THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
AGENDA ITEM

DEPT: Chief Executive Office

BOARD AGENDA: 7.1
AGENDA DATE: May 5, 2020

CONSENT ☐

CEO CONCURRENCE: YES

4/5 Vote Required: Yes

SUBJECT:
Consideration and Approval of the Third Quarter Financial Report for Fiscal Year 2019-2020 and Related Actions

STAFF RECOMMENDATION:


2. Authorize the Chief Executive Officer and the Auditor-Controller to make the necessary adjustments as recommended in the Third Quarter Financial Report.

3. Authorize the use of $302,107 in Appropriations for Contingencies as recommended in the Third Quarter Financial Report by four-fifths vote of the Board of Supervisors.

4. Authorize the Auditor-Controller to make necessary fiscal year-end accounting entries to accurately report expenses and revenue in the appropriate fiscal year and adjust appropriations as necessary as approved by the Chief Executive Officer.

5. Approve contracts and/or agreements listed on Attachment 2 in cumulative amounts of $200,000 or greater since July 1, 2017, and authorize the General Services Agency Director/Purchasing Agent or Department Head to sign.

6. Set a public hearing for the consideration and adoption of the Budget Year 2020-2021 Proposed Budget for the 9:00 a.m. meeting on June 23, 2020; direct the Clerk of the Board to advertise the public hearing; and authorize the Clerk of the Board to make appropriate changes to the public notice if fee increases are proposed as part of the budget process.

7. Direct the Chief Probation Officer, Public Defender, and Treasurer-Tax Collector to take the necessary steps to effect the discharge of existing County receivables for youth regarding fees for legal representation, court-ordered fees for detention in Juvenile Hall, the cost of supervision, and related administrative fees. Further,
the County departments are instructed to: end the collection of these outstanding juvenile fees, stop all current/new referrals of outstanding juvenile fees to the State Franchise Tax Board, and notify families of the debt that has been resolved.

DISCUSSION:
The primary objective of the 2019-2020 Third Quarter Financial Report is to make any necessary adjustments to ensure that County departments end the fiscal year in a positive financial position. The report includes a discussion of recommended budget adjustments along with a brief analysis on multi-year trends for both revenue and expenditures by Board priority area, updates on Discretionary Revenue, year-to-date average vacancy rates for General Fund departments, and preliminary estimates on Net County Cost savings.

Summary of 2019-2020 Adopted Final Budget

The 2019-2020 Adopted Final Budget was approved on September 17, 2019 and totaled $1,399,223,727 for all funds, reflecting an increase of $40.4 million, or 3%, above the 2018-2019 Adopted Final Budget. The 2019-2020 Adopted Final Budget was balanced using a combination of $1,334,637,314 in estimated revenue and $64,586,413 in fund balance and one-time funding sources. The Final Budget included funding for 4,516 allocated full-time positions, an increase of 20 positions over that approved in the 2018-2019 Adopted Final Budget.

General Fund appropriations totaled $377,581,748, an increase of $21 million, or 5.9%, above the 2018-2019 Final Budget of $356,575,653. Discretionary Revenue projected for Fiscal Year 2019-2020 was $234,299,000, an increase of $11.2 million or 5%, over that budgeted in the prior year. The 2019-2020 Adopted Final Budget was balanced using $20.3 million in fund balance from the County General Fund.

Current Operating Budget

Various budget adjustments have been approved by the Board of Supervisors and incorporated into what is the Legal Budget, commonly referred to as the Operating Budget for the current fiscal year. These changes include encumbrances carried over from the prior fiscal year and adjustments approved by separate Board item and quarterly financial reports. The sum of those adjustments through March 31, 2020 totals $95,415,076, bringing the current Operating Budget to $1,494,638,803, funded with $1,359,629,818 in estimated revenue and the use of $135,008,985 in fund balance and one-time funding sources.

