## **CITY OF FRESNO**

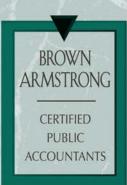
## SINGLE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2020

#### CITY OF FRESNO SINGLE AUDIT REPORT FOR THE YEAR ENDED JUNE 30, 2020

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## 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

Honorable Mayor and Members of the City Council of the City of Fresno, California

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 City of Fresno (the City), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated January 29, 2021. Our report includes references to other auditors who audited the financial statements of the Successor Agency to the Fresno Redevelopment Agency Private-Purpose Trust Fund, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

#### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001 through 2020-003, that we consider to be significant deficiencies.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City'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 financial statements. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2020-004 and 2020-005.

## City's Responses to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City'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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

> BROWN ARMSTRONG ACCOUNTANCY CORPORATION

Brown Armstrong Accountancy Corporation

Bakersfield, California January 29, 2021

## BROWN ARMSTRONG CERTIFIED PUBLIC ACCOUNTANTS

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# 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

Honorable Mayor and Members of the City Council of the City of Fresno, California

## **Report on Compliance for Each Major Federal Program**

We have audited the City of Fresno's (the City) 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 City's major federal programs for the year ended June 30, 2020. The City'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 City'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 City'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 City's compliance.

## **Opinion on Each Major Federal Program**

In our opinion, the City 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, 2020.

## **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2020-004 and 2020-005.

#### **Report on Internal Control over Compliance**

Management of the City 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 City'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 City'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.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2020-004 and 2020-005 to be significant deficiencies.

The City's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 and Schedule of Expenditures of State or Local Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information for the City as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated January 29, 2021, which contained unmodified opinions on those financial statements. Other auditors audited the financial statements of the Successor Agency to the Fresno Redevelopment Agency Private-Purpose Trust Fund, as described in our report on the City's financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying

schedule of expenditures of federal awards and the schedule of expenditures of state or local awards are presented for purposes of additional analysis as required by the Uniform Guidance and the State of California, respectively, and are 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 and schedule of expenditures of state or local awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

BROWN ARMSTRONG ACCOUNTANCY CORPORATION

Brown Armstrong Accountancy Corporation

Bakersfield, California September 21, 2021

#### CITY OF FRESNO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor	Grant Number	Passed-Through to Subrecipients	Total Expenditures
US Department of Commerce					
Economic Development Cluster:					
Economic Development Administration (EDA) - Pass-Through Program Investments for Public Works and Economic Development Facilities	11.300	EDA	EDA 07 01 07362	\$ -	\$ 390,584
Total Economic Development Administration (EDA) - Pass-Through Program					390,584
Economic Development Administration (EDA) - Direct Program Economic Development Adjustment Assistance Program - Revolving Loan Fund	11.307		07-39-02434	894,206	894,206
Total Economic Development Administration (EDA) - Direct Program				894,206	894,206
Total Economic Development Cluster				894,206	1,284,790
TOTAL US DEPARTMENT	OF COMMER	CE		894,206	1,284,790
US Department of Housing and Urban Development					
Community Development Block Grants (CDBG) - Entitlement Grants Cluster					
Office of Community Planning and Development - Direct Program					
2016 Community Development Block Grants/Entitlement Grants	14.218		B-15-MC-06-0001	-	82,561
2016 Community Development Block Grants/Entitlement Grants	14.218		B-15-MC-06-0001	-	(21,819)
2017 Community Development Block Grants/Entitlement Grants	14.218		B-16-MC-06-0001	-	(8,087)
2018 Community Development Block Grants/Entitlement Grants	14.218		B-17-MC-06-0001	180,344	836,841
2019 Community Development Block Grants/Entitlement Grants	14.218		B-18-MC-06-0001	854,343	2,932,473
2020 Community Development Block Grants/Entitlement Grants	14.218		B-19-MC-06-0001	163,247	2,540,563
Total Office of Community Planning and Development - Direct Program				1,197,934	6,362,532
Total CDBG - Entitlement Grants Cluster				1,197,934	6,362,532
Emergency Solutions Grant (ESG) Program - Direct Program					
2015 Emergency Solutions Grant Program	14.231		E-14-MC-06-0001	-	(90)
2016 Emergency Solutions Grant Program	14.231		E-15-MC-06-0001	-	(72)
2016 Emergency Solutions Grant Program	14.231		E-15-MC-06-0001	-	7,381
2017 Emergency Solutions Grant Program	14.231		E-16-MC-06-0001	-	(22,898)
2018 Emergency Solutions Grant Program	14.231		E-17-MC-06-0001	68,461	118,488
2019 Emergency Solutions Grant Program 2020 Emergency Solutions Grant Program	14.231 14.231		E-18-MC-06-0001 E-19-MC-06-0001	389,945 281,420	419,538 281,420
	14.231		E-19-INC-00-0001		
Total Emergency Solutions Grant (ESG) Program - Direct Program				739,826	803,767
Home Investment Partnership Program (HOME) - Direct Program					
2014 Home Investment Partnership Program	14.239		M-13-MC-06-0204		
2015 Home Investment Partnership Program	14.239		M-14-MC-06-0204		
2014 Home Investment Partnership Program	14.239		M-13-MC-06-0204	-	19,109
2015 Home Investment Partnership Program	14.239		M-14-MC-06-0204	3,763	3,763
2016 Home Investment Partnership Program	14.239		M-15-MC-06-0204	449,585	449,585
2017 Home Investment Partnership Program	14.239 14.239		M-16-MC-06-0204	63,170	63,170
2017 Home Investment Partnership Program 2018 Home Investment Partnership Program	14.239		M-17-MC-06-0204 M-17-MC-06-0204	150,307	(161,968) 921,985
2019 Home Investment Partnership Program	14.239		M-18-MC-06-0204	97,549	247,141
	14.233		W-10-WC-00-0204	51,345	247,141
Total Home Investment Partnership Program (HOME) - Direct Program				764,374	1,542,785
Office of Community Planning and Development - Direct Program 2019 Housing Opportunities for Persons with AIDS (HOPWA - PY18)	14.241		CAH18F011	458,704	458,704
2019 Housing Opportunities for Persons with AIDS (HOPWA)	14.241		CAH18F011	-	750
2020 Housing Opportunities for Persons with AIDS (HOPWA)	14.241		CAH19F011	104,440	104,440
Total Office of Community Planning and Development - Direct Program				563,144	563,894
TOTAL US DEPARTMENT OF HOUSING	G AND URBAN	DEVELOPMENT		3,265,278	9,272,978
US Department of Justice					
Equitable Revenue Sharing Program - Direct Program			0011	05.000	05 000
Joint Law Enforcement Operations (JLEO) - Seized Assets	16.111		2011	65,223	65,223
Total Equitable Revenue Sharing Program - Direct Program				65,223	65,223
Office of Juvenile Justice and Delinquency Prevention - Direct Program Community-Based Violence Prevention Program (2019)	16 100		2010 MIL MIL 0012	0.454	22.262
	16.123		2019-MU-MU-0013	8,154	32,362
Total Office of Juvenile Justice and Delinquency Prevention - Direct Program				8,154	32,362
Office of Community Oriented Policing Services (COPS) - Direct Program Public Safety Partnership and Community Policing Grants -	16 740		2015111 14/20004		
COPS Hiring Program (CHP) 2015	16.710		2015ULWX0004	_	75,799
					10,100
Total Office of Community Oriented Policing Services (COPS) - Direct Program					75,799

