

SERVICES AGREEMENT

THIS AGREEMENT is made and entered into this 26th day of January, 2021, by and between the COUNTY OF FRESNO, a Political Subdivision of the State of California, hereinafter referred to as "CLIENT", and PINNACLE TRAINING SYSTEMS, LLC, a California Limited Liability Corporation, whose address is 6011 N. Fresno Street, Suite 120, Fresno, CA 93721, hereinafter referred to as "PTS."

WITNESSETH:

WHEREAS, CLIENT and PTS entered into a services agreement, identified as CLIENT Agreement No. A-20-295, effective July 9, 2020, and Amendment I to Agreement No. A-20-295-1, dated November 24, 2020 (collectively referred to herein as "the Original Agreement"), pursuant to which PTS agreed to provide Covid-19 onsite testing services to CLIENT; and

WHEREAS, the Original Agreement expired December 31, 2020, and the parties desire to execute this Agreement effective retroactive to July 9, 2020, to evidence the intent and actions of the parties under the terms and conditions of the Original Agreement, as modified herein, and to extend the term of the Original Agreement for an additional six months, based on the terms and conditions of the Original Agreement, as modified herein.

NOW, THEREFORE, in consideration of the promises herein, and for other good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, CLIENT and PTS agree as follows:

1. Notwithstanding anything to the contrary in the Original Agreement, the Original Agreement (CLIENT Agreement No. A-20-295 and Amendment I thereto) is incorporated herein as though its terms and conditions are fully set forth below, and together with the terms and conditions set forth below, including Schedules A, B, and C, hereto, constitute the entire agreement and understanding between CLIENT and PTS concerning the subject matter hereof for the Term hereof, and supersede all previous negotiations, proposals commitments, writings, advertisements, publications and understandings of any nature whatsoever unless expressly included in and modified by this Agreement.

2. Subsection a) of Section Three (3) (Term and Termination) of the Original Agreement, located on Page One (1) beginning with the word "The" and ending with the word "Parties", is deleted in

1 its entirety and replaced with the following:

2 "The initial term of this Agreement ("Term") shall be for a period of approximately twelve (12)
3 months, beginning on July 09, 2020 and ending on June 30, 2021, unless terminated earlier in
4 accordance with the provisions herein. The Term may be extended by written agreement of the
5 Parties."

6 3. Subsection c) of Section Three (3) (Term and Termination) of the Original Agreement,
7 located on Page Two (2) beginning with the word "CLIENT" and ending with the words "Schedule B", is
8 deleted in its entirety and replaced with the following:

9 "The parties agree that CLIENT may terminate this Agreement at any time for any reason
10 giving ten (10) days written notice to PTS unless agreed upon mutually. PTS may
11 terminate this agreement for any reason giving ten (10) days written notice to CLIENT,
12 and CLIENT shall pay PTS for all Services rendered up and through the date of
13 termination, in accordance with the payment terms set forth in Schedule B."

14 4. Section 14 (Consistent Federal Income Tax Position) is added to Page Seven (7) of
15 the Original Agreement:

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17 "14. CONSISTENT FEDERAL INCOME TAX POSITION

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19 PTS acknowledges that the Client's facilities and/or properties listed on Schedule C, which is
20 attached hereto and made a part of this Agreement, have been acquired, constructed, or
21 improved (and that the Juvenile Justice Campus (JJC) listed on Schedule C is situated on land
22 that has been acquired) using net proceeds of governmental tax-exempt bonds (collectively,
23 "Bond-Financed Facilities"). PTS agrees that, with respect to this Agreement and any Services
24 that PTS may provide at any of the Bond Financed Facilities, PTS is not entitled to take, and
25 shall not take, any position (also known as a "tax position") with the Internal Revenue Service
26 ("IRS") that is inconsistent with being a "service provider" to the Client, as a "qualified user" with
27 respect to the Bond-Financed Facilities, as "managed property," as all of those terms are used in
28 Internal Revenue Service Revenue Procedure 2017-13, and to that end, for example, and not as

1 a limitation, PTS agrees that PTS shall not, in connection with any federal income tax return that
2 it files with the IRS or any other statement or information that it provides to the IRS, (a) claim
3 ownership, or that it is a lessee, of any portion of the Bond Financed Facilities, or (b) claim any
4 depreciation or amortization deduction, investment tax credit, or deduction for any payment as
5 rent with respect to the Bond-Financed Facilities.”

6 5. This Agreement is effective retroactive to July 9, 2020. Any services that have been
7 performed during the Term, and for which compensation or reimbursement of expenses has been paid,
8 prior to the execution of this Agreement are hereby approved and ratified by the parties. Except as
9 modified herein, the terms and conditions of the Original Agreement are ratified and restated herein in
10 full, and all remaining terms and conditions contained in the Original Agreement that are not modified
11 herein shall remain in full force and effect during the term of this Agreement.

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4 IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective
5 Date.

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7 **CONTRACTOR**
8 Felicia Gomez
9 (Authorized Signature)
10 Felicia Gomez, Owner
11 Print Name & Title
12 6011 N. Fresno St
13 Ste 120 Fresno CA 93710
14 Mailing Address

COUNTY OF FRESNO
Steve Brandau
Steve Brandau, 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

18 By: Josie Cruz
Deputy

19 **FOR ACCOUNTING USE ONLY:**
20 Fund:
21 Subclass:
22 ORG:
23 Account:

SCHEDULE "C"

Bond-Financed Facilities

Downtown Jail Facilities, including the Main Jail, the North Annex Jail, the South Annex Jail, and (to be completed) the West Annex Jail.

Sheriff's Administrative Building.

Sheriff Area 2 Substation (to be completed).

Hall of Records.

County Plaza Building.

Downtown Courthouse, including garage.

Crocker Building.

Juvenile Justice Center (JJC).

Juvenile Justice Center (JJC) Courthouse.

Morgue.

Elections Warehouse.

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