

City of Fresno, California – Measure P Fund

Financial Statements

For the Year Ended June 30, 2023



PRICE PAIGE & COMPANY
Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Measure P Fund (Measure P Fund) of the City of Fresno, California (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure P Fund, as of June 30, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will

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always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Measure P Fund of the City of Fresno, are intended to present the financial position and the changes in financial position of the Measure P Fund of the City of Fresno. They do not purport to, and do not present fairly the financial position of the City of Fresno as of June 30, 2023, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Measure P Expenditure Plan and Measure P Expenditure Plan – Project Status reports (the supplementary information), as listed in the table of contents, are presented for purposes of additional analysis 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2023, on our consideration of the Measure P Fund of the City of Fresno's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Clovis, California
December 7, 2023

BASIC FINANCIAL STATEMENTS

GOVERNMENTAL FUND FINANCIAL STATEMENTS

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | JUNE 30, 2023

Governmental Fund

Balance Sheet

	Measure P Fund
ASSETS	
Cash and investments	\$ 47,464,591
Intergovernmental receivable	8,133,973
Interest receivable	520,405
Due from other City Funds	105,074
Prepaid expenses	<u>1,582,505</u>
Total assets	<u>\$ 57,806,548</u>
LIABILITIES	
Accounts payable	\$ 630,559
Accrued liabilities	525,562
Due to other City funds	1,020,002
Retention payable	<u>43,388</u>
Total liabilities	<u>2,219,511</u>
FUND BALANCE	
Nonspendable	1,582,505
Restricted	<u>54,004,532</u>
Total fund balance	<u>55,587,037</u>
Total liabilities and fund balance	<u>\$ 57,806,548</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | FOR THE YEAR ENDED JUNE 30, 2023

Governmental Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

	Measure P Fund
REVENUES	
Taxes	\$ 45,711,858
Use of money and property	530,982
Miscellaneous	<u>38,437</u>
Total revenues	<u>46,281,277</u>
EXPENDITURES	
General government	75,750
Public ways and facilities	1,102,077
Culture and recreation	17,304,758
Sanitation	523,115
Capital outlay	<u>2,875,628</u>
Total expenditures	<u>21,881,328</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,399,949</u>
OTHER FINANCING SOURCES (USES)	
Transfers out to other City funds	<u>(16,300)</u>
Total other financing sources (uses)	<u>(16,300)</u>
Net change in fund balance	24,383,649
Fund balance - beginning (restated)	<u>31,203,388</u>
Fund balance - ending	<u>\$ 55,587,037</u>

The notes to the basic financial statements are an integral part of this statement.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying financial statements present only the Measure P Fund of the City of Fresno, California (the City) and are not intended to present fairly the financial position, and changes in financial position of the City with accounting principles generally accepted in the United States of America.

Fresno is located in the central part of California and is in the county seat of Fresno County. It is the 34th largest city in the United States and the fifth largest in California. Fresno has a land area of 115.2 square miles and a population of approximately 546,770 within city limits.

The City was incorporated in 1885. It operates under a charter and is governed by a directly elected strong mayor and a seven-member City Council. The City provides a full range of services to residents including police, fire, utilities, parks and public works.

On July 18, 2018, the City Clerk received an Initiative Petition proposing the Fresno Clean and Safe Neighborhood Parks Tax (Measure P). On February 18, 2021, the City Council certified Measure P as passed, and collection of the special sales tax began July 1, 2021, and the first deposits of the special sales tax were received in September 2021. The revenues generated by the Measure P use tax are allocated by the City on an annual basis with additional independent oversight provided by a new Parks, Recreation and Arts Commission (Commission) consisting of nine (9) members.

More information about the City can be found in the annual budget and ACFR, both of which are available on the City's website, www.fresno.gov.

B. Measurement Focus

Governmental Fund Financial Statements

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures and changes in fund balance) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers property tax revenues, local taxes, licenses, interest and other intergovernmental revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when the City receives cash. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

Measure P Fund – The revenues generated by the Measure P use tax are allocated by the City on an annual basis. Under the provisions set forth by the Fresno Clean and Safe Neighborhood Parks Tax Ordinance and expenditure purposes defined in the ballot measure, funds are received and expended through six separate categories.

1. Improving and Maintaining Safe, Clean Neighborhood Parks and Playgrounds.
2. New Neighborhood Parks; Senior and Youth Recreation Facilities.
3. Youth and Senior Recreation Programs; After School Programs; and Job Training for Youth and Veterans.
4. Expanded Access to Arts and Culture.
5. Safe Walking and Biking Trails; Street Beautification and Litter Removal; and the San Joaquin River Parkway.
6. Program implementation, planning and plan updates, program and project innovation, and audit and oversight support.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus (Continued)

Governmental Fund Financial Statements (Continued)

The City adopts annual appropriated budgets for its Measure P Fund. A Budgetary Comparison Schedule has been provided for this fund to demonstrate compliance with the budget.

C. Basis of Accounting

The City uses the modified accrual basis of accounting in the governmental funds. In accordance with the provision of the Government Code and other statutory provisions, the City prepares and adopts a budget for each fiscal year. The City adopts annual budgets for the Measure P Fund on the cash basis of accounting plus encumbrances. Expenditures, revenues, appropriations, estimated revenues and encumbrances are recorded in the applicable funds.

D. Assets, Liabilities and Net Position/Fund Balance

Cash and Investments

Cash for the Measure P Fund is pooled with the City’s cash and investments. Investment income is allocated to the Measure P Fund by the City Treasury based on its average daily cash balances. The City manages its pooled idle cash and investments under a formal investment policy that is adopted and reviewed by the City, and that follows the guidelines of the State of California Government Code.