#### CITY OF FRESNO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2020

US Spartnent of Justice Locations of Processors - Procesors - Processors - Processors - Processors - Processors	Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor	Grant Number	Passed-Through to Subrecipients	Total Expenditures
Erkereng Unkenaga Denking Laws Program (2019) 16.727 ALC Bapatment of Acoustic Program Cattral Acoustic Program (2007) 16.727 ALC Bapatment of Acoustic Brenage Cattral Aco	US Department of Justice (Continued)					
Enfecting Underlage Deriving Laws Program (2020)         10.272         C.A. Dipartment of Machine Energing Central Automic Reverage Central Central Reverage Central Automic Reverage Central Automic Reverage Central Automic Reverage Central Central Central Reverage Central Central Reverage Central Central Central Reverage Central Central Central Reverage Central Central Central Reverage Central Central Reverage Central Central Central Reverage Central Central Central Reverage Central Central Central Reverage Central Centra Central Central Central Central Central Central Centra		16.727	CA Department of	18G-LA10		
Diele of Juscele Juscie and Delinquency Prevention Prevention of Program		16.727	Alcoholic Beverage Control CA Department of		-	72
Bureau of Justice Assistance - Direct Program         -         -         -           Event Spine Memoral Justice Assistance - Direct Program         -         -         -           Table Direct of Assistance - Direct Program         -         -         -           Table Direct of Assistance - Direct Program         -         -         -           Table Direct of Assistance - Direct Program         -         -         -           Table Direct of Assistance - Direct Program         -         -         -           Table Direct of Assistance - Direct Program         -         -         -           Table Direct of Assistance - Direct Program         -         -         -           Table Direct of Assistance - Direct Program         -         -         -           Bureau of Justice Assistance - Direct Program         -         -         -           Bureau of Justice Assistance - Direct Program         -         -         -         -           Total US DEPARTMENT OF JUSTICE         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Total Office of Juvenile Justice and Delinguency Prevention - Pass-Through Program	am	Alcoholic Beverage Control			87,420 87,492
Exerci Syme Memorial Jack Assistance Data (2):17:16         16.738         2016-DJ8X-0157         -           Table Marses of Judite Assistance Data (2):17:16         16.739         2017-DJ8X-0016         -           Office of the Atterney General - Pars-Through Program         -         -         -           Table Office of the Atterney General - Pars-Through Program         -         -         -           Table Office of the Atterney General - Pars-Through Program         -         -         -           Table Office of the Atterney General - Pars-Through Program         -         -         -           Table Office of the Atterney General - Pars-Through Program         -         -         -           Secual Assault (1) Instahle Cent 2019         16.833         2019-44-88-0024         13.269           Secual Assault (1) Instahle Cent 2019         105.792         -         105.792           Table Distaic of Tarsportation         -         -         105.792         -           TABL Office Antition Assaultion - Distaic Program         -         105.792         -         -           US Department of Tarsportation         -         105.83         3-06-0057-79         -         -           FAA APB 05 F17         20.106         3-06-0057-79         -         -         -         - <td></td> <td><u>ann</u></td> <td></td> <td></td> <td></td> <td>01,402</td>		<u>ann</u>				01,402
Chick of the Attorney General - Pass-Through Program         16.73         CA Department of Attorbuic         DOL-PRP066-2018-141           Tele Low Editorement General - Pass-Through Program	Edward Byrne Memorial Justice Assistance Grant FY 16				-	6,079 166,980
Totaco: Law Enforcement Grant (P1/19-20)         16.738         CA. Department of Acohorie         DOU-MRP/056-2016-1-91           Bureau of Justice Assistance - Direct Program	Total Bureau of Justice Assistance - Direct Program					173,059
Data Office of the Advance General - Pase-Through Program		16.738		DOJ-PRPO56-2018-1-91		91,701
Bureau of Justice Assistance - Direct Program         10.835         2019-BC-BX-00053         13.269           PY 19 Bocy Wonn Camera Gent         10.835         2019-AC-BX-00053         13.269           Seaul Assault (Kinitative Gent 2019)         10.835         2019-AC-BX-00053         10.227           Ibit Bureau of Justice Assistance : Direct Program         103.766         103.766         103.766           Total Us DEPARTMENT OF JUSTICE         177.173         103.766         177.173           US Department of Transportation         FAA Arpot Direct Program FAA Arpot Direct Program FAA Arpot Direct Program (AP)         3.466-0007.79         -           FAA Arpot Direct Program (AP)         20.106         3.466-0007.79         -           FAA Arp Direct Program (AP)         20.106	Total Office of the Attorney General Pass Through Drogram					91,701
PY 19 Body Won Camera Grant       10.855       2019.8-C.8X.0053						51,701
Sexual Assault fül titilistie Grant         16.833         2019-AK-EX-0021         103.269           Total Bureau of Justice Assistance-Direct Program         103.766         103.766         103.766           Total Bureau of Justice Assistance-Direct Program         103.766         103.766         103.766           Pederal Avation Administration (FAA) - Direct Program         177.173         103.766         177.173           Pederal Avation Administration (FAA) - Direct Program         74.4 LPS Direct Program (AP)         174.173         174.173           FAA App 71 FF16         20.106         3-06-0087-79         -         1         174.173           FAA App 21 FF16         20.106         3-06-0087-80         -         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1		16.835		2019-BC-BX-0053	-	46,877
Institution         Institution <thinstitution< th=""> <thinstitution< th=""></thinstitution<></thinstitution<>	Sexual Assault Kit Initiative Grant	16.833		2018-AK-BX-0034		300,781
TOTAL US DEPARTMENT OF JUSTICE         177.173           US Department of Transportation         Federal Aviation Administration (FAA) - Direct Program         77.173           FAA AP 80 FF17         20.106         3.06.0087.79         -           FAA AP 80 FF17         20.106         3.06.0087.79         -           FAA AP 80 FF17         20.106         3.06.0087.41         -           FAA AP 80 FF17         20.106         3.06.0087.42         -           FAA AP 81 FF18         20.106         3.06.0087.42         -           FAA AP 84         20.106         3.06.0087.42         -           FAA AP 84         20.106         Pending         -           FAA AP 84         20.106         Pending         -           FAA AP 84         20.106         Pending         -           Ityleway Planning and Construction Program         -         -           Highway Administration - Pass-Through Program         -         -           Total Lisse Repair Transit Classer         -         -           Foderal Tanist Classer         20.500         CA-04.0282.00         -           Total Highway Administration - Capital Investment Grants - Direct Program         -         -           Total Rederal Tanist Administration - Capital Investremant	Sexual Assault Kit Initiative Grant 2019	16.833		2019-AK-BX-0021	90,527	149,801
US Department of Transportation           Federal Aviation Administration (FAA) - Direct Program FAA Aprox Improvement Program (AP) FAA AP 30 FF17         20.106         3.06.0087.79         -           FAA AP 30 FF17         20.106         3.06.0087.80         -         -           FAA AP 30 FF17         20.106         3.06.0087.80         -         -           FAA AP 30 FF17         20.106         3.06.0087.82         -         -           FAA AP 32 FF18         20.106         3.06.0087.82         -         -           FAA AP 33         20.106         3.06.0087.82         -         -           FAA AP 34         FF16         20.106         Pending         -         -           FAA AP 34         FF16         20.106         Pending         -         -           FAA AP 34         FF16         20.106         Pending         -         -           Total Federal Aviation Administration (FAA) - Direct Program         -         -         -         -           Highway Research, Planning, and Construction Program Cluster         02.005         State of California Department of Transportation         08-5060         -         -         -           2012 44 5030: Bue Right Transit / Direct Program         -         -         -         -	Total Bureau of Justice Assistance - Direct Program				103,796	497,459
Federal Aviation Administration (FAA) - Direct Program         FAA AP 201         3.06-0087-79         -           FAA AP 201         FF16         20.106         3.06-0087-79         -           FAA AP 201         FF16         20.106         3.06-0087-79         -           FAA AP 201         FF16         20.106         3.06-0087-82         -           FAA AP 201         FF16         20.106         Pending         -           FAA AP 201         FF16         20.106         Pending         -           Total External Aviation Administration.(FAA) - Direct Program         -         -         -           Highway Planning and Construction Program         20.205         State of California Department of Transportation         08-3060         -         -           Total External Highway Administration - Daptal Investment Grants - Direct Program         -         -         -         -           2012-41 45302         20.500         CA-04-0280-00         -         -         -         -	TOTAL US DEPARTMENT	OF JUSTIC	<u>CE</u>		177,173	1,023,095
Federal Aviation Administration (FAA) - Direct Program         FAA AP 201         3.06-0087-79         -           FAA AP 201         FF16         20.106         3.06-0087-79         -           FAA AP 201         FF16         20.106         3.06-0087-79         -           FAA AP 201         FF16         20.106         3.06-0087-82         -           FAA AP 201         FF16         20.106         Pending         -           FAA AP 201         FF16         20.106         Pending         -           Total External Aviation Administration.(FAA) - Direct Program         -         -         -           Highway Planning and Construction Program         20.205         State of California Department of Transportation         08-3060         -         -           Total External Highway Administration - Daptal Investment Grants - Direct Program         -         -         -         -           2012-41 45302         20.500         CA-04-0280-00         -         -         -         -	US Department of Transportation					
FAA Alipot Improvement Program (APP)       -         FAA AP 78 F16 [0       20.106       3.06-0087.79       -         FAA AP 80 FF17       20.106       3.06-0087.80       -         FAA AP 81 FF18       20.106       3.06-0087.81       -         FAA AP 81 FF18       20.106       3.06-0087.82       -         FAA AP 83       20.106       3.06-0087.82       -         FAA AP 84       20.106       Pending       -         FAA AP 84       20.106       Pending       -         FAA AP 84       20.106       Pending       -         Fedaral Aviation Administration (FAA) - Direct Program       20.205       State of California Department       -         Highway Planning and Construction Program Cluster       -       -       -       -         Federal Transit Administration - Pass-Through Program       20.205       State of California Department       06-5000       -       -         Total Highway Planning and Construction Program Cluster       -       -       -       -       -         Federal Transit Administration - Capital Investment Grants - Direct Program       20.500       CA-04-0280.00       -       -       -         2012 500 Bus Rapit Transit Administration - Capital Investment Grants - Direct Program       - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
FAA AP 80 FF17       20.106       3-06-0087-80       -         FAA AP 82 FF18       20.106       3-06-0087-81       -         FAA AP 82 FF18       20.106       3-06-0087-82       -         FAA AP 83       20.106       3-06-0087-81       -         FAA AP 83       20.106       3-06-0087-82       -         FAA AP 83       20.106       Pending       -         FAA AP 84       20.106       Pending       -         Total Federal Aviation Administration (FAA) - Direct Program       -       -       -         Highway Planning and Construction Program Cluster       -       -       -       -         Total Federal Highway Administration - Pass-Through Program       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -						
FAA AP 87 FF18       20.106       3-06-0087-82       -         FAA AP 24 FF16       20.106       3-06-0087-82       -         FAA AP 24 FF16       20.106       3-06-0087-82       -         FAA AP 24 FF16       20.106       Pending       -         FAA AP 84       20.106       Pending       -         FAA AP 84       20.106       Pending       -         Federal Highway Administration (FAA) - Direct Program       -       -         Highway Planning and Construction Program Oluster       -       -         Federal Highway Administration - Pass-Through Program       -       -         Total Federal Highway Administration - Pass-Through Program       -       -         Total Federal Highway Administration - Capital Investment Grants - Direct Program       -       -         2012 AS 2009 Bus & Bus Faulting Livability Initiative       20.500       CA-04-0280-00       -         2012 AI S 2009 Bus & Bus Faulting Assistance       20.507       CA-204-0280-00       -         Total Federal Transit Administration - Capital Investment Grants - Direct Program       -       -         2012 AI S 2009 Bus & Bus Faulting Assistance       20.507       CA-2017-081       -         Federal Transit Administration - Capital Investment Grants - Direct Program       -       <					-	18,228 798,239
FAA AP 24 FF16       20.106       3-06-0087-82       -         FAA AP 25 FF16       20.106       Pending       -         FAA AP 26       20.106       Pending       -         Fad AP 26       20.106       Pending       -         Fad AP 26       20.106       Pending       -         Fada Pa 24       20.106       Pending       -         Fada Pa 24       20.106       Pending       -       -         Fada Pa 24       20.106       Pending       -       -         Fada Pa 24       20.106       Pending       -       -         Fada Pa 24       20.106       Fada Pa 24       -       -         Fada Pa 24       California Department       Master Agreement       06-5060       -       -         Total Federal Transit Administration - Pass-Through Program       20.200       CA-04-0280-00       -       -         2012 44 5030 Bus 8 db Unstration - Capital Investment Grants - Direct Program       20.200       -       -       -         2012 44 503					-	4,402,504
FAA AIP B3       20.106       Pending       -         FAA AIP B4       20.106       Pending       -         Total Federal Aviation Administration (FAA) - Direct Program       -       -       -         Highway Planning and Construction Program Cluster       -       -       -       -         Federal Highway Administration - Pass Through Program       20.205       State of California Department of Transportation       Master Agreement 06-5060       -       -         Total Federal Highway Planning and Construction Program Cluster       -       -       -       -         Federal Transit Administration - Pass Through Program       20.500       CA-04-0280-00       -       -         Total Highway Planning and Construction Program Cluster       20.500       CA-04-0280-00       -       -         Federal Transit Administration - Capital Investment Grants - Direct Program       -       -       -       -         2012-14 50500 Bus As Bus Facilities Livability Initiative       20.500       CA-04-0280-00       -       -       -         2012-14 50500 Bus Agad Transit Administration - Capital Investment Grants - Direct Program       -       -       -       -         PY10 Urban Mass Transportation Capital Investment Grants - Direct Program       -       -       -       -       -       -<					-	499,954
FAA AP 84       20.106       Pending       -       -         Total Federal Aviation Administration (FAA) - Direct Program             Highway Planning and Construction Program Cluster       Federal Highway Administration - Pass-Through Program            Federal Highway Administration - Pass-Through Program             Total Federal Highway Administration - Pass-Through Program             Total Highway Planning and Construction Program Cluster             Federal Transit Administration - Capital Investment Grants - Direct Program             7012 145 5008: Bus B Bus Facilites Livability Initiative       20.500       CA-04-0280-00           7012 145 5008: Bus B Bus Facilites Livability Initiative       20.500       CA-04-0282-00           7012 145 5008: Bus B Bus Facilites Livability Initiative       20.500       CA-04-0282-00           7012 145 5008: Bus Bas Transit Administration - Capital Investment Grants - Direct Program            712 Urban Mass Transportation Capital, CMAO       20.507       CA-2017-081					-	34,330
Total Federal Aviation Administration (FAA) - Direct Program       -         Highway Planning and Construction Program Cluster       -         Federal Highway Administration - Pass-Through Program       20.205       State of California Department of Transportation       Master Agreement 06-5060         Total Highway Administration - Pass-Through Program       -       -         Total Highway Administration - Capital Investment Grants - Direct Program       -       -         2012 5309 Bus & Bus Facilities Livability Initiative       20.500       CA-04-0280-00       -         Total Federal Transit Administration - Capital Investment Grants - Direct Program       -       -         2012 5309 Bus & Bus Facilities Livability Initiative       20.500       CA-04-0280-00       -         Total Federal Transit Administration - Capital Investment Grants - Direct Program       -       -         Federal Transit Administration - Capital Investment Grants - Direct Program       -       -         Fordar Transit Maministration - Capital Investment Grants - Direct Program       -       -         FV16 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-081       -         FV16 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2017-081       -         FV16 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-20					-	462,085 2,440,385
Highway Planning and Construction Program Cluster         Federal Highway Administration - Pass-Through Program       20.205       State of California Department of Transportation       Master Agreement 06-5060       -         Total Federal Highway Administration - Pass-Through Program       -       -       -         Total Highway Planning and Construction Program Cluster       -       -       -         Federal Transit Administration - Capital Investment Grants - Direct Program 2012 5309 Bus & Bus Facilities Livability Initiative       20.500       CA-04-0280-00       -         2012-14 5309: Bus Rapid Transit Administration - Capital Investment Grants - Direct Program       -       -       -         Federal Transit Administration - Capital Investment Grants - Direct Program       -       -       -         Total Federal Transit Administration - Capital Investment Grants - Direct Program       -       -       -         Federal Transit Administration - Capital Investment Grants - Direct Program       -       -       -         FV16 Urban Mass Transportation Capital, MAQ       20.507       CA-2017-081       -       -         FV11 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-081       -       -         FV11 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2017-081       -         FV11 Urban Mass Transpo		20.100		, origing		8,655,725
Federal Highway Administration - Pass-Through Program       20.205       State of California Department of Transportation       Master Agreement 06-5060						
Total Federal Highway Administration - Pass-Through Program       -         Total Highway Planning and Construction Program Cluster       -         Federal Transit Administration - Capital Investment Grants - Direct Program       20.500       CA-04-0280-00       -         2012 2509 Bus & Bus Facilities Livability Initiative       20.500       CA-04-0282-00       -       -         2012 41 5309 Bus & Bus Facilities Capital Investment Grants - Direct Program       -       -       -       -         Federal Transit Administration - Capital Investment Grants - Direct Program       -       -       -       -         Federal Transit Administration - Formula Grants - Direct Program       -       -       -       -         FV15 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2017-081       -       -         FV14 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-081       -       -         FV14 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2018-004       -       -         FV14 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-01       -       -         FV14 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-01       -       -         FV1	Federal Highway Administration - Pass-Through Program	20.205				8,326,156
Total Highway Planning and Construction Program Cluster			or manaponation	00-0000		
Federal Transit Administration - Capital Investment Grants - Direct Program         2012 5309 Bus & Bus Facilities Livability Initiative       20.500       CA-04-0280-00       -         2012-14 5309: Bus Rapid Transit - Very Small Starts       20.500       CA-04-0282-00       -         Total Federal Transit Administration - Capital Investment Grants - Direct Program       -       -         Federal Transit Administration - Capital Investment Grants - Direct Program       -       -         FY15 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2017-081       -         FY16 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-118       -         FY16 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2017-144       -         FY16 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2018-006       -         FY19 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2018-006       -         FY18 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-01       -         FY19 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-01       -         FY19 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-20						8,326,156
Federal Transit Administration - Capital Investment Grants - Direct Program         2012 5309 Bus & Bus Facilities Livability Initiative       20.500       CA-04-0280-00       -         2012 14 5309: Bus Rapid Transit - Very Small Starts       20.500       CA-04-0282-00       -         Total Federal Transit Administration - Capital Investment Grants - Direct Program       -       -         Federal Transit Administration - Capital Investment Grants - Direct Program       -       -         FY15 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2017-081       -         FY16 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-144       -         FY16 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2018-006       -         FY18 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2018-044-02       -         FY18 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-01       -         FY19 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-01       -         FY19 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-902026-00       -         FY19 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507 <t< td=""><td></td><td></td><td></td><td></td><td><u> </u></td><td>8,326,156</td></t<>					<u> </u>	8,326,156
2012 5309 Bus & Bus Facilities Livability Initiative20.500CA-04-0280-00-2012-14 5309: Bus Rapid Transit - Very Small Starts20.500CA-04-0282-00-Total Federal Transit Administration - Capital Investment Grants - Direct ProgramFederal Transit Administration - Capital Investment Grants - Direct ProgramFFY15 Urban Mass Transportation Capital, CMAQPY15 Urban Mass Transportation Capital, CMAQ20.507CA-2017-081-FY16 Urban Mass Transportation Capital, CMAQ20.507CA-2017-144-FY16 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-2017-081-CA-2017-081FY16 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-2018-002-FY18 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-2019-044-02-FY19 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-2019-044-02-FY19 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-300-2019-044-02						
Total Federal Transit Administration - Capital Investment Grants - Direct Program       -         Federal Transit Administration - Formula Grants - Direct Program       -         FY15 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2017-081       -         FY14 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-118       -         FY14 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-114       -         FY16 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2018-002       -         FY16 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2018-002       -         FY18 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-01       -         FY18 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-01       -         FY19 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY19 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY10 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY10 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507 <td>2012 5309 Bus &amp; Bus Facilities Livability Initiative</td> <td></td> <td></td> <td></td> <td>-</td> <td>33,497</td>	2012 5309 Bus & Bus Facilities Livability Initiative				-	33,497
Federal Transit Administration - Formula Grants - Direct Program         FY15 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2017-081       -         FY14 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-118       -         FY14 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-118       -         FY14 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2018-002       -         FY17 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2018-006       -         FY18 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2018-006       -         FY18 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-01       -         FY19 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-9019-044-02       -         FY13 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y047-00       -         FY13 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y047-00       -         FY10 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y047-00       -         FY10 Urban Mass Transportation Capital, Planning, Operating Ass		20.500		CA-04-0282-00	<u>-</u>	406,852
FY15 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2017-081       -         FY12 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-118       -         FY14 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-118       -         FY14 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-144       -         FY16 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2018-006       -         FY17 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-01       -         FY18 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-02       -         FY18 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-02       -         FY19 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-02       -         FY13 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-02       -         FY10 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY10 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY10 Urban Mass Transp	· · ·				<u>-</u>	440,349
FY12 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-118       -         FY14 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-114       -         FY14 Urban Mass Transportation Capital, CMAQ       20.507       CA-2017-144       -         FY16 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2018-002       -         FY17 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2018-006       -         FY18 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-01       -         FY19 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-9019-044-02       -         FY12 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY10 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY10 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY10 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY10 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY10 Urban Mass Transport		20 507		CA 2017 091		144,636
FY14 Urban Mass Transportation Capital, CMAQ20.507CA-2017-144-FY16 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-2018-002-FY17 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-2018-006-FY18 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-2019-044-01-FY19 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-2019-044-02-FY12 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-2019-044-02-FY12 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-2019-044-02-FY12 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-90-Z026-00-FY10 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-90-Z026-00-FY10 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-90-Z026-00-FY20 Urban Mass Transportation Capital, Planning, Operating Assistance20.507CA-9019-With####-Total Federal Transit Administration - Formula Grants - Direct ProgramFederal Transit Administration - Formula Grants - Direct Program2013-2016 Bus and Bus Facilities Grant Program20.526CA-2016-106-2017 Bus and Bus Facilities Grant Program20.526CA-2010-045-					-	3,059,882
FY17 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2018-006       -         FY18 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-01       -         FY19 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-02       -         FY12 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY13 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Z026-00       -         FY13 Urban Mass Transportation Capital, CMAQ       20.507       CA-90-Z026-00       -         FY10 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Z026-00       -         FY10 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Z026-00       -         FY20 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Z026-00       -         FY20 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Z026-00       -         Total Federal Transit Administration - Formula Grants - Direct Program       -       -       -         Z013-2016 Bus and Bus Facilities Grant Program       20.526       CA-2016-106       -         2017 Bus	FY14 Urban Mass Transportation Capital, CMAQ	20.507		CA-2017-144	-	971,247
FY18 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-01       -         FY19 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-02       -         FY12 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-30-1947-00       -         FY13 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-2026-00       -         FY10 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Z026-00       -         FY10 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Z026-00       -         FY20 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Z026-00       -         Total Federal Transit Administration - Formula Grants - Direct Program       -       -       -         Federal Transit Administration - Formula Grants - Direct Program       -       -       -         2013-2016 Bus and Bus Facilities Grant Program       20.526       CA-2016-106       -       -         2017 Bus and Bus Facilities Grant Program       20.526       CA-2010-045       -       -					-	252,585
FY19 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-2019-044-02       -         FY12 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY13 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY13 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY10 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y047-00       -         FY10 Urban Mass Transportation Capital, CMAQ       20.507       CA-90-Y047-00       -         FY20 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y047-00       -         Total Federal Transit Administration - Formula Grants - Direct Program       -       -       -         Federal Transit Administration - Formula Grants - Direct Program       -       -       -         2013-2016 Bus and Bus Facilities Grant Program       20.526       CA-2016-106       -         2017 Bus and Bus Facilities Grant Program       20.526       CA-2010-045       -					-	132,411 8,367,998
FY12 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Y947-00       -         FY13 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       CA-90-Z026-00       -         FY10 Urban Mass Transportation Capital, CMAQ       20.507       CA-90-Z026-00       -         FY10 Urban Mass Transportation Capital, CMAQ       20.507       CA-95-X072       -         FY20 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       Temp 2019-####       -         Total Federal Transit Administration - Formula Grants - Direct Program       -       -       -         Federal Transit Administration - Formula Grants - Direct Program       -       -       -         2013-2016 Bus and Bus Facilities Grant Program       20.526       CA-2016-106       -         2017 Bus and Bus Facilities Grant Program       20.526       CA-2010-045       -					-	7,687,859
FY10 Urban Mass Transportation Capital, CMAQ       20.507       CA-95-X072       -         FY20 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       Temp 2019-####       -         Total Federal Transit Administration - Formula Grants - Direct Program       -       -       -         Federal Transit Administration - Formula Grants - Direct Program       -       -       -         2013-2016 Bus and Bus Facilities Grant Program       20.526       CA-2016-106       -         2017 Bus and Bus Facilities Grant Program       20.526       CA-2010-045       -	FY12 Urban Mass Transportation Capital, Planning, Operating Assistance	20.507		CA-90-Y947-00	-	60,437
FY20 Urban Mass Transportation Capital, Planning, Operating Assistance       20.507       Temp 2019-####       -         Total Federal Transit Administration - Formula Grants - Direct Program       -       -       -         Federal Transit Administration - Formula Grants - Direct Program       -       -       -         2013-2016 Bus and Bus Facilities Grant Program       20.526       CA-2016-106       -         2017 Bus and Bus Facilities Grant Program       20.526       CA-2010-045       -					-	42,611
Federal Transit Administration - Formula Grants - Direct Program         2013-2016 Bus and Bus Facilities Grant Program       20.526       CA-2016-106       -         2017 Bus and Bus Facilities Grant Program       20.526       CA-2010-045       -					-	630,479 13,571
2013-2016 Bus and Bus Facilities Grant Program20.526CA-2016-106-2017 Bus and Bus Facilities Grant Program20.526CA-2010-045-	Total Federal Transit Administration - Formula Grants - Direct Program					21,363,716
2013-2016 Bus and Bus Facilities Grant Program20.526CA-2016-106-2017 Bus and Bus Facilities Grant Program20.526CA-2010-045-	-					
	2013-2016 Bus and Bus Facilities Grant Program				-	16,452 973,401
	-					989,853
Total Fodoral Transit Cluster					<u>-</u>	
Total Federal Transit Cluster	ruar rederar transit Guster					22,793,918

