether you would extend the same terms and conditions to all tax supported agencies within this group as you are proposing to extend to Fresno County.

*** Note: This form/information is not rated or ranked for evaluation purposes.**

Yes, we will extend contract terms and conditions to all qualified agencies within the California Association of Public Procurement Officials (CAPPO) Central Valley Chapter and other tax supported agencies.

No, we will not extend contract terms to any agency other than the County of Fresno.

(Authorized Signature)

Title

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CHECK LIST

This Checklist is provided to assist vendors in the preparation of their RFP response. Included are important requirements the bidder is responsible to submit with the RFP package in order to make the RFP compliant.

Check off each of the following (if applicable):

1. _____ Signed cover page of Request for Proposal (RFP).
2. _____ Check <http://www.FresnoCountyCA.gov/departments/internal-services/purchasing/bid-opportunities> for any addenda.
3. _____ Signed cover page of each Addendum.
4. _____ Provide a Conflict of Interest Statement.
5. _____ Signed *Trade Secret Form* as provided with this RFP (Trade Secret Information, if provided, must be electronically submitted in a separate PDF file and marked as Confidential).
6. _____ Signed *Criminal History Disclosure Form* as provided with this RFP.
7. _____ Signed *Participation Form* as provided with this RFP.
8. _____ The completed *Reference List* as provided with this RFP.
9. _____ Indicate all of bidder exceptions to the County's requirements, conditions and specifications as stated within this RFP.
10. _____ Bidder's proposal, in PDF format, electronically submitted to the Bid Page on Public Purchase.

Return Checklist with your RFP response

ATTACHMENTS

- A. Thirty Percent Low Income Limits**

- B. Cost Proposal**

Attachment A

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THIRTY PERCENT INCOME LIMITS
 STATE: CALIFORNIA

-----30% L O W I N C O M E L I M I T S-----

	MEDIAN	1 PERSON	2 PERSON	3 PERSON	4 PERSON	5 PERSON	6 PERSON	7 PERSON	8 PERSON
Bakersfield, CA MSA	58700	12550	14350	16150	17900	19350	20800	22200	23650
Chico, CA MSA	60500	12750	14550	16350	18150	19650	21100	22550	24000
El Centro, CA MSA	48200	12550	14350	16150	17900	19350	20800	22200	23650
Fresno, CA MSA	55500	12550	14350	16150	17900	19350	20800	22200	23650
Hanford-Corcoran, CA MSA	55400	12550	14350	16150	17900	19350	20800	22200	23650
Los Angeles-Long Beach-Anaheim, CA MSA									
Santa Ana-Anaheim-Irvine, CA HM	92700	23000	26250	29550	32800	35450	38050	40700	43300
Los Angeles-Long Beach-Glendale,	69300	20350	23250	26150	29050	31400	33700	36050	38350
Madera, CA MSA	55200	12550	14350	16150	17900	19350	20800	22200	23650
Merced, CA MSA	48200	12550	14350	16150	17900	19350	20800	22200	23650
Modesto, CA MSA	60700	12750	14600	16400	18200	19700	21150	22600	24050
Napa, CA MSA	88500	19300	22050	24800	27550	29800	32000	34200	36400
Oxnard-Thousand Oaks-Ventura, CA	96000	21300	24350	27400	30400	32850	35300	37700	40150
Redding, CA MSA	61400	12900	14750	16600	18400	19900	21350	22850	24300
Riverside-San Bernardino-Ontario	65800	14150	16200	18200	20200	21850	23450	25050	26700
Sacramento-Roseville-Arden-Arcade, CA MS									
Sacramento--Roseville--Arden-Arc	80100	16850	19250	21650	24050	26000	27900	29850	31750
Yolo, CA HMFA	85100	17500	20000	22500	24950	26950	28950	30950	32950
Salinas, CA MSA	69100	17550	20050	22550	25050	27100	29100	31100	33100
San Diego-Carlsbad, CA MSA	81800	20450	23400	26300	29200	31550	33900	36250	38550
San Francisco-Oakland-Hayward, CA MSA									
Oakland-Fremont, CA HMFA	104400	24400	27900	31400	34850	37650	40450	43250	46050
San Francisco, CA HMFA	118400	30800	35200	39600	44000	47550	51050	54600	58100
San Jose-Sunnyvale-Santa Clara, CA MSA									
San Benito County, CA HMFA	79800	19600	22400	25200	27950	30200	32450	34700	36900
San Jose-Sunnyvale-Santa Clara,	125200	27950	31950	35950	39900	43100	46300	49500	52700
San Luis Obispo-Paso Robles-Arro	80600	17500	20000	22500	24950	26950	28950	30950	32950

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A G R E E M E N T

THIS AGREEMENT is made and entered into this 28th day of April, 2020, by and between the COUNTY OF FRESNO, a Political Subdivision of the State of California, hereinafter referred to as "COUNTY", and **Community Action Partnership of Madera County**, a California Non-Profit Organization, whose address is 1225 Gill Avenue, Madera, CA 93637, hereinafter referred to as "SUBRECIPIENT."

WITNESSETH:

WHEREAS, COUNTY, through its Department of Social Services (DSS), is the Administrative Entity for the Emergency Solutions Grant (ESG) allocated to the Fresno Madera Continuum of Care (FMCoC) by the California Department of Housing and Community Development (HCD) to administer and implement the Emergency Solutions Grant (ESG) in the Fresno Madera Continuum of Care (FMCoC) jurisdiction, in accordance with the provisions of 24 CFR Part 576 (as now in effect and as may be amended from time to time) and the California Code of Regulations Title 25, Division 1, Chapter 7, Subchapter 20; and

WHEREAS, the FMCoC has a need for coordinated homeless services to address homelessness throughout the Counties of Fresno and Madera; and

WHEREAS, COUNTY, as the administrative entity of HCD ESG funding, is required to collaborate and consult with the FMCoC regarding the use of HCD ESG funds and the designation of services and service provision in meeting the homeless needs in the community; and

WHEREAS, SUBRECIPIENT is willing and able to provide said homeless services, and related supportive services to residents within the FMCoC jurisdiction pursuant to the terms and conditions of this Agreement; and

NOW, THEREFORE, in consideration of their mutual covenants and conditions, the parties hereto agree as follows:

1. OBLIGATIONS

A. SUBRECIPIENT shall perform all services and fulfill all responsibilities in accordance with the following: COUNTY's Request for Proposal (RFP) No. 19-011 dated August 15, 2018, and Addendum No. One (1), dated August 23, 2018, herein collectively referred to as COUNTY's Revised RFP No. 19-011 and SUBRECIPIENT's Response to Revised RFP No. 19-011, dated September 5, 2018, all of which are incorporated

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1 herein by reference.

2 B. SUBRECIPIENT shall provide all services and fulfill all responsibilities as set forth in
3 Exhibit A, Summary of Services, attached hereto and by this reference incorporated herein.

4 C. SUBRECIPIENT shall provide services pursuant to the program expenses detailed in
5 Exhibit B, Budget, attached hereto and by this reference incorporated herein.

6 D. SUBRECIPIENT shall participate in monthly, or as needed, meetings consisting of staff
7 from COUNTY's DSS to discuss requirements, data reporting, training, policies and procedures, overall program
8 operations, and any problems or foreseeable problems that may arise.

9 E. SUBRECIPIENT shall maintain membership in the FMCoC and participate in
10 Coordinated Entry throughout the term of this Agreement, as described in Exhibit A. If, for any reason, this status
11 is not maintained, the COUNTY may terminate this Agreement pursuant to Section Three (3) of this Agreement.

12 F. In the event of any inconsistency among the documents described in Paragraph A herein
13 above, the inconsistency shall be resolved by giving precedence in the following order of priority: 1) to this
14 Agreement, including all Exhibits attached hereto; 2) COUNTY's Revised RFP No. 19-011; and 3)
15 SUBRECIPIENT's Response to Revised RFP. A copy of COUNTY's Revised RFP 19-011, and
16 SUBRECIPIENT's Response to Revised RFP, shall be retained and made available during the term of this
17 Agreement by COUNTY's DSS.

18 **2. TERM**

19 The term of this Agreement shall commence on April 28, 2020, through and including December 31,
20 2020. This Agreement may be extended for two (2) additional twelve (12) month periods upon the approval of
21 both parties no later than thirty (30) days prior to the first day of the next twelve-month extension period. The
22 Director of the Department of Social Services or designee is authorized to execute such written approval on behalf
23 of COUNTY based on SUBRECIPIENT's satisfactory performance.

24 **3. TERMINATION**

25 A. Non-Allocation of Funds - The terms of this Agreement, and the services to be provided
26 hereunder, are contingent on the approval of funds by the appropriating government agency. Should sufficient funds
27 not be allocated, the services provided may be modified, or this Agreement terminated, at any time by giving the
28 SUBRECIPIENT thirty (30) days advance written notice.

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1 B. Breach of Contract - The COUNTY may immediately suspend or terminate this Agreement
2 in whole or in part, where in the determination of the COUNTY there is:

- 3 1) An illegal or improper use of funds;
- 4 2) A failure to comply with any term of this Agreement;
- 5 3) A substantially incorrect or incomplete report submitted to the COUNTY;
- 6 4) Improperly performed service.

7 In no event shall any payment by the COUNTY constitute a waiver by the COUNTY of any breach of
8 this Agreement or any default which may then exist on the part of the SUBRECIPIENT. Neither shall such payment
9 impair or prejudice any remedy available to the COUNTY with respect to the breach or default. The COUNTY shall
10 have the right to demand of the SUBRECIPIENT the repayment to the COUNTY of any funds disbursed to the
11 SUBRECIPIENT under this Agreement, which in the judgment of the COUNTY were not expended in accordance
12 with the terms of this Agreement. The SUBRECIPIENT shall promptly refund any such funds upon demand.

13 C. Without Cause - Under circumstances other than those set forth above, this Agreement
14 may be terminated by SUBRECIPIENT or COUNTY or COUNTY’S DSS Director, or designee, upon thirty (30)
15 days advance written notice of an intention to terminate this Agreement.

16 **4. COMPENSATION**

17 For actual services provided as identified in the terms and conditions of this Agreement, COUNTY
18 agrees to pay SUBRECIPIENT and SUBRECIPIENT agrees that SUBRECIPIENT will be reimbursed for its
19 expenses in providing services under this Agreement in accordance with Exhibit B, “Budget Summary,” attached
20 hereto and by this reference incorporated herein. Mandated travel shall be reimbursed based on actual
21 expenditures and mileage reimbursement shall be at SUBRECIPIENT’s adopted rate per mile, not to exceed the
22 IRS published rate.

23 In no event shall the cumulative total of this Agreement exceed Six Hundred Sixty Thousand,
24 Four Hundred Eighty and No/100 Dollars (\$660,480.00). For the period April 28, 2020 through December 31,
25 2020, in no event shall services performed under this Agreement be in excess of One Hundred Six Thousand and
26 No/100 Dollars (\$106,000.00). For each subsequent twelve (12) month period of this Agreement, in no event
27 shall services provided under this Agreement be in excess of Two Hundred Seventy-Seven Thousand, Two
28 Hundred Forty and No/100 Dollars (\$277,240.00). Payments by COUNTY shall be in arrears, for services

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1 provided during the preceding month, within forty-five (45) days after receipt, verification, and approval of
2 SUBRECIPIENT's invoices by COUNTY.

3 It is understood that all expenses incidental to SUBRECIPIENT's performance of services under
4 this Agreement shall be borne by SUBRECIPIENT. If SUBRECIPIENT should fail to comply with any provision
5 of this Agreement, COUNTY shall be relieved of its obligation for further compensation. Any compensation
6 which is not expended by SUBRECIPIENT pursuant to the terms and conditions of this Agreement shall
7 automatically revert to COUNTY.

8 **5. INVOICING**

9 With the exception of the final invoice, SUBRECIPIENT shall invoice COUNTY's DSS in arrears by
10 the tenth (10th) of each month for expenditures incurred to provide services rendered in the previous month to:
11 DSSInvoices@fresnocountyca.gov. Payments by COUNTY's DSS shall be in arrears, for actual services provided
12 during the preceding month, within forty-five (45) days after receipt, verification and approval of SUBRECIPIENT's
13 invoices by COUNTY's DSS. A monthly activity report shall accompany the invoice, reflecting services supported by
14 the invoiced expenditures and be in a form and in such detail as acceptable to the COUNTY's DSS. All final claims
15 and/or any final budget modification requests shall be submitted by SUBRECIPIENT within sixty (60) days
16 following the final month of service for which payment is claimed. No action shall be taken by COUNTY on
17 claims submitted beyond the sixty (60) day closeout period.

18 At the discretion of COUNTY's DSS Director or designee, if an invoice is incorrect or is otherwise
19 not in proper form or detail, COUNTY's DSS Director or designee shall have the right to withhold full payment of the
20 invoice that is incorrect or improper after five (5) days prior written notice or email correspondence to
21 SUBRECIPIENT. SUBRECIPIENT agrees to continue to provide services for a period of ninety (90) days after
22 written or email notification of an incorrect or improper invoice. If after the ninety (90) period the invoice(s) is still not
23 corrected to COUNTY's DSS satisfaction, COUNTY or COUNTY's DSS Director or designee may elect to terminate
24 this Agreement, pursuant to the termination provisions stated in Paragraph Three (3) of this Agreement.

25 **6. INDEPENDENT CONTRACTOR**

26 In performance of the work, duties and obligations assumed by SUBRECIPIENT under this
27 Agreement, it is mutually understood and agreed that SUBRECIPIENT, including any and all of the
28 SUBRECIPIENT'S officers, agents, and employees will at all times be acting and performing as an independent

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1 contractor, and shall act in an independent capacity and not as an officer, agent, servant, employee, joint venturer,
2 partner, or associate of the COUNTY. Furthermore, COUNTY shall have no right to control or supervise or direct the
3 manner or method by which SUBRECIPIENT shall perform its work and function. However, COUNTY shall retain
4 the right to administer this Agreement so as to verify that SUBRECIPIENT is performing its obligations in accordance
5 with the terms and conditions thereof.

6 SUBRECIPIENT and COUNTY shall comply with all applicable provisions of law and the rules and
7 regulations, if any, of governmental authorities having jurisdiction over matters the subject thereof.

8 Because of its status as an independent contractor, SUBRECIPIENT shall have absolutely no right to
9 employment rights and benefits available to COUNTY employees. SUBRECIPIENT shall be solely liable and
10 responsible for providing to, or on behalf of, its employees all legally-required employee benefits. In addition,
11 SUBRECIPIENT shall be solely responsible and save COUNTY harmless from all matters relating to payment of
12 SUBRECIPIENT'S employees, including compliance with Social Security withholding and all other regulations
13 governing such matters. It is acknowledged that during the term of this Agreement, SUBRECIPIENT may be
14 providing services to others unrelated to the COUNTY or to this Agreement.

15 **7. MODIFICATION**

16 A. Any matters of this Agreement may be modified from time to time by the written
17 consent of all the parties without, in any way, affecting the remainder.

18 B. Notwithstanding the above, changes to line items in Exhibit B, Budget, in an amount not to
19 exceed ten percent (10%) of the total maximum compensation as identified in Section Four (4) of this Agreement, may
20 be made with the written approval of COUNTY's DSS Director or designee and SUBRECIPIENT. Budget line item
21 changes shall not result in any change to the maximum compensation amount payable to SUBRECIPIENT, as stated
22 herein.

23 C. SUBRECIPIENT hereby agrees that changes to the compensation under this Agreement may
24 be necessitated by a reduction in funding from State and/or Federal sources. COUNTY's DSS Director or designee
25 may modify the maximum compensation depending on State and Federal funding availability, as stated in Section
26 Four (4) in this Agreement. SUBRECIPIENT further understands that this Agreement is subject to any restrictions,
27 limitations or enactments of all legislative bodies which affect the provisions, term, or funding of this Agreement in
28 any manner.

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1 **8. NON-ASSIGNMENT**

2 SUBRECIPIENT shall not assign, transfer or sub-contract this Agreement nor their rights or duties
3 under this Agreement without the prior written consent of the COUNTY or COUNTY's DSS Director or designee.
4 Any transferee, assignee, or subcontractor will be subject to all applicable provisions of this Agreement, and all
5 applicable State and Federal regulations. SUBRECIPIENT shall be held primarily responsible by the COUNTY for the
6 performance of any transferee, assignee, or subcontractor unless otherwise expressly agreed to in writing by
7 COUNTY. The use of subcontractor by SUBRECIPIENT shall not entitle SUBRECIPIENT to any additional
8 compensation than is provided for under this Agreement.

9 **9. HOLD HARMLESS**

10 SUBRECIPIENT agrees to indemnify, save, hold harmless, and at COUNTY'S request, defend the
11 COUNTY, its officers, agents, and employees from any and all costs and expenses (including attorney's fees and
12 costs), damages, liabilities, claims, and losses occurring or resulting to COUNTY in connection with the performance,
13 or failure to perform, by SUBRECIPIENT, its officers, agents, or employees under this Agreement, and from any and
14 all costs and expenses (including attorney's fees and costs), damages, liabilities, claims, and losses occurring or
15 resulting to any person, firm, or corporation who may be injured or damaged by the performance, or failure to
16 perform, of SUBRECIPIENT, its officers, agents, or employees under this Agreement.

17 **10. INSURANCE**

18 Without limiting the COUNTY's right to obtain indemnification from SUBRECIPIENT or any third
19 parties, SUBRECIPIENT, at its sole expense, shall maintain in full force and effect, the following insurance policies or
20 a program of self-insurance, including but not limited to, an insurance pooling arrangement or Joint Powers Agreement
21 (JPA) throughout the term of the Agreement:

22 A. Commercial General Liability

23 Commercial General Liability Insurance with limits of not less than Two Million Dollars
24 (\$2,000,000.00) per occurrence and an annual aggregate of Four Million Dollars (\$4,000,000.00). This policy shall be
25 issued on a per occurrence basis. COUNTY may require specific coverages including completed operations, products
26 liability, contractual liability, Explosion-Collapse-Underground, fire legal liability or any other liability insurance
27 deemed necessary because of the nature of this contract.

28 B. Automobile Liability

EXHIBIT E & F

1 Comprehensive Automobile Liability Insurance with limits for bodily injury of not less than One
2 Million Dollars (\$1,000,000.00) per accident for bodily injury and for property damages. Coverage should include any
3 auto used in connection with this Agreement.

4 C. Professional Liability

5 If SUBRECIPIENT employs licensed professional staff, (e.g., Ph.D., R.N., L.C.S.W., M.F.C.C.) in
6 providing services, Professional Liability Insurance with limits of not less than One Million Dollars (\$1,000,000.00)
7 per occurrence, Three Million Dollars (\$3,000,000.00) annual aggregate.

8 D. Worker's Compensation

9 A policy of Worker's Compensation insurance as may be required by the California Labor Code.

10 E. Additional Requirements Relating to Insurance

11 SUBRECIPIENT shall obtain endorsements to the Commercial General Liability insurance naming
12 the County of Fresno, its officers, agents, and employees, individually and collectively, as additional insured, but only
13 insofar as the operations under this Agreement are concerned. Such coverage for additional insured shall apply as
14 primary insurance and any other insurance, or self-insurance, maintained by COUNTY, its officers, agents and
15 employees shall be excess only and not contributing with insurance provided under SUBRECIPIENT's policies herein.
16 This insurance shall not be cancelled or changed without a minimum of thirty (30) days advance written notice given
17 to COUNTY.

18 SUBRECIPIENT hereby waives its right to recover from COUNTY, its officers, agents, and
19 employees any amounts paid by the policy of worker's compensation insurance required by this Agreement.
20 SUBRECIPIENT is solely responsible to obtain any endorsement to such policy that may be necessary to accomplish
21 such waiver of subrogation, but SUBRECIPIENT's waiver of subrogation under this paragraph is effective whether or
22 not SUBRECIPIENT obtains such an endorsement.

23 Within Thirty (30) days from the date SUBRECIPIENT signs and executes this Agreement,
24 SUBRECIPIENT shall provide certificates of insurance and endorsement as stated above for all of the foregoing
25 policies, as required herein, to the County of Fresno, P.O. Box 1912, Fresno, CA 93718-1219, Attention: Contract
26 Analyst, stating that such insurance coverage has been obtained and is in full force; that the County of Fresno, its
27 officers, agents and employees will not be responsible for any premiums on the policies; that for such worker's
28 compensation insurance the SUBRECIPIENT has waived its right to recover from the COUNTY, its officers, agents,

EXHIBIT E & F

1 and employees any amounts paid under the insurance policy and that waiver does not invalidate the insurance policy;
2 that such Commercial General Liability insurance names the County of Fresno, its officers, agents and employees,
3 individually and collectively, as additional insured, but only insofar as the operations under this Agreement are
4 concerned; that such coverage for additional insured shall apply as primary insurance and any other insurance, or
5 self-insurance, maintained by COUNTY, its officers, agents and employees, shall be excess only and not contributing
6 with insurance provided under SUBRECIPIENT's policies herein; and that this insurance shall not be cancelled or
7 changed without a minimum of thirty (30) days advance, written notice given to COUNTY.

8 In the event SUBRECIPIENT fails to keep in effect at all times insurance coverage as herein
9 provided, the COUNTY may, in addition to other remedies it may have, suspend or terminate this Agreement upon the
10 occurrence of such event.

11 All policies shall be issued by admitted insurers licensed to do business in the State of California, and
12 such insurance shall be purchased from companies possessing a current A.M. Best, Inc. rating of A FSC VII or better.

13 **11. CONFLICT OF INTEREST**

14 No officer, employee or agent of the COUNTY who exercises any function or responsibility for
15 planning and carrying out of the services provided under this Agreement shall have any direct or indirect personal
16 financial interest in this Agreement. In addition, no employee of the COUNTY shall be employed by the
17 SUBRECIPIENT under this Agreement to fulfill any contractual obligations with the COUNTY. The
18 SUBRECIPIENT shall comply with all Federal, State of California and local conflict of interest laws, statutes and
19 regulations, which shall be applicable to all parties and beneficiaries under this Agreement and any officer, employee,
20 or agent of the COUNTY.

21 **12. NON-DISCRIMINATION**

22 During the performance of this Agreement SUBRECIPIENT shall not unlawfully discriminate
23 against any employee of applicant for employment, or recipient of services, because of ethnic group identification,
24 gender, gender identity, gender expression, sexual orientation, color, physical disability, mental disability, medical
25 condition, national origin, race, ancestry, marital status, religion, or religious creed, pursuant to all applicable State of
26 California and Federal statutes and regulations.

27 **13. LIMITED ENGLISH PROFICIENCY**

28 SUBRECIPIENT shall provide interpreting and translation services to persons participating in

EXHIBIT E & F

1 SUBRECIPIENT's services who have limited or no English language proficiency, including services to persons who
2 are deaf or blind. Interpreter and translation services shall be provided as necessary to allow such participants
3 meaningful access to the programs, services and benefits provided by SUBRECIPIENT. Interpreter and translation
4 services, including translation of SUBRECIPIENT's "vital documents" (those documents that contain information that
5 is critical for accessing SUBRECIPIENT's services or are required by law) shall be provided to participants at no cost
6 to the participant. SUBRECIPIENT shall ensure that any employees, agents, subcontractor, or partners who interpret
7 or translate for a program participant, or who directly communicate with a program participant in a language other than
8 English, demonstrate proficiency in the participants' language and can effectively communicate any specialized terms
9 and concepts peculiar to SUBRECIPIENT's services.

10 **14. CLEAN AIR AND WATER**

11 In the event the funding under this Agreement exceeds One Hundred Thousand and No/100
12 Dollars (\$100,000), SUBRECIPIENT shall comply with all applicable standards, orders or requirements issued under
13 the Clear Air Act contained in 42 U.S. Code 7601 et seq; the Clean Water Act contained in 33 U.S. Code 1368 et seq.;
14 and any standards, laws and regulations, promulgated thereunder. Under these laws and regulations, SUBRECIPIENT
15 shall assure:

16 A. No facility shall be utilized in the performance of the Agreement that has been listed on the
17 Environmental Protection Agency (EPA) list of Violating Facilities;

18 B. COUNTY shall be notified prior to execution of this Agreement of the receipt of any
19 communication from the Director, Office of Federal Activities, U.S. EPA indicating that a facility to be utilized in
20 the performance of this Agreement is under consideration to be listed on the EPA list of Violating Facilities;

21 C. COUNTY and U.S. EPA shall be notified about any known violation of the above laws and
22 regulations; and

23 D. This assurance shall be included in every nonexempt subgrant, contract, or
24 subcontract.

25 **15. DRUG-FREE WORKPLACE REQUIREMENTS**

26 For purposes of this paragraph, SUBRECIPIENT will be referred to as the "grantee." By
27 drawing funds against this grant award, the grantee is providing the certification that is required by regulations
28 implementing the Drug-Free Workplace Act of 1988, 45 CFR Part 76, Subpart F. These regulations require

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1 certification by grantees that they will maintain a drug-free workplace. False certification or violation of the
2 certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide
3 suspension or debarment. SUBRECIPIENT shall also comply with the requirements of the Drug-Free Workplace Act
4 of 1990 (California Government Code section 8350 et seq.).

5 **16. CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INTELIGIBILITY, AND**
6 **VOLUNTARY EXCLUSION-LOWER TIER COVERED TRANSACTIONS**

7 A. COUNTY and SUBRECIPIENT recognize that SUBRECIPIENT is a recipient of Federal
8 funds under the terms of this Agreement. By signing this Agreement, SUBRECIPIENT agrees to comply with
9 applicable Federal suspension and debarment regulations, including but not limited to: 7 CFR 3016.35, 29 CFR 97.35,
10 45 CFR 92.35, and Executive Order 12549. By signing this Agreement, SUBRECIPIENT attests to the best of its
11 knowledge and belief, that it and its principals:

- 12 1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or
13 voluntarily excluded by any Federal department or agency; and
14 2. Shall not knowingly enter into any covered transaction with an entity or person who is
15 proposed for debarment under Federal regulations, debarred, suspended, declared ineligible, or voluntarily
16 excluded from participation in such transaction.

17 B. SUBRECIPIENT shall provide immediate written notice to COUNTY if at any time during
18 the term of this Agreement SUBRECIPIENT learns that the representations it makes above were erroneous when
19 made or have become erroneous by reason of changed circumstances.

20 C. SUBRECIPIENT shall include a clause titled “Certification Regarding Debarment,
21 Suspension, Ineligibility, and Voluntary Exclusion – Lower Tier Covered Transactions” and similar in nature to
22 this paragraph in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

23 D. SUBRECIPIENT shall, prior to soliciting or purchasing goods and services in excess of
24 \$25,000 funded by this Agreement, review and retain the proposed vendor’s suspension and debarment status at
25 <https://www.sam.gov/SAM/>.

26 **17. CONFIDENTIALITY**

27 All services performed by SUBRECIPIENT under this Agreement shall be in strict conformance with
28 all applicable Federal, State of California, and/or local laws and regulations relating to confidentiality.

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1 **18. DATA SECURITY**

2 Individuals and/or agencies that enter into a contractual relationship with the COUNTY for the
3 purpose of providing services must employ adequate controls and data security measures, both internally and
4 externally to ensure and protect the confidential information and/or data provided to contractor by the COUNTY,
5 preventing the potential loss, misappropriation or inadvertent access, viewing, use or disclosure of COUNTY data
6 including sensitive or personal client information; abuse of COUNTY resources; and/or disruption to COUNTY
7 operations.

8 Individuals and/or agencies may not connect to or use COUNTY networks/systems via personally
9 owned mobile, wireless or handheld devices unless authorized by COUNTY for telecommuting purposes and provide
10 a secure connection; up to date virus protection and mobile devices must have the remote wipe feature enabled.
11 Computers or computer peripherals including mobile storage devices may not be used (COUNTY or SUBRECIPIENT
12 device) or brought in for use into the COUNTY's system(s) without prior authorization from COUNTY's Chief
13 Information Officer and/or designee(s).

14 SUBRECIPIENT may not store COUNTY's private, confidential or sensitive data on any hard-disk
15 drive, portable storage device or remote storage installation unless encrypted according to advance encryption
16 standards (AES of 128 bit or higher).

17 The COUNTY will immediately be notified of any violations, breaches or potential breaches of
18 security related to COUNTY's confidential information, data and/or data processing equipment which stores or
19 processes COUNTY data, internally or externally.

20 COUNTY shall provide oversight to SUBRECIPIENT's response to all incidents arising from a
21 possible breach of security related to COUNTY's confidential client information. SUBRECIPIENT will be responsible
22 to issue any notification to affected individuals as required by law or as deemed necessary by COUNTY in its sole
23 discretion. SUBRECIPIENT will be responsible for all costs incurred as a result of providing the required notification.

24 **19. PROPERTY OF COUNTY**

25 SUBRECIPIENT agrees to take reasonable and prudent steps to ensure the security of any and all
26 said hardware and software provided to it by COUNTY under this Agreement, to maintain
27 replacement-value insurance coverages on said hardware and software of like kind and quality
28 approved by COUNTY.

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1 All purchases over Five Thousand Dollars (\$5,000) made during the life of this Agreement that
2 will outlive the life of this Agreement shall be identified as fixed assets with an assigned Fresno County DSS
3 Accounting Inventory Number. These fixed assets shall be retained by COUNTY, as COUNTY property, in the
4 event this Agreement is terminated or upon expiration of this Agreement. SUBRECIPIENT agrees to participate in
5 an annual inventory of all COUNTY fixed assets and shall be physically present when fixed assets are returned to
6 COUNTY possession at the termination or expiration of this Agreement. SUBRECIPIENT is responsible for
7 returning to COUNTY all COUNTY owned fixed assets upon the expiration or termination of this Agreement.

8 **20. SINGLE AUDIT CLAUSE**

9 A. If SUBRECIPIENT expends Seven Hundred Fifty Thousand Dollars (\$750,000)
10 or more in Federal and Federal flow-through monies, SUBRECIPIENT agrees to conduct an annual audit in
11 accordance with the requirements of the Single Audit Standards as set forth in Office of Management and Budget
12 (OMB) Title 2 of the Code of Federal Regulations Part 200. SUBRECIPIENT shall submit said audit and
13 management letter to COUNTY. The audit must include a statement of findings or a statement that there were no
14 findings. If there were negative findings, SUBRECIPIENT must include a corrective action plan signed by an
15 authorized individual. SUBRECIPIENT agrees to take action to correct any material non-compliance or weakness
16 found as a result of such audit. Such audit shall be delivered to COUNTY's DSS, Administration, for review
17 within nine (9) months of the end of any fiscal year in which funds were expended and/or received for the
18 program. Failure to perform the requisite audit functions as required by this Agreement may result in COUNTY
19 performing the necessary audit tasks, or at COUNTY's option, contracting with a public accountant to perform
20 said audit, or, may result in the inability of COUNTY to enter into future agreements with SUBRECIPIENT. All
21 audit costs related to this Agreement are the sole responsibility of SUBRECIPIENT.

22 B. A single audit report is not applicable if all SUBRECIPIENT's Federal contracts
23 do not exceed the Seven Hundred Fifty Thousand Dollars (\$750,000) requirement or SUBRECIPIENT's funding
24 is through Drug related Medi-Cal. If a single audit is not applicable, a program audit must be performed and a
25 program audit report with management letter shall be submitted by SUBRECIPIENT to COUNTY as a minimum
26 requirement to attest to SUBRECIPIENT's solvency. Said audit report shall be delivered to COUNTY's DSS,
27 Accounting Office, for review no later than nine (9) months after the close of the fiscal year in which the funds
28 supplied through this Agreement are expended. Failure to comply with this Act may result in COUNTY

EXHIBIT E & F

1 performing the necessary audit tasks or contracting with a qualified accountant to perform said audit. All audit
2 costs related to this Agreement are the sole responsibility of SUBRECIPIENT who agrees to take corrective action
3 to eliminate any material noncompliance or weakness found as a result of such audit. Audit work performed by
4 COUNTY under this paragraph shall be billed to the SUBRECIPIENT at COUNTY cost, as determined by
5 COUNTY's Auditor-Controller/Treasurer-Tax Collector.

6 C. SUBRECIPIENT shall make available all records and accounts for inspection by
7 COUNTY, the State of California, if applicable, the Comptroller General of the United States, the Federal Grantor
8 Agency, or any of their duly authorized representatives, at all reasonable times for a period of at least five (5) years
9 following final payment under this Agreement or the closure of all other pending matters, whichever is later.

10 **21. AUDITS AND INSPECTIONS**

11 The SUBRECIPIENT shall at any time during business hours, and as often as the COUNTY may
12 deem necessary, make available to the COUNTY for examination all of its records and data with respect to the matters
13 covered by this Agreement. The SUBRECIPIENT shall, upon request by the COUNTY, permit the COUNTY to audit
14 and inspect all of such records and data necessary to ensure SUBRECIPIENT'S compliance with the terms of this
15 Agreement.

16 If this Agreement exceeds ten thousand dollars (\$10,000.00), SUBRECIPIENT shall be subject to the
17 examination and audit of the Auditor General for a period of three (3) years after final payment under contract
18 (Government Code Section 8546.7).

19 In addition, SUBRECIPIENT shall cooperate and participate with COUNTY's fiscal review process
20 and comply with all final determinations rendered by the COUNTY's fiscal review process. If COUNTY reaches an
21 adverse decision regarding SUBRECIPIENT's services to consumers, it may result in the disallowance of payment for
22 services rendered; or in additional controls to the delivery of services, or in the termination of this Agreement, at the
23 discretion of COUNTY's DSS Director or designee. If as a result of COUNTY's fiscal review process a disallowance
24 is discovered due to SUBRECIPIENT's deficiency, SUBRECIPIENT shall be financially liable for the amount
25 previously paid by COUNTY to SUBRECIPIENT and this disallowance will be adjusted from SUBRECIPIENT's
26 future payments, at the discretion of COUNTY's DSS Director or designee. In addition, COUNTY shall have the sole
27 discretion in the determination of fiscal review outcomes, decisions and actions.

28 **22. FRATERNIZATION**

EXHIBIT E & F

1 SUBRECIPIENT shall establish procedures addressing fraternization between
2 SUBRECIPIENT's staff and clients. Such procedures will include provisions for informing SUBRECIPIENT's staff
3 and clients regarding fraternization guidelines.

4 **23. STATE ENERGY CONSERVATION**

5 SUBRECIPIENT must comply with the mandatory standard and policies relating to energy
6 efficiency which are contain in the State Energy Conservation Plan issued in compliance with 42 United States (US)
7 Code sections 6321, et. seq.

8 **24. CHARITABLE CHOICE**

9 SUBRECIPIENT may not discriminate in its program delivery against a client or potential
10 client on the basis of religion or religious belief, a refusal to hold a religious belief, or a refusal to actively participate in
11 a religious practice. Any specifically religious activity or service made available to individuals by the
12 SUBRECIPIENT must be voluntary as well as separate in time and location from COUNTY funded activities and
13 services. SUBRECIPIENT shall inform COUNTY as to whether it is faith-based. If SUBRECIPIENT identifies as
14 faith-based, they must submit to DSS a copy of its policy on referring individuals to alternate treatment
15 SUBRECIPIENT, and include a copy of this policy in their client admission forms. The policy must inform
16 individuals that they may be referred to an alternative provider if they object to the religious nature of the program, and
17 include a notice to DSS. Adherence to this policy will be monitored during site reviews, and a review of client files. If
18 SUBRECIPIENT identifies as faith-based, by July 1 of each year SUBRECIPIENT will be required to report to DSS
19 the number of individuals who requested referrals to alternate providers based on religious objection.

20 **25. PROHIBITION ON PUBLICITY**

21 None of the funds, materials, property or services provided directly or indirectly under this
22 Agreement shall be used for SUBRECIPIENT's advertising, fundraising, or publicity (i.e., purchasing of tickets/tables,
23 silent auction donations, etc.) for the purpose of self-promotion. Notwithstanding the above, publicity of the services
24 described in Paragraph One (1) of this Agreement shall be allowed as necessary to raise public awareness about the
25 availability of such specific services when approved in advance by the Director or designee and at a cost as provided in
26 Exhibit B for such items as written/printed materials, the use of media (i.e., radio, television, newspapers) and any
27 other related expense(s).

28 **26. PUBLIC INFORMATION**

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1 SUBRECIPIENT shall disclose COUNTY as a funding source in all public information.

2 **27. NOTICES**

3 The persons and their addresses having authority to give and receive notices under this Agreement
4 include the following:

<p>5 <u>COUNTY</u> 6 Director, COUNTY OF FRESNO 7 Department of Social Services 8 P.O. Box 1912 9 Fresno, CA 93718-1912</p>	<p><u>SUBRECIPIENT</u> 10 Executive Director 11 Community Action Partnership of Madera County 12 1225 Gill Avenue 13 Madera, CA 93637</p>
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14 All notices between the COUNTY and SUBRECIPIENT provided for or permitted under this
15 Agreement must be in writing and delivered either by personal service, by first-class United States mail, by an
16 overnight commercial courier service, or by telephonic facsimile transmission. A notice delivered by personal service
17 is effective upon service to the recipient. A notice delivered by first-class United States mail is effective three
18 COUNTY business days after deposit in the United States mail, postage prepaid, addressed to the recipient. A notice
19 delivered by an overnight commercial courier service is effective one COUNTY business day after deposit with the
20 overnight commercial courier service, delivery fees prepaid, with delivery instructions given for next day delivery,
21 addressed to the recipient. A notice delivered by telephonic facsimile is effective when transmission to the recipient is
22 completed (but, if such transmission is completed outside of COUNTY business hours, then such delivery shall be
23 deemed to be effective at the next beginning of a COUNTY business day), provided that the sender maintains a
24 machine record of the completed transmission. For all claims arising out of or related to this Agreement, nothing in
25 this section establishes, waives, or modifies any claims presentation requirements or procedures provided by law,
26 including but not limited to the Government Claims Act (Division 3.6 of Title 1 of the Government Code, beginning
27 with section 810).

28 **28. GOVERNING LAW**

29 Venue for any action arising out of or related to this Agreement shall only be in Fresno County,
30 California.

31 The rights and obligations of the parties and all interpretation and performance of this Agreement
32 shall be governed in all respects by the laws of the State of California.

33 **29. CHANGE OF LEADERSHIP/MANAGEMENT**

34 In the event of any change in the status of SUBRECIPIENT’s leadership or management,

EXHIBIT E & F

1 SUBRECIPIENT shall provide written notice to COUNTY within thirty (30) days from the date of change. Such
2 notification shall include any new leader or manager's name, address and qualifications. "Leadership or management"
3 shall include any employee, member, or owner of SUBRECIPIENT who either a) directs individuals providing
4 services pursuant to this Agreement, b) exercises control over the manner in which services are provided, or c) has
5 authority over SUBRECIPIENT's finances.

6 **30. LOBBYING AND POLITICAL ACTIVITY**

7 None of the funds provided under this Agreement shall be used for publicity, lobbying or propaganda
8 purposes designed to support or defeat legislation pending in the Congress of the United States of America or the
9 Legislature of the State of California.

10 SUBRECIPIENT shall not directly or indirectly use any of the funds under this Agreement for any
11 political activity or to further the election or defeat of any candidate for public office.

12 **31. NEPOTISM**

13 Except by written consent of COUNTY, no person shall be employed by SUBRECIPIENT who is
14 related by blood or marriage to any member of the Board of Directors or any officer of SUBRECIPIENT.

15 **32. SUPPLEMENTAL SOURCES**

16 SUBRECIPIENT shall not use any funds under this Agreement to the extent that there are any other
17 existing or contemplated funds available to SUBRECIPIENT to be expended for the same services covered by this
18 Agreement. Upon confirmation that SUBRECIPIENT has received funds from any other source to conduct the same
19 services covered by this Agreement, COUNTY shall have the right to reduce its payment amount accordingly.

20 **33. COMPLIANCE WITH APPLICABLE LAWS**

21 SUBRECIPIENT shall comply with all rules and regulations established pursuant to Housing and
22 Urban Development regulations at 24 CFR Part 576, as revised by the Emergency Solutions Grant and Consolidated
23 Plan conforming Amendments Interim Rule, published in the Federal Register on December 5, 2011 (79 Fed. Reg.
24 75954). SUBRECIPIENT must also comply with all applicable fair housing and civil rights requirements in 24 CFR
25 5.105(a). SUBRECIPIENT and any subcontractors shall comply with all applicable local, State, Federal laws,
26 ordinances, regulations, and Fresno County Charter provisions applicable to the performance of services.

27 **34. ESG ELIGIBILITY AND REPORTING REQUIREMENTS**

28 A. SUBRECIPIENT is required to utilize the FMCoC Coordinated Entry System for

EXHIBIT E & F

1 all clients served under ESG.

2 B. SUBRECIPIENT is required to utilize the FMCoC Coordinated Entry System for
3 all clients served under ESG.

4 C. COUNTY's failure to inform SUBRECIPIENT of any reporting requirements shall not
5 relieve SUBRECIPIENT of compliance with any ESG eligibility and reporting requirements. SUBRECIPIENT
6 agrees, in accordance with the requirements of the ESG program, that ALL beneficiaries of SUBRECIPIENT's
7 activities provided under this Agreement must meet the following minimum criteria:

8 (1) Any individual or family provided with assistance through ESG must meet the
9 HUD definition of homeless and must be documented.

10 (2) The households targeted must be those most in need of this assistance and most
11 likely to achieve stable housing, whether subsidized or unsubsidized, outside of ESG after the program concludes.

12 D. If SUBRECIPIENT is providing Rapid Rehousing services, the beneficiary household must
13 be at or below 30% of the Area Median Income (AMI) for Madera at re-evaluation as referenced in Exhibit C,
14 incorporated herein by reference and made part of this Agreement. If SUBRECIPIENT is providing Homeless
15 Prevention services, the beneficiary household must be at or below 30% of the AMI for Madera at intake and re-
16 evaluation. The AMI may change on a yearly basis and SUBRECIPIENT is required to use the most recent version as
17 provided by COUNTY.

18 E. SUBRECIPIENT is expected to meet all other ESG requirements as described in 24 CFR
19 Part 576.

20 **35. MINIMUM DATA COLLECTION REQUIREMENTS**

21 SUBRECIPIENT is required to collect and report client-level data in the local Homeless Management
22 Information System (HMIS) administered by the Fresno Housing Authority or a comparable database if
23 SUBRECIPIENT is a domestic violence provider. In the latter instance, all references to HMIS shall be understood to
24 refer to a comparable database. Reporting through HMIS is a requirement of ESG funding. HMIS will be used to
25 collect data and report on outputs and outcomes as required by HUD. SUBRECIPIENT is required to enter all client
26 intakes, provide regular updates and exit all clients once services are completed.

27 At a minimum, SUBRECIPIENT must enter the following information in the FMCoC HMIS
28 database for federal reporting purposes:

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- 1 (1) Name
- 2 (2) Social Security Number
- 3 (3) Date of Birth
- 4 (4) Race
- 5 (5) Ethnicity
- 6 (6) Gender
- 7 (7) Veteran Status
- 8 (8) Disabling Condition
- 9 (9) Residence Prior to Program Entry
- 10 (10) Zip Code of Last Permanent Address
- 11 (11) Housing Status
- 12 (12) Program Entry Date
- 13 (13) Program Exit Date
- 14 (14) Personal Identification Number
- 15 (15) Household Identification Number
- 16 (16) Income and Sources
- 17 (17) Non-Cash Benefits
- 18 (18) Destination (Where Client Will Stay Upon Exit)
- 19 (19) Financial Services Provided
- 20 (20) Housing Relocation and Stabilization Services Provided

21 COUNTY reserves the right to add additional reporting requirements as required by HUD.

22 **36. DISCLOSURE OF SELF-DEALING TRANSACTIONS**

23 This provision is only applicable if the SUBRECIPIENT is operating as a corporation (a for-profit
24 or non-profit corporation) or if during the term of the agreement, the SUBRECIPIENT changes its status to operate
25 as a corporation.

26 Members of the SUBRECIPIENT’s Board of Directors shall disclose any self-dealing transactions
27 that they are a party to while SUBRECIPIENT is providing goods or performing services under this agreement. A
28 self-dealing transaction shall mean a transaction to which the SUBRECIPIENT is a party and in which one or

EXHIBIT E & F

1 more of its directors has a material financial interest. Members of the Board of Directors shall disclose any self-
2 dealing transactions that they are a party to by completing and signing a Self-Dealing Transaction Disclosure
3 Form, attached hereto as Exhibit D and incorporated herein by reference, and submitting it to the COUNTY prior
4 to commencing with the self-dealing transaction or immediately thereafter.

5 **37. SEVERABILITY**

6 The provisions of this Agreement are severable. The invalidity or unenforceability of any one
7 provision in the Agreement shall not affect the other provisions.

8 **38. ENTIRE AGREEMENT**

9 This Agreement constitutes the entire agreement between the SUBRECIPIENT and COUNTY with
10 respect to the subject matter hereof and supersedes all previous Agreement negotiations, proposals, commitments,
11 writings, advertisements, publications, and understanding of any nature whatsoever unless expressly included in this
12 Agreement.

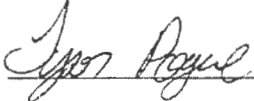
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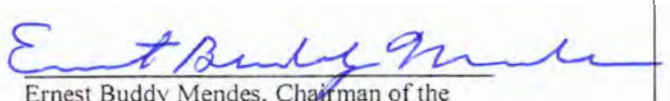
EXHIBIT E & F

1 IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first
2 hereinabove written.

3
4 **SUBRECIPIENT:**
5 **COMMUNITY ACTION PARTNERSHIP OF**
6 **MADERA COUNTY**

COUNTY OF FRESNO

7 By: 

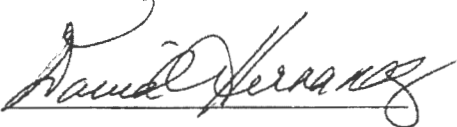


8 Print Name: Tyson Pogue

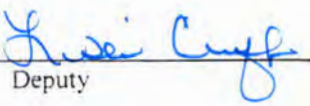
Ernest Buddy Mendes, Chairman of the
Board of Supervisors of the
County of Fresno

9 Title: Chairman of the Board
10 Chairman of the Board, or
11 President, or any Vice President

ATTEST:
-BERNICE E. SEIDEL
Clerk of the Board of Supervisors
County of Fresno, State of California

12
13 By: 

14 Print Name: David Hernandez

By: 
Deputy

15 Title: Secretary/Treasurer
16 Secretary (of Corporation), or
17 any Assistant Secretary, or
18 Chief Financial Officer, or
19 any Assistant Treasurer

20 Mailing Address:
21 Community Action Partnership of Madera County
22 1225 Gill Avenue
23 Madera, CA 93637
24 Phone No: (559) 673-9173
25 Contact: Chief Financial Officer

26 FOR ACCOUNTING USE ONLY:
27 Fund/Subclass: 0001/10000
28 ORG No.: 56107001
Account No.: 7870
DEN:cwc

EXHIBIT E & F

SUMMARY OF SERVICES

ORGANIZATION: Community Action Partnership of Madera County, Inc.

ADDRESS: 1225 Gill Avenue, Madera, CA 93637

SERVICE ADDRESS: 1225 Gill Avenue, Madera, CA 93637

SERVICES: Housing and Community Development Emergency Solutions Grant for Homeless Services in Madera County

TELEPHONE: (559) 673-9173

CONTACT: Mattie Mendez, Executive Director

EMAIL: mmendez@maderacap.org

CONTRACT PERIOD: April 28, 2020 to December 31, 2020
January 1, 2021 to December 31, 2021 (optional)
January 1, 2022 to December 31, 2022 (optional)

CORE SERVICES

Community Action Partnership of Madera County, Inc. (CAPMC) will use the California Department of Housing and Community Development (HCD) Emergency Solutions Grant (ESG), to administer services to homeless individuals and families in Madera County in accordance with ESG regulations. CAPMC will provide the following services to assist homeless individuals regain stable permanent housing: Rapid Rehousing, Homeless Prevention, Emergency Shelter, and Street Outreach. CAPMC will also utilize the Homeless Management Information System (HMIS) approved by the Fresno Madera Continuum of Care to collect and record data.

Two staff will be hired to provide ESG services and include an ESG Program Coordinator/ Outreach Worker and an ESG Case Manager/Outreach Worker. These staff will be supervised by CAPMC's Community Services Program Manager to ensure program objectives are met.

CAPMC staff will seek out homeless individuals and families and attempt to provide housing services to participants. CAPMC will provide Emergency Shelter in the form of hotel/motel vouchers when no appropriate emergency shelter is available and will document alternate options attempted. Staff will work with participants to assist with finding, applying for, and obtaining permanent housing. Rapid rehousing financial assistance will be provided as appropriate along with case management services. Staff will meet with program participants at least three times a month in order to ensure

EXHIBIT E & F

clients are able to achieve their personal goals including obtaining and maintaining permanent housing. Homeless Prevention will be provided to individuals and families at-risk of becoming homeless. The income of all participants must be below 30% of Madera County's median income as determined annually by HUD and must be verified and documented in each case file

TARGET POPULATION

- Individuals and families, defined by 24 CFR 576.2, as homeless or at-risk, with an income below 30% of Madera County's median income.

HOUSING FIRST SERVICES

All services must follow a Housing First model. Compliance with Housing First requires the following: 1. Low barriers to entry; 2. Intake process is expedited, client-centered, and flexible; 3. Access to housing is without preconditions; 4. Families and individuals are connected to permanent housing as early as possible in case planning; 5. Temporary housing/emergency shelter is offered; 6. Services are client-centered and delivered in accordance with evidence-based practices; 7. Leases or contractual agreements are used and reflect the same rights and responsibilities as other tenants; and 8. Every effort is made to prevent a return to homelessness.

PROGRESSIVE ENGAGEMENT

Services will be provided in compliance with the Progressive Engagement approach. Progressive Engagement emphasizes the individual needs of each family, and seeks to provide the most minimal amount of assistance required, focused on the most urgent and immediate needs. The goal of Progressive Engagement is to empower individuals and families to resolve their own housing crisis to the greatest extent that they are able, build on each household's strengths, and foster self-sufficiency.

To comply with the Progressive Engagement model, CAPMC will provide services to each household based on an individualized assessment of each budget, and require that a portion of rental expenses be paid from the program outset, even if that amount is minimal. CAPMC will closely monitor the progress and needs of the household to determine those that require additional assistance, and intervene with additional support if a need is identified.

COUNTY RESPONSIBILITIES

The County will meet with CAPMC staff monthly, or as often as needed, for service coordination, problem/issue resolution, information sharing, training, review, and monitoring of services.

CAPMC RESPONSIBILITIES

CAPMC shall:

- Provide annual Civil Rights training to their staff in the beginning of every calendar year and will provide relevant proof to the County by April 1st
- Provide 100% match contribution for ESG funds and will provide verification of match prior to start of the Fiscal Year or upon request by the County.
- Adhere to all ESG Regulations including but not limited to 24 CFR 576 and CCR Title 25, Division 1, Chapter 7, Subchapter 20.
- Maintain membership in good standing in the Fresno Madera Continuum of Care (FMCoC) as defined by FMCoC bylaws, and participate in the Coordinated Entry System (CES).
- Utilize the FMCoC Coordinated Entry System for all clients served under ESG.
- Complete coordinated entry-approved assessments and enter all required data into HMIS within 72-hours of program entry.
- Provide Emergency Solutions Grant services described on the previous page under Core Services and as detailed in CAPMC's response to County's RFP 19-011.
- Provide hotel/motel vouchers, in accordance with ESG regulations, to homeless households only when the Emergency Shelter is full.
- Notify the County if a position becomes vacant or if a vacancy is filled within 10 business days of an event.

MONTHLY REPORTS

CAPMC shall provide complete and accurate monthly activity reports to the County of Fresno, in a report format approved by the County by the 10th of each month.

PERFORMANCE OUTCOMES

The following outcomes are to be met within the specified contract terms:

April 28, 2020 to December 31, 2020:

- 15 households assisted with Emergency Shelter
- 10 households assisted with Homeless Prevention Services
- 10 households assisted with Rapid Rehousing financial assistance
- Contact made with 100 unsheltered homeless through Street Outreach
- 100% of HMIS entries made within 72 hours of program entry
- 75% of households assisted will exit to permanent housing

EXHIBIT E & F

January 1, 2021 to December 31, 2021:

- 30 households assisted with Emergency Shelter
- 20 households assisted with Homeless Prevention Services
- 15 households assisted with Rapid Rehousing financial assistance
- Contact made with 200 unsheltered homeless through Street Outreach
- 100% of HMIS entries made within 72 hours of program entry
- 75% of households assisted will exit to permanent housing

January 1, 2022 to December 31, 2022:

- 30 households assisted with Emergency Shelter
- 20 households assisted with Homeless Prevention Services
- 15 households assisted with Rapid Rehousing financial assistance
- Contact made with 200 unsheltered homeless through Street Outreach
- 100% of HMIS entries made within 72 hours of program entry
- 75% of households assisted will exit to permanent housing

EXHIBIT E

Community Action Partnership of Madera County Budget

April 28, 2020 - December 31, 2020

Rapid Rehousing	\$	42,400.00
Operational Expenses		
Housing Relocation and Stabilization Services		
Short- and Medium- Term Rental Assistance		
Emergency Shelter	\$	15,900.00
Operational Expenses		
Direct Client Assistance		
Street Outreach	\$	15,900.00
Operational Expenses		
Direct Client Assistance		
Homelessness Prevention	\$	21,200.00
Operational Expenses		
Direct Client Assistance		
Homeless Management Information System (HMIS)	\$	10,600.00
Hardware		
Software		
Training and Technical Assistance		
TOTAL		\$ 106,000.00

Community Action Partnership of Madera County Budget

January 1, 2021 - December 31, 2021

January 1, 2022 - December 31, 2022

Rapid Rehousing	\$	110,896.00
Operational Expenses		
Housing Relocation and Stabilization Services		
Short- and Medium- Term Rental Assistance		
Emergency Shelter	\$	41,586.00
Operational Expenses		
Direct Client Assistance		
Street Outreach	\$	41,586.00
Operational Expenses		
Direct Client Assistance		
Homelessness Prevention	\$	55,448.00
Operational Expenses		
Direct Client Assistance		
Homeless Management Information System (HMIS)	\$	27,724.00
Hardware		
Software		
Training and Technical Assistance		
TOTAL		\$ 277,240.00

EXHIBIT E & F

THIRTY PERCENT INCOME LIMITS
 STATE: CALIFORNIA

-----30% L O W I N C O M E L I M I T S-----

	MEDIAN	1 PERSON	2 PERSON	3 PERSON	4 PERSON	5 PERSON	6 PERSON	7 PERSON	8 PERSON
Bakersfield, CA MSA	57900	13650	15600	17550	19450	21050	22600	24150	25700
Chico, CA MSA	66500	14000	16000	18000	19950	21550	23150	24750	26350
El Centro, CA MSA	60700	13650	15600	17550	19450	21050	22600	24150	25700
Fresno, CA MSA	57300	13650	15600	17550	19450	21050	22600	24150	25700
Hanford-Corcoran, CA MSA	58100	13650	15600	17550	19450	21050	22600	24150	25700
Los Angeles-Long Beach-Anaheim, CA MSA									
Santa Ana-Anaheim-Irvine, CA HM	97900	24950	28500	32050	35600	38450	41300	44150	47000
Los Angeles-Long Beach-Glendale,	73100	21950	25050	28200	31300	33850	36350	38850	41350
Madera, CA MSA	59100	13650	15600	17550	19450	21050	22600	24150	25700
Merced, CA MSA	55500	13650	15600	17550	19450	21050	22600	24150	25700
Modesto, CA MSA	64500	13650	15600	17550	19450	21050	22600	24150	25700
Napa, CA MSA	100400	21100	24100	27100	30100	32550	34950	37350	39750
Oxnard-Thousand Oaks-Ventura, CA	97800	22000	25150	28300	31400	33950	36450	38950	41450
Redding, CA MSA	61900	13650	15600	17550	19450	21050	22600	24150	25700
Riverside-San Bernardino-Ontario	69700	15100	17250	19400	21550	23300	25000	26750	28450
Sacramento-Roseville-Arden-Arcade, CA MS									
Sacramento--Roseville--Arden-Arc	83600	17600	20100	22600	25100	27150	29150	31150	33150
Yolo, CA HMFA	87900	18450	21100	23750	26350	28500	30600	32700	34800
Salinas, CA MSA	74100	18900	21600	24300	26950	29150	31300	33450	35600
San Diego-Carlsbad, CA MSA	86300	22500	25700	28900	32100	34700	37250	39850	42400
San Francisco-Oakland-Hayward, CA MSA									
Oakland-Fremont, CA HMFA	111700	26050	29750	33450	37150	40150	43100	46100	49050
San Francisco, CA HMFA	136800	33850	38700	43550	48350	52250	56100	60000	63850
San Jose-Sunnyvale-Santa Clara, CA MSA									
San Benito County, CA HMFA	84500	21450	24500	27550	30600	33050	35500	37950	40400
San Jose-Sunnyvale-Santa Clara,	131400	30750	35150	39550	43900	47450	50950	54450	57950
San Luis Obispo-Paso Robles-Arro	87500	18900	21600	24300	26950	29150	31300	33450	35600

U.S. Department of Housing and Urban Development. April 2019. ESG Income Limits.
 Retrieved from <http://www.hudexchange.info/resource/5079/esg-income-limits/>

EXHIBIT E & F

Self-Dealing Transaction Disclosure Form

In order to conduct business with the County of Fresno (hereinafter referred to as “County”), members of a contractor’s board of directors (hereinafter referred to as “County Contractor”), must disclose any self-dealing transactions that they are a party to while providing goods, performing services, or both for the County. A self-dealing transaction is defined below:

“A self-dealing transaction means a transaction to which the corporation is a party and in which one or more of its directors has a material financial interest”

The definition above will be utilized for purposes of completing this disclosure form.