Capital Assets

Capital assets, which include property and equipment, are reported in the City of Fresno’s Annual Comprehensive Financial Report (ACFR). Capital outlay is recorded as expenditures of the General, Special Revenue, and Capital Projects Funds. As Measure P is included as a Special Revenue Fund of the City’s ACFR, these financial statements will only detail the related capital outlay activity. See Note 3 for more information. Please refer to the City’s ACFR for more information regarding the Capital Asset Policy and related depreciation lives/methods.

Fund Balance

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Position/Fund Balance (Continued)

Fund Balance (Continued)

Fund Balance Classification (Continued)

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council remove or change the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by legislation or action of the City Council, the Mayor, or the City Manager, which legislation has delegated the authority to assign amounts for specific purposes.

Unassigned – This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the City.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to deter the use of these other classified funds.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments are pooled within the City-wide Treasurer's Pool. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by the Treasury Investment Pool for the entire Treasury Investment Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the Treasury Investment Pool, which are recorded on an amortized cost basis. Income from the investment of pooled cash is allocated based upon the actual balance of the fund as a percentage of the total pooled cash balance. The City manages its pooled idle cash and investments under a formal investment policy that is adopted and reviewed by the City, and that follows the guidelines of the State of California Government Code.

City-wide information concerning cash and investments for the year ended June 30, 2023, including fair value hierarchy, authorized investments, deposit and investment risk, concentration of credit risk, interest rate risk, default credit risk, and custodial credit risk, may be found in the notes of the City's Annual Comprehensive Financial Report (ACFR), which is available on the City's website.

NOTE 3 – CAPITAL OUTLAY

The following is a summary of changes in capital outlay expenditures:

	<u>Additions</u>	<u>Balance June 30, 2023</u>
Capital outlay:		
Land	\$ 1,487,373	\$ 1,487,373
Construction in progress	427,990	427,990
Improvements	760,179	760,179
Machinery and equipment	152,985	152,985
Furniture and fixtures	<u>47,101</u>	<u>47,101</u>
 Total capital outlay	 <u>\$ 2,875,628</u>	 <u>\$ 2,875,628</u>

See Note 1(D) for more information related to Measure P Capital outlay.

NOTE 4 – INTERFUND ACTIVITY

A. Due from/Due to Other Funds

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed and are expected to be repaid shortly after the end of the fiscal year.

Activities within due from/due to other fund balances at June 30, 2023 are as follows:

	<u>Due From</u>	<u>Due To</u>
Measure P Fund	<u>\$ 105,074</u>	<u>\$ 1,020,002</u>
 Total	 <u>\$ 105,074</u>	 <u>\$ 1,020,002</u>

B. Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue through which the resources are to be expended. The Measure P Fund transferred \$16,300 to the Debt Service Fund for its share of pension costs.

Interfund transfers for the year ended June 30, 2023 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Measure P Fund	<u>\$ -</u>	<u>\$ 16,300</u>
 Total	 <u>\$ -</u>	 <u>\$ 16,300</u>

NOTE 5 – RESTATEMENT OF BEGINNING FUND BALANCE

Beginning fund balance has been restated to record a prior period adjustment to correct a prior year error. A summary of the original fund balance and the effects of the correction are noted below.

<u>Description</u>	<u>Measure P Fund</u>
Fund balance at June 30, 2022, as previously reported	\$ 31,654,377
Prior period adjustment:	
Overstatement of prepaid expenses	<u>(450,989)</u>
Fund balance at July 1, 2022, as restated	<u><u>\$ 31,203,388</u></u>

NOTE 6 – COMMITMENTS AND CONTINGENCIES

The Measure P Fund had unliquidated purchase commitments of approximately \$5,957,000 at June 30, 2023. Of the \$5,957,000 unliquidated purchase commitments, approximately \$5,636,000 were commitments related to park rehabilitation. Future appropriations will fund these commitments as work is performed.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | FOR THE YEAR ENDED JUNE 30, 2023
 Budgetary Comparison Schedule
 Measure P Fund

	Budgeted Amounts		Actual	Over	Budget	Actual
	Original	Final	Amounts Budgetary Basis	(Under) Final Budget	To GAAP Reconciliation	Amounts GAAP Basis
Budgetary Fund Balance, July 1	\$ 16,508,900	\$ 16,508,900	\$ 21,859,069	\$ 5,350,169	\$ (21,859,069)	\$ -
REVENUES						
Taxes	58,344,000	58,344,000	45,711,858	(12,632,142)	-	45,711,858
Use of money and property	15,100	15,100	530,982	515,882	-	530,982
Miscellaneous	-	-	38,437	38,437	-	38,437
Total revenues	<u>58,359,100</u>	<u>58,359,100</u>	<u>46,281,277</u>	<u>(12,077,823)</u>	<u>-</u>	<u>46,281,277</u>
Total available for appropriations	<u>74,868,000</u>	<u>74,868,000</u>	<u>68,140,346</u>	<u>(6,727,654)</u>	<u>(21,859,069)</u>	<u>46,281,277</u>
EXPENDITURES						
General government	54,600	54,600	77,326	22,726	(1,576)	75,750
Public ways and facilities	1,600,300	1,836,000	1,090,431	(745,569)	11,646	1,102,077
Culture and recreation	29,361,400	32,209,939	18,208,640	(14,001,299)	(903,882)	17,304,758
Sanitation	1,190,000	1,190,000	519,334	(670,666)	3,781	523,115
Capital outlay	31,311,900	30,010,564	2,800,796	(27,209,768)	74,832	2,875,628
Other financing uses:						
Transfers to other funds	-	-	-	-	16,300	16,300
Total expenditures	<u>63,518,200</u>	<u>65,301,103</u>	<u>22,696,527</u>	<u>(42,604,576)</u>	<u>(798,899)</u>	<u>21,897,628</u>
Excess (deficit) revenues over (under) expenditures	<u>\$ (5,159,100)</u>	<u>\$ (6,942,003)</u>	<u>\$ 23,584,750</u>	<u>\$ 30,526,753</u>	<u>\$ 798,899</u>	<u>\$ 24,383,649</u>

NOTE 1 – BUDGETARY INFORMATION

An annual nonappropriated budget, which establishes the total spending authority for the Measure P Fund, is adopted by the City Council just prior to the beginning of the City’s fiscal year. The City Council may authorize amendments to the budget during the year as deemed necessary. Budgeted amounts are reported as amended.