Summary of Recommended Third Quarter Adjustments

The 2019-2020 Third Quarter Financial Report reflects a fiscal review of department budgets and identifies recommended adjustments to ensure that all departments finish the year in a positive financial position. These recommendations include a total increase in appropriations of $1.5 million, offset by transfers from Appropriations for Contingencies of $302,107 for a net increase to the budget of $1.2 million. In addition, estimated revenue is recommended to decrease by a total of $10.1 million, due
primarily to decreases in Discretionary Revenue as a result of the COVID-19 crisis. The result of these actions is an increase in the use of fund balance in the amount of $11.3 million. If approved as recommended, the 2019-2020 Third Quarter Financial Report adjustments will result in a total County budget of $1,495,859,186. The following chart depicts the almost $1.5 billion budget organized by Board priority area:

The recommendations included in the 2019-2020 Third Quarter Financial Report include the use of $302,107 in contingency funding for various operational needs. Transfers include $151,107 to the Public Defender for termination cash-outs; $25,000 to Sheriff – Operations for a Dive Truck replacement; $51,000 to Sheriff – Operations for vehicle replacement that was erroneously budgeted in Contract Cities; and $75,000 to General Fund Contribution to Other Programs to fund a cash-out in Stanislaus Regional 911.

The 2019-2020 Adopted Final Budget included a total of $12,008,510 in appropriations for use during the fiscal year for contingencies related to General Fund cash-outs, health insurance increases, Cost Allocation Plan (CAP) charges, and other miscellaneous unforeseen program or community needs. Transfers approved by the Board of Supervisors through March 31, 2020 total $4,396,336. If the recommended Third Quarter transfers are approved by four-fifths vote, as required for transfers from
this fund, a total of $7,310,067 will remain in Appropriations for Contingencies for use through the balance of Fiscal Year 2019-2020.

The following table provides a summary of changes since the 2019-2020 Adopted Final Budget organized by Board priority area; additional detailed information is included in the 2019-2020 Third Quarter Financial Report, Attachment 1:

<table>
<thead>
<tr>
<th>Appropriations</th>
<th>Strong and Safe Neighborhoods</th>
<th>Community Health</th>
<th>Healthy Economy</th>
<th>First-Rate Learning</th>
<th>Efficient Public Services</th>
<th>Community Infrastructure</th>
<th>Recommended 2019-2020 Third Quarter Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019-2020 Adopted Final Budget</td>
<td>$275,853,614</td>
<td>$666,974,898</td>
<td>$24,858,685</td>
<td>$12,691,165</td>
<td>$250,122,051</td>
<td>$168,723,314</td>
<td>$1,399,223,727</td>
</tr>
<tr>
<td>Recommended Third Quarter Adjustments</td>
<td>261,229</td>
<td>840,261</td>
<td>-</td>
<td>111,000</td>
<td>(92,107)</td>
<td>100,000</td>
<td>1,220,383</td>
</tr>
<tr>
<td>Recommended 2019-2020 Third Quarter Budget</td>
<td>$302,631,068</td>
<td>$691,643,672</td>
<td>$25,120,453</td>
<td>$24,421,267</td>
<td>$277,347,225</td>
<td>$174,695,501</td>
<td>$1,495,859,186</td>
</tr>
</tbody>
</table>

In addition, this Third Quarter Financial Report recommends $11.2 million in reductions in Discretionary Revenue through the end of Fiscal Year 2019-2020. Reductions are anticipated primarily in the areas of Sales and Use Tax and Proposition 172 Sales Tax, declines focused most heavily in the last quarter of the fiscal year. Other smaller adjustments in Interest, Transient Occupancy Tax, and Property Transfer Tax revenue are also anticipated through the end of the fiscal year.

Net County Cost Savings

In year two of the two-year budget, all Net County Cost savings is absorbed by the General Fund at year-end. Projections as of March 2020 resulted in a potential savings of $8.6 million which included savings or increased revenue in General Fund and County Match departments. Due to the COVID-19 economic impacts, however, this savings may not materialize. Staff will monitor operating costs and revenue receipts continuously through fiscal year-end and report to the Board of Supervisors in June 2020 with updated projections.

Vacancy Rates

Historical analysis of Countywide vacancy rates reveals the average percentage of vacant positions to be approximately 8%. Actual fiscal year-to-date vacancy rates for General Fund departments averaged 7.4%. A table providing vacancy rate information by department and division is shown on Page 12 of the 2019-2020 Third Quarter Financial Report using data from July 1, 2019 through March 1, 2020. General Fund departments have incurred a 5% vacancy rate reduction in the Proposed Budget process in previous years, requiring rebates at Third Quarter for departments not experiencing vacancies. Consistent with the Two-Year Budget Policy for 2018-2019/2019-2020, no such deduction was applied in Fiscal Year 2019-2020 and no rebates are recommended in the 2019-2020 Third Quarter Financial Report. Effective in March, the Chief Executive Officer instructed all County departments to freeze filling
positions performing non-essential work functions; any vacancy to be filled requires prior approval by CEO Senior Leadership.