INSTRUCTIONS

- (1) Enter board member’s name, job title (if applicable), and date this disclosure is being made.
- (2) Enter the board member’s company/agency name and address.
- (3) Describe in detail the nature of the self-dealing transaction that is being disclosed to the County. At a minimum, include a description of the following:
 - a. The name of the agency/company with which the corporation has the transaction; and
 - b. The nature of the material financial interest in the Corporation’s transaction that the board member has.
- (4) Describe in detail why the self-dealing transaction is appropriate based on applicable provisions of the Corporations Code.
- (5) Form must be signed by the board member that is involved in the self-dealing transaction described in Sections (3) and (4).

EXHIBIT E & F

(1) Company Board Member Information:			
Name:		Date:	
Job Title:			
(2) Company/Agency Name and Address:			
(3) Disclosure (Please describe the nature of the self-dealing transaction you are a party to):			
(4) Explain why this self-dealing transaction is consistent with the requirements of Corporations Code 5233 (a):			
(5) Authorized Signature			
Signature:		Date:	

Local Investment Plan
 EXHIBIT E & F

Homelessness Response Local Investment Plan							
Please refer to the following for guidance and a sample plan:							
Guide to Strategic Uses of Key State and Federal Funds to Reduce Homelessness During the COVID-19 Pandemic							
Use the Table below to complete a Local Investment Plan for submittal with your ESG-CV2 Application. Refer to the Sample Local Investment Plan on page 11 of the Guide referenced above as an example.							
Applicant Name:		County of Fresno		CoC Name, if different:		Fresno/Madera County	
Part 1: Summary of Investment Plan							
1.	Obtain non-congregate emergency shelters to quickly temporarily house individuals and decrease the spread of COVID-19.						
2.	Move individuals in temporary to permanent housing, short- or medium- term rapid rehousing assistance depending on the individuals needs.						
3.	Utilize the remaining rapid rehousing funds to permanently house individuals residing in congregate or other temporary shelters.						
4.	Practice diversion to minimize the inflow of homeless and house individuals using minimal resources.						
Part 2: Priority and Order of Use of Funding Sources							
Non-Congregate Shelter/Interim Housing (Capital / Operations / Services)		Rental Assistance (Short-Term to Permanent)		Permanent Supportive and Service Enriched Housing (Capital / Operations / Services)		Diversion and Homelessness Prevention	
Funding Source: Use and Priority #1		Funding Source: Use and Priority #1		Funding Source: Use and Priority #1		Funding Source: Use and Priority #1	
Funding Source:	Other	Funding Source:	Other	Funding Source:	CoC (via HUD)	Funding Source:	ESG (via HCD)
If Other, List:	CARES Act General Relief Fund	If Other, List:	CARES Act General Relief Fund	If Other, List:		If Other, List:	
Funding Amount:	\$2,574,975.73	Funding Amount:	\$30,000.00	Funding Amount:	\$5,964,301.00	Funding Amount:	\$21,200.00
Unit of Measure:	Bed	Unit of Measure:	Household	Unit of Measure:	Bed	Unit of Measure:	Individual
If Other, List:		If Other, List:		If Other, List:		If Other, List:	
Number Assisted:	540.00	Number Assisted:	10.00	Number Assisted:	578.00	Number Assisted:	10.00
Deadline for Expenditure:	12/30/2020	Deadline for Expenditure:	12/30/2020	Deadline for Expenditure:	6/30/2021	Deadline for Expenditure:	2/12/2021
Funded Activity:	Operations	Funded Activity:	Short Term	Funded Activity:		Funded Activity:	Prevention
If Other, list:		If Other, list:		If Other, list:		If Other, list:	
Narrative Description (Optional):		Narrative Description (Optional):		Narrative Description (Optional):		Narrative Description (Optional):	
Funding Source: Use and Priority #2		Funding Source: Use and Priority #2		Funding Source: Use and Priority #2		Funding Source: Use and Priority #2	
Funding Source:	COVID-19 Emergency Homelessness F	Funding Source:	HEAP (via HCFC)	Funding Source:		Funding Source:	HEAP (via HCFC)
If Other, List:		If Other, List:		If Other, List:		If Other, List:	
Funding Amount:	\$1,456,268.41	Funding Amount:	\$1,339,804.00	Funding Amount:		Funding Amount:	\$1,000,000.00
Unit of Measure:	Individual	Unit of Measure:	Household	Unit of Measure:		Unit of Measure:	Individual
If Other, List:		If Other, List:		If Other, List:		If Other, List:	
Number Assisted:	948.00	Number Assisted:	90.00	Number Assisted:		Number Assisted:	600.00
Deadline for Expenditure:	6/30/2022	Deadline for Expenditure:	6/30/2021	Deadline for Expenditure:		Deadline for Expenditure:	6/30/2021
Funded Activity:	Operations	Funded Activity:	Short Term	Funded Activity:		Funded Activity:	Diversion
If Other, list:		If Other, list:		If Other, list:		If Other, list:	
Narrative Description (Optional):		Narrative Description (Optional):		Narrative Description (Optional):		Narrative Description (Optional):	
Funding Source: Use and Priority #3		Funding Source: Use and Priority #3		Funding Source: Use and Priority #3		Funding Source: Use and Priority #3	
Funding Source:	HEAP (via HCFC)	Funding Source:	ESG-CV (via HUD)	Funding Source:		Funding Source:	Other
If Other, List:		If Other, List:		If Other, List:		If Other, List:	CESH (via HCD)
Funding Amount:	\$5,014,871.00	Funding Amount:	\$5,166,666.00	Funding Amount:		Funding Amount:	\$200,000.00
Unit of Measure:	Bed	Unit of Measure:	Household	Unit of Measure:		Unit of Measure:	Household
If Other, List:		If Other, List:		If Other, List:		If Other, List:	
Number Assisted:	155.00	Number Assisted:	250.00	Number Assisted:		Number Assisted:	150.00
Deadline for Expenditure:	6/30/2021	Deadline for Expenditure:	6/30/2022	Deadline for Expenditure:		Deadline for Expenditure:	5/29/2025
Funded Activity:	Operations	Funded Activity:	Short Term	Funded Activity:		Funded Activity:	Diversion
If Other, list:		If Other, list:		If Other, list:		If Other, list:	
Narrative Description (Optional):		Narrative Description (Optional):		Narrative Description (Optional):		Narrative Description (Optional):	
Funding Source: Use and Priority #4		Funding Source: Use and Priority #4		Funding Source: Use and Priority #4		Funding Source: Use and Priority #4	
Funding Source:	ESG (via HCD)	Funding Source:	HDAP (via CDSS)	Funding Source:		Funding Source:	HHAP (via HCFC)

Local Investment Plan
EXHIBIT E & F

If Other, List:		If Other, List:		If Other, List:		If Other, List:	
Funding Amount:	86,190	Funding Amount:	510102	Funding Amount:		Funding Amount:	\$804,000.00
Unit of Measure:	Bed	Unit of Measure:	Individual	Unit of Measure:		Unit of Measure:	Household
If Other, List:		If Other, List:		If Other, List:		If Other, List:	
Number Assisted:	28	Number Assisted:	50	Number Assisted:		Number Assisted:	600.00
Deadline for Expenditure:	2/12/21	Deadline for Expenditure:	6/30/2021	Deadline for Expenditure:		Deadline for Expenditure:	6/30/2025
Funded Activity:	Operations	Funded Activity:	Short Term	Funded Activity:		Funded Activity:	Diversion
If Other, list:		If Other, list:		If Other, list:		If Other, list:	
Narrative Description (Optional):		Narrative Description (Optional):		Narrative Description (Optional):		Narrative Description (Optional):	
Funding Source: Use and Priority #5		Funding Source: Use and Priority #5		Funding Source: Use and Priority #5		Funding Source: Use and Priority #5	
Funding Source:	ESG-CV (via HUD)	Funding Source:	CalWORKS HSP (via CDSS)	Funding Source:		Funding Source:	
If Other, List:		If Other, List:		If Other, List:		If Other, List:	
Funding Amount:	110000	Funding Amount:	\$1,463,251.00	Funding Amount:		Funding Amount:	
Unit of Measure:	Household	Unit of Measure:	Household	Unit of Measure:		Unit of Measure:	
If Other, List:		If Other, List:		If Other, List:		If Other, List:	
Number Assisted:	15	Number Assisted:	133.00	Number Assisted:		Number Assisted:	
Deadline for Expenditure:	1/31/2022	Deadline for Expenditure:	6/30/2021	Deadline for Expenditure:		Deadline for Expenditure:	
Funded Activity:	Operations	Funded Activity:	Short Term	Funded Activity:		Funded Activity:	
If Other, list:		If Other, list:		If Other, list:		If Other, list:	
Narrative Description (Optional):		Narrative Description (Optional):		Narrative Description (Optional):		Narrative Description (Optional):	

Applicant Information

Linked Applicant

witrac@fresnocountyca.gov

First Name

Cynthia

Last Name

Cardenas

Email

witrac@fresnocountyca.gov

Title

Staff Analyst

Company

County of Fresno

Company Website

<https://www.co.fresno.ca.us/>

City

Fresno

State

California

Organization Name

County of Fresno

Federal Employer Identification Number (FEIN)

946000512

Data Universal Numbering System (DUNS)

106634103

Authorized Representative

Business/Finance Representative

Organization Address

Address

PO Box 24055

Address 2

City

Fresno

State

California

County

Fresno

CoC Service Area

CA-514 Fresno/Madera County

Zip
93779

EXHIBIT E & F

Phone
559-600-0000

Fax

Phone Extension

Award Number

20-ESGCV1-00025

PO Number

EXHIBIT E

Federal Emergency Solutions Grants Program 2020 ESG-CV Application

Applications CV2

Fresno County ESG-CV2 Application

Profile

witrac@fresnocountyca.gov

Application Title

FMCoC ESG-CV 2020 Application

This application is subject to the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted March 27, 2020 and the Emergency Solutions Grants (ESG) Program federal regulations established by the U.S. Department of Housing and Urban Development (HUD) 24 Code of Federal Regulations (CFR), Parts 91 and 576, and subject to any waivers issued by HUD.

Please read the ESG 2020 Coronavirus Notice of Funding Availability (NOFA), as well as the CARES Act and federal regulations cited above.

Application Submittal: The Department will be accepting applications through the eCivis Grants Management System portal beginning the week of June 1, 2020. Applications and required documentation must be received by HCD no later than 5:00 p.m. Pacific Standard Daylight Time on Monday, July 20, 2020; however earlier applications are highly encouraged. Any applications received after this time, will not be accepted.

All HCD funding decisions are final.

Resources

Provided below is a list of all the Regulations referenced in this Application:

- Emergency Solutions Grant Program Webpage
<https://www.hcd.ca.gov/grants-funding/active-funding/esg.shtml>
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
<https://www.congress.gov/116/bills/hr748/BILLS-116hr748enr.pdf>
- Executive Order N-66-20 issued May 29, 2020
<https://www.gov.ca.gov/wp-content/uploads/2020/05/5.29.20-EO-N-66-20.pdf>
- 24 CFR 576
<https://www.govinfo.gov/app/details/CFR-2012-title24-vol3/CFR-2012-title24-vol3-part576>
- 2 CFR 200
<https://www.govinfo.gov/app/details/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200>
- 24 CFR 91
<https://www.govinfo.gov/app/details/CFR-2011-title24-vol1/CFR-2011-title24-vol1-part91>
- US Code Title 18 Section 1001-1002
<https://www.govinfo.gov/app/details/USCODE-2010-title18/USCODE-2010-title18-partI-chap47-sec1001>
- US Code Title 31 Section 3729-3730
<https://www.govinfo.gov/app/details/USCODE-2010-title31/USCODE-2010-title31-subtitleIII-chap37-subchapIII-sec3729>
- US Code Title 31 Section 3801-3812
<https://www.govinfo.gov/app/details/USCODE-2010-title31/USCODE-2010-title31-subtitleIII-chap38-sec3801>

Section I - Applicant Name

NOTE: Name of Applicant must be the same as stated in the Board Resolution and Payee Data Record or Government TIN Form

Applicant Name
County of Fresno

EXHIBIT E & F

Is the Applicant a non-profit?
No

Section II - Subrecipient Awards

Please provide a letter describing the provider selection process you have used or will use and certifying that the process meets the requirements outlined in the NOFA.

Provider Selection Process Letter
Provider Selection Letter.pdf

Section III - Legislative Contacts

Provide the Legislative and Congressional information for the applicant and each activity location, (if different than applicant location), included in this application. To locate or verify the Legislative and Congressional information, click on the respective links below and enter the applicant office location zip code, the activity location site zip code(s) (i.e. zip code(s) where activities are performed), and any additional activity location site(s), as applicable.

[California State Assembly](#)

[California State Senate](#)

[US House of Representatives](#)

Applicant Office Location

State Assembly Member

District Number
23

First Name
Jim

Last Name
Patterson

State Senate Member

District Number
8

First Name
Andrea

Last Name
Borgeas

U.S. House of Representatives

District Number
22

First Name
Deven

Last Name
Nunes

Do you have activities located outside the applicant office location?
No

Section IV - Duplication of Benefit

A Duplication of Benefit (DOB) occurs when a program beneficiary receives assistance from multiple funding sources totaling an amount that exceeds the need for a particular funding need. The Duplication is the amount of assistance provided in excess of the need. It is the Department's responsibility to ensure that each ESG-CV activity provides assistance only to the extent that the recipient's project's funding need(s) has not been met by another funding source. Section 312 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act) prohibits federal agencies from providing assistance to any "person, business concern, or other entity" for any loss for which the entity has already received financial assistance from another source (See: 42 USC § 5155(a)). The Federal Register Notice, published on November 16, 2011 (Docket No. FR-5582-N-01), requires adequate policies and procedures in place to prevent a DOB and provide for the recapture of funds, if necessary. Once selected, subrecipients will be required to report on Duplication of Benefit metrics such as types of funding sources received, amounts received, expected persons served and actual persons served. Additional guidance is to be provided by the Department of Housing and Urban Development (HUD) as to the implementation and best practices of DOB tracking.

Please check here to confirm you have read the above and agree to monitor subrecipients for DOB in accordance with any current and anticipated guidance from HUD and to provide requested DOB tracking data to HCD.

Agree

Section V - Certification of Indirect Costs

Please complete and upload the Certification of Indirect Costs Form located in the "Files" section of the Grants Network ESG-CV Program Solicitation Page:

https://gn.ecivis.com/GO/gn_redir/T/1ogdqmjnwhvvq

Certification of Indirect Costs

Certification of Indirect Costs.pdf

Section VI - Payee Data Record, Government TIN Form and Applicant Verification Form

Applicants that are a unit of local government must submit a Government TIN Form with the Application Package.

Applicants that are not a unit of local government must submit a Payee Data Record Form, STD 204 with the Application Package.

All applicants must complete the Applicant Name Verification Form with the Application Package.

Please find the forms referenced above in the "Files" section of the Grants Network ESG-CV Program Solicitation Page:

https://gn.ecivis.com/GO/gn_redir/T/1ogdqmjnwhvvq

Payee Data Record Form or Government TIN Form

03 FORM VI - GovTIN form complete.pdf

Applicant Name Verification Form

04 Section VI - Applicant Name Verification Form.pdf

Section VII - Governing Board Resolution

Please refer to the "Resolution Template" and "Tips for an Approved Resolution" located in the "Files" section of the Grants Network ESG-CV Program Solicitation Page:

https://gn.ecivis.com/GO/gn_redir/T/1ogdqmjnwhvvq

Authorized Resolution

05 Section VII - AE Resolution + Minutes.pdf

Section VIII - Applicant Compliance Certification

Please complete, sign and upload the Applicant Compliance Certification Form located in the "Files" section of the Grants Network ESG-CV Program Solicitation Page:

https://gn.ecivis.com/GO/gn_redir/T/1ogdqmjnwhvvq

Applicant Compliance Certification

Applicant Compliance.pdf

Section IX - CoC Designation of Administrative Entity to Administer Funds

If the Continuum of Care is designating an Administrative Entity to apply for and administer the funding, please provide name and contact information for the Authorized CoC Representative below and complete, sign and upload the Designation of Administrative Entity form.

Form is located in the "Files" section of the Grants Network ESG-CV Program Solicitation Page:

https://gn.ecivis.com/GO/gn_redir/T/1ogdqmjnhvvq

EXHIBIT E & F

CoC Authorized Representative First Name

Laura

CoC Authorized Representative Last Name

Moreno

Title

CoC Chair

Phone Number

5596002335

Email Address

lhaga@fresnocountyca.gov

Designation of Administrative Entity

Designation of AE.pdf

Section X - Additional Information

Emergency Shelter Renovation Costs

Do you intend to use any of the Emergency Shelter funding for major rehabilitation or renovation in excess of \$2,000? If so, an estimate from an engineer or architect is required to substantiate the cost.

No

Audit and Monitoring Status

Are all single audit findings cleared or in remediation?

Yes

Upload your most current single audit, if applicable

08 Section X - Single Audit.pdf

Are all program monitoring findings cleared or in remediation?

N/A (no monitoring findings or no recent monitoring completed)

Have any Department of Housing and Community Development monitoring findings been resolved or is there an approved remediation plan in effect? If you have not been monitored in the last five years, select N/A. If you are unsure if your prior findings have been resolved please contact your program representative.

Are you in compliance with all existing HCD award agreements?

Yes

Do you have any overdue Annual Performance Reports?

No

Section XI

Amount Requested

Budget Worksheet

The Budget and Goals pages must be completed before submitting your application. If you have not already done so, then click "Save Draft" and access the Application Budget and Goals table below this window. You can return at a later time to finish and save this form before finally submitting.

Have you completed and submitted your budget worksheet?

Yes

Have you completed your projected outcomes within the Goals worksheet?

Yes

HCD is working to determine how best to allocate future issuances of ESG-CV funding. Please provide a rough estimate of the amount of additional ESG-CV your CoC Service Area could utilize for ESG-CV eligible activities (including major rehabilitation and renovation under the Emergency Shelter eligible activity) by the July 30, 2022 expenditure deadline.

1,512,000

Please briefly describe how you would utilize the amount of additional ESG-CV funds provided above.

The County would use the additional ESG-CV funds to expand services in non-entitlement areas within the Fresno Madera Continuum of Care jurisdiction as well as increase services in entitlement areas.

Are you applying for ESG-CV2 funds?

Using [HUD CoC Racial Equity Analysis Tool \(version 2.1\)](#), please complete the following chart to indicate how your community's racial demographics compare to demographics of those within your homeless response system.

of Reviews

1

of Denials

0

View Budget Worksheet

<https://portal.ecivis.com/#/peerBudget/AF269DC4-73BB-4438-82B8-6AEED2979549>

View Application Goals

<https://portal.ecivis.com/#/peerGoals/A39EA73F-6200-483D-AC62-736115C92008>

Original Submission Date (for re-submissions)

07/20/2020

Applications CV1: File Attachments

Provider Selection Process Letter

Provider Selection Letter.pdf

Certification of Indirect Costs

Certification of Indirect Costs.pdf

Payee Data Record Form or Government TIN Form

03 FORM VI - GovTIN form complete.pdf

Applicant Name Verification Form

04 Section VI - Applicant Name Verification Form.pdf

Authorized Resolution

05 Section VII - AE Resolution + Minutes.pdf

Applicant Compliance Certification

Applicant Compliance.pdf

Designation of Administrative Entity

Designation of AE.pdf

Upload your most current single audit, if applicable

08 Section X - Single Audit.pdf



July 17, 2020

Department of Housing and Community Development
Division of Financial Assistance
2020 W. El Camino Avenue, Suite 670
Sacramento, CA 95833

To Whom It May Concern:

This letter is to outline the County of Fresno's procurement process for the solicitation of Coronavirus Aid, Relief, and Economic Stimulus (CARES) Act Emergency Solutions Grant (ESG) funding. The County of Fresno secures competitive solicitations through bids that are fair and open to the public and meet the requirements of 2 CFR 200 and 24 CFR Part 84. The solicitations for services are in writing and include a complete set of specifications as well as a detailed set of requirements to participate. Each solicitation is active or open for a specific period of time, with a published closing date and time. Responses are submitted electronically through Public Purchase on the County website. It provides for a fair and open process that avoids conflicts of interest.

Although there are various forms of competitive solicitations, through consultation with the Fresno Madera Continuum of Care, the Fresno County Department of Social Services will release a Letter of Interest (LOI) for the Housing and Community Development CARES Act ESG funds. The LOI will determine the interest of service providers in providing CARES Act ESG services in the non-entitlement areas. If necessary and appropriate, a Request for Proposal will be released.

Request for Proposals are used when the County cannot precisely state how its requirements are to be satisfied or the County wants to consider factors other than price alone in making the award decision. Potential bidders may submit questions electronically or in person, while the RFP is open, at a Bidder's Conference, noticed on the RFP. Once the RFP is closed, a panel of impartial individuals review and rank the proposals. Rankings are based on the listed requirements, cost, proposed outcomes, the agency's history and experience with similar services, and various other factors.

The review panel recommends one or multiple proposals, dependent on funding availability. Once the Department approves the recommendations of the review committee, the County

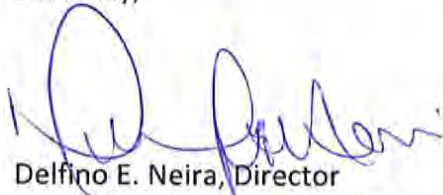
EXHIBIT E & F

Purchasing Department informs the bidders of the outcome and provides them with the appeal process.

The County of Fresno Department of Social Services has consulted with the Fresno Madera Continuum of Care regarding funding recommendations; taking regulatory requirements as well as community needs into consideration.


The County of Fresno procurement process meets the necessary requirements for funding. If you have any questions or concerns, please contact Laura Moreno, Program Manager, at (559) 600-2335 or via email at lhaga@fresnocountyca.gov.

Sincerely,

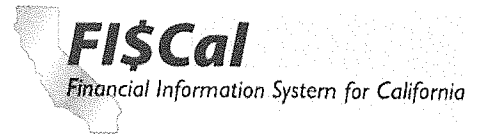


Delfino E. Neira, Director
Department of Social Services

EXHIBIT F & F

Certification of Indirect Costs	
Will the applicant's selected provider seek reimbursement for indirect costs for the 2020 ESG funds?	Yes
I certify under penalty of perjury that:	
(1) to the best of my knowledge and belief that the form is true, complete, and accurate, an the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the ESG program. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Section 3729-3730 and 3801-3812).	
(2) If the applicant will seek reimbursement for any indirect costs, the applicant must:	
A.	Comply with all OMB requirements and standards including 2 CFR 200.403, 200.415, and Part 200 Appendix 4,
B.	Certify that the applicant and/or any subcontractor seeking reimbursement for indirect costs at the de minimis rate do not meet the definition of a major nonprofit organization as defined by OMB 2 CFR 200.414, and
C.	Maintain records including evidence of the Modified Total Direct Cost (MTDC) (2 CFR 200.68) calculations, indirect cost limits, and supporting documentation for actual direct cost billing.
I further certify that I am aware that there are penalties for willfully and knowingly giving false information on an application for Federal or State funds that may include immediate repayment of all federal or State funds received. I understand that the information submitted is subject to verification by federal or State personnel as part of compliance monitoring.	
CERTIFICATION OF INDIRECT COSTS	
The signee to this certification must be the Authorized Representative named in the Resolution	
Delfino E. Neira PRINTED NAME OF AUTHORIZED REPRESENTATIVE	 AUTHORIZED REPRESENTATIVE SIGNATURE
Director, Dept. of Social Services TITLE	7/7/2021 DATE

State of California
Financial Information System for California (FI\$Cal)
GOVERNMENT AGENCY TAXPAYER ID FORM
2000 Evergreen Street, Suite 215
Sacramento, CA 95815
www.fiscal.ca.gov
1-855-347-2250



The principal purpose of the information provided is to establish the unique identification of the government entity.

Instructions: You may submit one form for the principal government agency and all subsidiaries sharing the same TIN. Subsidiaries with a different TIN must submit a separate form. Fields marked with an asterisk (*) are required. Hover over fields to view help information. Please print the form to sign prior to submittal. You may email the form to: vendors@fiscal.ca.gov, or fax it to (916) 576-5200, or mail it to the address above.

Principal Government Agency Name*

Remit-To Address (Street or PO Box)*

City* State * Zip Code*+4

Government Type: City County Special District Federal Other (Specify)
Federal Employer Identification Number (FEIN)*

List other subsidiary Departments, Divisions or Units under your principal agency's jurisdiction who share the same FEIN and receives payment from the State of California.

Dept/Division/Unit Name	<input type="text" value="Department of Social Services"/>	Complete Address	<input type="text" value="205 W. Pontiac Way #2, Clovis CA 93612"/>
Dept/Division/Unit Name	<input type="text"/>	Complete Address	<input type="text"/>
Dept/Division/Unit Name	<input type="text"/>	Complete Address	<input type="text"/>
Dept/Division/Unit Name	<input type="text"/>	Complete Address	<input type="text"/>

Contact Person* Title

Phone number* E-mail address

Signature* Date



Emergency Solutions Grants (ESG) Program

APPLICANT NAME VERIFICATION FORM

Your Applicant Name must be stated consistently and exactly match the applicant name as stated in your application and all required supporting documents submitted with your application.

Please complete and submit the Applicant Name Verification Form with your application. Review all the applicable documents listed below before submitting your application to ensure your Applicant Name as it appears on your application form exactly matches the applicant name as stated on all required supporting documents.

Please enter your Applicant Name as stated on the following documents:

I. ESG Application Forms: County of Fresno
Applicant Name (All Applicants)

II. Authorized Resolution: County of Fresno
Applicant Name (All Applicants)

III. Government Agency Taxpayer ID Form: County of Fresno
Applicant Name (City and County Applicants only)

IV. Bylaws: _____
Applicant Name (Nonprofits, including Nonprofit Developers)

V. Article of Incorporation: _____
Applicant Name (Nonprofits and Developers)

VI. Payee Data Record: _____
Applicant Name (Nonprofits and Developers)

EXHIBIT E & F

**BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF FRESNO
STATE OF CALIFORNIA**

1
2
3 IN THE MATTER OF AUTHORIZING THE) **RESOLUTION NO. 20-249**
4 COUNTY OF FRESNO TO SERVE AS)
5 THE ADMINISTRATIVE ENTITY FOR THE)
6 CORONAVIRUS AID, RELIEF, AND ECONOMIC)
7 SECURITY (CARES) ACT ALLOCATION)
8 OF EMERGENCY SOLUTIONS GRANT FUNDS)

9 The COUNTY OF FRESNO hereby adopts the following resolutions:

10 **WHEREAS**, the State of California (the “State”), Department of Housing and Community Development
11 (“Department”) issued a Notice of Funding Availability (“NOFA”) dated June 1, 2020 under the Coronavirus Aid,
12 Relief, and Economic Security (CARES) Act allocation to the Emergency Solutions Grants (ESG) Program
13 (hereinafter referred to as the “Program,” or “ESG-CV”); and

14 **WHEREAS**, the FMCoC wishes the County of Fresno to serve as the Administrative Entity for ESG-CV
15 funds awarded to the FMCoC and the County of Fresno is an approved ESG Administrative Entity; and

16 **WHEREAS**, the Department may approve funding allocations for the ESG-CV Program, subject to the
17 terms and conditions of the NOFA, Program regulations and requirements, and the Standard Agreement and other
18 contracts between Department and ESG-CV grant recipients.

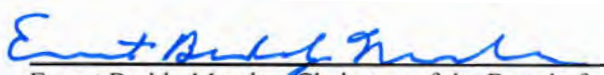
19 **NOW THEREFORE BE IT RESOLVED THAT:**

- 20 1. If the County of Fresno receives a grant of ESG-CV funds from the Department pursuant to the above
21 referenced ESG-CV NOFA, it represents and certifies that it will use all such funds in a manner
22 consistent and in compliance with all applicable state and federal statutes, rules, regulations, and
23 laws, including without limitation all rules and laws regarding the ESG-CV Program, as well as any
24 and all contracts the County of Fresno may have with the Department.
- 25 2. County of Fresno is hereby authorized and directed to receive an ESG-CV grant, in an amount not to
26 exceed \$2,016,000, in accordance with all rules and laws.
- 27 3. County of Fresno hereby agrees to use the ESG-CV funds for eligible activities as approved by the
28 Department and in accordance with all Program requirements, and other rules and laws, as well as in
a manner consistent and in compliance with the Standard Agreement and other contracts between
County of Fresno and the Department.
4. The Chairman of the Board of Supervisors is hereby authorized to execute the Standard Agreement
and any subsequent amendments or modifications thereto, and the Chairman of the Board of
Supervisors or the Director of the Department of Social Services is hereby authorized to execute any
other documents which are related to the Program or the ESG-CV grant awarded to County of Fresno,
as the Department may deem appropriate.

EXHIBIT E & F

1 **THE FOREGOING**, was passed and adopted by the following vote of the Board of Supervisors of the
2 County of Fresno this 7th day of July 2020, to wit:

- 3 AYES: Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero
- 4 NOES: None
- 5 ABSENT: None
- 6 ABSTAINED: None

7
8
9 
10 Ernest Buddy Mendes, Chairman of the Board of
Supervisors of the County of Fresno

11 **ATTEST:**
12 Bernice E. Seidel
13 Clerk of the Board of Supervisors
County of Fresno, State of California

14
15 By: 
16 Deputy

17
18
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28



EXHIBIT E & F
County of Fresno
Action Summary - Final
Board of Supervisors

County of Fresno
2020-ESGCV1-00025, Am.1
Page 95 of 322
Rev. 02/2021
Hall of Records, Room 301
2281 Tulare Street
Fresno, California
93721-2198
Telephone: (559) 600-3529
Toll Free: 1-800-742-1011
www.co.fresno.ca.us

Buddy Mendes, 4th District, Chairman
Steve Brandau, 2nd District, Vice-Chairman
Brian Pacheco, 1st District
Sal Quintero, 3rd District
Nathan Magsig, 5th District

Jean M. Rousseau, County Administrative Officer
Daniel C. Cederborg, County Counsel
Bernice E. Seidel, Clerk of the Board of Supervisors

Tuesday, July 7, 2020

9:00 AM

Hall of Records

PURSUANT TO CALIFORNIA GOVERNOR GAVIN NEWSOM'S EXECUTIVE ORDER N-25-20 ON MARCH 12, 2020, RELATING TO THE CONVENING OF PUBLIC MEETINGS IN LIGHT OF THE COVID-19 PANDEMIC, SUPERVISOR QUINTERO ATTENDED THE MEETING TELEPHONICALLY AND PARTICIPATED IN THE MEETING TO THE SAME EXTENT AS HE WAS PRESENT

Present: 5 - Chairman Buddy Mendes, Vice Chairman Steve Brandau, Supervisor Nathan Magsig, Supervisor Brian Pacheco, and Supervisor Sal Quintero

Invocation and Pledge of Allegiance

Brent Deffenbacher, Executive Director of Discipleship and Teaching, CrossCity Christian Church gave the invocation and led the Board of Supervisors in the Pledge of Allegiance

1. Approve Agenda

A MOTION WAS MADE BY SUPERVISOR MAGSIG, SECONDED BY VICE CHAIRMAN BRANDAU, THAT THIS AGENDA BE APPROVED AS RECOMMENDED. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

2. Approve Consent Agenda - Item Numbers 19 - 50

A MOTION WAS MADE BY VICE CHAIRMAN BRANDAU, SECONDED BY SUPERVISOR MAGSIG, THAT THE CONSENT AGENDA BE APPROVED AS RECOMMENDED. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Administrative Office

3. Receive update on Coronavirus Aid, Relief, and Economic Security (CARES) Act funding expenditure plan

RECEIVED UPDATE

Public Works and Planning

4. Conduct public hearing to consider all oral statements and all written protests made or filed by any interested person, if any, to the annual assessment for park maintenance costs in County Service Area No. 2, Tenaya Estates; and, adopt Resolution approving and levying the annual assessment for park maintenance benefiting 142 parcels within Tenaya Park Assessment District for County Service Area No. 2

CONDUCTED PUBLIC HEARING. NO PUBLIC TESTIMONY RECEIVED AND NO WRITTEN PROTESTS OR ORAL STATEMENTS MADE. A MOTION WAS MADE BY VICE CHAIRMAN BRANDAU, SECONDED BY SUPERVISOR PACHECO, THAT THE PUBLIC HEARING BE CLOSED. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

A MOTION WAS MADE BY VICE CHAIRMAN BRANDAU, SECONDED BY SUPERVISOR MAGSIG, THAT THIS MATTER BE APPROVED AS RECOMMENDED. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Resolution No. 20-250

5. Conduct public hearing to consider all oral statements and all written protests made or filed by any interested person, if any, to the annual assessment for street lighting services, open space maintenance and public right-of-way landscape maintenance costs in County Service Area No. 34, Zone D, Renaissance at Bella Vista; and, adopt Resolution approving and levying the annual assessment for street lighting services, open space maintenance and public right-of-way landscape maintenance for 106 parcels within the Renaissance at Bella Vista Lighting, Open Space and Landscape Assessment District for County Service Area No. 34, Zone D

CONDUCTED PUBLIC HEARING. NO PUBLIC TESTIMONY RECEIVED AND NO WRITTEN PROTESTS OR ORAL STATEMENTS MADE. A MOTION WAS MADE BY SUPERVISOR MAGSIG, SECONDED BY VICE CHAIRMAN BRANDAU, THAT THE PUBLIC HEARING BE CLOSED. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

A MOTION WAS MADE BY SUPERVISOR MAGSIG, SECONDED BY SUPERVISOR PACHECO, THAT THIS MATTER BE APPROVED AS RECOMMENDED. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Resolution No. 20-251

EXHIBIT E & F
Action Summary - Final

Board of Supervisors

July 7, 2020

6. Adopt a Resolution to determine the total amount of a Clean Water State Revolving Fund Loan in the amount of \$4,144,919 for improvements to residential wastewater treatment facility serving Zone D of County Service Area No. 44 Monte Verdi Estates, to determine that the assessment in Assessment District No. 284 is due and payable, and to fix the total amount of the assessment at \$5,310,000

A MOTION WAS MADE BY SUPERVISOR MAGSIG, SECONDED BY SUPERVISOR PACHECO, THAT THIS MATTER BE APPROVED AS RECOMMENDED. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Resolution No. 20-252

7. Conduct first hearing on an Ordinance to amend Chapter 11.24 - Speed Limits of the Fresno County Ordinance Code, Sections 11.24.040 through 11.24.090, to reflect various changes to the Ordinance Code as a result of recent traffic studies; waive reading of the Ordinance in its entirety; set second hearing for August 18, 2020; designate County Counsel to prepare a fair and adequate summary of the proposed Ordinance; and direct the Clerk of the Board to post and publish the required summary in accordance with Government Code, Section 25124(b)(1)

A MOTION WAS MADE BY SUPERVISOR MAGSIG, SECONDED BY SUPERVISOR PACHECO, THAT THIS MATTER BE APPROVED AS RECOMMENDED. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

8. Conduct public hearing to receive testimony on proposed additions to County Coronavirus Aid, Relief, and Economic Security (CARES) Act Emergency Solutions Grant (ESG) and Community Development Block Grant (CDBG) programs; approve substantial amendment to the 2019-20 Annual Action Plan to update planned uses for CDBG funding and ESG funding, under the CARES Act; and, authorize Director of the Department of Social Services to execute the related Standard Form 424, Certifications, and Entitlement Grant Agreement

CONDUCTED PUBLIC HEARING. NO PUBLIC TESTIMONY RECEIVED. CLOSED PUBLIC HEARING. A MOTION WAS MADE BY SUPERVISOR MAGSIG, SECONDED BY VICE CHAIRMAN BRANDAU, THAT THIS MATTER BE APPROVED AS RECOMMENDED. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

9. Adopt Plans and Specifications for Contract 19-S-04 Fresno County Sheriff Area 2 Substation, and award to the low bidder, Klassen Corporation, 2021 Westwind Drive, Bakersfield, CA, including the base bid and all the additive bids, in the total amount of \$11,364,500; and authorize the Chairman to execute Contract Change Orders up to 5% (\$568,225) of the construction contract total for Contract No. 19-S-04

A MOTION WAS MADE BY SUPERVISOR MAGSIG, SECONDED BY VICE CHAIRMAN BRANDAU, THAT THIS MATTER BE APPROVED AS RECOMMENDED. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Board of Supervisors' Committee Reports and Comments

10. Board of Supervisors' Committee Reports and Comments - Receive and provide direction (this item reserved for committee reports by members of the Board of Supervisors)

SUPERVISOR PACHECO THANKED THE PUBLIC WORKS ROADCREW IN AREA 4, LOCATED IN DISTRICT 1, FOR QUICKLY CLEARING A ROAD HAZARD RECENTLY REPORTED MAKING THE REPORTING CONSTITUENT VERY HAPPY. SUPERVISOR ALSO REQUESTED A STATUS REPORT FROM COUNTY COUNSEL ON RIGHT OF WAY ISSUES BROUGHT FORWARD AT A RECENT BOARD MEETING. COUNTY COUNSEL DAN CEDERBORG AND PUBLIC WORKS & PLANNING DIRECTOR STEVE WHITE REPORTED THE ITEM IS PLANNED TO BE PRESENTED AT THE AUGUST BOARD MEETING STATING IT WILL COVER RIGHT OF WAY ISSUES ON PRIVATE AND PUBLIC PROPERTIES. SUPERVISOR BRANDAU ACKNOWLEDGED THE PASSING OF CHARLIE DANIELS, A STAR WITH FRESNO COUNTY CONNECTIONS. SUPERVISOR EXPRESSED THAT THE COMMUNITY SHOULD HEAR THE BOARDS THOUGHTS ON COVID-19, AND HE FEELS THE GOVERNOR HAS ARBITRARILY SHUT DOWN INDUSTRIES BY NOT USING THE SAME METHODS REGARDING THE MEDICAL SYSTEMS AND BUSINESSES, AND IS USING THE THREAT OF HOLDING CARES ACT DOLLARS FROM COUNTIES THAT DO NOT FOLLOW THE GOVERNOR'S EVERY DEMAND. SUPERVISOR UNDERSTANDS EMOTION BEHIND THE COVID-19 ISSUES AND BELIEVES THERE SHOULD BE SOME FLEXIBILITY IN TIMES OF CRISIS. SUPERVISOR MAGSIG REPORTED THAT BOTH THE SAN JOAQUIN VALLEY INSURANCE AUTHORITY (SJVIA) AND FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION (FCERA) ARE SYSTEMS BEING IMPACTED BY COVID-19 AND COULD HAVE DIRECT CONSEQUENCES TO THE COUNTY'S BUDGET AND EMPLOYEES BECAUSE THE EMPLOYEES PAY FOR PART OF THEIR HEALTH CARE AND RETIREMENT AND HE ALSO STATED THAT THE COUNTY NEEDS TO BE CREATIVE WITH COVID-19 DOLLARS. SUPERVISOR MAGSIG EXPLAINED THAT THE COUNTY OF FRESNO BELIEVES ALL BUSINESSES ARE ESSENTIAL, CLARIFYING THAT WHEN THE BOARD TALKS ABOUT ALL BUSINESSES BEING ESSENTIAL, IF SMALL BUSINESSES FAIL, THEN GOVERNMENT FAILS AND GOVERNMENT IS CREATED TO SERVE THE PUBLIC. SUPERVISOR QUINTERO ANNOUNCED THE PASSING OF ROBERT BOYAJIAN, KNOWN AS BOBBY MAGIC. CHAIRMAN MENDES EXPRESSED APPRECIATION FOR PUBLIC WORKS & PLANNING QUICKLY REMOVING DANGEROUS TREES OVERHANGING ON A CURVY ROAD OUTSIDE OF LATON. CHAIRMAN REQUESTED ADJOURNING IN MEMORY OF PAUL WARREN, STAFF ANALYST III WITH THE DEPARTMENT OF SOCIAL SERVICES, A VALUED MEMBER OF DSS SINCE JULY 2011

Board Appointments

11. Board Appointments - Receive Boards, Commissions and Committees Vacancy Report; and Appoint Applicants as necessary

NO APPOINTMENTS WERE MADE

Public Presentations

12. Public Presentations - This portion of the meeting reserved for persons desiring to address the Board on any matter not on this agenda - Pursuant to Administrative Policy No. 29, presentations are limited to 3 minutes per person and no more than 15 minutes total per topic
HELD; RECEIVED

Closed Session

13. Conference with legal counsel - Initiation of Litigation; Government Code, section 54956.9(d)(4) (2 Cases)
HELD; NO REPORTABLE ACTION
14. Conference with legal counsel – Significant Exposure to Litigation; Government Code, section 54956.9(d)(2) (2 Cases)
HELD; NO REPORTABLE ACTION
15. Threat to public services or facilities – Government Code, Section 54957(a) – Consultation with Jean Rousseau, CAO and Emergency Services Director, Robert Bash, Director of ISD or Designee and David Pomaville, Director of Public Health or Designee
BASED ON A THREAT TO PUBLIC SERVICE, THE BOARD DIRECTED COUNTY ADMINISTRATIVE OFFICER AND DIRECTOR OF THE DEPARTMENT OF PUBLIC HEALTH TO WRITE A LETTER TO THE GOVERNOR SUPPORTING MORE FLEXIBILITY IN TERMS OF HOW WE DEAL WITH BUSINESSES AND THEIR OPENINGS AND TO TAKE AN ACTUAL LOOK AT THE HEALTH RISKS REGARDING COVID-19 RATHER THAN MAKING ARBITRARY DECISIONS. ALL BOARD MEMBERS AGREE TO EXECUTE THE LETTER
16. Conference with Labor Negotiator (Government Code, section 54957.6): Agency Negotiator: Paul Nerland; Employee Organization: All Bargaining Units and Management and Unrepresented Employees - Hours, Wages and Terms and Conditions of Employment
HELD; NO REPORTABLE ACTION
17. Conference with Legal Counsel – Anticipated Litigation Significant Exposure to Litigation pursuant to Government Code Section 54956.9(d)(2) - 1 case
HELD; NO REPORTABLE ACTION
18. Conference with legal Counsel - Existing Litigation - Government Code, section 54956.9(d)(1) - Comunidades Unidas por un Cambio v. County of Fresno, Fresno County Superior Court, Case No. 18CECG04586
HELD; NO REPORTABLE ACTION
19. Conference with Real Property Negotiators - Government Code 54956.8 Properties: 500 E. Elkhorn, Caruthers, CA 93609; County Negotiator: Jean M. Rousseau, County Administrative Officer or Designee. Negotiating Parties: North Fork Kings Groundwater Sustainability Agency, Under Negotiations: Instructions to County's negotiator may concern purchase or lease of properties, price, terms and conditions
HELD; NO REPORTABLE ACTION

Adjourn

A MOTION WAS MADE BY SUPERVISOR MAGSIG, SECONDED BY SUPERVISOR PACHECO, THAT THIS MEETING BE ADJOURNED. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

APPROVED:

/s/ Ernest Buddy Mendes
ERNEST BUDDY MENDES, CHAIRMAN OF THE
BOARD OF SUPERVISORS OF THE
COUNTY OF FRESNO

ATTEST:

BY: /s/ Bernice E. Seidel
BERNICE E. SEIDEL
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF FRESNO, STATE OF CALIFORNIA

APPROVED ON August 4, 2020

CONSENT AGENDA

A MOTION WAS MADE BY VICE CHAIRMAN BRANDAU, SECONDED BY SUPERVISOR MAGSIG, THAT THE CONSENT AGENDA BE APPROVED AS RECOMMENDED. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Board of Supervisors

20. Approve minutes of meeting for June 23, 2020

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

21. Approve the initial Conflict of Interest Code for Yosemite Valley Charter School

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Chairman Mendes

22. Proclaim the week of July 6-10, 2020, as Eligibility Workers, Job Specialists, and Appeals Specialists Appreciation Week and honor the members of these professions for their commitment to the residents of Fresno County

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Resolution No. 20-236

Supervisor Quintero

23. Proclaim July 4th, 2020 as Radio Bilingüe & Hugo Morales Day

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Resolution No. 20-237

24. Adjourn in Memory of Ellington "Fugi" Jordan

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

EXHIBIT E & F
Action Summary - Final

Board of Supervisors

July 7, 2020

25. Adjourn in Memory of Wanda Lee Swieso

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Auditor Controller-Treasurer/Tax Collector

26. Receive and file the Fresno County Audit Committee Minutes from December 13, 2019 and January 10, 2020 meetings

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

27. Approve and authorize chairman to sign resolution approving and agreeing to include the City of Fowler in the County's alternative method of property tax allocation, also known as the Teeter Plan, with respect to secured property taxes, but excluding assessments, in accordance with the provisions of Revenue and Taxation Code 4701 through 4717 effective beginning with Fiscal Year 2020-21

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Resolution No. 20-238

Sheriff/Coroner/Public Administrator

28. Adopt and authorize Chairman to execute Resolution approving special tax amount, and levying special tax in the maximum total amount of \$306,643.47, on developed real properties within (Mello-Roos) Countywide Community Facilities District (CFD) No. 2006-01 (District), including its Annexation Territories, for enhanced police protection services for FY 2020-21

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Resolution No. 20-239

29. Approve and authorize Chairman to execute a Memorandum of Understanding (MOU) with the City of Fresno that the City will act as Fiscal Agent for the Edward Byrne Memorial Justice Assistance Grant (JAG) Program FY 2019 Local Solicitation from the U.S. Department of Justice (DOJ), Office of Justice Programs (OJP), Bureau of Justice Assistance (BJA), \$78,514; approve and authorize Chairman to execute Certification and Assurance by Chief Executive; and authorize the Sheriff-Coroner-Public Administrator or her designee to sign and/or initial award documents and other related and required documents, as appropriate, that are necessary to accept this grant

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Agreement No. 20-254

30. Approve, ratify and authorize the Chairman to execute a retroactive grant award agreement and to initial the special condition pages of the agreement from the U.S. Department of Justice, Office of Justice Programs, Bureau of Justice Assistance (BJA) for the BJA FY 2020 Coronavirus Emergency Supplemental Funding Program, effective January 20, 2020 through January 31, 2022 (\$252,969); (a) Approve, authorize, and ratify the Sheriff's previously submitted revised Budget Detailed Worksheet, revised Financial Capabilities Questionnaire, Disclosure of Lobbying Activities and Program Narrative to the U.S. Department of Justice (DOJ) for the above grant award, and all acts taken by the Sheriff, or her designees, in connection therewith, and (b) approve, authorize and ratify the Sheriff's resubmission of the revised Budget Detailed Worksheet and the revised Financial Capabilities Questionnaire and the Sheriff's submission of the Disclosure of Lobbying Activities and Program Narrative to the DOJ for the above grant award; and approve and authorize the Sheriff, or her authorized representative to sign claims for reimbursement, notices, and other related documents consistent with the above grant award

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Agreement No. 20-255

Administrative Office

31. Adopt Resolution proclaiming continuation of the local emergency status relating to the extremely high levels of tree mortality and hazardous conditions created by the drought and request that the Governor continue to provide resources and support to mitigate risk of falling trees and increased fire hazard

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Resolution No. 20-240

32. Make a finding that it is in the best interest of the County to waive the competitive bidding process consistent with Administrative Policy No. 34 for unusual or extraordinary circumstances for the solicitation of services to promote and market the resources and economy of Fresno County; and, approve and authorize the Chairman to execute a retroactive sole source Agreement with the Economic Development Corporation serving Fresno County to promote and market the resources and economy of Fresno County, effective July 1, 2020 through June 30, 2021 (\$38,000)

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Agreement No. 20-256

33. Retroactively approve and authorize the Chairman or his designee to complete the online designation of Supervisor Magsig as the County's voting delegate for the 2020 National Association of Counties Virtual Annual Business Meeting

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

34. Approve and authorize the County Administrative Officer to execute a Coronavirus Relief Funding form allowing the County to be eligible for approximately \$16.4 million and certifying that the County's proposed uses of funds under the applicable provisions of paragraphs (2) or (3) of subdivision (d) of Control Section 11.90 of the Budget Act of 2020, will only be used for specific costs and under certain conditions detailed within the form; and, approve and authorize the County Administrative Officer to execute a certification form allowing for receipt of funds pursuant to Provision 3 of Item 9210-110-0001 of the Budget Act of 2020 certifying that the County's proposed uses of a portion of \$750 million in Realignment backfill funding and a possible additional portion of \$250 million of potential Realignment backfill funding will only be used for specific costs and under certain conditions detailed within the form

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Behavioral Health

35. Approve and authorize the Chairman to execute First Amendment to Agreement No. 18-419 with Relias Learning, LLC for additional e-learning licenses, effective July 7, 2020 with no change to the term of September 1, 2018 through August 31, 2023 and increasing the maximum by \$280,972 to a total of \$816,082

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Agreement No. 18-419-1

EXHIBIT E & F
Action Summary - Final

Board of Supervisors

July 7, 2020

36. Approve and Authorize the Chairman to execute a Retroactive First Amendment to Master Agreement No. 18-418 with multiple Short-Term Residential Therapeutic Programs and out-of-state group homes for the provision of specialty mental health services to adolescent youth in foster care, effective May 1, 2020 with no change in term of August 7, 2018 through June 30, 2023 and increasing the maximum by \$46,000,000 to a total of \$47,800,000

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Agreement No. 18-418-1

37. Approve and authorize the Department of Behavioral Health to move forward with next planning steps in the development of proposed Innovation programs

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

39. Approve Amendment to the Salary Resolution adjusting the Salary for the position of Medical Records Coordinator effective July 13, 2020 as reflected on Appendix C

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Salary Resolution No. 20-020

38. Approve and authorize the Chairman to execute retroactive Amendment I to Agreement 19-291 with Health Career Connection for a healthcare management student internship program, effective June 1, 2020 with no change to the term of July 1, 2019 through June 30, 2022 (\$0)

Human Resources

40. Approve the Addendum to Memorandum of Understanding, which extends the term of the Memorandum of Understanding for Representation Unit 35 - Sheriff's and Correctional Lieutenants, represented by the Sheriff's and Correctional Lieutenants Association, through November 1, 2020

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

41. Approve and authorize the Chairman to execute a First Amendment to Master Agreement No. 20-022 with various vendors to provide pre-employment psychological screening and evaluation services via videoconference applications in addition to approved in-office/remote evaluation sessions, effective July 7, 2020, with no change to the term of January 7, 2020 through January 6, 2025, or compensation maximum of \$750,000

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

EXHIBIT E & F
Action Summary - Final

Board of Supervisors

July 7, 2020

Agreement No. 20-022-1

42. Adopt Resolutions Rejecting Claims for Damages

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Resolution No. 20-241, Resolution No. 20-242, Resolution No. 20-243, Resolution No. 20-244

43. Approve the Addendum of Memorandum of Understanding, which extends the term of the Memorandum of Understanding for Representation Unit 14 - Supervisory Peace Officers, represented by the Fresno Sheriff's Sergeants Association, through November 1, 2020; approve the Addendum of Memorandum of Understanding, which extends the term of the Memorandum of Understanding for Representation Unit 38 - Sheriff's Captains, represented by the Fresno County Sheriff's Captain Association, through November 1, 2020

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Internal Services

44. Adopt Budget Resolution increasing FY 2020-21 appropriations for Internal Services Department, Fleet Services - Equipment Org 8911 in the amount of \$5,506,492 for the purchase of replacement light/heavy duty vehicles and equipment for various departments (4/5 vote)

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Resolution No. 20-245

Library

45. Approve and authorize the Chairman to ratify the County Librarian's previous execution of a retroactive agreement and acceptance of grant funds from California Humanities, effective April 1, 2020 through December 31, 2020 (\$5,000); authorize the County Librarian, or his designee, to sign expenditure forms and activity reports for this agreement; and adopt Budget Resolution increasing FY 2020-21 appropriations and estimated revenues in the Library Grants Org 7517 in the amount of \$5,000 (4/5 vote)

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Agreement No. 20-257, Resolution No. 20-246

Probation

46. Approve and authorize the Chairman to execute First Amendment to Victim Witness Assistance Program Grant Agreement No. A-19-523 with the State of California, Governor's Office of Emergency Services (Cal OES), effective upon execution with no change in term to September 30, 2020 and decreasing the maximum by \$96,866 to a total of \$1,562,493

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Agreement No. 19-523-1

Public Health

47. Approve and authorize the Chairman to execute a retroactive revenue Agreement with Pistoresi Ambulance Service, for dispatch services through the Fresno County Emergency Medical Services Communications Center, effective July 1, 2020, through June 30, 2023 (\$921,654); Approve and authorize the Chairman to execute a retroactive Agreement with KWPH Enterprises, d.b.a. American Ambulance, for dispatch of Pistoresi Ambulance Services through the Fresno County Emergency Medical Services Communications Center, effective July 1, 2020, through June 30, 2023 (\$804,852); Approve and authorize the Chairman to execute a retroactive revenue Agreement with Sierra Ambulance Service, for dispatch services through the Fresno County Emergency Medical Services Communications Center, effective July 1, 2020, through June 30, 2023 (\$297,540); Approve and authorize the Chairman to execute a retroactive Agreement with KWPH Enterprises, d.b.a. American Ambulance, for dispatch of Sierra Ambulance Services through the Fresno County Emergency Medical Services Communications Center, effective July 1, 2020, through June 30, 2023 (\$257,085)

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Agreement No. 20-258, Agreement No. 20-259, Agreement No. 20-260, Agreement No. 20-261

48. Approve and authorize the Chairman to execute retroactive Participation Agreement (\$800,000) and retroactive Administrative Cost Agreement (\$23,431), both effective July 1, 2020 with California Department of Health Care Services to allow for participation and reimbursement for administration of the Medi-Cal County Inmate Program

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Agreement No. 20-262, Agreement No. 20-263

49. Approve and authorize the Chairman to execute a retroactive revenue Agreement with the City of Selma, for dispatch services for the City of Selma Fire Department through the Fresno County Emergency Medical Services Communications Center, effective July 1, 2020, through June 30, 2023 (\$49,264); Approve and authorize the Chairman to execute a retroactive Agreement with K.W.P.H. Enterprises, d.b.a. American Ambulance, for City of Selma Fire Department dispatch services through the Fresno County Emergency Medical Services Communications Center, effective July 1, 2020, through June 30, 2023 (\$39,750)

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Agreement No. 20-264, Agreement No. 20-265

50. Approve and authorize the Chairman to execute a retroactive revenue Agreement with the City of Sanger, for dispatch services for the City of Sanger Fire Department through the Fresno County Emergency Medical Services Communications Center, effective July 1, 2020, through June 30, 2023 (\$45,122); approve and authorize the Chairman to execute a retroactive Agreement with K.W.P.H. Enterprises, d.b.a. American Ambulance, for City of Sanger Fire Department dispatch services through the Fresno County Emergency Medical Services Communications Center, effective July 1, 2020, through June 30, 2023 (\$38,469)

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Agreement No. 20-266, Agreement No. 20-267

51. Approve and authorize the Chairman to execute a retroactive revenue Agreement with the City of Kingsburg, for dispatch services for the City of Kingsburg Fire Department through the Fresno County Emergency Medical Services Communications Center, effective July 1, 2020, through June 30, 2023 (\$25,864); Approve and authorize the Chairman to execute a retroactive Agreement with K.W.P.H. Enterprises, d.b.a. American Ambulance, for City of Kingsburg Fire Department dispatch services through the Fresno County Emergency Medical Services Communications Center, effective July 1, 2020, through June 30, 2023 (\$22,573)

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Agreement No. 20-268, Agreement No. 20-269

Public Works and Planning

52. Adopt plans and specifications and award Contract 19-13-C, Fresno County Recorder's Office Offsite Parking Lot Improvements to the low bidder, AJ Excavation, Inc., 9662 W Kearney Blvd., Fresno, CA 93706 in the amount of \$634,024

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

- 53.** Adopt Budget Resolution increasing FY 2020-21 appropriations and estimated revenues for Public Works and Planning Org 43600200 in the amount of \$315,000 (4/5 vote); approve and authorize the Clerk of the Board to execute Budget Transfer No. 23 for the Department of Public Works and Planning Org 8867 for the use of professional archival service to restore and preserve historical documents (\$315,000); and, approve and authorize the Chairman to execute an Agreement with Kofile Technologies, Inc for document preservation and imaging for historical records, effective upon execution, not to exceed three consecutive years, total not to exceed \$315,000

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Resolution No. 20-247, Agreement No. 20-270

- 54.** Adopt plans and specifications and award Contract 19-09-C, Fresno Canal on McKinley Avenue Bridge Replacement Project, Federal Project No. BRLS-5942(225) to the low bidder, Agee Construction Corporation, PO Box 629, Clovis, CA 93613, in the amount of \$1,489,728

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

- 55.** Approve an increase in Community Development Block Grant (CDBG) funds provided for the El Porvenir and the Cantua Creek Wastewater Treatment Plant Improvements, Community Development Block Grant Projects Nos. 18291 and 18091, increasing the maximum funds provided for these projects by \$400,000 to a total of \$900,000; and make a determination in accordance with Administrative Policy No. 34 that “unusual or extraordinary circumstances” exist that allow sole source procurement of filtration and control equipment based on the Board’s express finding that specification by brand or trade name of the aeration system for use in County Service Area 30 & 32 is consistent with the provisions of Public Contract Code Section 3400(c)(2) and 3400(c)(3); and authorize staff’s incorporation of this sole sourced system and its components in the project design and construction; and Adopt Plans and Specifications for Contract 19-18-CD (Re-Bid), Wastewater Treatment Improvements at the El Porvenir and Cantua Creek Facilities, and award to the low bidder, Dawson-Mauldin Construction, 1071 E. Nebraska Avenue, Selma, CA, including the base bid and all the additive bids, in the total amount of \$640,648

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

56. Approve and authorize Chairman to execute a Facilities Encroachment Agreement which includes a five-year Temporary Construction Permit with James Irrigation District in order to construct the James Bypass Bridges Replacement Project effective upon execution with no specific termination date (\$1,500); and, approve and authorize Chairman to execute a Floodway Encroachment Agreement which includes a five-year Temporary Construction Permit with Reclamation District 1606 in order to construct the James Bypass Bridges Replacement Project effective upon execution with no specific termination date (\$10,250)

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Agreement No. 20-271, Agreement No. 20-272

57. Adopt a Resolution of Intention initiating a hearing under Chapter 3, Part 3, Division 9 of the Streets and Highways Code (collectively, the "Vacation Laws"), setting 9:00 a.m. on August 4, 2020, in the Board of Supervisors' chambers, as the time, date, and place for the Board to conduct a hearing for the proposed vacation of the South Barton Square (aka Calwa Alley) public road right-of-way, i.e., the east portion of South Barton Square (aka Calwa Alley) lying to the East of the intersection of South Barton Square and East Barton Square approximately 4,038 square feet (Vacation Application No. V19-06), directing the Clerk of the Board to cause the posting, publishing, and mailing of notice(s), as required by the Vacation Laws, and directing the Department of Public Works and Planning to post notices on site as required by the Vacation Laws

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Resolution No. 20-248

Social Services

58. Adopt Resolution authorizing the County of Fresno, through the Department of Social Services, to serve as the Administrative Entity on behalf of the Fresno Madera Continuum of Care for Coronavirus Aid, Relief, and Economic Security Act Allocation of Emergency Solutions Grant funding administered by the California Department of Housing and Community Development

APPROVED AS RECOMMENDED

Ayes: 5 - Mendes, Brandau, Magsig, Pacheco, and Quintero

Resolution No. 20-249

EXHIBIT E & F
Action Summary - Final

Board of Supervisors

July 7, 2020

- 59.** Approve and authorize the Chairman to execute the Opt-In Letter to the California Complete Count - Census 2020 Office for an additional allocation of \$100,000 for county outreach activities to promote participation in the 2020 Census; and, approve and authorize the Chairman to execute Amendment No. 2 to the Census 2020 Standard Agreement No. 19-111 with California Complete Count - Census 2020 Office for county outreach activities to promote participation in the 2020 Census, effective upon execution through December 31, 2020 (\$1,345,793)

EXHIBIT E & F

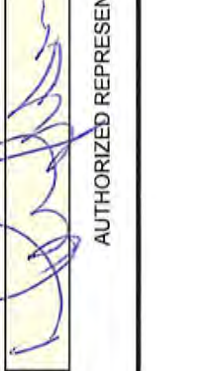
Applicant Compliance Certification	
On behalf of	County of Fresno
I certify that funding recommendations being made for use of ESG-CV funds meet federal ESG requirements outlined in the NOFA and pursuant to 24 CFR parts 91 and 576 and the Coronavirus Aid, Relief and Economic Security Act Enacted March 27, 2020.	
The CoC will use a process that meets the following requirements:	
A.	Is fair and open, and avoids conflicts of interest in project selection, implementation, and the administration of funds.
B.	Complies with the Core Practice requirements outlined in the Standard Agreement.
C.	Incorporates the performance standards set forth in the Department's Annual Action Plan.
D.	Complies with federal ESG.
E.	Considers any other practices promoted or required by HUD.
APPLICANT COMPLIANCE CERTIFICATION	
Delfino E. Neira	
PRINTED NAME OF AUTHORIZED REPRESENTATIVE	
	Director, Dept. of Social Services
TITLE	
	
AUTHORIZED REPRESENTATIVE SIGNATURE	
	7/17/2020
DATE	

EXHIBIT E & F

Designation of Administrative Entity			
Rev. 02/2021 <input type="checkbox"/>			
I, <input type="text" value="Laura Moreno"/> signing below, the Continuum of Care (CoC) Representative certifies that <input type="text" value="the County of Fresno"/> is designated by the CoC to apply for and administer 2020 ESG-CV Round 1 funds.			
Certification of AE Designation to Administer Funds			
<input type="text" value="Laura Moreno"/>	<input type="text" value="CoC Chair"/>	<input type="text" value="Laura Moreno"/>	<input type="text" value="7.17.2020"/>
Printed Name of CoC Authorized Representative	Title	CoC Authorized Representative Signature	Date

EXHIBIT E & F

**COUNTY OF FRESNO
CALIFORNIA**

SINGLE AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2019**

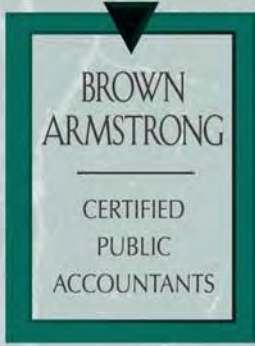
EXHIBIT E & F
**COUNTY OF FRESNO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2019**

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EXHIBIT E & F

REPORTS



BROWN ARMSTRONG
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Members of the
Board of Supervisors
County of Fresno, California

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(MAIN OFFICE)**

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1919 GRAND CANAL BLVD
SUITE C6
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TEL 888.565.1040

WWW.BACPAS.COM

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Fresno (the County), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 30, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001, that we consider to be a significant deficiency.