The City’s budgetary process is based upon an accounting basis other than generally accepted accounting principles (GAAP). The results of operations (actual) are presented in the budget and actual comparison schedule in accordance with the budgetary process (Budget basis) to provide a meaningful comparison with the budget, while the financial statements are presented using the GAAP basis.

One of the major differences between the Budget basis and GAAP basis is timing differences. Timing differences represent transactions that are accounted for in different periods for the Budget basis as opposed to the GAAP basis of reporting. Revenues such as grant revenues recognized on a cash basis are unavailable for GAAP reporting, while various expenditures, not recognized on a cash basis, have been accrued for GAAP reporting.

Please refer to the City's ACFR for more information regarding the City's budgetary process and development.

NOTE 2 – EXCESS EXPENDITURES OVER APPROPRIATIONS

As of June 30, 2023, expenditures exceeded appropriations in the following categories:

Excess Expenditures over Appropriations

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General government	\$ 21,150

SUPPLEMENTARY INFORMATION

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | JUNE 30, 2023

**Expenditure Plan
Measure P Fund**

EXPENDITURE PLAN — FMC §7-1506(b)	Constraint in Measure	Within Subpara. %	Within Paragraph %	Within Measure %	Implied or Stated	Made Available (Budgeted FY23)	YTD Adjusted Revenue	YTD Adjusted Expenses
(1) Improving and Maintaining Safe, Clean Neighborhood Parks and Playgrounds				46.000%	\$ 26,838,240	\$ 34,986,153	\$ 21,027,456	\$ 13,266,063
FMC §7-1508(e) (2) - Administration	No more than	2.000%			536,765		421,624	669,609
(C) for highest-need neighborhoods	No less than		50.000%		13,419,120		10,540,609	6,996,722
(E) improving operations and maintenance of existing parks and facilities	No less than				5,000,000		5,000,000	7,840,913
(2) New Neighborhood Parks; Senior and Youth Recreation Facilities				21.500%	12,543,960	16,205,050	9,828,050	2,742,569
FMC §7-1508(e) (2) - Administration	No more than	2.000%			250,879		197,064	42,400
(C) for highest-need neighborhoods	No less than		50.000%		6,271,980		4,926,589	2,628,833
(3) Youth and Senior Recreation Programs; After School Programs; and Job Training for Youth and Veterans				8.500%	4,959,240	5,012,300	3,885,508	4,225,944
FMC §7-1508(e) (2) - Administration	No more than	2.000%			99,185		77,909	9,939
(C) job training or career development [as specified]	No less than		50.000%		2,479,620		1,947,721	2,154,688
(4) Expanded Access to Arts and Culture				12.000%	7,001,280	680,000	5,485,423	-
FMC §7-1508(e) (2) - Administration	No more than	2.000%			140,026		109,989	-
(5) Safe Walking and Biking Trails; Street Beautification and Litter Removal; and the San Joaquin River Parkway				11.250%	6,563,700	7,912,900	5,142,584	1,424,804
FMC §7-1508(e) (2) - Administration	No more than	2.000%			131,274		103,115	103,115
(B) acquisition, development, improvement, restoration, operations, maintenance, or rehabilitation projects			47.000%		3,023,240		2,374,731	10,769
(C) operations and maintenance of trails	No more than	20.000%			604,648		474,946	426,232
(D) prioritized for Class I and Class IV trails in the ATP	No less than	25.000%			755,810		593,683	-
(E) operations and projects consistent with the San Joaquin River Parkway Master Plan			18.000%		1,157,837		909,471	117,788
(F) litter and debris removal, beautification and restoration of major streets and highways			35.000%		2,251,349		1,768,416	766,770
PROGRAM IMPLEMENTATION AND FISCAL CONTROLS — FMC §7-1508(e)								
(4) Program implementation, planning and plan updates, program and project innovation, and audit and oversight support				0.750%	437,580	504,700	342,837	244,168
TOTALS				100.00%	\$ 58,344,000	\$ 65,301,103	\$ 45,711,858	\$ 21,903,548
Reconciling Items:								
Transfers out to other City funds								16,300
Audit adjustments								(692,031)
Year-end City accruals								669,811
Total reconciling items:								(5,920)
ADJUSTED TOTALS				100.00%	\$ 58,344,000	\$ 65,301,103	\$ 45,711,858	\$ 21,897,628

CITY OF FRESNO, CALIFORNIA - MEASURE P FUND | JUNE 30, 2023

**Expenditure Plan – Project Status
Measure P Fund**

EXPENDITURE PLAN – FMC 57-1506(b)