Evaluation of Contract Services

County policy requires Board of Supervisors’ approval for any contract or agreement wherein the total cumulative compensation exceeds $200,000. Cumulative refers to all compensation paid by an individual department since July 1, 2017, where there has been no break in contractual services over six months. Contracts or agreements and/or contract adjustments not previously approved by the Board of Supervisors equal to $200,000 or more are detailed in Attachment 2.

Additionally, departments are required to provide a quarterly report to the Board of Supervisors for any new contracts or agreements, contract extensions, or amendments entered into during the quarter wherein the compensation exceeds $100,000 while remaining under the cumulative $200,000 threshold if the contract or recommended adjustment has not been previously approved by the Board of Supervisors. Contracts in the $100,000 to $200,000 range are identified in Attachment 3.

Challenges and Opportunities

COVID-19 Impacts – On March 4, 2020, Governor Gavin Newsom signed Executive Order N-32-20 proclaiming a State of Emergency in California as a result of the threat of the 2019 Novel Coronavirus (COVID-19). On March 17, 2020, the Board of Supervisors adopted a resolution ratifying the declaration of a local health emergency and issued a Proclamation of a Local Emergency related to COVID-19. The proclamation acknowledged that there have been resource requests for first responder agencies and local healthcare providers that are beyond the resources of Stanislaus County. In times of declared emergencies, the Local Health Emergency declaration enables the County to more effectively respond to the outbreak, potentially obtain reimbursement for the response, and ensure the County’s public health professionals have the necessary tools at their disposal aimed at keeping the community safe.

The departments most directly impacted by the COVID-19 response include the Health Services Agency which directs the local Public Health response to the pandemic, along with the Sheriff and CEO-Office of Emergency Services. These departments, together with the Chief Executive Officer/Director of Emergency Services are leading the Emergency Operations Center (EOC), in accordance with the Incident Command Structure (ICS) and related requirements, necessary for Federal and State funding eligibility. In addition, the Area Agency on Aging (AAA) is providing critical support to seniors to keep them safe at home during this crisis and the Community Services Agency is providing emergency non-congregate sheltering for homeless and at-risk individuals.

On April 21, the Board of Supervisors approved budget adjustments for AAA, Community Services Agency (CSA), CEO – Office of Emergency Services (OES),
Health Services Agency (HSA), and the Sheriff in support of the local emergency related to COVID-19. Budget adjustments for AAA and HSA totaled approximately $1.1 million and were fully funded by Federal and State revenue related to the emergency. Additional budget adjustments for CSA, OES, and the Sheriff totaled $4.3 million, and were not offset immediately by emergency funding. These costs will be tracked and submitted for reimbursement through the Federal Emergency Management Agency (FEMA) and/or any other available funding source.

The business community has been greatly impacted by the COVID-19 emergency as well. To assist small businesses, the Board of Supervisors approved the implementation of a Small Business Relief Program on April 7, 2020. The program began with $1 million allocated to provide micro-grants of up to $10,000 to small businesses which have been affected by the COVID-19 emergency. The grants were intended to provide bridge funding to these entities while they worked to connect to more robust assistance.

The response from the business community has been greater than anticipated, with 551 applications received by the deadline, of which 334 were awarded funding. In response, the Board of Supervisors approved an additional $2 million to fully fund all applications for micro grants. A total of $3 million was funded entirely by the Coronavirus Aid, Relief, and Economic Security (CARES) Act revenue received from the Federal Government.

County leadership operating through the Emergency Operations Center continuously monitor the effects of the virus locally and across the State; new dashboards provide up-to-date information on disease prevalence, recoveries, deaths, testing status, hospital capacity and modeling to predict the unique surge period locally. In order to remain nimble and respond quickly to community needs, the Chief Executive Officer, acting in the capacity of the Director of Emergency Services, may authorize expenses within current budget appropriation authority. It is not possible to forecast every local need in advance and it is likely that additional budget adjustments will be recommended in the remaining months of this fiscal year in anticipation of the current shelter-in-place order being lifted in a series of phases to restart the economy while protecting public health and safety.