#### CITY OF FRESNO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2020

VB Department of Transportation (Continue)           Transf Stransport Classer           Diff Transfort Continue (Later)	Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor	Grant Number	Passed-Through to Subrecipients	Total Expenditures
Federal Transt Administration - Pase Through Program         20.516         Protec Count of CA-57-X051         0.647           2012 Uo Access Protection (NF)         20.521         Proves Count of CA-57-X051         0.647           2012 No Keen Freeden (NF)         20.521         Proves Count of CA-57-X051         0.327.554           2012 No Keen Freeden (NF)         20.521         Proves Count of CA-57-X051         0.327.554           2012 No Keen Freeden (NF)         20.521         Proves Count of CA-57-X051         0.327.554           2012 No Keen Freeden (NF)         20.521         Proves Count of CA-57-X051         0.327.554           2012 No Keen Freeden (NF)         20.521         Proves Count of CA-57-X051         0.327.554           2012 No Keen Freeden (NF)         20.521         Proves Count of CA-57-X051         0.327.554           2012 No Keen Freeden (NF)         20.500         CA-0fice of Traific Salety Administration - Pase-Through Program         0.633.47           2012 No Keen Freeden (NF)         20.600         CA-0fice of Traific Salety Administration - Pase-Through Program         0.633.47           2014 Nove Freeden Rait-Salety Administration - Pase-Through Program         20.600         CA-0fice of Traific Salety Administration - Pase-Through Program         0.633.47           2014 Nove Freeden Rait-Salety Administration - Pase-Through Program         20.610         CA-6fice o	US Department of Transportation (Continued)					
2012.000 Access Revenes Cannol of CA-57-X001         CA-57-X001         CA-57-X001         06.477           2019 New Freedon (NF)         20.521         Firesc Cound of CA-57-X001         CA-57-X001         20.720           2012 New Freedon (NF)         20.521         Firesc Cound of CA-57-X001         CA-57-X001         20.720           2012 New Freedon (NF)         20.521         Firesc Cound of CA-57-X001         CA-57-X001         CA-57-X001           2012 New Freedon (NF)         20.521         Firesc Cound of CA-57-X001         CA-57-X001         CA-57-X001           2012 New Freedon (NF)         20.521         Firesc Cound of CA-57-X001         CA-57-X001         CA-57-X001           2012 New Freedon (NF)         20.521         Firesc Cound of CA-57-X001         CA-57-X001         CA-57-X001           2014 Nemote Services Program Clauser						
M101 New Freedom (NF)         20.511         Presson Council of Governments         CA-67-X0044         CA-57-X004         M1071           2012 New Freedom (NF)         20.521         Presso Council of Governments         CA-57-X004         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         . </td <td></td> <td>20.516</td> <td>Fresno Council of</td> <td>CA-37-X165</td> <td></td> <td></td>		20.516	Fresno Council of	CA-37-X165		
Conversion (NF)         20.51         Filterso Council of CA-57-2000         20.72.654           2012 New Freedom (NF)         20.521         Filterso Council of CA-57-2001         2027.654           2012 New Freedom (NF)         20.521         Filterso Council of CA-57-2001         2027.654           2012 New Freedom (NF)         20.521         Filterso Council of CA-57-2010         2024.755           2012 New Freedom (NF)         20.521         Filterso Council of CA-57-2010         2024.755           2012 New Freedom (NF)         20.600         CA Office of Traffic Stelly Administration - Fast-Through Program         663.547           National Highway Stelly Chair         20.600         CA Office of Traffic Stelly Administration - Fast-Through Program         660.332           Tradi Mindent Highway Stelly Chair         20.600         CA Office of Traffic Stelly Administration - Fast-Through Program         600.332           Tradi Mindent Highway Stelly Chair         20.310         California High Spaed         155.691           Tradi Mindent Highway Stelly Chair          155.691         155.691           Tradi Mindentration - Past-Through Program          165.691         161.59           Tradi Mindentration - Past-Through Program          155.691         161.59           Tradi Mindent of the Trassary         Department of Trassar	2010 New Freedom (NF)	20.521		CA-57-X041 & CA-57-X054	-	99,447
Covernments         Covernments         CV-S7:X101         227.551           Dit New Freedom (N*)         20.521         Present Council of Governments         CV-S7:X101         227.551           Dit Ander Tannat Administration - Pass-Through Program         663.547         663.547         663.547           Mathematical Community Tighung Safety-Safety Entrement         20.000         CA Office of Tafle Safety Administration - Pass-Through Program         663.547           State and Community Tighung Safety-Safety Entrement         20.000         CA Office of Tafle Safety Administration - Pass-Through Program         663.382           Table Hadrick Tafle Safety Administration - Pass-Through Program         20.000         CA Office of Tafle Safety         971.029         448.633           Table Hadrick Tafle Safety Administration - Pass-Through Program         680.382         680.382         680.382           Table Hadrick Tafle Safety Administration - Pass-Through Program         680.382         680.382         680.382           Table Hadrick Tafle Safety Administration - Pass-Through Program         680.382         680.382         680.382           Table Hadrick Tafle Safety Administration - Pass-Through Program         680.382         680.382         680.382           Table Hadrick Tafle Safety Administration - Pass-Through Program         680.382         680.382         680.382           Table Ha			Governments		-	11,971
Governments			Governments		-	327,654
Total Transit Services Program Cluster	2012 New Fleedolli (NF)	20.521		CA-57-X101		224,475
Highway Safey Claser       National Highway Tartle Safey Administration - Pass-Through Program       20.800       CA Office of Tartle Safety       PT19039         Pageran F 221       111.429       -       111.429         State and Community Highway Safety-Galective Traffic Enforcement       20.800       CA Office of Tartle Safety       PT20049       -       448.803         Total Makinaal Highway Tartle Safety Claster       -       660.382       -       660.382         Total Makinaal Highway Tartle Safety Claster       -       660.382       -       660.382         Federal Railcoad Administration - Pass-Through Program       -       155.691       -       155.691         Total Medical Engineering and Plan Review Connact       20.319       California High Speed Rail-Safety Administration       -       155.691         Total Federal Railcoad Administration       -       155.691       -       155.691         Total Claster Program       -       155.691       -       155.691         Total Claster Program       -       155.691       -       155.691         Total List Department of The Teasury       -       155.691       -       155.691         Total List Department of Treasury - Direct Program       -       155.691       -       155.691         Total List Depar	Total Federal Transit Administration - Pass-Through Program				<u> </u>	663,547
National Highway Traffic Safety Administration - Pass-Through Program Program 17 2019         171,429         171,429           State and Comminity Highway Safety-Selective Traffic Enforcement         20.600         CA Office of Traffic Safety         PT20049         -         171,429           State and Comminity Highway Safety-Selective Traffic Enforcement         20.600         CA Office of Traffic Safety         PT20049         -         171,429           Total Highway Traffic Safety Administration - Pass-Through Program         .         6620,382         660,382           Total Highway Traffic Safety Administration - Pass-Through Program         .         660,382         .         660,382           Total Highway Traffic Safety Administration - Pass-Through Program         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .         .	Total Transit Services Program Cluster				<u> </u>	663,547
Siles and Community Highway Safety-Safective Traffic Enforcement         20.000         CA Office of Traffic Safety         P110339           State and Community Highway Safety-Safective Traffic Enforcement         20.600         CA Office of Traffic Safety         P120049         -         448.083           Total National Highway Traffic Safety Administration - Pass-Through Program         -         662.0322         -         662.0322           Total National Highway Traffic Safety Administration - Pass-Through Program         -         662.0322         -         155.091           Total National Highway Traffic Safety Administration - Pass-Through Program         -         155.091         -         155.091           Total Federal Railroad Administration - Pass-Through Program         -         155.091         -         155.091           Total Federal Railroad Administration - Pass-Through Program         -         155.091         -         155.091           Total Federal Railroad Administration - Pass-Through Program         -         165.091         -         165.091           Total Federal Railroad Administration - Pass-Through Program         -         165.091         -         165.091           Total Department of Treasury - Direct Program         -         165.091         -         165.091         -         165.091         -         165.091         -						
State and Community Highway Statey-Selective Traffic Enforcement         20.800         CA Office of Traffic Safety         PT20049           Program FV 2030         -         448,953           Tatal Malional Highway Traffic Safety Administration - Pass-Through Program         -         6600,382           Foter Halroca Administration - Pass-Through Program         -         660,382           High Speed Rail - Engineering and Pinn Review Contract         20.319         California High Speed Rail Authonity         HSR 16-37           Total Highway Safety Cluster         -         155,091         -         155,091           Total Federal Rainoad Administration - Pass-Through Program         -         155,091         -         155,091           Total Federal Rainoad Administration         -         155,091         -         155,091           Total Federal Rainoad Administration         -         141,215,719         -         155,091           US Department of the Trasury - Direct Program         -         161,599         161,599         161,599           Total US Department of Trasury - Direct Program         21.019         750,000         13,734,757         700,000         13,734,757           Total Department of Trasury - Direct Program         -         64.688         CA State Water Resources         D15-02012         -         6	State and Community Highway Safety-Selective Traffic Enforcement	20.600	CA Office of Traffic Safety	PT19039		
Jatal National Highway, Taffic Safety, AdministrationPasa: Through Program	State and Community Highway Safety-Selective Traffic Enforcement	20.600	CA Office of Traffic Safety	PT20049	-	
Total Highway Safety Cluster	Program FY 2020					448,953
Pederal Railroad Administration - Pass-Through Program       20.319       California High Speed       HSR 16-37         High Speed Rail - Engineering and Plan Review Contract       20.319       California High Speed       HSR 16-37         Total Federal Railroad Administration - Pass-Through Program	Total National Highway Traffic Safety Administration - Pass-Through Program				<u> </u>	620,382
High Speed Rail - Engineering and Plan Review Contract       20.319       California High Speed       HSR 16-37         Total Edetral Railroad Administration - Pass-Through Program       .       .       .         Total Federal Railroad Administration - Pass-Through Program       .       .       .         Total Federal Railroad Administration       .       .       .       .         US Department of Tressury - Direct Program       .       .       .       .         Equilable Sharing       21.016       .       .       .       .       .         Operatment of Tressury - Direct Program       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       .       <	Total Highway Safety Cluster					620,382
Rail Authority     155,991       Total Edetral Railcoad Administration     155,991       Total Faderal Railcoad Administration     155,991       Total Faderal Railcoad Administration     155,991       Total LUS DEPARTMENT OF TRANSPORTATION     441,215,719       US Department of Treasury - Direct Program     16,159       Equitable Sharing     21,016       Total Department of Treasury - Direct Program     16,159       CoVID-19 Constructs Relia Found     21,019       Total Department of Treasury - Direct Program     750,000       CoVID-19 Constructs Relia Found     21,019       Total Department of Treasury - Direct Program     750,000       CoVID-19 Constructs Relia Found     21,019       Total Department of Treasury - Direct Program     750,000       CoVID-19 Constructs Relia Found     21,019       Total Department of Treasury - Direct Program     750,000       CoVID-19 Constructs Relia Found     21,019       Total Department of Treasury - Direct Program     750,000       CoVID-19 Constructs Relia Found     21,019       CoviD Depart Couster     750,000       Office of Water - Pass-Through Program     21,019       Capitalization Caratis for Dinking Water State Loan - Southeast Water Treatment     66,468       Control Board     21,503,100       Control Board     5,946,319 <tr< td=""><td></td><td>20 319</td><td>California High Speed</td><td>HSR 16-37</td><td></td><td></td></tr<>		20 319	California High Speed	HSR 16-37		
Total Federal Railroad Administration       155,991         International Production of the Treasury       141216,719         US Department of Treasury - Direct Program Equilable Sharing       16,159       16,159         Total Department of Treasury - Direct Program Equilable Sharing       10,16       16,159       16,159         Oppartment of Treasury - Direct Program Equilable Sharing       10,19       750,000       13,734,757         OtyDe J Construins Relief Fund       21,019       750,000       13,734,757         Total Department of Treasury - Direct Program       750,000       13,734,757         Total Department of Treasury - Direct Program       750,000       13,734,757         Total Department of Treasury - Direct Program       750,000       13,734,757         Total Department of Treasury - Direct Program       750,000       13,734,757         Total US DEPARTMENT OF THE TREASURY       766,159       13,750,916         US Environmental Protection Agency (EPA)       (21,583)       (21,583)         Drinking Water State Revolving Fund Cluster       015,02012       (21,583)         Comptilization Grants for Dirinking Water State Loan - Southeast Water Treatment       66,468       CA State Water Resources       D15,02012       (21,583)         Capitalization Grants for Dirinking Water State Loan - KRP Kings River Pipeline       66,468		20.010				155,991
Interview of the Treasury         Department of Treasury - Direct Program         Equitable Sharing       21.016       16.159       16.159         Total Department of Treasury - Direct Program         COVID-19 Cornavirus Relief Fund       21.019       750.000       13.734,757         Operatment of Treasury - Direct Program         COVID-19 Cornavirus Relief Fund       21.019       750.000       13.734,757         Total Department of Treasury - Direct Program         COVID-19 Cornavirus Relief Fund       21.019       750.000       13.734,757         Total US DEPARTMENT OF THE TREASURY       766.169       13.760.916         US Environmental Protection Agency (EPA)         Driving Water State Revolving Fund Cluster         Office of Water - Pass-Through Program         Capitalization Grants for Dirinking Water State Loan - Southeast Water Treatment       66.468       CA State Water Resources       D15-02012       Control Board       5.946.319         Capitalization Grants for Dirinking Water State Loan - Regional Transmission       66.468       CA State Water Resources       D15-02012       Control Board       9.943.751         Control Board       Control Board       0.9.42031	Total Federal Railroad Administration - Pass-Through Program					155,991
US Department of the Treasury         Department of Treasury - Direct Program         Equitable Sharing       21.016         Total Department of Treasury - Direct Program       16,159         Department of Treasury - Direct Program       16,159         COVID-19 Coronavirus Relief Fund       21.019         Total Department of Treasury - Direct Program       750,000         COVID-19 Coronavirus Relief Fund       21.019         Total Department of Treasury - Direct Program       750,000         COVID-19 Coronavirus Relief Fund       21.019         Total Department of Treasury - Direct Program       750,000         Other Department of Treasury - Direct Program       750,000         Office of Water - Pass-Through Program       (213,683)         Control Board       -       (213,683)<	Total Federal Railroad Administration					155,991
Department of Treasury - Direct Program       16.159       16.159         Equitable Sharing       16.159       16.159         Total Department of Treasury - Direct Program       16.159       16.159         Department of Treasury - Direct Program       750.000       13.734.757         Total Department of Treasury - Direct Program       750.000       13.734.757         Total Department of Treasury - Direct Program       750.000       13.734.757         Total Department of Treasury - Direct Program       750.000       13.734.757         Total Department of Treasury - Direct Program       750.000       13.734.757         Total Department of Treasury - Direct Program       750.000       13.734.757         Total US DEPARTMENT OF THE TREASURY       766.169       13.736.916         US Environmental Protection Agency (EPA)       766.169       13.760.916         Drinking Water State Revolving Fund Cluster       66.468       CA State Water Resources D15-02012 Control Board       2.5.946.319         Capitalization Grants for Drinking Water State Loan - Scutheast Water Treatment 66.468       CA State Water Resources D15-02012 Control Board       3.6.401.1015         Total Drinking Water State Loan - Regional Transmission       66.468       CA State Water Resources D16-02031 Control Board       4.011.015         Total Drinking Water State Revolving Fund Cluster	TOTAL US DEPARTMENT OF	TRANSPORT	ATION		-	41,215,719
Équitable Sharing       21.016       16,159       16,159         Total Department of Treasury - Direct Program       16,159       16,159         Department of Treasury - Direct Program       750,000       13,734,757         Total Department of Treasury - Direct Program       750,000       13,734,757         Total Department of Treasury - Direct Program       750,000       13,734,757         Total Department of Treasury - Direct Program       750,000       13,734,757         Department of Treasury - Direct Program       750,000       13,734,757         Control Department of Treasury - Direct Program       760,000       13,734,757         Discrete Control Department of Treasury - Direct Program       760,000       13,734,757         Control Department of Treasury - Direct Program       760,000       13,734,757         Discrete Control Board       Control Board       10,500       13,750,916         US Environmental Protection Agency (EPA)       Control Board       20,2012       20,212       20,212       20,212       20,212       20,212       20,212       20,213       20,214       20,212       20,213       20,214,212       20,214,212       20,214,212       20,214,212       20,214,212       20,214,212       20,214,212       20,214,212       20,214,212       20,214,212       20,214,212	US Department of the Treasury					
Total Department of Treasury - Direct Program       16,159       16,159         Department of Treasury - Direct Program       750,000       13,734,757         Total Department of Treasury - Direct Program       750,000       13,734,757         Total Department of Treasury - Direct Program       750,000       13,734,757         Total Department of Treasury - Direct Program       750,000       13,734,757         Total Department of Treasury - Direct Program       750,000       13,734,757         Direct Program       750,000       13,734,757         US Environmental Protection Agency (EPA)       766,159       13,750,916         Diriking Water State Revolving Fund Cluster       015-02012       2       2         Office of Water - Pass-Through Program       66,468       CA State Water Resources       D15-02012       2       2         Capitalization Grants for Diriking Water State Loan - KRP Kings River Pipeline       66,468       CA State Water Resources       D16-02031       2       5,946,319         Capitalization Grants for Diriking Water State Loan - Regional Transmission       66,468       CA State Water Resources       D16-02031       2       9,743,751         Total Drinking Water State Revolving Fund Cluster		21.016			16 159	16 159
Department of Treasury - Direct Program COVID-19 Coronavirus Relief Fund       21.019       750,000       13,734,757         Total Department of Treasury - Direct Program       750,000       13,734,757         Covid Department of Treasury - Direct Program       766,159       13,736,916         US Environmental Protection Agency (EPA)       766,159       13,750,916         Drinking Water State Revolving Fund Cluster       0       Control Board       -       (213,583)         Capitalization Grants for Drinking Water State Loan - Southeast Water Treatment       66.468       CA State Water Resources       D15-02012       -       (213,583)         Capitalization Grants for Drinking Water State Loan - KRP Kings River Pipeline       66.468       CA State Water Resources       D15-02042       -       (213,583)         Capitalization Grants for Drinking Water State Loan - Regional Transmission       66.468       CA State Water Resources       D16-02031       -       5,946,319         Mains       Control Board       -       9,743,751       -       9,743,751         Total Drinking Water State Revolving Fund Cluster       -       9,743,751       -       9,743,751         Office of Solid Waste and Emergency Response - Direct Program       -       9,743,751       -       1,745         Brownfields Area-Wide Planning Cooperative Agreement		21.010				
COVID-19 Coronavirus Relief Fund       21.019       750,000       13,734,757         Total Department of Treasury - Direct Program       750,000       13,734,757         Total Department of Treasury - Direct Program         Diriking Water State Revolving Fund Cluster         Office of Water - Pass-Through Program         Capitalization Grants for Drinking Water State Loan - Southeast Water Treatment       66.468       CA State Water Resources       D15-02012       (213,583)         Capitalization Grants for Drinking Water State Loan - KRP Kings River Pipeline       66.468       CA State Water Resources       D15-02012       (213,583)         Capitalization Grants for Drinking Water State Loan - Regional Transmission       66.468       CA State Water Resources       D16-02031       5,946,319         Mains       Control Board       -       9,743,751       -       9,743,751         Total Office of Water - Pass-Through Program       -       9,743,751       -       9,743,751         Total Office of Solid Waste and Emergency Response - Direct Program       66.814       99T91201       1,745         Brownfields Area-Wide Planning Cooperative Agreement       66.814       TR8972701-1       12,034         Total Office of Solid Waste and Emergency Response - Direct Program       -       13,779					10,100	10,100
TOTAL US DEPARTMENT OF THE TREASURY       766,159       13,750,916         US Environmental Protection Agency (EPA)       Drinking Water State Revolving Fund Cluster       766,159       13,750,916         Drinking Water State Revolving Fund Cluster       Office of Water - Pass-Through Program       Control Board       -       (213,583)         Capitalization Grants for Drinking Water State Loan - KRP Kings River Pipeline       66,468       CA State Water Resources       D15-02042       -       (213,583)         Capitalization Grants for Drinking Water State Loan - KRP Kings River Pipeline       66,468       CA State Water Resources       D15-02042       -       (213,583)         Capitalization Grants for Drinking Water State Loan - Regional Transmission       66,468       CA State Water Resources       D16-02031       -       4,011,015         Total Office of Water - Pass-Through Program       -       9,743,751       -       9,743,751         Total Drinking Water State Revolving Fund Cluster       -       9,743,751       -       9,743,751         Office of Solid Waste and Emergency Response - Direct Program       66.814       TR99727301-1       1,745       12,034         Total Office of Solid Waste and Emergency Response - Direct Program       -       13,779       13,779       13,779		21.019			750,000	13,734,757
US Environmental Protection Agency (EPA) Drinking Water State Revolving Fund Cluster Office of Water - Pass-Through Program Capitalization Grants for Drinking Water State Loan - Southeast Water Treatment Facility Capitalization Grants for Drinking Water State Loan - KRP Kings River Pipeline Capitalization Grants for Drinking Water State Loan - KRP Kings River Pipeline Capitalization Grants for Drinking Water State Loan - Regional Transmission Capitalization Grants for Drinking Water State Loan - Regional Transmission Mains Total Office of Water - Pass-Through Program Total Drinking Water State Revolving Fund Cluster Office of Solid Waste and Emergency Response - Direct Program Brownfields Area-Wide Planning Cooperative Agreement Total Office of Solid Waste and Emergency Response - Direct Program Total Office of Solid Waste and Emergency Response - Direct Program Total Office of Solid Waste and Emergency Response - Direct Program Total Office of Solid Waste and Emergency Response - Direct Program Total Office of Solid Waste and Emergency Response - Direct Program Total Office of Solid Waste and Emergency Response - Direct Program Total Office of Solid Waste and Emergency Response - Direct Program Total Office of Solid Waste and Emergency Response - Direct Program Total Office of Solid Waste and Emergency Response - Direct Program Total Office of Solid Waste and Emergency Response - Direct Program Total Office of Solid Waste and Emergency Response - Direct Program Total Office of Solid Waste and Emergency Response - Direct Program Total Office of Solid Waste and Emergency Response - Direct Program Capitalization Capitalization Capita	Total Department of Treasury - Direct Program				750,000	13,734,757
Drinking Water State Revolving Fund Cluster         Office of Water - Pass-Through Program       66.468       CA State Water Resources       D15-02012       (213,583)         Capitalization Grants for Drinking Water State Loan - KRP Kings River Pipeline       66.468       CA State Water Resources       D15-02042       (213,583)         Capitalization Grants for Drinking Water State Loan - KRP Kings River Pipeline       66.468       CA State Water Resources       D15-02042       5,946,319         Capitalization Grants for Drinking Water State Loan - Regional Transmission       66.468       CA State Water Resources       D16-02031       4,011,015         Total Office of Water - Pass-Through Program       -       9,743,751       9,743,751         Total Drinking Water State Revolving Fund Cluster       -       9,743,751       9,743,751         Office of Solid Waste and Emergency Response - Direct Program       -       1,745         Brownfields Area-Wide Planning Cooperative Agreement       66.814       TR99T27301-1       1,2034         Total Office of Solid Waste and Emergency Response - Direct Program       -       13,779	TOTAL US DEPARTMENT C	OF THE TREAS	SURY		766,159	13,750,916
Office of Water - Pass-Through Program       Capitalization Grants for Dinking Water State Loan - Southeast Water Treatment       66.468       CA State Water Resources Control Board       D15-02012       -       (213,583)         Capitalization Grants for Dinking Water State Loan - KRP Kings River Pipeline       66.468       CA State Water Resources Control Board       -       5,946,319         Capitalization Grants for Dinking Water State Loan - Regional Transmission       66.468       CA State Water Resources Control Board       -       4,011,015         Capitalization Grants for Dinking Water State Loan - Regional Transmission       66.468       CA State Water Resources Control Board       -       4,011,015         Capitalization Grants for Dinking Water State Loan - Regional Transmission       66.468       CA State Water Resources Control Board       -       4,011,015         Mains       Total Office of Water - Pass-Through Program       -       9,743,751       -       9,743,751         Total Office of Solid Waste and Emergency Response - Direct Program       66.814       99T91201       -       1,745         Brownfields Area-Wide Planning Cooperative Agreement       66.814       TR99T27301-1       -       1,2034         Total Office of Solid Waste and Emergency Response - Direct Program       -       -       13,779       -	US Environmental Protection Agency (EPA)					
Capitalization Grants for Drinking Water State Loan - Southeast Water Treatment       66.468       CA State Water Resources       D15-02012       -       (213,583)         Capitalization Grants for Drinking Water State Loan - KRP Kings River Pipeline       66.468       CA State Water Resources       D15-02042       -       (213,583)         Capitalization Grants for Drinking Water State Loan - Regional Transmission       66.468       CA State Water Resources       D15-02042       -       4,011,015         Capitalization Grants for Drinking Water State Loan - Regional Transmission       66.468       CA State Water Resources       D16-02031       -       4,011,015         Total Office of Water - Pass-Through Program       -       9,743,751       -       9,743,751         Total Drinking Water State Revolving Fund Cluster       -       9,743,751       -       1,745         Brownfields Area-Wide Planning Cooperative Agreement       66.814       99T91201       -       1,745         Total Office of Solid Waste and Emergency Response - Direct Program       -       12,034       12,034       12,034         Total Office of Solid Waste and Emergency Response - Direct Program       -       13,779       -       13,779						
Capitalization Grants for Drinking Water State Loan - KRP Kings River Pipeline       66.468       CA State Water Resources Control Board       D15-02042       -       5,946,319         Capitalization Grants for Drinking Water State Loan - Regional Transmission       66.468       CA State Water Resources D16-02031       -       4,011,015         Mains       Control Board       -       9,743,751       -       9,743,751         Total Office of Water - Pass-Through Program       -       9,743,751       -       9,743,751         Office of Solid Waste and Emergency Response - Direct Program       66.814       99T91201       -       1,745         Brownfields Area-Wide Planning Cooperative Agreement       66.814       99T91201       -       1,2034         Total Office of Solid Waste and Emergency Response - Direct Program       -       12,034       12,034		66.468	CA State Water Resources	D15-02012		
Capitalization Grants for Drinking Water State Loan - Regional Transmission       66.468       CA State Water Resources Control Board       D16-02031       -       4,011,015         Mains       Total Office of Water - Pass-Through Program       -       9,743,751       -       9,743,751         Total Drinking Water State Revolving Fund Cluster       -       9,743,751       -       1,745         Office of Solid Waste and Emergency Response - Direct Program       66.814       99T91201       -       1,745         Brownfields Area-Wide Planning Cooperative Agreement       66.814       TR99T27301-1       -       12,034         Total Office of Solid Waste and Emergency Response - Direct Program       -       13,779       -       13,779	Facility	66 468		D15-02042	-	(213,583)
Mains       Control Board       -       4,011,015         Total Office of Water - Pass-Through Program       -       9,743,751         Total Drinking Water State Revolving Fund Cluster       -       9,743,751         Office of Solid Waste and Emergency Response - Direct Program       -       1,745         Brownfields Area-Wide Planning Cooperative Agreement       66.814       99T91201       -       1,745         Total Office of Solid Waste and Emergency Response - Direct Program       -       12,034       12,034         Total Office of Solid Waste and Emergency Response - Direct Program       -       13,779			Control Board		-	5,946,319
Total Drinking Water State Revolving Fund Cluster       -       9,743,751         Office of Solid Waste and Emergency Response - Direct Program       -       1,745         Brownfields Area-Wide Planning Cooperative Agreement       66.814       99T91201       -       1,745         Brownfields Area-Wide Planning Cooperative Agreement       66.814       TR99T27301-1       -       12,034         Total Office of Solid Waste and Emergency Response - Direct Program       -       13,779		00.408		D10-02031	<u> </u>	4,011,015
Office of Solid Waste and Emergency Response - Direct Program       99T91201       -       1,745         Brownfields Area-Wide Planning Cooperative Agreement       66.814       TR99T27301-1       -       12,034         Total Office of Solid Waste and Emergency Response - Direct Program       -       13,779	Total Office of Water - Pass-Through Program					9.743.751
Brownfields Area-Wide Planning Cooperative Agreement     66.814     99T91201     -     1,745       Brownfields Area-Wide Planning Cooperative Agreement     66.814     TR99T27301-1     -     12,034       Total Office of Solid Waste and Emergency Response - Direct Program     -     13,779	<u>_</u>					
Brownfields Area-Wide Planning Cooperative Agreement     66.814     TR99727301-1     -     12,034       Total Office of Solid Waste and Emergency Response - Direct Program     -     13,779						
Total Office of Solid Waste and Emergency Response - Direct Program - 13,779	Total Drinking Water State Revolving Fund Cluster				·	
	Total Drinking Water State Revolving Fund Cluster Office of Solid Waste and Emergency Response - Direct Program Brownfields Area-Wide Planning Cooperative Agreement					9,743,751
	Total Drinking Water State Revolving Fund Cluster Office of Solid Waste and Emergency Response - Direct Program Brownfields Area-Wide Planning Cooperative Agreement Brownfields Area-Wide Planning Cooperative Agreement					9,743,751 1,745 12,034