(1) Improving and Maintaining Safe, Clean Neighborhood Parks and Playgrounds

Operating Projects

Section Name	Project Name	Total Budgeted	Expended	Balance	Description of Program or Service / Status
Parks & Rec Admin & Management (2700-2701) (1700-350)	PARCS Administration, Personnel, and Youth Job Preparation Programs	\$ 1,030,300	\$ 893,957	\$ 136,343	The PARCS Administration and Management Division houses the following teams: Director's Office, Fiscal Management, Grants & Contracts Administration, Personnel, Customer Services, Community Outreach, and Graphic Information Systems.
Park Maintenance (2700-2701) (1705-365)	Park Maintenance, Preventative Maintenance	2,690,200	2,689,893	307	Park Maintenance includes maintaining and improving existing park locations, including operations and maintenance expenses such as personnel, utilities, supplies and equipment to maintain facilities in good repair. The section oversees the maintenance of more than 80 park facilities located throughout the City, including neighborhood, pocket and regional parks and community centers. Amenities offered across facilities include athletic fields with lighting, swimming pools, splashpads, dog parks, BMX tracks, skate parks, tennis courts, pickleball courts, futsal courts, basketball courts, picnic shelters, and play structures.
Park Maintenance (2700-2701) (1705-365)	Parks Custodial Maintenance	1,473,100	1,572,408	(99,308)	The PARCS Department is divided into 5 operating areas, each with a dedicated management and supervisory team responsible for three primary sections in FY23, including Custodial Maintenance; Neighborhood Parks, Centers, and After School Programs; and the Park Attendant Program. Each area deploys several custodial work crews to clean, sanitize, identify repair needs, and provide friendly service to park guests in each area daily.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Recreation Programs (Neighborhood Parks, Centers, and After School Programs)	3,073,400	1,503,454	1,569,946	The PARCS Area Operations management team oversees 19 Community Centers, each of which offer drop-in After School Programming from 1:00 p.m. to 6:00 p.m. This program encompasses a wide range of activities, including academic support, enrichment, physical activities, arts and crafts, cooking classes, and community involvement. Each Center is staffed with a Recreation Specialist who is tasked with understanding the unique needs of their neighborhood and developing programs that maximize the community benefit of each center, including summer camps, neighborhood events and activities, and piloting special programs such as music classes, performance, break dancing, and more.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Park Attendant Program	1,000,000	861,951	138,049	PARCS Area Operations strives to provide safe and clean park facilities for all members of the community to enjoy. Park Attendants make this possible by providing customer service to the community, cleaning and sanitizing restrooms, removing litter from parks, opening gates for entry, submitting work orders for any broken or damaged equipment, reporting graffiti and pressure washing high traffic areas. Additionally, Park Attendants monitor high-use park amenities such splash pads, tot lots and sports courts for safety and functionality.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Adult Sports	323,000	167,933	155,067	The Adult Sports Program features year-round leagues and tournaments in softball, basketball, and cricket, catering to adults aged 18 and above. The program hosts leagues and also offers services to the public who reserve the use of fields and facilities, primarily at the City's Regional Sports Complex.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Action Sports	506,300	79,614	426,686	Action Sports Programs are operated at the Woodward Park Bike Complex and include BMX Racing, clinics, practices and competitive events. Additionally, skatepark and BMX facilities are located at over 10 parks throughout the City.
ONSCE (2700-2701) (1730-381)	Office of Neighborhood Safety and Community Engagement	171,100	102,509	68,591	The Office of Neighborhood Safety and Community Engagement (ONSCE) coordinates community efforts to prevent violence, collaborating with over 150 organizations to provide a wide range of services, including hospital-based intervention, street outreach, substance abuse intervention, anger management, job training, mental health support, education, tutoring, housing, mentoring, health services, and recreational activities. ONSCE also manages Fresno Summer Nights, a program offering positive alternatives for at-risk youth in areas heavily affected by gang violence.
Irrigation (2700-2701) (1740-385)	Irrigation	1,291,300	1,237,667	53,633	The PARCS Irrigation section is management by the Department of Public Works, and includes both utility costs and operational costs to repair and maintain irrigation systems at existing parks.
Landscape and Mowing Charges (2700-2701) (1740-386)	Landscape and Mowing	4,180,009	2,340,945	1,839,064	PARCS Landscape and Mowing is also management by the Department of Public Works and includes expenses associated with mowing, tree trimming, and landscaping at existing parks and park facilities.
Park Ranger Program (2700-2701) (1741-393)	Park Ranger Program	1,458,600	-	1,458,600	The Park Ranger Program will deploy 20 new employees systemwide under a new classification of City of Fresno Police Department employee to provide community engagement and enhanced safety at City of Fresno parks and trails. In FY23, the Park Ranger program was actively recruiting employees into this new classification, with the first employees starting in June 2023.
Total Category 1 - Operating expenditures		17,197,309	11,450,331	5,746,978	

(1) Improving and Maintaining Safe, Clean Neighborhood Parks and Playgrounds (CONTINUED)

Capital Projects

Section Name	Project Name	Total Budgeted	Expended	Balance	Description of Program or Service / Status
Parks & Rec Capital Section	179900001 Parks Facilities Rehab (incl 170500001, 179900075, 179900237)	\$ 87,938	\$ 33,860	\$ 54,078	Funding used for minor capital improvement activities
Parks & Rec Capital Section	179900006 Slurry Seal Various Parks	468,600	199,275	269,325	Planning
Parks & Rec Capital Section	179900012 Tot Lot Replacement - Var Pks	54,900	4,476	50,424	Underway
Parks & Rec Capital Section	179900016 Fink White Splash Pad IDIS6235	880,000	38,442	841,558	Underway
Parks & Rec Capital Section	179900028 Pilibos Turf & Irrigation Improvements-F19 17-3a	642,000	369	641,631	Underway
Parks & Rec Capital Section	179900042 Granny's Sec Light -F19 17-3a	368,078	359,727	8,351	Complete
Parks & Rec Capital Section	179900048 Maxie Park HVAC Design IDIS6421	860,000	-	860,000	Underway
Parks & Rec Capital Section	179900051 Bulldog/6th Building-F20 48,52	650,730	(46,498)	697,228	Correcting FY22 expenditure to Category 2

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(Continued)