EXHIBIT E & F

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

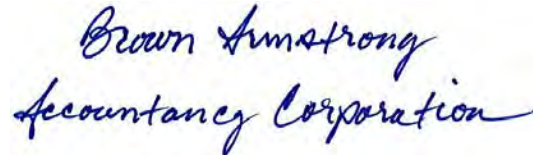
County's Responses to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

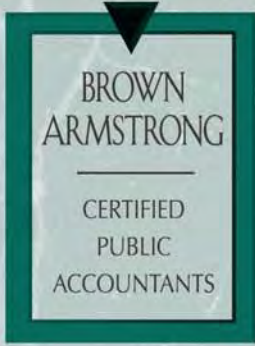
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive style and is positioned below the printed name of the company.

Bakersfield, California
December 30, 2019



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

The Honorable Members of the
Board of Supervisors
County of Fresno, California

Report on Compliance for Each Major Federal Program

We have audited the County of Fresno's (the County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2019. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

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EXHIBIT E & F

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

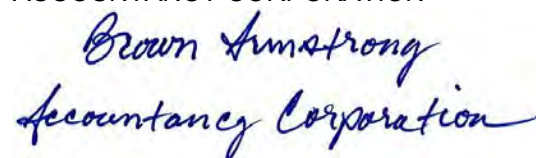
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 30, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation".

Bakersfield, California
May 1, 2020

EXHIBIT E & F

FINANCIAL STATEMENTS

EXHIBIT E & F
COUNTY OF FRESNO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Supplemental Identifying Number	Passed-Through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
Passed through State of California, Department of Food and Agriculture				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-8506-1317-CA	\$ -	\$ 483,419
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-0294-000-FR	-	204,830
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-0299-000-FR	-	608,063
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-8506-0484-CA	-	17,773
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-8506-1211-CA	-	352,103
Subtotal			<u>-</u>	<u>1,666,188</u>
Direct Federal Programs				
Rural Housing Preservation Grants	10.433	--	-	16,795
Subtotal			<u>-</u>	<u>16,795</u>
Passed through State of California, Department of Education				
National School Lunch Program	10.555	01177-SN-10-R	-	405,689
Subtotal			<u>-</u>	<u>405,689</u>
Passed through State of California, Department of Social Services				
State Administration Matching Grant for SNAP	10.561	CFL 18/19: 73E, 55, 12	-	25,075,324
State Administration Matching Grant for SNAP	10.561	CFL 18/19-39	-	506,801
State Administration Matching Grant for SNAP	10.561	020:020Y; 076Y; 132Y; 005AX	-	37,983
Passed through State of California, Department of Public Health				
Nutrition Education Obesity Prevention	10.561	16-10139	806,299	1,776,748
Subtotal			<u>806,299</u>	<u>27,396,856</u>
SNAP Process and Technology Improvement Grant	10.580	SNAP-PTI-17-CA-01	-	176,548
Subtotal			<u>-</u>	<u>176,548</u>
Passed through State of California, Department of Social Services				
Pilot Program to Reduce Dependency for SNAP	10.596	0200:03Y,26Y,39Y	-	2,604,182
Subtotal			<u>-</u>	<u>2,604,182</u>
Total U.S. Department of Agriculture			<u>806,299</u>	<u>32,266,258</u>
U.S. Department of Commerce				
Passed through State of California, Department of Commerce				
Statistical, Research, and Methodology Assistance	11.016	CCC-18-20007	-	11,543
Subtotal			<u>-</u>	<u>11,543</u>
Total U.S. Department of Commerce			<u>-</u>	<u>11,543</u>
U.S. Department of Housing and Urban Development				
Direct Federal Programs				
Community Development Block Grants	14.218	--	1,917,276	2,327,291
Community Development Block Grants	14.218	--	-	-
Subtotal			<u>1,917,276</u>	<u>2,327,291</u>
Emergency Solutions Grant Program	14.231	--	277,591	290,010
Subtotal			<u>277,591</u>	<u>290,010</u>
Home Investment Partnerships Program	14.239	--	-	354,447
Home Investment Partnerships Program	14.239	--	-	-
Subtotal			<u>-</u>	<u>354,447</u>
Lead-Based Paint Hazard Control	14.900	CALHB0654-17	-	255,222
Subtotal			<u>-</u>	<u>255,222</u>
Total U.S. Department of Housing and Urban Development			<u>2,194,867</u>	<u>3,226,970</u>
U.S. Department of Justice				
Direct Federal Programs				
Missing Children's Assistance	16.543	--	-	338,337
Subtotal			<u>-</u>	<u>338,337</u>
State Criminal Alien Assistance Program	16.606	--	-	353,053
Subtotal			<u>-</u>	<u>353,053</u>
DNA Backlog Reduction Program	16.741	--	-	14,088
DNA Backlog Reduction Program	16.741	--	-	113,994
DNA Backlog Reduction Program	16.741	--	-	99,202
Subtotal			<u>-</u>	<u>227,284</u>
Equitable Sharing/Dept. of Justice Asset Forfeiture Program	16.922	--	-	106,500
Equitable Sharing/Dept. of Justice Asset Forfeiture Program	16.922	--	-	35,449
Equitable Sharing/Dept. of Justice Asset Forfeiture Program	16.922	--	-	139,675
Subtotal			<u>-</u>	<u>281,624</u>
Passed through State of California, Department of Corrections & Rehabilitation				
Juvenile Justice and Delinquency Prevention	16.540	BSCC 414-18	-	421,681
Subtotal			<u>-</u>	<u>421,681</u>
Passed through Bureau of Justice Assistance				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	946000338	-	57,862
Edward Byrne Memorial Justice Assistance Grant Program	16.738	946000338	-	13,200
Subtotal			<u>-</u>	<u>71,062</u>

(Continued)

See accompanying notes to the schedule of expenditures of federal awards and the independent auditor's report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.

EXHIBIT E & F
COUNTY OF FRESNO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Supplemental Identifying Number	Passed-Through to Subrecipients	Federal Expenditures
U.S. Department of Justice (Continued)				
Passed through State of California, Governor's Office of Emergency Services				
Crime Victim Assistance	16.575	HA 18 01 0100	-	34,960
Crime Victim Assistance	16.575	VV 18 37 0100	-	1,152,242
Crime Victim Assistance	16.675	XC 16 01 0100	-	1,052,621
Crime Victim Assistance	16.675	XV 15 01 0100	-	175,781
Subtotal			-	<u>2,415,604</u>
Violence Against Women Formula Grants	16.588	PU 18 01 0100	-	104,757
Violence Against Women Formula Grants	16.588	VV18010100	-	202,545
Subtotal			-	<u>307,302</u>
Total U.S. Department of Justice			-	<u>4,415,947</u>
U.S. Department of Labor				
Passed through State of California, Department of Economic and Workforce Development				
Workforce Innovation & Opportunity Act (WIOA) Adult Program	17.258	--	-	19,152
Subtotal			-	<u>19,152</u>
Total U.S. Department of Labor			-	<u>19,152</u>
U.S. Department of Transportation				
Passed through State of California, Department of Transportation				
Highway Planning and Construction	20.205	BRLS-5942	-	773,530
Highway Planning and Construction	20.205	BRLO-5942	-	1,538,914
Highway Planning and Construction	20.205	HPLUL-5942	-	158,005
Highway Planning and Construction	20.205	BPMP-5942	-	303,303
Highway Planning and Construction	20.205	SR2SL-5942	-	343,317
Highway Planning and Construction	20.205	CML-5942	-	6,526,937
Highway Planning and Construction	20.205	STPL-5942	-	164,342
Highway Planning and Construction	20.205	X18-5942(295)	-	368,108
Highway Planning and Construction	20.205	HSPL-5942	-	2,323,583
Highway Planning and Construction	20.205	ATPL-5942	-	1,045,633
Highway Planning and Construction	20.205	ER-032L0	-	9,071
Subtotal			-	<u>13,554,743</u>
Passed through Department of Transportation Federal Railroad Administration (FRA)				
High Speed Rail Corridors and Intercity Passenger Rail Service	20.319	HSR13-37	-	7,355
High Speed Rail Corridors and Intercity Passenger Rail Service	20.319	HSR13-37	-	12,112
High Speed Rail Corridors and Intercity Passenger Rail Service	20.319	HSR13-37	-	975
High Speed Rail Corridors and Intercity Passenger Rail Service	20.319	HSR13-56	-	43,356
High Speed Rail Corridors and Intercity Passenger Rail Service	20.319	HSR13-57	-	90,862
Subtotal			-	<u>154,660</u>
Passed through State of California, Office of Traffic Safety				
National Priority Safety Grants	20.616	DI9002	-	178,187
National Priority Safety Grants	20.616	DI8006	-	77,071
Subtotal			-	<u>255,258</u>
Passed through State of California, Department of Transportation Safety				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL19003	-	253,357
Subtotal			-	<u>253,357</u>
Total U.S. Department of Transportation			-	<u>14,218,018</u>
U.S. Department of Treasury				
Direct Federal Programs				
Equitable Sharing/Dept. of Treasury Asset Forfeiture Program	21.016	--	-	76,677
Equitable Sharing/Dept. of Treasury Asset Forfeiture Program	21.016	--	-	2,813
Subtotal			-	<u>79,490</u>
Total U.S. Department of Treasury			-	<u>79,490</u>
U.S. Institute of Museum and Library Services				
Direct Federal Programs				
Grants to States	45.310	--	-	1,011
Grants to States	45.310	--	-	7,935
Grants to States	45.310	--	-	2,533
Subtotal			-	<u>11,479</u>
Passed through California State Library				
Promotion of the Humanities	45.129	34259457	-	5,000
Subtotal			-	<u>5,000</u>
Total U.S. Institute of Museum and Library Services			-	<u>16,479</u>
U.S. Environmental Protection Agency				
Passed through California State Water Resources Control Board				
Capitalization Grants for Clean Water State Revolving Funds	66.458	--	-	688,251
Subtotal			-	<u>688,251</u>
Total U.S. Environmental Protection Agency			-	<u>688,251</u>

(Continued)

See accompanying notes to the schedule of expenditures of federal awards and the independent auditor's report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.

EXHIBIT E & F
 COUNTY OF FRESNO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 FOR THE YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Supplemental Identifying Number	Passed-Through to Subrecipients	Federal Expenditures
U.S. Department of Education				
Passed through California Department of Rehabilitation Rehabilitation Services_Vocational Rehabilitation Grants to States Subtotal	84.126	28349	-	320,679
Total U.S. Department of Education			-	320,679
U.S. Election Assistance Commission				
Passed through State of California, Secretary of State Help America Vote Act Subtotal	90.401	16G30105 18G27110	-	15,000 16,730 31,730
Total U.S. Election Assistance Commission			-	31,730
U.S. Department of Health and Human Services				
Passed through State of California, Department of Social Services Special Programs for the Aging Title VIII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation Subtotal	93.041	0200:50Y,62Y,84Y,88Y,02129Y	-	614,304
Passed through State of California, Department of Public Health Public Health Emergency Preparedness Subtotal	93.069	EPO 13-11	-	835,149
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements Emergency Medical Services Hospital Bioterrorism Subtotal	93.074 93.074	17-10148 EPO-14-11	-	56,127 389,512 445,639
Passed through State of California, Department of Social Services Guardianship Assistance Subtotal	93.090 93.090	0200:03Y,26Y,39Y,59Y,68Y,92Y,0201:03Y,25Y 020: 509Y; 531Y; 547Y; 568Y, 589Y; 615Y; 627Y ; 648Y; 664Y; 680Y; 692Y; 501A	-	98,777 1,521,247 1,620,024
Passed through State of California, Department of Public Health Tuberculosis Control Programs Subtotal	93.116	FSIE	-	15,653
HIV-Related Training and Technical Assistance Subtotal	93.145	10-95258	-	218,403
Passed through State of California, Department of Social Services Projects for Assistance in Transition from Homelessness (PATH) Projects for Assistance in Transition from Homelessness (PATH) Subtotal	93.150 93.150	68-0317191 68-0317191	- 308,000	8,281 308,000 316,281
Passed through State of California, Department of Public Health Child Lead Poisoning Prevention Projects Subtotal	93.197	14-10020	-	286,237
Passed through State of California, Department of Health Care Services Substance Abuse and Mental Health Service - Regional and National Subtotal	93.243	15-10977	-	26,466
Passed through State of California, Department of Public Health Immunization Cooperative Agreements Subtotal	93.268	17-10306	-	403,802
Direct Federal Programs Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke Subtotal	93.435		-	148,099
Passed through State of California, Department of Public Health State Physical Activity & Nutrition (SPAN) Subtotal	93.439	18-10558	-	25,799
Passed through State of California, Department of Public Health ACA Maternal, Infant, & Early Childhood Home Visiting Program Subtotal	93.505	15-10157	-	608,513
Promoting Safe and Stable Families Subtotal	93.556	CFL 18/19:34 & 36	1,235,047	1,346,619
Passed through State of California, Department of Social Services Temporary Assistance for Needy Families Temporary Assistance for Needy Families Temporary Assistance for Needy Families Temporary Assistance for Needy Families Temporary Assistance for Needy Families Temporary Assistance for Needy Families Temporary Assistance for Needy Families Subtotal	93.558* 93.558* 93.558* 93.558* 93.558* 93.558* 93.558*	0200:09Y,20Y,31Y,42Y,53Y,64Y,76Y,86Y,97Y,0201:08Y,20Y,32Y CFL 18/19-20 020: 506Y; 534Y; 545Y; 558Y; 559Y; 560Y; 572Y; 591Y; 614Y; 631Y; 642Y; 663Y; 677Y; 691Y; 500A; 020: 509Y; 531Y; 547Y; 568Y; 589Y; 615Y; 627Y; 648Y; 664Y; 680Y; 692Y; 501A CFL 18/19-54 CFL 18/19: 17 & 50	- - - - - 972,756	4,833,073 4,471,312 40,328,920 4,848,602 6 53,004,922 107,486,835
Passed through State of California, Department of Child Support Services Child Support Enforcement Subtotal	93.563	CSSI LETTER 18-03	-	15,070,887

(Continued)

See accompanying notes to the schedule of expenditures of federal awards and the independent auditor's report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.

EXHIBIT E & F
COUNTY OF FRESNO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Supplemental Identifying Number	Passed-Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
Direct Federal Programs				
Healthy Start Initiative	93.926	--	-	727,024
Healthy Start Initiative	93.926	--	-	-
Subtotal			-	<u>727,024</u>
Passed through State of California, Department of Public Health Block Grants for Community Mental Health Services	93.958	--	-	1,672,097
Subtotal			-	<u>1,672,097</u>
Passed through State of California, Department of Social Services Substance Abuse and Mental Health Block Grant	93.959	10-NNA10	4,578,205	4,615,213
Subtotal			<u>4,578,205</u>	<u>4,615,213</u>
Passed through State of California, Department of Public Health Maternal and Child Health Services Block Grant to the States	93.994	201810	-	275,156
Maternal and Child Health Services Block Grant to the States	93.994	201510	-	201,279
Maternal and Child Health Services Block Grant to the States	93.994	201510	-	193,044
Maternal and Child Health Services Block Grant to the States	93.994	201510	-	2,522,580
Subtotal			-	<u>3,192,059</u>
Total U.S. Department of Health and Human Services			<u>10,281,811</u>	<u>323,817,652</u>
U.S. Executive Office of the President				
Direct Federal Programs				
High Intensity Drug Trafficking Areas	95.001	--	-	271,081
High Intensity Drug Trafficking Areas	95.001	--	-	583,033
Subtotal			-	<u>854,114</u>
Total U.S. Department of Defense			<u>-</u>	<u>854,114</u>
U.S. Department of Homeland Security				
Passed through State of California, Governor's Office of Emergency Services Emergency Management Performance Grant Program	97.042	OES 019-00000	-	328,254
Subtotal			-	<u>328,254</u>
Pre-Disaster Mitigation Grant Program	97.047	OES 019-00000	-	96,687
Subtotal			-	<u>96,687</u>
Homeland Security Grant Program	97.067	16-019	-	1,064,374
Subtotal			-	<u>1,064,374</u>
Total U.S. Department of Homeland Security			<u>-</u>	<u>1,489,315</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS (EXCLUDING LOANS)			<u>13,282,977</u>	<u>381,455,598</u>
<i>Federal Loan Balances with a Continuing Compliance Requirement</i>				
U.S. Department of Agriculture				
Rural Housing Preservation Grants	10.433		-	348,604
U.S. Department of Housing and Urban Development				
Community Development Block Grants	14.218		-	7,193,338
Neighborhood Stabilization Program	14.218		-	1,920,021
Home Investment Partnerships Program	14.239		-	31,478,967
Federal Loan Balances with a Continuing Compliance Requirement			<u>-</u>	<u>40,940,330</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS (INCLUDING LOANS)			<u>\$ 13,282,977</u>	<u>\$ 422,396,528</u>

See accompanying notes to the schedule of expenditures of federal awards and the independent auditor's report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.

EXHIBIT E & F
COUNTY OF FRESNO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all of the federal award programs of the County of Fresno, California, (County) for the year ended June 30, 2019. The County reporting entity is defined in Note 1 to the County's basic financial statements. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule.

NOTE 2 – BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting, which is described in Note 1 to the County's basic financial statements.

NOTE 3 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Information reported in the accompanying Schedule of Expenditures of Federal Awards is in substantial agreement with the information reported in the related federal financial reports for the major federal programs.

NOTE 4 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award revenues are reported in the County's basic financial statements as intergovernmental revenues principally in the General and Special Revenue Funds.

NOTE 5 – INDIRECT COST RATE

The County has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 6 – LOANS OUTSTANDING

The following programs had federally-funded loans outstanding at June 30, 2019 and 2018:

<u>CFDA #</u>	<u>Program Title</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
10.433	Rural Housing Preservation Grants	\$ 348,604	\$ 407,530
14.218	Community Development Block Grants	7,193,338	7,833,731
14.218	Neighborhood Stabilization Program	1,920,021	2,203,671
14.239	Home Investment Partnerships Program	31,478,967	32,309,900
	Totals	<u>\$ 40,940,930</u>	<u>\$ 42,754,832</u>

EXHIBIT E & F

NOTE 7 – SUBRECIPIENTS

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County provided federal awards to subrecipients as follows:

Name of Program	CFDA #	Subrecipient	Amount
Supplemental Nutrition Assistance Program (SNAP)	10.561	California Health Collaborative	\$ 257,254
Supplemental Nutrition Assistance Program (SNAP)	10.561	Fresno County Superintendent of Schools	294,221
Supplemental Nutrition Assistance Program (SNAP)	10.561	Sarah Samuels Center	17,725
Supplemental Nutrition Assistance Program (SNAP)	10.561	Sierra Health Foundation	237,099
Community Development Block Grants	14.218	Biola Community Services District	45,681
Community Development Block Grants	14.218	Boys & Girls Club	41,058
Community Development Block Grants	14.218	Caruthers Community Services District	226,564
Community Development Block Grants	14.218	City of Kerman	9,901
Community Development Block Grants	14.218	City of Reedley	258,450
Community Development Block Grants	14.218	City of Sanger	435,248
Community Development Block Grants	14.218	City of Selma	47,847
Community Development Block Grants	14.218	City of Tranquility	22,459
Community Development Block Grants	14.218	Del Rey Community Services District	361,148
Community Development Block Grants	14.218	Fire Station 90	101,647
Community Development Block Grants	14.218	Laton Community Services District	25,074
Community Development Block Grants	14.218	Malaga Community Center	56,556
Community Development Block Grants	14.218	Malaga County Water District	208,923
Community Development Block Grants	14.218	Marjaree Mason	52,238
Community Development Block Grants	14.218	Westside Youth	24,482
Emergency Solutions Grant Program	14.231	Marjaree Mason Center	2,121
Emergency Solutions Grant Program	14.231	Turning Point Central California	162,582
Emergency Solutions Grant Program	14.231	Westcare California	112,888
Projects for Assistance in Transition from Homelessness (PATH)	93.150	King View	308,000
Promoting Safe and Stable Families	93.556	AspiraNet	172,000
Promoting Safe and Stable Families	93.556	Centro La Familia Advocacy Services	520,000
Promoting Safe and Stable Families	93.556	Comprehensive Youth Services of Fresno	75,000
Promoting Safe and Stable Families	93.556	Exceptional Parents Unlimited	410,838
Promoting Safe and Stable Families	93.556	Quality Group Homes, Inc.	57,209
Temporary Assistance for Needy Families	93.558	Centro La Familia Advocacy Services	58,477
Temporary Assistance for Needy Families	93.558	Comprehensive Youth Services	162,588
Temporary Assistance for Needy Families	93.558	Exceptional Parents Unlimited	257,406
Temporary Assistance for Needy Families	93.558	Housing Authority of the County of Fresno	380,909
Temporary Assistance for Needy Families	93.558	Westcare California	32,659
Temporary Assistance for Needy Families	93.558	Westside Family Preservation Service Network	80,717
Foster Care Title IV-E	93.658	Central Valley Children's Services Network	45,834
Foster Care Title IV-E	93.658	Hub Home Provider	9,375
Foster Care Title IV-E	93.658	VMS Family Counseling Services	181,280
Medical Assistance Program	93.778	Centro L. Familia Advocacy Services	87,304
Medical Assistance Program	93.778	Comprehensive Youth Services	96,378
Medical Assistance Program	93.778	Exceptional Parents Unlimited	123,803
Medical Assistance Program	93.778	Fresno EOC	1,295,824
Medical Assistance Program	93.778	Reading and Beyond	1,169,576
Maternal Child and Adolescent Health	93.778	Exceptional Parents Unlimited	178,429
Block Grant for Prevention and Treatment of Substance Abuse	93.959	California Health Collaborative	610,297
Block Grant for Prevention and Treatment of Substance Abuse	93.959	Central California Recovery	43,028
Block Grant for Prevention and Treatment of Substance Abuse	93.959	Comprehensive Addiction Programs	1,050,807
Block Grant for Prevention and Treatment of Substance Abuse	93.959	Delta Care	29,467
Block Grant for Prevention and Treatment of Substance Abuse	93.959	Family Development Center	25,478
Block Grant for Prevention and Treatment of Substance Abuse	93.959	Fresno County Hispanic Commission	215,335
Block Grant for Prevention and Treatment of Substance Abuse	93.959	Fresno New Connections	75,839
Block Grant for Prevention and Treatment of Substance Abuse	93.959	Kings View Corporation	26,616
Block Grant for Prevention and Treatment of Substance Abuse	93.959	Mental Health Systems	404,666
Block Grant for Prevention and Treatment of Substance Abuse	93.959	Promesa Behavioral Health	21,095
Block Grant for Prevention and Treatment of Substance Abuse	93.959	Spirit of Woman of California	529,803
Block Grant for Prevention and Treatment of Substance Abuse	93.959	Turning Point Central California	143,243
Block Grant for Prevention and Treatment of Substance Abuse	93.959	Westcare California	1,151,986
Block Grant for Prevention and Treatment of Substance Abuse	93.959	Youth Leadership Institute	250,545
			<u>\$ 13,282,977</u>

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FINDINGS AND QUESTIONED COSTS

EXHIBIT E & F
COUNTY OF FRESNO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? X Yes _____ No
- Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Type of auditor’s report issued on compliance for major Federal programs: Unmodified

- Material weakness identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X No
- Noncompliance material to federal awards? _____ Yes X No
- Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? _____ Yes X No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
93.556	Promoting Safe and Stable Families
93.658	Foster Care – Title IV-E
93.778	Medical Assistance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? _____ Yes X No

EXHIBIT E & F

SECTION II – FINANCIAL STATEMENTS FINDINGS

Finding 2019-001 – Financial Reporting (Related to County Service Area (CSA) No. 30, CSA No. 32, CSA No. 34, CSA No. 35, and CSA No. 44) (Significant Deficiency)

Criteria

The County's Department should design and implement internal controls over the financial reporting process to ensure the following: 1) that the general ledger undergoes adequate procedures to ensure the proper application of fiscal year cut-off, 2) that the general ledger fiscal year period is closed and related financial statement supporting schedules are prepared in a timely manner allowing for a more efficient audit, and 3) that the final trial balance figures are subject to sufficient management review so that balances are presented in accordance with U.S. GAAP.

Condition

During our search for unrecorded liabilities, we noted 28 of 46 samples selected were improperly excluded from accounts payable. The sampled items should have been accrued as they were for expenditures incurred during the fiscal year.

Cause of Condition

The closing procedures currently in place did not include sufficient review of accrual items before information was provided to the external auditors. Internal controls have not been suitably designed and implemented over the financial reporting process to ensure that the timely closure of the general ledger and sufficient management supervision of this process results in reliable and materially correct ending account balances.

Effect of Condition

Lack of closing procedures resulted in a material adjustment being proposed and subsequently posted to the financial statements of the affected CSAs.

Repeat Finding

Yes. See prior year Finding 2018-003.

Recommendation

We recommend the Department implement stronger policies and procedures to ensure that a comprehensive closing of the general ledger is performed in a timely manner, and that sufficient resources and adequate oversight are available to oversee the year-end closing procedures and preparation of the financial statement supporting schedules. We also recommend that the Department strengthen its year-end closing procedures to ensure that all transactions related to the fiscal year are properly captured and recorded in the general ledger to ensure the accuracy and completeness of the financial statements. Lastly, we recommend the Department provide training on an as needed basis for employees with financial reporting responsibilities.

Management Response and Corrective Action Plan

Management agrees with the finding and recommendation. Year-end processes will be reviewed to ensure year-end transactions are captured. If resources allow, training will be provided to staff with financial reporting responsibilities.

SECTION III – FEDERAL AWARD FINDINGS

None noted.

EXHIBIT E & F
COUNTY OF FRESNO
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

FINANCIAL STATEMENTS FINDINGS

Finding 2018-001 – Financial Reporting of Construction in Progress (CIP) (Material Weakness)

Criteria

In accordance with Governmental Auditing Standards, internal controls should be designed to provide reasonable assurance of achieving effective and efficient operations, reliable financial performance reporting, or compliance with applicable laws and regulations.

Condition

During our testing of capital additions, we noted 7 out of 18 samples had payments for construction in progress (CIP) expenditures improperly recorded as CIP additions in the current year. There were multiple expenditures that should have been recorded as CIP in various prior fiscal years, with some items dating as far back as fiscal year ending June 30, 2013.

Cause of Condition

Internal controls have not been suitably designed and implemented to ensure proper and timely recording of CIP additions.

Effect of Condition

Failing to record CIP additions in the proper accounting period will result in understated and overstated CIP for the fiscal years affected. Furthermore, this can lead to untimely reclassification of completed projects which can have a material effect on the financial statements.

Recommendation

We recommend the County of Fresno (County) create a review process to go over CIP activity on a monthly basis to ensure transactions are being recorded in the proper accounting period. This review process should include identifying completed projects and reclassifying them out of CIP timely, and be documented in writing. We further recommend the County review the detail of all CIP balances as part of its year-end closing procedures to identify and ensure all appropriate expenditures are included.

Management's Response and Corrective Action Plan

Management concurs with both the finding and recommendation. The Auditor-Controller/Treasurer Tax-Collector's (ACTTC) Office has implemented a process which includes a notice of completion to be included as supporting documentation for final payment on CIP. In addition, the ACTTC's office will continue to meet with the Departments incurring CIP to ensure that construction projects are properly vetted for timely and accurate capitalization.

Current Year Status

Implemented.

EXHIBIT E & F

Finding 2018-002 – Financial Reporting of CIP (Related to American Avenue Disposal Site, County Service Area (CSA) No. 49, and Waterworks District (WWD) 38) (Material Weakness)

Criteria

In accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), the capitalization of an asset shall occur when an asset is substantially complete and ready for its intended use. In addition, internal controls should be suitably designed to provide reasonable assurance of achieving effective and efficient operations, reliable financial performance reporting, or compliance with applicable laws and regulations.

Condition

During our testing of capital additions, we noted 2 out of 3 CIP samples had charges improperly recorded as additions in the current year for American Avenue Disposal Site, and 2 out of 5 samples had the same issue for CSA No. 49 and WWD 38. These charges should have been recorded as CIP in the prior fiscal year.

Cause of Condition

Internal controls have not been suitably designed and implemented to ensure proper and timely recording of CIP additions.

Effect of Condition

Failing to record CIP additions in the proper accounting period will result in understated and overstated CIP for the fiscal years affected. Furthermore, this can lead to untimely reclassification of completed projects which can have a material effect on the financial statements.

Recommendation

We recommend the County's Department of Public Works and Planning (the Department) create a review process to go over CIP activity on a monthly basis to ensure transactions are being recorded in the proper accounting period. This review process should include identifying completed projects and reclassifying them out of CIP timely, and be documented in writing. We further recommend the County review the detail of all CIP balances as part of its year-end closing procedures to identify and ensure all appropriate expenditures are included.

Management Response and Corrective Action Plan

Management agrees with the finding and recommendation. For each CSA, staff will review transactions related to CIP, if applicable, on a monthly basis to identify completed projects. Staff will review CIP balances as part of its year-end process to ensure all applicable expenditures are included. If resources allow, training will be provided to staff with financial reporting responsibilities.

Current Year Status

Implemented.

Finding 2018-003 – Financial Reporting (Related to CSA No. 30) (Significant Deficiency)

Criteria

The County's Department should design and implement internal controls over the financial reporting process to ensure the following: 1) that the general ledger undergoes adequate procedures to ensure the proper application of fiscal year cut-off, 2) that the general ledger fiscal year period is closed and related financial statement supporting schedules are prepared in a timely manner allowing for a more efficient audit, and 3) that the final trial balance figures are subject to sufficient management review so that balances are presented in accordance with U.S. GAAP.

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Condition

During our search for unrecorded liabilities, we noted 1 of 5 samples selected was improperly excluded from accounts payable. The sample item should have been accrued as it was for expenditures incurred during the fiscal year.

Cause of Condition

The closing procedures currently in place did not include sufficient review of accrual items before information was provided to the external auditors. Internal controls have not been suitably designed and implemented over the financial reporting process to ensure that the timely closure of the general ledger and sufficient management supervision of this process results in reliable and materially correct ending account balances.

Effect of Condition

Lack of closing procedures resulted in a material adjustment being proposed and subsequently posted to the financial statements of the affected CSA.

Recommendation

We recommend the Department implement stronger policies and procedures to ensure that a comprehensive closing of the general ledger is performed in a timely manner, and that sufficient resources and adequate oversight are available to oversee the year-end closing procedures and preparation of the financial statement supporting schedules. We also recommend that the Department strengthen its year-end closing procedures to ensure that all transactions related to the fiscal year are properly captured and recorded in the general ledger to ensure the accuracy and completeness of the financial statements. Lastly, we recommend the Department provide training on an as needed basis for employees with financial reporting responsibilities.

Management Response and Corrective Action Plan

Management agrees with the finding and recommendation. Year-end processes will be reviewed to ensure year-end transactions are captured. If resources allow, training will be provided to staff with financial reporting responsibilities.

Current Year Status

Not implemented; see current year finding 2019-001.

FEDERAL AWARD FINDINGS

Finding 2018-004 – Subrecipient Monitoring (Significant Deficiency)

Program: Medical Assistance Program

CFDA No.: 93.778

Federal Agency: U.S. Department of Health and Human Services

Passed Through: State of California Department of Health Care Services, State of California Department of Mental Health, State of California Department of Social Services, and State of California Department of Alcohol and Drug Programs

Award Year: Fiscal Year 2017-2018

Compliance Requirement: Subrecipient Monitoring

Questioned Costs: None

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Criteria

2 Code of Federal Regulations (CFR) Section 200.331 states a pass-through entity (the County) with subrecipients is required to evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Depending upon the pass-through entity's assessment of risk posed by the subrecipient, the entity must develop techniques/tools to ensure proper accountability and compliance with program requirements and achievement of performance goals by the subrecipient. In addition, the County is required to verify that every subrecipient is audited that expends federal awards during the respective fiscal year equal to or greater than thresholds set forth in the Uniform Guidance.

Condition

For 3 out of 3 subrecipients selected for testing, the County's Department of Social Services (DSS) did not verify if subrecipients were expected to be audited as required by the Uniform Guidance (2 CFR Section 200.331 (f)).

Cause of Condition

Monitoring of the subrecipient with regards to the criteria above was not assigned due to personnel changes.

Effect or Possible of Condition

There is increased risk of noncompliance with the subrecipient monitoring requirement as set forth in the U.S. Office of Management and Budget (OMB) *Compliance Supplement*, which can jeopardize future federal funding as well as result in the payback of federal awards.

Repeat Finding

Yes, see prior year finding 2017-005.

Recommendation

We recommend management of the DSS implement policies and procedures on how to re-delegate subrecipient monitoring activities during periods of transition with employees. Said policies and procedures should require new employees that are taking on monitoring duties receive proper and adequate training.

Management Response and Corrective Action Plan

The findings of the last audit on this agreement were made in March 2018. DSS had a more narrow understanding of what agreements were considered "sub-recipient awards" prior to the audit (FY16/17). Since March 2018, we have been working to develop a stronger framework for consistent contract monitoring to meet CFR 200 requirements. We provided training on CFR 200 to our management team and are infusing what was learned into our staff training and supervisory tools. The framework will provide consistent expectations that will follow agreements regardless of assigned analyst. The Medi-Cal Outreach agreement and allocated monies ended in June 2018. We completed a close out report to the State and closed the contract. It was not until March that we fully realized the implications of sub-recipient status in this agreement. Given the expiration of this agreement, the DSS did not go back and assess risk for these particular sub-recipients. If this program were to be funded again, we would complete a risk assessment and follow the CFR 200 regulations, as a sub-recipient award.

Current Year Status

Implemented.

EXHIBIT E & F

Finding 2018-005 – Late Reporting Submission (Significant Deficiency)

Program: Medical Assistance Program

CFDA No.: 93.778

Federal Agency: U.S. Department of Health and Human Services

Passed Through: State of California Department of Health Care Services, State of California Department of Mental Health, and State of California Department of Alcohol and Drug Programs

Award Year: Fiscal Year 2017-2018

Compliance Requirement: Reimbursement Invoice Submission

Questioned Costs: None

Criteria

Per Children’s Medical Services Plan and Fiscal Guidelines of the California Children’s Services (CCS) program, the County is required to submit the quarterly reimbursement invoice no later than 60 days after the end of each quarter to the Department of Health Care Services.

Condition

We noted the reimbursement invoice for the quarter ending December 31, 2017, was submitted after the due date of 60 days.

Cause of Condition

There is a lack of deadlines and written policies and procedures that incorporate compliance with the criteria stated above. The information needed to file the quarterly reimbursement invoices are not received by the Department of Public Health (DPH) in a timely manner.

Effect or Possible of Condition

There is increased risk of noncompliance with the Children’s Medical Services (CMS) Plan and Fiscal Guidelines, which can jeopardize future federal and state funding.

Repeat Finding

Yes, see finding 2017-006.

Recommendation

We recommend the DPH establish and implement stronger written policies and procedures, where applicable, for compliance with criteria stated above. We also recommend that the department establish internal deadlines in order to meet these mandatory filing dates.

Management Response and Corrective Action Plan

DPH has taken on a corrective approach to ensure compliance when invoicing CCS state claims. In order to assure that quarterly invoices are submitted within the required 60 days after the end of the quarter, workflow processes were re-evaluated. Meetings between the Business Office and CMS division were held to discuss deadlines and workflow processes to ensure prompt invoicing. An outline is provided to CCS fiscal staff illustrating required reports and when they are due to Business Office for CCS invoice preparation.

In addition, the department is utilizing specific tools to aid in the process of on-time submittal of reimbursement invoices.

- 1) We have implemented cross-divisional triggers in Outlook on when the reports are due and allotted a 1-week buffer prior to the deadline for review, signatories, and mailing.
- 2) We have initiated email confirmation with the state and include digital copies of the reports and tracking information so should there be any unforeseen delays, there has been confirmation prior to the deadline.

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- 3) We are enlisting SharePoint as an inter-departmental communication that is not e-mail dependent should there be oversight from e-mail volume. SharePoint is also assessable offline so that should one of the responsible parties not be in the building, review and processing can still be completed in a timely manner. We expect this to be completed by summer 2019.
- 4) We have also updated a "reporting calendar" that is maintained by a tertiary member of the team to serve as an additional point of reminder.

Current Year Status

Implemented.



**COUNTY OF FRESNO
STATE OF CALIFORNIA**

**COMPREHENSIVE
ANNUAL FINANCIAL
REPORT**

**For the Fiscal Year Ended
June 30, 2019**



**COMPILED UNDER THE DEPARTMENT OF:
Auditor-Controller/Treasurer-Tax Collector**

**Oscar J. Garcia, CPA
Auditor-Controller/Treasurer-Tax Collector**

County of Fresno
Comprehensive Annual Financial Report
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For Fiscal Year Ended June 30, 2019

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INTRODUCTORY SECTION

- Letter of Transmittal
- Certificate of Achievement
- Organizational Chart
- List of Principal Officials



County of Fresno
Oscar J. Garcia, CPA
Auditor-Controller/Treasurer-Tax Collector

December 30, 2019

The Honorable Board of Supervisors and
Citizens of the County of Fresno, California

Members of the Board and Citizens of the County of Fresno:

The Comprehensive Annual Financial Report (CAFR) of the County of Fresno (County) for the fiscal year ended June 30, 2019, is hereby submitted in accordance with the provisions of Sections 25250 and 25253 of the Government Code of the State of California.

The report contains financial statements that have been prepared in conformity with generally accepted accounting principles (GAAP) prescribed for governmental entities. Responsibility for the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the County's management. An established comprehensive framework of internal controls has been designed to provide reasonable assurance that the enclosed data is accurate in all material respects and that its presentation fairly depicts the financial position and changes in financial position of County funds. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls is designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatements.

The County's financial statements have been audited by the certified public accounting firm of Brown Armstrong Accountancy Corporation. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2019 are free of material misstatement. The independent certified public accounting firm has issued an unmodified ("clean") opinion on the County's financial statements as of and for the fiscal year ended June 30, 2019. The auditor's report is located at the beginning of the financial section of this report.

This letter of transmittal is designed to complement, and should be read in conjunction with, Management's Discussion and Analysis (MD&A), and the included financial statements and financial statement notes. MD&A provides a narrative introduction, overview, and analysis of the financial statements and can be found immediately following the report of the independent auditors.

PROFILE OF THE GOVERNMENT

The County was created from parts of Merced, Tulare and Mariposa counties in 1856 and is a political subdivision chartered by the State of California (the State). It is the sixth largest county in the State in terms of area, occupying over 6,000 square miles in the heart of the San Joaquin Valley and has a population of 1,018,241 as of January 1, 2019. There are 15 incorporated cities within the County: Fresno, Clovis, Sanger, Reedley, Selma, Coalinga, Parlier, Kerman, Kingsburg, Mendota, Orange Cove, Firebaugh, Huron, Fowler, and San Joaquin. The largest employment categories include public administration, retail trade,

EXHIBIT E & F

transportation, accommodation & food services, education & health services, administrative services, agriculture, and manufacturing.

Policy making and legislative authority are vested in the County Board of Supervisors (Board), which consists of an elected supervisor from each of five districts. The Board is responsible for, among other things, passing ordinances, adopting budgets, appointing committees, and appointing the County Administrative Officer (CAO). The CAO, in turn, appoints the non-elected department heads that are not otherwise appointed by law. The County has five elected department heads responsible for the offices of Assessor-Recorder, Auditor-Controller/Treasurer-Tax Collector, and County Clerk/Registrar of Voters, District Attorney-Public Administrator, and Sheriff-Coroner. The following organizational chart reflects the various functional categories reported in the government-wide Statement of Activities, and identifies principal officials in each area.

Board of Supervisors

Brian Pacheco District 1	Steve Brandau District 2	Sal Quintero District 3	Buddy Mendes District 4	Nathan Magsig District 5
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Jean M. Rousseau, CPA
 County Administrative Officer

Daniel C. Cederborg
 County Counsel

Public Protection	Health & Public Assistance	Public Ways & Facilities	Education	Culture & Recreation	General Government
Margaret Mims Sheriff-Coroner	Delfino Neira Director Social Services	Stephen E. White Director/Public Works & Planning	Raman Bath County Librarian	Steven E. White Director/Public Works & Planning	Paul Dictos, CPA Assessor-Recorder
Lisa A. Smittcamp District Attorney- Public Administrator	David Pomaville Director Public Health	Melissa Cregan Agricultural Commissioner/Sealer of Weights & Measures	Karmjot Randhawa Cooperative Extension		Oscar J. Garcia, CPA Auditor-Controller/ Treasurer-Tax Collector
Kirk Haynes Chief Probation Officer	Dawan Utecht, Director Behavioral Health Public Guardian				Paul Nerland Director Human Resources
Elizabeth Diaz Public Defender	Kari Gilbert Director Child Support Services				Robert W. Bash Director of Internal Services-Chief Information Officer
					Brandi L. Orth County Clerk/Registrar of Voters

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The County, with an average of 7,187 full-time equivalent employees, provides a full range of services to its residents as the above organizational chart depicts. Included in reported operations are various component units that provide specific services County-wide or to distinct geographic areas within the County. They include, among others, County Service Areas (CSAs), Fresno County Financing Authority (FCFA), Fresno County Tobacco Funding Corporation, and San Joaquin Valley Insurance Authority. While these entities are legally separate from the County, the County has some financial accountability for them, their governing bodies are substantially the same as the County's Board, and in most cases, provide services exclusively to the County.

For financial planning and control, the Board adopts an annual appropriated budget for the County. Activities of the General Fund, Special Revenue Funds, Capital Projects Fund, and the Debt Service Fund are included in the annual budget. Budgetary control is exercised at the department level in both the General and Special Revenue Funds. The legal level of control is at the object level except for capital assets, which are controlled at the sub-object level. Project-length financial plans are adopted for capital improvements. The County also maintains an encumbrance accounting system to assist with budgetary control. Budget-to-actual comparisons are provided in this report for each major governmental fund and each nonmajor special revenue fund for which an appropriated annual budget has been adopted.

The County of Fresno internet site at <http://www.co.fresno.ca.us> provides extensive information about the County government and its services to the citizens of Fresno County and to those who visit. The County's website includes information about the Board, including how to contact the Board, and provides Board Agendas, County job listings, bid solicitations, County directories, information on how to appeal assessments, voter information, County permits and forms, and financial information such as the County tax rate book, the annual budget, and recent CAFRs. The site also provides several online services, including the ability to view both live and archived Board meetings, look up election results and polling places, and pay property taxes.

ECONOMIC OVERVIEW

The County of Fresno serves as a financial, trade, commercial and educational center for central California. The County is one of eight counties in the San Joaquin Valley that routinely account for one-half of California's agricultural production. In addition to an extensive highway and road system, several motor freight carriers and a railway network, the County is also home to Fresno Yosemite International Airport, which provides both passenger and cargo services.

California has the largest labor market in the United States with a labor force of 19,567,500 persons as of June 30, 2019. The employed labor force at June 30, 2019, was 19,401,300 persons on a seasonally adjusted basis. This number demonstrates a slight decline in the California labor market. The State-wide unemployment rate is 3.5% or 690,900 persons. The County of Fresno has experienced a similar decline in labor force and employment with a corresponding increase in unemployment. The County of Fresno labor force consisted of 452,800 persons as of June 30, 2019. Unemployment in the County has increased by .02% from the prior year, and is at a rate of 7% as of June 30, 2019.

The County's economy continues to have moderate growth in property tax and sales tax revenues. The net assessed value of the Property Tax Secured Roll increased to \$73,986,387,678 in the 2018-2019 fiscal year. Property tax revenues increased by 6.1% from fiscal year 2017-2018 to fiscal year 2018-2019, while sales tax revenues increased by 6% over the same time period. This movement indicated a steady and continued recovery in the County's economy.

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The housing market in the County continues to show significant growth. The median home price within the County was up to \$287,000 during the month of September 2019; this represents an increase of \$20,000 or 7.49%, as compared to the median home prices in September 2018 of \$267,000. Furthermore, housing sales decreased by 2.5% in September compared to the same period last year. The current Unsold Inventory Index, which is a measure in number of months, of current housing inventory, based on current sales volume, maintained at 3.1 months in September 2019 and in September 2018. A six to seven-month supply is considered typical in a normal market.

The County remained one of the leading agricultural counties in the State and nation. Total gross agricultural production in 2018 increased by 12.23% from 2017. This is largely due to a 53.50% increase in the value of vegetables along with an increase in seed crops, fruit and nut crops, and field products. The number one crop in value was once again Almonds (\$1,178,182,069) followed by Grapes (\$1,106,858,236). Fruit and nut crops provide 55.25% (\$4,357,961,000) of the gross agricultural production value followed by Vegetables at 19.27% (\$1,520,149,000) and Livestock, et al. at 18.42% (\$1,452,714,000).

While agriculture currently accounts for 9.88% of wage and salary employment, other important sources of employment include: government 19.22%; educational and health services trade 18.77%; transportation and utilities 17.25%; social assistance 6.83%; leisure and hospitality services 8.05%; professional and business services 7.97%; manufacturing 6.49%; and construction 5%.

MAJOR INITIATIVES, SERVICE EFFORTS AND ACCOMPLISHMENTS

Current Financial Planning

The County maintains the largest road system in the State covering over 3,488 miles of roads. The 2019-2020 Road Fund adopted budget totals \$97.7 million, which reflects an decrease of -1% from the prior year adopted budget. Major projects anticipated for fiscal year 2019-2020 include participation in the Federal Transportation Improvement Program, which includes \$135 million of Highway Bridge Program funding. Participation in this effort includes increasing staff to manage the more than 20 projects over the next ten years. The 2019-2020 road maintenance programs include \$39.54 million dedicated to pavement seals and maintenance overlays; contracted preventative maintenance; routine maintenance; traffic signs and striping; and traffic safety and operations.

In April 2006, the County issued subordinate Tobacco Settlement Asset-Backed Bonds in the amount of \$39,015,131 to fund future capital projects. As of June 30, 2019, all bond proceeds have been allocated to future capital expenditures. The West Annex Jail project will be three floors with 300 medium/maximum security beds and will be located next to the North Annex Jail. It will replace outdated linear cells with new generation pods to allow greater observation and supervision of inmates along with providing program space for special needs inmates, specifically those with behavioral health issues. Groundbreaking on this project occurred on January 25, 2018 and is expected to be completed in late 2020.

Long-term Financial Planning

The County's budget is strongly influenced by the State's fiscal budget. The State passed the fiscal year 2020 State budget of \$208.9 billion on June 30, 2019, an increase of 2% over the revised prior year budget. The budget includes an approximately \$5.1 billion increase in general fund expenditures from the prior year's adopted budget, which is due to allocating \$10 billion in discretionary spending to reserves, ongoing spending, and one-time spending. Ongoing spending includes \$2.7 billion dedicated programmatic spending on universities, CalWorks, IHSS, and health.

EXHIBIT E & F

The County's fiscal year 2019-2020 adopted budget is \$3.7 billion, which is \$366.7 million greater than the prior year. The increase is due to \$52 million in carryover fund balance due to greater than anticipated revenues along with unused appropriations. During a restructure of fund balance, \$31 million in available one-time monies were revealed; this will assist adding to the County's reserves and its capital infrastructure needs.

RELEVANT FINANCIAL POLICIES

Investments

The County manages the Treasury Investment Pool (Pool). The Pool is comprised of all County and agency funds that are deposited in the County Treasury for operating purposes. A formal investment policy is administered by staff to ensure that investments satisfy legal guidelines, provide liquidity to meet the daily demands upon the Treasury, and provide the highest interest earnings within these constraints. A Treasury Oversight Committee is responsible for regulatory oversight.

Investments authorized under this policy include U.S. Treasury and agency obligations, bankers' acceptances, commercial paper, certificates of deposit, repurchase agreements, medium-term notes, the State's Local Agency Investment Fund (LAIF), mutual funds, and mortgage-backed securities. The policy further restricts investments such that the average weighted maturity of the Pool cannot exceed 1,278 days or 3½ years unless an investment is matched to a specific cash flow.

General Fund, Fund Balance Classifications

During budget preparations, the County establishes various Commitments and Assignments of fund balance within the General Fund to provide for unforeseen expenditures or emergencies that may arise during the course of the fiscal year, and to accumulate funds in the General Fund for designated uses. General Fund Assignments differ from Commitments in that the Board can transfer Assignments during the fiscal year to finance unanticipated expenditures, while Commitments can only be used for the specific purpose for which they were established and are not available to finance current year expenditures except in cases where the Board declares an emergency as defined by Government Code 29127. The Board can approve increases to Commitments and Assignments during the fiscal year.

As part of the County's debt policy, a "pay-as-you-go" financing policy has been deemed an acceptable use of unassigned fund balance to provide a cushion in the event of unanticipated revenue downturns and emergency situations. The County continues to develop fiscal policies for departmental reserve minimums and constraints that will guard against future deficits created by a dependency on fund balance and reserves during times of economic uncertainty.

Budget

Under State law, the County is required to approve an adopted budget by resolution for the County and dependent Special Districts, no later than October 2 of each year. The budget includes the operations of the County and other agencies whose affairs and finances are under the supervision and control of the Board of Supervisors. Before adopting by resolution, the Board holds a public hearing at which anyone may appear and testify on any item in the proposed budget.

Appropriations within the adopted budget will be controlled by the Board at the object level, except for capital assets. Transfers of appropriations between funds and departments require approval from the Board. Transfers of appropriations between expenditure objects, e.g., Salaries and Employee Benefits, Services and

EXHIBIT E & F

Supplies, Other Charges, and Capital Assets, within a department are permitted with the approval of the County Administrative Officer.

The County Administrative Officer supervises and directs the preparation of the annual budget of the County for the Board and is responsible for its administration after adoption.

Debt Limitations

The County abides by California Constitution Article XVI, section 18, which limits the amount of debt that the County may lawfully incur without approval of 2/3 of the qualified electorate: "(a) No county... shall incur any indebtedness or liability in any manner or for any purpose exceeding in any year the income and revenue provided for such year, without the assent of two-thirds of the voters of the public entity voting at an election to be held for that purpose."

The County will evaluate legal limitations and affordability of debt prior to any new financing or refinancing. It is important for the County to consider its current debt levels as well as legal restrictions imposed by statute or by existing bond covenants. The County will employ specialized legal and financial advisors, as necessary, to assist in the evaluation of additional debt.

AWARDS AND ACKNOWLEDGEMENTS

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended June 30, 2018. The County has received this prestigious award for over thirty years. In order to be awarded a Certificate of Achievement, the County is required to publish an easily readable and efficiently organized CAFR that satisfies both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to the Government Finance Officers Association to determine its eligibility for another certificate.

Acknowledgments

I wish to express my appreciation to the staff of the Auditor-Controller/Treasurer-Tax Collector's Office, whose hard work, professionalism and dedication are responsible for the timely preparation of this report, and to Brown Armstrong Accountancy Corporation for their professional assistance. Finally, I would like to thank the Board and members of the Audit Committee for their continued efforts in planning and conducting the County's financial operations in a responsible and progressive manner.