#### CITY OF FRESNO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor	Grant Number	Passed-Through to Subrecipients	Total Expenditures
US Department of Health and Human Services					
Aging Cluster Administration for Community Living - Pass-Through Program Special Programs for the Aging Nutrition Services: Senior Hot Meals FY 17	93.045	Fresno Madera Area Agency on Aging	19-0310	<u>-</u>	56,999
Total Administration for Community Living - Pass-Through Program					56,999
Total Aging Cluster					56,999
TOTAL US DEPARTMENT OF HEA	LTH AND HUM	AN SERVICES		-	56,999
US Department of Homeland Security					
Homeland Security Grant Cluster Homeland Security Grant Program - Pass-Through Program FY 17 Homeland Security Grant Program	97.067	CA Homeland Security &			127.009
FY 18 Homeland Security Grant Program	97.067	County of Fresno CA Homeland Security &	HSGP-2018-0054	-	127,998
Total Homeland Security Grant Program - Pass-Through Program		County of Fresno		<u>.</u>	29,451
Total Homeland Security Grant Cluster					157,449
Homeland Security Grant Program - Pass-Through Program					101,110
Homeland Security Grant Program 2017	97.004	CA Office of Emergency Services & County of Fresno	2017-0083		4,957
Total Homeland Security Grant Program - Pass-Through Program					4,957
Federal Emergency Management Agency - Direct Program FY 15 Staffing for Adequate Fire and Emergency Response (SAFER) Grant FY 16 Assistance to Firefighters Grant (AFG)	97.044 97.044		EMW-2015-FH-00440 EMW-2016-FO-6598		(17,978) (2,216)
Total Federal Emergency Management Agency - Direct Program					(20,194)
TOTAL US DEPARTMENT OF	HOMELAND S	ECURITY		-	142,212
TOTAL EXPENDITURES OF FEDERAL AWARDS	6. EXCLUDIN	G FEDERAL LOAN BALAN	ICES	\$ 5.102.816	\$ 76,504,239
	,	<u> </u>		¢ 0,102,010	¢ 70,000,1200
FEDERAL LOAN BALA	NCES WITH	CONTINUING COMPLIANC	E REQUIREMENTS		
US Department of Housing and Urban Development					
Community Development Block Grants (CDBG) - Entitlement Grants Cluster Office of Community Planning and Development - Direct Program					
Community Development Block Grants/Entitlement Grants	14.218		N/A	\$ -	\$ 365,000
TOTAL FEDERAL LOAN BALANCES WITH CO	NTINUING COM	PLIANCE REQUIREMENTS		-	365,000