Parks & Rec Capital Section	179900053 Roeding Dog Park Reloc-F21CR24	734,900	72,946	661,954	Underway
Parks & Rec Capital Section	179900058 Milburn Overlook Rehabilitation	315,900	23,094	292,806	Underway
Parks & Rec Capital Section	179900062 Logan Improvements-F21F31	162,800	177,099	(14,299)	Complete
Parks & Rec Capital Section	179900067 Irrig Pump/Controller	259,400	90	259,310	Underway
Parks & Rec Capital Section	179900081 Quigley HVAC Replacement	71,000	-	71,000	Complete pending final payment
Parks & Rec Capital Section	179900082 Pilibos Roof Replacement	28,700	29,614	(914)	Complete
Parks & Rec Capital Section	179900083 The Link@Blackstone	16,307	16,307	25,615	Complete
Parks & Rec Capital Section	179900084 WPark Amphi Shade Structure	373,300	-	373,300	Complete pending final payment
Parks & Rec Capital Section	179900111 TED C WILLS Soccer Field/Green	122,300	10,235	112,065	Underway
Parks & Rec Capital Section	179900113 Woodward Park Pickleball Courts	150,000	20,897	129,103	Planning
Parks & Rec Capital Section	179900116 Dickey Ctr Parking Lot Gate	493,800	59,070	434,730	Underway
Parks & Rec Capital Section	179900117 Energy Project /Alliance Build	205,800	46,922	158,878	Underway
Parks & Rec Capital Section	179900118 SAN PABLO/180 REDESIGN	152,000	6,451	145,549	Underway
Parks & Rec Capital Section	179900119 Mary Ella Brown Walk In UNIT	45,000	3,963	41,037	Complete pending final payment
Parks & Rec Capital Section	179900122 Ca/Tupman P68 Improvements	19,700	4,914	14,786	Underway
Parks & Rec Capital Section	179900123 Lafayette P68 Improvements	75,900	8,643	67,257	Underway
Parks & Rec Capital Section	179900124 Logan P68 Improvements	36,400	5,562	30,838	Underway
Parks & Rec Capital Section	179900125 Robinson P68 Improvements	19,700	4,852	14,848	Underway
Parks & Rec Capital Section	179900126 Sunnyside P68 Improvements	18,100	5,655	12,445	Underway
Parks & Rec Capital Section	179900128 Romain HVAC Replacement	60,000	-	60,000	Underway
Parks & Rec Capital Section	179900131 Logan Restroom Re-Roof	30,000	-	30,000	Complete pending final payment
Parks & Rec Capital Section	179900130 Mosqueda Pool Fence	50,000	-	50,000	Planning
Parks & Rec Capital Section	179900132 Belcher Restroom Re-Roof	30,000	-	30,000	Complete pending final payment
Parks & Rec Capital Section	179900133 Tree Trimming - Various Parks	200,000	145,545	54,455	Underway
Parks & Rec Capital Section	179900136 Resurfacing Courts-External (Non-Highest Needs) (incl 179900249)	200,000	390	199,610	Underway
Parks & Rec Capital Section	179900137 Roeding - Restroom Rehab	300,000	-	300,000	Planning
Parks & Rec Capital Section	179900138 Roeding - Tennis Court Lights (Pickleball Court)	100,000	3,290	96,710	Planning
Parks & Rec Capital Section	179900139 Roeding Court Resurfacing	200,000	183	199,817	Planning
Parks & Rec Capital Section	179900140 Romain - Trail	75,000	-	75,000	Deferred pending outreach & site planning
Parks & Rec Capital Section	179900141 Romain - Gate	50,000	-	50,000	Deferred pending outreach & site planning
Parks & Rec Capital Section	179900142 Romain - Monument Sign	30,000	-	30,000	Deferred pending outreach & site planning
Parks & Rec Capital Section	179900144 Frank H Ball - Monument Sign	30,000	-	30,000	Deferred pending outreach & site planning
Parks & Rec Capital Section	179900145 Mary Ella Brown - Monument Sign	125,000	-	125,000	Deferred pending outreach & site planning
Parks & Rec Capital Section	179900146 Mary Ella Brown Shade for Tot Lot	30,000	-	30,000	Deferred pending outreach & site planning
Parks & Rec Capital Section	179900147 Mary Ella Brown Pool Renov	150,000	-	150,000	Underway
Parks & Rec Capital Section	179900148 Vinland - Monument Sign	75,000	-	75,000	Deferred pending outreach & site planning
Parks & Rec Capital Section	179900149 Vinland - Repaint Existing Res	30,000	-	30,000	Planning
Parks & Rec Capital Section	179900150 Einstein - Repave and Reconstruction	25,000	-	25,000	Complete pending final payment
Parks & Rec Capital Section	179900151 Einstein - Monument Sign	100,000	-	100,000	Planning
Parks & Rec Capital Section	179900152 Einstein - Learner Pool Renovation	30,000	-	30,000	Planning
Parks & Rec Capital Section	179900153 Logan - Monument Sign	75,000	-	75,000	Planning
Parks & Rec Capital Section	179900154 Logan - Bleachers	30,000	-	30,000	Planning
Parks & Rec Capital Section	179900155 Granny's New Benches	50,000	-	50,000	Planning
Parks & Rec Capital Section	179900156 Fink White - Community Center Repaint	10,000	-	10,000	Deferred
Parks & Rec Capital Section	179900157 Fink White - Restroom Rehab	25,000	10,019	14,981	Complete pending final payment
Parks & Rec Capital Section	179900158 Fink White - Tot Lot Shade Structure	274,200	1,676	272,524	Underway
Parks & Rec Capital Section	179900161 Orchid Tot Lot Shade Structures & Soft Fall Safety Surface	-	2,343	(2,343)	Project suspended / budget transferred to Ted C. Wills & San Pablo projects
Parks & Rec Capital Section	179900162 Dickey - Picnic Plaza Rehab	150,000	10,628	139,372	Underway
Parks & Rec Capital Section	179900163 Holmes - Restroom Rehab	75,000	-	75,000	Deferred pending outreach & site planning
Parks & Rec Capital Section	179900164 Holmes - Slurry Seal, Restripe	75,000	-	75,000	Deferred pending outreach & site planning
Parks & Rec Capital Section	179900165 Al Radka - Dog Park Design	50,000	-	50,000	Planning
Parks & Rec Capital Section	179900166 Al Radka - Bleachers	84,600	20,124	64,476	Underway
Parks & Rec Capital Section	179900167 Cary - Tot Lot Shade Structure	125,000	-	125,000	Planning
Parks & Rec Capital Section	179900169 Sunnyside Tot Lot Shade Structure & Soft-Fall Safety Surface	50,000	9,957	40,043	Underway
Parks & Rec Capital Section	179900170 Rotary East Tot Lot Shade Structure & Sofffall	50,000	9,707	40,293	Underway
Parks & Rec Capital Section	179900171 Rotary East Shaded Picnic Area	50,000	9,371	40,629	Underway
Parks & Rec Capital Section	179900172 Manchester Splash Pad	50,000	-	50,000	Underway
Parks & Rec Capital Section	179900173 KEATS Pocket Park	30,000	20,628	9,372	Underway
Parks & Rec Capital Section		-	3,570	(3,570)	Completed / budget transferred to Fink White Splash Pad project