Respectfully submitted,



Oscar J. Garcia, CPA
Auditor-Controller/Treasurer-Tax Collector



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

County of Fresno
California

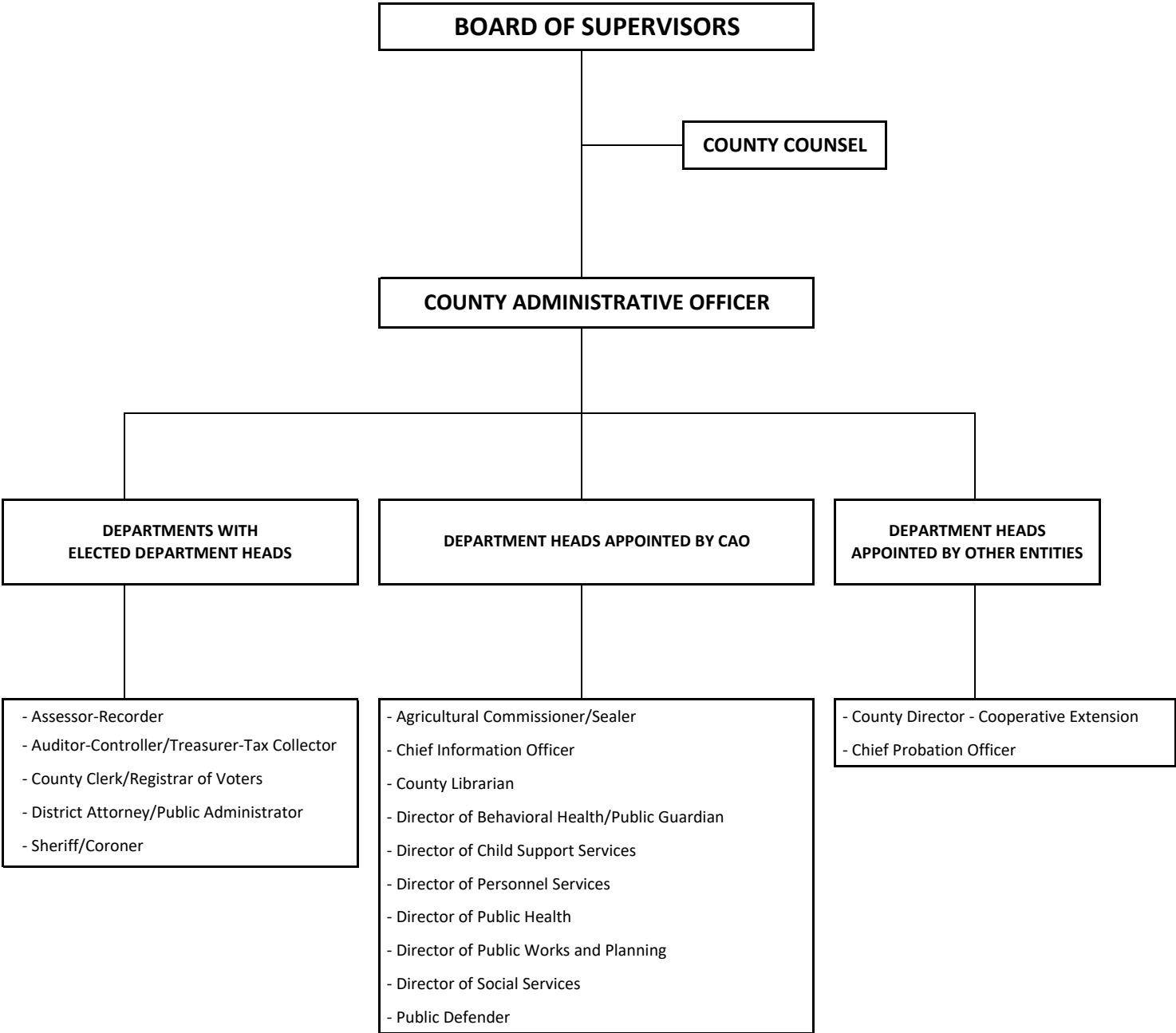
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morill

Executive Director/CEO

EXHIBIT E & F
COUNTY OF FRESNO ORGANIZATIONAL CHART



~~County of Fresno~~
County of Fresno
List of Principal Officials
June 30, 2019

ELECTED OFFICIALS

Board of Supervisors:

- Supervisor, District 1 Brian Pacheco
- Supervisor, District 2 Steve Brandau
- Supervisor, District 3 Sal Quintero
- Vice-Chairman Supervisor, District 4..... Buddy Mendes
- Chairman Supervisor, District 5 Nathan Magsig
- Assessor-Recorder Paul Dictos, CPA
- Auditor-Controller/Treasurer-Tax Collector Oscar J. Garcia, CPA
- County Clerk/Registrar of Voters Brandi L. Orth
- District Attorney/Public Administrator..... Lisa A. Smittcamp
- Sheriff/CoronerMargaret Mims

APPOINTED OFFICIALS

- County Administrative Officer Jean M. Rousseau, CPA
- County Counsel..... Daniel C. Cederborg

EXHIBIT E & F

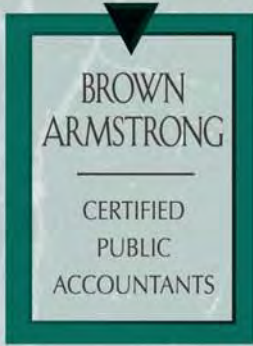
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FINANCIAL SECTION

- Independent Auditor's Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Notes to the Basic Financial Statements
- Required Supplementary Information

EXHIBIT E & F



BROWN ARMSTRONG
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Supervisors
County of Fresno
Fresno, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Fresno, California (the County), as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the fiscal year ended June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis; the Fresno County Employees' Retirement Association Schedule of the County's Proportionate Share of the Net Pension Liability; the Fresno County Employees' Retirement Association Schedule of the County's Contributions; and the respective budgetary comparison information for the General Fund, Behavioral Health – MH Fund, Social Services Fund, Local Health and Welfare Fund, and 2011 Realignment Fund, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

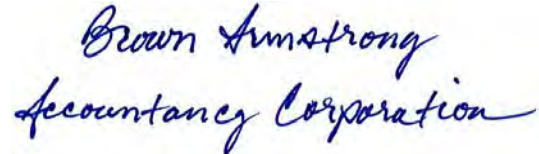
The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

EXHIBIT E & F

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2019, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive style and is positioned below the printed name of the firm.

Bakersfield, California
December 30, 2019

County of Fresno
Management's Discussion and Analysis
June 30, 2019
(amounts expressed in thousands)

The County of Fresno's (County) management's discussion and analysis is designed to present a narrative overview of the financial activities of the County and an analysis of the County's financial performance during the fiscal year ended June 30, 2019. Please read it in conjunction with the transmittal letter at the front of this report and the County's basic financial statements following this section. All dollar amounts are expressed in thousands unless otherwise indicated.

FINANCIAL HIGHLIGHTS

- At the close of the 2018-2019 fiscal year, the assets and deferred outflows of resources exceeded the liabilities and deferred inflows of resources of the County by \$316,056. The residual of this difference is referred to as "net position." The County has an unrestricted net position of \$(395,529). The County's net position also includes a restricted net position of \$1,596 representing assets that may only be used for specific purposes, and \$709,989 representing the County's net investment in capital assets.
- The County's long-term liabilities decreased by \$133,660. Long-term liabilities totaled \$1,945,930 at June 30, 2019.
- The primary government's total net position increased to \$316,056. The governmental activities net position is \$212,771 and business-type activities net position is \$103,285.
- As of June 30, 2019, the County's governmental funds reported combined ending fund balances of \$801,876, which is an increase of \$25,039 in comparison to the prior year. Approximately 87.44% of combined fund balances, or \$701,183, is either nonspendable or restricted for specific uses; 12.56%, or \$100,693, is unassigned to meet the County's current and future uses.
- The total fund balance in the County's primary operating fund, the General Fund, at year-end was \$204,118. Approximately \$103,425 is either nonspendable or restricted for specific uses. The remaining \$100,693, which approximates to 7.05% of the General Fund's total expenditures for the year, is unrestricted.

OVERVIEW OF THE FINANCIAL STATEMENTS

The following narrative is an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) **Government-wide** financial statements, 2) **Fund** financial statements and 3) **Notes** to the basic financial statements. Required supplementary information is included in addition to the basic financial statements.

Government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. Therefore, the statements are reported using the accrual basis of accounting. Please refer to *Note 2, section (B)* on page 30 for further information on the accrual basis of accounting.

The *Statement of Net Position* presents information on all County assets and liabilities, deferred inflows and outflows of resources, with the residual of these elements being reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

County of Fresno
Management's Discussion and Analysis
June 30, 2019
(amounts expressed in thousands)

The *Statement of Activities* presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of these government-wide financial statements distinguish functions of the County that are principally supported by intergovernmental revenues and property and sales taxes (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government; public protection; public ways and facilities; health, sanitation, and public assistance; education; and culture and recreation. The business-type activities of the County include the Fresno County Solid Waste Enterprise (Landfills) and the County Service Areas (CSAs).

Component units are included in our basic financial statements and can be blended or discretely presented. Blended component units consist of legally separate entities for which the County is financially accountable and have substantially the same governing board as the County or provide services entirely to the County. The County's blended component units include the CSAs, the Fresno County Tobacco Funding Corporation, and the Fresno County Financing Authority. Discretely presented component units are legally separate entities, which have some financial accountability to the County Board of Supervisors (Board); though the entity's governing board is substantially different from the County Board. As of June 30, 2019, the County had no discretely presented component units.

The government-wide financial statements can be found on pages 15-16 of this report.

Fund Financial Statements present the County's financial activities in a traditional fund format. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. The fund financial statements are reported using the modified accrual basis of accounting. See *Note 2, section (B)* on page 30, which explains the modified accrual basis of accounting. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains thirty individual governmental funds, six of which are considered to be major governmental funds. Information for the General Fund, Debt Service, Behavioral Health-MH, Social Services, Local Health and Welfare, and 2011 Realignment Fund is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures

County of Fresno
Management's Discussion and Analysis
June 30, 2019
(amounts expressed in thousands)

and Changes in Fund Balances. Data for the other, nonmajor governmental funds are combined into a single, aggregated presentation. Summary fund data by fund type and individual fund data for these nonmajor governmental funds is provided as other supplementary information in the form of *combining statements* found on pages 80-112 of this report.

The County adopts an annual appropriated budget for all governmental funds. A budgetary comparison statement is provided for the General Fund and other governmental funds to demonstrate compliance with this budget. The County's General Fund, Behavioral Health-MH, Social Services, Local Health and Welfare, and 2011 Realignment Fund budgetary comparison schedules are presented as Required Supplementary Information.

The governmental funds financial statements can be found on pages 17-20 of this report

Proprietary funds are generally used to account for services provided by the County where fees are charged for these services. The County maintains two different types of proprietary funds – enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the Landfills' and CSAs' operations whose revenues are collected from external user fees. Internal service funds are used to report activities that provide supplies and services for certain County programs and activities. The County uses internal service funds to account for its fleet, information technology, risk management, PeopleSoft software operations, facility services, and security services. Substantially all of the revenues for the County's internal service funds come from other internal County departments. Because these services predominantly benefit governmental rather than business-type functions, they have been included with governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements; however, information is provided in more detail and includes cash flow statements. The Landfills' and CSAs' operations are considered to be major funds of the County. The County's six internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided as supplementary information in the form of combining statements which can be found on pages 115-122 of this report.

The proprietary funds financial statements can be found on pages 21-24 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the County's own programs. The accounting used for fiduciary funds, except for the agency funds, is much like that used for proprietary funds. Individual fund data for agency funds is provided as supplementary information in the form of combining statements. These statements can be found on page 124 of this report.

The fiduciary fund financial statements can be found on pages 25-26 of this report.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. They are an integral part of the financial statements and should be read in conjunction with them. The notes can be found on pages 27-68 of this report.

County of Fresno
Management's Discussion and Analysis
June 30, 2019
 (amounts expressed in thousands)

Required Supplementary Information includes the Budgetary Comparison Schedules for the General Fund, Behavioral Health-MH, Social Services, Local Health and Welfare, 2011 Realignment Fund and nonmajor special revenue funds. Additionally, this section includes the Fresno County Employees' Retirement Association (FCERA) Schedule of the County's Proportionate Share of the Net Pension Liability, which provides information regarding the County's portion of the net pension liability, along with the Schedule of County Contributions, which provides information on the actuarially determined contribution amounts for the last 10 fiscal years. Required supplementary information can be found on pages 69-76 of this report.

The combining and individual fund statements and schedules referred to earlier provide information for nonmajor governmental funds, internal service funds, and fiduciary funds, and are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 80-122 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$316,056 at June 30, 2019.

Summary of Net Position
June 30, 2019 and 2018

	Governmental Activities		Business-type Activities		Total	
	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18
Assets:						
Current and other assets	\$ 1,176,491	\$ 1,142,861	\$ 97,220	\$ 90,523	\$ 1,273,711	\$ 1,233,384
Capital assets	840,492	751,654	62,473	61,569	902,965	813,223
Total assets	<u>2,016,983</u>	<u>1,894,515</u>	<u>159,693</u>	<u>152,092</u>	<u>2,176,676</u>	<u>2,046,607</u>
Deferred Outflows of Resources:						
Deferred from refunding of debt	12,934	12,792	-	-	12,934	12,792
Deferred pensions	356,922	233,058	2,766	1,807	359,688	234,865
Total deferred outflows of resources	<u>369,856</u>	<u>245,850</u>	<u>2,766</u>	<u>1,807</u>	<u>372,622</u>	<u>247,657</u>
Liabilities:						
Other liabilities	177,285	180,514	4,464	3,929	181,749	184,443
Long-term liabilities	1,892,033	2,025,770	53,897	53,820	1,945,930	2,079,590
Total liabilities	<u>2,069,318</u>	<u>2,206,284</u>	<u>58,361</u>	<u>57,749</u>	<u>2,127,679</u>	<u>2,264,033</u>
Deferred Inflows of Resources:						
Deferred pensions	104,750	110,870	813	860	105,563	111,730
Total deferred inflows of resources	<u>104,750</u>	<u>110,870</u>	<u>813</u>	<u>860</u>	<u>105,563</u>	<u>111,730</u>
Net Position:						
Net investment in capital assets	647,516	558,579	62,473	61,569	709,989	620,148
Restricted	-	-	1,596	1,178	1,596	1,178
Unrestricted	(434,745)	(735,368)	39,216	32,543	(395,529)	(702,825)
Total net position	<u>\$ 212,771</u>	<u>\$ (176,789)</u>	<u>\$ 103,285</u>	<u>\$ 95,290</u>	<u>\$ 316,056</u>	<u>\$ (81,499)</u>

The largest portion of the County's net position, \$709,989, represents its investment in capital assets (e.g. land, land improvements, buildings, equipment, infrastructure, intangible assets, construction in progress), less any outstanding debt used to acquire those assets. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the County uses these capital assets to provide services to citizens. Restricted net position balance of \$1,596 represents resources that are subject to external restrictions on how they may be used. The remaining balance for unrestricted net position, \$(395,529), may be used to meet the County's ongoing obligation to citizens and creditors.

County of Fresno
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Current and other assets increased from \$1,233,384 to \$1,273,711 or 3.27%. This increase is primarily due to an increase in accounts and loans receivable to the County along with an increase to due from other governmental units.

Capital assets increased by \$89,742 from \$813,223 to \$902,965, or 11.04% from the prior year. The increase was primarily due to the increase in depreciable assets, with a corresponding increase in non-depreciable assets (construction in progress). The corresponding depreciation to those previously non-depreciable assets slightly increased the net book value of the assets.

Long-term liabilities decreased by \$133,660, from \$2,079,590 to \$1,945,930, or 6.4% from the prior year. This is primarily due to a decrease of Net Pension Liability by the amount of \$110,611.

The following table indicates the changes in net position for governmental and business-type activities:

	Governmental Activities		Business-type Activities		Total	
	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18
Revenues:						
Program revenues:						
Charges for services	\$ 89,025	\$ 109,929	\$ 25,039	\$ 19,069	\$ 114,064	\$ 128,997
Operating grants and contributions	919,835	910,539	367	452	920,202	910,991
General Revenues:						
Property taxes	262,330	260,350	796	765	263,126	261,115
Sales taxes	58,264	51,043	-	-	58,264	51,043
Motor vehicle in lieu taxes	258,594	215,224	-	-	258,594	215,224
Franchise taxes	16,192	10,756	-	-	16,192	10,756
Gain (Loss) on sale of capital assets	-	-	(2,529)	(402)	(2,529)	(402)
Investment earnings	32,538	3,615	4,007	172	36,545	3,787
Miscellaneous	2,934	(11,683)	3,202	3,803	6,136	(7,880)
Total revenues	<u>1,639,712</u>	<u>1,549,773</u>	<u>30,882</u>	<u>23,859</u>	<u>1,670,594</u>	<u>1,573,631</u>
Expenses:						
General government	235,530	249,527	-	-	235,530	249,527
Public protection	266,178	253,651	-	-	266,178	253,651
Public ways and facilities	36,765	51,318	-	-	36,765	51,318
Health, sanitation & public assistance	659,419	711,112	-	-	659,419	711,112
Education	18,288	27,573	-	-	18,288	27,573
Culture and recreation	2,122	3,451	-	-	2,122	3,451
Interest on long-term debt	35,302	36,402	-	-	35,302	36,402
County Service Areas, other	-	-	8,265	9,350	8,265	9,350
Landfill	-	-	14,726	17,219	14,726	17,219
Total expenses	<u>1,253,604</u>	<u>1,333,035</u>	<u>22,991</u>	<u>26,569</u>	<u>1,276,595</u>	<u>1,359,603</u>
Increase (decrease) in net position before transfers	386,108	216,738	7,891	(2,710)	393,999	214,028
Transfers	252	240	(252)	(240)	-	-
Increase (decrease) in net position	<u>386,360</u>	<u>216,978</u>	<u>7,639</u>	<u>(2,950)</u>	<u>393,999</u>	<u>214,028</u>
Net position beginning of year	(176,789)	(383,422)	95,290	94,917	(81,499)	(288,505)
Prior period adjustment	3,200	(10,345)	356	3,323	3,556	(7,022)
Net position end of year	<u>\$ 212,771</u>	<u>\$ (176,789)</u>	<u>\$ 103,285</u>	<u>\$ 95,290</u>	<u>\$ 316,056</u>	<u>\$ (81,499)</u>

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Governmental activities. Governmental activities increased the County's net position by \$386,360, which accounts for the majority of the total increase in net position of the County, which is a \$169,382 increase in net position from fiscal year 2017-2018. Revenue related to charges for services decreased by \$20,904 due to a decrease in service levels. Operating grant revenue increased by \$9,296, primarily due to the increase in Healthcare Sales Tax revenues. Property taxes increased by \$1,980. This increase in property taxes is due to a slight increase in assessed values and a slightly decreased property tax delinquency rate. Sales tax revenues increased by \$7,221 due to greater distribution of Bradley-Burns State tax revenues.

Expenses for general government decreased by \$13,997, and public protection increased by \$12,527, primarily due to increased costs for salaries and benefits along with an overall increase in expenditures for internal service funds. Health, sanitation, and public assistance decreased by \$51,693. Expenses for public ways and facilities decreased by \$14,553, due to decreased expenditures for road building and repairing activities.

One point to keep in mind when analyzing the increases/decreases noted above is the application of the accrual basis of accounting for the County's governmental activities. Governmental activities budget and subsequently issue fund financial statements that reflect their budget and accounting practices under the modified accrual basis of accounting. Under this approach, capital asset purchases and debt principal payments are expensed. Further, revenues are accrued if measurable and available within the County's availability period (established at 60 days for general revenue or 180 days for grant revenue). In contrast, the Statement of Activities (summarized here as "Summary of Changes in Net Position") is reported under the full accrual basis of accounting, which capitalizes capital asset purchases, reduces liabilities by principal payments and recognizes revenues regardless of if they are available within the 60 to 180 day period. See the reconciliation on page 20, which further explains the difference between changes in the County's fund balance under the modified accrual basis and changes in net position under the accrual basis of accounting.

Business-type activities. Business-type activities increased the County's net position by \$7,639. Combined with the prior period adjustment increasing the net position by \$356, the result is a net \$7,995 increase in net position from business-type activities, which is attributable an increase in service charges.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The general government functions are reported in the General, Special Revenue, Debt Service, and Capital Projects Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

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At June 30, 2019, the County's governmental funds reported combined ending fund balances of \$801,876, an increase of \$25,039 in comparison with the prior fiscal year. Approximately 12.56% of this total amount, or \$100,693, constitutes fund balance that is available for appropriation in the upcoming year. The remainder of the fund balance, totaling \$701,183, is restricted; this includes \$5,876 "not in spendable form" for items that are not expected to be converted into cash, such as long-term receivables and imprest cash balances, that are long-term in nature and thus do not represent available spendable resources. The remainder of the fund balance also includes \$695,307 restricted for programs at various levels.

General Fund. The General Fund is the chief operating fund of the County. At June 30, 2019, unassigned fund balance of the General Fund was \$100,693, while total fund balance was \$204,118. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 7.05% of total fund expenditures less transfers, while total fund balance represents 14.29% of that same amount.

The fund balance of the County's General Fund decreased \$1,499 during the current fiscal year primarily due to the increase in expenditures related to the general government.

Revenues for the General Fund without transfers totaled \$560,650, which represents a 6.2% decrease from fiscal year 2017-2018. Tax revenue increased by \$8,567, however aid from other governmental agencies decreased by \$46,030.

Expenditures without other financing sources (uses) for the General Fund totaled \$1,428,000 in fiscal year 2018-2019, which represents an increase of 4.28% from fiscal year 2017-2018. The primary cause for the increase is an overall increase in public protection and assistance.

Debt Service Fund. The Debt Service Fund is a major governmental fund. Fund balance decreased by \$12,277 from \$69,646 to 57,369, or 17.63%. This decrease is due to a reduction in transfers in during fiscal year 2018-2019.

Behavioral Health-MH Fund. The Behavioral Health-MH Fund was established during fiscal year 2014-2015, as this fund was previously reported in the General Fund. This fund was created pursuant to the Mental Health Services Act. This fund received \$59,984 in revenues without transfers and distributed \$60,480 to the General Fund. The fund balance decreased by \$428, or 0.41%, from fiscal year 2017-2018. The fund balance decrease was primarily attributable to increased distributions to the General Fund.

Social Services Fund. The Social Services Fund was established during fiscal year 2014-2015, as these funds were previously reported in the General Fund. This fund was created primarily to house welfare assistance and administration revenues. This fund received \$356,055 in revenues without transfers and distributed \$362,376 to the General Fund. The fund balance decreased by \$6,318, or 10.38%, from fiscal year 2017-2018. The fund balance decrease was primarily attributable to a decrease in revenues from other governmental agencies.

Local Health and Welfare Fund. The Local Health and Welfare Fund existed as a nonmajor special revenue fund in previous fiscal years. This fund was created pursuant to Assembly Bill 1288 of 1991. This fund received \$260,810 in revenues without transfers and distributed \$283,743 to the General Fund which, when combined with the \$57,478 in restricted fund balance from the prior year, resulted in \$50,103 in restricted fund balance for fiscal year 2018-2019.

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2011 Realignment Fund. The 2011 Realignment Fund was established in fiscal year 2011-2012. This fund was created pursuant to Assembly Bill 118, which realigned particular Public Safety and Health programs. This fund received \$204,113 in revenues without transfers in and distributed \$182,484 to the General Fund which, when combined with the \$81,700 in restricted fund balance from the prior year, resulted in \$103,255 in restricted fund balance for fiscal year 2018-2019.

Proprietary funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, except in more detail.

Landfills have \$75,750 in net position at June 30, 2019, and the CSAs have \$27,535. The Landfills' and CSAs' unrestricted net positions are \$38,635 and \$581, respectively; this comprises 51.0% and 2.1%, respectively, of their total net positions. Overall, net position increased by \$7,995 for the combined Landfills and CSAs funds.

GENERAL FUND BUDGETARY HIGHLIGHTS

The total change in fund balance between the original budget and the final amended budget was a decrease of \$5,324. Some of the significant differences between the original budget and the final amended budget are briefly summarized as follows:

- The Department of Social Services' CalWORKS program's appropriations increased by \$11,912 primarily due to increases in contracted services for support & care of persons.
- The Interest and Miscellaneous Expenditures Department's appropriations increased by \$4,389 primarily due to an increase in operating transfers out to other funds.
- The Department of Child Support Services appropriations increased by \$920, which is primarily due to increased contracted services and facility operation & maintenance charges.

The actual General Fund revenue balance of \$560,650 was \$60,699, or 9.77%, lower than what was expected. The primary reason for the revenue deficit was a decrease in aid from other governmental agencies and other miscellaneous revenues. Actual General Fund expenditures fell below the total budget estimates by \$258,706, or 15.34%. The savings were achieved by an array of continuous efforts to manage the County's budget effectively.

County of Fresno
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CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

As of June 30, 2019, the County's investment in capital assets for its governmental and business-type activities was \$902,965. This investment in capital assets includes infrastructure, infrastructure in progress, land, land easements, buildings and improvements, equipment, intangible assets, intangible in progress, and construction in progress. The total increase in the County's investment in capital assets for the current period was \$89,742.

Capital asset projects during the current fiscal year included the following:

- Construction of road projects.
- Construction of the West Annex Jail.
- Various improvement projects.

For government-wide financial statement presentation, all depreciable capital assets except land, right-of-way, infrastructure in progress and construction in progress, were depreciated from acquisition date to the end of the current fiscal year. Fund financial statements record capital asset purchases as expenditures.

Capital assets for the governmental and business-type activities are presented below to illustrate changes from the prior year:

County of Fresno's Capital Assets
 (Net of depreciation)
 As of June 30, 2019 and 2018

	Governmental		Business-type		Total	
	Activities	Activities	Activities	Activities	Activities	Activities
	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18
Assets:						
Infrastructure	\$ 327,455	\$ 316,382	\$ -	\$ -	\$ 327,455	\$ 316,382
Infrastructure in progress	14,546	18,371	-	-	14,546	18,371
Land	17,000	17,000	9,183	9,183	26,183	26,183
Land easements	41,838	41,838	-	-	41,838	41,838
Buildings and Improvements	342,497	301,753	41,732	39,176	384,229	340,929
Equipment	36,224	32,272	2,335	1,242	38,559	33,514
Construction in progress	60,811	23,797	9,223	11,968	70,034	35,765
Intangible assets	121	241	-	-	121	241
	<u>\$ 840,492</u>	<u>\$ 751,654</u>	<u>\$ 62,473</u>	<u>\$ 61,569</u>	<u>\$ 902,965</u>	<u>\$ 813,223</u>

For more detailed information on capital asset activity, refer to the relevant disclosures (Note 8) in the notes to the basic financial statements.

County of Fresno
Management's Discussion and Analysis
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Infrastructure Assets

The County capitalizes and depreciates the value of bridges, streets, and traffic lights using the straight-line depreciation method. Right-of-way is treated as a non-depreciable asset, labeled as land easements. During fiscal year 2018-2019, the County added infrastructure totaling \$23,122. Accumulated depreciation for infrastructure increased by \$12,049.

Long-term liabilities

At June 30, 2019, the County had total long-term liabilities outstanding of \$1,945,930, compared to \$2,079,590 for the prior fiscal year. This amount includes \$1,892,033 from governmental activities, which was comprised of \$47,222 in compensated absences; \$3,154 in capital leases; \$84,395 in liability for self-insurance; \$389,833 in bonds payable; \$251,935 from accreted interest; \$23,000 from an adverse judgment; and \$1,092,494 in net pension liability. This combined with \$53,897 from business activities, which was comprised of \$42,287 in closure and post-closure care; \$2,780 in bonds payable; \$62 in loans payable; \$301 in compensated absences; and \$8,467 in net pension liability. Please refer to Note 9 and Note 11 on pages 47 through 55 for further information on the County's long-term debt.

Economic Factors and Next Year's Budget and Rates

- The national, state, and local economies have seen solid gains in their recovery from the recession. Fresno County has seen upward trends in property taxes, as well as in program-related revenues. However, high unemployment and overall uncertainty about the economic policies of the government continue to persist, although nonfarm unemployment has decreased. Additionally, while new construction activity in the housing market has occurred, housing inventory remains low, leading to higher median home prices.
- Due to the County being heavily dependent on agriculture, it experiences chronically high unemployment, which places continual pressure on the County to provide adequate social and medical services. In addition, certain types of crime are considered high profile and public protection is a high priority to citizens.
- With an improved economy, the County is moving in a positive direction to take its first steps toward improving financial stability. Property tax revenues have seen increases, although sales tax revenues have significantly decreased from prior year due to the decreased statewide sales tax rate. At the same time, the portion of the County's budget that relies on this revenue continues to experience increased costs due to general inflation, medical insurance, workers' compensation, retirement increases, and increases in service demands.
- Realignment funds support the County's public safety, social services, health, and mental health programs. These are comprised of vehicle license fees and sales taxes. Realignment funds increased significantly pursuant to Assembly Bill 118, which realigned additional programs and reassigned responsibility of overseeing and providing core services to local governments. While Realignment funds continue to increase, specific program-related revenue continues to fall to compensate.

County of Fresno
Management's Discussion and Analysis
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To the extent these factors were known, or could be estimated, they were considered in preparing the County's budget for fiscal year 2019-2020. The County will adjust its budget as necessary to deal with further expected State budget actions.

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Auditor-Controller/Treasurer-Tax Collector, 2281 Tulare Street, Fresno, CA 93721.

EXHIBIT E & F

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County of Fresno
 Statement of Net Position
 EXHIBIT E & F
 June 30, 2019

(amounts expressed in thousands)

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
ASSETS			
Cash and investments	\$ 842,900	\$ 51,830	\$ 894,730
Restricted cash and investments	43,852	42,279	86,131
Receivables, net:			
Accounts	37,538	3,099	40,637
Taxes	30,228	-	30,228
Interest	4,745	526	5,271
Loans	46,434	-	46,434
Internal balances	514	(514)	-
Due from other governmental units	170,280	-	170,280
Capital Assets, net:			
Land	17,000	9,183	26,183
Land easements	41,838	-	41,838
Buildings and improvements	342,497	41,732	384,229
Equipment	36,224	2,335	38,559
Construction in progress	60,811	9,223	70,034
Infrastructure	327,455	-	327,455
Infrastructure in progress	14,546	-	14,546
Intangible	121	-	121
Total assets	<u>2,016,983</u>	<u>159,693</u>	<u>2,176,676</u>
DEFERRED OUTFLOWS OF RESOURCES			
Prepaid expenses	12,934	-	12,934
Deferred pensions	356,922	2,766	359,688
Total deferred outflows of resources	<u>369,856</u>	<u>2,766</u>	<u>372,622</u>
LIABILITIES			
Accounts payable	82,723	457	83,180
Salaries and benefits payable	29,463	143	29,606
Interest payable	2,503	94	2,597
Due to other governmental units	21,698	-	21,698
Deposits and other liabilities	5,479	3,770	9,249
Unearned revenue	35,419	-	35,419
Noncurrent liabilities:			
Due within one year	100,540	1,554	102,094
Due beyond one year	1,791,493	52,343	1,843,836
Total liabilities	<u>2,069,318</u>	<u>58,361</u>	<u>2,127,679</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	104,750	813	105,563
Total deferred inflows of resources	<u>104,750</u>	<u>813</u>	<u>105,563</u>
NET POSITION			
Net investment in capital assets	647,516	62,473	709,989
Restricted for:			
Debt service	-	1,596	1,596
Unrestricted	(434,745)	39,216	(395,529)
Total net position	<u>\$ 212,771</u>	<u>\$ 103,285</u>	<u>\$ 316,056</u>

The notes to the basic financial statements are an integral part of this statement.

County of Fresno
Statement of Activities
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

Functions / Programs:	Program Revenues				Net (Expense) Revenue and Changes in Net		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 235,530	\$ 35,067	\$ 41,566	\$ -	\$ (158,897)	\$ -	\$ (158,897)
Public protection	266,178	27,279	291,826	-	52,927	-	52,927
Public ways and facilities	36,765	6,074	54,347	-	23,656	-	23,656
Health, sanitation and public assistance	659,419	16,716	531,769	-	(110,934)	-	(110,934)
Education	18,288	3,034	327	-	(14,927)	-	(14,927)
Culture and recreation	2,122	855	-	-	(1,267)	-	(1,267)
Interest and fiscal charges	35,302	-	-	-	(35,302)	-	(35,302)
Total governmental activities	1,253,604	89,025	919,835	-	(244,744)	-	(244,744)
Business activities:							
Water/Sewer services	8,265	6,761	-	-	-	(1,504)	(1,504)
Landfill	14,726	18,278	367	-	-	3,919	3,919
Total business-type activities	22,991	25,039	367	-	-	2,415	2,415
Total primary government	\$ 1,276,595	\$ 114,064	\$ 920,202	\$ -	(244,744)	2,415	(242,329)
General revenues:							
Property tax					262,330	796	263,126
Sales tax					58,264	-	58,264
Franchise tax					16,192	-	16,192
Unrestricted motor vehicle in-lieu taxes					258,594	-	258,594
Other					2,934	3,202	6,136
Gain/(Loss) on sale of capital assets					-	(2,529)	(2,529)
Unrestricted investment earnings					32,538	4,007	36,545
Transfers in (out)					252	(252)	-
Total general revenues and transfers					631,104	5,224	636,328
Change in net position					386,360	7,639	393,999
Net position - beginning					(176,789)	95,290	(81,499)
Prior period adjustments					3,200	356	3,556
Net position - beginning restated					(173,589)	95,646	(77,943)
Net position - ending					\$ 212,771	\$ 103,285	\$ 316,056

The notes to the basic financial statements are an integral part of this statement.

County of Fresno
 Balance Sheet
 Governmental Funds
EXHIBIT E & F
 June 30, 2019
 (amounts expressed in thousands)

	General Fund	Debt Service	Behavioral Health - MH	Social Services	Local Health and Welfare	2011 Realignment	Other Governmental Funds	Total Governmental Funds
ASSETS & DEFERRED OUTFLOWS OF RESOURCES								
Assets								
Cash and investments	\$ 119,007	\$ 44,623	\$ 99,625	\$ 69,409	\$ 46,131	\$ 91,964	\$ 233,665	\$ 704,424
Restricted cash and investments	17,727	12,525	-	-	-	-	9,337	39,589
Receivables, net:								
Accounts	15,943	-	6,022	11,362	-	117	3,500	36,944
Taxes	30,228	-	-	-	-	-	-	30,228
Interest	886	221	599	379	303	490	1,085	3,963
Loans	46,434	-	-	-	-	-	-	46,434
Due from other funds	59,866	-	1,245	4	3,669	2,232	820	67,836
Due from other governmental units	67,454	-	-	48,059	-	24,312	20,540	160,365
Advances to other funds	383	-	-	-	-	-	-	383
Total assets	357,928	57,369	107,491	129,213	50,103	119,115	268,947	1,090,166
Deferred outflows of resources:								
Prepaid expense	12,858	-	-	-	-	-	76	12,934
Total deferred outflows of resources	12,858	-	-	-	-	-	76	12,934
Total assets and deferred outflows of resources	\$ 370,786	\$ 57,369	\$ 107,491	\$ 129,213	\$ 50,103	\$ 119,115	\$ 269,023	\$ 1,103,100
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES								
Liabilities								
Accounts payable	\$ 58,679	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ 11,882	\$ 70,567
Salaries and benefits payable	26,567	-	-	-	-	-	1,674	28,241
Due to other governmental units	114	-	-	6,405	-	-	8,663	15,182
Due to other funds	9,927	-	4,251	36,304	-	15,854	9,456	75,792
Deposits and other liabilities	43	-	-	-	-	-	4,773	4,816
Unearned Revenue	111	-	-	31,962	-	-	3,326	35,399
Total liabilities	95,441	-	4,251	74,671	-	15,860	39,774	229,997
Deferred inflows of resources:								
Unavailable property taxes	29,793	-	-	-	-	-	-	29,793
Unavailable HARP loan	41,434	-	-	-	-	-	-	41,434
Total deferred inflows of resources	71,227	-	-	-	-	-	-	71,227
Fund balances:								
Nonspendable	5,840	-	-	-	-	-	36	5,876
Restricted	6,205	57,369	103,240	54,542	50,103	103,255	229,213	603,927
Committed	91,380	-	-	-	-	-	-	91,380
Unassigned	100,693	-	-	-	-	-	-	100,693
Total fund balances	204,118	57,369	103,240	54,542	50,103	103,255	229,249	801,876
Total liabilities, deferred inflows of resources, and fund balances	\$ 370,786	\$ 57,369	\$ 107,491	\$ 129,213	\$ 50,103	\$ 119,115	\$ 269,023	\$ 1,103,100

The notes to the basic financial statements are an integral part of this statement.

County of Fresno
 Reconciliation of the Governmental Funds Balance Sheet
 to the Statement of Net Position
 June 30, 2019
 (amounts expressed in thousands)

Fund balances - total governmental funds	\$ 801,876
Amounts reported for net position of governmental activities are different because:	
Capital assets are not recorded in governmental fund types but are recorded in government-wide statements to conform with generally accepted accounting principles.	797,912
Deferred outflows of resources are not recorded in governmental fund types but are recorded in the government-wide statements.	339,429
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds. This amount is net of internal service fund activity.	(1,748,362)
Unmatured interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. This amount is net of internal service fund activity.	(2,503)
Deferred inflows of resources are not recorded in governmental fund types but are recorded in the government-wide statements.	(99,616)
Because the focus of governmental funds is not short-term financing, some assets will not be available to pay current period expenditures. Those assets are offset by deferred revenues in the governmental funds. This amount is net of internal service fund activity.	71,227
Internal service funds are used by management to charge the cost of fleet services, information systems, printing and mailing services, facility services, security, risk management and communications to individual funds. The assets, deferred outflows, liabilities, and deferred inflows of the internal service funds are included in the statement of net position.	52,808
Net position of governmental activities	\$ 212,771

The notes to the basic financial statements are an integral part of this statement.

County of Fresno
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 EXHIBIT E & F
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	General Fund	Debt Service	Behavioral Health - MH	Social Services	Local Health and Welfare	2011 Realignment	Other Governmental Funds	Total Governmental Funds
Revenues								
Taxes	\$ 280,009	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,585	\$ 320,594
Licenses and permits	13,143	-	-	-	-	-	3,049	16,192
Fines, forfeitures and penalties	5,339	-	-	-	-	-	5,069	10,408
Use of money and property	6,520	2,306	4,707	2,624	2,620	4,059	9,702	32,538
Aid from other governmental agencies:								
State	100,772	-	55,277	108,606	258,190	200,054	81,252	804,151
Federal	96,790	-	-	244,078	-	-	31,812	372,680
Other	992	2,086	-	311	-	-	34	3,423
Charges for services	47,978	-	-	436	-	-	14,581	62,995
Other revenues	9,107	11,770	-	-	-	-	5,153	26,030
Total revenues	<u>560,650</u>	<u>16,162</u>	<u>59,984</u>	<u>356,055</u>	<u>260,810</u>	<u>204,113</u>	<u>191,237</u>	<u>1,649,011</u>
Expenditures								
Current:								
General government	43,206	-	-	-	-	74	2,855	46,135
Public protection	431,489	-	-	-	-	-	-	431,489
Public ways and facilities	2,406	-	-	-	-	-	37,611	40,017
Health, sanitation, and public assistance	901,629	-	-	-	-	-	1,403	903,032
Education	200	-	-	-	-	-	27,618	27,818
Culture and recreation	2,998	-	-	-	-	-	-	2,998
Capital outlay	46,072	-	-	-	-	-	60,643	106,715
Debt service:								
Principal	-	47,690	-	-	-	-	-	47,690
Interest and fiscal charges	-	11,132	-	-	-	-	-	11,132
Total expenditures	<u>1,428,000</u>	<u>58,822</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74</u>	<u>130,130</u>	<u>1,617,026</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(867,350)</u>	<u>(42,660)</u>	<u>59,984</u>	<u>356,055</u>	<u>260,810</u>	<u>204,039</u>	<u>61,107</u>	<u>31,985</u>
Other Financing Sources (Uses)								
Proceeds from sale of capital assets	121	-	-	-	-	-	-	121
Transfers in	938,515	32,769	-	3	15,558	-	25,568	1,012,413
Transfers (out)	(67,399)	(2,386)	(60,480)	(362,376)	(283,743)	(182,484)	(54,683)	(1,013,551)
Total other financing sources (uses)	<u>871,237</u>	<u>30,383</u>	<u>(60,480)</u>	<u>(362,373)</u>	<u>(268,185)</u>	<u>(182,484)</u>	<u>(29,115)</u>	<u>(1,017)</u>
Net change in fund balances	3,887	(12,277)	(496)	(6,318)	(7,375)	21,555	31,992	30,968
Fund balances - beginning	205,617	69,646	103,668	60,860	57,478	81,700	197,868	776,837
Prior period adjustment	(5,386)	-	68	-	-	-	(611)	(5,929)
Fund balances - beginning restated	<u>200,231</u>	<u>69,646</u>	<u>103,736</u>	<u>60,860</u>	<u>57,478</u>	<u>81,700</u>	<u>197,257</u>	<u>770,908</u>
Fund balances - ending	<u>\$ 204,118</u>	<u>\$ 57,369</u>	<u>\$ 103,240</u>	<u>\$ 54,542</u>	<u>\$ 50,103</u>	<u>\$ 103,255</u>	<u>\$ 229,249</u>	<u>\$ 801,876</u>

The notes to the basic financial statements are an integral part of this statement.

County of Fresno
Reconciliation of the Statement of Revenues,
EXHIBIT E & F
Expenditures, and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

Net change in fund balances - total governmental funds \$ 30,968

Amounts reported for governmental activities in the Statement of Activities
 are different because:

Governmental funds report capital outlays as expenditures.

However, in the Statement of Activities, the cost of these assets
 is allocated over their estimated useful lives and reported as
 depreciation expense.

Expenditures for general capital assets, infrastructure and other related capital asset adjustments	\$ 106,715	
Less - current year depreciation expense	<u>(25,817)</u>	80,898

Interest is expended in the governmental funds when paid, while interest
 on long-term debt is accrued in the Statement of Net Position. This is the amount
 by which the current year accrued interest decreased from
 the prior year's reported total.

877

The issuance of long-term debt provides current financial resources to
 governmental funds, while the repayment of the principal of long-term
 debt consumes the current financial resources of the governmental funds.
 Neither transaction, however, has any effect on net position. This amount
 is net of internal service fund activity.

27,689

Some expenses reported in the Statement of Activities do not require
 the use of current financial resources and therefore are not reported
 as expenditures in the governmental funds. This amount is net of
 internal service fund activity.

227,994

Certain revenues are deferred because they are not available within
 the County's 180 day availability period. However, they are recognized in the
 government-wide financial statements. Amounts at the beginning of the
 fiscal year are netted with those at the end of the fiscal year.
 This amount is net of internal service fund activity.

(1,825)

Internal service funds are used by management to charge the cost of fleet
 services, information systems, printing and mailing services, facility services,
 security, risk management and communications to individual funds.
 The net expense of certain activities of the internal service funds
 is reported with governmental activities.

19,759

Change in net position of governmental activities	<u><u>\$ 386,360</u></u>
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The notes to the basic financial statements are an integral part of this statement.

County of Fresno
 Statement of Net Position
EXHIBIT F
 June 30, 2019
 (amounts expressed in thousands)

	Business-type Activities - Enterprise Funds			Governmental Activities
	Solid Waste Enterprise	County Service Areas, Other	Total	Internal Service Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 46,342	\$ 5,488	\$ 51,830	\$ 138,476
Restricted cash and cash equivalents	40,683	1,596	42,279	4,263
Accounts receivable (net of allowance)	2,280	819	3,099	327
Interest receivable	474	52	526	782
Due from other funds	765	273	1,038	14,148
Due from other governmental units	-	-	-	9,915
Total current assets	90,544	8,228	98,772	167,911
Noncurrent assets:				
Accounts receivable	-	-	-	267
Nondepreciable:				
Land	7,956	1,227	9,183	-
Construction in progress	544	8,679	9,223	8,011
Nondepreciable:				
Buildings and improvements	65,490	34,836	100,326	11,611
Equipment	15,358	4,572	19,930	67,253
Less accumulated depreciation	(52,233)	(23,956)	(76,189)	(44,295)
Intangible	-	-	-	20,563
Less accumulated amortization	-	-	-	(20,563)
Total noncurrent assets	37,115	25,358	62,473	42,847
Total assets	127,659	33,586	161,245	210,758
DEFERRED OUTFLOWS OF RESOURCES				
Deferred pensions	1,939	827	2,766	17,493
Total deferred outflows of resources	1,939	827	2,766	17,493
LIABILITIES				
Current liabilities:				
Accounts payable	43	414	457	12,156
Salaries and benefits payable	140	3	143	1,222
Due to other funds	932	237	1,169	6,061
Due to other governmental units	-	-	-	6,516
Advances from other funds	-	383	383	-
Liability for self-insurance	-	-	-	24,338
Interest payable	-	94	94	-
Deposits and other liabilities	3,748	22	3,770	663
Loans payable	-	3	3	-
General obligation bonds payable	-	235	235	-
Unearned Revenue	-	-	-	20
Compensated leave and absences	136	49	185	1,202
Accrued closure/post-closure liability	1,131	-	1,131	-
Capital lease obligations	-	-	-	1,112
Total current liabilities	6,130	1,440	7,570	53,290
Noncurrent liabilities:				
Liability for self-insurance	-	-	-	60,057
Compensated leave and absences	57	59	116	1,382
General obligation bonds payable	-	2,545	2,545	-
Loans payable	-	59	59	-
Accrued closure/post-closure liability	41,156	-	41,156	-
Capital lease obligations	-	-	-	2,038
Net pension liability	5,935	2,532	8,467	53,542
Total noncurrent liabilities	47,148	5,195	52,343	117,019
Total liabilities	53,278	6,635	59,913	170,309
DEFERRED INFLOWS OF RESOURCES				
Deferred pensions	570	243	813	5,134
Total deferred inflows of resources	570	243	813	5,134
NET POSITION				
Net investment in capital assets	37,115	25,358	62,473	39,430
Restricted for:				
Debt service	-	1,596	1,596	-
Unrestricted	38,635	581	39,216	13,378
Total net position	\$ 75,750	\$ 27,535	\$ 103,285	\$ 52,808

The notes to the basic financial statements are an integral part of this statement.

County of Fresno
 Statement of Revenues, Expenses, and Changes in Net Position
 EXHIBIT E & F
 Proprietary Funds

For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Business-type Activities - Enterprise Funds			Governmental Activities
	Solid Waste	County Service Areas, Other	Total	Internal Service Funds
Operating revenues:				
Charges for services	\$ 18,278	\$ 6,761	\$ 25,039	\$ 211,655
Other revenues	455	2,737	3,192	16,255
Total operating revenues	<u>18,733</u>	<u>9,498</u>	<u>28,231</u>	<u>227,910</u>
Operating expenses:				
Salaries and benefits	3,226	1,630	4,856	33,549
Insurance	71	128	199	128,221
Professional services	2,648	747	3,395	17,390
General and administrative	3,761	2,018	5,779	19,588
Repairs and maintenance	22	1,570	1,592	6,999
Rents and leases	24	1	25	10,049
Parts and supplies	259	7	266	6,829
Accrued closure/post-closure	1,325	-	1,325	-
Utilities	124	717	841	11,210
Depreciation	3,096	1,238	4,334	1,670
Total operating expenses	<u>14,556</u>	<u>8,056</u>	<u>22,612</u>	<u>235,505</u>
Operating income (loss)	<u>4,177</u>	<u>1,442</u>	<u>5,619</u>	<u>(7,595)</u>
Nonoperating revenues (expenses):				
Gain (loss) on sale of capital assets	(2,469)	(60)	(2,529)	1,595
Use of money and property	3,641	366	4,007	5,797
Interest expense	-	(209)	(209)	-
Tax revenues	-	796	796	-
Insurance recoveries	1	9	10	18,572
Closure/post-closure expense/fees	(170)	-	(170)	-
Grants and other revenues	367	-	367	-
Total nonoperating revenues (expenses)	<u>1,370</u>	<u>902</u>	<u>2,272</u>	<u>25,964</u>
Net income (loss) before transfers	<u>5,547</u>	<u>2,344</u>	<u>7,891</u>	<u>18,369</u>
Transfers in (out)				
Transfers in	170	4	174	3,317
Transfers out	(352)	(74)	(426)	(1,927)
Total transfer in (out)	<u>(182)</u>	<u>(70)</u>	<u>(252)</u>	<u>1,390</u>
Change in net position	<u>5,365</u>	<u>2,274</u>	<u>7,639</u>	<u>19,759</u>
Net position - beginning	71,249	24,041	95,290	23,920
Prior period adjustment	(864)	1,220	356	9,129
Net position - beginning restated	<u>70,385</u>	<u>25,261</u>	<u>95,646</u>	<u>33,049</u>
Net position - ending	<u>\$ 75,750</u>	<u>\$ 27,535</u>	<u>\$ 103,285</u>	<u>\$ 52,808</u>

The notes to the basic financial statements are an integral part of this statement.

County of Fresno
 Combining Statement of Cash Flows
EXHIBIT E & F
 Proprietary Funds
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Business-type Activities - Enterprise Funds			Governmental Activities
	Solid Waste	County Service Areas, Other		Internal Service Funds
		Total		
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from users	\$ 17,621	\$ 12,030	\$ 29,651	\$ 225,189
Cash paid to suppliers	984	(12,954)	(11,970)	(168,456)
Cash paid to employees	(3,546)	(1,756)	(5,302)	(36,247)
Cash paid for claims	-	-	-	(34,601)
Net cash provided by (used in) operating activities	<u>15,059</u>	<u>(2,680)</u>	<u>12,379</u>	<u>(14,115)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Tax revenues	-	795	795	-
Transfers from other funds	170	4	174	3,317
Transfers to other funds	(352)	(74)	(426)	(1,927)
Advances paid to/returned to other funds	-	372	372	-
Cash paid to closure/post-closure liability	(2,335)	-	(2,335)	-
Net cash provided by (used in) non-capital financing activities	<u>(2,517)</u>	<u>1,097</u>	<u>(1,420)</u>	<u>1,390</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of capital assets	(9,500)	(113)	(9,613)	(1,282)
Insurance recoveries	-	-	-	18,536
Principal paid on long-term liabilities	-	(235)	(235)	-
Interest paid on long-term liabilities	-	(204)	(204)	17
Net cash (used in) capital and related financing activities	<u>(9,500)</u>	<u>(552)</u>	<u>(10,052)</u>	<u>17,271</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Use of money and property received	3,487	315	3,802	5,626
Net cash provided by (used in) investing activities	<u>3,487</u>	<u>315</u>	<u>3,802</u>	<u>5,626</u>
Net increase (decrease) in cash and cash equivalents	6,529	(1,820)	4,709	10,172
Cash and cash equivalents - beginning	80,496	8,904	89,400	132,567
Cash and cash equivalents - ending	<u>\$ 87,025</u>	<u>\$ 7,084</u>	<u>\$ 94,109</u>	<u>\$ 142,739</u>
Reconciliation of cash and cash equivalents to the statement of net position:				
Cash and cash equivalents in cash and investments	46,342	5,488	51,830	138,476
Cash and cash equivalents in restricted cash and investments	40,683	1,596	42,279	4,263
Total	<u>\$ 87,025</u>	<u>\$ 7,084</u>	<u>\$ 94,109</u>	<u>\$ 142,739</u>

The notes to the basic financial statements are an integral part of this statement.

County of Fresno
Combining Statement of Cash Flows
EXHIBIT E & F
Proprietary Funds
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

	Business-type Activities - Enterprise Funds			Governmental Activities
	Solid Waste	County Service Areas, Other	Total	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 4,177	\$ 1,442	\$ 5,619	\$ (7,595)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Landfill closure and post closure costs	1,325	-	1,325	-
Pension expense	(309)	(132)	(441)	(2,786)
Depreciation expense	3,096	1,238	4,334	1,670
Decrease (increase) in accounts receivable	(2,114)	25	(2,089)	(58)
Decrease (increase) in due from other funds	26	(3)	23	(1,807)
Decrease (increase) in due from other governmental units	-	9	9	(856)
Decrease (increase) in inventory of supplies and CIP	8,197	(5,128)	3,069	(5,720)
(Decrease) increase in accounts payable	(617)	(32)	(649)	1,073
(Decrease) increase in salaries and benefits payable	(11)	6	(5)	88
(Decrease) increase in deposits held for others	976	-	976	-
(Decrease) increase in due to other funds	340	80	420	(2,537)
(Decrease) increase in due to other governmental units	(27)	(185)	(212)	631
(Decrease) increase in liability for self-insurance	-	-	-	3,782
Total adjustments	10,882	(4,122)	6,760	(6,520)
Net cash provided by (used in) operating activities	\$ 15,059	\$ (2,680)	\$ 12,379	\$ (14,115)

The notes to the basic financial statements are an integral part of this statement.

County of Fresno
 Statement of Fiduciary Net Position
 Exhibit A
 Fiduciary Funds
 June 30, 2019
 (amounts expressed in thousands)

	<u>Investment Trust</u>	<u>Agency</u>
ASSETS		
Cash and investments	\$ 2,816,980	\$ 112,779
Accounts receivable	7,867	7,298
Taxes Receivable	-	53
Interest receivable	-	887
Property held by public administrator	-	3,616
Total assets	<u>\$ 2,824,847</u>	<u>\$ 124,633</u>
LIABILITIES		
Due to other taxing units	\$ -	\$ 44,065
Due to other governmental units	4,643	20,355
Fiduciary liabilities	-	60,213
Total liabilities	<u>4,643</u>	<u>\$ 124,633</u>
NET POSITION		
Net position held in trust	<u>\$ 2,820,204</u>	

The notes to the financial statements are an integral part of this statement.

County of Fresno
Statement of Changes in Fiduciary Net Position
EXHIBIT E & F
Fiduciary Funds
June 30, 2019
(amounts expressed in thousands)

	Investment Trust
ADDITIONS	
Contributions:	
Contributions to pooled investments	\$ 10,245,704
Total contributions	10,245,704
Interest and investment revenue:	
Use of money and property	108,282
Total interest and investment revenue	108,282
Total additions	10,353,986
DEDUCTIONS	
Distributions from pooled investments	10,049,093
Total deductions	10,049,093
Change in net position	304,893
Net position - beginning	2,515,311
Net position - ending	\$ 2,820,204

The notes to the financial statements are an integral part of this statement.

EXHIBIT E & F

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~~County of Fresno~~
Notes to the Basic Financial Statements
June 30, 2019
(amounts expressed in thousands)

NOTE 1 - The Financial Reporting Entity

The County of Fresno (County) is a political subdivision chartered by the State of California (State) and, as such, can exercise the powers specified by the Constitution and laws of the State. The County operates under its Charter and is governed by an elected, five-member Board of Supervisors (Board). The Board is responsible for the legislative and executive control of the County. The County provides various services on a countywide basis including law and justice; education; detention; social; health; road construction; road maintenance; park and recreation facilities; elections and records; communications; planning; zoning; and tax collection.

The governmental reporting entity consists of the County (primary government) and its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. The following circumstances set forth a primary government's financial accountability for a legally separate organization (from Governmental Accounting Standards Board (GASB) Statement No. 61):

- a. The primary government is financially accountable if it appoints a voting majority of the organization's governing body *and* (1) it is able to impose its will on that organization *or* (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.
- b. The primary government is financially accountable if an organization is fiscally dependent on *and* there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

The basic financial statements include blended component units. The blended component units, although legally separate entities are, in substance, part of the County's operations and data from these units is combined with data of the primary government.

For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the County's Board. The financial statements of the individual component units may be obtained by making a request to the County of Fresno, Auditor-Controller/Treasurer-Tax Collector's Office, 2281 Tulare Street, Room 105, Fresno, California 93721.

Blended Component Units: The following organizations are included in the County's financial statements as blended components.

County Service Areas, Other (CSAs), which include Lighting Districts, Maintenance Districts, and Waterworks Districts, are blended as Special Revenue funds and Enterprise funds since they are an integral part of the County, their governing bodies are comprised of the Board, and there is potential that the organization can provide specific financial benefits or impose financial burdens on the County.

County of Fresno
Notes to the Basic Financial Statements
June 30, 2019
(amounts expressed in thousands)

The Fresno County Financing Authority (FCFA) was formed to finance the construction, installation and equipping of the County facilities. The bonds issued by the FCFA are recorded in the County's Debt Service Fund. The FCFA and the County have a financial and operational relationship (FCFA is financially accountable to the County), which requires that the FCFA's financial statements be blended into the County's financial statements. A five-member board, appointed by the Board, determines the FCFA's policies.

The Fresno County Tobacco Funding Corporation (FCTFC) is reported in the County's Debt Service Fund. The FCTFC and the County have a financial relationship, which requires that the FCTFC's financial statements be blended into the County's financial statements. The FCTFC's Board consists of members of the Board or members appointed by the Board. A separate financial report can be reviewed at the Auditor-Controller/Treasurer-Tax Collector's office.

Discretely Presented Component Unit: Discretely presented component units are legally separate entities, which have some financial accountability to the Board; though the entity's governing board is substantially different from the Board. As of June 30, 2019, the County had no discretely presented component units.

NOTE 2 - Summary of Significant Accounting Policies

(A) Basis of Presentation

Government-wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities, which normally are supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and therefore are clearly identifiable to a particular function. Program revenues include: 1) charges paid by the recipients of goods or services offered by the programs, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues. When both restricted and unrestricted net position is available for use, restricted resources are used prior to depleting unrestricted resources.

County of Fresno
Notes to the Basic Financial Statements
June 30, 2019
(amounts expressed in thousands)

Fund Financial Statements

The fund financial statements provide information about the County's funds, including fiduciary funds and blended component units. Separate statements for each fund category: *governmental*, *proprietary*, and *fiduciary* are presented. The emphasis of fund financial statements is on major governmental and enterprise funds. These funds are each displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and combined into one column for reporting as nonmajor funds in the fund financial statements.

Proprietary funds distinguish *operating* revenues, such as charges for services, which result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Non-operating* revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The County reports six major governmental funds:

- The *General Fund* is used to account for all revenues and expenditures necessary to carry out the basic governmental activities of the County that are not accounted for through other funds. For the County, the General Fund includes the following services: public protection; public ways and facilities; health and sanitation; public assistance; education; and recreation.
- The *Debt Service Fund* accounts for all activities involving the issuance and payment of debt. This includes receipt of bond issuance proceeds, the distribution of those proceeds, along with the payment of principal and interest to extinguish the debt.
- The *Behavioral Health – Mental Health (MH) Fund* is used to account for health services mandated under the California Mental Health Act. Revenue is derived primarily from state grants.
- The *Social Services Fund* accounts for a variety of public assistance and social service programs that are funded primarily from federal and state grants.
- The *Local Health and Welfare Fund* is used to account for proceeds of sales tax and vehicle license fees designated for State & local programs that were realigned to counties in 1991 (1991 Realignment). In addition, the fund is used to deposit County general fund revenues to satisfy the mandated Maintenance of Effort (MOE) county contribution for mental health and health programs.
- The *2011 Realignment Fund* is utilized to account for funds provided by the State pursuant to Assembly Bill 118, which required counties to use County Local Revenue Fund 2011 exclusively for specific public safety services related to appropriate rehabilitative, housing, and supervision services to youth offenders.

~~County of Fresno~~
Notes to the Basic Financial Statements
June 30, 2019
(amounts expressed in thousands)

The County reports both of its enterprise activities as major proprietary funds:

- The *Solid Waste Enterprise Fund* is used to account for the County's operation of one transfer station, three disposal sites located in various areas of the County, one planning joint powers agreement, and one administrative fund.
- The *County Service Areas, Other Fund* is used to account for special districts, governed by the Board, which include County Service Areas (CSAs), Lighting Districts, Waterworks Districts, and one administrative fund.

The County reports the following additional fund types:

Internal Service Funds account for the financing of goods or services provided by one County department to another County department on a cost reimbursement basis. Internal service funds account for the activities of fleet maintenance, information services, the County's financial software, centralized facility services, and security. In addition, the County's Risk Management Fund accounts for the County's self-insurance programs – worker's compensation; long-term disability; employee benefits; personal injury; and property damage – on a cost-reimbursement basis.

