



## **FRESNO COUNTY ZOO AUTHORITY**

### **MEETING AGENDA**

**9:00 AM, Wednesday, March 27, 2024**

**Fresno Chaffee Zoo**

**Tonle Classroom located inside of Kingdoms of Asia**

**894 West Belmont Avenue, Fresno, CA 93728**

**(559) 498-5910**

1. Call to Order
2. Roll Call
3. Approve Agenda
4. Public Comments  
This portion of the meeting is reserved for persons desiring to address the board on matters within the Board's jurisdiction that are not on the agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. Before beginning comments, please state for the record your name and affiliation, if any
5. Approve Consent Agenda Items  
These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar:
  - a. Review and approve minutes of January 31, 2024
  - b. Review and approve payment of County of Fresno March 2024 invoice for Professional and Specialized Services in the amount of \$15,982.32 for services through February 2024
  - c. Receive Treasurer's Report for months ending January and February 2024
6. Receive Fresno Chaffee Zoo Director's report
7. Approve Fresno Chaffee Zoo Corporation's repayment terms for African River Project expenditures of \$838,722.70

8. Receive and approve request from Fresno Chaffee Zoo Corporation to release remaining Measure Z budgeted funds from the Zooplex Facility in the total combined amount of \$424,542.51; this includes \$105,572.09 in remaining design funds and \$318,970.42 in remaining construction funds
9. Review next meeting date and revise if necessary:
  - Wednesday, April 24, 2024
10. Receive staff reports
11. Chair's comments
12. Board Member comments
13. Adjourn

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2281 Tulare Street, Room 304, Fresno, 93721, during regular business hours.

For further information, please contact Ronald Alexander, Zoo Authority Coordinator, at 600-1710, email [zooauthority@co.fresno.ca.us](mailto:zooauthority@co.fresno.ca.us), or visit [www.zooauthority.org](http://www.zooauthority.org). Requests for disability-related modification or accommodation needed in order to participate in the meeting must be made to the Zoo Authority Coordinator no later than 9:00 a.m. on the day prior to the meeting.



## **FRESNO COUNTY ZOO AUTHORITY**

### **ACTION SUMMARY MINUTES**

**9:00 AM, Wednesday, January 31, 2024**

**Fresno County Employees' Retirement Association**

**7772 N. Palm Ave. Fresno, CA 93711**

**(559) 457-0681**

1. Call to Order  
**CHAIRMAN ROMAN CALLED THE MEETING TO ORDER AT 9:00AM.**
2. Roll Call  
**A QUORUM WAS PRESENT WITH MEMBERS ROMAN, GARABEDIAN, TOSTE, AND WATERHOUSE IN ATTENDANCE.**
3. Approve Agenda  
**CHAIRMAN ROMAN ADDED AN ITEM (12A) TO THE AGENDA TO REVIEW THE NEXT MEETING DATE. MEMBER GARABEDIAN MOVED TO APPROVE THE AGENDA. SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.**
4. Nominations and election of Board Officers for 2024  
**MEMBER ROMAN WAS NOMINATED TO REMAIN AS THE CHAIRMAN. MEMBER TOSTE MOVED TO APPROVE THE NOMINATION. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.**  
  
**MEMBER GARABEDIAN WAS NOMINATED TO REMAIN AS VICE-CHAIRMAN. MEMBER TOSTE MOVED TO APPROVE THE NOMINATION. SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.**
5. Public Comments  
This portion of the meeting is reserved for persons desiring to address the board on matters within the Board's jurisdiction that are not on the agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. Before beginning comments, please state for the record your name and affiliation, if any  
**HELD. NONE RECEIVED.**