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Measure P Fund

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Parks & Rec Capital Section	179900176 Veteran's Memorial Improvements (incl 179900134)	1,000,000	579	999,421	Planning
Parks & Rec Capital Section	179900177 Add'l Roeding Park Improvements	45,100	-	45,100	Planning
Parks & Rec Capital Section	179900178 Romain Park Improvements (Play Structure Improvements)	515,000	9,289	505,711	Underway
Parks & Rec Capital Section	179900179 Holmes Park Improvements	367,200	340	366,860	Planning
Parks & Rec Capital Section	179900180 Dickey Park Rehabilitation	430,000	-	430,000	Planning
Parks & Rec Capital Section	179900181 Sunset Park Rehabilitation	188,500	3,741	184,759	Planning
Parks & Rec Capital Section	179900182 NIELSEN Play Structure Improvements	115,000	7,482	107,518	Underway
Parks & Rec Capital Section	179900184 Frank H Ball Park Rehabilitation	230,000	3,178	226,822	Planning
Parks & Rec Capital Section	179900185 California Tupman Tot Lot Shade Structure & Soft Fall (incl 179900247)	160,000	7,332	152,668	Underway
Parks & Rec Capital Section	179900187 Bigby-Villa Tot Lot Soft Fall & Shade Structure	110,000	9,980	100,020	Underway
Parks & Rec Capital Section	179900188 Hinton Improvements	270,000	53,978	216,022	Planning
Parks & Rec Capital Section	179900189 Mary Ella Brown Rehabilitation	575,000	3,578	571,422	Planning
Parks & Rec Capital Section	179900193 Woodward Shinzen Garden Improvements	25,000	-	25,000	Completed from operating funds
Parks & Rec Capital Section	179900194 ADA Barrier Removal Assessment	75,000	-	75,000	Underway
Parks & Rec Capital Section	179900195 Waste Removal Improvements (Citywide)	304,476	-	304,476	Completed using FY22 funds
Parks & Rec Capital Section	179900196 Science Mobile Improvements	50,000	-	50,000	Complete pending final payment
Parks & Rec Capital Section	179900197 Lafayette Restroom Rehab (incl 179900214)	75,000	24,188	50,812	Underway
Parks & Rec Capital Section	179900198 Administrative Delivery Cost	86,800	89,900	(3,100)	Community Outreach & Planning Expenditures
Parks & Rec Capital Section	179900199 Roeding Storyland/Playland Improvements	1,054,600	130	1,054,470	Planning
Parks & Rec Capital Section	179900204 Cary Park - Bleachers & Petanque Improvements (incl 179900168)	50,000	10,326	39,674	Underway
Parks & Rec Capital Section	179900207 Vinland Park Restroom Upgrades	51,000	-	51,000	Complete pending final payment
Parks & Rec Capital Section	179900219 Holmes Roof Repair	27,800	-	27,800	Underway
Parks & Rec Capital Section	179900232 Maxie South Parcel Incorporation (incl 179900186)	26,000	9,576	16,424	Underway
Parks & Rec Capital Section	179900233 Regional Park Tot Lots WW & Roeding (incl 179900115)	649,100	757	648,343	Underway
Parks & Rec Capital Section	179900236 Mosqueda ADA Door Improvements	80,000	-	80,000	Underway
Parks & Rec Capital Section	179900238 Maxie Tot Lot Improvements	220,500	1,874	218,626	Underway
Parks & Rec Capital Section	179900239 Dickey Admin Building Improvements (incl 179900104)	48,000	48,154	(154)	Underway
Parks & Rec Capital Section	179900241 Sunset Roof Repairs	51,500	-	51,500	Underway
Parks & Rec Capital Section	179900242 Willow & Balch Tot Lot Replacement	54,000	10,149	43,851	Underway
Parks & Rec Capital Section	179900258 Parks Facilities Rehab - High Needs	57,200	-	57,200	Underway
Parks & Rec Capital Section	179900259 Slurry Seal Various Parks - High Needs (incl 179900250)	96,000	263	95,737	Planning
Engineering Services Division	Engineering Services & Capital Labor	188,400	187,545	855	Unallocated Capital Project Engineering & Capital Labor