TOTAL EXPENDITURES OF FEDERAL AWARDS, INCLUDING FEDERAL LOAN BALANCES \$ 5,102,816 \$ 76,869,239

#### CITY OF FRESNO SCHEDULE OF EXPENDITURES OF STATE OR LOCAL AWARDS FOR THE YEAR ENDED JUNE 30, 2020

State or Local Grantor/Program and/or Project Title	State Agency	Pass-Through Grantor	Grant Number	Passed-Through to Subrecipients	Total Expenditures
Board of State and Community Corrections					
Board of State and Community Corrections - Direct Program					
Local Law Enforcement Statewide for Front Line Law Enforcement Needs Program - City of Fresno	BSCC		13-566	s -	\$ 20,751
Local Law Enforcement Statewide for Front Line Law Enforcement Needs Program - City of Parlier	BSCC		13-566	6,812	6,812
Local Law Enforcement Statewide for Front Line Law Enforcement Needs Program - City of					
Firebaugh Local Law Enforcement Statewide for Front Line Law Enforcement Needs Program - City of	BSCC		13-566	11,711	11,711
Mendota	BSCC		13-566	4,565	4,565
Total Board of State and Community Corrections - Direct Program				23,088	43,839
TOTAL BOARD OF STAT	E AND COMMUNITY	CORRECTIONS		23,088	43,839
CA State Agency - San Joaquin River Conservancy					
San Joaquin River Conservancy - Direct Program					
Life and Environmental Science Program FY19	CSJR		CSJR1723		4,820
Total San Joaquin River Conservancy - Direct Program					4,820
TOTAL CA STATE AGENCY	SAN IOAOUIIN RIVE				4,820
TOTAL CA STATE AGENCI	- SAN JOAQOIN KIVI	ER CONSERVANCI		-	4,820
CA State Department of Finance					
Citizens Option for Public Safety - Direct Program Supplemental Law Enforcement Services Fund (SLESF) State Program COPS FY18	DOF		FY18		120,284
Supplemental Law Enforcement Services Fund (SLESF) State Program COPS FY19	DOF		FY19		667,067
Supplemental Law Enforcement Services Fund (SLESF) State Program COPS FY20	DOF		FY20		164,188
Total Citizens Option for Public Safety - Direct Program					951,539
CA Division of Mass Transportation - Direct Program					
PROP 1B-FAX	DOF		Prop 1B	<u> </u>	1,517,916
Total CA Division of Mass Transportation - Direct Program				<u> </u>	1,517,916
CA Office of Emergency Services - Direct Program					
PROP 1B-FAX	DOF		Prop 1B		13,287
Total CA Office of Emergency Services - Direct Program					13,287
Caltrans Division of Rail and Mass Transportation - Direct Program	8.05				
Transit Intercity Rail Capital Program	DOF		6FRESNOPS-01		408,715
Total Caltrans Division of Rail and Mass Transportation - Direct Program					408,715
TOTAL CA STATE	DEPARTMENT OF F	FINANCE		-	2,891,457
CA State Department of Fish and Game					
Wildlife Conservation Board - Direct Program					
RiverPartners Riverbottom Park Grant	WCB		WC-1230SM		4,404
Total Wildlife Conservation Board - Direct Program					4,404
TOTAL CA STATE DE	PARTMENT OF FISH	I AND GAME		-	4,404
CA State Department of Housing and Community Development PROP 1C - Direct Program					
Frank H. Ball Improvements	HCD		14-HRPP-10344	-	71,845
Mosqueda Center Improvements	HCD		14-HRPP-10344		5,000
Total PROP 1C - Direct Program					76,845
TOTAL CA STATE DEPARTMENT OF	F HOUSING AND CO	MMUNITY DEVELOPMENT			76,845
				•	,. 10
CA State Department of Justice					
CA State Equitable Sharing Program - Pass-Through Program	040505	0		7 100	7 100
Equitable Sharing Agreement Seized Assets	CASESP	County of Fresno		7,499	7,499
Total CA State Equitable Sharing Program - Pass-Through Program				7,499	7,499
TOTAL CA STATE	DEPARTMENT OF	JUSTICE		7,499	7,499
				, 72	,