6. Approve Consent Agenda Items  
These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar:
  - a. Review and approve minutes of November 29, 2023
  - b. Review and approve payment of County of Fresno January 2024 invoice for Professional and Specialized Services in the amount of \$32,724.81 for services through December 2023
  - c. Receive Treasurer's Report for months ending November and December and Quarter ending December 2023**MEMBER GARABEDIAN MOVED TO APPROVE THE CONSENT ITEMS. SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.**
7. Receive Fresno Chaffee Zoo Director's report  
**RECEIVED. CEO JON DOHLIN REPORTED ON KINGDOMS OF ASIA PHASE 2 (TRANSFORMATION OF THE OLD ELEPHANT AND RHINO EXHIBIT). REPORTED ON CONSERVATION ACTION CENTER (PROPAGATION SPACES). BOTH PROJECTS ARE ON SCHEDULE. KOA TO OPEN LATE APRIL. CAC TO OPEN IN MARCH.**
8. Receive Fresno Chaffee Zoo Corporation's November 2023 Year-to-Date Financial Report and December 2023 Early Insights  
**RECEIVED. CFO NORA CROW REPORTED ON ATTENDANCE, SELF-GENERATED REVENUE, TOTAL EXPENSES, OPERATING DEFICIT, NET SURPLUS VARIANCE ANALYSIS VS BUDGET, AND THE BALANCE SHEET.**
9. Approve and authorize release of retention withheld on construction work provided by New England Sheet Metal and Mechanical Co., related to Sea Lion Cove Chillers (\$48,893.64)  
**MEMBER WATERHOUSE MOVED TO APPROVE THE RELEASE OF RETENTION. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.**
10. Approve and authorize release of retention withheld on services related to Energy Efficiency Upgrades from Alliance Business Solutions, Inc., for a total of \$69,178.25  
**MEMBER GARABEDIAN MOVED TO APPROVE THE RELEASE OF RETENTION. SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.**
11. Discuss Zoo membership rates, the \$10 County resident discount and the methods available to utilize the discount  
**CHIEF ADVANCEMENT OFFICER, TERRY SKODA, PROVIDED UPDATES REGARDING THE RATES. ALSO STATED THAT BOARD MEMBERS MAY CONTACT HIM DIRECTLY IF THERE ARE OTHER QUESTIONS.**
12. Receive staff reports  
**NO FURTHER REPORTS RECEIVED.**
- 12a. Agenda item added to the agenda during approval of agenda to review the next meeting date, and revise if necessary.  
**MEMBER TOSTE MOVED TO CANCEL THE FEBRUARY 28<sup>TH</sup> MEETING. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY. THE NEXT MEETING WILL BE HELD AS SCHEDULED ON MARCH 27<sup>TH</sup> AT THE ZOO.**

13. Chair's comments  
**CHAIRMAN ROMAN THANKED ALL FOR THE 2024 CHAIRMAN NOMINATION. ALSO STATED THAT ILLUMINATURE IS AMAZING.**
14. Board Member comments  
**MEMBER TOSTE REQUESTED AN UPDATE ON PLAYLAND, WHICH WAS PROVIDED BY CEO JON DOHLIN. MEMBER WATERHOUSE ALSO PRAISED ILLUMINATURE AND THE ASSOCIATED STAFF MEMBERS INVOLVED. MEMBER GARABEDIAN ASKED WHEN IT WILL END. 2/10/24 WITH LUNAR NEW YEAR CELEBRATION.**
15. Adjourn  
**THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, CHAIRMAN ROMAN ADJOURNED THE MEETING AT 9:53AM.**

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2281 Tulare Street, Room 304, Fresno, 93721, during regular business hours.

For further information, please contact Ronald Alexander, Zoo Authority Coordinator, at 600-1710, email [zooauthority@co.fresno.ca.us](mailto:zooauthority@co.fresno.ca.us), or visit [www.zooauthority.org](http://www.zooauthority.org). Requests for disability-related modification or accommodation needed in order to participate in the meeting must be made to the Zoo Authority Coordinator no later than 9:00 a.m. on the day prior to the meeting.



Invoice for Professional Services in Support of the Zoo Authority  
Billing Hours and Expenses through February 2024

Invoice Number  
3-ZOO-32724

**March 27, 2024**

TO: Zoo Authority Board  
c/o County of Fresno  
2281 Tulare St. Room 304  
Fresno, CA 93721

Department / Title	Hours	Rates	Cost
<b>ACTTC FR&amp;A</b>			
<i>Brown Armstrong Accounting Corp</i> 2022 Audit Report			\$2,800.00
<i>Brown Armstrong Accounting Corp</i> 2023 Audit Report (Work in Progress)			\$1,600.00
<i>Accounting &amp; Finance Div Chief</i>	0.50	\$171.00	\$85.50
<i>Accounting &amp; Finance Manager</i>	15.00	\$137.60	\$2,064.00
<i>Accountant II</i>	40.26	\$110.60	\$4,452.76
<i>Accountant I</i>	0.00	\$98.20	\$0.00
<i>Account Clerk I</i>	0.00	\$56.16	\$0.00
<i>Account Clerk II</i>	45.08	\$94.60	\$4,264.57
<i>Supervising Account Clerk</i>	0.00	\$91.80	\$0.00
<b>County Counsel</b>			
<i>Deputy County Counsel</i>	4.50	\$159.00	\$715.50
<b>CAO</b>			
<i>Board Coordinator</i>		\$130.52	\$0.00
<b>Professional Services Total</b>	<b>105.34</b>		<b>\$15,982.32</b>
<b>Office Expense Total</b>			
<b>Invoice Total</b>			<b>\$15,982.32</b>