Total Category 1 - Capital expenditures

17,788,844 1,815,735 15,973,109

Total Category 1 Expenditures

34,986,153 13,266,066 21,720,087

(2) New Neighborhood Parks; Senior and Youth Recreation Facilities

Capital Projects

Section Name	Project Name	Total Budgeted	Expended	Balance	Description of Program or Service / Status
Parks & Rec Capital Section	179900045 South Tower CIP-F19 17-3a	\$ 1,900,500	\$ 16,686	\$ 1,883,814	Underway
Parks & Rec Capital Section	179900051 Bulldog/6th Building-F20 48,52	1,271,700	959,466	312,234	Underway (North Building Complete)
Parks & Rec Capital Section	179900060 Van Ness Triangle Park	1,500,000	66,849	1,433,151	Underway
Parks & Rec Capital Section	179900075 Citywide Senior Center (incl 170500120)	1,716,789	1,648,309	68,480	Underway
Parks & Rec Capital Section	179900076 El Dorado Park ACQ-F22M98&102	500,000	-	500,000	Planning
Parks & Rec Capital Section	179900198 Administrative Delivery Cost	250,900	42,400	208,500	Community Outreach & Planning Expenditures
Parks & Rec Capital Section	179900200 High Need Acquisition & New Park/Facility Development	5,686,550	-	5,686,550	Planning
Parks & Rec Capital Section	179900201 Citywide Acquisition & New Park/Facility Development (incl 179900231, 202000010)	2,378,611	8,858	2,369,753	Planning
Parks & Rec Capital Section	179900216 FMFCD Basins (Citywide)	500,000	-	500,000	Planning
Parks & Rec Capital Section	179900262 FMFCD Basins (High Needs)	500,000	-	500,000	Planning
Total Category 2 - Capital expenditures		<u>16,205,050</u>	<u>2,742,568</u>	<u>13,462,482</u>	

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**(3) Youth and Senior Recreation Programs; After School Programs; and Job Training for Youth and Veterans
Operating Projects**

Section Name	Project Name	Total Budgeted	Expended	Balance	Description of Program or Service / Status
Parks & Rec Admin & Management (2700-2703) (1700-350)	Recreation Administration	\$ 172,200	\$ 4,075	\$ 168,125	The PARCS Administration and Management Division houses the following teams: Director's Office, Fiscal Management, Grants & Contracts Administration, Personnel, Customer Services, Community Outreach, and Graphic Information Systems.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Recreation Programs (Neighborhood Parks, Centers, and After School Programs)	1,529,000	2,082,896	(553,896)	The PARCS Area Operations management team oversees 19 Community Centers, each of which offer drop-in After School Programming from 1:00 p.m. to 6:00 p.m. This program encompasses a wide range of activities, including academic support, enrichment, physical activities, arts and crafts, cooking classes, and community involvement. Each Center is staffed with a Recreation Specialist who is tasked with understanding the unique needs of their neighborhood and developing programs that maximize the community benefit of each center, including summer camps, neighborhood events and activities, and piloting special programs such as music classes, performance, break dancing, and more.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Senior Programs	899,900	645,320	254,580	Fresno's Senior Programming, now expanded to ten sites, offers tailored activities to enhance the quality of life for seniors. Activities include workshops, crafts, ceramics, exercise, and billiards, creating opportunities for seniors to connect.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Aquatics Programs	588,100	426,006	162,094	Aquatics Programming runs from June through September at up to 18 locations throughout Fresno. Services provided include swim lessons, senior aerobics, junior lifeguards, and open recreational swim. The aquatics program also offers Adult and Pediatric CPR, First Aid, AED certifications and Lifeguard Certification courses.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Action Sports Programs	41,500	210,986	(169,486)	Action Sports Programs are operated at the Woodward Park Bike Complex and include BMX Racing, clinics, practices and competitive events. Additionally, skatepark and BMX facilities are located at over 10 parks throughout the City.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Science Programs	210,400	182,034	28,366	Science Programming at the Highway City Science Center provides a wide array of engaging activities, including hands-on workshops, Teen Science Nights, Sports Science Camps, Field Trip opportunities, and Nature Adventure Programs like kayaking at Millerton Lake. Our Community Science programs promote a love for science not only at Highway City, but in partnership with all 20 community centers operated by the City of Fresno. Science Workshops offer diverse STEM experiences, and our mobile science unit extends hands-on science education to youth and families citywide, including parks, schools, and special events, while also hosting community family events.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Youth Sports Programs	534,600	139,938	394,662	Youth Sports Programming operates year-round, serving youth ages 3-6 and 7-12 by providing programming for basketball, indoor and outdoor soccer, t-ball, flag football, and various skills camps and clinics Citywide.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Camp Fresno Youth Recreation	483,900	19,272	464,628	Camp Fresno Youth Recreation Programming provides free 1 to 3-day camps to area youth. Transportation is provided, and participants enjoy a full camp experience, including bonfires, hiking, storytelling, and forming new friendships. This program also emphasizes outdoor activities, nature exploration, and team building.
After Schl, Rec & CommSvcs Adm (2700-2701) (1710-375)	Adaptive Recreation	100,000	44,697	55,303	Adaptive recreation is committed to providing safe, enjoyable, and inclusive recreation opportunities for all abilities and ages. Daily opportunities for recreational activities include social dances, adaptive sports, culturally inclusive activities, inclusive hands-on science, and theme-based adaptive special events. The program currently operates at Ted C. Wills Community Center Monday- Friday from 9:00 A.M. – 12:00 P.M., and also provides expertise systemwide for participants
ONSCE Admin (2700-2703) (1730-381)	Neighborhood Safety & Community Engagement	108,400	136,404	(28,004)	The Office of Neighborhood Safety and Community Engagement (ONSCE) coordinates community efforts to prevent violence, collaborating with over 150 organizations to provide a wide range of services, including hospital-based intervention, street outreach, substance abuse intervention, anger management, job training, mental health support, education, tutoring, housing, mentoring, health services, and recreational activities. ONSCE also manages Fresno Summer Nights, a program offering positive alternatives for at-risk youth in areas heavily affected by gang violence.
Youth Jobs (2700-2703) (1730-384)	Youth Employment Programs	344,300	334,317	9,983	Youth with varying employment backgrounds engage in structured employment development program as City of Fresno PARCS employees. They receive compensation while aiding existing staff in daily park and community center operations. Participants also attend paid workshops focusing on youth development and essential life skills. These workshops offer structured guidance to enhance non-cognitive skills not typically gained in a work setting and include team-building activities showcasing PARCS services, fostering participant engagement, and building a sense of community among peers.
Total Category 3 - Operating expenditures		<u>5,012,300</u>	<u>4,225,945</u>	<u>786,355</u>	
Total Category 3 Expenditures		<u>5,012,300</u>	<u>4,225,945</u>	<u>786,355</u>	