#### CITY OF FRESNO SCHEDULE OF EXPENDITURES OF STATE OR LOCAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2020

Law Enforcement Specialized Units Program - CY3 OES LE19-01-6675	rough to	Total Expenditures
	pients	Expenditures
Bill of direct and Local Services- Direct Program     DCALS     TR-10.021       Table Direct and Local Services Direct Program     DCALS     TR-10.021       Total Address of Local Services Direct Program Advanced to Direct Advances Direct Direct Advances Direct Program Advanced to Direct Direct Advances Direct	<u> </u>	1,8
Intelline and load and and load load load load load load load loa		1,8
Intend frage processes         DOLS         VII-1002           Table Office and Load Resource Data Load Resource Data Resource Data Load		
Total CA STATE DEPARTMENT OF PARKS AND RECREATION         A Bale Department of Transportation Company Annuality Distance           Char Transportation Constraines - Direct Program         CTC         Pre-2-18-2-Add guarant or 27/18           Table An Park PF17         CTC         Pre-2-18-2-Add guarant or 27/18           Table An Park PF17         CTC         Pre-2-18-2-Add guarant or 27/18           Table An Transportation Constraines - Direct Program         DOT         Mater Agreement 05-5000           Table An Experiment Constraines - Direct Program         DOT         Mater Agreement 05-5000           Table Constraines - Direct Program         DOT         Press Conscri of Convention Advatance - Direct Program           Table Constraines - Direct Program         DOT         Press Conscri of Convention Advatance - Direct Program           Table Constraines - Direct Program         DOT         Org of Proces         DOT           Table Constraines - Direct Program         DOT         Org of Proces         DOT           Table Constraines - Direct Program         DOT         DOT         DOT         DOT           Table Constraines - Direct Program         DOT         DOT         DOT         DOT         DOT           Table Constraines - Direct Program         DOT         DOT         DOT         DOT         DOT         DOT         DOT         DOT	<u> </u>	7,6
Asia Dapatiment of Transportation CM Transportat		7,6
Ch Tomportelino Controlation Controlation Disease		9,5
Ch Tomportelino Controlation Controlation Disease		
Bank March JA P2 FF71         CTC         Fie-2-H6-2448 genets of april 1           Table AL Instruction Commission: Dirst Program Accounting Devision		
Data Cal Transportation Continuisor. Direct Program     DOT     Made A generated 66-600       Direct Cal Transportation Adsistance - Direct Program     DOT     Made A generated 66-600       Direct Direct Cal Cal Transportation Adsistance - Direct Program     DOT     Made A generated 66-600       Direct Direct Cal		
Water of Local Transportation Assistance - Direct Program         D.T         Matter Agreement 00.0000           Table Direct Direc	<u> </u>	1,7
Highway Research, Planning, and Continuction Regian         D.T         Matter Agreement 06-5000           Tail Device of Transportation Assessment. Device Regian		1,7
Highway Research, Parwing, and Conthuction Program         D.T         Matter Agreement 06-500           Tail Dress - Through Research, Cascing Program         Control         ATEL MARKAR Science - Direct Program           Call Cancel - Dec - Through Program         D.O.T         Freen Concord of Greenerments         ATEL MARKAR SCIENCE           Tail Dress - Through Program         D.O.T         Crow of Greenerments         ATEL MARKAR SCIENCE           Tail All Cancel Topes - Through Program         D.O.T         Crow of Greenerments         ATEL MARKAR SCIENCE           Call Cancel - Direct Program         D.O.T         Crow of Greenerments         ATEL MARKAR SCIENCE           Call Cancel - Direct Program         D.O.T         Crow of Greenerments         ATEL MARKAR SCIENCE           Call Call Carl Carl Carl Carl Table Direct Topes Through Program         D.O.T         L.C.T.OP Allocs         Control Alloc Carl Table Direct Topes Through Program         Control Alloc Carl Table Direct Topes Through Program         Control Alloc Carl Table Direct Topes Through Program         D.PP10           Table Direct Topes Through Program         Control Biol Table Direct Topes Through Program         DP10         DP10           Table Direct Topes Through Program         Control Biol Table Direct Topes Through Program         DP10         DP10           Table Direct Topes Through Program         Control Biol Table Direct Topes Through Program <td< td=""><td></td><td></td></td<>		
Califras. Pas. Through Program         DOT         Freino Council of Governments         ATPL-NS006(253)           Data Califras. Data Shareh Shareh Shareh         DOT         Dig of Freino         SC-740435           Data Califras. Data Shareh Shareh         DOT         Dig of Freino         SC-740435           Data Califras. Data Chareh Shareh Shareh         DOT         Dig of Freino         SC-740435           Califras. Direct Donation         SC-740435         SC-740435         SC-740435           Califras. Direct Donation         COVMB         CSTOP Notes         SC-740435           Califras. Direct Donation         COVMB         COVMB         COVMB         SC-740435           Califras. Direct Donation         COVMB         COVMB         COVMB	<u> </u>	3,4
Bite Pederation Education Safety Training         DDT         Priore Council of Governments         ATELN45660(53)           Trai Network Spacehol Freeshol         DDT         Opt of Prioring         SC 7400502           Trai Network Spacehol Freeshol         SC 740138	-	3,4
Bite Production Safety Pranting         DOT         Prone Cound of downmends         ATPLM-500(053)           Trai Network Expansion Fasability Plan         DOT         City of Pranco         SC 740(052)           Table And Cantarias - Plansi Transity Organic		
Tim Newsky Wayning Pan         DOT         City of Freezo         SC 7440052           Table Newsky Wayning Pan         DOT         City of Freezo         SC 7440153           Table Califoras - Pass-Through Program		
Tan Newsk Wayndarp Pan         DOT         Diy of Freezo         SC 744.138           Ladi CalTras- Dest Through Program	-	69,
Table Descriptional	-	262,
Califoras - Direct Program         LCTOP - LA Cap and Trade Funding         DOT         LCTOP Alloca           Table Califoras - Direct Program         TOTAL CA STATE DEPARTMENT OF TRANSPORTATION	<u> </u>	3,
Low Carbon Transit Operations Program (LCTOP) - 2A Cap and Trade Funding         DOT         LCTOP Allocs           Table Calificats - Dresh Program         Total CA STATE DEPARTMENT OF TRANSPORTATION         Image: Calification - Dresh Program (CIWAB         OPP10           Sources, Recycling and Recovery (CalRecycle)         Image: Calification - Dresh Program (CIWAB         OPP10         OPP10           FY2030 CalRecycle - OR Pymere Program (CIWAB         OPP10         OPP10 <t< td=""><td><u> </u></td><td>336,</td></t<>	<u> </u>	336,
Date Califiers - Direct Program       Intra Ca State DePartment OF TRANSPORTATION         sources, Recycling and Recovery (CalRecycle)       Integrated Wates Management Board - Direct Program         PY2020 CalRecycle, Ol Payment Program       CWWB       OPP10         PY2020 CalRecycle, Normal Program       CWWB       OPP10         PY2020 CalRecycle, Normal Program       CWWB       OPP10         PY2020 CalRecycle, Normal Program       CWWB       TAL1-70013         2018/2019 Waste Tra-Annesty Grant       CWWB       TEAL-7002         2018/2020 Waste Tra-Annesty Grant       CWWB       TEAL-7003         2018/2020 Waste Tra-Enforcement Grants       CWWB       TEAL-7003         2018/2020 Waste Tra-Enforcement Grants       CWWB       TEAL-7003         2018/2020 Waste Tra-Enforcement Grants       CWWB       TEAL-7003         Maste Fasic Center Urban Greening Improvements       CALFIRE       BGG14427         Maste Fasic Center Urban Greening Improvements       CALFIRE       CGM2640       DI-50202         Call CALFIRE - Direct Program       COTAL RESOURCES, RECYCLING AND RECOVERY (CALRECYCLE)		
TOTAL CA STATE DEPARTMENT OF TRANSPORTATION           sources, Recycling and Recovery (CalRecycle)           Integrated Wasts Management Board - Direct Program         OPP10           P1220 CalRecycle - Oli Payment Program         OPP10           2010 CalRecycle - Oli Payment Program         CIWMB           2010 CalRec - Direct Program         CIWMB           CalLintergented Waste Minagement Board - Direct Program         CIWMB           CalLintergented Waste Minagement Board - Direct Program         CALFIRE - Direct Program           Made Parts Control Ubard Charles Control Board         CALFIRE - Direct Program           Made Parts Control Board         CALFIRE - Direct Program           Call CALFIRE - Direct Program         COMPRE - Direct Program           Call CALFIRE - Direct Program         CSWRCB         D16/2020           Capatatation Grants to Direct Program         CSWRCB	<u> </u>	924,
searces, Recycling and Racovery (GalRecycla) Integrated Waste Management Board - Direct Program PV2020 CalRecycle - OI Payment Program CIWMB OPP9 2016/2017 Waste Tire Annesty Grant CIWMB T4-417-0013 2016/2019 Waste Tire Annesty Grant CIWMB T4-417-0013 2016/2019 Waste Tire Annesty Grant CIWMB T4-417-0013 2016/2019 Waste Tire Annesty Grant CIWMB TE-19-0045 2016/2019 Waste Tire Annesty Grant CIWMB TE-19-0045 2016/2019 Waste Tire Enforcement Grants CIWMB TE-28-51-70009 2019/2020 Waste Tire Enforcement Grants CIWMB TE-28-51-70009 2019/2020 Waste Tire Enforcement Grants CIWMB TE-28-51-7009 2019/2020 Waste Tire Enforcement Grants CIWMB TE-28-51-7009 2019/2020 Waste Tire Enforcement Grants CIWMB TE-28-51-7009 2019/2020 Waste Tire Enforcement Grants CALFIRE - Direct Program Make Park Control Hoard CALFIRE - Direct Program TOTAL RESOURCES, RECYCLING AND RECOVERY (CALRECYCLE) Nate Waste Resources Control Board Direct Program COMMER Too Direct Program COMME	<u> </u>	924,
Integrated Washe Managament Board - Direct Program         OPV10         OPP10           P2020 Callarops(a - OI Payment Program         OWWB         OPP10           P2020 Callarops(a - OI Payment Program         OWWB         TA4-17-0013           D2012013 Washe Tire Annesty Grant         OWWB         TA4-17-0013           D2012013 Washe Tire Annesty Grant         OWWB         TE5-18-0405           D2012013 Washe Tire Enforcement Grants         OWWB         TE5-18-0405           D2012013 Washe Tire Enforcement Grants         OWWB         TE5-18-0405           D401 Integrated Washe Management Board - Direct Program         CALFIRE         8 GG16427           Washe Taree Under Grant         ZalfIRE         8 GG16427         ZalfIRE           D1al CALFIRE - Direct Program         CALFIRE         8 GG16406         ZalfIRE           Call CALFIRE - Direct Program         CSWRCB         C-06-8061-110         ZalfIRE           Call CALFIRE - Direct Program         CSWRCB         D15-02012 <t< td=""><td>-</td><td>1,265,</td></t<>	-	1,265,
2018/2019 Wate Tire Annesty Grant CUVMB TEVENTORS CONTROL BOARD TES 19.0003 2019/2020 Wate Tire Annesty Grant CIVMB TEVE2-17-0009 2019/2020 Wate Tire Enforcement Grants CIVMB TeVE2-17-009 2019/2020 Wate Tire Enforcement Grants CIVMB TeVE2-17-009 2019/2020 Wate Tire Enforcement Grants CIVMB CIVER CIVES TEVE2-1000 2019/2020 CIVER TeVE2-1000 2019/2020 CIVER TeVE2-1000 2019/2020 CIVER TeVE2-1000 2019/2020 CIVER TeVE2-1000 2019/2020 CIVER CIV	-	2, 142,
2019/2020 Wate Tire Amoush Grants     CWWB     TES.19.0045       2018/2020 Wate Tire Enforcement Grants     CWWB     TEA25.17.0009       2018/2020 Wate Tire Enforcement Grants     CWWB     TEA26.18.0010	-	27,
2018/2019 Waste Tire Enforcement Grants       CWWB       TEA25-17-0009         2019/2029 Waste Tire Enforcement Grants       CWMB       TEA26-18-0010         2019/2029 Waste Tire Enforcement Grants       CWMB       TEA26-18-0010         2019/2029 Waste Tire Enforcement Grants       CWMB       TEA26-18-0010         2019/2029 Waste Tire Enforcement Grants       CALFIRE       BGG164/27         ADopartment of Forostry and Firo Protection       CALFIRE       BGG164/27         Mode Park Centre Inventory       CALFIRE       BGG164/27         Total CALFIRE - Direct Program       CALFIRE       BGG164/27         Colar Mater State Revolving Fund - Southwast Revolving Vater State Loan - Southeast Water Treatment Facility       CSWRCB       C4-6-6061-110         Capilalization Grants for Drinking Water State Loan - Southeast Water Treatment Facility       CSWRCB       D15-2020       Capilalization Grants for Drinking Water State Loan - Southeast Water Treatment Facility       CSWRCB       D15-2020       Capilalization Grants for Drinking Water State Loan - SCBO CrossOldidion with City of Fresso CSWRCB       D15-2020       Capilalization Grants for Drinking Water State Loan - KRP Kings River Pipeline <td>-</td> <td>15,</td>	-	15,
2019/2020 Waste Tire Enforcement Grants     CWMB     TEA26-18-001       Total Integrated Waste Management Board - Direct Program	-	7,
Department of Forestry and Fire Protection       CALFIRE - Direct Program         Made Parks Center Urban Greening Improvements       CALFIRE       8GG16427         Utban Fores Tree Inventory       CALFIRE       8GG16406         Total CALFIRE - Direct Program       8GG16406		138,
Department of Forestry and Fire Protection       CALFIRE - Direct Program         Made Parks Center Urban Greening Improvements       CALFIRE       8GG16427         Utban Fores Tree Inventory       CALFIRE       8GG16406         Total CALFIRE - Direct Program       8GG16406		334,
CALFIRE - Direct Program       BGG16427         Maxie Parks Center Urban Greening Improvements       CALFIRE       BGG16406         Total CALFIRE - Direct Program       BGG16406         Total CALFIRE - Direct Program       COLFIRE       BGG16406         Colspan=1000000000000000000000000000000000000		334,
Maxie Parks Center Urban Greening Improvements     CALFIRE     6GG16427       Urban Forest Tree Inventory     RGG16406         Total CALFIRE - Direct Program		
Total CALFIRE - Direct Program       Image: Control Board         Division of Financial Assistance - Direct Program       C-06-8061-110         Capitalization Grants for Drinking Water State Loan - OCSD Consolidation with City of Fresno       CSWRCB         Capitalization Grants for Drinking Water State Loan - OCSD Consolidation with City of Fresno       CSWRCB         Capitalization Grants for Drinking Water State Loan - OCSD Consolidation with City of Fresno       CSWRCB         Capitalization Grants for Drinking Water State Loan - OCSD Consolidation with City of Fresno       CSWRCB         Capitalization Grants for Drinking Water State Loan - OCSD Consolidation with City of Fresno       CSWRCB         Capitalization Grants for Drinking Water State Loan - OCSD Consolidation with City of Fresno       CSWRCB         Capitalization Grants for Drinking Water State Loan - NCRP Friant Kern Canal Pipeline       CSWRCB         Capitalization Grants for Drinking Water State Loan - NCRP Friant Kern Canal Pipeline       CSWRCB         Total CA STATE WATER RESOURCES CONTROL BOARD       Image: Control Board         Covernor's Office of Emergency Services       Lei 7.01-6675         Law Enforcement Specialized Units Program       DES       Lei 7.01-6675         Law Enforcement Specialized Units Program - CY2       OES       Lei 9.01-6675         Law Enforcement Specialized Units Program - CY3       OES       LEi 9.01-6675	-	3
TOTAL RESOURCES, RECYCLING AND RECOVERY (CALRECYCLE)         Notation of Financial Assistance - Direct Program         Control Board         Division of Financial Assistance - Direct Program         Control Board         Control Board State Revolution Provide Water Treatment Facility         CSWRCB         Difeo2012         Control Board         Control Board         Control Revolution Provide State Loan - CCSD Consolidation with City of Fresso         CSWRCB         Difeo2012         Control Board         Control Control Revolution Provide State Loan - KRP Finat Kere Colspan         TOTAL CA STATE WATER RESOURCES CONTROL BOARD         Notal Contregram	<u> </u>	199,
TOTAL RESOURCES, RECYCLING AND RECOVERY (CALRECYCLE)         A State Water Resources Control Board         Division of Financial Assistance - Direct Program         Capitalization Grants for Drinking Water State Loan - Southeast Water Treatment Facility CSWRCB       C-06-8061-110         Capitalization Grants for Drinking Water State Loan - Southeast Water Treatment Facility CSWRCB       D15-02012         Capitalization Grants for Drinking Water State Loan - SCBD Consolidation with City of Fresso CSWRCB       D15-02030         Capitalization Grants for Drinking Water State Loan - KRCP Frink Ken Canal Pipeline CSWRCB       D15-02030         Capitalization Grants for Drinking Water State Loan - KRCP Frink Ken Canal Pipeline CSWRCB       D15-02042         Collicit Program         Total CA STATE WATER RESOURCES CONTRol BOARD         Control Financial Assistance - Direct Program         Vicitim Services Vicitim Services Public Safety Branch - Direct Program         Control Financial Assistance - Direct Program         Let 7-01-6675         Let 7-01-6675 </td <td>_</td> <td>203,</td>	_	203,
State Water Resources Control Board           Division of Financial Assistance - Direct Program           Clean Water State Revolving Find - Southwest Recycled Water Distribution System         CSWRCB           Capitalization Grants for Drinking Water State Loan - Southwest Water Treatment Facility         CSWRCB           Capitalization Grants for Drinking Water State Loan - Southwest Water Treatment Facility         CSWRCB           Capitalization Grants for Drinking Water State Loan - Southwest Water Treatment Facility         CSWRCB           Capitalization Grants for Drinking Water State Loan - FKCP Finant Kern Canal Pipeline         CSWRCB           Capitalization Grants for Drinking Water State Loan - FKCP Finant Kern Canal Pipeline         CSWRCB           Capitalization Grants for Drinking Water State Loan - FKCP Finant Kern Canal Pipeline         CSWRCB           Capitalization Grants for Drinking Water State Loan - FKCP Finant Kern Canal Pipeline         CSWRCB           Capitalization Grants for Drinking Water State Loan - FKCP Finant Kern Canal Pipeline         CSWRCB           Total Division of Financial Assistance - Direct Program         D15-02042 <b>Total CA STATE WATER RESOURCES CONTROL BOARD</b> Victim Services & Public Safety Branch - Direct Program         Law Enforcement Specialized Units Program - O'2           Law Enforcement Specialized Units Program - C'2         OES         LE18-01-6675           Law Enforcement Specialized Units Program - C'3         OES <td></td> <td></td>		
Division of Financial Assistance - Direct Program     C3WRCB     C-06-8061-110       Capitalization Grants for Drinking Water State Loan - Southeast Water Treatment Facility     CSWRCB     D15-02012       Capitalization Grants for Drinking Water State Loan - OCSD Consolidation with City of Fresno     CSWRCB     D15-02030       Capitalization Grants for Drinking Water State Loan - OCSD Consolidation with City of Fresno     CSWRCB     D15-02040       Capitalization Grants for Drinking Water State Loan - NCRP Friant Kern Canal Ppeline     CSWRCB     D15-02040       Capitalization Grants for Drinking Water State Loan - KRP Kings River Pipeline     CSWRCB     D15-02042       Total Division of Financial Assistance - Direct Program     Total CA STATE WATER RESOURCES CONTROL BOARD     More State	-	538,
Clean Water State Revolving Fund - Southwest Recycled Water Distribution System     CSWRCB     C-06-8061-110       Capitalization Grants for Drinking Water State Loan - Southwest Water Treatment Facility     CSWRCB     D15-02012       Capitalization Grants for Drinking Water State Loan - OCSD Consolidation with City of Freson     CSWRCB     D15-02012       Capitalization Grants for Drinking Water State Loan - CKCP Friant Kern Canal Pipeline     CSWRCB     D15-02040       Capitalization Grants for Drinking Water State Loan - KRP Kings River Pipeline     CSWRCB     D15-02042       Total Division of Financial Assistance - Direct Program     CTOTAL CA STATE WATER RESOURCES CONTROL BOARD     D15-02042       Victim Sorvices & Public State State Constrol Board       Victim Sorvices & Public State Program       CSWRCB       Law Enforcement Specialized Units Program - CY2       CES       Let Program		
Capitalization Grants for Drinking Water State Loan - Southeast Water Treatment Facility     CSWRCB     D15-02012       Capitalization Grants for Drinking Water State Loan - OCSD Consolidation with City of Fresso     CSWRCB     D15-02030       Capitalization Grants for Drinking Water State Loan - FKCP Frinking Ken Canal Pipeline     CSWRCB     D15-02042       Capitalization Grants for Drinking Water State Loan - FKCP Frinking Ken Canal Pipeline     CSWRCB     D15-02042       Capitalization Grants for Drinking Water State Loan - FKCP Frinkings River Pipeline     CSWRCB     D15-02042       Total Division of Financial Assistance - Direct Program     TOTAL CA STATE WATER RESOURCES CONTRol BOARD     D15-02042       Victim Sorvices & Public Safety Branch - Direct Program     CSWRCB     LE17-01-6675       Law Enforcement Specialized Units Program - CY2     OES     LE18-01-6675       Law Enforcement Specialized Units Program - CY3     OES     LE19-01-6675		20,685,
Capitalization Grants for Drinking Water State Loan - OCSD Consolidation with City of Fresno     CSWRCB     D15-02030       Capitalization Grants for Drinking Water State Loan - KCP Friant Kem Canal Pipeline     CSWRCB     D15-02040       Capitalization Grants for Drinking Water State Loan - KCP Friant Kem Canal Pipeline     CSWRCB     D15-02040       Capitalization Grants for Drinking Water State Loan - KCP Kings River Pipeline     CSWRCB     D15-02042       Total Division of Financial Assistance - Direct Program     CSWRCB     D15-02042	-	20,685, 213,
Capitalization Grants for Drinking Water State Loan - FKCP Friant Kern Canal Pipeline     CSWRCB     D15-02040       Capitalization Grants for Drinking Water State Loan - KRP Kings River Pipeline     CSWRCB     D15-02042    Total Division of Financial Assistance - Direct Program  TOTAL CA STATE WATER RESOURCES CONTROL BOARD  Control of Financial Assistance - Direct Program  Control of Financial Control of Financial Control Board  Control of Financial Assistance - Direct Program  Control of Financial Control of Financin Control of Financi Control of Financial Control of Fina	- 45,326	213, 66,
Capitalization Grants for Drinking Water State Loan - KRP Kings River Pipeline     CSWRCB     D15-02042       Total Division of Financial Assistance - Direct Program     Image: Comparison of Financial Assistance - Direct Program     Image: Comparison of Financial Assistance - Direct Program       COVERCIS CONTROL BOARD       Victim Services & Public Safety Branch - Direct Program       Law Enforcement Specialized Units Program - CV2       DES       Let 16:01-6675       Law Enforcement Specialized Units Program - CV2       OES       LE19-01-6675       Law Enforcement Specialized Units Program - CV3		60,
Total Division of Financial Assistance - Direct Program         TOTAL CA STATE WATER RESOURCES CONTROL BOARD         TOTAL CA STATE WATER RESOURCES CONTROL BOARD         Governor's Office of Emergency Services         Victim Services & Public Safety Branch - Direct Program         Law Enforcement Specialized Units Program - CV2         DES         LE18-01-6675         Law Enforcement Specialized Units Program - CV2         OES         LE19-01-6675         LE19-01-6675	-	(2,935
TOTAL CA STATE WATER RESOURCES CONTROL BOARD         COvernor's Office of Emergency Services         Victim Services & Public Safety Branch - Direct Program         Law Enforcement Specialized Units Program OES         LE17-01-6675         LE18-01-6675         LE19-01-6675         LE19-01-6675         LE19-01-6675	45,326	18,090
Governor's Office of Emergency Services Victim Services & Public Safety Branch - Direct Program .aw Enforcement Specialized Units Program - CV2 OES LE18-01-6675 .aw Enforcement Specialized Units Program - CV3 OES LE19-01-6675		
Victim Services & Public Safety Branch - Direct Program       OES       LE17-01-6675         Law Enforcement Specialized Units Program - CY2       OES       LE18-01-6675         Law Enforcement Specialized Units Program - CY3       OES       LE19-01-6675	45,326	18,090
Law Enforcement Specialized Units Program - CY2     OES     LE17-01-6675       Law Enforcement Specialized Units Program - CY3     OES     LE18-01-6675		
Law Enforcement Specialized Units Program - CY2     OES     LE18-01-6675       Law Enforcement Specialized Units Program - CY3     OES     LE19-01-6675		
Law Enforcement Specialized Units Program - CY3 OES LE19-01-6675	-	47
· · · · · · · · · · · · · · · · · · ·	107,080	130
Total Victim Services & Public Safety Branch - Direct Program	<u> </u>	48
	107,080	226
TOTAL CA GOVERNOR'S OFFICE OF EMERGENCY SERVICES	107,080	226

#### CITY OF FRESNO SCHEDULE OF EXPENDITURES OF STATE OR LOCAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2020

tate or Local Grantor/Program and/or Project Title	State Agency	Pass-Through Grantor	Grant Number	Passed-Through to Subrecipients	Total Expenditures
resno County Transportation Authority					
Measure C - Direct Program					
Measure C New Tech Reserve Fund	FC			<u> </u>	21,62
Total Measure C - Direct Program					21,62
TOTAL FRESNO CC	OUNTY TRANSPORTA	TION AUTHORITY		-	21,62
G&E					
PG&E - Direct Program PG&E Cooling Center	PGE		4/27/2017		2,2'
Total PG&E - Direct Program	1.02				2,21
<u></u>	TOTAL PG&E				2,2
	TOTAL PG&E			-	2,2
alifornia High-Speed Rail Authority					
California High-Speed Rail Authority - Direct Program					
California High-Speed Rail Project	CAHSR		HSR17-14	42,649	51,1
Total California High-Speed Rail Authority - Direct Program				42,649	51,1
TOTAL CALIFOR	NIA HIGH-SPEED RAI	LAUTHORITY		42,649	51,1
. Sine onen on					
an Joaquin Valley Air Pollution Control District San Joaquin Valley Air Pollution Control District - Direct Program					
SJVAPCD New Alternative Fuel Vehicle Purchase	SJVAPCD		C-27279, C-27280, C-27281 and C-19367		(14,1
Total San Joaquin Valley Air Pollution Control District - Direct Program				<u> </u>	(14,12
TOTAL SAN JOAQUIN VA	ALLEY AIR POLLUTIO	N CONTROL DISTRICT		-	(14,1
Capitalization Grants for Drinking Water State Loan - Regional Transmission Mains	66.468	California State Water Resources Control Board	D16-02031	<u> </u>	(3,531,8
Total Office of Water - Pass-Through Program					(3,531,84
TOTAL US ENVIRON	MENTAL PROTECTIC	N AGENCY (EPA)		-	(3,531,8
an Sudran with the Founder's Fund (DSFF)					
Dan Sudran with the Founder's Fund (DSFF) - Direct Program					
Frank H. Ball Technology Improvements	DSFF		3/1/2019		4,7
Total Dan Sudran with the Founder's Fund (DSFF) - Direct Program					4,7
	N WITH THE FOUNDE				
TOTAL DAN SUDRA	IN WITH THE FOUNDE	R'S FUND (DSFF)		-	4,7
S Soccer Foundation					
USCF - Direct Program					
US Soccer Foundation	USCF		FY18-112		4
Total USCF - Direct Program				<u> </u>	4
TOTAL	US SOCCER FOUNDA	TION		-	4
A State Business, Consumer Services and Housing Agency					
California Homeless Coordinating and Financial Council - Direct Program HEAP Grant - Focus Strategies/Administration	CALIEAD			00 000	00.00
HEAP Grant - Pocus Strategies/Administration HEAP Grant - Hero Team	CAHEAP	Westcare California (Hero Team)	18-HEAP-00028 18-HEAP-00028	98,823 84,053	98,82 84,05
HEAP Grant - Kingsview Corporation	CAHEAP	Kingsview Corporation	18-HEAP-00028	39,068	39,0
HEAP Grant - Marjaree Mason Center	CAHEAP	Marjaree Mason Center	18-HEAP-00028	51,068	51,0
HEAP Grant - Turning Point of Central California HEAP Grant - Youth Set-Aside	CAHEAP	Turning Point of Central California (Golden State Triage Center) Fresno EOC	18-HEAP-00028 18-HEAP-00028	199,769 3,007	199,7 3,0
Total California Homeless Coordinating and Financial Council - Direct Program	CALLA		10 112 H -00020	475,788	475,7
				4/3,/00	4/3,/1
TOTAL CA STATE BUSINESS,	CONSUMER SERVIC	ES AND HOUSING AGENCY		475,788	475,78

#### CITY OF FRESNO NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND SCHEDULE OF EXPENDITURES OF STATE OR LOCAL AWARDS FOR THE YEAR ENDED JUNE 30, 2020

## NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal Awards and State or Local Awards (SEFA) present the activity of all federal and nonfederal award programs of the City of Fresno, California (the City). The SEFA includes federal awards received directly from federal agencies, federal awards passed through other agencies, and nonfederal awards. The City's reporting entity is defined in Note 1 to the City's basic financial statements. The basic financial statements include the operations of the Successor Agency to the Redevelopment Agency of the City which had federal award expenditures for the year ended June 30, 2020, of \$0. Because the SEFA presents only a selected portion of the operations of the City, it is not intended to, and does not, present the operations of the City as a whole.