# Invoice

Invoice Date	Invoice Number	Due Date
2/23/2024	24192	3/23/2024
<p><b>MAKE YOUR REMITTANCE PAYABLE TO:</b></p> <p><b>FRESNO COUNTY TREASURER</b></p>		
<p><b>AND SEND IT TO THE FOLLOWING ADDRESS:</b></p> <p><b>Oscar J. Garcia, CPA</b>  <b>AUDITOR-CONTROLLER/TREASURER TAX</b>  <b>COLLECTOR - ADMINISTRATION DIVISION</b></p> <p><b>PO BOX 1247</b>  <b>FRESNO, CA 93715-1247</b></p>		

**PLEASE INCLUDE THE INVOICE NUMBER ON YOUR CHECK OR MONEY ORDER**

[illegible]

# Brown Armstrong Accountancy Corporation

4200 Truxtun Avenue  
Suite 300  
Bakersfield, CA 93309  
661-324-4971

COUNTY OF FRESNO - THE ZOO AUTHORITY  
2281 TULARE STREET, ROOM 105  
FRESNO, CA 93721

Invoice No. 267782

Date Sunday, January 29, 2023

Client No. 29029.010

Work in progress on 2022 audit:

(Contract amount/Billed to date: \$2,800/\$1,600)

Current Invoice Amount	\$ 1,600.00
Beginning Balance	<u>0.00</u>
Balance Due	\$ <u>1,600.00</u>

fund 0001  
org. 2040  
acct 7295  
R63/1/23

RECEIVED

FEB 21 2023

AUDITOR CONTROLLER  
ADMINISTRATION DIVISION

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,600.00	0.00	0.00	0.00	0.00	1,600.00

Please remit by: February 25, 2023

**Credit Card and ACH Payments Accepted on BA Payment Portal, [www.ba.cpa](http://www.ba.cpa)**

Click on "Make a Payment"

(3.5% Convenience Fee will Apply on Credit Cards)

Make checks payable to: **Brown Armstrong**

E-mail billing inquiries to: Bianca Maravilla

[bmaravilla@ba.cpa](mailto:bmaravilla@ba.cpa)



# Brown Armstrong Accountancy Corporation

4200 Truxtun Avenue  
Suite 300  
Bakersfield, CA 93309  
661-324-4971

COUNTY OF FRESNO - THE ZOO AUTHORITY  
2281 TULARE STREET, ROOM 105  
FRESNO, CA 93721

Invoice No. 268499

Date Sunday, February 26, 2023

Client No. 29029.010

Final on 2022 audit:

(Contract amount/Billed to date: \$2,800/\$2,800)

Current Invoice Amount

\$ 1,200.00 ✓

Beginning Balance

~~1,600.00~~

Balance Due

\$ ~~2,800.00~~

*in process*

ACCT  
FUND  
ORG

7245  
0001  
2540

PROGRAM  
SUBCLASS  
BY

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

APPRVD  
APPRVD

RG  
\_\_\_\_\_

DATE  
DATE

3/23/23  
\_\_\_\_\_

RECEIVED

MAR 15 2023

AUDITOR CONTROLLER  
ADMINISTRATION DIVISION

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,200.00	1,600.00	0.00	0.00	0.00	2,800.00

Please remit by: March 25, 2023

Credit Card and ACH Payments Accepted on BA Payment Portal, [www.ba.cpa](http://www.ba.cpa)

Click on "Make a Payment"

(3.5% Convenience Fee will Apply on Credit Cards)

Make checks payable to: **Brown Armstrong**

E-mail billing inquiries to: Bianca Maravilla

[bmaravilla@ba.cpa](mailto:bmaravilla@ba.cpa)

# **Brown Armstrong Accountancy Corporation**

**4200 Truxtun Avenue  
Suite 300  
Bakersfield, CA 93309  
661-324-4971**

COUNTY OF FRESNO - THE ZOO AUTHORITY  
2281 TULARE STREET, ROOM 105  
FRESNO, CA 93721

Invoice No. 273414

Date Sunday, January 28, 2024

Client No. 29029.010

Work in progress on 2023 audit:

(Contract amount/Billed to date: \$2,800/\$1,600)