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(4) Expanded Access to Arts and Culture

Capital Projects

Section Name	Project Name	Total Budgeted	Expended	Balance	Description of Program or Service / Status
Community Partners (1701-356)	Cultural Arts Plan	\$ 680,000	\$ -	\$ 680,000	Category 4 was not expended in FY23 pending adoption of the Cultural Arts Plan
Total Category 4 - Capital expenditures		<u>680,000</u>	<u>-</u>	<u>680,000</u>	

(5) Safe Walking and Biking Trails; Street Beautification and Litter Removal; and the San Joaquin River Parkway

Dept of Public Utilities-Solid Waste	Beautify Fresno				An initiative directed to clean and beautify the city through the elimination of trash, graffiti, and blight, and the creation of community-based beautification projects
Public Works - Landscape Maintenance	Trails	1,190,000	519,334	670,666	Dedicated trail crew to provide trail maintenance for all City trails.
Public Works Projects Section	Public Works Projects	760,000	462,537	297,463	
Public Works Capital Projects Section	McKinleyAveTrail-Millbr/Clovis	745,600	-	745,600	In Design phase
Public Works Capital Projects Section	Shields Av Trail-Blckstrn Frsno	1,126,100	-	1,126,100	Construction contract awarded in FY23
Public Works Capital Projects Section	Barstow-Blkstn-Jackson Bike Ln	1,109,800	10,769	1,099,031	Construction underway - will be completed in FY24
Public Works Capital Projects Section	ATP Trail & Urban Greening	100,000	-	100,000	will begin in FY24
Public Works Capital Projects Section	San Joaquin River Parkway	1,681,400	117,788	1,563,612	Parkway Plan currently in progress; maintenance of trails occurring
Public Works Capital Projects Section	Major Street Beautification	1,200,000	314,246	885,754	In progress
Total Category 5 - Operating expenditures		<u>7,912,900</u>	<u>1,424,674</u>	<u>6,488,226</u>	

PROGRAM IMPLEMENTATION AND FISCAL CONTROLS — FMC §7-1508(e)

(6) Program implementation, planning and plan updates, program and project innovation, and audit and oversight support

Operating Projects

Parks & Rec Admin & Management (2700-2706) (1700-350, 1701-;PARCS Administration, Personnel, and Youth Job Preparation Programs	504,700	244,294	260,532	Administrative tasks
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Total Category 6 - Operating expenditures

<u>504,700</u>	<u>244,294</u>	<u>260,532</u>
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TOTALS

<u>65,301,103</u>	<u>21,903,547</u>	<u>43,397,682</u>
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Reconciling Items:

Year-end City accruals	669,811	
Transfers out to other City funds	16,300	
Audit adjustments	(692,031)	
Total reconciling items:	<u>(5,920)</u>	

ADJUSTED TOTALS

<u>\$ 65,301,103</u>	<u>\$ 21,897,627</u>	<u>\$ 43,397,682</u>
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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* AND THE RULES AND REGULATIONS OF THE MEASURE P ORDINANCE

To the Honorable Mayor and City Council
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 Measure P Fund (Measure P Fund) of the City of Fresno, California (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's Measure P Fund basic financial statements and have issued our report thereon dated December 7, 2023.

Report on 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 City's Measure P Fund 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's Measure P Fund 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

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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.

Clovis, California
December 7, 2023

FINDINGS AND QUESTIONED COSTS

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor's report issued:	<u>Unmodified</u>		
Internal control over financial reporting			
Material weakness(es) identified?	_____ Yes	_____ X	_____ No
Significant deficiency(ies) identified -			
not considered to be material weaknesses?	_____ Yes	_____ X	_____ None reported
Noncompliance material to financial statements noted?	_____ Yes	_____ X	_____ No

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

FINANCIAL STATEMENT FINDINGS

Finding 2022-001 – Financial Close and Reporting Process (Material Weakness)

Condition: The City did not properly record prepaid expenses and expenses during the year-end closing process. We identified this error during our audit and proposed the necessary accounting entry to correct the balances of the related accounts. Management agrees with our adjustment and will post the entry, so the City’s trial balance reconciles to the issued financial statements.

Criteria: A strong system of internal controls and management review requires that general ledger account balances be properly reconciled to a subsidiary ledger or other adequate supporting documentation on a periodic basis, as well as during the year-end financial close process. Management is responsible for maintaining accounting records in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Cause: Internal controls over the year-end financial reporting process were not properly designed and were not placed in operation.

Effect: As a result of this condition, prepaid expenses and expenses were initially misstated.

Recommendation: The City should enhance its year-end financial close procedures to include the additional steps necessary to ensure proper reconciliation and reporting of all significant account balances, in addition to ensuring there are supporting schedules to support those balances.

Status: Implemented