**Behavioral Health and Recovery Services** – As identified in the Midyear Financial Report, Behavioral Health and Recovery Services (BHRS) has been experiencing rising costs as well as increased placement demand over the past few years that are very quickly outpacing available revenue, placing an unsustainable demand on the use of departmental fund balance. Growing impacts resulting from the COVID-19 crisis, including the decline in Realignment and Mental Health Services Act (MHSA) funding, are only exacerbating these challenges. The Department is working closely with the Chief Executive Office to clearly identify the most urgent needs, research external funding options, and develop an accelerated time line to address critical adjustments required to mitigate these challenges and move forward with a strategic, efficient plan to provide services effectively with limited resources.
Community Services Agency – At Midyear, a General Fund contribution of $2 million was approved to help offset rising costs in foster care programs and diminished 1991 and 2011 Realignment funding. It was noted at that time additional General Fund support may be needed to end the year in a positive fiscal position, which would be informed by ongoing monitoring and analysis performed by the Department. Projections through March, including the benefit of a temporary increase to the Federal Medical Assistance Percentage (FMAP) sharing rates, indicate a General Fund exposure between $1.2 and $1.5 million. Due to the COVID-19 pandemic, caseload trends may shift dramatically in April, affecting the Federal, State, and County share of cost. The Department is in discussions with the Chief Executive Office regarding balancing strategies and the timing for reporting back to the Board of Supervisors with solutions.

Federal Coronavirus Aid, Relief and Economic Security (CARES) Act – This Act includes funding for the Coronavirus Relief Fund (CRF) in the amount of $150 billion established for distribution and use by state, local, tribal, and territorial governments. Of this amount, $139 billion in CRF was distributed to states and local governments based on population percentages. In total, California can access $15.3 billion. There are 22 local government areas in California with populations over 500,000 that were eligible for direct payment from the Treasury (16 counties, city/county of SF, and five cities). The County of Stanislaus is one of the counties in California that qualified for direct funding from the Treasury Department with a population of over 500,000. The Auditor-Controller and County Chief Executive Officer completed the necessary certification stating these funds will 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); and
2. were not accounted for in the budget most recently approved as of March 27, 2020; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

NOTE: Funds are not currently eligible to backfill lost revenue resulting from COVID-19.

On April 22, 2020, Stanislaus County received a total CRF distribution of $96,085,923.60.

Beyond the identified allowable uses noted above, the US Treasury has issued guidelines and plans to update Frequently Asked Questions documentation on their website. Staff are evaluating these funds, along with FEMA funding and other potential external sources of funds to determine the best order/use of funding to maximize services/benefits for the County organization and public, private and non-profit organizations throughout the community.
County staff continue to work with legislative partners and advocates to enhance our ability to leverage CARES Act funding in our community. We will need maximum flexibility to program this funding at the local level. This will be an ongoing issue with coordination of local, State and Federal officials.

The technical accounting for these funds recorded the cash in the General Fund and established a liability in an equal amount. Upon approval by the Board of Supervisors for emergency programs, purchases and/or services, County departments may incur expenses eligible for these funds. The County Finance Team is tracking all costs of COVID-19 emergency response and the Auditor-Controller has the authority to recognize the revenue in department budgets. All eligible costs must be cash-basis, meaning checks issued and out the door by December 30, 2020; unspent funds will revert to the United States Treasury. The Auditor-Controller plans to record CARES CRF revenue, point in time, as part of fiscal year-end close for 2019-2020; expenses paid through June 30, 2020.

Probation Juvenile Fees – Senate Bill 190 (SB 190) abolished new assessments of administrative fees in juvenile delinquency effective January 1, 2018, but did not discharge the balance of such fees owed to the County at the time.

An analysis of outstanding fees and cost of collection efforts has been conducted which identified immaterial revenue benefit coming from juvenile fee collections. Prior to SB 190 becoming effective, the Department spent approximately $110,000 assessing and collecting these juvenile fees and achieved collections estimated at $116,000 annually. Since the implementation of SB 190, the Department supports collection efforts estimated to total $27,000 annually with less manpower. Outstanding SB 190 juvenile fee balances total $6.8 million as of March 2020. There are approximately 3,500 accounts with outstanding balances averaging approximately $1,945 per account, with the oldest account dating back to 1988.