Current Invoice Amount \$ 1,600.00

Beginning Balance 0.00

Balance Due \$ 1,600.00

ACCT	_____	PROGRAM	_____
FUND	_____	SUBCLASS	_____
ORG	_____	BY	_____
APPRVD	_____	DATE	_____
APPRVD	_____	DATE	_____

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
1,600.00	0.00	0.00	0.00	0.00	1,600.00

Please remit by: February 25, 2024

**Credit Card and ACH Payments Accepted on BA Payment Portal, [www.ba.cpa](http://www.ba.cpa)**

Click on "ONLINE PAY"

(3.5% Convenience Fee will Apply on Credit Cards)

Make checks payable to: **Brown Armstrong**

E-mail billing inquiries to: Bianca Maravilla

[bmaravilla@ba.cpa](mailto:bmaravilla@ba.cpa)



# Invoice

Invoice Date	Invoice Number	Due Date
2/9/2024	24169	3/9/2024

## FOR COUNTY USE ONLY

ACCOUNT	FUND	ORG	PROGRAM	SUBCLASS
4885	0001	0300	0	10000

## BILL TO:

Zoo Authority

Email to:

[ronalexander@fresnocountyca.gov](mailto:ronalexander@fresnocountyca.gov)

## MAKE YOUR REMITTANCE PAYABLE TO:

FRESNO COUNTY TREASURER

## AND SEND IT TO THE FOLLOWING ADDRESS:

Oscar J. Garcia, CPA

AUDITOR-CONTROLLER/TREASURER TAX

COLLECTOR - ADMINISTRATION DIVISION

PO BOX 1247

FRESNO, CA 93715-1247

## PLEASE INCLUDE THE INVOICE NUMBER ON YOUR CHECK OR MONEY ORDER

DESCRIPTION		AMOUNT
ACTTC FR&A (04100300)		
Project Code: 9810ACCT		
FR&A Accounting Services for pay period ending	1/7/2024	\$ 2,739.97
FR&A Accounting Services for pay period ending	1/21/2024	\$ 4,235.41
CURRENT AMOUNT DUE		
Total Balance Due		\$ 6,975.38



# Invoice

Invoice Date	Invoice Number	Due Date
2/29/2024	24196	3/29/2024

FOR COUNTY USE ONLY

ACCOUNT	FUND	ORG	PROGRAM	SUBCLASS
4885	0001	0300	0	10000

**BILL TO:**

Zoo Authority

Email to:

[ronalexander@fresnocountyca.gov](mailto:ronalexander@fresnocountyca.gov)

**MAKE YOUR REMITTANCE PAYABLE TO:**

FRESNO COUNTY TREASURER

**AND SEND IT TO THE FOLLOWING ADDRESS:**

**Oscar J. Garcia, CPA**

AUDITOR-CONTROLLER/TREASURER TAX

COLLECTOR - ADMINISTRATION DIVISION

PO BOX 1247

FRESNO, CA 93715-1247

**PLEASE INCLUDE THE INVOICE NUMBER ON YOUR CHECK OR MONEY ORDER**

[illegible]

## Statement

Date: March 6, 2024

Invoice # 24-08

FRESNO COUNTY COUNSEL  
2220 Tulare Street, Suite 500  
Fresno, CA 93721

Bill to: Zoo Authority  
VIA Email to Ron Alexander

**Comments:**

[illegible]

Remittance	
Invoice #	24-08
Date	
Amount Due	\$715.50
Amount Enclosed	

Make all checks payable to Fresno County Counsel  
2220 Tulare Street, Suite 500, Fresno, CA 93721 Ph# 559/600-3479