Fiduciary Funds are utilized to account for funds held by the County for other entities. The Investment Trust Fund accounts for the investments of legally separate entities that deposit cash with the County Treasurer. These entities include school and community college districts; other special districts governed by local boards; regional boards; and authorities. The Investment Trust Fund also accounts for tax collections passed through to cities within the County. This fund reports the assets, primarily cash and investments, and the related liability of the County to disburse these monies on demand. The Agency Funds account for assets held by the County as an agent for various local governments. Refer to Note 12 for more information on Fresno County Employees' Retirement Association (FCERA).

(B) Basis of Accounting

The Government-Wide, Proprietary, and Internal Service Funds are reported using the economic resources measurement focus and the accrual basis of accounting. The Investment Trust Fund and other Agency Funds do not use a measurement focus. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements, and donations. Using the accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property taxes are accrued when their receipt is within sixty days after the end of the accounting period, to be both measurable and available. Sales taxes, interest, certain state and federal grants, and charges for services are accrued when their receipt occurs within one hundred eighty days after the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under the accrual basis of accounting. However, debt service expenditures, as well as expenditures related to compensated

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absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

Generally, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise funds and the various other funds of the government.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating*. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

(C) Budgeting

In accordance with the provisions of Sections 29000 through 29144 and Section 30200 of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a final balanced budget on or before October 2 for each fiscal year. Until the adoption of this final balanced budget, the appropriations are based on the budget of the preceding year as allowed per California Government Code 29124. The final adopted budget (County Budget) is available for review in the Auditor-Controller/Treasurer-Tax Collector's office.

A balanced operating budget is adopted each fiscal year for the General and Special Revenue funds and the Debt Service Fund on the modified accrual basis of accounting with some exceptions. The FCTFC is an exception, because it has no adopted budget. A budget is not adopted for the Capital Project Fund. Public hearings are conducted on the proposed budget to review all appropriations and the source of financing. Because the final budget must be balanced, any shortfall in revenue requires an equal reduction in appropriations.

Budgetary control is exercised at the department level in both the General and Special Revenue funds. Some Special Revenue funds benefit multiple departments, while most operate under a single department. The legal level of control is at the object level except for capital assets, which are controlled at the sub-object level. All amendments, expenditures that exceed appropriations and transfers of appropriations between levels within the same department, or between departments, within any fund are authorized by the County Administrative Office and must be approved by the Board. The Board must also approve supplemental appropriations financed by unanticipated revenues.

The General Fund, Behavioral Health-MH, Social Services, Local Health and Welfare, and 2011 Realignment Budgetary Comparison Schedules are part of Required Supplementary Information on pages 69-73.

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(D) Cash and Cash Equivalents

Cash and cash equivalents, as reported in the Statement of Cash Flows, consist of cash and short-term, highly liquid investments that are readily convertible to known amounts of cash and have an original maturity of three months or less.

(E) Restricted Cash and Investments

The County reports restricted cash and investments in the Debt Service Fund, Capital Project Fund, and the enterprise funds. Amounts reported in the Debt Service Fund and CSA, Other enterprise fund are restricted for debt service payments. Amounts reported in the Capital Project Fund are restricted for future projects. The amount reported in the Solid Waste enterprise fund is money set aside based on estimates to cover closure costs and thirty years of post-closure maintenance costs to provide financial assurance once the landfills are closed.

(F) Investments

Statutes authorize the County to invest its surplus cash (excluding cash belonging to the FCERA) in obligations of the U.S. Treasury, agencies and instrumentalities, corporate bonds rated P-1 by Standard & Poor's Corporation or A-1 by Moody's Investor Service, bankers' acceptances, certificates of deposit, commercial paper, repurchase agreements, and the State Local Agency Investment Fund (LAIF). Gains and losses are recognized based upon the specific identification method. All pooled investments are reported at fair value. The fair values of equity and fixed income securities are derived from quoted market prices. The fair values of private market investments are estimated from fair values provided by the real estate investment funds, futures investment managers, and alternative investment managers.

(G) Receivables

The County accrues revenues at fiscal year-end in both the governmental and government-wide statements. Certain receivables have an element of uncertainty in their ability to be collected; as such, County receivables are reported net of uncollectible accounts.

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the school and special districts within the County. The Board levies property taxes as of September 1, on property values certified on July 1. Secured property tax payments are due in two equal installments. The first is generally due November 1 and delinquent with penalties after December 10 and the second is generally due on February 1 and delinquent with penalties after April 10. Secured property taxes become a lien on the property on January 1. Property taxes on the unsecured roll are due upon receipt of the tax bill and become delinquent if unpaid on August 31. Property taxes are accounted for in the Property Tax Collection fund, an Agency fund, until apportionment and disbursement to taxing jurisdictions.

All jurisdictions within California derive their taxing authority from the State Constitution and various legislative provisions contained in the State Government Code along with Revenue and Taxation Code. Pursuant to Article XIII A (known as Proposition 13) of the State Constitution, the County is permitted to levy a maximum tax of 1 percent of full cash value. For fiscal year 2018-19, the County recorded \$262,330 in property taxes that were used to finance general governmental services.

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Teeter Plan - The County elected the alternative property tax treatment (Teeter Plan) effective July 1, 1993, whereby the County, through the Property Tax Collection fund, purchases the current secured unpaid taxes remaining at year-end from participating agencies. In return, the Property Tax Collection fund records tax receivable and receives the delinquent penalties and redemption interest accruing to delinquent collections related to participating agencies. The participating agencies, including the County, special districts, and school districts, in turn, receive their full tax distribution with no liability for uncollected taxes to the Property Tax Collection fund. Therefore, for participating agencies, revenue is measurable and available and is recorded in the period the payment of current secured unpaid taxes is received.

(H) Prepaid Items

Prepaid items consist primarily of cash aid provided by social services programs for various public support and care needs, such as EBTs. Issuances are calculated at fiscal month end and recorded as prepaid items for the following period.

(I) Capital Assets

Capital assets, including infrastructure, are recorded at historical cost, or at estimated historical cost, if the actual cost is not available. Contributed capital assets are valued at their estimated fair value on the date contributed. Certain donated property uses the entry price measurement, also known as acquisition value, which measures the price that would be paid to acquire that asset with equivalent service potential in an orderly market transaction at the acquisition date.

The County defines capital assets as assets with an initial, individual, cost of more than \$5 for equipment and \$100 for buildings, infrastructure and intangible assets. Capital assets also have an estimated useful life in excess of one year. Capital assets used in operations are depreciated or amortized (applicable to assets procured under capital leases) using the straight-line method over the asset's estimated life (or capital lease period) in the government-wide financial statements and proprietary fund financial statements. Maintenance and repairs are charged to operations when incurred. Betterments and major improvements, which significantly increase values, change capacities, or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Depreciation on capital assets is taken over the following estimated lives:

<u>Type of Asset</u>	<u>Estimated Useful Life in Years</u>
Land	0
Buildings and improvements	20-50
Equipment	3-15
Infrastructure	40
Intangible	5-15

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(J) Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the County recognizes deferred outflows and inflows of resources on the face of its financial statements.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the government that is applicable to a future reporting period.

(K) Liability for Earned Compensated Absences

The County reports a liability for compensated absences attributable to services already rendered as of the Statement of Net Position date. This liability is based on the probability that the County will eventually compensate employees for these benefits through paid time off or some other means, such as annual leave cash-outs or cash payments at termination or retirement. The liability is calculated based on pay or salary rates in effect at the statement of net position date and includes amounts for salary-related payments, such as Social Security and Medicare taxes. The County has included the liability within the government-wide financial statements and the proprietary fund financial statements.

(L) Allocation of Pension and Net Pension Liability

The County reports a net pension liability in its proprietary and government-wide financial statements, resulting from the application of GASB Statement No. 68. The County has allocated this liability amongst the governmental and business-type activities based on calculated shares of pension contributions as of the first year of implementation (fiscal year 2015). For the sake of comparability and consistency, the County has elected to utilize that basis to allocate; should there be a material operational shift (wherein projected contributions from the various funds change substantially), the allocation methodology will be updated and an accounting estimate adjustment will be made and disclosed.

(M) Bond Issuance Costs and Discounts

In the government-wide financial statements and the proprietary fund statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund Statement of Net Position. Bond discounts, as well as issuance costs, due to the implementation of GASB Statement No. 65, are expensed in the period in which they are incurred. Bonds payable are reported net of the applicable bond discount or premium.

In the fund financial statements, governmental fund types recognize bond discounts, as well as bond issuance costs, during the current period. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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(N) Fund Balance

In the fund financial statements, in accordance with GASB Statement No. 54, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the County is bound to constraints on how specific amounts can be spent. The Board, the County's highest decision-making authority, establishes, modifies, or rescinds fund balance commitments by passage of an ordinance or resolution. Ordinances and resolutions are considered of equal authority with respect to fund balance. Please refer to Note 14 for more information on fund balance.

(O) Special Assessments

The total amount of special assessments for special districts paid on June 30, 2019, was \$68,399. Special assessments take many forms and are authorized to exist under various state codes such as Streets and Highways, Government, Health and Safety, Water, Public Utilities, and others. Certain special assessments may be authorized to be bonded. They can include both debt collection activity and fees for services provided by the special district. The County is not liable for this. Rather, the County acts solely as an agent for the special district, which is liable for the debt or providing the services. Accordingly, this liability is not reflected in these financial statements. The assessments are added to the tax bill in accordance with several state codes as mentioned herein such as Proposition 218.

(P) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period.

(Q) Recently Issued Accounting Pronouncements

During the fiscal year ended June 30, 2019, the County implemented the following GASB Statements:

The GASB has issued Statement No. 83 - *Certain Asset Retirement Obligations*. This statement addresses accounting and financial reporting for legally enforceable liabilities associated with the retirement of tangible capital assets. The requirements of this statement are effective for periods beginning after June 15, 2018.

The GASB has issued Statement No. 88 – *Certain Disclosures Related to Debt, Including Direct Borrowing and Direct Placements*. This statement will improve the information that is disclosed in notes to government financial statements related to debt and clarifies which liabilities governments should include when disclosing information related to debt. The requirements of this statement are effective for reporting periods beginning after June 15, 2018.

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The following GASB Statements will be implemented and are currently being analyzed to determine the potential impact on the County's future financial statements:

The GASB has issued Statement No. 84 – *Fiduciary Activities*. The requirements of this statement are effective for periods beginning after December 15, 2018.

The GASB has issued Statement No. 87 – *Leases*. The requirements of the statement are effective for reporting periods beginning after June 15, 2019.

The GASB has issued Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period*. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

The GASB has issued Statement No. 90 – *Majority Equity Interests*. This statement is an amendment of GASB Statements No. 14 and No. 61. The requirements of this statement are effective for reporting periods beginning after December 15, 2018.

The GASB has issued Statement No. 91 – *Conduit Debt Obligations*. The requirements of this statement are effective for reporting periods beginning after December 15, 2020.

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NOTE 3 - Cash and Investments

Cash and investments as of June 30, 2019 are classified in the accompanying basic financial statements as follows:

Statement of Net Position:	
Cash and investments	\$ 894,730
Restricted cash and investments	86,131
Fiduciary Funds:	
Cash and investments	2,929,759
Total cash and investments	<u>\$ 3,910,620</u>

Cash and investments as of June 30, 2019 consist of the following:

Cash on hand	\$ 3,584
Imprest cash	126
Postage funds	358
Total cash & cash equivalents	<u>\$ 4,068</u>
Deposits with financial institutions	79,746
Investments (pooled)	3,769,638
Total pooled cash and investments	<u>3,853,452</u>
Debt Investments (fiscal agents)	12,958
External Investments (fiscal agents)	44,210
Total cash, investments, and investments with fiscal agents	<u>\$ 3,910,620</u>

The following represents a condensed statement of net position for the Treasury Investment Pool as of June 30, 2019.

<u>Statement of Net Position</u>	
Cash and investments	\$ 3,922,607
Less: transitory items/warrants payable	<u>(69,155)</u>
Net position held in trust for pool participants	<u>\$ 3,853,452</u>
Equity of internal pool participants	\$ 923,693
Equity of external pool participants (voluntary and involuntary)	<u>2,929,759</u>
	<u>\$ 3,853,452</u>

County of Fresno
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The following represents a condensed statement changes in net position for the Treasury Investment Pool as of June 30, 2019.

Statement of Changes in Net Position

Net position at July 1, 2018	\$ 3,534,046
Net change in investments by pool participants	<u>319,406</u>
Net position held in trust for pool participants at June 30, 2019	<u><u>\$ 3,853,452</u></u>

Investments authorized by the California Government Code (CGC) and the County of Fresno Treasury Investment Pool Investment Policy (IP)

The following table identifies the investment types that are authorized for the County by CGC, or the IP, where more restrictive. The table also identifies the more restrictive provisions of the CGC or the IP that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investment of debt proceeds held by bond trustees that are governed by the provisions of the County’s debt agreements, rather than the general provisions of either the CGC or the IP.

<u>Authorized Investment Types</u>	<u>Maximum Percentage Of Portfolio</u>	<u>Maximum Maturity</u>
U.S. Treasury Bills, Notes and Bonds	100%	5 Years
U.S. Government Agency Obligations	100%	5 Years
Bankers’ Acceptances	40%	180 Days
Commercial Paper	40%	270 Days
Negotiable Certificates of Deposit	30%	13 Months
Non-negotiable Certificates of Deposit	50%	13 Months
Repurchase Agreements	15%	Overnight/Weekend
Local Agency Investment Fund	\$65,000	Daily Liquidity
Medium Term Notes	30%	5 Years
Mutual Funds	20%	Daily Liquidity
Mortgage-Backed Securities	10%	5 Years

Investment Authorized by Debt Agreements

The County and its component units have \$12,958 in investments held by bond trustees pledged to the payment or security of certain debt issues. These funds are invested in accordance with bond covenants and are pledged for payment of principal, interest, and specified capital improvements.

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Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity is of its fair value to changes in market interest rates. A way the County manages its exposure to interest rate risk is by purchasing a combination of short term and long term investments as well as timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturing evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

Pooled Investments in County Treasury:

	Totals	Remaining Maturity (in months)			
		12 months or less	13 to 24 months	25 to 36 months	37 to 60 months
U.S. Government Agency Obligations	\$ 1,851,516	\$ 409,298	\$ 249,320	\$ 416,054	\$ 776,844
Medium-Term Corporate Notes	827,121	84,090	127,038	221,668	394,325
U.S. Treasury Notes	328,592	95,261	189,661	20,013	23,657
Municipal Bonds	94,689	-	25,108	23,772	45,809
Mutual Fund	290,000	290,000	-	-	-
Bank Accounts	530,689	530,689	-	-	-
Total	\$ 3,922,607	\$ 1,409,338	\$ 591,127	\$ 681,507	\$ 1,240,635
Less: Outstanding Warrants Still Invested	(69,155)				
Total Financial Statement Pooled Investments	\$ 3,853,452				

Investments with Fiscal Agents:

	Totals	Remaining Maturity (in months)			
		12 months or less	13 to 24 months	25 to 36 months	37 to 60 months
Cash Balance	\$ 3,569	\$ 3,569	\$ -	\$ -	\$ -
Federated Government Obligation Fund	490	490	-	-	-
Money Market Mutual Funds	8,899	8,899	-	-	-
Total	\$ 12,958	\$ 12,958	\$ -	\$ -	\$ -

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Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Presented in the following schedule is the minimum rating required by the CGC, the IP, or debt agreements, and the actual rating as of year-end for each investment type.

Pooled Investments in County Treasury:

<u>Investment Type</u>	<u>Total</u>	<u>Minimum Legal Rating</u>	<u>Exempt from Disclosure</u>	<u>Ratings as of the Year End 6/30/2019</u>			
				<u>A1/P1 A-AAA</u>	<u>B-BBB</u>	<u>C-CCC</u>	<u>Not Rated</u>
U.S. Government Agency Obligations	\$ 1,851,516	N/A	\$ -	\$ 1,851,516	\$ -	\$ -	\$ -
Medium-Term Corporate Notes	827,121	A3	-	806,380	20,741	-	-
U.S. Treasury Notes	328,592	N/A	-	328,592	-	-	-
Municipal Bonds	94,689	N/A	-	94,689	-	-	-
Mutual Fund	290,000	N/A	-	225,000	-	-	65,000
Bank Accounts	530,689	N/A	-	-	-	-	530,689
Total	<u>\$ 3,922,607</u>		<u>\$ -</u>	<u>\$ 3,306,177</u>	<u>\$ 20,741</u>	<u>\$ -</u>	<u>\$ 595,689</u>

Investments with Fiscal Agents:

<u>Investment Type</u>	<u>Total</u>	<u>Minimum Legal Rating</u>	<u>Exempt from Disclosure</u>	<u>Ratings as of the Year End 6/30/2019</u>			
				<u>A1/P1 A-AAA</u>	<u>B-BBB</u>	<u>C-CCC</u>	<u>Not Rated</u>
Cash Balance	\$ 3,569	N/A	\$ -	\$ 3,569	\$ -	\$ -	\$ -
Federated Government Obligation Fund	490	N/A	-	490	-	-	-
Money Market Mutual Funds	8,899	N/A	-	8,899	-	-	-
Total	<u>\$ 12,958</u>		<u>\$ -</u>	<u>\$ 12,958</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Concentration of Credit Risk

The IP does not limit the amount that can be invested in any one issuer beyond the limitations stipulated by the CGC. Investments in any one issuer (other than U.S. Treasury securities, mutual funds and external investment pools) that represent 5% or more of the County's total investments are as follows:

<u>Issuer</u>	<u>Investment Type</u>	<u>Reported Amount</u>
Federal Farm Credit Bank	Federal Agency Securities	\$ 418,460
Federal Home Loan Bank	Federal Agency Securities	769,013
Federal National Mortgage Association	Federal Agency Securities	523,896

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Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that the County will not be able to recover its deposits or will not be able to recover collateral securities in the possession of an outside party if a depository institution fails. The custodial credit risk for *investments* is the risk that the County will not be able to recover the value of its investment or collateral securities held by another party if the counterparty (e.g., broker-dealer) to a transaction fails. The CGC and IP do not contain legal or policy requirements that would limit exposure to custodial credit risk for deposits or investments, other than the following provision applicable to *deposits*: to guarantee the safety of the public funds, any deposits must be collateralized in accordance with CGC Section 53652 et.al.

As of June 30, 2019, all of the County's deposits with financial institutions in excess of Federal Depository Insurance Corporation (FDIC) limits were held in fully collateralized accounts, as permitted by the CGC. As of June 30, 2019, all of the County's investments were held with the County's custodian or by a broker-dealer (counterparty) other than the broker-dealer used by the County to purchase the securities.

Investment in State Investment Pool

The County is a voluntary participant in the LAIF that is regulated by the CGC under the oversight of the Treasurer of the State. The fair value of the County's investments in this pool is reported in the accompanying financial statements at amounts based upon the County's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawals is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis, which is different from the fair value of the County's position in the LAIF pool. A copy of the most recent annual report of the State's Pooled Money Investment Board, which manages the LAIF pool, is available at the following link: <http://www.treasurer.ca.gov/pmia-laif/reports/annual.asp>

GASB Statement No. 79 established specific criteria used to determine whether a qualifying external investment pool might elect to use an amortized cost exception to fair value measurement. Those criteria will provide qualifying external investment pools and participants in those pools with consistent application of an amortized cost-based measurement for financial reporting purposes. The statement also establishes additional note disclosures for qualifying investment pools. There was no material impact on the County's financial statements due to the implementation of GASB Statement No. 79.

Fair Value Measurements

In fiscal year 2016, the County implemented GASB Statement No. 72, *Fair Value Measurement and Application*. The statement provides guidance on fair value measurements under accounting principles generally accepted in the United States of America (GAAP) and recognizes them within a three-tiered fair value hierarchy, as follows:

- Level 1: Investments reflect prices quoted in active markets;
- Level 2: Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active; and,
- Level 3: Investments reflect prices based upon unobservable sources.

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The County judges its investment pricing based upon Interactive Data with the exception of Commercial Paper, which is priced from the Union Bank statement. Both entities use evaluated pricing models to determine values.

The County's pooled investments have the following recurring fair value measurements as of June 30, 2019:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Quoted Prices in Active Markets (Level 1)</u>	<u>Other Observable Inputs (Level 2)</u>	<u>Unobservable Inputs (Level 3)</u>
U.S. Government Agency Obligations	\$ 1,851,516	\$ -	\$ 1,851,516	\$ -
Medium-Term Corporate Notes	827,121	-	827,121	-
U.S. Treasury Notes	328,592	-	328,592	-
Municipal Bonds	94,689	-	94,689	-
Total Investments Measured at Fair Value	<u>\$ 3,101,918</u>	<u>\$ -</u>	<u>\$ 3,101,918</u>	<u>\$ -</u>
Investments at Net Asset Value:				
Mutual Fund	290,000			
Bank Account	530,689			
	<u>\$ 3,922,607</u>			

NOTE 4 - Restricted Cash and Investments

Cash and investments are restricted for various purposes in the funds that comprise governmental and business-type activities. Restricted cash and investments consist of the following:

Governmental activities:	
General Fund:	
EBT/other social services accounts	\$ 16,178
Letter of credit	1,549
Debt Service:	
Bond repayment	12,525
Capital Projects:	9,337
Internal Service Funds:	4,263
Total	<u>\$ 43,852</u>
Business-type activities:	
Enterprise funds:	
Solid Waste Enterprise:	
American Avenue post-closure care - other	\$ 39,816
Corrective action	867
Subtotal	<u>40,683</u>
CSAs:	
Bond repayment/construction	1,596
Subtotal	<u>1,596</u>
Total	<u>\$ 42,279</u>

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NOTE 5 - Receivables

Taxes and accounts receivable balances for the General, Debt Service, Nonmajor Governmental, Internal Service, and Proprietary funds are stated net of allowances for uncollectible accounts.

At June 30, 2019, the General Fund had a HARP loans allowance of \$846 while the Internal Services Risk Management fund had an allowance of \$77. The total for uncollectible accounts was \$923.

GASB Statement No. 38, *Certain Financial Statement Note Disclosures*, requires disclosure of significant receivable balances not expected to be collected within one year of the date of the financial statements. The detail of receivable balances not expected to be collected within the next fiscal year is as follows:

Loans Receivable

The County engages in affordable housing programs and housing assistance rehabilitation programs designed to encourage construction or improvement of housing for persons with low to moderate incomes. Under these programs, loans are provided under favorable terms to homeowners or developers who agree to spend these funds in accordance with County terms. Since the County does not expect to collect these loans in the near term, they have been offset by deferred inflows in the fund financials statements. The amount not expected to be collected within the next fiscal year is \$42,279.

The County Board approved a loan for \$5,000 from the General Fund to the San Joaquin Valley Insurance Authority (SJVIA) to assist with cash flow needs. The borrowed funds, including accrued interest at the County Treasury pool rate, are to be repaid no later than December 31, 2021.

The County established a County Service Area (CSA) Revolving Fund to provide temporary financial assistance to CSAs that have or are projected to have short-term financial deficits. Currently, there are \$413 in receivables due January 31, 2027.

NOTE 6 - Interfund Transactions and Balances

Loans reported as receivables and payables are referred to as either “due to/from other funds” (the current portion of interfund loans) or “advances to/from other funds” (the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances.”

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statement presentation.

County of Fresno
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The composition of interfund balances as of June 30, 2019 was as follows:

Receivable Fund	Payable Fund						Total
	General Fund	Major Govt.	Nonmajor Govt.	Solid Waste	CSAs	Internal Service	
General Fund	\$ -	\$ 2,105	\$ 58	\$ 138	\$ 171	\$ 7,455	\$ 9,927
Major Governmental	51,364	5,045	-	-	-	-	56,409
Nonmajor Governmental	7,805	-	762	-	53	836	9,456
Solid Waste Enterprise	314	-	-	576	-	42	932
CSAs	77	-	-	-	49	111	237
Internal Service	306	-	-	51	-	5,704	6,061
Totals	\$ 59,866	\$ 7,150	\$ 820	\$ 765	\$ 273	\$ 14,148	\$ 83,022

The following schedule briefly summarizes the County's transfer activity for the fiscal year ended June 30, 2019:

Transfers From	Transfers To						Total
	General Fund	Major Govt.	Nonmajor Govt.	Solid Waste	CSAs	Internal Service	
General Fund	\$ -	\$ 43,459	\$ 20,453	\$ 170	\$ -	\$ 3,317	\$ 67,399
Major Governmental	886,598	4,871	-	-	-	-	891,469
Nonmajor Governmental	49,564	-	5,115	-	4	-	54,683
Solid Waste Enterprise	352	-	-	-	-	-	352
CSAs	74	-	-	-	-	-	74
Internal Service Funds	1,927	-	-	-	-	-	1,927
Totals	\$ 938,515	\$ 48,330	\$ 25,568	\$ 170	\$ 4	\$ 3,317	\$ 1,015,904

Transfers are comprised principally of transfers between the General Fund and special revenue funds and are related to State/Local Program Realignment (Assembly Bill 1288), Vehicle License Fees, and to debt service transfers to pay principal and interest payments on pension obligation bonds. In addition, significant transfers occurred between the various special revenue funds and the General Fund due to the County's budgetary practice of receiving revenues in the special revenue funds but budgeting for and spending expenditures in the General Fund. Resources are subsequently transferred to reimburse the General Fund.

The following schedule briefly summarizes the County's advances between funds for the fiscal year ended June 30, 2019:

	To Other Funds	From Other Funds
General Fund	\$ 383	\$ -
CSAs	-	383
	\$ 383	\$ 383

Advances from the General Fund to the CSAs are specifically for construction projects, wherein the County has entered into grant agreements with the State to fund specific projects and is spending funding upfront with reimbursement trailing from the grant agreements. While the expenditures and expected revenue are budgeted for and spent out of the General Fund, they are truly construction expenditures of the CSAs, and therefore are reported in that fund, with advances representing the amount owed to the General Fund.

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NOTE 7 – Tax Abatements

The County provides property tax abatements through the California Land Conservation (Williamson) Act of 1965. The program enrolls land in Williamson Act or Farmland Security Zone contracts within established agricultural preserves whereby the land is restricted to agricultural or qualified recreational uses in exchange for reduced property tax assessments. Participation in the program is voluntary. Enrollment of new land in the Williamson Act or the Farmland Security Zone programs has been placed on hold until such time that the State of California re-instates full subvention payment for partial replacement of local property tax revenue foregone resulting from the participation in the Williamson Act Program. The Williamson Act Program is administered according to the statute and the County of Fresno's Interim Program Guidelines adopted by the Board of Supervisors. The Development Services Division of the Public Works and Planning Department is responsible for administering the County's Williamson Act Program.

The Fresno County Assessor administers the property tax reduction that parcels enrolled in the program receive. Parcels enrolled in the Williamson Act Program are assessed for property tax purposes at a rate consistent with their actual use, rather than the market value of the property. The minimum contract term for the Williamson Act is ten years and for the Farmland Security Zone is twenty years. Both the Williamson Act and the Farmland Security Zone contracts automatically renew until a notice of non-renewal or a certificate of cancellation is recorded. Under the non-renewal process, the annual tax assessment gradually increases over a defined period until the assessment reflects the market value of the property. Under the cancellation process, a onetime cancellation fee is assessed based upon a certain percentage of the unrestricted, current fair market value of the property.

No other commitments were made by the County as part of the Williamson Act or Farmland Security Zone contracts. For the fiscal year ended June 30, 2019, the Williamson Act Program tax abatements were \$40,674.

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NOTE 8 - Capital Assets

Capital asset activity for the fiscal year ended June 30, 2019 was as follows:

	Balance July 1, 2018	Additions	Retirements	Adjustments	Balance June 30, 2019
Governmental activities					
Capital assets, not being depreciated					
Land	\$ 17,000	\$ -	\$ (23)	\$ 23	\$ 17,000
Land easements	41,838	-	-	-	41,838
Construction in progress	23,797	40,049	(6,621)	3,586	60,811
Infrastructure in progress	18,371	15,772	(19,403)	(194)	14,546
Total capital assets, not being depreciated	<u>101,006</u>	<u>55,821</u>	<u>(26,047)</u>	<u>3,415</u>	<u>134,195</u>
Capital assets, being depreciated					
Buildings and improvements	517,097	51,450	(1,803)	2,856	569,600
Equipment	117,446	10,498	(12,659)	785	116,070
Infrastructure	618,999	23,122	-	-	642,121
Intangible	45,408	-	-	318	45,726
Total capital assets, being depreciated	<u>1,298,950</u>	<u>85,070</u>	<u>(14,462)</u>	<u>3,959</u>	<u>1,373,517</u>
Less accumulated depreciation for:					
Buildings and improvements	(215,344)	(11,759)	-	-	(227,103)
Equipment	(85,174)	(8,284)	16,769	(3,157)	(79,846)
Infrastructure	(302,617)	(12,049)	-	-	(314,666)
Intangible	(45,167)	(372)	-	(66)	(45,605)
Total accumulated depreciation	<u>(648,302)</u>	<u>(32,464)</u>	<u>16,769</u>	<u>(3,223)</u>	<u>(667,220)</u>
Total capital assets, being depreciated, net	<u>650,648</u>	<u>52,606</u>	<u>2,307</u>	<u>736</u>	<u>706,297</u>
Governmental activities capital assets, net	<u>\$ 751,654</u>	<u>\$ 108,427</u>	<u>\$ (23,740)</u>	<u>\$ 4,151</u>	<u>\$ 840,492</u>
Business-type activities					
Capital assets, not being depreciated					
Land	\$ 9,183	-	-	-	\$ 9,183
Construction in progress	11,968	4,796	(7,991)	450	9,223
Total capital assets, not being depreciated	<u>21,151</u>	<u>4,796</u>	<u>(7,991)</u>	<u>450</u>	<u>18,406</u>
Capital assets, being depreciated					
Buildings and improvements	92,243	8,065	-	18	100,326
Equipment	19,085	1,245	(413)	13	19,930
Total capital assets, being depreciated	<u>111,328</u>	<u>9,310</u>	<u>(413)</u>	<u>31</u>	<u>120,256</u>
Less accumulated depreciation for:					
Buildings and improvements	(53,540)	(2,612)	-	(2,442)	(58,594)
Equipment	(17,370)	(1,722)	-	1,497	(17,595)
Total accumulated depreciation	<u>(70,910)</u>	<u>(4,334)</u>	<u>-</u>	<u>(945)</u>	<u>(76,189)</u>
Total capital assets being depreciated, net	<u>40,418</u>	<u>4,976</u>	<u>(413)</u>	<u>(914)</u>	<u>44,067</u>
Business-type activities capital assets, net	<u>\$ 61,569</u>	<u>\$ 9,772</u>	<u>\$ (8,404)</u>	<u>\$ (464)</u>	<u>\$ 62,473</u>

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Depreciation

Depreciation expense was charged to governmental functions as follows:

General government	\$ 10,438
Public protection	2,998
Public ways and facilities	10,669
Health, sanitation, and public assistance	904
Education	1,051
Culture and recreation	10
Depreciation on capital assets held by the County's internal service funds are charged to the various functions based on their usage of the assets	6,394
Total depreciation expense - governmental functions	\$ 32,464

Depreciation expense was charged to business-type functions as follows:

Solid waste enterprise	\$ 3,096
County service areas, other	1,238
Total depreciation expense - business-type functions	\$ 4,334

NOTE 9 - Leases

Operating Leases

The County conducts some of its operations from leased facilities. The total rental expense for the fiscal year ended June 30, 2019, for operating leases was \$13,447.

The following is a schedule of future minimum rental payments required under operating leases entered into by the County that have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 2019:

Fiscal Year Ended June 30	Governmental Activities
2020	\$ 10,867
2021	9,520
2022	8,545
2023	6,034
2024	5,065
2025-2029	19,672
2030-2034	15,605
2035-2039	12,670
Total	\$ 87,978

~~County of Fresno~~
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Capital Leases

The County has entered into certain capital lease agreements under which the related equipment will become the property of the County when all terms of the lease agreements are met. The County has also entered into similar capital lease agreements for buildings. In addition, the County has entered into certain equipment and building lease agreements under which the assets, while not becoming property of the County when all terms of the agreement are met, still qualify as capital leases.

The following is a schedule of future minimum lease payments under capital leases together with the present value of future minimum lease payments as of June 30, 2019:

Governmental Activities Fiscal Year Ended June 30	Total Payments	Imputed Interest	Net Present Value of Minimum Lease Payments
2020	\$ 1,244	\$ 131	\$ 1,113
2021	1,073	76	997
2022	788	33	755
2023	295	6	289
Total	<u>\$ 3,400</u>	<u>\$ 246</u>	<u>\$ 3,154</u>

The following is a schedule of property under capital leases segregated by major class at June 30, 2019:

	Governmental Activities
Equipment	\$ 28,771
Accumulated depreciation	<u>(25,696)</u>
Net	<u>\$ 3,075</u>

NOTE 10 – Service Concession Arrangements (SCA)

GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements (SCA)* defines an SCA as a type of public-private or public-public partnership. As used in Statement No. 60, an SCA is an arrangement between a government (the transferor) and an operator in which all of the following criteria are met:

- a. The transferor conveys to the operator the right and related obligation to provide public services through the use and operation of a capital asset (referred to in the statement as a “facility”) in exchange for significant consideration, such as an up-front payment, installment payments, a new facility, or improvements to an existing facility.
- b. The operator collects and is compensated by fees from third parties.
- c. The transferor determines or has the ability to modify or approve what services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services.

The County has determined that it has no arrangements that meet the criteria set forth above.

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NOTE 11 - Long-Term Liabilities

Long-term obligations of the County consist of bonds, capital lease obligations, post-closure care costs of landfills, earned compensated absences, adverse judgments, a liability for self-insurance, and the County's proportionate share of net pension liability.

The following is a schedule of long-term liabilities for governmental activities for the fiscal year ended June 30, 2019:

	Balance			Balance	Amounts
	July 1, 2018	Additions	Deductions	June 30, 2019	due within
					one year
Earned compensated absences	\$ 45,160	\$ 48,482	\$ (46,420)	\$ 47,222	\$ 20,840
Capital lease obligations (Note 9)	3,258	1,460	(1,564)	3,154	1,113
Liability for self-insurance (Note 13)	80,615	38,422	(34,642)	84,395	24,337
Adverse Judgment (Note 16)	29,628	-	(6,628)	23,000	23,000
Bonds payable	437,967	-	(48,134)	389,833	31,250
Accreted interest	226,887	25,048	-	251,935	-
Net pension liability (Note 12)	1,202,255	-	(109,761)	1,092,494	-
General long-term debt payable	<u>\$ 2,025,770</u>	<u>\$ 113,412</u>	<u>\$ (247,149)</u>	<u>\$ 1,892,033</u>	<u>\$ 100,540</u>

Compensated absences typically have been liquidated in the General, Other Governmental, Enterprise, and Internal Service Funds.

The following is a schedule of long-term liabilities for business-type activities for the year ended June 30, 2019:

	Balance			Balance	Due within
	July 1, 2018	Additions	Deductions	June 30, 2019	one year
Earned compensated absences	\$ 280	\$ 21	\$ -	\$ 301	\$ 185
Bonds	3,000	-	(220)	2,780	235
Loans	67	-	(5)	62	3
Closure and post-closure	41,156	1,131	-	42,287	1,131
Net pension liability	9,317	-	(850)	8,467	-
Totals	<u>\$ 53,820</u>	<u>\$ 1,152</u>	<u>\$ (1,075)</u>	<u>\$ 53,897</u>	<u>\$ 1,554</u>

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The following is a schedule of future bonds payable requirements for governmental activities:

Fiscal Year Ended June 30	Principal	Interest	Total Payment
2020	\$ 31,250	\$ 9,270	\$ 40,520
2021	16,362	8,833	25,195
2022	16,486	8,663	25,149
2023	15,587	8,502	24,089
2024-2028	74,677	40,420	115,097
2029-2033	138,266	37,048	175,314
2034-2038	53,765	11,627	65,392
2039-2043	-	-	-
2044-2048	19,496	-	19,496
2049-2053	-	-	-
2054-2058	19,519	-	19,519
2059-2060	-	-	-
Sub-total	385,408	124,363	509,771
Less: Original issue premium	5,290	-	5,290
Original issue discount	(865)	-	(865)
Total	\$ 389,833	\$ 124,363	\$ 514,196

Pension Obligation Bonds

In March 2002, the County issued \$117,055 in Taxable Pension Obligation Bonds; Refunding Series 2002 to advance refund a portion of the County's Taxable Pension Obligation Bonds, Series 1998. The 1998 Series bonds were originally issued in March 1998 in the amount of \$184,910. The proceeds of the refunding issue were used to purchase U.S. Government Securities and to provide cash, which was placed into an irrevocable escrow account with a trustee bank. The purpose of the escrow account is to provide resources to service a portion of the 1998 Series when the respective bonds come due between August 2002 and August 2008. As a result, the refunded bonds are considered defeased and the liability is not reported in the governmental activities column of the statement of net position. This advance refunding was undertaken to reduce the debt service requirements for the next six fiscal years by extending the overall payments by eleven years and resulted in a net present value loss of \$7,704.

The portion of the County's taxable Pension Obligation Bonds, Series 1998 that were not refunded have various maturity dates between 2002 and 2008. The interest rates range from 6.01% to 6.26%. The County's taxable Pension Obligation Bonds, Refunding Series 2002 include both serial and term bonds. The serial bonds have various maturity dates between 2009 and 2014 with interest rates ranging between 6.06% and 6.45%. The term bonds mature in 2018 with an interest rate of 6.67% and a mandatory sinking fund redemption commencing in 2016. The 1998 Pension obligation bonds that were refunded in 2002 have matured.

In March 2004, the County issued Series 2004A and 2004B Pension Obligation Bonds for \$327,898 and \$75,000, respectively. These were issued to fund a portion of the County's unfunded accrued actuarial liability in the retirement system. The Series 2004A Pension Obligation Bonds include current interest bonds, term bonds, and capital appreciation bonds. The Series 2004B bonds were issued as auction rate bonds. The debt matures between 2005 and 2033. In September 2006, the Series 2004B Pension Obligation

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Bonds were converted from auction rate to fixed rate securities. The Series 2004A Pension Obligation Bonds (Fixed Rate Bonds) maturing in August 2019 (totaling \$26,765) were refunded from the issuance of Series 2015A Taxable Pension Obligation Refunding Bonds.

In September 2015, the County issued \$27,255 in Series 2015A Taxable Pension Obligation Refunding Bonds, maturing in fiscal year 2020. The Taxable Pension Obligation Refunding Bonds generated a net present value savings (net of all costs) of \$2,018 or 7.5% of the refunded bond par amount. This financing refunded, on a current basis, a portion of the Series 2004A Pension Obligation Bonds totaling \$26,765.

The Debt Service fund is utilized to pay for pension obligation bonds. Payments for pension obligation bonds for the current year are shown as transfers out in the General, Special Revenue, Enterprise and Internal Service Funds and as transfers-in in the Debt Service Fund.

Lease Revenue Bonds

In February 2004 the FCFA, which was established to provide for the acquisition, disposition and/or financing of capital improvements and/or working capital for the County, issued \$26,000 in lease revenue bonds for the Juvenile Justice Campus. These bonds were refunded from the issuance of Series 2012A Refunding Lease Revenue Bonds.

The FCFA issued \$14,375 of lease revenue bonds October 1, 2004 to fund the County's Energy Project. The majority of the debt issued was to fund a gas energy generating plant, which will produce energy for the County Jail and other facilities. The remaining portion was used to upgrade lighting and electrical fixtures. These bonds were refunded from the issuance of Series 2012A Refunding Lease Revenue Bonds.

On April 16, 2007, the FCFA issued \$55,350 in lease revenue bonds for the construction of a juvenile court and offices for joint occupancy and use by the County and the County of Fresno Superior Court. The Series 2007 Bonds consist of \$25,605 in serial bonds maturing between 2010 and 2021 with interest rates ranging from 4.0% to 4.125%, and \$29,745 in term bonds maturing between 2023 and 2030 with interest rates ranging between 4.3% and 4.75%. These bonds were refunded from the issuance of Series 2016 Lease Revenue Refunding Bonds.

In September 2012, the County issued \$22,425 in Series 2012A Refunding Lease Revenue Bonds, maturing between 2013 and 2022. The Series 2012A Refunding Lease Revenue Bonds generated present value savings (net of all costs) of \$2,790 or 10.66% of the refunded bond par amount. This financing refunded, on a current basis, all outstanding maturities of the County's Series 2004 and 2004B Lease Revenue Bonds.

In June 2016, the County issued \$37,270 in Series 2016 Lease Revenue Refunding Bonds, maturing between 2017 and 2030, with interest rates ranging from 3.0% to 5.0%. The Series 2016 Lease Revenue Refunding Bonds generated present value savings (net of all costs) of \$5,946 or 14.2% of the refunded par amount. This was an advance, in-substance defeasance of the Series 2007 Lease Revenue Bonds, refunding that bond series in its entirety.

Tobacco Settlement Asset-Backed Bonds

In July 2002, the California County Tobacco Securitization Agency (the Agency) issued \$9,925 in Series 2002 asset-backed serial maturities and \$83,030 in Series 2002 asset-backed term bonds. These bonds mature between 2005 and 2038. The interest rates for the asset-backed serial maturities range from 3% to 5%. The interest rates for the asset-backed term bonds range from 5.63% to 6.13%.

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In April of 2006, the Agency issued the Tobacco Settlement Asset-Backed Bonds, Subordinate Series 2006 for \$39,015. The FCTFC entered into a loan agreement with the Agency to borrow the bond proceeds and to secure the loan with County Tobacco Assets consisting of seventy-five percent of its rights to future tobacco settlement revenues. The 2006 Tobacco Bonds are turbo capital appreciation bonds, issued in four series and maturing in 2046 through 2055. The interest rates on the bonds range from 6.50% to 7.75%.

Capital Appreciation and Series Bonds

The County has issued two series of capital appreciation bonds. The first series is the Series 2004 A Pension Obligation Bonds for \$327,898. The second is the Series 2006 Tobacco Settlement Asset-Backed Bonds. Capital appreciation bonds are debt securities on which the investment return on an initial principal amount is reinvested at a stated compounded rate until maturity, at which time the investor receives a single payment (the “maturity value”) representing both the initial principal amount and the total investment return.

The following schedule represents the capital appreciation bonds issued by the County and the California County Tobacco Securitization Agency:

Pension Obligation Bonds

Series	Maturity Date	Interest Rate	Initial Principal Amount	Accreted Value June 30, 2019	Accreted Value at Maturity
2004A	August 15, 2033	1.3% to 5.67%	\$ 327,898	\$ 522,941	\$ 711,250
			Less principal	(327,898)	
			Accreted interest	\$ 195,043	

Tobacco Securitization Tax Bonds

Series	Maturity Date	Interest Rate	Initial Principal Amount	Accreted Value June 30, 2019	Accreted Value at Maturity
2006A	June 1, 2046	6.50%	\$ 16,606	\$ 38,479	\$ 216,420
2006B	June 1, 2046	6.65%	2,890	6,825	39,920
2006C	June 1, 2055	7.00%	9,757	24,091	286,800
2006D	June 1, 2055	7.75%	9,762	26,511	409,500
Total			\$ 39,015	\$ 95,906	\$ 952,640
			Less principal	(39,015)	
			Accreted interest	\$ 56,891	
			Total accreted	\$ 251,934	

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Limited Obligation Improvement Bonds

In September of 1997, the FCFA issued \$5,392 limited obligation improvement bonds reported in the CSAs fund with an average interest rate of 5.92% payable semi-annually to purchase infrastructure improvements for Quail Lake, a planned community. The bonds are payable from assessments on the property owners within the special district and are not payable from any funds of the County.

The following is a schedule of future debt service requirements for business-type activities bonds:

<u>Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2020	\$ 235	\$ 178	\$ 413
2021	250	162	412
2022	270	145	415
2023	285	126	411
2024-2028	1,740	307	2,047
Total	<u>\$ 2,780</u>	<u>\$ 918</u>	<u>\$ 3,698</u>

Loans Payable

CSA No. 49, as part of funding for a Surface Water Treatment Plant, received a \$80 loan payable from the California Department of Public Health. The note is to be repaid in semi-annual installments beginning in fiscal year 2015. As of June 30, 2019, the special district's unpaid loan balance was \$62.

Landfill Closure and Post-Closure Costs

The County accounts for all solid waste landfill closure and post-closure costs based on the provisions of GASB Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Post-closure Care Costs*. State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post-closure costs as an operating expense and liability in each period based on landfill capacity used as of each balance sheet date.

The County owns a solid waste landfill which is currently operating, the American Avenue Disposal Site, as well as two landfills which ceased accepting waste in fiscal years 1991 and 2010, the Southeast Regional Disposal Site and the Coalinga Disposal Site, respectively. Southeast Regional completed its closure activities during fiscal year 1999 and began post-closure activities, which are still ongoing as of June 30, 2019. Coalinga completed its closure activities during fiscal year 2017 and began post-closure activities in fiscal year 2018.

The \$42,287 reported as landfill closure and post-closure care liability at June 30, 2019, represents the cumulative amount reported to date based on the landfill capacity used to date. The County will recognize the remaining estimated cost of closure and post-closure care of \$37,006 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all remaining closure and post-closure care as of June 30, 2019. The total current cost of landfill closure and post-closure care is an estimate and subject to changes resulting from inflation, deflation, technology, or changes in applicable laws or regulations.

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The percentage of landfill capacity used to date, the estimated remaining landfill life, the liability for closure and post-closure care at the balance sheet date, and the estimated remaining local closure and post-closure costs to be recognized for the three landfills are as follows:

Landfill	Capacity used at June 30, 2019	Estimated Years Remaining	Total Estimated Liability June 30, 2019	Liability Recognized June 30, 2019	Remaining Liability to be Recognized
American Avenue	49.28%	30	\$ 72,961	\$ 35,954	\$ 37,007
Coalinga	49.30%		2,953	2,953	-
Southeast Regional	100.00%	-	3,380	3,380	-
Total			\$ 79,294	\$ 42,287	\$ 37,007

The increase from fiscal year 2017-2018 in the closure and post-closure care liability for American Avenue was reported as an operating expense in 2018-2019. Closure and post-closure costs for Southeast Regional and Coalinga Disposal Sites are reported as non-operating expenses. The County is required by state and federal laws to finance closure and post-closure care. Amounts collected from current users for these costs are reported in restricted cash and investments. Regarding the American Avenue Site, the County expects that future user fees and interest earnings over the remaining landfill lives will fund the closure and post-closure liabilities. Regarding the Southeast Regional and Coalinga Disposal Sites, the County expects any ongoing costs to be funded from interest earnings and from quarterly payments from waste haulers and cities by agreement.

Additionally, Title 22 of the California Code of Regulations (CFR) requires that counties finance certain closure and post-closure maintenance and monitoring activities for their hazardous waste disposal sites. Post-closure activities are required for a minimum of 30 years after closure. The County's Blue Hills Hazardous Waste Disposal Site closed in the fiscal year 1992-93.

The County is further required by 40 CFR 264.144 to establish a financial assurance for post-closure care in accordance with the approved post-closure plan for the facility 60 days prior to the initial receipts of hazardous waste or the effective date of the regulation, whichever was later. The County used the financial test under 40 CFR 264.145(f) for over twenty years to provide financial assurance before being informed in 2008 by the California Department of Toxic Substances Control that this financial test was unusable by local governments to provide financial assurance. The County changed financial assurance options in April 2012 changing to a Post-Closure letter of credit as allowed under 40 CFR 264.145(d). The Irrevocable Standby Letter of Credit was established for \$1,468 in favor of the Department of Toxic Substances Control.

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Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. During the current year, the County performed calculations of excess investment earnings on various bonds, and at June 30, 2019, does not expect to incur a liability.

NOTE 12 - Pensions

Plan Description - The County of Fresno provides pension benefits to eligible employees through a cost sharing multiple-employer defined benefit pension plan (pension plans) administered by the Fresno County Employees Retirement Association (FCERA). FCERA is governed by the Board of Retirement under the County Employees Retirement Law of 1937 (CERL). Readers should refer to the 1937 Act for more complete information. Members of the pension plans include all permanent employees working full-time or at least 50% part-time for the County and the following entities: Superior Court of California-County of Fresno, Clovis Veterans Memorial District, Fresno Mosquito and Vector Control District, and Fresno/Madera Area Agency on Aging (FMAAA). Employees become eligible for membership commencing with the pay period following the date of employment in a permanent position.

FCERA is a contributory defined pension plan established on January 1, 1945 under the provisions of the 1937 Act and provides service retirement, disability, death, and survivor benefits for employees of the County of Fresno and participating entities. The County of Fresno Board of Supervisors and governing boards of participating entities adopt resolutions, as permitted by State of California Government Code 31450 (County Employees Retirement Law of 1937 (CERL)), which affect the benefits of FCERA members. FCERA is governed by the California Constitution, CERL, and the bylaws, policies and procedures adopted by FCERA Board of Retirement.

FCERA issues a stand-alone financial report that can be reviewed at the FCERA website: <https://fresnocountyretirement.org/financial/#cafr> or FCERA's office, located at 7772 North Palm Avenue, Fresno, CA, 93711.

FCERA administers nine (9) pension plans for General and Safety members. Due to the passage of the Public Employee Pension Reform Act (PEPRA), the County established two (2) new tiers for General and Safety members: General Tier V and Safety Tier V. PEPRA changed the benefits that may be offered to employees hired on or after January 1, 2013 including increasing the minimum retirement age, increasing the percentage for member contributions, and excluding certain types of compensation as pensionable. PEPRA also created limits on the pensionable compensation. The cumulative effect of PEPRA changes will be to reduce the County's long-term retirement costs.

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Summary of Pension Plans and Eligible Participants

General Members

- Tier I General members hired on or before June 30, 2005 and General members of certain bargaining units hired after June 30, 2005.
- Tier II General Members of certain bargaining units hired after June 30, 2005 and General Tier I members hired on or before June 30, 2005 who elect to transfer to Tier II.
- Tier III General Members of certain bargaining units hired after December 17, 2007 and eligible Tier II members hired on or before December 17, 2007 who elect to transfer to Tier III.
- Tier IV General Members hired on or after June 11, 2012.
- Tier V General Members hired on or after January 1, 2013.

Safety Members

- Tier I Safety members hired on or before June 30, 2005 and Safety members of certain bargaining units hired after June 30, 2005.
- Tier II Safety members of certain bargaining units hired after June 30, 2005 and Safety Tier I members hired on or before June 30, 2005 who elect to transfer to Tier II.
- Tier III Not offered.
- Tier IV Safety members hired on or after June 11, 2012.
- Tier V Safety members hired on or after January 1, 2013.

Benefits Provided

All pension plans provide benefits in accordance with CERL regulations upon retirement, disability, or death of members. Retirement benefits are based upon years of service, final average compensation, and retirement age. Employees terminating before accruing five (5) years of service credit forfeit the right to receive retirement benefits unless they establish reciprocity with another eligible public agency within the prescribed time period. Non-vested employees who terminate service are entitled to withdraw their accumulated contribution plus accrued interest. Employees who terminate service after earning five (5) years of retirement service credit, may leave their contributions on deposit and elect to take a deferred retirement. The difference between expected and actual experience for vested and non-vested benefits may result in an increase or decrease to pension expense and net pension liability.

Service related disability benefits are based upon final average compensation or retirement benefits (if eligible). Non-service related disability benefits are based upon (1) years of service and final average compensation or (2) retirement benefits (if eligible). Death benefits are based upon a variety of factors including whether the employee was retired or not.

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Annual cost-of-living adjustments (COLA) after retirement are provided to General Member Tiers I, II, and III and Safety Member Tiers I and II. General and Safety Member Tiers IV and V are not eligible for COLA increases. COLAs are granted to eligible retired members effective in April of each year based upon the Bureau of Labor statistics Consumer Price Index, West Region as of the preceding January 1 and is subject to an annual maximum of three percent (3%).

Specific details for retirement, disability, or death benefit calculations and COLA information are available in the FCERA Comprehensive Annual Financial Report (CAFR). The FCERA CAFR is available at <https://fresnocountyretirement.org/financial/#cafr>.

Contributions

The FCERA Board of Retirement is authorized under Article 16 of the Constitution of the State to establish and amend retirement contributions for active employees and participating employers. Contributions are made by the members and the employers at rates recommended by FCERA's independent actuary and approved by the Board of Retirement and the County of Fresno Board of Supervisors. Employee contribution rates vary according to age and classification (safety or general) and, depending on Tier, are designed to provide funding for approximately one-fourth to one-half of the regular retirement benefits and one-half of all cost of living benefits. Members are required to contribute between 8.13% and 16.19% of their annual covered salary. Employee contribution rates are established and may be amended pursuant to Articles 6 and 6.8 of CERL. Employer contribution rates are determined pursuant to Section 31453 of CERL and are designed to provide funding for the remaining regular retirement and cost of living benefits, as well as all regular disability and survivor's benefits.

Employer and employee contributions and active members are as follows:

<u>Retirement Plan</u>	<u>Employer Contribution Rates</u>	<u>Employee Contribution Rates</u>	<u>Active Members</u>
General Tier I	56.69%	9.88%	2,890
General Tier II	53.91%	7.10%	115
General Tier III	53.87%	8.00%	619
General Tier IV	44.92%	7.08%	261
General Tier V	43.05%	7.17%	2,635
Safety Tier I	83.37%	13.31%	475
Safety Tier II	83.81%	11.64%	59
Safety Tier IV	68.75%	10.08%	60
Safety Tier V	66.02%	11.92%	344
All Categories	55.81%	9.31%	7,458

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Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the County reported a pension liability of \$1,100,961 for its proportionate share of the net pension liability (NPL). The NPL was measured as of June 30, 2018, and the total pension liability used to calculate the NPL was determined by an actuarial valuation as of that date. The County's proportion of the NPL was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan (FCERA) participants, actuarially determined.

For the fiscal year ended June 30, 2019, the County recognized a credit to pension expense of (\$57,285). Pension expense represents the change in the NPL during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions of methods, and plan benefits. At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual Experience changes in assumptions	\$ - 68,587	\$ 103,511 -
Net difference between projected and actual earnings on retirement plan investments	85,099	-
Changes in proportion and differences between County contributions and proportionate share of contributions	3,250	2,052
Contributions by County subsequent to the actuarial measurement date	202,752	-
	<u>\$ 359,688</u>	<u>\$ 105,563</u>

Deferred outflows of resources of \$359,688 and deferred inflows of resources of \$105,563, above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

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\$202,752 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year	Amount
Ending June 30	
2020	\$ 91,868
2021	14,811
2022	(47,541)
2023	(7,765)
Thereafter	-
	<u>\$ 51,373</u>

Actuarial Assumptions

The total pension liability in the June 30, 2019 Governmental Accounting Standards (GAS) 68 Actuarial Valuation – based on the June 30, 2018 measurement date - was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

Inflation	3.00% per year.
Employee Contribution Crediting Rate	3.00% compounded semi-annually.
Administrative Expenses	1.10% of payroll, 0.94% allocated to the employers and 0.16% allocated to the members based on the components of the total average contribution rate (before expenses) for the employer and member.
Salary increases	General Members: 4.5% to 11.5%; and Safety Members: 4.9% to 11.50%, varies by service, including inflation.
COLA increases	Investment rate of return 3.00% maximum for retiree COLA increase applicable to General Member Tiers I, II and III and Safety Member Tiers I and II.
Post-Retirement mortality Healthy	For General Members and all Beneficiaries: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table projected 20 years with two-dimensional scale MM2015D; set forward one year for females. For Safety Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table projected 20 years with two-dimensional scale MM2015D, set back two years.

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Disabled	<p>For General Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table projected 20 years with two-dimensional scale MM2015D, set forward eight years.</p> <p>For Safety Members: Headcount-Weighted RP-2014 Mortality projected with 20 years with two-dimensional scale MM2015D set forward seven years.</p> <p>The above mortality tables contain about a 20% margin, based on actual to expected deaths, to reflect future mortality improvement, based on a review of mortality experience as of the measurement date.</p>
Contribution Rates	<p>For General Members and all Beneficiaries: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table projected 20 years with two-dimensional scale MM2015D, set forward one year for females, weighted 35% males and 65% females for members and weighted 65% male and 35% female for beneficiaries.</p> <p>For Safety Members: Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table projected 20 years with two-dimensional scale MM2015D, set back two years weighted 80% male and 20% female.</p> <p>For Safety Beneficiaries; Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table projected 20 years with two-dimensional scale MM2015D; set forward one year for females, weighted 20% male and 80% female.</p>
Actuarial Cost Method	<p>Entry Age Cost Method. Entry Age is age at the member's hire date. Normal Cost and Actuarial Accrued Liability are calculated on an individual basis and are based on costs allocated as a level percentage of compensation.</p>
Expected Remaining Service Lives	<p>Average expected service lives of all employees is determined by:</p> <ul style="list-style-type: none">- Calculating each active employee's expected remaining service life as the present value of \$1 per year of future services at zero percent interest.- Setting remaining service life to zero for each nonactive or retired member.- Dividing the sum of the above amounts by the total number of active employees, nonactive and retired members.

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The information and analysis used in selecting each assumption that has a significant effect on the actuarial valuation is shown in the July 1, 2012 through June 30, 2015 Actuarial Experience Study and June 30, 2016 Economic Actuarial Assumptions Report both dated March 10, 2016.