There is an additional fee which the Department stopped assessing in 2005 which was not covered by SB 190. This fee relates to the California Youth Authority, for which an additional outstanding balance of approximately $121,000 exists. This balance is recommended for elimination as well.

In light of the widespread financial crisis resulting from the COVID-19 outbreak, and notwithstanding the significant impacts of COVID-19 on local governments, including Stanislaus County, staff recommends ending collections on this outstanding juvenile debt. Should this recommendation be supported by the Board, County departments will:

1. End the collection of these outstanding juvenile fees;
2. Stop all current/new referrals of outstanding juvenile fees to the State Franchise Tax Board; and
3. Notify families of the debt that has been resolved through action of the Stanislaus County Board of Supervisors.

Contingent upon approval by the Board of Supervisors, these actions highlight the organization’s desire to provide relief where possible to families in our County experiencing negative impacts of the economic fallout from COVID-19. In recognition of the elimination of this collections effort and loss of potential County revenue, one vacant and funded Account Clerk II will be deleted with the submission of the Recommended Final Budget 2020-2021, an estimated administration savings for the Probation Department of approximately $65,000 which will reduce Net County Cost by a corresponding amount.

Third Quarter Financial Report Conclusion

The Third Quarter Financial Report provides an update on County department financial operations, including analysis of revenue and expenditure trends which show the County budget was balanced with actual performance tracking well within the 2019-2020 Operating Budget prior to the COVID-19 Pandemic, first experienced locally in March 2020. Recommended adjustments at Third Quarter include the preliminary loss of revenues forecast in Discretionary Revenue which will require the use of County General Funds estimated at $11.2 million to balance the budget at year-end. This revenue shortfall is forecast to negatively impact the County in succeeding years; sales tax alone is projected to take five years to build back to the level of actual Fiscal Year 2018-2019 receipts. Certain departments in receipt of mandate match may identify Unmet Needs that will be reported to the Board of Supervisors in June 2020. The County is fortunate to have healthy reserves within the General Fund, the result of years of strategic financial planning and prudent budgeting. Projected Fund Balance of $166.5 million is forecast for June 30, 2020, and sufficient reserves exist to balance the 2019-2020 fiscal year-end close. Any additional exposures from COVID-19 will be mitigated by Federal and/or State funding streams provided to assist local governments during the pandemic response.

Due to the uncertainty of the COVID-19 cost exposures, fluctuating revenues, and most importantly the workload placed on the County to lead the local response to the pandemic, the decision was made to begin the upcoming Budget Year 2020-2021 with a Rollover Proposed Budget. Allowing time for analysis of year-end close and actual Fund Balance in the General Fund on July 1, 2020, staff will update the Long-Range Model to provide the basis for Final Budget instructions to departments. The Recommended Final Budget for 2020-2021/2021-2022 will be presented in a two-year model, inclusive of expanded revenue sources and identified reporting periods, for update to the Board of Supervisors and the public on financial operations, consistent with traditional quarterly budget updates.
POLICY ISSUE:
The 2019-2020 Third Quarter Financial Report is presented to the Board of Supervisors in accordance with County Code Section 2.08.050(c)(2), which requires the County Chief Executive Officer to evaluate and report on a quarterly basis the annual budget adopted by the Board of Supervisors along with County revenue and expenditures to ensure that throughout the fiscal year revenue and expenditures are consistent with the annual budget and are necessary and proper.

FISCAL IMPACT:
Recommendations contained in the 2019-2020 Third Quarter Financial Report include a total increase in appropriations of $1,522,490, offset by the use of $302,107 in transfers from Appropriations for Contingencies for a net appropriation increase of $1,220,383. The report also includes recommendations to decrease estimated revenue by $10,060,617, resulting in an increase in the use of fund balance of $11,281,000.

Recommended adjustments specific to the General Fund include appropriations increases totaling $436,229 in departmental requests offset by $302,107 in transfers from Appropriations for Contingencies for a net appropriation increase of $134,122. A decrease in estimated revenue of $11,050,878 results in a $11,185,000 increase in the use of fund balance.