The accompanying SEFA is presented on the cash basis of accounting. The information in the SEFA is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in, or used in the preparation of, the SEFA may differ from amounts presented in the basic financial statements. Expenditures of federal and nonfederal awards are primarily reported in the City's basic financial statements in the general fund, grants special revenue funds, transit enterprise funds, and airport enterprise funds.

## NOTE 2 – <u>SUBRECIPIENTS</u>

Of the federal expenditures presented in the SEFA, the City provided federal awards to its subrecipients as follows:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
		Oubreolpiento
Economic Adjustment Assistance Program Revolving Loan Fund	11.307	\$ 894,206
Community Development Block Grants/Entitlement Grants Program	14.218	1,197,933
Emergency Solutions Grant Program	14.231	739,827
Home Investment Partnership Program	14.239	764,374
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	563,144
Joint Law Enforcement Operations (JELO) - Seized Assets	16.111	65,223
FY19 Supporting Victims of Gang Violence Grant	16.123	8,154
Sexual Assault Kit Initiative Grant	16.833	103,796
Equitable Sharing	21.016	16,159
COVID-19 Coronavirus Relief Fund	21.019	750,000
Total		\$ 5,102,816

## NOTE 3 – <u>SECTION 108 LOANS</u>

The City has one (1) Section 108 loan outstanding at June 30, 2020. Semi-annual payments on this Section 108 loan are made from interest earned on the restricted loan investments and from Community Development Block Grants/Entitlement Grants Program and are included in the federal expenditures for the Community Development Block Grants on the SEFA. Total principal and interest payments during fiscal year 2020 totaled \$132,313 for the year ending June 30, 2020, of which \$132,313 was paid from Community Development Block Grant funds.

#### NOTE 3 - SECTION 108 LOANS (Continued)

A summary of the Section 108 loan outstanding as of June 30, 2020, is as follows:

CFDA #	Grant Loan Program	Unspent Loan Proceeds as of June 30, 2020		Outstanding Loan Balances as of June 30, 2020	
14.218	Section 108 Note - Neighborhood Streets/Parks	\$	-	\$	365,000
		\$	-	\$	365,000

## NOTE 4 – STATE REVOLVING LOAN FUNDS

Beginning in fiscal year 2007, the City received Federal cross-cut revolving grant funds from the State in the form of loans from the U.S. Environmental Protection Agency, Office of Water, passed through the California State Water Resources Control Board and the California Department of Public Health, under Capitalization Grants for Clean Water State Revolving Funds (CFDA #66.458) and Capitalization Grants for Safe Drinking Water State Revolving Funds (CFDA #66.468). The purpose of the grants/loans is to assist in financing the construction of projects that will enable the City to comply with statutory clean and safe drinking standards. The City received funds under seven grants/loans. The terms of the grants/loans and the outstanding balances as of June 30, 2020, are as follows:

Grant Fiscal Year	Agreement Number	Description	Project Number	Not to Exceed	Interest Rate and Term	Ba	standing Loan alances as of ine 30, 2020
2007	SRF06CX150	Wellsite Chlorination Project	10100007-004	\$ 2,210,000	2.2923% / 20 yrs*	\$	1,227,571
2009	SRF08SWX101	Enterprise/Jefferson Canal Project	10100007-011	1,968,136	2.2923% / 20 yrs*		784,450
2011	SFR11CX104	Residential Water Meter Project	10100007-026C	51,405,432	0.0000% / 20 yrs*		35,983,802
2015	14-817-550	Wastewater Tertiary Plant	C-067893-110	33,138,638	1.00 - 1.70% / 30 yrs*		29,329,350
2016	D15-01011	Recycled Water Distribution Southwest	C-068061-110	52,475,049	1.00% / 30 yrs*		38,780,491
2016	D15-02012	Southeast Surface Water Treatment Facility	1010007-028C	195,489,000	1.66300% / 30 yrs*		160,221,531
2016	D15-02042	Kings River Pipeline	1010007-031C	75,165,000	1.6% / 30 yrs*		54,579,122
2017	D16-02031	Regional Transmission Mains	1010007-030C	75,900,000	1.6% / 30 yrs*		65,943,190
						\$	386,849,508

\* Term begins at completion of project.

These loans are not considered to have continuing compliance requirements under Title 2 CFR Part 200, and, therefore, are only reported on the SEFA in the year in which funds are expended and drawn. The City expended \$9,743,751 under the loans during fiscal year 2020 and has reported these amounts on the SEFA as follows:

CFDA #	Project Name	Loan #	Total Expenditure			
66.468	Southeast Water Treatment Facility	D15-02012	\$	(213,583)		
66.468	KRP Kings River Pipeline	D15-02042		5,946,319		
66.468	Regional Transmission Mains	D16-02031		4,011,015		
			\$	9,743,751		

## NOTE 5 – ECONOMIC DEVELOPMENT ASSISTANCE RFL GRANT CALCULATION

The amount reported on the SEFA for expenditures related to the Economic Adjustment Assistance Revolving Loan Fund (RLF) Grant (CFDA #11.307) is calculated using various criteria as defined by Title 2 CFR Part 200. The calculation for the year ended June 30, 2020, is as follows:

Balance of RLF loans outstanding at June 30, 2020 Cash and investment balance at June 30, 2020 Administrative expenses paid out	\$ 581,992 240,732 71,482
Subtotal	 894,206
Federal share	100%
Total expenditures reported at June 30, 2020	\$ 894,206

## NOTE 6 – PRIOR YEAR EXPENDITURES INCLUDED IN SEFA

The SEFA includes the following expenditures that were incurred in the prior year:

The City incurred costs totaling \$2,284,951 under the Airport Improvement Program (AIP) during the year ended June 30, 2019, for which funding in the amount of \$2,284,951 was approved in fiscal year 2020. These expenditures are included on the SEFA as part of the AIP (CFDA #20.106) expenditures for year ended June 30, 2020.

The City incurred pre-award costs as follows: \$8,673,386 under the FY18 Urban Mass Transportation Capital, Planning, Operating Assistance Grant and \$9,191,985 under the FY19 Urban Mass Transportation Capital, Planning, Operating Assistance Grant under the CFDA #20.507 during the year ended June 30, 2019, prior to receiving the official grant awards. Expenditures were included on the SEFA as part of CFDA #20.507 in fiscal year 2020 as follows: \$8,367,998 for the FY18 Urban Mass Transportation Capital, Planning, Operating Assistance Grant (the \$305,388 difference was due to determination by City staff that prior year expenditures were ineligible); and \$7,687,859 under the FY19 Urban Mass Transportation Capital, Planning, Operating Assistance Grant (the \$1,504,126 difference was due to a partial reimbursement of prior year expenditures).

#### NOTE 7 – INDIRECT COST RATE

The City elected not to use the 10 percent de minimis indirect cost rate as covered in Title 2 CFR §200.414.

#### NOTE 8 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2020 Catalog of Federal Domestic Assistance. When no CFDA number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier and the word "unknown" were used.

#### CITY OF FRESNO SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2020

## 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 <u></u>	No
Significant deficiencies identified that are not considered to be material weaknesses?		None Reported
Noncompliance material to financial statements noted?	Yes <u></u>	No
Federal Awards		
Type of auditor's report issued on compliance for major	programs: Unmodified	
Internal control over major federal programs:		
Material weakness identified?	Yes <u></u>	No
Significant deficiencies identified that are not considered to be material weaknesses?	d _X_Yes	None reported
Any audit findings disclosed that are required to be report accordance with the Uniform Guidance?	orted in <u>X</u> Yes	No
Identification of major programs:		
CFDA #(s) Name of Federal Program	n or Cluster	

20.106	Airport Improvement Program Federal Transit Cluster:
20.500	Federal Transit – Capital Investment Grants
20.507	Federal Transit – Formula Grants
20.526	Federal Transit – Bus and Bus Facilities Formula & Discretionary Programs
21.019	COVID-19 Coronavirus Relief Fund

The threshold for distinguishing type A and B programs was \$2,306,077.

Auditee qualified as low-risk auditee?

\_\_\_\_ Yes <u>X</u> No

## SECTION II – FINANCIAL STATEMENT FINDINGS

## Finding 2020-001 – Physical Inventory of Capital Assets (Significant Deficiency)

#### Condition:

While performing our walkthrough and controls understanding over capital assets, we noted that the City of Fresno (the City) has not performed a complete City-wide physical inventory of capital assets since 2011.

#### Criteria:

Internal controls should be designed to provide reasonable assurance of achieving effective and efficient operations, and reliable financial reporting in accordance with *Government Accounting Standards* and accounting principles generally accepted in the United States of America.

## Cause of the Condition:

The City's practice has been to provide the departments with a listing of fully-depreciated assets and request confirmation that these are still in use. Any assets no longer in use are identified by the departments and Finance subsequently removes those assets from PeopleSoft (the City's General Ledger). Finance also requests the departments to verify the existence of a handful of capital assets still in service that are fully depreciated. However, this is not a comprehensive physical inventory that would identify missing assets or other potential problems.

## **Repeat Finding:**

No.

## Effect or Potential Effect of the Condition:

Absent a City-wide physical inventory of capital assets, there could be missing assets that would cause capital assets to be overstated. There could also exist other discrepancies in capital assets that would not be identified absent a comprehensive physical inventory.

#### **Recommendation:**

Performing a complete physical inventory of all departments is a significant endeavor that requires adequate staffing and the City might not have sufficient manpower to perform a physical inventory of all departments. However, the City should develop a policy to perform a full and complete physical inventory of departments using a rotational approach.

#### Management Response:

Given limited staffing resources and other priorities for those resources, a complete inventory of the City's capital assets is simply not feasible at this time. That being said, the upcoming conversion from the PeopleSoft accounting system to the Tyler accounting system gives the City the opportunity to review the capital assets that are on the City's financial records before they are transferred to the new financial system. Finance staff will incorporate a review of its capital assets as part of the Tyler implementation and only transfer into the new financial system those assets whose existence has been verified. Also, staff will begin developing a methodology for a more robust periodic review of capital assets.

## Finding 2020-002 – Closing Process (Significant Deficiency)

## Condition:

During our review of documentation provided and inquires made over deposits held for others and various accounts receivable, we noted various adjustments needed that were overlooked during the year-end closing to: 1) accrue intergovernmental receivables in the Transit Fund; 2) accrue receivables in the Billing and Collections Fund; and 3) adjust deposits held for others in the Billing and Collections Fund. These resulted in material adjustments that were made after the trial balance and fund statements were provided.

## Criteria:

Adequate review procedures are critical during the year-end close to ensure accruals are made and recorded in the proper period and that deposits held for others are analyzed and adjusted as needed to present financial statements in accordance with the Governmental Accounting Standards Board (GASB) and accounting principles generally accepted in the United States of America.

## Cause of the Condition:

The City had not properly analyzed deposits held for others during the year-end close to determine adjustments needed and fourth quarter accruals for intergovernmental receivables were overlooked during the year-end close as well as other receivable accruals.

## Repeat Finding:

No.

## Effect or Potential Effect of the Condition:

This resulted in an \$8.8 million understatement of grants receivable in the Transit Fund; \$846 thousand understatement of accounts receivable in the Billing and Collections Fund; and \$2.7 million overstatement of deposits held for others in the Billing and Collections Fund.

#### **Recommendation:**

We recommend the City improve procedures over the closing process and incorporate an additional layer of review over accruals to ensure all accruals are captured and recorded in the correct period and ensure customer deposits payable are analyzed during the year-end close and adjusted as needed.

#### Management Response:

Management agrees with this recommendation. Finance Department management has already met with staff and discussed ways to make the end of year review process more robust. One of the changes that will be implemented is having a peer review process, where front line staff performs the initial review of the work of other front line staff. Another change will involve dedicated time for senior staff to do a second review of the work. These changes, and others, will be developed and implemented in time for the upcoming Comprehensive Annual Financial Report cycle.

## Finding 2020-003 – Internal Audits, Staffing, and Risk Assessment (Significant Deficiency)

## Condition:

The City's current Internal Audit Department consists of two individuals. Due to continued budget cuts, the department has not grown to allow for the hiring of additional staff to meet the demands of the City. While internal audit developed a work plan during the year based on a risk assessment plan, several audits that were scheduled to occur in fiscal year 2020 were delayed. Additionally, due to receiving

significant funding under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, and the need for additional staff to assist with ensuring compliance with the grant requirements, the internal audit team shifted focus to assist with compliance with the CARES Act, which contributed to additional delays in conducting follow-up audits during the year and audits that were scheduled to commence as part of the audit work plan.

Furthermore, the City's Audit Committee continues to be dormant as there have not been any meetings held since March 2019. As such, the work plan developed during the year was not approved by the Audit Committee and audit reports issued recently were also not presented to the Audit Committee.

## Criteria:

Management is responsible for implementing a system of internal control. Internal audits and a City-wide risk assessment enhance controls and mitigate the risk over high risk areas that might hinder the achievements and goals of the City.

## Cause of the Condition:

This situation was due to continued budget cuts.

## **Repeat Finding:**

No.

## Effect or Potential Effect of the Condition:

Absent adequate staffing, the Internal Audit Department cannot achieve its objective of performing timely internal audits and follow-ups based on a risk assessment work plan to identify any internal control deficiencies or material weaknesses in a timely manner that may go unnoticed, thereby leading to error, material misstatements, or potential fraud, which may result in exponential losses considering the size of the City.

#### Recommendation:

The internal audit function provides an independent and objective assurance that internal controls are functioning adequately to enable the City to achieve its goals and objectives. To mitigate the possibility of significant internal control deficiencies not being identified in a timely manner that might lead to material misstatements or potential fraud, we recommend the City consider the following:

- The Internal Audit Department current staffing is not sufficient for a City of its size and complexity. It is recommended that the department be grown to become 8-10 individuals, as other cities of similar size and complexity, which would allow for refocusing on the higher risk areas identified in the audit work plan, performing more timely audit follow ups, and in essence "catch up" on audits that have been delayed.
- Activate the City's Audit Committee and schedule a minimum of two meetings per year to: 1)
  present the risk assessment annual work plan for review and approval; and 2) to review and
  approve internal audit draft reports and review status of prior findings and follow-up audits to
  ensure corrective action plans have been put in place to correct deficiencies in a timely manner.

#### Management Response:

Management agrees with these recommendations, and has taken steps to address them. An Internal Auditor position was added to the Unit in November 2020 and was filled in January 2021. Additionally, the Council Finance and Audit Subcommittee met on February 23, 2020, to discuss the Fiscal Year 2020 Comprehensive Annual Financial Report and a recently completed Fire Overtime audit. The Finance and Audit Subcommittee expressed an intent to meet again once the follow-up audits on Parking and Police are complete, which is likely to be in late Summer 2020.

## SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

#### Finding 2020-004 – Coronavirus Relief Fund Expenditures (Significant Deficiency)

Program: Coronavirus Relief Fund (CRF)
CFDA No.: 21.019
Federal Agency: U.S. Department of the Treasury (Treasury)
Passed Through: N/A – Direct Program
Award Year: Fiscal Year 2019-2020
Compliance Requirement: Activities Allowed or Unallowed and Allowable Cost/Cost Principles
Questioned Costs: \$188 to \$446,875

#### <u>Criteria</u>

Activities Allowed or Unallowed:

The CARES Act provides that payments from the CRF may only be used to cover costs that:

- 1. Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19);
- 2. Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
- 3. Were incurred during the period that begins on March 1, 2020, and ends on December 31, 2021.

#### Allowable Cost/Cost Principles:

Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

§200.303 states that the non-Federal entity (City) must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government," issued by the Comptroller General of the United States, or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), and establish and maintain effective internal control over the Federal awards.