The long-term expected rate of return on pension plan investments (7.00%) was determined using a building block method in which expected future real return (expected return, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return through weighting the expected future real rates of return by the targeted asset allocation percentage, adding expected inflation, and subtracting expected investment expenses and a risk margin. The target allocation and best estimated of arithmetic real rates of returns for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Large Cap U.S. Equity	14.00%	5.80%
Small Cap U.S. Equity	3.00%	6.52%
Developed International Equity	12.00%	6.89%
Emerging Makets Equity	7.00%	8.88%
U.S. Core Fixed Income	5.00%	0.76%
High Yield Fixed Income	5.00%	3.55%
Global Bonds	7.00%	0.41%
Bank Loans	5.00%	2.34%
TIPS	4.00%	0.41%
Emerging Market Debt	5.00%	4.52%
Real Estate	5.00%	4.48%
Commodities	3.00%	4.14%
Infrastructure	3.00%	3.80%
Hedge Funds	8.00%	4.40%
Private Credit	8.00%	7.70%
Private Equity	6.00%	9.00%
Total	100.00%	

Discount Rate

The discount rate used to measure the total pension liability (TPL) was 7.00%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and employer contributions will be made at the rates equal to the actuarially determined contribution rates. Employer contributions that are intended to fund benefits for current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based upon these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. The long-term expected rate of return on pension investments was applied to all periods of projected benefit payments to determine the TPL as of June 30, 2016.

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Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the NPL of FCERA, as of June 30, 2019, which is allocated to all employers and is calculated using the discount rate of 7.00%. Additionally, the table reflects the County’s proportionate share of net pension liability should it be calculated using a discount rate that is 1-percentage point lower (6.00%) or 1-percentage point higher (8.00%) than the current rate.

	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
County's proportionate share of the NPL	\$ 1,857,319	\$ 1,100,961	\$ 480,624

Pension Fund Fiduciary Net Position

Detailed information about the pension fund’s fiduciary net position is available in the separately issued FCERA GAS 68 Actuarial Valuation Report.

NOTE 13 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has established a Risk Management Fund (an Internal Service Fund) to account for and finance its uninsured risks of loss. The fund is also used to account for the unemployment benefits program and for employee medical coverage provided through contracts with various health maintenance organizations.

The Risk Management Fund provides coverage of the general liability, workers' compensation, medical malpractice, and property-other programs. Property-other consists of fire, bond, and miscellaneous insurance and damaged vehicle loss programs. General liability coverage is self-insured up to a maximum of \$750 per claim. Excess coverage up to \$5,000 per claim is provided through a risk pool agreement with the California State Association of Counties (CSAC) Excess Insurance Authority.

Crime bond coverage is self-insured up to a maximum of \$2.50 per occurrence and excess coverage of \$15,000 per occurrence is provided through a risk pool agreement with CSAC Excess Insurance Authority.

Pollution liability coverage is self-insured for \$75 per claim and excess coverage up to a maximum of \$10,000 is provided through a risk pool agreement with CSAC Excess Insurance Authority.

Workers' compensation claims are self-insured up to a maximum of \$500 per claim. Excess coverage up to a statutory amount per claim is provided through a risk pool agreement with CSAC Excess Insurance Authority.

The County is entirely self-insured for medical malpractice claims.

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Property-other is self-insured up to a deductible of \$25 per claim with a maximum of \$800,000 in all risk excess coverage per annual occurrence, and \$600,000 in flood limits per annual occurrence. Flood and earthquake coverage each have maximums in excess insurance of \$25,000. Excess insurance is provided through a risk pool agreement with CSAC.

Aircraft coverage has a maximum limit in excess insurance of \$25,000 provided through a risk pool agreement with CSAC Excess Insurance Authority.

County departmental contributions to the workers' compensation, general liability, and medical malpractice programs are based on actuarial recommendations. The reported actuarial liabilities for workers' compensation, general liability, and medical malpractice assume a long-term annual rate of return of 1.5 percent. The undiscounted actuarial liability for these programs is \$83,321. Reserves for self-insurance for these programs include estimated liability amounts for claims filed against the County for their programs, as well as the estimated amount of claims incurred but not reported, as computed by the actuary. Contributions to the property damage, unemployment, and vehicle damage programs are based on actual historical claim loss experience.

Claims liability of \$84,395 reported in the Risk Management Fund at June 30, 2019, is based on the requirement that claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

The claims liability includes all allocated loss adjustment expenses. While the ultimate amount of claims is dependent on future developments, management is of the opinion that the claims liability at June 30, 2019, is adequate to cover such claims. Changes in the Risk Management Fund's claims liability amount during the last two fiscal years were as follows:

	June 30, 2019	June 30, 2018
Beginning of fiscal year liability	\$ 80,615	\$ 77,707
Current year claims provision and changes in estimates	38,423	22,366
Claim payments	<u>(34,643)</u>	<u>(19,458)</u>
Balance at fiscal year-end	<u>\$ 84,395</u>	<u>\$ 80,615</u>

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NOTE 14 - Fund Balance

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2019, fund balance for governmental funds are made up of the following:

- Nonspendable Fund Balance – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, such as prepaid items and amounts available for loans.
- Restricted Fund Balance – includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- Committed Fund Balance – includes amounts that can only be used for the specific purposes determined by a formal action of the County’s highest level of decision-making authority, the County’s Board. Commitments may be changed or lifted only by the County taking the same formal action that imposed the constraint originally, which is achieved by the County’s Board approving the commitment with a 4/5 majority vote.
- Assigned Fund Balance – comprises amounts intended to be used by the County for specific purposes that are neither restricted nor committed. Intent is expressed by (1) the County’s Board or (b) a body (for example, a budget or finance committee) or official to which the County’s Board has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned Fund Balance – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned and unassigned.

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Fund balances for all the major and nonmajor governmental funds as of June 30, 2019, were distributed as follows:

	<u>General Fund</u>	<u>Debt Service</u>	<u>Behavioral Health - MH</u>	<u>Social Services</u>	<u>Local Health and Welfare</u>	<u>2011 Realignment Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Nonspendable:								
Postage/imprest cash	\$ 427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36	\$ 463
SJVIA loan	5,000	-	-	-	-	-	-	5,000
CSA loans	413	-	-	-	-	-	-	413
Subtotal	<u>5,840</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36</u>	<u>5,876</u>
Restricted for:								
General government	1,296	-	-	-	-	-	30,412	31,708
Public protection	4,626	-	-	-	-	103,255	36,407	144,288
Public ways and facilities	1	-	-	-	-	-	38,786	38,787
Health, sanitation & public assistance	282	-	103,240	54,542	50,103	-	34,607	242,774
Education	-	-	-	-	-	-	38,485	38,485
Capital projects	-	-	-	-	-	-	50,516	50,516
Debt service	-	57,369	-	-	-	-	-	57,369
Subtotal	<u>6,205</u>	<u>57,369</u>	<u>103,240</u>	<u>54,542</u>	<u>50,103</u>	<u>103,255</u>	<u>229,213</u>	<u>603,927</u>
Committed to:								
General government:								
Reserve	54,000	-	-	-	-	-	-	54,000
Third party	23,287	-	-	-	-	-	-	23,287
SJVIA	3,000	-	-	-	-	-	-	3,000
Public protection:								
Sheriff vehicle replacement	600	-	-	-	-	-	-	600
Rowell lease payoff	10,000	-	-	-	-	-	-	10,000
Eagle 2 replacement	200	-	-	-	-	-	-	200
Public ways and facilities:								
CSA revolving fund	293	-	-	-	-	-	-	293
Subtotal	<u>91,380</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,380</u>
Unassigned								
	<u>100,693</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,693</u>
Total	<u>\$ 204,118</u>	<u>\$ 57,369</u>	<u>\$ 103,240</u>	<u>\$ 54,542</u>	<u>\$ 50,103</u>	<u>\$ 103,255</u>	<u>\$ 229,249</u>	<u>\$ 801,876</u>

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NOTE 15 – Net Position

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

- Net Investment in Capital Assets groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.
- Restricted Net Position reflects net position that is subject to constraints either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (2) imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. A legally enforceable enabling legislation restriction is one that a party external to a government – such as citizens, public interest groups, or the judiciary – can compel a government to honor.
- Unrestricted Net Position represents net position of the County that is not restricted for any project or purpose.

NOTE 16 - Contingent Liabilities and Commitments

The County is subject to various lawsuits and claims involving public liability and other actions incidental to the ordinary course of County operations. Taken together, these claims seek monetary damages in significant amounts. To the extent the outcome of such litigation has been determined to result in probable financial loss to the County, a liability for litigation of \$23,000, representing the County's best estimate of the ultimate loss, has been accrued in the government-wide Statement of Net Position. Refer to Note 11 for more information on these and other long-term liabilities.

A number of lawsuits and claims are pending against the County for which the financial loss to the County has been determined to be reasonably possible. The County intends to vigorously defend itself against these lawsuits. The County has recorded actuarially determined reserves in the internal service funds to adequately cover estimated potential material adverse losses at June 30, 2019.

The County participates in many state and federal assisted grant programs, which are subject to program compliance audits by the grantors or their representatives. The amounts, if any, of current or previous expenditures, which may be disallowed upon future audits by the grantors, cannot be determined until such an audit occurs. The County expects such amounts, if any, will not be material to its financial statements. Amounts have been accrued for disallowed expenditures resulting from completed audits.

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NOTE 17 – Deficit Fund Equity

The County has an internal service fund with a deficit net position caused by presenting their proportionate share of net pension liability due to the implementation of GASB Statement No. 68.

Internal Service Funds	Deficit Net Position
Security Services	\$3,340

NOTE 18 – Joint Venture

A joint venture is defined by GASB Statement No. 14, *The Financial Reporting Entity*, as “a legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain either (a) an ongoing financial interest, or (b) an ongoing financial responsibility.” The County participates in the following joint venture:

San Joaquin Valley Insurance Authority (SJVIA) - On September 29, 2009, the Counties of Tulare and Fresno entered into a Joint Exercise of Powers Agreement by which they created the SJVIA as a separate public agency charged with the responsibility of providing health and medical benefits for over 9,000 Fresno and Tulare County employees. Independently audited financial statements can be obtained from the Fresno County Auditor-Controller’s Office, 2281 Tulare Street #105, Fresno, California 93721.

NOTE 19 – Prior Period Adjustments

A prior period adjustment, decreasing net position by \$3,200, was made in the governmental activities affecting various funds. In the General Fund, an adjustment was made to recognize the duplication of one receivable accrual amount and one due to other fund amount, each of which had been duplicated in the prior fiscal year. Another adjustment was made in the Behavior Health/Mental Health to recognize reclassification of interest between the General Fund and their Special Revenue Fund. Another adjustment was made in the Internal Service Fund to account for GASB 68 pension adjustments.

The business-type activities had additional prior period adjustments increasing net position by \$356. These adjustments were due to adjusting beginning balances for closure and post-closure liability along with various asset related adjustments.

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The following table outlines the change in net position affected by prior period adjustments in the government-wide financial statements:

	Governmental Activities	Business-type Activities	Totals
Net position, stated at June 30, 2018	\$ (176,789)	\$ 95,290	\$ (81,499)
General Fund - correction of duplicate accrual	(5,386)	-	(5,386)
Behavioral/Mental Health - interest reclassification	(543)	-	(543)
CSA Special Revenue Fund - assets	-	1,220	1,220
Solid Waste - closure/post closure, assets	-	(864)	(864)
Internal Service Funds - GASB 68 pension adj.	9,129	-	9,129
Net position, restated at June 30, 2018	(173,589)	95,646	(77,943)
Change in net position	386,360	7,639	393,999
Net position at June 30, 2019	<u>\$ 212,771</u>	<u>\$ 103,285</u>	<u>\$ 316,056</u>

NOTE 20 - Subsequent Events

In accordance with accounting standards generally accepted in the United States, subsequent events have been evaluated through December 30, 2019, the date in which the financial statements have been issued.

On July 7, 2019, the County amended a lease agreement with Pontiac 3 & 5, LLC, for tenant improvements, increasing the office space from 23,580 square feet to 95,534 square feet and reducing the warehouse space from 65,227 square feet to 0 square feet. Additionally, the lease agreement was amended to renew the lease for one (1) nineteen-year period upon completion of the tenant improvement with a total not to exceed \$87,787.

On August 23, 2019, County staff discovered flooding in the North Annex Jail. The flooding was determined to be in the courtroom area and spread through the staff dining area and a corrections office locker room. On September 10, 2019, to prevent the potential for further damages, an emergency declaration was made by the Director of Internal Services/Chief Information Officer, in conjunction with the County Administrative Officer, which allowed service contractors to conduct remediation and restoration activities immediately. The current estimated costs of the remediation is \$1,000.

During the week of September 16, 2019, the County's recommended budgets for the fiscal year 2019-20 were submitted to the Board and were approved.

On September 24, 2019, the County approved the sale of the real property known as the University Medical Center Campus, in as-is condition, to CMG Construction Management (CMG) to provide housing affordable to persons and families of low or moderate income. Escrow is expected to close on or about December 30, 2019, in which the 33-acre property will be sold to CMG for \$4,000 with a \$500 refundable deposit, and CMG will enter into an agreement to lease the property back to the County for a term no longer than four years, during which time the County will begin moving its existing offices from the property and pay its pro rata share of operating costs for a total of approximately \$1,922.

EXHIBIT E & F

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EXHIBIT E & F

**Required Supplementary Information
(Other than MD&A)**

County of Fresno
 Budgetary Comparison Schedule
EXHIBIT E & F
 General Fund

For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Resources (inflows):				
Taxes and special assessments	\$ 262,213	\$ 262,213	\$ 280,009	\$ 17,796
Licenses and permits	13,721	13,721	13,143	(578)
Fines, forfeitures and penalties	5,361	5,361	5,339	(22)
Use of money and property	2,802	2,802	6,520	3,718
Aid from other governmental agencies:				
State	108,566	110,714	100,772	(9,942)
Federal	122,322	129,414	96,790	(32,624)
Other	3,592	3,617	992	(2,625)
Charges for current services	49,243	49,694	47,978	(1,716)
Other revenues	38,521	43,813	9,107	(34,706)
Total resources	<u>606,341</u>	<u>621,349</u>	<u>560,650</u>	<u>(60,699)</u>
Charges to appropriations (outflows):				
General government	58,521	59,819	43,206	16,613
Public protection	465,572	482,046	431,489	50,557
Public ways and facilities	3,828	3,828	2,406	1,422
Health, sanitation and public assistance	1,093,663	1,136,343	901,629	234,714
Education	251	251	200	51
Culture and recreation	4,410	4,419	2,998	1,421
Capital Outlay	-	-	46,072	(46,072)
Total charges to appropriations	<u>1,626,245</u>	<u>1,686,706</u>	<u>1,428,000</u>	<u>258,706</u>
Excess (deficiency) of revenues over (under) appropriations	<u>(1,019,904)</u>	<u>(1,065,357)</u>	<u>(867,350)</u>	<u>(319,405)</u>
Other financing sources (uses)				
Proceeds from sale of capital assets	-	117	121	4
Transfers in	1,028,684	1,075,437	938,515	(136,922)
Transfers out	(40,815)	(47,556)	(67,399)	(19,843)
Total other financing sources (uses)	<u>987,869</u>	<u>1,027,998</u>	<u>871,237</u>	<u>(156,761)</u>
Net change in fund balance	(32,035)	(37,359)	3,887	41,246
Fund balance - beginning	\$ 205,617	\$ 205,617	\$ 205,617	\$ -
Prior period adjustment	(5,386)	(5,386)	(5,386)	-
Fund balance - ending	<u>\$ 168,196</u>	<u>\$ 162,872</u>	<u>\$ 204,118</u>	<u>\$ 41,246</u>

See accompanying notes to budgetary comparison schedules

~~County of Fresno~~
EXHIBIT 8
Budgetary Comparison Schedule
Behavioral Health - MH Fund
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Use of money and property	\$ -	\$ -	\$ 4,707	\$ 4,707
Intergovernmental revenues	52,492	52,492	55,277	2,785
Total revenues	<u>52,492</u>	<u>52,492</u>	<u>59,984</u>	<u>7,492</u>
Excess (deficiency) of revenues over (under) expenditures	<u>52,492</u>	<u>52,492</u>	<u>59,984</u>	<u>7,492</u>
Other Financing Sources (Uses)				
Transfers out	(91,617)	(95,467)	(60,480)	34,987
Total other financing sources (uses)	<u>(91,617)</u>	<u>(95,467)</u>	<u>(60,480)</u>	<u>34,987</u>
Net change in fund balance	(39,125)	(42,975)	(496)	42,479
Fund balance - beginning	\$ 103,668	\$ 103,668	\$ 103,668	\$ -
Prior period adjustment	-	-	68	
Fund balance - ending	<u><u>\$ 64,543</u></u>	<u><u>\$ 60,693</u></u>	<u><u>\$ 103,240</u></u>	<u><u>\$ 42,479</u></u>

See accompanying notes to budgetary comparison schedules

County of Fresno
EXHIBIT 8
Budgetary Comparison Schedule
Social Services Fund
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Fines, forfeitures and penalties	\$ 1	\$ 1	\$ -	\$ (1)
Use of money and property	275	275	2,624	2,349
Intergovernmental revenues	398,745	405,683	352,995	(52,688)
Charges for current services	20	742	436	(306)
Total revenues	<u>399,041</u>	<u>406,701</u>	<u>356,055</u>	<u>(50,646)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>399,041</u>	<u>406,701</u>	<u>356,055</u>	<u>(50,646)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	3	3
Transfers out	(396,328)	(403,447)	(362,376)	41,071
Total other financing sources (uses)	<u>(396,328)</u>	<u>(403,447)</u>	<u>(362,373)</u>	<u>41,074</u>
Net change in fund balance	2,713	3,254	(6,318)	(9,572)
Fund balance - beginning	<u>\$ 60,860</u>	<u>\$ 60,860</u>	<u>\$ 60,860</u>	<u>\$ -</u>
Fund balance - ending	<u>\$ 63,573</u>	<u>\$ 64,114</u>	<u>\$ 54,542</u>	<u>\$ (9,572)</u>

See accompanying notes to budgetary comparison schedules

~~County of Fresno~~
EXHIBIT E & F
Budgetary Comparison Schedule
Local Health and Welfare Fund
For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Use of money and property	\$ 730	\$ 730	\$ 2,620	\$ 1,890
Intergovernmental revenues	232,086	245,598	258,190	12,592
Total revenues	<u>232,816</u>	<u>246,328</u>	<u>260,810</u>	<u>14,482</u>
Excess (deficiency) of revenues over (under) expenditures	<u>232,816</u>	<u>246,328</u>	<u>260,810</u>	<u>14,482</u>
Other Financing Sources (Uses)				
Transfers in	11,159	11,159	15,558	4,399
Transfers out	(280,523)	(303,035)	(283,743)	19,292
Total other financing sources (uses)	<u>(269,364)</u>	<u>(291,876)</u>	<u>(268,185)</u>	<u>23,691</u>
Net change in fund balance	(36,548)	(45,548)	(7,375)	38,173
Fund balance - beginning	<u>\$ 57,478</u>	<u>\$ 57,478</u>	<u>\$ 57,478</u>	<u>\$ -</u>
Fund balance - ending	<u>\$ 20,930</u>	<u>\$ 11,930</u>	<u>\$ 50,103</u>	<u>\$ 38,173</u>

See accompanying notes to budgetary comparison schedules

County of Fresno
EXHIBIT E-8
Budgetary Comparison Schedule
2011 Realignment Fund
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Use of money and property	\$ -	\$ -	\$ 4,059	\$ 4,059
Intergovernmental revenues	183,198	183,198	200,054	16,856
Total revenues	<u>183,198</u>	<u>183,198</u>	<u>204,113</u>	<u>20,915</u>
Expenditures				
General government	73	73	74	(1)
Total charges to expenditures	<u>73</u>	<u>73</u>	<u>74</u>	<u>(1)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>183,125</u>	<u>183,125</u>	<u>204,039</u>	<u>20,916</u>
Other Financing Sources (Uses)				
Transfers (out)	<u>(184,959)</u>	<u>(193,015)</u>	<u>(182,484)</u>	<u>10,531</u>
Total other financing sources (uses)	<u>(184,959)</u>	<u>(193,015)</u>	<u>(182,484)</u>	<u>10,531</u>
Net change in fund balance	(1,834)	(9,890)	21,555	31,447
Fund balance - beginning	<u>\$ 81,700</u>	<u>\$ 81,700</u>	<u>\$ 81,700</u>	<u>\$ -</u>
Fund balance - ending	<u><u>\$ 79,866</u></u>	<u><u>\$ 71,810</u></u>	<u><u>\$ 103,255</u></u>	<u><u>\$ 31,447</u></u>

See accompanying notes to budgetary comparison schedules

~~County of Fresno~~
**Notes to the Budgetary Comparison Schedules
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)**

BUDGETARY BASIS OF ACCOUNTING

In accordance with the provisions of Sections 29000 through 29143 and Section 30200 of the California Government Code and other statutory provisions, commonly known as the County Budget Act, the County is required to prepare a balanced budget for each fiscal year on or before October 2. Budgeted expenditures are enacted into law through the passage of a resolution of adoption. The resolution of adoption specifies the maximum authorized expenditures for each budget unit for that fiscal year and cannot be exceeded except by subsequent amendments to the budget by the County Board of Supervisors (Board).

In June of each year, the County Administrative Officer (CAO) prepares and submits a temporary recommended budget document to the County Board. In September of that year, the CAO submits the recommended budget to the Board, and public hearings are held at that time to provide the general public with an opportunity to speak on any budget items before the Board. The recommended budget, once adopted, is uploaded to the County's financial system in late September so that budget monitoring for the new fiscal year can begin. After fiscal year-end closing activities are completed and the State Budget is approved, the CAO presents quarterly budget updates to the Board for adjustments to the recommended budget, as necessary, as a result of State Budget adjustments or other unforeseen changes.

An operating budget is adopted each fiscal year for all governmental funds and proprietary funds. Governmental funds that are budgeted include the General Fund, special revenue funds, and the debt services fund but do not include the capital projects fund. Proprietary funds include the enterprise funds and internal services funds. Expenditures are controlled at the object level within each budget unit of the County except for capital assets, which are controlled at the sub-object level. The object level (sub-object level for capital assets) within a budget unit is the legal level of budgetary control at which the County's management may not reallocate resources without special approval. Any amendments or transfers of appropriations between object levels (sub-object level for capital assets) within the same budget unit, or between budget units or funds, must be authorized by the CAO and approved by the Board. Supplemental appropriations, normally financed by unanticipated revenues during the year, require the Board's approval as well. Pursuant to Government Code Section 29092, the CAO is authorized to approve transfers and revision of appropriations within a single budget unit as deemed necessary and appropriate. Budgeted amounts in the budgetary comparison schedules are reported as originally adopted and as amended during the fiscal year.

The budget approved by the Board for the General Fund includes budgeted expenditures and reimbursements for amounts disbursed on behalf of other governmental funds. In the accompanying budgetary comparison schedules, actual reimbursements for these items have been eliminated from the resources and related expenditures have been eliminated from the charges to appropriations to provide a meaningful comparison of actual and budgeted results of operations.

County of Fresno
Notes to the Budgetary Comparison Schedules
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

The budgets for governmental funds may include an account known as “Intrafund Revenue.” This account is used by the County to show reimbursements between operations within the same fund (an example would be charges by one budget unit to another budget unit within the General Fund).

The amounts reported on the budgetary basis differ from the basis used to present the basic financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP). Annual budgets are prepared using the modified accrual basis of accounting; reimbursements for amounts disbursed on behalf of other governmental funds are reported as resources and related expenditures as charges to the appropriation; certain transactions are accounted for in different periods between budgetary and GAAP reporting basis; and securities lending activities and transactions from sub-funds reclassified from County Agency funds are reported in GAAP reporting basis.

County of Fresno
Required Supplementary Information
For the Fiscal Year Ended June 30, 2019
(amounts in thousands)

Fresno County Employees' Retirement Association – Schedule of the County's Proportionate Share of the Net Pension Liability

Last 10 Fiscal Years*

	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013
County's portion of the net pension liability (asset)	93.145%	92.747%	92.992%	93.078%	92.930%	92.708%
County's proportionate share of the net pension liability (asset)	\$ 1,100,961	\$ 1,211,572	\$ 1,425,569	\$ 1,010,008	\$ 815,975	\$ 1,252,321
County's covered payroll	\$ 373,992	\$ 357,538	\$ 343,435	\$ 325,382	\$ 324,102	\$ 319,905
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	294.38%	338.87%	415.09%	310.41%	251.760%	391.470%
Plan fiduciary net position as a percentage of the total pension liability	79.87%	77.11%	72.31%	78.77%	82.14%	72.11%

*Amounts presented above were determined as of 6/30.
 Additional years will be presented as they become available

Fresno County Employee's Retirement System – Schedule of County Contributions

Last 10 Fiscal Years*

	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
Actuarially determined contribution	\$ 196,103	\$ 184,077	\$ 178,107	\$ 171,462	\$ 153,622	\$ 147,009
Contributions in relation to actuarially determined contribution	196,073	184,317	178,220	171,577	153,542	147,091
Contribution deficiency (excess)	\$ 30	\$ (240)	\$ (113)	\$ (115)	\$ 80	\$ (82)
County's covered payroll	\$ 373,992	\$ 357,538	\$ 343,435	\$ 325,382	\$ 324,102	\$ 365,731
Contributions as a percentage of covered payroll	52.43%	51.55%	51.89%	52.73%	47.37%	40.22%

*Amounts presented above were determined as of 6/30.
 Additional years will be presented as they become available

EXHIBIT E & F

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EXHIBIT E & F

**Combining and Individual
Fund Financial Statements and Schedules**

County of Fresno
EXHIBIT E & F
Nonmajor Governmental Funds

Capital Projects Fund

The Capital Projects Fund is used to account for the acquisition and construction of major facilities other than those financed by Proprietary and certain Trust Funds. Budgets are adopted in the General Fund at the beginning of projects and are periodically modified by the Board of Supervisors during the course of construction as circumstances require. Transfers are made from the General Fund to the Capital Projects Fund to finance capital expenditures. There are no combining statements because the County uses one Capital Projects Fund, which is reported on the nonmajor combining financial statements.

Special Revenue Funds

Special Revenue Funds are established to finance particular governmental activities and are funded by receipts of specific taxes or other earmarked revenues. Such funds are authorized by statutory or charter provisions to pay for certain activities of a continuing nature.

Road Fund

The road fund is used to finance operations to provide maintenance, rehabilitation, and reconstruction of County roads, bridges, and attendant facilities as authorized by California Streets and Highways Code and to provide for traffic safety.

County Administrative Office (CAO) Indian Gaming

The County Administrative Office Indian Gaming fund, established pursuant to Government Code Sections 12710-12718, is used to account for funding and administrative costs for Indian Gaming activities.

County Administrative Office

The County Administrative Office fund was established and is used to receive and distribute discretionary revenues received by the County through payments made for parking, misdemeanor, and felony fees & fines owed.

Auditor Controller Treasurer Tax Collector

The Auditor Controller Treasurer Tax Collector fund was established to account for the collection and retention of fees used specifically for the preparation of delinquent tax records and giving notice of delinquency.

Assessor Recorder

California Revenue and Taxation Code Section 95.35 allowed for the establishment of the Assessor Recorder fund to account for resources that support, maintain, improve, and/or provide for the full operation of modernized computer systems.

Behavioral Health

The Behavioral Health fund accounts for revenues generated by various code section fines and fees, to be used in specified mental health and substance abuse categories.

County of Fresno
EXHIBIT E & F
Nonmajor Governmental Funds

County Clerk Elections

Pursuant to Health and Safety Code Section 103625(i)(f), the County Clerk Elections fund was established to provide enhanced services to the public through improvements of the record systems.

Child Support Services

The Child Support Services fund was established to account for mandated accountability pursuant to FSD Letter 00-03 in order to receive deposits from the State for administering child support programs and related costs.

District Attorney

The District Attorney fund was established to account for revenues and assets seized as authorized by the Health and Safety Code. Funds are later transferred to other divisions to cover costs in District Attorney operations.

Probation

The Probation fund receives its funds from the State Victim Compensation Program and uses it specifically for the purpose of emergency needs of crime victims in Fresno County.

Public Health

The Public Health fund was established to account for revenues received from fees and grants. Monies received provide for such activities as health preparedness, emergency medical system administrative costs, and other various health programs for the County.

Public Works

The Public Works fund was established to account for a variety of specified fines and fees, which are subsequently utilized for an assortment of public way and facility projects.

Public Works CDBG

The Public Works CDBG fund was established to house revenues related to the Community Development Block Grant (CDBG) program.

Community Facilities Districts

The Community Facilities Districts fund was created to segregate amounts to be utilized in improvements to the various Community Facilities Districts within the County.

Public Facilities Fees

Traffic mitigation fees are collected by Board action from property owners, developers, and builders to be used for road infrastructure improvements.

~~County of Fresno~~
~~EXHIBIT E & F~~
Nonmajor Governmental Funds

Sheriff Coroner

The Sheriff Coroner Fund was established to account for state-authorized fees as well as asset forfeiture. These funds are subsequently used in the Sheriff's Civil Division for specific projects.

Inmate Welfare

California Penal Code requires the Sheriff's Office to maintain an Inmate Welfare Fund. These funds are solely for the benefit of inmates, and cannot be used to supplant required levels of service by the Sheriff's Office.

County Free Library

The Fresno County Free Library is a Special District, under the governance of the Board of Supervisors, which provides informational, cultural, and recreational services to the public through 35 library outlets.

Fish and Game

This fund was established to receive the County's share of fines levied for violations of fish and game laws within its boundaries. Expenditures are made from time to time for purposes of improving the habitat for wildlife propagation and for incidental administrative matters.

Off-Highway License

The Off-Highway Vehicle Law of 1971 requires users of trail bikes, dune buggies, and similar vehicles designed for off-highway use to purchase an identification certificate. This fund can only be used to account for acquisition and development of off-road recreation areas. Such expenditures include feasibility studies, planning studies, and environmental impact reports.

Emergency Medical Services (EMS)

The EMS fund was established in 1989-90 to receive deposits associated with Senate Bill (SB) 12 and Proposition 99 monies. Disbursements from this fund must be in accordance with Health & Safety Code Section 1797.98a and Assembly Bill (AB) 75. Such expenditures include reimbursing physicians and hospitals for emergency treatment performed on individuals who are unable to pay.

Community Corrections Performance Incentive

This fund was established as a result of California SB 678. These funds are utilized to reduce recidivism of felony probationers by improving probation services.

County Service Areas, Other

These special districts, governed by the Fresno County Board of Supervisors, including County Service Areas, and Lighting and Maintenance Districts. These districts were established to provide services such as road, park, and lighting maintenance to specific areas in the County. They are financed by ad valorem property taxes in the area benefited, or by special assessments levied on specific properties.

EXHIBIT E & F

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County of Fresno
 Combining Balance Sheet
 EXHIBIT E & F
 Nonmajor Governmental Funds
 June 30, 2019
 (amounts expressed in thousands)

	Capital Projects Fund	Special Revenue Funds	Total
ASSETS			
Cash and investments	\$ 44,513	\$ 189,152	\$ 233,665
Restricted cash and investments	9,337	-	9,337
Receivables, net:			
Accounts	-	3,500	3,500
Taxes	-	-	-
Interest	53	1,032	1,085
Due from other funds	16	804	820
Due from other governmental units	4,581	15,959	20,540
Total assets	<u>58,500</u>	<u>210,447</u>	<u>268,947</u>
Deferred outflows of resources:			
Prepaid Expense	-	76	76
Total deferred outflows of resources	-	76	76
Total assets and deferred outflows of resources	<u>\$ 58,500</u>	<u>\$ 210,523</u>	<u>\$ 269,023</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES			
Liabilities			
Accounts payable	\$ 7,836	\$ 4,046	\$ 11,882
Salaries and benefits payable	-	1,674	1,674
Due to other funds	148	9,308	9,456
Due to other governmental units	-	8,663	8,663
Deposits and other liabilities	-	4,773	4,773
Unearned revenue	-	3,326	3,326
Total liabilities	<u>7,984</u>	<u>31,790</u>	<u>39,774</u>
Deferred inflows of resources:			
Unavailable property taxes	-	-	-
Total deferred inflows of resources	-	-	-
Fund balances:			
Nonspendable	-	36	36
Restricted	50,516	178,697	229,213
Total fund balances	<u>50,516</u>	<u>178,733</u>	<u>229,249</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 58,500</u>	<u>\$ 210,523</u>	<u>\$ 269,023</u>

County of Fresno
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
EXHIBIT E & F
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

	Capital Projects Fund	Special Revenue Funds	Total
REVENUES			
Taxes	\$ -	\$ 40,585	\$ 40,585
Licenses and permits	-	3,049	3,049
Fines, forfeitures and penalties	26	5,043	5,069
Use of money and property	1,935	7,767	9,702
Aid from other governmental agencies:			
State	24,923	56,329	81,252
Federal	-	31,812	31,812
Other	-	34	34
Charges for current services	386	14,195	14,581
Other revenues	1,024	4,129	5,153
Total revenues	<u>28,294</u>	<u>162,943</u>	<u>191,237</u>
EXPENDITURES			
General government	1,203	1,652	2,855
Public protection	-	-	-
Public ways and facilities	-	37,611	37,611
Health, sanitation, and public assistance	-	1,403	1,403
Education	-	27,618	27,618
Capital outlay	37,514	23,129	60,643
Total expenditures	<u>38,717</u>	<u>91,413</u>	<u>130,130</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,423)</u>	<u>71,530</u>	<u>61,107</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	24,248	1,320	25,568
Transfers (out)	-	(54,683)	(54,683)
Total other financing sources (uses)	<u>24,248</u>	<u>(53,363)</u>	<u>(29,115)</u>
Net change in fund balances	13,825	18,167	31,992
Fund balances - beginning	36,691	161,177	197,868
Prior period adjustment	-	(611)	(611)
Fund balances - beginning restated	36,691	160,566	197,257
Fund balances - ending	<u>\$ 50,516</u>	<u>\$ 178,733</u>	<u>\$ 229,249</u>

County of Fresno
 Combining Balance Sheet
 EXHIBIT E & F
 Nonmajor Special Revenue Funds
 June 30, 2019
 (amounts expressed in thousands)

	Road Fund	CAO Indian Gaming	County Administrative Office	Auditor Controller Treasurer Tax Collector	Assessor Recorder	Behavioral Health
ASSETS						
Cash and investments	\$ 26,698	\$ 137	\$ 337	\$ 8,657	\$ 25,049	\$ 21,606
Receivables, net:						
Accounts	2,492	-	248	-	48	19
Taxes	-	-	-	-	-	-
Interest	146	1	3	49	137	127
Due from other funds	198	-	-	-	592	-
Due from other governmental units	5,847	-	-	-	-	37
Total assets	<u>35,381</u>	<u>138</u>	<u>588</u>	<u>8,706</u>	<u>25,826</u>	<u>21,789</u>
DEFERRED OUTFLOWS OF RESOURCES						
Prepaid Expense	-	-	-	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 35,381</u>	<u>\$ 138</u>	<u>\$ 588</u>	<u>\$ 8,706</u>	<u>\$ 25,826</u>	<u>\$ 21,789</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES						
Liabilities						
Accounts payable	\$ 2,479	\$ -	\$ -	\$ -	\$ 27	\$ -
Salaries and benefits payable	858	-	-	-	66	-
Due to other funds	840	-	466	328	1,281	68
Due to other governmental units	3,627	-	-	-	31	-
Deposits and other liabilities	77	-	-	-	2,647	-
Unearned revenue	27	-	-	-	-	-
Total liabilities	<u>7,908</u>	<u>-</u>	<u>466</u>	<u>328</u>	<u>4,052</u>	<u>68</u>
Deferred inflows of resources:						
Unavailable property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances						
Nonspendable	-	-	-	-	-	-
Restricted	27,473	138	122	8,378	21,774	21,721
Total fund balances	<u>27,473</u>	<u>138</u>	<u>122</u>	<u>8,378</u>	<u>21,774</u>	<u>21,721</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 35,381</u>	<u>\$ 138</u>	<u>\$ 588</u>	<u>\$ 8,706</u>	<u>\$ 25,826</u>	<u>\$ 21,789</u>

County of Fresno
 Combining Balance Sheet
 EXHIBIT E & F
 Nonmajor Special Revenue Funds
 June 30, 2019
 (amounts expressed in thousands)

	County Clerk Elections	Child Support Services	District Attorney	Probation	Public Health	Public Works
ASSETS						
Cash and investments	\$ 1,327	\$ 51	\$ 4,515	\$ 3,680	\$ 7,917	\$ 5,006
Receivables, net:						
Accounts	-	-	24	21	9	43
Taxes	-	-	-	-	-	-
Interest	7	8	25	21	46	27
Due from other funds	-	-	-	-	7	1
Due from other governmental units	-	1,376	770	-	975	-
Total assets	<u>1,334</u>	<u>1,435</u>	<u>5,334</u>	<u>3,722</u>	<u>8,954</u>	<u>5,077</u>
DEFERRED OUTFLOWS OF RESOURCES						
Prepaid Expense	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 1,334</u>	<u>\$ 1,435</u>	<u>\$ 5,334</u>	<u>\$ 3,722</u>	<u>\$ 8,954</u>	<u>\$ 5,077</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ 68
Salaries and benefits payable	-	-	-	-	-	-
Due to other funds	-	1,414	1,032	106	1,323	-
Due to other governmental units	-	-	116	-	-	4,810
Deposits and other liabilities	-	-	1,109	4	-	199
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,414</u>	<u>2,257</u>	<u>113</u>	<u>1,323</u>	<u>5,077</u>
Deferred inflows of resources:						
Unavailable property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances						
Nonspendable	-	-	-	-	-	-
Restricted	1,334	21	3,077	3,609	7,631	-
Total fund balances	<u>1,334</u>	<u>21</u>	<u>3,077</u>	<u>3,609</u>	<u>7,631</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,334</u>	<u>\$ 1,435</u>	<u>\$ 5,334</u>	<u>\$ 3,722</u>	<u>\$ 8,954</u>	<u>\$ 5,077</u>

County of Fresno
 Combining Balance Sheet
 EXHIBIT E & F
 Nonmajor Special Revenue Funds
 June 30, 2019
 (amounts expressed in thousands)

	Public Works CDBG	Community Facilities Districts	Public Facilities Fees	Sheriff Coroner	Inmate Welfare	County Free Library
ASSETS						
Cash and investments	\$ 3,655	\$ 7,428	\$ 5,151	\$ 7,775	\$ 10,224	\$ 36,294
Receivables, net:						
Accounts	147	-	-	149	217	11
Taxes	-	-	-	-	-	-
Interest	18	37	21	46	54	194
Due from other funds	-	-	-	6	-	-
Due from other governmental units	-	-	-	3,283	-	3,197
Total assets	<u>3,820</u>	<u>7,465</u>	<u>5,172</u>	<u>11,259</u>	<u>10,495</u>	<u>39,696</u>
DEFERRED OUTFLOWS OF RESOURCES						
Prepaid Expense	-	-	-	-	-	76
Total deferred outflows of resources	-	-	-	-	-	76
Total assets and deferred outflows of resources	<u>\$ 3,820</u>	<u>\$ 7,465</u>	<u>\$ 5,172</u>	<u>\$ 11,259</u>	<u>\$ 10,495</u>	<u>\$ 39,772</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236
Salaries and benefits payable	-	-	-	-	-	750
Due to other funds	-	-	-	1,103	180	195
Due to other governmental units	-	-	-	-	-	9
Deposits and other liabilities	-	94	562	-	-	-
Unearned revenue	-	-	-	3,238	-	61
Total liabilities	-	94	562	4,341	180	1,251
Deferred inflows of resources:						
Unavailable property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances						
Nonspendable	-	-	-	-	-	36
Restricted	3,820	7,371	4,610	6,918	10,315	38,485
Total fund balances	<u>3,820</u>	<u>7,371</u>	<u>4,610</u>	<u>6,918</u>	<u>10,315</u>	<u>38,521</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,820</u>	<u>\$ 7,465</u>	<u>\$ 5,172</u>	<u>\$ 11,259</u>	<u>\$ 10,495</u>	<u>\$ 39,772</u>

County of Fresno
 Combining Balance Sheet
 EXHIBIT E & F
 Nonmajor Special Revenue Funds
 June 30, 2019
 (amounts expressed in thousands)

	Fish and Game	Off-Highway License	Emergency Medical Services	Community Corrections Performance Incentive	County Service Areas, Other	Total Special Revenue Funds
ASSETS						
Cash and investments	\$ 8	\$ 108	\$ 1,931	\$ 1,843	\$ 9,755	\$ 189,152
Receivables, net:						
Accounts	-	5	67	-	-	3,500
Taxes	-	-	-	-	-	-
Interest	-	1	10	12	42	1,032
Due from other funds	-	-	-	-	-	804
Due from other governmental units	-	-	-	474	-	15,959
Total assets	<u>8</u>	<u>114</u>	<u>2,008</u>	<u>2,329</u>	<u>9,797</u>	<u>210,447</u>
DEFERRED OUTFLOWS OF RESOURCES						
Prepaid Expense	-	-	-	-	-	76
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76</u>
Total assets and deferred outflows of resources	<u>\$ 8</u>	<u>\$ 114</u>	<u>\$ 2,008</u>	<u>\$ 2,329</u>	<u>\$ 9,797</u>	<u>\$ 210,523</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ -	\$ 1,219	\$ -	\$ 14	\$ 4,046
Salaries and benefits payable	-	-	-	-	-	1,674
Due to other funds	-	-	130	831	11	9,308
Due to other governmental units	-	-	-	-	70	8,663
Deposits and other liabilities	-	-	35	-	46	4,773
Unearned revenue	-	-	-	-	-	3,326
Total liabilities	<u>-</u>	<u>-</u>	<u>1,384</u>	<u>831</u>	<u>141</u>	<u>31,790</u>
Deferred inflows of resources:						
Unavailable property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances						
Nonspendable	-	-	-	-	-	36
Restricted	8	114	624	1,498	9,656	178,697
Total fund balances	<u>8</u>	<u>114</u>	<u>624</u>	<u>1,498</u>	<u>9,656</u>	<u>178,733</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8</u>	<u>\$ 114</u>	<u>\$ 2,008</u>	<u>\$ 2,329</u>	<u>\$ 9,797</u>	<u>\$ 210,523</u>

County of Fresno
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

	Road Fund	CAO Indian Gaming	County Administrative Office	Auditor Controller Treasurer Tax Collector	Assessor Recorder	Behavioral Health
Revenues						
Taxes	\$ 7,320	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	718	-	-	-	5	-
Fines, forfeitures and penalties	-	-	1,712	245	21	295
Use of money and property	975	5	13	399	1,070	997
Aid from other governmental agencies:						
State	40,543	-	-	-	-	-
Federal	13,742	-	-	-	-	1,158
Other	8	-	-	-	-	-
Charges for current services	1,864	-	-	-	3,064	-
Other revenues	-	-	-	-	3	891
Total revenues	<u>65,170</u>	<u>5</u>	<u>1,725</u>	<u>644</u>	<u>4,163</u>	<u>3,341</u>
Expenditures						
General government	-	-	-	-	1,649	-
Public ways and facilities	36,395	-	-	-	-	-
Health, sanitation, and public assistance	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	23,122	-	-	-	-	-
Total expenditures	<u>59,517</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,649</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,653</u>	<u>5</u>	<u>1,725</u>	<u>644</u>	<u>2,514</u>	<u>3,341</u>
Other financing sources (uses):						
Transfer in	444	-	-	-	730	-
Transfer out	(875)	-	(1,938)	(1,484)	(3,009)	(4,443)
Total other financing sources (uses)	<u>(431)</u>	<u>-</u>	<u>(1,938)</u>	<u>(1,484)</u>	<u>(2,279)</u>	<u>(4,443)</u>
Net change in fund balances	5,222	5	(213)	(840)	235	(1,102)
Fund balances - beginning	22,251	133	335	9,218	21,539	23,434
Prior period adjustment	-	-	-	-	-	(611)
Fund balances - beginning restated	22,251	133	335	9,218	21,539	22,823
Fund balances - ending	<u>\$ 27,473</u>	<u>\$ 138</u>	<u>\$ 122</u>	<u>\$ 8,378</u>	<u>\$ 21,774</u>	<u>\$ 21,721</u>

County of Fresno
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

	County Clerk Elections	Child Support Services	District Attorney	Probation	Public Health	Public Works
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	2,326
Fines, forfeitures and penalties	-	-	-	26	22	11
Use of money and property	23	33	211	143	342	250
Aid from other governmental agencies:						
State	-	7,747	2,352	1,456	1,144	-
Federal	-	15,038	-	-	1,848	-
Other	-	-	-	-	26	-
Charges for current services	-	-	753	-	919	-
Other revenues	-	-	900	95	185	178
Total revenues	<u>23</u>	<u>22,818</u>	<u>4,216</u>	<u>1,720</u>	<u>4,486</u>	<u>2,765</u>
Expenditures						
General government	-	-	-	-	-	-
Public ways and facilities	-	-	-	-	-	-
Health, sanitation, and public assistance	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>23</u>	<u>22,818</u>	<u>4,216</u>	<u>1,720</u>	<u>4,486</u>	<u>2,765</u>
Other financing sources (uses):						
Transfer in	-	-	-	-	7	-
Transfer out	-	(22,826)	(5,260)	(619)	(4,639)	(595)
Total other financing sources (uses)	<u>-</u>	<u>(22,826)</u>	<u>(5,260)</u>	<u>(619)</u>	<u>(4,632)</u>	<u>(595)</u>
Net change in fund balances	23	(8)	(1,044)	1,101	(146)	2,170
Fund balances - beginning	1,311	29	4,121	2,508	7,777	(2,170)
Prior period adjustment	-	-	-	-	-	-
Fund balances - beginning restated	1,311	29	4,121	2,508	7,777	(2,170)
Fund balances - ending	<u>\$ 1,334</u>	<u>\$ 21</u>	<u>\$ 3,077</u>	<u>\$ 3,609</u>	<u>\$ 7,631</u>	<u>\$ -</u>

County of Fresno
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

	Public Works CDBG	Community Facilities Districts	Public Facilities Fees	Sheriff Coroner	Inmate Welfare	County Free Library
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,209
Licenses and permits	-	-	-	-	-	-
Fines, forfeitures and penalties	1,590	-	-	188	-	40
Use of money and property	128	310	196	334	394	1,339
Aid from other governmental agencies:						
State	-	-	-	259	-	301
Federal	-	-	-	-	-	26
Other	-	-	-	-	-	-
Charges for current services	-	-	-	408	4,006	1,602
Other revenues	143	-	-	218	-	1,432
Total revenues	<u>1,861</u>	<u>310</u>	<u>196</u>	<u>1,407</u>	<u>4,400</u>	<u>37,949</u>
Expenditures						
General government	-	-	-	-	-	-
Public ways and facilities	-	-	-	-	-	-
Health, sanitation, and public assistance	-	-	-	-	-	-
Education	-	-	-	-	-	27,618
Capital outlay	-	-	-	-	-	7
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,625</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,861</u>	<u>310</u>	<u>196</u>	<u>1,407</u>	<u>4,400</u>	<u>10,324</u>
Other financing sources (uses):						
Transfer in	-	-	-	1	-	138
Transfer out	(679)	-	-	(1,519)	(2,554)	(1,110)
Total other financing sources (uses)	<u>(679)</u>	<u>-</u>	<u>-</u>	<u>(1,518)</u>	<u>(2,554)</u>	<u>(972)</u>
Net change in fund balances	1,182	310	196	(111)	1,846	9,352
Fund balances - beginning	2,638	7,061	4,414	7,029	8,469	29,169
Prior period adjustment	-	-	-	-	-	-
Fund balances - beginning restated	2,638	7,061	4,414	7,029	8,469	29,169
Fund balances - ending	<u>\$ 3,820</u>	<u>\$ 7,371</u>	<u>\$ 4,610</u>	<u>\$ 6,918</u>	<u>\$ 10,315</u>	<u>\$ 38,521</u>

County of Fresno
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

	Fish and Game	Off-Highway License	Emergency Medical Services	Community Corrections Performance Incentive	County Service Areas, Other	Total Special Revenue Funds
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 56	\$ 40,585
Licenses and permits	-	-	-	-	-	3,049
Fines, forfeitures and penalties	2	-	891	-	-	5,043
Use of money and property	1	6	72	106	420	7,767
Aid from other governmental agencies:						
State	-	13	-	2,489	25	56,329
Federal	-	-	-	-	-	31,812
Other	-	-	-	-	-	34
Charges for current services	-	-	-	-	1,579	14,195
Other revenues	-	-	-	-	83	4,129
Total revenues	<u>3</u>	<u>19</u>	<u>963</u>	<u>2,595</u>	<u>2,163</u>	<u>162,943</u>
Expenditures						
General government	3	-	-	-	-	1,652
Public ways and facilities	-	-	-	-	1,216	37,611
Health, sanitation, and public assistance	-	-	1,403	-	-	1,403
Education	-	-	-	-	-	27,618
Capital outlay	-	-	-	-	-	23,129
Total expenditures	<u>3</u>	<u>-</u>	<u>1,403</u>	<u>-</u>	<u>1,216</u>	<u>91,413</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>19</u>	<u>(440)</u>	<u>2,595</u>	<u>947</u>	<u>71,530</u>
Other financing sources (uses):						
Transfer in	-	-	-	-	-	1,320
Transfer out	-	-	(129)	(3,004)	-	(54,683)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(129)</u>	<u>(3,004)</u>	<u>-</u>	<u>(53,363)</u>
Net change in fund balances	-	19	(569)	(409)	947	18,167
Fund balances - beginning	8	95	1,193	1,907	8,709	161,177
Prior period adjustment	-	-	-	-	-	(611)
Fund balances - beginning restated	8	95	1,193	1,907	8,709	160,566
Fund balances - ending	<u>\$ 8</u>	<u>\$ 114</u>	<u>\$ 624</u>	<u>\$ 1,498</u>	<u>\$ 9,656</u>	<u>\$ 178,733</u>

County of Fresno
 Budgetary Comparison Schedule
 EXHIBIT E & F
 Road Fund
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Taxes	\$ 9,821	\$ 9,821	\$ 7,320	\$ (2,501)
Licenses and permits	600	600	718	118
Use of money and property	348	348	975	627
Intergovernmental revenues	72,965	72,965	54,293	(18,672)
Charges for current services	2,032	2,032	1,864	(168)
Other revenues	287	287	-	(287)
Total revenues	<u>86,053</u>	<u>86,053</u>	<u>65,170</u>	<u>(20,883)</u>
Expenditures				
Public ways and facilities	98,869	100,919	36,395	64,524
Capital outlay	-	-	23,122	(23,122)
Total expenditures	<u>98,869</u>	<u>100,919</u>	<u>59,517</u>	<u>41,402</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,816)</u>	<u>(14,866)</u>	<u>5,653</u>	<u>(62,285)</u>
Other Financing Sources (Uses)				
Transfers in	958	958	444	(514)
Transfers out	-	-	(875)	(875)
Total other financing sources (uses)	<u>958</u>	<u>958</u>	<u>(431)</u>	<u>(1,389)</u>
Net change in fund balance	(11,858)	(13,908)	5,222	(63,674)
Fund balances - beginning	<u>22,251</u>	<u>22,251</u>	<u>22,251</u>	<u>-</u>
Fund balances - ending	<u>\$ 10,393</u>	<u>\$ 8,343</u>	<u>\$ 27,473</u>	<u>\$ (63,674)</u>

County of Fresno
Budgetary Comparison Schedule
EXHIBIT E & F
CAO Indian Gaming
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget</u>
Revenues				
Use of money and property	\$ -	\$ -	\$ 5	\$ 5
Total revenues	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
Net change in fund balance	-	-	5	5
Fund balances - beginning	133	133	133	-
Fund balances - ending	<u>\$ 133</u>	<u>\$ 133</u>	<u>\$ 138</u>	<u>\$ 5</u>

County of Fresno
 Budgetary Comparison Schedule
 EXHIBIT E & F
 County Administrative Office
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Fines, forfeitures and penalties	\$ 1,741	\$ 1,741	\$ 1,712	\$ (29)
Use of money and property	9	9	13	4
Total revenues	<u>1,750</u>	<u>1,750</u>	<u>1,725</u>	<u>(25)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,750</u>	<u>1,750</u>	<u>1,725</u>	<u>(25)</u>
Other Financing Sources (Uses)				
Transfers out	(1,962)	(1,962)	(1,938)	24
Total other financing sources (uses)	<u>(1,962)</u>	<u>(1,962)</u>	<u>(1,938)</u>	<u>24</u>
Net change in fund balance	(212)	(212)	(213)	(1)
Fund balances - beginning	335	335	335	-
Fund balances - ending	<u>\$ 123</u>	<u>\$ 123</u>	<u>\$ 122</u>	<u>\$ (1)</u>

County of Fresno
 Budgetary Comparison Schedule
 EXHIBIT E & F
 Auditor-Controller/Treasurer-Tax Collector
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Fines, forfeitures and penalties	\$ 380	\$ 380	\$ 245	\$ (135)
Use of money and property	-	-	399	399
Total revenues	<u>380</u>	<u>380</u>	<u>644</u>	<u>264</u>
Excess (deficiency) of revenues over (under) expenditures	<u>380</u>	<u>380</u>	<u>644</u>	<u>264</u>
Other Financing Sources (Uses)				
Transfers out	(2,440)	(2,440)	(1,484)	956
Total other financing sources (uses)	<u>(2,440)</u>	<u>(2,440)</u>	<u>(1,484)</u>	<u>956</u>
Net change in fund balance	(2,060)	(2,060)	(840)	1,220
Fund balances - beginning	9,218	9,218	9,218	-
Fund balances - ending	<u><u>\$ 7,158</u></u>	<u><u>\$ 7,158</u></u>	<u><u>\$ 8,378</u></u>	<u><u>\$ 1,220</u></u>

County of Fresno
 Budgetary Comparison Schedule
 EXHIBIT E & F
 Assessor/Recorder
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Licenses and permits	\$ -	\$ -	\$ 5	\$ 5
Fines, forfeitures and penalties	-	-	21	21
Use of money and property	404	404	1,070	666
Charges for current services	2,801	2,801	3,064	263
Other revenues	-	-	3	3
Total revenues	<u>3,205</u>	<u>3,205</u>	<u>4,163</u>	<u>958</u>
Expenditures				
General government	<u>5,120</u>	<u>4,370</u>	<u>1,649</u>	<u>2,721</u>
Total expenditures	<u>5,120</u>	<u>4,370</u>	<u>1,649</u>	<u>2,721</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,915)</u>	<u>(1,165)</u>	<u>2,514</u>	<u>(1,763)</u>
Other Financing Sources (Uses)				
Transfers in	5,797	5,797	730	(5,067)
Transfers out	<u>(12,196)</u>	<u>(12,946)</u>	<u>(3,009)</u>	<u>9,937</u>
Total other financing sources (uses)	<u>(6,399)</u>	<u>(7,149)</u>	<u>(2,279)</u>	<u>4,870</u>
Net change in fund balance	(8,314)	(8,314)	235	3,107
Fund balances - beginning	<u>21,539</u>	<u>21,539</u>	<u>21,539</u>	<u>-</u>
Fund balances - ending	<u>\$ 13,225</u>	<u>\$ 13,225</u>	<u>\$ 21,774</u>	<u>\$ 3,107</u>

County of Fresno
 Budgetary Comparison Schedule
EXHIBIT E & F
 Behavioral Health
For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Fines, forfeitures and penalties	\$ 299	\$ 299	\$ 295	\$ (4)
Use of money and property	-	-	997	997
Intergovernmental revenues	7,743	7,743	1,158	(6,585)
Other revenues	-	-	891	891
Total revenues	<u>8,042</u>	<u>8,042</u>	<u>3,341</u>	<u>(4,701)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,042</u>	<u>8,042</u>	<u>3,341</u>	<u>(4,701)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(22,091)</u>	<u>(22,091)</u>	<u>(4,443)</u>	<u>17,648</u>
Total other financing sources (uses)	<u>(22,091)</u>	<u>(22,091)</u>	<u>(4,443)</u>	<u>17,648</u>
Net change in fund balance	(14,049)	(14,049)	(1,102)	12,947
Fund balances - beginning	23,434	23,434	23,434	-
Prior period adjustment	-	-	(611)	-
Fund balances - beginning restated	<u>23,434</u>	<u>23,434</u>	<u>22,823</u>	<u>-</u>
Fund balances - ending	<u>\$ 9,385</u>	<u>\$ 9,385</u>	<u>\$ 21,721</u>	<u>\$ 12,947</u>

County of Fresno
 Budgetary Comparison Schedule
EXHIBIT E & F
 County Clerk Elections
For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Use of money and property	\$ -	\$ -	\$ 23	\$ 23
Charges for services	29	29	-	(29)
Total revenues	<u>29</u>	<u>29</u>	<u>23</u>	<u>(6)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>29</u>	<u>29</u>	<u>23</u>	<u>(6)</u>
Other Financing Sources (Uses)				
Transfers out	(25)	(25)	-	25
Total other financing sources (uses)	<u>(25)</u>	<u>(25)</u>	<u>-</u>	<u>25</u>
Net change in fund balance	4	4	23	19
Fund balances - beginning	1,311	1,311	1,311	-
Fund balances - ending	<u>\$ 1,315</u>	<u>\$ 1,315</u>	<u>\$ 1,334</u>	<u>\$ 19</u>

County of Fresno
 Budgetary Comparison Schedule
EXHIBIT E & F
 Child Support Services
For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Use of money and property	\$ 15	\$ 15	\$ 33	\$ 18
Intergovernmental revenues	22,780	23,700	22,785	(915)
Total revenues	<u>22,795</u>	<u>23,715</u>	<u>22,818</u>	<u>(897)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>22,795</u>	<u>23,715</u>	<u>22,818</u>	<u>(897)</u>
Other Financing Sources (Uses)				
Transfers out	(22,795)	(23,716)	(22,826)	890
Total other financing sources (uses)	<u>(22,795)</u>	<u>(23,716)</u>	<u>(22,826)</u>	<u>890</u>
Net change in fund balance	-	(1)	(8)	(7)
Fund balances - beginning	29	29	29	-
Fund balances - ending	<u>\$ 29</u>	<u>\$ 28</u>	<u>\$ 21</u>	<u>\$ (7)</u>