If approved as recommended, the County budget will total $1,495,859,186 and be funded by $1,349,569,201 in estimated revenue and $146,289,985 in the use of fund balance, retained earnings, and one-time funding sources. The following table illustrates projected fund balance totals, incorporating Third Quarter budget adjustments by fund type (detailed descriptions of all Third Quarter budget adjustments can be found in the 2019-2020 Third Quarter Financial Report beginning on Page 5):

<table>
<thead>
<tr>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$220,647,261</td>
<td>$366,518,185</td>
<td>$409,490,905</td>
<td>$11,185,000</td>
<td>$166,489,541</td>
</tr>
<tr>
<td>Special Revenue Funds</td>
<td>234,121,116</td>
<td>804,211,667</td>
<td>869,263,972</td>
<td>96,000</td>
<td>168,972,811</td>
</tr>
<tr>
<td>Capital Projects Funds</td>
<td>3,857,287</td>
<td>579,039</td>
<td>773,694</td>
<td>-</td>
<td>3,662,632</td>
</tr>
<tr>
<td>Enterprise Funds</td>
<td>67,507,430</td>
<td>66,238,104</td>
<td>88,153,777</td>
<td>-</td>
<td>45,591,757</td>
</tr>
<tr>
<td>Internal Service Funds</td>
<td>24,473,121</td>
<td>122,082,823</td>
<td>126,956,455</td>
<td>-</td>
<td>19,599,489</td>
</tr>
<tr>
<td>Total All Funds</td>
<td>$550,606,215</td>
<td>$1,359,029,818</td>
<td>$1,494,638,803</td>
<td>$11,281,000</td>
<td>$404,316,230</td>
</tr>
</tbody>
</table>

*Note: The Final Budget document reported a total beginning fund balance of $529.7 million. Since that time, post-closing adjustments totaling $20.9 million have been posted for all funds which resulted in a revised beginning fund balance of $550.6 million, as depicted above. Significant post-closing adjustments included the reclassification of deferred revenue in the Special Revenue Funds, pension expenses for the Enterprise and Internal Service Funds associated with GASB 68; interest accruals and fair market value adjustments for all funds; increase in the Teeter Receivable in the General Fund; and increased Risk Management Fund余额.

BOARD OF SUPERVISORS’ PRIORITY:
Approval of the recommended actions supports the Board of Supervisors’ priorities Supporting Strong and Safe Neighborhoods, Supporting Community Health, Developing A Healthy Economy, Promoting First-Rate Learning, and Delivering Efficient Public Services and Community Infrastructure by allocating fiscal resources efficiently through
effective analysis and ongoing focus on meeting the service needs aligned with public policy direction for the community.

**STAFFING IMPACT:**

The 2019-2020 Third Quarter Financial Report incorporates funding for 4,521 allocated full-time positions. Since the 2019-2020 Midyear Financial Report, approved changes through separate Board agenda items resulted in an increase of one position bringing the total allocation count from 4,520 to 4,521 full-time allocated positions.

<table>
<thead>
<tr>
<th>Summary of Changes Affecting Position Allocation Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Authorized Positions as of 2019-2020 Adopted Midyear Financial Report</td>
</tr>
<tr>
<td>Separate Board Agenda Item (March 17, 2020, Item 2020-0120): District Attorney: Added one (1) block-budgeted Manager I/II, one (1) Victim Services Supervisor, and deleted one (1) vacant Victim Advocate II position.</td>
</tr>
<tr>
<td>Separate Board Agenda Item (March 17, 2020, Item 2020-0113): SR 911: Added a block-budgeted Emergency Dispatcher I/II/III classification and deleted the existing Emergency Dispatcher classification. No change to the position allocation count.</td>
</tr>
<tr>
<td>Current Position Allocation</td>
</tr>
<tr>
<td>2019-2020 Third Quarter Recommendations</td>
</tr>
<tr>
<td>Total Authorized Positions with the Approval of the 2019-2020 Third Quarter Financial Report</td>
</tr>
</tbody>
</table>

There are no staffing changes recommended in the 2019-2020 Third Quarter Financial Report.

**CONTACT PERSON:**

Jody Hayes, Chief Executive Officer  
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Patrice Dietrich, Assistant Executive Officer  
Telephone: (209) 525-6333

**ATTACHMENT(S):**

2. 2019-2020 Third Quarter Contract Summary - Contracts over $200,000
3. 2019-2020 Third Quarter Contract Summary - Contracts between $100,000 - $200,000