#### Allowable Cost/Cost Principles and Subrecipient Monitoring:

- §200.510(b) states that the auditee (the City) must prepare a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the auditee's financial statements, which must include the total federal awards expended as determined in accordance with §200.502. At a minimum, the schedule must include the total amount provided to subrecipients from each Federal program under §200.510(b)(4).
- Per §200.502, the determination of when a Federal award is expended must be based on when the activity related to the Federal award occurs; for amounts passed through to subrecipients, the basis is when the disbursement is made.

The control objective related to the activities allowed or unallowed and allowable cost/cost principles compliance requirements is to provide reasonable assurance that Federal awards are expended only for allowable activities and that the costs of goods and services charged to Federal awards are allowable and in accordance with applicable cost principles.

## **Condition**

During our testing of controls over compliance with the activities allowed or unallowed and allowable cost/cost principles for non-payroll expenditures, we noted the following deviations from the City's established controls:

• 2 out of 40 samples were for payments processed outside of the City's policies and procedures for purchases, including the provisions under the City's Emergency Services Ordinance. The 2 payments for \$79,904 and \$94,500 exceeded the limit for decentralized purchases, which therefore required a purchase order number from the City's Purchasing Division to ensure the accountability of procurements and qualification of new vendors. However, the payments were made via direct wire transfer, circumventing the City's established policies and procedures over procurements. In addition, the wire transfer requests for these payments were initiated and authorized by the same individual; said individual was not the Director of Emergency Services or a member of the City Council.

We also noted the following instances of noncompliance with the activities allowed or unallowed and allowable cost/cost principles for non-payroll expenditures:

- 1 out of 40 samples were costs for food items. It was noted in the documents provided by the City that the costs were for "COVID EOC Lunch meetings – Round Table Pizza and Chipotle, and snack provisions from Walmart and Grocery Outlet," under the criteria, "Any other necessary COVID-19 expense." Based on the Guidance issued by the Treasury, the costs (\$188) do not appear to be eligible expenditures under the CRF.
- 1 out of 40 samples was a transfer of \$750,000\* related to funds passed by the City to a subrecipient during the fiscal year; this was not included in total amount provided to subrecipients on the City's preliminary SEFA as required under §200.510(b)(4). This was also not in compliance with the Subrecipient Monitoring requirement; see details under Finding 2020-005.
- 4 out of 40 samples were amounts passed through to subrecipients after fiscal year-end, and the disbursements were improperly recorded as CRF expenditures during the audit period and included in the City's preliminary SEFA; these samples totaling \$446,875\* were not in conformance with §200.502. These samples were also not in compliance with the Subrecipient Monitoring requirement; see details under Finding 2020-005.

The preliminary SEFA provided by the City for the year ended June 30, 2020, reported CRF total expenditures of \$13,462,437 and \$0 passed-through to subrecipients. After audit adjustments for the amounts (\*) above and adjustments of \$719,195 identified by the City, CRF expenditures total \$13,734,757 and \$750,000 passed-through to subrecipients.

#### Cause of Condition

The City's existing internal control system is not designed, or operating as designed, to prevent or detect and correct noncompliance of CRF expenditures on a timely basis. However, this appears to be isolated to transactions made by members of the City's CARES Action Team and Emergency Operations Center (EOC), as there is inadequate segregation of duties among those who initiate payments and those who approve payments.

#### Repeat Finding

No.

## Effect of Condition

The inability to properly identify and track federal expenditures or to detect misstatements in the SEFA increases the likelihood that federal expenditures would not be fairly reported. There is increased risk of noncompliance with the requirements 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.

In addition, Section 601(f)(2) of the Social Security Act provides that if the Treasury Office of Inspector General (OIG) determines that a recipient of payments from the CRF has failed to comply with the use of funds provisions of Section 601(d), the amount equal to the amount of funds used in violation of such subsection shall be booked as a debt of such entity owed to the federal government.

## **Recommendation**

Although we recognize that the City was under intense pressure to procure goods and services quickly during the COVID-19 public health emergency and took steps to maximize reimbursement under the CRF, we recommend the City design and implement internal control policies and procedures to ensure that all transactions related to payments from the CRF, especially those made by members of the City's CARES Action Team and EOC, are in compliance with the requirements outlined under the CRF. We also recommend the City improve segregation of duties over CRF expenditures to ensure that no one person can initiate and approve a transaction. If segregation of duties is not practical, management should develop alternative, compensating control activities in the form of independent verification to ensure proper review and approval at all levels. In addition, we recommend adherence to the City's written policy regarding the centralization of purchases through the City's Purchasing Division, and special attention should be given to any deviation from the City's established policies and procedures over procurements.

## Management Response and Corrective Action Plan

The City would like to comment on various aspects of this finding:

## In reference to the wires for two purchases (\$79,904 and \$94,500):

The City disagrees that these purchases violated the City's internal control practices. In the matter of the individual requesting the wire, the City agrees that one individual was listed as requesting and authorizing the wire. However, two other individuals were responsible for booking and approving the journal, thus maintaining segregation of duties and internal control. City staff also had the authority to make these purchases without going through the Purchasing Unit based on the following Municipal Code section:

# SEC. 2-506. - POWERS AND DUTIES OF DIRECTOR OF EMERGENCY SERVICES DURING DISASTER, EMERGENCY OR STATE OF EMERGENCY.

In the event of the proclamation of a disaster or emergency as herein provided or by the proclamation of a state of emergency by the Governor or the State Director of Emergency Services, the Director, or City Council by majority vote (except for subsections (a), (b), and (o) below), is hereby empowered to:

(j) Obtain vital supplies, equipment, and such other properties found lacking and needed for the protection of life and property of the people, and bind the City for the fair value thereof, and if required immediately, to commandeer the same for public use. Any expenditures made in such connection with emergency service activities, including mutual aid activities, shall be deemed conclusively to be for the direct protection and benefit of the inhabitants and property of the City.

#### In reference to EOC Meals (\$188):

The City believes this is an eligible expense. Instruction that City staff received regarding expenses eligible for CARES reimbursement was to use Federal Emergency Management Agency (FEMA) guidelines in the absence of clear CRF guidance. At the time that the EOC meals expense was incurred, there was no guidance regarding meal reimbursement for CRF expenditures. Based on the FEMA Public Assistance Program and Policy Guide (V3.1) for April 2018, City staff felt that the expenses fit the following criteria:

## 8. Meals

Applicants often provide meals for emergency workers. Provision of meals, including beverages and meal supplies, for employees and volunteers engaged in eligible Emergency Work, including those at EOCs, is eligible provided the individuals are not receiving per diem and one of the following circumstances apply:

- Meals are required based on a labor policy or written agreement that meets the requirements of Chapter 2:V.A.1;
- Conditions constitute a level of severity that requires employees to work abnormal, extended work hours without a reasonable amount of time to provide for their own meals; or
- Food or water is not reasonably available for employees to purchase.

FEMA only reimburses the cost of meals that are brought to the work location and purchased in a costeffective and reasonable manner, such as bulk meals. FEMA does not reimburse costs related to group outings at restaurants or individual meals.

## In reference to SEFA reporting:

The City agrees with the findings and associated recommendations. The handling of the SEFA reporting has been updated.

## Finding 2020-005 – Coronavirus Relief Fund Subrecipient Monitoring (Significant Deficiency)

Program: Coronavirus Relief Fund (CRF) CFDA No.: 21.019 Federal Agency: U.S. Department of the Treasury (Treasury) Passed Through: N/A – Direct Program Award Year: Fiscal Year 2019-2020 Compliance Requirement: Subrecipient Monitoring Questioned Costs: \$625,000

## <u>Criteria</u>

§200.510(b) under the Uniform Guidance states that the auditee (City) must prepare a SEFA for the period covered by the City's financial statements, which must include the total federal awards expended as determined in accordance with §200.502. Per §200.502, the determination of when a Federal award is expended must be based on when the activity related to the Federal award occurs; for amounts passed through to subrecipients, the basis is when the disbursement is made.

At a minimum, the schedule must include the total amount provided to subrecipients from each Federal program under §200.510(b)(4).

In addition, §200.331 states that a pass-through entity (the City) must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. A pass-through entity (the City) 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.

Furthermore, §200.332(a) states that a pass-through entity (the City) must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the required award information so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award.

#### **Condition**

The City did not include the total amount of \$750,000 provided to subrecipients in the preliminary SEFA for the year ended June 30, 2020. We also noted the City included amounts disbursed to subrecipients subsequent to year-end within the total amount of CRF expenditures in the preliminary SEFA for the year ended June 30, 2020; the amounts in question totaled \$625,000, which includes \$446,875 noted in Finding 2020-004. Furthermore, the City did not ensure that every subaward was clearly identified to the subrecipients or perform monitoring procedures as required under the Uniform Guidance.

## Cause of Condition

The City's existing internal control system is not properly designed to meet the control objectives under subrecipient monitoring.

The City appropriated CARES Act monies to create various programs (Housing Retention Grant Program, Save Our Small Business Program, and Farm to Family Program) to provide economic support in connection with the COVID-19 public health emergency, and payments were made to various agencies to administer those programs. Per discussion with management, due to the covered period outlined in the initial guidance released by the Treasury on April 22, 2020, management was pressed to expend the City's CRF allocation by December 30, 2020.

#### Repeat Finding

No.

#### Effect 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.

#### **Recommendation**

We recognize that the City took steps to maximize reimbursement under the CRF program and there were numerous revisions to the Treasury's CRF program guidance subsequent to actions already taken by the City. We also noted that the City conducted spot audits to ensure that the agencies were following eligibility requirements outlined for the various programs created with CRF funds, but the subrecipient monitoring requirements under the Uniform Guidance were overlooked. Management has since expressed their intentions to improve accountability, so as part of ongoing efforts, we recommend management within the City's Finance Department design and implement internal control activities over the subrecipient monitoring compliance requirement under the Uniform Guidance. We also recommend the City create policies and procedures for making required communications to the subrecipients and monitoring the subrecipients' activities as required. In addition, we recommend that a responsible member of management reviews costs charged to the CRF in accordance with applicable grant agreements and cost principles.

#### Management Response and Corrective Action Plan

Given the health emergency and the (then) CARES Act deadline of December 30, 2020, the City did not (and does not) believe that it was feasible to conduct a subrecipient risk assessment prior to funds being disbursed and still meet the then CARES Act deadlines. City staff did audit subrecipients after funds were disbursed. While the City acknowledges that not evaluating the subrecipients' risk is a technical violation, the City does not believe it is a material violation given the factors mentioned previously. With grants that have a longer time frame for expenditure, the City will conduct a risk assessment per the Uniform Guidance.

## CITY OF FRESNO STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2020

None noted.



**Finance Department** 

2600 Fresno Street, Suite 2156 • (559) 621-7006 Fresno, California 93721-3622 www.fresno.gov Mike Lima, Director City Controller

## CITY OF FRESNO CORRECTIVE ACTION PLAN FOR THE YEAR ENDED JUNE 30, 2020

## FINANCIAL STATEMENT FINDINGS

#### Finding 2020-001 – Physical Inventory of Capital Assets (Significant Deficiency)

#### Management Response:

Given limited staffing resources and other priorities for those resources, a complete inventory of the City's capital assets is simply not feasible at this time. That being said, the upcoming conversion from the PeopleSoft accounting system to the Tyler accounting system gives the City the opportunity to review the capital assets that are on the City's financial records before they are transferred to the new financial system. Finance staff will incorporate a review of its capital assets as part of the Tyler implementation and only transfer into the new financial system those assets whose existence has been verified. Also, staff will begin developing a methodology for a more robust periodic review of capital assets.

#### Views of Responsible Officials and Corrective Action

Periodic review of capital assets under new methodology will be performed as part of the Tyler implementation process.

Anticipated Completion Date

2/28/2022

Contact Information of Responsible Official

Name: Michael Lima Title: Controller Phone: 559-621-7001

#### Finding 2020-002 – Closing Process (Significant Deficiency)

#### Management Response:

Management agrees with this recommendation. Finance Department management has already met with staff and discussed ways to make the end of year review process more robust. One of the changes that will be implemented is having a peer review process, where front line staff performs the initial review of the work of other front line staff. Another change will involve dedicated time for senior staff to do a second review of the work. These changes, and others, will be developed and implemented in time for the upcoming Comprehensive Annual Financial Report cycle.

#### Views of Responsible Officials and Corrective Action

A peer review process and a second senior staff review will be developed and implemented to reduce errors and unrecorded items during the year end closing.

## Anticipated Completion Date

10/31/2021

Contact Information of Responsible Official

Name: Michael Lima Title: Controller Phone: 559-621-7001

## Finding 2020-003 – Internal Audits, Staffing, and Risk Assessment (Significant Deficiency)

#### Management Response:

Management agrees with these recommendations, and has taken steps to address them. An Internal Auditor position was added to the Unit in November 2020 and was filled in January 2021. Additionally, the Council Finance and Audit Subcommittee met on February 23, 2020, to discuss the Fiscal Year 2020 Comprehensive Annual Financial Report and a recently completed Fire Overtime audit. The Finance and Audit Subcommittee expressed intent to meet again once the follow-up audits on Parking and Police are complete, which is likely to be in late Summer 2020.

#### Views of Responsible Officials and Corrective Action

The City employed an additional internal audit staff in January 2021. In addition, The Council Finance and Audit subcommittee was more involved to monitor and direct the Internal Audit Department.

#### Anticipated Completion Date

1/31/2021

Contact Information of Responsible Official

Name: Michael Lima Title: Controller Phone: 559-621-7001

#### FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

#### Finding 2020-004 – Coronavirus Relief Fund Expenditures (Significant Deficiency)

Management's Response or Department's Response

The City would like to comment on various aspects of this finding:

#### In reference to the wires for two purchases (\$79,904 and \$94,500):

The City disagrees that these purchases violated the City's internal control practices. In the matter of the individual requesting the wire, the City agrees that one individual was listed as requesting an authorizing the wire. However, two additional individuals were responsible for booking and approving the journal; thus maintaining segregation of duties and internal controls. City staff were also authorized to make these purchases without going through the Purchasing Unit based on the following Municipal Code section:

# SEC. 2-506. - POWERS AND DUTIES OF DIRECTOR OF EMERGENCY SERVICES DURING DISASTER, EMERGENCY OR STATE OF EMERGENCY.

In the event of the proclamation of a disaster or emergency as herein provided or by the proclamation of a state of emergency by the Governor or the State Director of Emergency Services, the Director, or City Council by majority vote (except for subsections (a), (b), and (o) below), is hereby empowered to:

(j) Obtain vital supplies, equipment, and such other properties found lacking and needed for the protection of life and property of the people, and bind the City for the fair value thereof, and if required immediately, to commandeer the same for public use. Any expenditures made in such connection with emergency service activities, including mutual aid activities, shall be deemed conclusively to be for the direct protection and benefit of the inhabitants and property of the City;

## In reference to EOC Meals (\$188):

The City believes this is an eligible expense. Instruction that City staff received regarding expenses eligible for CARES reimbursement was to use FEMA guidelines in the absence of clear CRF guidance. At the time that the EOC meals expense was incurred, there was no guidance regarding meal reimbursement for CRF expenditures. Based on the FEMA Public Assistance Program and Policy Guide (V3.1) for April 2018, City staff felt that the expenses fit the following criteria:

## 8. Meals

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FEMA only reimburses the cost of meals that are brought to the work location and purchased in a cost-effective and reasonable manner, such as bulk meals. FEMA does not reimburse costs related to group outings at restaurants or individual meals.

## In reference to SEFA reporting:

The City agrees with the findings and associated recommendations. The handling of the SEFA reporting has been updated

#### Views of Responsible Officials and Corrective Action

The handling of the SEFA Reporting has been updated.

Anticipated Completion Date

7/13/2021

Contact Information of Responsible Official

Name:Michael LimaTitle:ControllerPhone:559-621-7001

## Finding 2020-005 – Coronavirus Relief Fund Subrecipient Monitoring (Significant Deficiency)

#### Management's Response or Department's Response

Given the health emergency and the (then) CARES Act deadline of December 30, 2020, the City did not (and does not) believe that it was feasible to conduct a subrecipient risk assessment prior to funds being disbursed and still meet the then CARES Act deadlines. City staff did audit Subrecipients after funds were disbursed. While the City acknowledges that not evaluating the subrecipients' risk is a technical violation, the City does not believe it is a material violation given the factors mentioned previously. With grants that have a longer time frame for expenditure, the City will conduct a risk assessment per the Uniform Guidance.

## Views of Responsible Officials and Corrective Action

Risk assessments will be conducted for grants with a longer time frame.

## Anticipated Completion Date

## 2/28/2022

## Contact Information of Responsible Official

Name: Michael Lima Title: Controller Phone: 559-621-7001