County of Fresno
 Budgetary Comparison Schedule
 EXHIBIT E & F
 District Attorney
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Use of money and property	\$ -	\$ -	\$ 211	\$ 211
Intergovernmental revenues	1,764	1,921	2,352	431
Charges for current services	800	800	753	(47)
Other revenues	2,200	2,200	900	(1,300)
Total revenues	<u>4,764</u>	<u>4,921</u>	<u>4,216</u>	<u>(705)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,764</u>	<u>4,921</u>	<u>4,216</u>	<u>(705)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(5,833)</u>	<u>(5,990)</u>	<u>(5,260)</u>	<u>730</u>
Total other financing sources (uses)	<u>(5,833)</u>	<u>(5,990)</u>	<u>(5,260)</u>	<u>730</u>
Net change in fund balance	(1,069)	(1,069)	(1,044)	25
Fund balances - beginning	<u>4,121</u>	<u>4,121</u>	<u>4,121</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 3,052</u></u>	<u><u>\$ 3,052</u></u>	<u><u>\$ 3,077</u></u>	<u><u>\$ 25</u></u>

County of Fresno
 Budgetary Comparison Schedule
 EXHIBIT E & F
 Probation

For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Fines, forfeitures and penalties	\$ -	\$ -	\$ 26	\$ 26
Use of money and property	2	2	143	141
Intergovernmental revenues	805	805	1,456	651
Other revenues	136	136	95	(41)
Total revenues	<u>943</u>	<u>943</u>	<u>1,720</u>	<u>777</u>
Excess (deficiency) of revenues over (under) expenditures	<u>943</u>	<u>943</u>	<u>1,720</u>	<u>777</u>
Other Financing Sources (Uses)				
Transfers out	(654)	(696)	(619)	77
Total other financing sources (uses)	<u>(654)</u>	<u>(696)</u>	<u>(619)</u>	<u>77</u>
Net change in fund balance	289	247	1,101	854
Fund balances - beginning	<u>2,508</u>	<u>2,508</u>	<u>2,508</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,797</u>	<u>\$ 2,755</u>	<u>\$ 3,609</u>	<u>\$ 854</u>

County of Fresno
 Budgetary Comparison Schedule
 EXHIBIT E & F
 Public Health
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Licenses and permits	\$ 8	\$ 8	\$ -	\$ (8)
Fines, forfeitures and penalties	100	100	22	(78)
Use of money and property	53	53	342	289
Intergovernmental revenues	3,310	3,310	3,018	(292)
Charges for current services	945	945	919	(26)
Other revenues	705	705	185	(520)
Total revenues	<u>5,121</u>	<u>5,121</u>	<u>4,486</u>	<u>(635)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,121</u>	<u>5,121</u>	<u>4,486</u>	<u>(635)</u>
Other Financing Sources (Uses)				
Transfers out	-	-	7	7
Transfers out	<u>(6,824)</u>	<u>(7,574)</u>	<u>(4,639)</u>	<u>2,935</u>
Total other financing sources (uses)	<u>(6,824)</u>	<u>(7,574)</u>	<u>(4,632)</u>	<u>2,942</u>
Net change in fund balance	(1,703)	(2,453)	(146)	2,307
Fund balances - beginning	<u>7,777</u>	<u>7,777</u>	<u>7,777</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,074</u>	<u>\$ 5,324</u>	<u>\$ 7,631</u>	<u>\$ 2,307</u>

County of Fresno
 Budgetary Comparison Schedule
 EXHIBIT E & F
 Public Works
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Licenses and permits	\$ -	\$ -	\$ 2,326	\$ 2,326
Fines, forfeitures and penalties	-	-	11	11
Use of money and property	6	6	-	(6)
Charges for current services	-	-	250	250
Other revenues	273	273	178	(95)
Total revenues	<u>279</u>	<u>279</u>	<u>2,765</u>	<u>2,486</u>
Excess (deficiency) of revenues over (under) expenditures	<u>279</u>	<u>279</u>	<u>2,765</u>	<u>2,486</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,288)</u>	<u>(2,163)</u>	<u>(595)</u>	<u>1,568</u>
Total other financing sources (uses)	<u>(1,288)</u>	<u>(2,163)</u>	<u>(595)</u>	<u>1,568</u>
Net change in fund balance	(1,009)	(1,884)	2,170	4,054
Fund balances - beginning	<u>(2,170)</u>	<u>(2,170)</u>	<u>(2,170)</u>	<u>-</u>
Fund balances - ending	<u>\$ (3,179)</u>	<u>\$ (4,054)</u>	<u>\$ -</u>	<u>\$ 4,054</u>

County of Fresno
 Budgetary Comparison Schedule
EXHIBIT E & F
 Public Works - CDBG
For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Fines, forfeitures and penalties	\$ 1,014	\$ 1,014	\$ 1,590	\$ 576
Use of money and property	-	-	128	128
Other revenues	-	-	143	143
Total revenues	<u>1,014</u>	<u>1,014</u>	<u>1,861</u>	<u>847</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,014</u>	<u>1,014</u>	<u>1,861</u>	<u>847</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,027)</u>	<u>(1,027)</u>	<u>(679)</u>	<u>348</u>
Total other financing sources (uses)	<u>(1,027)</u>	<u>(1,027)</u>	<u>(679)</u>	<u>348</u>
Net change in fund balance	(13)	(13)	1,182	1,195
Fund balances - beginning	<u>2,638</u>	<u>2,638</u>	<u>2,638</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,625</u>	<u>\$ 2,625</u>	<u>\$ 3,820</u>	<u>\$ 1,195</u>

County of Fresno
Budgetary Comparison Schedule
EXHIBIT E & F
Community Facilities Districts
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget</u>
Revenues				
Use of money and property	\$ -	\$ -	\$ 310	\$ 310
Total revenues	<u>-</u>	<u>-</u>	<u>310</u>	<u>310</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>310</u>	<u>310</u>
Net change in fund balance	-	-	310	310
Fund balances - beginning	<u>7,061</u>	<u>7,061</u>	<u>7,061</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 7,061</u></u>	<u><u>\$ 7,061</u></u>	<u><u>\$ 7,371</u></u>	<u><u>\$ 310</u></u>

County of Fresno
Budgetary Comparison Schedule
EXHIBIT E & F
Public Facilities Fees
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Use of money and property	\$ -	\$ -	\$ 196	\$ 196
Total revenues	<u>-</u>	<u>-</u>	<u>196</u>	<u>196</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>196</u>	<u>196</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(596)	(596)	-	596
Total other financing sources (uses)	<u>(596)</u>	<u>(596)</u>	<u>-</u>	<u>596</u>
Net change in fund balance	(596)	(596)	196	792
Fund balances - beginning	4,414	4,414	4,414	-
Fund balances - ending	<u>\$ 3,818</u>	<u>\$ 3,818</u>	<u>\$ 4,610</u>	<u>\$ 792</u>

County of Fresno
 Budgetary Comparison Schedule
 EXHIBIT E & F
 Sheriff-Coroner
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Fines, forfeitures and penalties	\$ -	\$ -	\$ 188	\$ 188
Use of money and property	-	-	334	334
Intergovernmental revenues	250	250	259	9
Charges for services	283	283	408	125
Other revenues	145	145	218	73
Total revenues	<u>678</u>	<u>678</u>	<u>1,407</u>	<u>729</u>
Excess (deficiency) of revenues over (under) expenditures	<u>678</u>	<u>678</u>	<u>1,407</u>	<u>729</u>
Other Financing Sources (Uses)				
Transfers out	-	-	1	1
Transfers out	<u>(1,131)</u>	<u>(2,222)</u>	<u>(1,519)</u>	<u>703</u>
Total other financing sources (uses)	<u>(1,131)</u>	<u>(2,222)</u>	<u>(1,518)</u>	<u>704</u>
Net change in fund balance	(453)	(1,544)	(111)	1,433
Fund balances - beginning	<u>7,029</u>	<u>7,029</u>	<u>7,029</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,576</u>	<u>\$ 5,485</u>	<u>\$ 6,918</u>	<u>\$ 1,433</u>

County of Fresno
 Budgetary Comparison Schedule
 EXHIBIT E & F
 Inmate Welfare
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Use of money and property	\$ -	\$ -	\$ 394	\$ 394
Charges for current services	2,900	3,049	4,006	957
Total revenues	<u>2,900</u>	<u>3,049</u>	<u>4,400</u>	<u>1,351</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,900</u>	<u>3,049</u>	<u>4,400</u>	<u>1,351</u>
Other Financing Sources (Uses)				
Transfers out	(3,237)	(4,041)	(2,554)	1,487
Total other financing sources (uses)	<u>(3,237)</u>	<u>(4,041)</u>	<u>(2,554)</u>	<u>1,487</u>
Net change in fund balance	(337)	(992)	1,846	2,838
Fund balances - beginning	8,469	8,469	8,469	-
Fund balances - ending	<u>\$ 8,132</u>	<u>\$ 7,477</u>	<u>\$ 10,315</u>	<u>\$ 2,838</u>

County of Fresno
 Budgetary Comparison Schedule
 EXHIBIT E & F
 County Free Library
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Taxes	\$ 29,044	\$ 29,044	\$ 33,209	\$ 4,165
Fines, forfeitures and penalties	-	-	40	40
Use of money and property	194	194	1,339	1,145
Intergovernmental revenues	97	170	327	157
Charges for current services	1,404	1,404	1,602	198
Other revenues	367	399	1,432	1,033
Total revenues	<u>31,106</u>	<u>31,211</u>	<u>37,949</u>	<u>6,738</u>
Expenditures				
Education	30,334	30,447	27,618	2,829
Capital outlay	-	-	7	(7)
Total expenditures	<u>30,334</u>	<u>30,447</u>	<u>27,625</u>	<u>2,822</u>
Excess (deficiency) of revenues over (under) expenditures	<u>772</u>	<u>764</u>	<u>10,324</u>	<u>3,916</u>
Other Financing Sources (Uses)				
Transfers in	138	138	138	-
Transfers out	(1,346)	(1,346)	(1,110)	236
Total other financing sources (uses)	<u>(1,208)</u>	<u>(1,208)</u>	<u>(972)</u>	<u>236</u>
Net change in fund balance	(436)	(444)	9,352	4,152
Fund balances - beginning	<u>29,169</u>	<u>29,169</u>	<u>29,169</u>	<u>-</u>
Fund balances - ending	<u>\$ 28,733</u>	<u>\$ 28,725</u>	<u>\$ 38,521</u>	<u>\$ 4,152</u>

County of Fresno
 Budgetary Comparison Schedule
 EXHIBIT E & F
 Fish and Game

For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Fines, forfeitures and penalties	\$ 3	\$ 3	\$ 2	\$ (1)
Use of money and property	-	-	1	1
Total revenues	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Expenditures				
General Government	8	8	3	5
Total expenditures	<u>8</u>	<u>8</u>	<u>3</u>	<u>5</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5)</u>	<u>(5)</u>	<u>-</u>	<u>(5)</u>
Net change in fund balance	(5)	(5)	-	(5)
Fund balances - beginning	<u>8</u>	<u>8</u>	<u>8</u>	<u>-</u>
Fund balances - ending	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 8</u>	<u>\$ (5)</u>

County of Fresno
 Budgetary Comparison Schedule
 EXHIBIT E & F
 Off-Highway License
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Use of money and property	\$ 1	\$ 1	\$ 6	\$ 5
Intergovernmental revenues	11	11	13	2
Total revenues	<u>12</u>	<u>12</u>	<u>19</u>	<u>7</u>
Expenditures				
General Government	11	11	-	11
Total expenditures	<u>11</u>	<u>11</u>	<u>-</u>	<u>11</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1</u>	<u>1</u>	<u>19</u>	<u>(4)</u>
Net change in fund balance	1	1	19	(4)
Fund balances - beginning	95	95	95	-
Fund balances - ending	<u>\$ 96</u>	<u>\$ 96</u>	<u>\$ 114</u>	<u>\$ (4)</u>

County of Fresno
Budgetary Comparison Schedule
EXHIBIT E & F
Emergency Medical Services
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget</u>
Revenues				
Fines, forfeitures and penalties	\$ 795	\$ 795	\$ 891	\$ 96
Use of money and property	15	15	72	57
Total revenues	<u>810</u>	<u>810</u>	<u>963</u>	<u>153</u>
Expenditures				
Health, sanitation, and public assistance	<u>1,477</u>	<u>1,477</u>	<u>1,403</u>	<u>74</u>
Total expenditures	<u>1,477</u>	<u>1,477</u>	<u>1,403</u>	<u>74</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(667)</u>	<u>(667)</u>	<u>(440)</u>	<u>79</u>
Other Financing Sources (Uses)				
Transfers out	<u>(129)</u>	<u>(129)</u>	<u>(129)</u>	<u>-</u>
Total other financing sources (uses)	<u>(129)</u>	<u>(129)</u>	<u>(129)</u>	<u>-</u>
Net change in fund balance	(796)	(796)	(569)	79
Fund balances - beginning	1,193	1,193	1,193	-
Fund balances - ending	<u>\$ 397</u>	<u>\$ 397</u>	<u>\$ 624</u>	<u>\$ 79</u>

County of Fresno
Budgetary Comparison Schedule
EXHIBIT E & F
Community Corrections Performance Incentive
For the Fiscal Year Ended June 30, 2019
(amounts expressed in thousands)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget</u>
Revenues				
Use of money and property	\$ -	\$ -	\$ 106	\$ 106
Intergovernmental revenues	1,913	1,913	2,489	576
Total revenues	<u>1,913</u>	<u>1,913</u>	<u>2,595</u>	<u>682</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,913</u>	<u>1,913</u>	<u>2,595</u>	<u>682</u>
Other Financing Sources (Uses)				
Transfers out	(3,889)	(3,889)	(3,004)	885
Total other financing sources (uses)	<u>(3,889)</u>	<u>(3,889)</u>	<u>(3,004)</u>	<u>885</u>
Net change in fund balance	(1,976)	(1,976)	(409)	1,567
Fund balances - beginning	1,907	1,907	1,907	-
Fund balances - ending	<u>\$ (69)</u>	<u>\$ (69)</u>	<u>\$ 1,498</u>	<u>\$ 1,567</u>

County of Fresno
 Budgetary Comparison Schedule
 EXHIBIT E & F
 County Service Areas, Other
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget
Revenues				
Taxes	\$ 42	\$ 42	\$ 56	\$ 14
Use of money and property	83	83	420	337
Intergovernmental Revenues	600	600	25	(575)
Charges for services	1,568	1,568	1,579	11
Other revenues	86	86	83	(3)
Total revenues	<u>2,379</u>	<u>2,379</u>	<u>2,163</u>	<u>(216)</u>
Expenditures				
Public ways and facilities	-	4,063	1,216	2,847
Total expenditures	<u>-</u>	<u>4,063</u>	<u>1,216</u>	<u>2,847</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,379</u>	<u>(1,684)</u>	<u>947</u>	<u>(3,063)</u>
Net change in fund balance	2,379	(1,684)	947	(3,063)
Fund balances - beginning	8,709	8,709	8,709	-
Fund balances - ending	<u>\$ 11,088</u>	<u>\$ 7,025</u>	<u>\$ 9,656</u>	<u>\$ (3,063)</u>

EXHIBIT E & F

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Internal Service Funds

Internal Service Funds (ISF) are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County and to other governmental units on a cost reimbursement basis.

Fleet Services

Fleet Services is responsible for management of the County's vehicle and heavy equipment fleet, including fleet planning, acquisition, maintenance, operation, and sale of surplus equipment. Fleet Services also maintains radio communications for law enforcement and other departments with field operations.

Information Technology Services

Information Technology Services (ITS) provides a wide range of data processing services to County departments and other agencies. The scope of department activities includes computer programming, systems and programming support, on-line teleprocessing services via remote terminal devices, and data entry. As of June 30, 2017, the operations of Graphic Communications Services and Communications were absorbed into this ISF. Therefore, ITS provides printing, duplicating, and mailing services along with the administration, design, installation, and maintenance of the County's telephone system.

Facility Services

Facility Services provides mechanical, electrical, structural and janitorial services to County departments. This includes routine and preventive maintenance, remodeling and modifications, computer cabling and furniture moves.

Security Services

Security Services is responsible for the physical security of most County facilities and employees. Security Services also administers the County parking program, which includes enforcement of parking regulations in all County parking areas.

Risk Management

Risk Management provides the mechanism to finance all County insurance and self-insurance programs. Financing for the health and dental plans covering County employees and retirees is also maintained by Risk Management, including the cost of administering these benefits. Other activities include coordination of the County safety program, and the recovery of damages to County employees and property from responsible third parties.

County of Fresno
~~EXHIBIT E & F~~
Internal Service Funds

PeopleSoft Operations

PeopleSoft Operations provides services and support for the financial accounting system software used by the County. The components financed through this internal service fund include the financial accounting system and the payroll system. Charges for this internal service fund support both the purchasing of software and the provision of technical support for the software.

County of Fresno
 Combining Statement of Net Position
 Internal Service Funds
 EXHIBIT E
 June 30, 2019
 (amounts expressed in thousands)

	Fleet Services	Information Technology Services	Facility Services	Security Services
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 11,981	\$ 15,240	\$ 6,646	\$ 788
Restricted cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance)	37	100	55	69
Interest receivable	62	85	30	5
Due from other funds	1,584	4,640	6,974	691
Due from other governmental units	-	-	55	6
Total current assets	<u>13,664</u>	<u>20,065</u>	<u>13,760</u>	<u>1,559</u>
Noncurrent assets:				
Accounts receivable	-	-	-	-
Nondepreciable:				
Construction in progress	-	5,923	2,088	-
Depreciable:				
Buildings and improvements	569	5,089	5,953	-
Equipment	53,836	11,866	1,368	168
Less accumulated depreciation	(34,825)	(8,520)	(858)	(82)
Intangible	110	10,877	-	-
Less accumulated amortization	(110)	(10,877)	-	-
Total noncurrent assets	<u>19,580</u>	<u>14,358</u>	<u>8,551</u>	<u>86</u>
Total assets	<u>33,244</u>	<u>34,423</u>	<u>22,311</u>	<u>1,645</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred pensions	1,511	8,682	3,759	1,823
Total deferred outflows of resources	<u>1,511</u>	<u>8,682</u>	<u>3,759</u>	<u>1,823</u>
LIABILITIES				
Current liabilities:				
Accounts payable	699	3,823	3,928	15
Salaries and benefits payable	140	506	274	176
Due to other funds	462	100	244	75
Due to other governmental units	-	-	-	72
Liability for self-insurance	-	-	-	-
Deposits and other liabilities	-	-	-	-
Unearned Revenue	-	-	20	-
Compensated leave and absences	72	623	238	150
Capital lease obligations	-	1,112	-	-
Total current liabilities	<u>1,373</u>	<u>6,164</u>	<u>4,704</u>	<u>488</u>
Noncurrent liabilities:				
Liability for self-insurance	-	-	-	-
Compensated leave and absences	67	769	216	204
Capital lease obligations	-	2,038	-	-
Net pension liability	4,624	26,573	11,505	5,581
Total noncurrent liabilities	<u>4,691</u>	<u>29,380</u>	<u>11,721</u>	<u>5,785</u>
Total liabilities	<u>6,064</u>	<u>35,544</u>	<u>16,425</u>	<u>6,273</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred pensions	443	2,548	1,103	535
Total deferred inflows of resources	<u>443</u>	<u>2,548</u>	<u>1,103</u>	<u>535</u>
NET POSITION				
Net investment in capital assets	19,580	11,208	8,551	86
Unrestricted	8,668	(6,195)	(9)	(3,426)
Total net position	<u>\$ 28,248</u>	<u>\$ 5,013</u>	<u>\$ 8,542</u>	<u>\$ (3,340)</u>

County of Fresno
 Combining Statement of Net Position
 Internal Service Funds
 June 30, 2019
 (amounts expressed in thousands)

	Risk Management	PeopleSoft Operations	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 101,438	\$ 2,383	\$ 138,476
Restricted cash and cash equivalents	4,263	-	4,263
Accounts receivable (net of allowance)	66	-	327
Interest receivable	587	13	782
Due from other funds	2	257	14,148
Due from other governmental units	9,854	-	9,915
Total current assets	116,210	2,653	167,911
Noncurrent assets:			
Accounts receivable	267	-	267
Nondepreciable:			
Construction in progress	-	-	8,011
Depreciable:			
Buildings and improvements	-	-	11,611
Equipment	15	-	67,253
Less accumulated depreciation	(10)	-	(44,295)
Intangible	-	9,576	20,563
Less accumulated amortization	-	(9,576)	(20,563)
Total noncurrent assets	272	-	42,847
Total assets	116,482	2,653	210,758
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	1,617	101	17,493
Total deferred outflows of resources	1,617	101	17,493
LIABILITIES			
Current liabilities:			
Accounts payable	3,691	-	12,156
Salaries and benefits payable	123	3	1,222
Due to other funds	5,064	116	6,061
Due to other governmental units	6,444	-	6,516
Liability for self-insurance	24,338	-	24,338
Deposits and other liabilities	663	-	663
Unearned Revenue	-	-	20
Compensated leave and absences	114	5	1,202
Capital lease obligations	-	-	1,112
Total current liabilities	40,437	124	53,290
Noncurrent liabilities:			
Liability for self-insurance	60,057	-	60,057
Compensated leave and absences	102	24	1,382
Capital lease obligations	-	-	2,038
Net pension liability	4,949	310	53,542
Total noncurrent liabilities	65,108	334	117,019
Total liabilities	105,545	458	170,309
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	475	30	5,134
Total deferred inflows of resources	475	30	5,134
NET POSITION			
Net investment in capital assets	5	-	39,430
Unrestricted	12,074	2,266	13,378
Total net position	\$ 12,079	\$ 2,266	\$ 52,808

County of Fresno
Combining Statement of Revenues, Expenses, and Changes in Fund Balance
EXHIBIT E & F
Internal Service Funds

For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Fleet Services	Information Technology Services	Facility Services	Security Services
Operating revenues:				
Charges for services	\$ 14,261	\$ 47,655	\$ 32,206	\$ 6,588
Other revenues	82	581	15,410	164
Total operating revenues	<u>14,343</u>	<u>48,236</u>	<u>47,616</u>	<u>6,752</u>
Operating expenses:				
Salaries and benefits	2,545	15,548	7,848	4,652
Insurance	15	125	321	11
Professional services	133	2,158	10,401	457
General and administrative	4,134	11,171	2,459	549
Repairs and maintenance	1,584	-	4,754	607
Rents and leases	52	9,607	28	360
Parts and supplies	5,040	1,351	376	53
Utilities	67	331	10,751	28
Depreciation	1,470	144	53	-
Total operating expenses	<u>15,040</u>	<u>40,435</u>	<u>36,991</u>	<u>6,717</u>
Operating income (loss)	<u>(697)</u>	<u>7,801</u>	<u>10,625</u>	<u>35</u>
Nonoperating revenues (expenses):				
Gain (loss) on sale of capital assets	285	1,310	-	-
Insurance recoveries	-	-	-	-
Use of money and property	516	599	61	52
Total nonoperating revenues (expenses)	<u>801</u>	<u>1,909</u>	<u>61</u>	<u>52</u>
Net income (loss) before transfers	<u>104</u>	<u>9,710</u>	<u>10,686</u>	<u>87</u>
Transfers in (out)				
Transfers in	1,947	366	635	-
Transfers out	(517)	(711)	(355)	(208)
Total transfer in (out)	<u>1,430</u>	<u>(345)</u>	<u>280</u>	<u>(208)</u>
Change in net position	<u>1,534</u>	<u>9,365</u>	<u>10,966</u>	<u>(121)</u>
Net position - beginning	25,940	(8,801)	(4,515)	(4,154)
Prior Period Adjustment	774	4,449	2,091	935
Net position - beginning restated	<u>26,714</u>	<u>(4,352)</u>	<u>(2,424)</u>	<u>(3,219)</u>
Net position - ending	<u>\$ 28,248</u>	<u>\$ 5,013</u>	<u>\$ 8,542</u>	<u>\$ (3,340)</u>

County of Fresno
Combining Statement of Revenues, Expenses, and Changes in Fund Balance
Internal Service Funds
EXHIBIT E & F
For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Risk Management	PeopleSoft Operations	Total
Operating revenues:			
Charges for services	\$ 107,885	\$ 3,060	\$ 211,655
Other revenues	18	-	16,255
Total operating revenues	<u>107,903</u>	<u>3,060</u>	<u>227,910</u>
Operating expenses:			
Salaries and benefits	2,807	149	33,549
Insurance	127,745	4	128,221
Professional services	2,815	1,426	17,390
General and administrative	257	1,018	19,588
Repairs and maintenance	54	-	6,999
Rents and leases	2	-	10,049
Parts and supplies	9	-	6,829
Utilities	33	-	11,210
Depreciation	3	-	1,670
Total operating expenses	<u>133,725</u>	<u>2,597</u>	<u>235,505</u>
Operating income (loss)	<u>(25,822)</u>	<u>463</u>	<u>(7,595)</u>
Nonoperating revenues (expenses):			
Gain (loss) on sale of capital assets	-	-	1,595
Insurance recoveries	18,572	-	18,572
Use of money and property	4,485	84	5,797
Total nonoperating revenues (expenses)	<u>23,057</u>	<u>84</u>	<u>25,964</u>
Net income (loss) before transfers	<u>(2,765)</u>	<u>547</u>	<u>18,369</u>
Transfers in (out)			
Transfers in	-	369	3,317
Transfers out	(129)	(7)	(1,927)
Total transfer in (out)	<u>(129)</u>	<u>362</u>	<u>1,390</u>
Change in net position	<u>(2,894)</u>	<u>909</u>	<u>19,759</u>
Net position - beginning	14,144	1,306	23,920
Prior Period Adjustment	829	51	9,129
Net position - beginning restated	<u>14,973</u>	<u>1,357</u>	<u>33,049</u>
Net position - ending	<u>\$ 12,079</u>	<u>\$ 2,266</u>	<u>\$ 52,808</u>

County of Fresno
 Combining Statement of Cash Flows
 Internal Service Funds
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Fleet Services	Information Technology Services	Facility Services	Security Services
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from users	\$ 13,800	\$ 47,242	\$ 47,320	\$ 6,394
Cash paid to suppliers	(10,822)	(27,790)	(33,542)	(2,035)
Cash paid to employees	(2,772)	(16,868)	(8,439)	(4,948)
Cash paid for claims	-	-	-	-
Net cash provided by (used in) operating activities	<u>206</u>	<u>2,584</u>	<u>5,339</u>	<u>(589)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	1,947	366	635	-
Transfers to other funds	(517)	(711)	(355)	(208)
Net cash provided by (used in) noncapital financing activities	<u>1,430</u>	<u>(345)</u>	<u>280</u>	<u>(208)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Sales of capital assets	-	-	1,008	-
Purchases of capital assets	(2,288)	(2)	-	-
Insurance recoveries	-	-	-	-
Interest paid on capital debt	-	-	-	-
Net cash provided by (used in) capital and related financing activities	<u>(2,288)</u>	<u>(2)</u>	<u>1,008</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Use of money and property received	513	571	19	55
Net cash provided by (used in) investing activities	<u>513</u>	<u>571</u>	<u>19</u>	<u>55</u>
Net increase (decrease) in cash and cash equivalents	(139)	2,808	6,646	(742)
Cash and cash equivalents - beginning	12,120	12,432	-	1,530
Cash and cash equivalents - ending	<u>\$ 11,981</u>	<u>\$ 15,240</u>	<u>\$ 6,646</u>	<u>\$ 788</u>
Reconciliation of cash and cash equivalents to the statement of net position:				
Cash and cash equivalents	\$ 11,981	\$ 15,240	\$ 6,646	\$ 788
Restricted cash and investments	-	-	-	-
Total	<u>\$ 11,981</u>	<u>\$ 15,240</u>	<u>\$ 6,646</u>	<u>\$ 788</u>

County of Fresno
 Combining Statement of Cash Flows
 Internal Service Funds
 EXHIBIT E
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Risk Management	PeopleSoft Operations	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from users	\$ 107,324	\$ 3,109	\$ 225,189
Cash paid to suppliers	(91,772)	(2,495)	(168,456)
Cash paid to employees	(3,055)	(165)	(36,247)
Cash paid for claims	(34,601)	-	(34,601)
Net cash provided by (used in) operating activities	<u>(22,104)</u>	<u>449</u>	<u>(14,115)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from other funds	-	369	3,317
Transfers to other funds	(129)	(7)	(1,927)
Net cash provided by (used in) noncapital financing activities	<u>(129)</u>	<u>362</u>	<u>1,390</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Sales of capital assets	-	-	1,008
Purchases of capital assets	-	-	(2,290)
Insurance recoveries	18,536	-	18,536
Interest paid on capital debt	17	-	17
Net cash provided by (used in) capital and related financing activities	<u>18,553</u>	<u>-</u>	<u>17,271</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Use of money and property received	4,391	77	5,626
Net cash provided by (used in) investing activities	<u>4,391</u>	<u>77</u>	<u>5,626</u>
Net increase (decrease) in cash and cash equivalents	711	888	10,172
Cash and cash equivalents - beginning	104,990	1,495	132,567
Cash and cash equivalents - ending	<u>\$ 105,701</u>	<u>\$ 2,383</u>	<u>\$ 142,739</u>
Reconciliation of cash and cash equivalents to the statement of net position:			
Cash and cash equivalents	\$ 101,438	\$ 2,383	\$ 138,476
Restricted cash and investments	4,263	-	4,263
Total	<u>\$ 105,701</u>	<u>\$ 2,383</u>	<u>\$ 142,739</u>

County of Fresno
 Combining Statement of Cash Flows
 Internal Service Funds
 EXHIBIT E & F
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Fleet Services	Information Technology Services	Facility Services	Security Services
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (697)	\$ 7,801	\$ 10,625	\$ 35
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Pension expense	(241)	(1,383)	(599)	(290)
Depreciation expense	1,470	144	53	-
Decrease (increase) in accounts receivable	8	(40)	(218)	(44)
Decrease (increase) in due from other funds	(551)	(954)	(23)	(314)
Decrease (increase) in due from other governmental units	-	-	(55)	-
Decrease (increase) in inventory of supplies	634	(4,590)	(1,768)	-
(Decrease) increase in accounts payable	(816)	1,775	(44)	4
(Decrease) increase in salaries and benefits payable	14	63	8	(6)
(Decrease) increase in due to other funds	385	(232)	(2,641)	(22)
(Decrease) increase in due to other governmental units	-	-	1	48
(Decrease) increase in liability for self-insurance	-	-	-	-
Total adjustments	903	(5,217)	(5,286)	(624)
Net cash provided by (used in) operating activities	\$ 206	\$ 2,584	\$ 5,339	\$ (589)
Noncash investing, capital, and financing activities				
Transfer of capital assets to government	\$ -	\$ -	\$ -	\$ -
Sales (Purchase) of capital assets	(2,288)	(2)	1,008	-

County of Fresno
 Combining Statement of Cash Flows
 Internal Service Funds
 EXHIBIT E & F
 For the Fiscal Year Ended June 30, 2019
 (amounts expressed in thousands)

	Risk Management	PeopleSoft Operations	Total Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ (25,822)	\$ 463	\$ (7,595)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Pension expense	(257)	(16)	(2,786)
Depreciation expense	3	-	1,670
Decrease (increase) in accounts receivable	216	20	(58)
Decrease (increase) in due from other funds	6	29	(1,807)
Decrease (increase) in due from other governmental units	(801)	-	(856)
Decrease (increase) in inventory of supplies	4	-	(5,720)
(Decrease) increase in accounts payable	209	(55)	1,073
(Decrease) increase in salaries and benefits payable	9	-	88
(Decrease) increase in due to other funds	(35)	8	(2,537)
(Decrease) increase in due to other governmental units	582	-	631
(Decrease) increase in liability for self-insurance	3,782	-	3,782
Total adjustments	3,718	(14)	(6,520)
Net cash provided by (used in) operating activities	\$ (22,104)	\$ 449	\$ (14,115)
Noncash investing, capital, and financing activities			
Transfer of capital assets to government	\$ -	\$ -	\$ -
Sales (Purchase) of capital assets	-	-	(1,282)

EXHIBIT E & F

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Fiduciary Funds

The County maintains an Investment Trust Fund that is used to account for the investments made by the County. The County, in a fiduciary capacity, also maintains various Agency Funds that are used to account for assets held for others by the County. These funds include County funds which are segregated from other County funds for purposes of control, property taxes collected on behalf of other governmental units and monies held by the Public Administrator-Guardian. It should be noted that the Investment Trust fund is discretely presented in the basic financial statements.

Trust Funds:

Investment – This fund is used to account for the investments made by the County of Fresno on behalf of Non-County entities.

Agency Funds:

Property Tax Collection - This fund is used by the County in its role as Tax Collector to record property tax receipts awaiting apportionment to other governmental units and recipient County funds and their periodic distribution.

Public Administrator-Guardian - This fund is used for the accounting and recording of all Public Administrator-Guardian monies held by the County in a fiduciary capacity.

San Joaquin Valley Insurance Authority – The San Joaquin Valley Insurance Authority was established as a multi-entity authority with the express goal of negotiating, purchasing, or otherwise providing funding for health, vision, dental and life insurance for the employees of the various entities in the authority (including the County of Fresno). This fund is used for the accounting and recording of all San Joaquin Valley Insurance Authority monies held by the County in a fiduciary capacity.

Other Agency Funds - These funds are under the control of various County officials and agencies and are used to accumulate resources for specific purposes.

County of Fresno
 Combining Statement of Changes in Assets and Liabilities - Agency Funds
 EXHIBIT E & F
 Agency Funds

June 30, 2019

(amounts expressed in thousands)

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
Property Tax Collection				
Assets:				
Cash	\$ 57,874	\$ 1,133,674	\$ 1,148,423	\$ 43,125
Taxes receivable	-	53	-	53
Interest receivable	630	257	-	887
Total assets	<u>\$ 58,504</u>	<u>\$ 1,133,984</u>	<u>\$ 1,148,423</u>	<u>\$ 44,065</u>
Liabilities:				
Due to other taxing units	\$ 58,504	\$ 1,133,984	\$ 1,148,423	44,065
Total liabilities	<u>\$ 58,504</u>	<u>\$ 1,133,984</u>	<u>\$ 1,148,423</u>	<u>\$ 44,065</u>
Public Administrator - Guardian				
Assets:				
Cash and investments	\$ 18,139	\$ 15,866	\$ 22,231	\$ 11,774
Property held by public administrator	4,081	-	465	3,616
Total assets	<u>\$ 22,220</u>	<u>\$ 15,866</u>	<u>\$ 22,696</u>	<u>\$ 15,390</u>
Liabilities:				
Fiduciary liability	\$ 22,220	\$ 15,866	\$ 22,696	\$ 15,390
Total liabilities	<u>\$ 22,220</u>	<u>\$ 15,866</u>	<u>\$ 22,696</u>	<u>\$ 15,390</u>
San Joaquin Valley Insurance Authority				
Assets:				
Cash and investments	\$ 6,682	\$ 195,353	\$ 188,978	\$ 13,057
Accounts receivable	978	6,320	-	7,298
Total assets	<u>\$ 7,660</u>	<u>\$ 201,673</u>	<u>\$ 188,978</u>	<u>\$ 20,355</u>
Liabilities:				
Due to other governmental units	\$ 7,660	\$ 201,673	\$ 188,978	\$ 20,355
Total liabilities	<u>\$ 7,660</u>	<u>\$ 201,673</u>	<u>\$ 188,978</u>	<u>\$ 20,355</u>
Other Agency Funds				
Assets:				
Cash	\$ 27,261	\$ 1,821,728	\$ 1,804,166	\$ 44,823
Total assets	<u>\$ 27,261</u>	<u>\$ 1,821,728</u>	<u>\$ 1,804,166</u>	<u>\$ 44,823</u>
Liabilities:				
Fiduciary liability	27,261	1,821,728	1,804,166	44,823
Total liabilities	<u>\$ 27,261</u>	<u>\$ 1,821,728</u>	<u>\$ 1,804,166</u>	<u>\$ 44,823</u>
Total Agency Funds				
Assets:				
Cash and investments	\$ 109,956	\$ 3,166,621	\$ 3,163,798	\$ 112,779
Accounts receivable	978	6,320	-	7,298
Taxes receivable	-	53	-	53
Interest receivable	630	257	-	887
Property held by public administrator	4,081	-	465	3,616
Total assets	<u>\$ 115,645</u>	<u>\$ 3,173,251</u>	<u>\$ 3,164,263</u>	<u>\$ 124,633</u>
Liabilities:				
Due to other taxing units	\$ 58,504	\$ 1,133,984	\$ 1,148,423	\$ 44,065
Due to other governmental units	7,660	201,673	188,978	20,355
Fiduciary liability	49,481	1,837,594	1,826,862	60,213
Total liabilities	<u>\$ 115,645</u>	<u>\$ 3,173,251</u>	<u>\$ 3,164,263</u>	<u>\$ 124,633</u>

EXHIBIT E & F



STATISTICAL SECTION

Statistical Section

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and help the reader assess the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and activities it performs.

Sources:

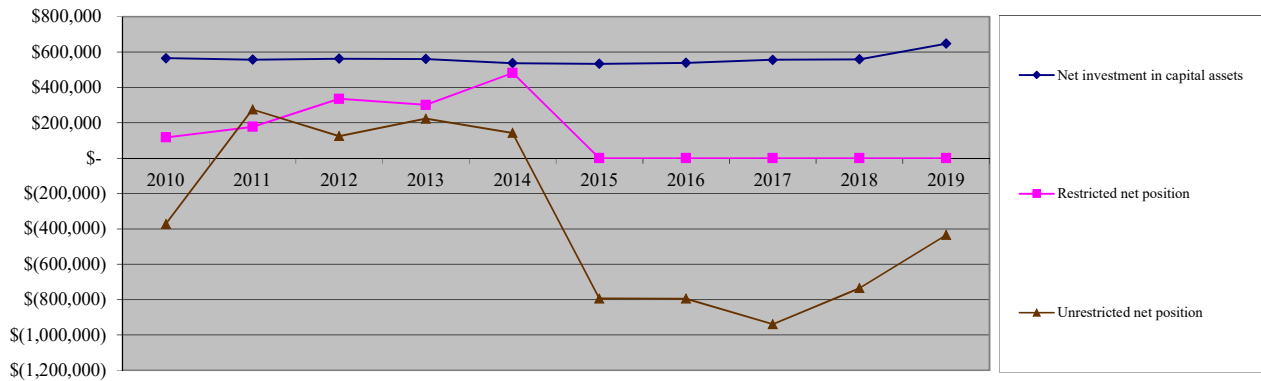
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

County of Fresno
EXHIBIT E
Net Position by Component
Last Ten Fiscal Years
 (amounts expressed in thousands)

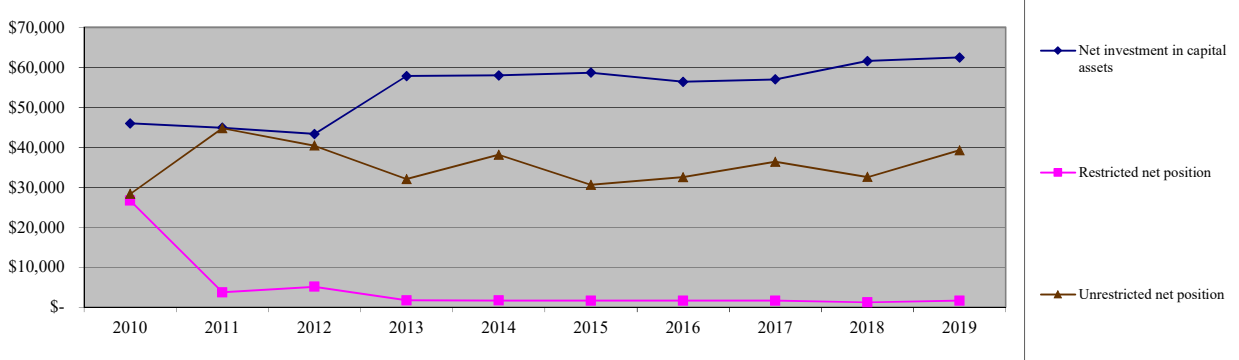
	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
Net investment in capital assets	\$ 573,855	\$ 557,748	\$ 562,279	\$ 560,544	\$ 537,359	\$ 533,674	\$ 539,314	\$ 556,268	\$ 558,579	\$ 647,516
Restricted net position	124,661	177,153	335,573	301,425	482,088	-	-	-	-	-
Unrestricted net position	247,181	275,332	124,904	223,627	142,637	(793,620)	(795,311)	(939,690)	(735,368)	(434,745)
Total governmental activities net position	945,697	1,010,233	1,022,756	1,085,596	1,162,084	(259,946)	(255,997)	(383,422)	(176,789)	212,771
Business-type activities										
Net investment in capital assets	46,012	44,875	43,336	57,836	58,001	58,661	56,353	56,970	61,569	62,473
Restricted net position	3,189	3,654	5,090	1,690	1,646	1,588	1,588	1,589	1,178	1,596
Unrestricted net position	46,659	44,735	40,392	32,032	38,104	30,583	32,533	36,358	32,543	39,216
Total business-type activities net position	95,860	93,264	88,818	91,558	97,751	90,832	90,474	94,917	95,290	103,285
Primary government										
Net investment in capital assets	619,867	602,623	605,615	618,380	595,360	592,335	595,667	613,238	620,148	709,989
Restricted net position	127,850	180,807	340,663	303,115	483,734	1,588	1,588	1,589	1,178	1,596
Unrestricted net position	293,840	320,067	165,296	255,659	180,741	(763,037)	(762,778)	(903,332)	(702,825)	(395,529)
Total primary government net position	\$ 1,041,557	\$ 1,103,497	\$ 1,111,574	\$ 1,177,154	\$ 1,259,835	\$ (169,114)	\$ (165,523)	\$ (288,505)	\$ (81,499)	\$ 316,056

Note 1: Accrual basis of accounting

Governmental Activities



Business-type Activities



County of Fresno
Changes in Net Position
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Program Revenues										
Governmental activities:										
Charges for services										
General government	24,092	21,579	22,628	18,258	15,712	22,475	31,721	33,698	36,083	35,067
Public protection	62,780	65,412	40,711	38,244	31,486	26,476	23,462	19,745	27,462	27,279
Public ways and facilities	11,928	14,216	12,822	10,782	8,121	2,227	6,903	15,345	9,569	6,074
Health, sanitation and public assistance	27,269	28,350	33,090	16,032	22,045	20,771	16,329	18,669	29,412	16,716
Education	3,369	3,318	3,388	3,378	2,574	1,808	1,879	1,761	6,606	3,034
Culture and recreation	1,281	1,421	1,496	1,353	899	1,023	771	957	1,014	855
Operating grants and contributions	1,085,032	786,733	715,246	690,028	770,108	812,333	622,116	652,321	910,527	919,835
Capital grants and contributions	13,536	10,353	3,069	187	-	-	-	-	-	-
Subtotal Governmental activities program revenues	1,229,287	931,382	832,450	778,262	850,945	887,113	703,181	742,496	1,020,673	1,008,860
Business-type activities:										
Charges for services										
Water and sewer	2,483	3,033	2,695	3,456	3,478	4,001	3,980	5,897	5,032	6,761
Landfill	8,592	10,097	9,054	9,861	13,814	16,379	15,337	13,615	14,037	18,278
Operating grants and contributions	-	-	-	-	625	494	304	-	452	367
Capital grants and contributions	-	-	-	-	-	-	509	336	-	-
Subtotal Business-type activities program revenues	11,075	13,130	11,749	13,317	17,917	20,874	20,130	19,848	19,521	25,406
Total primary government program revenues	1,240,362	944,512	844,199	791,579	868,862	907,987	723,311	762,344	1,040,194	1,034,266
General Revenues										
Governmental activities:										
Taxes										
Property taxes	187,682	203,317	196,145	209,419	216,038	232,374	233,408	254,804	260,350	262,330
Sales taxes	96,956	103,174	140,232	154,998	161,119	186,747	216,434	195,316	51,043	58,264
Franchise taxes	4,266	4,735	4,849	4,784	14,070	22,736	17,946	17,558	10,756	16,192
Motor vehicle in-lieu taxes	40,879	36,063	35,491	34,077	37,713	58,964	230,264	223,883	215,224	258,594
Road use tax	-	-	-	-	-	-	-	-	-	-
Tobacco settlement proceeds	10,205	12,089	8,352	13,213	6,657	-	-	-	-	-
Other	857	4,816	4,708	4,832	18,110	13,970	23,531	7,066	(11,695)	2,934
Gain/(loss) on bond refunding and sale of capital assets	-	-	-	338	-	-	-	-	-	-
Unrestricted investment earnings	6,666	5,450	5,945	14,159	14,776	9,344	14,407	2,804	561	32,538
Miscellaneous	-	1,072	-	-	-	-	-	-	-	-
Subtotal governmental activities general revenues	347,511	370,716	395,722	435,820	468,483	524,135	735,990	701,431	526,239	630,852
Business-type activities:										
Property tax	4,175,236	-	-	-	671	711	744	773	765	796
Other	3,167	2,421	2,355	2,326	1,446	1,870	1,891	1,918	3,803	3,202
Gain/(loss) on sale of capital assets	-	-	-	(19)	-	-	-	145	(402)	(2,529)
Unrestricted investment earnings	1,707	1,507	1,257	974	1,732	638	1,837	316	172	4,007
Subtotal business-type activities general revenues	4,180,110	3,928	3,612	3,281	3,849	3,219	4,472	3,152	4,338	5,476
Total primary government revenues	\$ 5,767,983	\$ 1,319,156	\$ 1,243,533	\$ 1,230,680	\$ 1,341,194	\$ 1,435,341	\$ 1,463,773	\$ 1,466,927	\$ 1,570,771	\$ 1,670,594

Note 1: Accrual basis of accounting

County of Fresno
Changes in Net Position
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental activities:										
General government	\$ 38,727	\$ 41,685	\$ 51,348	\$ 52,919	\$ 45,280	\$ 34,673	\$ 72,302	\$ 72,551	\$ 247,100	\$ 235,530
Public protection	304,096	298,354	293,106	304,365	319,197	291,148	343,711	362,779	253,532	266,178
Public ways and facilities	43,782	54,711	48,529	41,895	43,145	45,635	78,926	127,525	51,304	36,765
Health, sanitation, and public assistance	1,088,733	770,169	751,998	686,767	787,234	760,840	869,387	940,554	710,821	659,419
Education	25,322	26,013	24,897	24,191	25,073	23,918	26,510	27,342	27,565	18,288
Culture and recreation	2,832	2,419	2,331	2,712	2,933	2,380	2,868	3,370	3,450	2,122
Interest on long-term debt	44,854	44,243	44,232	42,519	40,030	40,219	41,782	36,571	36,402	35,302
Subtotal governmental activities expenses	1,548,346	1,237,594	1,216,441	1,155,368	1,262,892	1,198,813	1,435,486	1,570,692	1,330,174	1,253,604
Business-type activities:										
Solid waste enterprise	15,718	14,068	14,024	14,063	6,162	5,652	6,572	7,453	9,350	8,265
County service areas, other	5,621	5,554	5,607	6,139	17,783	21,451	17,402	16,722	17,219	14,726
Subtotal business-type activities expenses	21,339	19,622	19,631	20,202	23,945	27,103	23,974	24,175	26,569	22,991
Total primary government expenses	1,569,685	1,257,216	1,236,072	1,175,570	1,286,837	1,225,916	1,459,460	1,594,867	1,356,743	1,276,595
Extraordinary item - RDA dissolution transaction	-	-	-	(274)	-	-	-	-	-	-
Excess (deficiency) before transfers										
- governmental activities	(246,248)	(9,422)	(2,359)	164,060	58,714	240,358	8,377	(126,765)	216,738	386,108
Transfers	203	96	32	271	302	(2,724)	297	(645)	240	252
Excess (deficiency) before transfers										
- business-type activities	(4,281)	(4,261)	(3,033)	1,564	(2,969)	(2,501)	1,437	(1,175)	(2,710)	7,891
Transfers	(203)	(96)	(32)	(271)	(302)	2,724	(297)	645	(240)	(252)
Special Items	-	-	-	-	-	-	-	-	-	-
Change in net position										
Governmental activities	(246,045)	(9,326)	(2,327)	164,057	59,016	237,634	8,674	(127,410)	216,978	386,360
Business-type activities	(4,484)	(4,357)	(3,065)	1,293	(3,271)	223	331	(530)	(2,950)	7,639
Total primary government	\$ (250,529)	\$ (13,683)	\$ (5,392)	\$ 165,350	\$ 55,745	\$ 237,857	\$ 9,005	\$ (127,940)	\$ 214,028	\$ 393,999

Note 1: Accrual basis of accounting

County of Fresno
Fund Balances, Governmental Funds
Last Ten Fiscal Years
 (amounts expressed in thousands)

	Fiscal Year				
	2010	2011*	2012	2013	2014
General Fund					
Reserved	\$ 51,033	\$ -	\$ -	\$ -	\$ -
Unreserved	179,090	-	-	-	-
<hr/>					
Nonspendable	-	3,200	3,585	3,939	4,110
Restricted	-	83,356	195,072	199,306	49,932
Committed	-	-	-	-	-
Assigned	-	39,138	33,896	57,176	23,035
Unassigned	-	133,154	66,022	47,117	72,338
Total General Fund	<u>\$ 230,123</u>	<u>\$ 258,848</u>	<u>\$ 298,575</u>	<u>\$ 307,538</u>	<u>\$ 149,415</u>

Other Governmental Funds					
Reserved	\$ 127,325	\$ -	\$ -	\$ -	\$ -
Unreserved	(2,664)	-	-	-	-
Special revenue funds	14,169	-	-	-	-
Road Fund	-	-	-	-	-
Capital projects fund	(16,833)	-	-	-	-
<hr/>					
Nonspendable	-	\$ 1,889	\$ 854	\$ 683	\$ 775
Restricted	-	93,797	97,561	123,153	391,338
Committed	-	-	-	-	-
Assigned	-	24,407	29,357	33,597	37,391
Unassigned	-	-	-	-	-
Total other governmental funds	<u>\$ 124,661</u>	<u>\$ 120,093</u>	<u>\$ 127,772</u>	<u>\$ 157,433</u>	<u>\$ 429,504</u>

	Fiscal Year				
	2015	2016	2017	2018	2019
General Fund					
Nonspendable	\$ 43,092	\$ 47,208	\$ 49,736	\$ 8,971	\$ 5,840
Restricted	4,985	9,398	4,255	-	6,205
Committed	18,724	21,024	63,602	68,410	91,380
Assigned	77,493	83,021	8,654	-	-
Unassigned	46,239	39,520	85,193	128,236	100,693
Total General Fund	<u>\$ 190,533</u>	<u>\$ 200,171</u>	<u>\$ 211,440</u>	<u>\$ 205,617</u>	<u>\$ 204,118</u>

All Other Governmental Funds					
Nonspendable	\$ 736	\$ 816	\$ 702	\$ 816	\$ 36
Restricted	443,609	529,190	586,978	570,404	597,722
Committed	-	-	-	-	-
Assigned	37,009	36,560	-	-	-
Unassigned	-	-	-	-	-
Total other governmental funds	<u>\$ 481,354</u>	<u>\$ 566,566</u>	<u>\$ 587,680</u>	<u>\$ 571,220</u>	<u>\$ 597,758</u>

Note 1: Modified accrual basis of accounting

** Note 2: The County implemented GASB Statement No. 54 in 2011, under which governmental fund balances are reported as nonspendable, restricted, committed, assigned, and unassigned compared to reserved and unreserved.*

County of Fresno
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(amounts expressed in thousands)

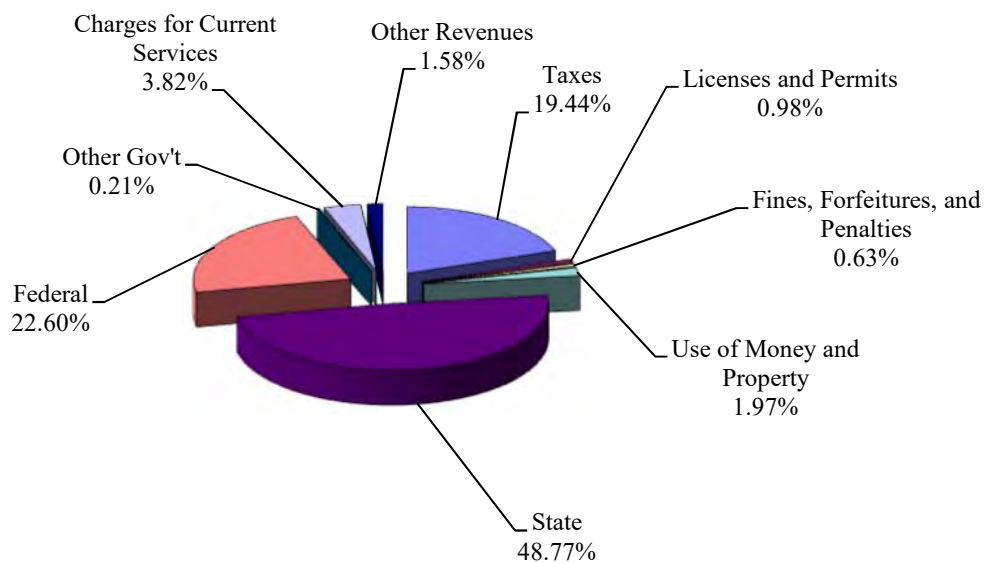
	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	\$ 222,538	\$ 230,422	\$ 334,763	\$ 380,541	\$ 394,370	\$ 422,029	\$ 449,842	\$ 450,120	\$ 311,393	\$ 320,594
Licenses and permits	7,543	7,987	8,600	8,872	14,070	17,272	17,946	17,558	10,756	16,192
Fines, forfeitures and penalties	12,045	10,268	9,577	9,529	14,657	13,866	13,015	11,944	10,049	10,408
Use of money and property	8,900	5,745	6,278	14,315	12,562	8,022	12,087	2,804	561	32,538
Aid from other governmental agencies	1,212,496	880,190	788,758	714,785	811,917	850,931	846,114	885,091	1,092,732	1,180,254
Charges for current services	92,648	98,139	83,947	66,491	68,274	55,541	56,305	63,611	64,043	62,995
Other revenues	22,137	39,383	25,724	24,358	29,554	26,690	25,386	26,932	46,541	26,030
Total revenues	1,578,307	1,272,134	1,257,647	1,218,891	1,345,404	1,394,351	1,420,695	1,458,060	1,536,075	1,649,011
Expenditures										
General government	36,903	40,359	35,648	32,976	38,715	37,014	40,860	59,083	42,903	46,135
Public ways and facilities	48,087	63,448	55,691	32,807	31,106	36,880	33,901	34,876	383,305	431,489
Public protection	295,553	293,043	289,991	298,179	312,604	324,104	340,802	359,422	46,448	40,017
Health, sanitation, and public assistance	1,085,639	769,639	750,154	682,001	779,890	798,019	832,667	854,187	931,587	903,032
Education	25,864	26,275	23,898	23,891	23,708	25,152	25,350	26,205	25,881	27,818
Culture and recreation	2,494	2,191	2,342	2,684	2,900	2,596	2,688	2,898	4,453	2,998
Capital outlay	968	7,577	2,783	16,594	18,378	21,714	30,097	31,362	35,849	106,715
Debt service:										
Principal	19,790	25,042	24,080	30,785	30,295	32,655	36,585	40,035	44,505	47,690
Interest	29,093	24,515	27,465	25,509	22,677	20,960	19,221	15,318	13,584	11,132
Total expenditures	1,544,391	1,252,089	1,212,052	1,145,426	1,260,273	1,299,094	1,362,171	1,423,386	1,528,515	1,617,026
Excess (deficiency) of revenues over (under) expenditures	33,916	20,045	45,595	73,465	85,131	95,257	58,524	34,674	7,560	31,985
Other financing sources (uses):										
Bond proceeds	-	-	-	23,587	-	-	64,525	-	-	-
Bond premiums	-	-	-	-	-	-	6,360	-	-	-
Payment to escrow agent	-	-	-	-	-	-	(43,630)	-	-	-
Proceeds from sale of capital assets	-	1,072	-	-	-	-	16	248	227	121
Transfers in	209,458	230,110	316,612	353,820	848,216	917,133	852,206	888,482	1,008,110	1,012,413
Transfers out	(207,548)	(227,070)	(314,520)	(350,907)	(849,296)	(920,117)	(855,814)	(891,006)	(1,010,824)	(1,013,551)
Refunded bond principal	-	-	-	(26,160)	-	-	(26,765)	-	-	-
Refunding bond issue proceeds	-	-	-	(820)	-	-	-	-	-	-
Total other financing sources (uses)	1,910	4,112	2,092	(480)	(1,080)	(2,984)	(3,102)	(2,276)	(2,487)	(1,017)
Net change in fund balances before extraordinary items	35,826	24,157	47,687	72,985	84,051	92,273	55,422	32,398	5,073	30,968
Extraordinary item										
Redevelopment Agency dissolution transaction	-	-	(274)	-	-	-	-	-	-	-
Net change in fund balances	\$ 35,826	\$ 24,157	\$ 47,413	\$ 72,985	\$ 84,051	\$ 92,273	\$ 55,422	\$ 32,398	\$ 5,073	\$ 30,968
Debt service as a percentage of non capital expenditures	3.17%	3.98%	4.26%	4.99%	4.27%	4.20%	4.19%	3.98%	3.89%	3.89%

Note 1: Modified accrual basis of accounting

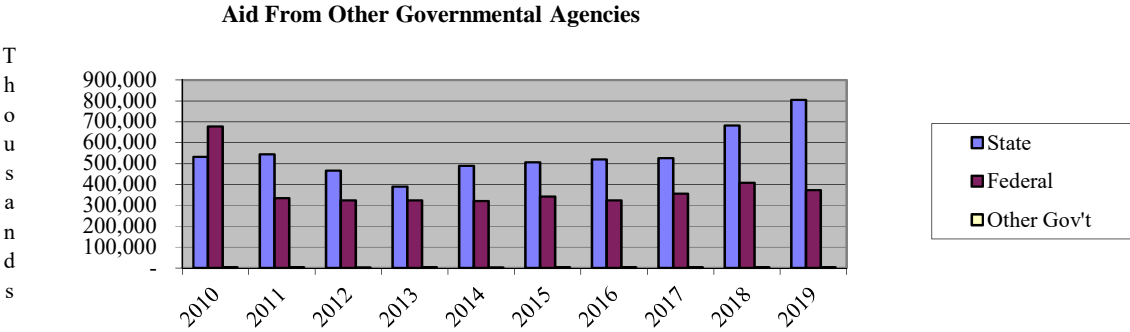
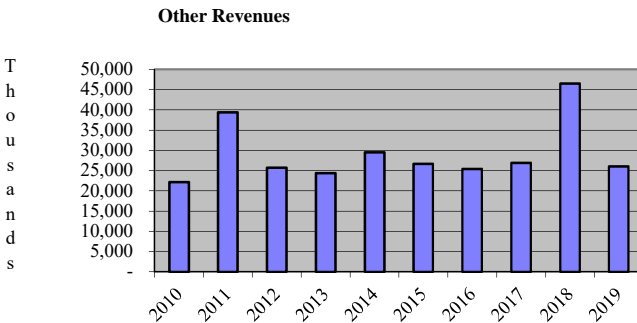
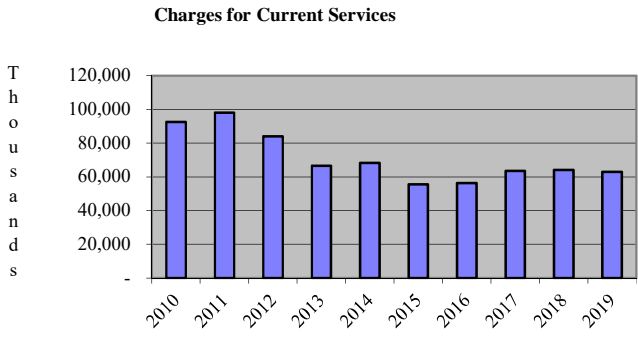
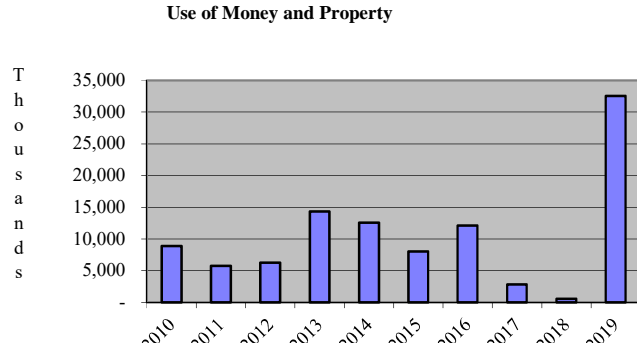
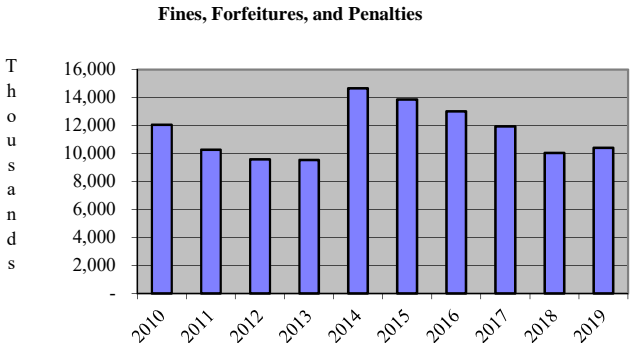
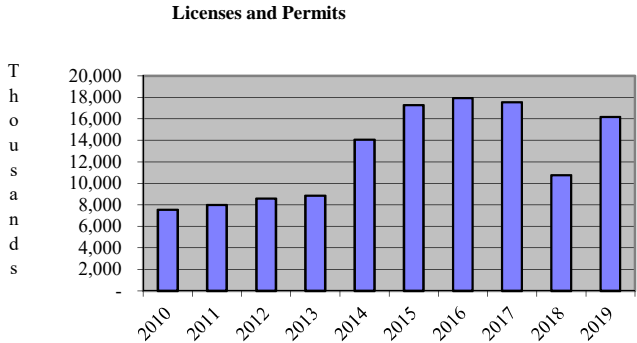
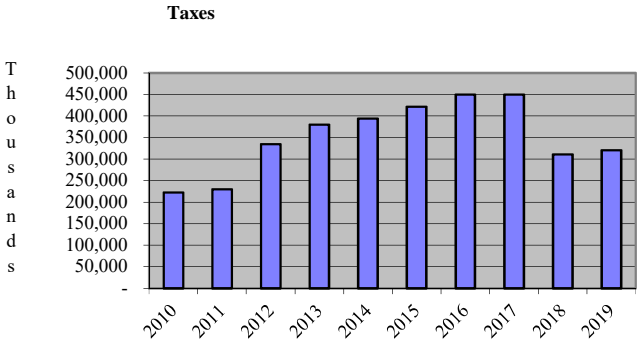
EXHIBIT 10
County of Fresno
Governmental Funds Revenues By Source
Last Ten Fiscal Years
 (amount expressed in thousands)

Fiscal Year	Total Revenues	Taxes	Licenses and Permits	Fines, Forfeitures, and Penalties	Use of Money and Property	Aid From Other Governmental Agencies			Charges for Current Services	Other Revenues
						State	Federal	Other Gov't		
2010	\$ 1,578,307	\$ 222,538	\$ 7,543	\$ 12,045	\$ 8,900	\$ 531,645	\$ 677,923	\$ 2,928	\$ 92,648	\$ 22,137
2011	1,272,134	230,422	7,987	10,268	5,745	544,195	333,427	2,568	98,139	39,383
2012	1,257,647	334,763	8,600	9,577	6,278	465,232	322,815	711	83,947	25,724
2013	1,218,891	380,541	8,872	9,529	14,315	388,767	322,745	3,273	66,491	24,358
2014	1,345,404	394,370	14,070	14,657	12,562	489,408	320,457	2,052	68,274	29,554
2015	1,394,351	422,029	17,272	13,866	8,022	505,053	342,554	3,324	55,541	26,690
2016	1,420,695	449,842	17,946	13,015	12,087	520,137	322,977	3,000	56,305	25,386
2017	1,458,060	450,120	17,558	11,944	2,804	525,324	355,934	3,833	63,611	26,932
2018	1,536,075	311,393	10,756	10,049	561	681,841	407,703	3,188	64,043	46,541
2019	1,649,011	320,594	16,192	10,408	32,538	804,151	372,680	3,423	62,995	26,030

For Fiscal Year 2019



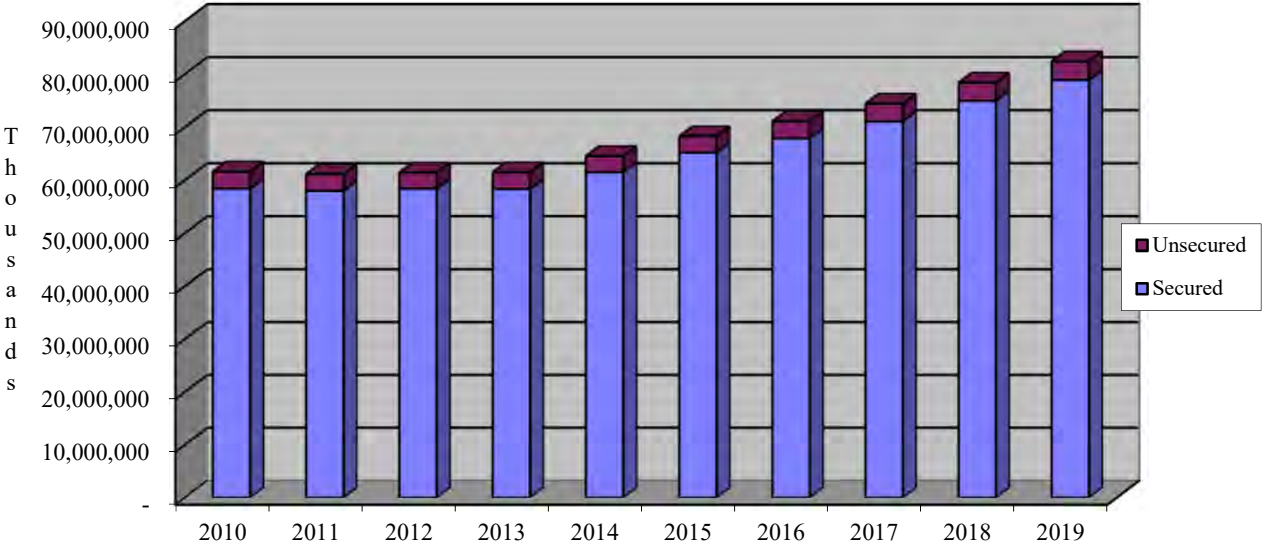
County of Fresno
Governmental Funds Revenues By Source
Last Ten Fiscal Years
(amount expressed in thousands)



County of Fresno
Gross Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
 (amounts expressed in thousands)

Fiscal Year	Secured	Unsecured	Total	Ratio of Assessed to Estimated Actual	Total Direct Tax Rate
	Estimated Actual	Estimated Actual	Estimated Actual		
2010	\$58,391,376	\$3,209,653	\$61,601,029	100	1.00%
2011	57,958,443	3,171,629	61,130,072	100	1.00%
2012	58,378,659	3,040,714	61,419,373	100	1.00%
2013	58,343,171	3,124,705	61,467,876	100	1.00%
2014	61,518,986	3,032,881	64,551,867	100	1.00%
2015	65,196,174	3,054,484	68,250,658	100	1.00%
2016	67,898,181	3,190,135	71,088,316	100	1.00%
2017	71,057,076	3,376,707	74,433,783	100	1.00%
2018	74,950,077	3,432,862	78,382,939	100	1.00%
2019	78,876,831	3,519,686	82,396,517	100	1.00%

Estimated Value of Taxable Property



Source: Auditor-Controller/Treasurer-Tax Collector, County of Fresno

Note: The estimated actual value of taxable property is the same as the gross assessed value.

~~County of Fresno~~
County of Fresno
Property Tax Rates - Direct and Overlapping Governments
 (% Per \$100 of Assessed Value)
 Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>County Direct Rates</u>	<u>Overlapping Rates</u>		<u>Total Rates</u>
	<u>Fresno County General</u>	<u>City of Fresno</u>	<u>School Districts</u>	
2008 - 2009	1.00000	0.032438	0.105860	1.138298
2009 - 2010	1.00000	0.032438	0.199188	1.231626
2010 - 2011	1.00000	0.032438	0.198914	1.231352
2011 - 2012	1.00000	0.032438	0.195870	1.228308
2012 - 2013	1.00000	0.032438	0.198218	1.230656
2013 - 2014	1.00000	0.032438	0.198436	1.230874
2014 - 2015	1.00000	0.032438	0.198168	1.230606
2015 - 2016	1.00000	0.032438	0.196924	1.229362
2016 - 2017	1.00000	0.032438	0.197344	1.229782
2017 - 2018	1.00000	0.032438	0.214798	1.247236
2018 - 2019	1.00000	0.032438	0.211830	1.244268

Notes:

(1) The above tax rates are for Tax Rate Area 005-001, which applies to most property within the City of Fresno.

(2) California voters, on June 6, 1978, approved a constitutional amendment to Article XIII A of the California Constitution, commonly known as Proposition 13, which limits the taxing power of California public agencies. Legislation enacted by the California Legislature to implement Article XIII A (Statutes of 1978, Chapter 292, as amended) provides that notwithstanding any other law, local agencies may not levy any property tax except to pay debt service on indebtedness approved by voters prior to July 1, 1978, and that each County will levy the maximum tax permitted by Article XIII A of \$1 per \$100 of full cash value. Assessed value is equal to full cash value, pursuant to Senate Bill 1656, Statutes of 1978.

Source:

Auditor-Controller/Treasurer-Tax Collector-Tax Collector, County of Fresno

County of Fresno
Principal Taxpayers
June 30, 2019
and June 30, 2010
 (amounts expressed in thousands)

Taxpayer	2019			2010		
	Assessed Value	Rank	% of Total County Assessed Value	Assessed Value	Rank	% of Total County Assessed Value
Pacific Gas & Electric Co.	\$ 2,782,809	1	3.550	\$ 1,556,001	1	2.526
Southern California Edison Co.	499,375	2	0.637	386,604	2	0.628
Panoche Energy Center, LLC	275,400	3	0.351	258,500	4	0.420
Chevron USA, Inc.	223,415	4	0.285	339,733	3	0.552
AERA Energy, LLC	160,605	5	0.205	192,943	6	0.313
Fresno Community Hospital & Medical Ctr	138,490	6	0.177	-	-	0.000
Macerich Fresno Limited Partnership	137,946	7	0.176	133,525	8	0.217
AT&T California	130,818	8	0.167	212,109	5	0.344
Gallo E & J Winery	128,600	9	0.164	105,227	10	0.171
RPI Fig Garden, LP	109,007	10	0.139	-	-	0.000
Gap, Inc.	-	-	-	151,290	7	0.246
Atlantic Path 15 LLC	-	-	-	113,886	9	0.185
Total	\$ 4,586,466		5.851	\$ 3,449,818		5.602

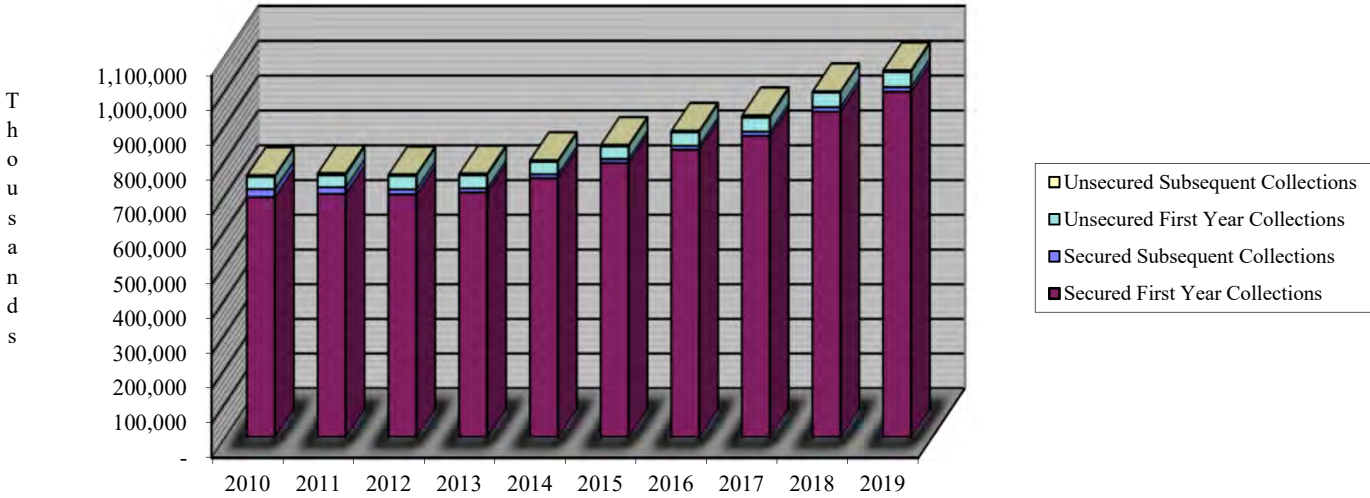
Source: Auditor-Controller/Treasurer-Tax Collector, County of Fresno

Note: Percentages based on estimated property values of \$82,396,517 in 2019 and \$61,601,029 in 2010.

County of Fresno
Property Tax Levies and Collections
Last Ten Fiscal Years
 (amounts expressed in thousands)

Fiscal Year	Secured									Unsecured								
	Collections in Fiscal Year of Levy		Delinquency		Collection in Subsequent Years		Total Collection to Date			Collections in Fiscal Year of Levy		Delinquency		Collection in Subsequent Years		Total Collection to Date		
	Tax Levies	Amount	Percent	Amount	Percent	Amount	Amount	Percent	Tax Levies	Amount	Percent	Amount	Percent	Amount	Amount	Percent		
2010	714,619	691,547	96.771	23,072	3.229	23,072	714,619	100.00%	39,039	35,956	92.103	3,083	7.897	3,083	39,039	100.00%		
2011	720,195	701,038	97.340	19,157	2.660	19,157	720,195	100.00%	39,345	34,355	87.317	4,990	12.683	4,990	39,345	100.00%		
2012	714,008	699,603	97.983	14,405	2.017	14,405	714,008	100.00%	41,579	39,028	93.865	2,551	6.135	2,551	41,579	100.00%		
2013	717,057	705,356	98.368	11,701	1.632	11,701	717,057	100.00%	41,027	37,482	91.359	3,545	8.641	3,545	41,027	100.00%		
2014	757,605	746,292	98.507	11,314	1.493	11,314	757,606	100.00%	38,947	35,944	92.290	3,003	7.710	3,003	38,947	100.00%		
2015	801,553	789,983	98.557	11,550	1.441	11,527	801,510	99.80%	38,950	36,263	93.101	2,687	6.899	2,682	38,945	99.80%		
2016	839,524	827,836	98.608	11,688	1.392	11,641	839,477	99.60%	41,729	38,931	93.295	2,799	6.708	2,788	41,719	99.60%		
2017	879,820	867,520	98.602	12,299	1.398	12,225	879,745	99.40%	45,719	40,764	89.162	4,955	10.838	4,925	45,689	99.40%		
2018	950,394	937,062	98.597	13,332	1.403	13,225	950,287	99.20%	44,286	41,949	94.723	2,337	5.277	2,318	44,267	99.20%		
2019	1,008,351	994,415	98.618	13,937	1.382	13,658	1,008,073	98.00%	46,957	43,515	92.670	3,342	7.117	3,275	46,790	98.00%		

Property Tax Levies



*Note: The above represents total collections made by the County of Fresno for all appropriate taxing units.
 Source: County of Fresno Tax Rate Book*

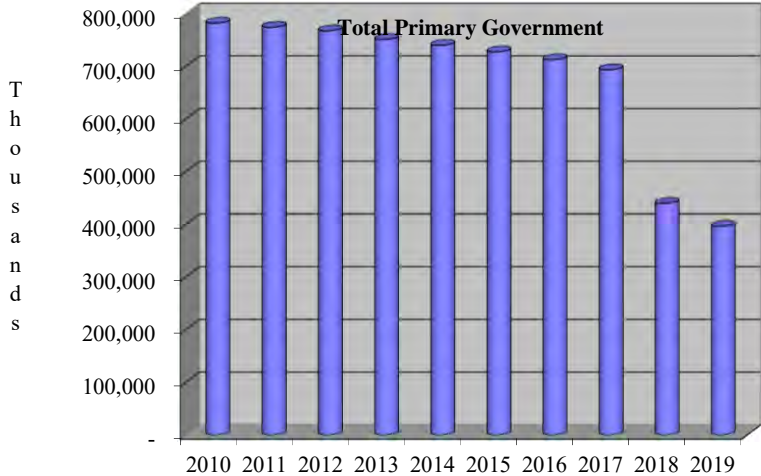
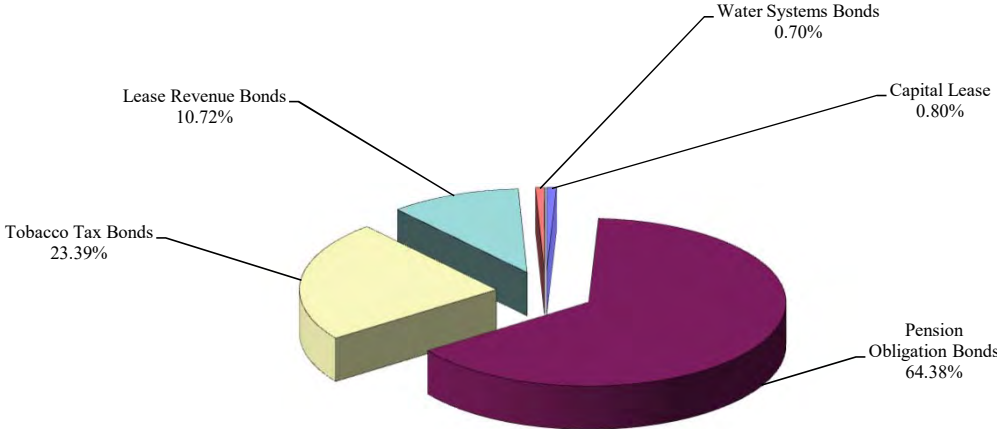
County of Fresno
EXHIBIT E
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years
 (amounts expressed in thousands, except per capita)

Fiscal Year	Governmental Activities				Business-Type Activities			Total Primary Government	Percentage of Personal Income ^a	Per Capita ^a
	Capital Lease	Pension Obligation Bonds	Tobacco Tax Bonds	Lease Revenue Bonds	Water Systems Bonds	Outstanding Loan	Capital Leases			
2010	\$ 5,830	\$ 553,132	\$ 131,601	\$ 86,516	\$ 4,335	\$ -	\$ -	\$ 781,414	2.71%	837
2011	3,817	548,951	133,789	82,667	4,200	-	-	773,424	2.60%	820
2012	4,601	543,387	136,041	78,704	4,060	-	-	766,793	2.34%	809
2013	4,066	536,085	134,397	71,924	3,910	-	-	750,382	2.20%	786
2014	4,521	527,007	136,575	67,214	3,750	80	-	739,147	2.14%	765
2015	5,461	516,073	139,591	62,304	3,580	75	-	727,084	NA	NA
2016	3,926	503,666	142,114	58,704	3,400	73	-	711,883	2.06%	737
2017	2,934	488,331	145,048	52,916	3,205	370	-	692,804	1.85%	711
2018	3,258	294,069	96,584	42,435	3,000	67	-	439,413	1.18%	451
2019	3,154	254,825	92,573	42,435	2,780	62	-	395,829	1.01%	404

Note 1: Accrual basis of accounting

^a See Demographic and Economic Statistics schedule for personal income and population data. These ratios are calculated using personal income for the prior year.

Outstanding Debt by Type for Fiscal Year 2019



~~County of Fresno~~
Estimated Direct and Overlapping Bonded Debt
June 30, 2019
 (amounts expressed in thousands)

2018-19 Assessed Valuation:	\$ 82,396,517,042	(includes unitary utility valuation)	
Overlapping Tax and Assessment Debt:		Total Debt 6/30/19	% Applicable (1)
		Debt 6/30/19	
Merced Community College District School Facilities Improvement District No. 2	\$ 7,319,847	2.679%	\$ 196,099
State Center Community College District	174,485,000	83.271%	145,295,404
West Hills Community College District and School Facilities Improvement Districts	69,484,353	26.177-99.581%	38,634,846
Central Unified School District	155,702,733	100%	155,702,733
Clovis Unified School District	373,328,941	100%	373,328,941
Fresno Unified School District	499,219,334	100%	499,219,334
Kings Canyon Joint Unified School District	70,616,041	91.374%	64,524,701
Sanger Unified School District	151,809,481	100%	151,809,481
Other Unified School Districts	294,182,837	Various	253,477,909
High School and School Districts	57,767,792	Various	48,693,899
City of Selma	3,925,000	100%	3,925,000
Hospital Districts	23,016,170	100%	23,016,170
Coalinga-Huron Recreation and Park District	9,375,000	100%	9,375,000
California Statewide Community Development Authority Community Facilities District No. 2012-01	4,150,000	100%	4,150,000
City Community Facilities Districts	3,255,000	100%	3,255,000
1915 Act Bonds (Estimated)	6,291,681	100%	6,291,681
Total Overlapping Tax and Assessment Debt			1,780,896,198
Overlapping Tax Increment Debt:			
Successor Agencies	\$ 57,044,952	100%	\$ 57,044,952
Overlapping General Fund Obligation Debt			
College of the Sequoias Community College District General Fund Obligations	17,497,157	Various	7,848,212
Central Unified School District Certificates of Participation	16,077,379	100%	16,077,379
Clovis Unified School District General Fund Obligations	4,665,000	100%	4,665,000
Fresno Unified School District General Fund Obligations	14,380,000	100%	14,380,000
Sanger Unified School District Certificates of Participation	40,015,000	100%	40,015,000
Other School District General Fund Obligations	62,580,147	Various	40,447,637
City of Clovis General Fund Obligations	8,997,833	100%	8,997,833
City of Fresno General Fund and Judgment Obligations	169,031,875	100%	169,031,875
City of Fresno Pension Obligation Bonds	116,160,000	100%	116,160,000
Other City General Fund Obligations	11,996,109	100%	11,996,109
Coalinga Regional Medical Center General Fund Obligations	4,170,000	100%	4,167,998
Clovis Memorial Water District General Fund Obligations	3,470,000	100%	3,470,000
Total Gross Overlapping General Fund Obligation Debt			437,257,043
Total Overlapping Tax and Assessment and General Fund Obligation Debt			2,275,198,193
Direct General Fund Obligation Debt:			
Fresno County General Fund Obligations	37,145,000	100%	37,145,000
Fresno County Pension Obligation Bonds	255,277,749	100%	255,277,749
Capital Lease Obligations		100%	-
Bonds Payable		100%	-
Total Direct General Fund Obligation Debt			292,422,749
Total Gross Combined Overlapping and Direct Debt			\$ 2,567,620,942 ⁽²⁾
Ratios to 2018-19 Assessed Valuation:			
Total Overlapping Tax and Assessment Debt		2.16%	
Total Direct Debt (\$292,422,749)		0.35%	
Gross Combined Total Debt		3.12%	
Ratios to Redevelopment Incremental Valuation (\$5,791,818,131):			
Total Overlapping Tax Increment Debt		0.99%	

- (1) The percentage of overlapping debt applicable to the county is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the county divided by the district's total taxable assessed value.
- (2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations. Qualified Zone Academy Bonds are included based on the principal amount due at maturity. Excludes tobacco bonds.

Source: California Municipal Statistics, Inc.

County of Fresno
Computation of Legal Debt Margin
Last Ten Fiscal Years
 (amounts expressed in thousands)

Fiscal Year	Assessed Value	Debt Limit Percentage	Debt Limit	Amount of Debt Applicable to Limit			Legal Debt Margin
				Bonds Payable	Less Resources Restricted to Paying Principal	Total Net Debt Applicable to Limit	
2010	\$ 61,601,029	1.25%	\$ 770,013	\$ -	\$ -	\$ -	\$ 770,013
2011	61,130,072	1.25%	764,126	-	-	-	764,126
2012	61,419,373	1.25%	767,742	-	-	-	767,742
2013	61,467,876	1.25%	768,348	-	-	-	768,348
2014	64,551,867	1.25%	806,898	-	-	-	806,898
2015	68,250,658	1.25%	853,133	-	-	-	853,133
2016	71,088,316	1.25%	888,604	-	-	-	888,604
2017	74,433,783	1.25%	930,422	-	-	-	930,422
2018	78,382,939	1.25%	979,787	-	-	-	979,787
2019	82,396,517	1.25%	1,029,956	389,833	47,690	342,143	687,813

Note: California Government Code Section 29909 read in conjunction with Revenue and Taxation Code Section 135 imposes a legal debt limitation for General Obligation Bond indebtedness to 1.25 percent of total assessed value.

County of Fresno
General Bonded Debt Ratios
Last Ten Fiscal Years

Fiscal Year	Net General Bonded Debt per Capita*	Net General Bonded Debt to Assessed Value	General Debt Service to General Expenditures
2010	\$ 687.97	1.04%	2.61%
2011	674.74	1.03%	3.31%
2012	657.80	1.01%	3.53%
2013	638.55	0.99%	4.15%
2014	624.12	0.92%	3.61%
2015	594.86	0.85%	3.61%
2016	543.52	0.75%	3.55%
2017	543.43	0.73%	3.51%
2018	514.02	0.66%	3.18%
2019	382.85	0.47%	3.38%

* Updated amounts based on the revised population estimates for 2019 from Department of Finance as released on July 1, 2019.

County of Fresno
Pledged Revenue Coverage
For the Last Nine Fiscal Years

Fiscal Year	CSA 47 Water/Sewer Revenue Bonds						Coverage
	Charges	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
2011	\$ 1,160,367	\$ 678,852	\$ 481,515	\$ 135,000	\$ 284,989	115%	
2012	1,211,528	796,012	415,516	140,000	276,395	100%	
2013	1,235,362	816,663	418,699	150,000	266,995	100%	
2014	1,285,578	866,263	419,315	160,000	256,610	101%	
2015	1,326,035	823,055	502,980	170,000	245,555	121%	
2016	1,321,276	821,220	500,056	180,000	233,830	121%	
2017	1,379,703	834,824	544,879	195,000	221,268	131%	
2018	1,315,000	899,000	416,000	205,000	207,868	101%	
2019	1,697,000	882,000	815,000	220,000	193,630	197%	

County of Fresno
Demographic and Economic Statistics
For the Last Ten Calendar Years

Year	Population	Personal Income*	Per Capita Personal Income	Median Family Income	Unemployment Rate
2010	929,758	28,839	30,905	52,200	15.95%
2011	936,089	29,741	31,542	54,700	16.77%
2012	943,493	32,729	34,539	55,500	15.27%
2013	952,166	34,041	35,635	54,600	14.87%
2014	964,040	34,567	35,785	57,900	10.40%
2015	972,297	N/A	N/A	N/A	9.30%
2016	984,541	34,567	35,785	58,900	9.40%
2017	995,975	37,360	38,323	59,900	8.30%
2018	1,007,229	39,295	40,101	59,900	7.60%
2019	1,018,241	40,583	41,137	64,800	7.40%

Sources: Population data provided by the California State Controller. Personal and Per Capita Personal Income data provided by the Bureau of Economic Analysis. Unemployment data provided by the California Employment Development Department. Median Family Income data provided by California Department of Housing and Community Development.

* Amounts in thousands

~~County of Fresno~~
Principal Employers
Comparison of 2018 and 2009

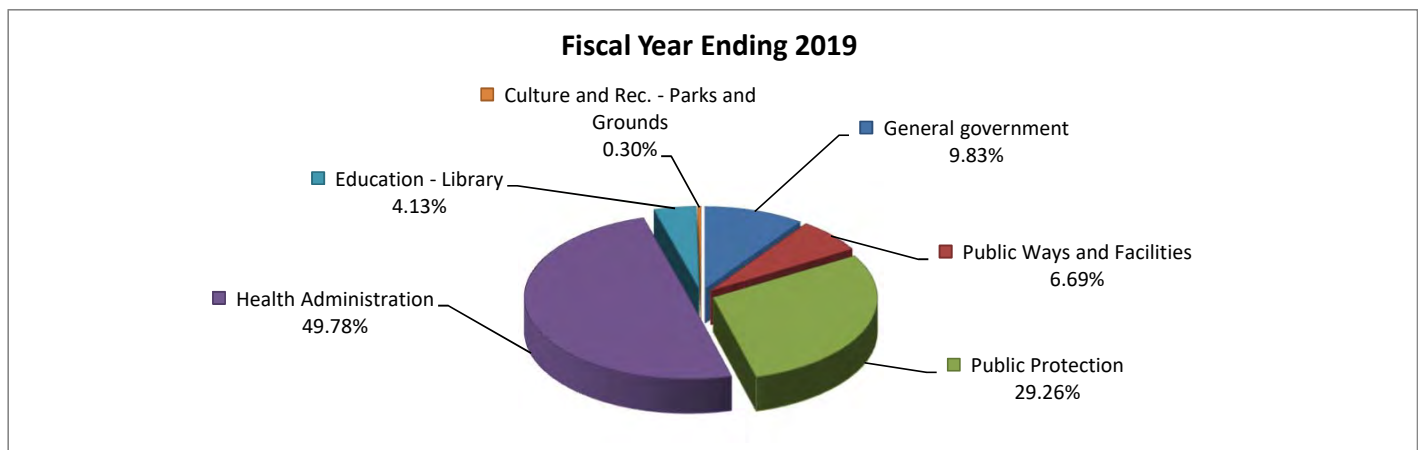
Employer	2019			2010		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Fresno Unified School District	14,238	1	3.15%	8,400	2	1.87%
Community Medical Centers	8,500	2	1.88%	6,200	3	1.38%
County of Fresno	8,341	3	1.84%	8,654	1	1.92%
Clovis Unified School District	8,313	4	1.84%	5,000	4	1.11%
California State University Fresno	5,766	5	1.27%	-	0	0.00%
State Center Community College District	5,192	6	1.15%	-	0	0.00%
City of Fresno	4,556	7	1.01%	2,600	5	0.58%
Children's Hospital of Cental CA	4,140	8	0.92%	-	0	0.00%
Saint Agnes Medical	2,696	9	0.60%	-	0	0.00%
Kaiser Permanente Medical	2,300	10	0.51%	2,000	8 ~ 10	0.44%
Total	64,042		14.16%	32,854		7.30%

Source: The 2019 employee counts are obtained from various entity websites. The 2010 employee count was obtained from the 2010 County of Fresno Comprehensive Annual Financial Report.

Note: Percentages based on labor force of 452,300 in 2019 and 450,100 in 2010.

County of Fresno
Employees by Function/Program
Last Ten Fiscal Years
Employees as of June 30

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General government										
Administration	56	54	52	53	56	57	62	62	62	61
County Counsel	29	26	25	28	31	32	32	32	33	34
Finance	256	227	235	212	218	225	237	238	233	231
Internal Service	411	381	344	346	340	374	383	383	408	418
Other	35	23	23	24	25	27	28	30	32	32
Total	787	711	679	663	670	715	742	745	768	776
Public Ways and Facilities										
Planning	122	106	105	105	110	120	137	144	159	161
Roads	224	222	198	198	196	196	203	206	223	246
Community Development	19	19	14	14	13	11	11	10	10	10
Solid Waste	24	22	21	21	21	21	15	15	16	16
Other	81	81	83	82	83	88	93	93	93	95
Total	470	450	421	420	423	436	459	468	501	528
Public Protection										
Sheriff - Coroner	1,020	996	1,011	1,038	1,067	1,071	1,139	1,182	1,231	1,254
Probation	535	514	544	546	572	585	639	641	650	659
District Attorney	243	228	222	238	256	254	260	255	247	252
Public Defender	95	82	79	84	88	105	111	112	120	144
Total	1,893	1,820	1,856	1,906	1,983	2,015	2,149	2,190	2,248	2,309
Health Administration										
Child and Family Services	274	232	232	231	239	239	239	239	224	224
Adult Services	511	484	514	514	542	542	584	584	616	641
Social Services	2,060	2,160	2,182	2,320	2,452	2,457	2,559	2,600	2,643	2,639
Community Health	432	438	467	481	368	368	394	394	404	405
In-Home Supportive Services	7	7	7	7	7	7	12	12	12	12
Veterans Services	5	5	5	5	5	6	6	7	7	7
Total	3,292	3,329	3,410	3,560	3,613	3,619	3,794	3,836	3,906	3,928
Education - Library	330	291	293	292	314	316	326	329	326	326
Culture and Rec. - Parks and Grounds	31	26	20	16	17	19	24	24	24	24
Grand Total	6,798	6,621	6,675	6,858	7,022	7,125	7,494	7,592	7,773	7,891



Source: 2018-2019 Recommended Budget

County of Fresno
Operating Indicators by Function/Program
For the Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public protection										
<i>Child Support Services</i>										
Number of child support cases opened	65,032	62,175	60,115	58,444	56,755	57,388	58,556	59,934	60,152	59,943
Child support collected (in thousands)	\$ 83,562	\$ 82,918	\$ 83,681	\$ 82,529	\$ 82,525	\$ 85,345	\$ 86,430	\$ 88,016	\$ 90,658	\$ 92,071,358
<i>Sheriff</i>										
Zone offices	4	4	4	4	4	4	4	4	4	4
Patrol units	233	186	249	240	242	237	281	280	263	294
Dispatched calls	200,553	204,542	199,408	215,403	188,672	115,649	109,997	101,022	96,365	92,945
Physical arrests	7,943	7,789	9,299	7,954	7,171	4,658	4,985	6,338	4,978	4,888
Traffic citations	1,316	1,315	1,077	737	917	959	995	834	760	700
Stolen vehicles	763	1,020	899	997	770	644	809	711	695	779
Jail bookings	40,621	40,794	40,025	41,696	44,321	34,245	29,693	29,350	30,358	30,256
Avg. daily jail population	1,877	1,661	1,810	2,867	2,978	2,725	2,748	2,849	3,030	3,046
Public ways and facilities										
Street miles maintained	3,527	3,524	3,519	3,517	3,516	3,508	3,507	3,505	3,496	3,488
Health, sanitation, and public assistance										
<i>Emergency Medical Services (EMS)</i>										
Number of 9-1-1 medical calls	92,960	96,030	107,235	107,039	101,982	111,501	122,868	130,451	135,237	136,445
<i>Department of Social Services</i>										
Number of client months served	6,529,503	6,854,629	6,966,161	7,032,774	7,336,435	8,147,153	8,688,471	8,571,695	8,305,266	8,695,715
Education										
<i>Library</i>										
Number of branches	35	35	35	35	35	39	39	39	39	37
Number of volumes	4,013,193	3,104,381	3,698,458	3,656,593	2,188,608	2,357,614	982,245	982,245	750,420	734,929
Volumes borrowed	3,667,648	3,874,259	3,989,774	3,844,412	4,216,039	4,175,236	3,882,699	3,508,508	3,295,783	2,547,469
Culture and recreation										
<i>Parks and Grounds</i>										
Acreage	2,120	2,120	2,120	2,120	2,000	1,089	1,089	1,409	1,290	1,578
Park passes issued	162	112	166	193	106	18	20	20	91	265

Sources: Various county departments

Note 1: The Fresno County Resource Division had revised the total acreage data during 2011 based on re-mapping of the parks for all periods presented above.

Note 2: The Fresno County Department of Social Services had corrected their service description to client months served during 2013 for all periods presented above.

EXHIBIT E & F

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EXHIBIT E & F

Glossary

County of Fresno
Glossary for the Comprehensive Annual Financial Report

ACCOUNTS PAYABLE. A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds or other governments).

ACCOUNTS RECEIVABLE. An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL BASIS OF ACCOUNTING. The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events, and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACCUMULATED DEPRECIATION. A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of capital assets.

ACTIVE EMPLOYEES. Individuals employed at the end of the reporting or measurement period, as applicable.

ACTUARIAL VALUATION. The determination, as of a point in time (the actuarial valuation date), of the service cost, total pension liability, and related actuarial present value of projected benefit payments for pensions performed in conformity with Actuarial Standards of Practice unless otherwise specified by the Governmental Accounting Standards Board.

ACTUARIAL VALUATION DATE. The date as of which an actuarial valuation is performed.

ACTUARIALLY DETERMINED CONTRIBUTION. A target or recommended contribution to a defined benefit pension plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.

ADVANCE FROM OTHER FUNDS. A liability account used to record noncurrent portions of a long-term loan from one fund to another fund within the same reporting entity. See DUE TO OTHER FUNDS and INTERFUND RECEIVABLE/PAYABLE.

ADVANCE TO OTHER FUNDS. An asset account used to record noncurrent portions of a long-term loan from one fund to another fund within the same reporting entity. See DUE FROM OTHER FUNDS and INTERFUND RECEIVABLE/PAYABLE.

AGENCY FUND. A fund normally used to account for assets held by a government as an agent for individuals, private organizations, or other governments and/or other funds.

AGENT MULTIPLE-EMPLOYER PLAN. Group of single-employer plans with pooled administrative and investment functions but separate actuarial valuations and contribution rates.

AMORTIZATION. The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

ANNUAL OPEB COST. An accrual-basis measure of the periodic cost of an employer's participation in a defined other post-employment benefit (OPEB) plan.

ANNUAL REQUIRED CONTRIBUTIONS (ARC). Term used in connection with other postemployment benefit plans to describe the amount an employer must contribute in a given year.

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APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSIGNED FUND BALANCE. Amounts that are constrained by the County's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making authority, or by a body or an official designated for that purpose. This is also the classification for residual funds in the County's special revenue funds.

AUDITOR'S REPORT. In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with GAAP or some other comprehensive basis of accounting.

BALANCE SHEET. The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

BASIC FINANCIAL STATEMENTS (BFS). The minimum combination of financial statements and note disclosures required for fair presentation in conformity with GAAP. Basic financial statements have three components: government-wide financial statements, fund financial statements, and notes to the basic financial statements.

BASIS OF ACCOUNTING. A term used to refer to *when* revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual basis.

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUSINESS-TYPE ACTIVITIES. One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services. These activities are usually reported in enterprise funds.

CAPITAL ASSETS. Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, equipment, and improvements other than buildings, land, intangible assets, and infrastructure. In the private sector, these assets are referred to most often as property, plant and equipment, and intangible assets.

CAPITAL EXPENDITURES. Expenditures resulting in the acquisition of or addition to the government's general capital assets.

CAPITALIZATION POLICY. The criteria used by a government to determine which outlays should be reported as capital assets.

CAPITAL LEASE. An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time. See LEASE-PURCHASE AGREEMENTS.

CAPITAL PROJECTS FUND. A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

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CASH BASIS OF ACCOUNTING. A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CASH WITH FISCAL AGENT. An asset account reflecting deposits with fiscal agents, such as commercial banks, for the payment of bond principal and interest.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING PROGRAM. A voluntary program administered by the GFOA to encourage governments to publish efficiently organized and easily readable CAFR's and to provide technical assistance and peer recognition to the finance officers preparing them.

CHANGE IN THE FAIR VALUE OF INVESTMENTS. The difference between the fair value of investments at the beginning of the year and at the end of the year, taking into consideration investment purchases, sales, and redemptions.

CLAIM. A demand for payment of damages or a policy benefit because of the occurrence of an event, such as the destruction or damage of property and related deaths or injuries.

CLOSED AMORTIZATION PERIOD. Term used in connection with the unfunded actuarial accrued liability associated with defined benefit pension and other postemployment benefit plans. A specific number of years that is counted from one date and, therefore, declines to zero with the passage of time. For example, if the amortization period is initially 30 years on a closed basis, 29 years remain after the first year, 28 years after the second year, and so forth.

COLLECTIVE DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS. Deferred outflows of resources and deferred inflows of resources related to pensions arising from certain changes in the collective net pension liability.

COLLECTIVE NET PENSION LIABILITY. The net pension liability for benefits provided through (1) a cost-sharing pension plan or (2) a single-employer or agent pension plan in circumstances in which there is a special funding situation.

COLLECTIVE PENSION EXPENSE. Pension expense arising from certain changes in the collective net pension liability.

COMMITTED FUND BALANCE. Amounts that can only be used for specific purposes determined by formal action of the County's highest level of decision-making authority (the Board of Supervisors) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

COMPENSATED ABSENCES. Absences, such as vacations, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance, and long-term disability pay.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). A financial report that encompasses all funds and component units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. The CAFR is the governmental unit's official annual report and also should contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

CONTINGENT LIABILITY. Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders and uncompleted contracts. Contingent liabilities should be disclosed within the financial statements (including the notes) when there is a reasonable possibility a loss may have been incurred. Guarantees, however, should be disclosed even though the possibility of loss may be remote.

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CONTRIBUTION DEFICIENCIES. The difference between the annual required contributions (ARC) of the employer(s), and the employer's actual contributions in relation to the ARC.

CONTRIBUTIONS. Additions to a pension plan's fiduciary net position for amounts from employers, non-employer contributing entities (for example, state government contributions to a local government pension plan), or employees. Contributions can result from cash receipts by the pension plan or from recognition by the pension plan of a receivable from one of these sources.

COST-OF-LIVING ADJUSTMENTS. Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.

COST-SHARING MULTIPLE-EMPLOYER PLAN. A single plan with pooling (cost-sharing) arrangements for the participating employers. All risks, rewards, and costs, including benefit costs, are shared and are not attributed individually to the employers. A single actuarial valuation covers all plan members and the same contribution rate(s) applies for each employer.

COVERED PAYROLL. Term used in connection with defined benefit pension and other postemployment benefit plans to describe all elements of annual compensation paid to active employees on which contributions to a plan are based.

CREDIT RISK. The risk that an issuer or other counterparty to an investment will not fulfill its obligations.

CURRENT FINANCIAL RESOURCES MEASUREMENT FOCUS. Measurement focus according to which the aim of a set of financial statements is to report the near-term (current) inflows of resources, outflows of resources, and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting the financial position and results of operations of governmental funds.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

DEBT SERVICE FUND. A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFERRED CHARGES. Expenditures that are not chargeable to the fiscal period in which they were made that are carried as an asset on the balance sheet, pending amortization or other disposition (e.g., bond issuance costs). Deferred charges differ from prepaid items in that they usually extend over a long period of time (more than five years) and are not regularly recurring costs of operation.

DEFERRED INFLOWS OF RESOURCES. An acquisition of net position by the government that is applicable to a future reporting period.

DEFERED OUTFLOWS OF RESOURCES. A consumption of net position by the government that is applicable to a future reporting period.

DEFICIT. (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DEFINED BENEFIT OPEB PLAN. Plan having terms that specify the amount of benefits to be provided at or after separation from employment. The benefits may be specified in dollars (for example, a flat dollar payment or an amount based on one or more factors such as age, years of service, and compensation), or as a type or level of coverage (for example, prescription drugs or a percentage of healthcare insurance premiums).

DEFINED BENEFIT PENSION PLAN. A pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time; the amount specified usually is a function of one or more factors such as age, years of service, and compensation.

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DEPRECIATION. (1) Expiration in the service life of capital assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a capital asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DISCOUNT RATE. The single rate of return that, when applied to all projected benefit payments, results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term expected rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

DUE FROM OTHER FUNDS. An asset account used to indicate amounts owed to a particular fund by another fund for goods sold or services rendered. This account includes only short-term obligations on open account, not interfund loans.

DUE TO OTHER FUNDS. A liability account reflecting amounts owed by a particular fund to another fund for goods sold or services rendered. These amounts include only short-term obligations on open account, not interfund loans.

ECONOMIC RESOURCES MEASUREMENT FOCUS. Measurement focus under which the aim of a set of financial statements is to report all inflows of resources, outflows of resources, and balances affecting or reflecting an entity's net position. The economic resources measurement focus is used for proprietary and fiduciary funds, as well as for government-wide financial reporting. It is also used by business enterprises in the private sector.

EMPLOYER'S CONTRIBUTIONS. Term used in the context of pension and other postemployment benefits to describe contributions actually made by the employer in relation to the annual required contribution (ARC) of the employer. (Only amounts paid to trustees and outside parties qualify.)

ENCUMBRANCES. Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUND. Proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

ENTRY AGE ACTUARIAL COST METHOD. A method under which the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age(s). The portion of this actuarial present value allocated to a valuation year is called the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is called the actuarial accrued liability.

EXCHANGE-LIKE TRANSACTION. Transaction in which there is an identifiable exchange between the reporting government and another party, but the values exchanged may not be quite equal or the direct benefits of the exchange may not be exclusively for the parties to the exchange.

EXPENDITURES. Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of current net position, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENDITURE-DRIVEN GRANTS. Government-mandated or voluntary non-exchange transactions in which expenditure is the prime factor for determining eligibility. Also referred to as reimbursement grants.

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EXPENSES. Outflows of resources or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

EXTERNAL AUDITORS. Independent auditors typically engaged to conduct an audit of a government's financial statements.

EXTERNAL INVESTMENT POOL. An arrangement that commingles (pools) the moneys of more than one legally separate entity and invests, on the participants' behalf, in an investment portfolio; one or more of the participants is not part of the sponsors reporting entity. An external investment pool can be sponsored by an individual government, jointly by more than one government, or by a nongovernmental entity. An investment pool that is sponsored by an individual state or local government is an external investment pool if it includes participation by a legally separate entity that is not part of the same reporting entity as the sponsoring government. If a government-sponsored pool includes only the primary government and its component units, it is an internal investment pool and not an external investment pool.

FAIR VALUE. The amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

FIDUCIARY FUNDS. The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

FINANCIAL RESOURCES. Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g., receivables, investments). Financial resources may also include inventories and pre-pays (because they obviate the need to expend current available resources).

FISCAL AGENT. A fiduciary agent, usually a bank or county treasurer, who performs the function of paying debt principal and interest when due.

FUND. A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE. Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

FUND FINANCIAL STATEMENTS. Basic financial statements presented on the basis of funds. Term used in contrast with *government-wide financial statements*.

FUND TYPE. Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL FUND. The general fund is one of five governmental fund types and typically serves as the chief operating fund of the government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL REVENUES. All revenues that are not required to be reported as program revenues. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax - for example, property tax, sales tax, transient occupancy tax. All other nontax revenues (including interest, grants and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues.

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GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). The convention, rules, and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for the state and local governments are set forth by SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles"* in the Independent Auditor's Report.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA). An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local governments since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

GOVERNMENTAL ACCOUNTING. The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB). The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The GASB was established in June 1984 to replace the National Council on Governmental Accounting (NCGA).

GOVERNMENTAL ACTIVITIES. Activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

GOVERNMENTAL FUNDS. Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

GOVERNMENT-WIDE FINANCIAL STATEMENTS. Financial statements that incorporate all of a government's governmental and business-type activities, as well as its non-fiduciary component units. There are two basic government-wide financial statements: the statement of net position and the statement of activities. Both basic governmental financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

IMPROVEMENT. An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change is added to the book value of the asset.

INACTIVE EMPLOYEES. Terminated individuals that have accumulated benefits but are not yet receiving them, and retirees or their beneficiaries currently receiving benefits.

INDIRECT EXPENSES. Expenses that cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a particular functional category.

INFRASTRUCTURE. Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

INTERFUND RECEIVABLE/PAYABLE. Short-term loans made by one fund to another fund or the current portion of an advance to or from another fund.

INTERFUND TRANSFERS. Flow of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for payment.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

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JOINT VENTURE. A legal entity or other contractual arrangement in which a government participates as a separate and specific activity for the benefit of the public or service recipients and in which the government retains an ongoing financial interest.

LAPSE. As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance thereof lapses, unless otherwise provided by law.

LEASE-PURCHASE AGREEMENTS. Contractual agreements that are termed leases, but that in substance are purchase contracts.

LEGAL LEVEL OF BUDGETARY CONTROL. The level at which spending in excess of budgeted amounts would be a violation of law.

LEVEL OF BUDGETARY CONTROL. The level at which a government's management may not reallocate resources without special approval from the legislative body.

LEVEL PERCENTAGE OF PROJECTED PAYROLL AMORTIZATION METHOD. Amortization payments are calculated so that they are a constant percentage of the projected payroll of active plan members over a given number of years. The dollar amount of the payments generally will increase over time as payroll increases due to inflation; in dollars adjusted for inflation, the payments can be expected to remain level.

LIABILITIES. Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LOANS RECEIVABLE. An asset account reflecting amounts loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other funds and governments should be recorded and reported separately.

MAJOR FUND. A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are those whose revenues/expenditures, assets or liabilities, are at least 10 percent of corresponding totals for all government or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same items. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A). A component of required supplementary information used to introduce the basic financial statements and to provide an analytical overview of the government's financial activities.

MEASUREMENT FOCUS. A way of presenting an entity's financial performance and position by considering which *resources* are measured (financial or economic) and *when* the effects of transactions or events involving those resources are recognized (the basis of accounting). The measurement focus of government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements is economic resources. The measurement focus of governmental fund financial statements is current financial resources.

MEASUREMENT PERIOD. The period between the prior and the current measurement dates.

MODIFIED ACCRUAL BASIS OF ACCOUNTING. The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual; that is, when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Generally, expenditures are recognized when the fund liability is incurred. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

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NET INVESTMENT IN CAPITAL ASSETS. One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of borrowings attributable to the acquisition, construction, or improvements of those assets. Deferred outflows of resources and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets or related debt should also be included. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included.

NET OPEB OBLIGATION. In the context of defined benefit pension and Other Postemployment Benefit (OPEB) plans, the cumulative difference between annual pension cost and the employer's contributions to the plan, including the pension/OPEB liability (asset) at transition, if any, and excluding (a) short-term differences and (b) unpaid contributions that have been converted to pension-related/OPEB-related debt.

NET PENSION LIABILITY. The liability of employers and non-employer contributing entities to employees for benefits provided through a defined benefit pension plan.

NET POSITION. The residual of all other elements presented in a statement of financial position. It is the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources.

NONSPENDABLE FUND BALANCE. The portion of fund balance of a governmental fund that cannot be spent either because the underlying resources are not in spendable form or because the government is legally or contractually required to maintain the resources intact.

OPERATING LEASE. A lease does not transfer ownership rights, risks, and rewards from the lessor to the lessee; the lease is called an operational lease and is similar to a rental.

OTHER FINANCING SOURCES. An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of the other financing sources category is limited to items classified by GAAP.

OTHER FINANCING USES. A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of the other financing uses category is limited to items so classified by GAAP.

OTHER POSTEMPLOYMENT BENEFITS (OPEB). Medical, dental, vision, and other health-related benefits provided to terminated employees, retired employees, dependents, and beneficiaries.

OVERLAPPING DEBT. The proportionate share property within which each government must bear of the debts of all local governments located wholly or in part within the geographic boundaries of the reporting government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessment receivable in each jurisdiction, which will be used wholly or in part to pay off the debt, to total assessments, which will be used wholly or in part for this purpose.

PAY-AS-YOU-GO. A method of financing a pension plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.

PAYROLL GROWTH RATE. An actuarial assumption with respect to future increases in total covered payroll attributable to inflation; used in applying the level percentage of projected payroll amortization method.

PENSION BENEFITS. Retirement income and all other benefits, including disability benefits, death benefits, life insurance, and other ancillary benefits, except healthcare benefits, that are provided through a defined benefit pension plan to plan members and beneficiaries after termination of employment or after retirement. Postemployment healthcare benefits are considered other postemployment benefits, whether they are provided through a defined benefit pension plan or another type of plan.

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PENSION PLANS. Arrangements through which pensions are determined, assets dedicated for pensions are accumulated and managed, and benefits are paid as they come due.

PLAN MEMBERS. Individuals that are covered under the terms of a pension plan. Plan members generally include (a) employees in active service (active plan members) and (b) terminated employees who have accumulated benefits but are not yet receiving them and retirees or their beneficiaries currently receiving benefits (inactive plan members).

POSTEMPLOYMENT. Period following termination of employment, including the time between termination and retirement postemployment healthcare benefits.

PROGRAM REVENUES. Term used in connection with the government-wide statement of activities. Revenues that derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the government's general revenues.

PROJECTED BENEFIT PAYMENTS. All benefits estimated to be payable through the pension plan to current active and inactive employees as a result of their past service and their expected future service.

PROPRIETARY FUNDS. Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial positions, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

REAL RATE OF RETURN. The rate of return on an investment after adjustment to eliminate inflation.

REBATABLE ARBITRAGE. A term used in connection with the reinvestment of the proceeds of tax-exempt debt. A requirement to remit to the federal government interest revenue in excess of interest costs when the proceeds from the sale of tax-exempt securities are reinvested in a taxable money market instrument with a materially higher yield.

REPORTING ENTITY. The oversight unit and all of its component units, if any, that are combined in the CAFR/BFS.

REQUIRED SUPPLEMENTARY INFORMATION. Consists of statements, schedules, statistical data, or other information which, according to the GASB, is necessary to supplement, although not required to be a part of the basic financial statements.

RESTRICTED ASSETS. Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

RESTRICTED FUND BALANCE. Amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

RESTRICTED NET POSITION. One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability or deferred inflow of resources relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability/deferred inflow of resources or if the liability will be liquidated with the restricted assets reported.

RETAINED EARNINGS. An equity account reflecting the accumulated earnings of an enterprise fund or internal service fund.

REVENUE BONDS. Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

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RISK MANAGEMENT. All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

SELF-INSURANCE. A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring the risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses. Because no insurance is involved, the term self-insurance is a misnomer.

SERVICE LIFE. The average remaining years of service of all members of the plan (both current employees and retirees).

SINGLE AUDIT. An audit performed in accordance with the Single Audit Act of 1997 and the United States' Office of Management and Budget's (OMB) Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal agencies.

SPECIAL DISTRICT. An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, transit authorities, port authorities, and electric power authorities.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

STATEMENT OF NET POSITION. A financial statement reporting all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. This statement reports the residual amount of all assets, deferred outflows of resources, liabilities, deferred inflows of resources as net position.

SUBSTANTIVE PLAN. Terms of an OPEB plan as understood by the employer(s) and plan members.

TAX AND REVENUE ANTICIPATION NOTES (TRANS). Notes issued in anticipation of the collection of taxes and revenues, usually retired only from tax collections, and frequently only from the proceeds of the tax and revenues levy whose collection they anticipate.

TERMINATION BENEFITS. Inducements offered by employers to active employees to hasten the termination of services, or payments made in consequence of the early termination of services. Termination benefits include early-retirement incentives, severance benefits, and other termination-related benefits.

TOTAL PENSION LIABILITY. The portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service.

TRUST FUNDS. Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

UNASSIGNED FUND BALANCE. The residual classification for the County's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

UNEARNED REVENUES. Resource inflows that do not yet meet the criteria for revenue recognition. In governmental funds, earned amounts also are reported as unearned revenue until they are available to liquidate liabilities of the current period.

~~County of Fresno~~
Glossary for the Comprehensive Annual Financial Report

UNMODIFIED OPINION. An opinion rendered without reservation by the independent auditor that financial statements are fairly presented.

UNRESTRICTED NET POSITION. One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It is the difference between net position and its two other components (net investment in capital assets and restricted net position).

VARIABLE-RATE INVESTMENT. An investment with terms that provide for the adjustment of its interest rate (such as the last day of the month or a calendar quarter) and that, upon each adjustment until the final maturity of the instrument or the period remaining until the principal amount can be recovered through demand, can reasonably be expected to have a fair value that will be unaffected by interest rate charges.

Fund 0001

Subclass 10000

Org 56107094

Account 3575