# Agenda Item 5c



## Fresno County Zoo Authority Treasurer's Report Unaudited Cash Basis For the Month Ended January 31, 2024

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,608,374.44
	Total Proceeds Received:	\$	1,608,374.44
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	32,167.49
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,576,206.95
	Total Proceed Allocations	\$	1,608,374.44
Cash Balance by Fund			
<b>Zoo Authority Fund</b>			
	>> <b>Administrative Fund</b>	2%	
	Beginning Cash Balance	\$	3,099,399.38
Receipts:	- Measure Z Sales Tax Proceeds		32,167.49
	- Interest Received		19,610.13
Disbursements:	- PeopleSoft Financials Charge		(44.23)
	- ITSD Data Processing Charges		(478.84)
	Net Increase/(Decrease) to Cash		51,254.55
	<b>Ending Cash Balance - Zoo Authority Administrative Fund</b>	\$	<b>3,150,653.93</b>
<b>Trust Fund for FCZC Operations and Capital Projects</b>			
	98%		
	Beginning Cash Balance	\$	35,943,098.44
>>> <b>Operations Fund</b>			
	Beginning Cash Balance		6,554,443.25
Receipts:	- Measure Z Sales Tax Proceeds		525,402.32
	- Interest Received		46,146.05
Disbursements:	- FCZC Operations Claim #2023-11		(171,987.19)
	- Wire Fees		(10.00)
	Net Increase/(Decrease) to Cash		399,551.18
	<b>Ending Cash Balance - Available for Operations</b>	\$	<b>6,953,994.43</b>
>>> <b>Capital Facilities Project Fund</b>			
	Beginning Cash Balance	\$	29,388,655.19
Receipts:	- Measure Z Sales Tax Proceeds		1,050,804.63
	- Interest Received		191,897.84
	Net Increase/(Decrease) to Cash		1,242,702.47
	<b>Ending Cash Balance - Available for Capital Projects</b>		<b>30,631,357.66</b>
	<b>Ending Balance Available for Operations and Capital Projects</b>	\$	<b>37,585,352.09</b>
	<b>Total Interest Received During the Month</b>		<b>257,654.02</b>

By Staff \_\_\_\_\_

Date \_\_\_\_\_

Accepted \_\_\_\_\_

Date \_\_\_\_\_

\* Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percentage rate of 2.657% as of December 31, 2023.

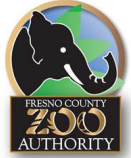


## Fresno County Zoo Authority

### SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	Prior Fiscal Years			CURRENT FISCAL YEAR			
	2020-21	2021-22	2022-23	2023-24			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	1,493,025	2,124,574	2,050,253	\$ 2,052,303	\$ 1,995,098	\$ (57,205)	-2.79%
August	1,669,386	1,637,692	1,848,761	1,850,610	1,894,187	43,577	2.35%
September	1,417,789	1,638,799	1,702,532	1,704,235	1,704,489	254	0.01%
October	1,609,453	1,919,542	1,857,650	1,859,508	1,828,102	(31,406)	-1.69%
November	1,437,716	1,649,471	1,871,323	1,873,194	1,896,677	23,483	1.25%
December	1,302,722	1,573,898	1,739,869	1,741,609	1,653,448	(88,161)	-5.06%
January	1,388,858	1,555,927	1,599,634	1,601,234	1,608,374	7,140	0.45%
February	1,728,158	2,256,736	2,189,378		-	-	
March	1,292,553	1,529,499	1,622,972		-	-	
April	1,513,199	1,542,639	1,518,282		-	-	
May	1,632,214	1,972,403	1,807,486		-	-	
June	1,682,042	1,712,649	1,679,730		-	-	
Total	18,167,115	21,113,829	21,487,870	\$ 12,682,693	\$ 12,580,375	\$ (102,318)	-0.81%

**TOTAL MEASURE Z PROCEEDS FROM INCEPTION** \$ 256,713,214



**Fresno County Zoo Authority  
Treasurer's Report  
Unaudited Cash Basis  
For the Month Ended January 31, 2024**

Summary of Quarterly Interest Receipts											
Fund	Subclass	Description	1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Interest
			1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	
Date Received			7/21/2023	9/27/2023	10/20/2023	Qtr 2-2nd Alloc received 1/2/24	1/24/2024				
4845	10000	Zoo Authority	593.77	18,475.88	643.11	-	19,610.13	-	-		\$ 39,322.89
4850	10000	FCZC - Operations	1,532.38	47,681.59	1,517.71	-	46,146.05	-	-		\$ 96,877.73
4850	42700	FCZC - CP	5,962.82	185,539.14	6,290.08	-	191,897.84	-	-		\$ 389,689.88
Total			\$ 8,088.97	\$ 251,696.61	\$ 8,450.90	\$ -	\$257,654.02	\$ -	\$ -	\$ -	\$ 525,890.50
For Fiscal Year Ending June 30, 2024											





**Fresno County Zoo Authority  
Capital Projects Fund Cash Flow  
For the Month Ended January 31, 2024**

**Cash Balance as of 1/31/2024** **\$ 30,631,358**

**ENCUMBRANCES (earmarked projects, FY23-24 expenditures paid through January claims):**

<b>Zooplex Construction - June 2020</b>	326,471
<b>Asia Construction -July 2020</b>	49,544
<b>Asia Design - December 2017</b>	0
<b>Zooplex Design- August 2017</b>	105,573
<b>African River - June 2016</b>	2,830,343
<b>Mixed Species Exhibit Design - June 2021</b>	44,958
<b>SLC Biotank Design - Jan 2022</b>	879
<b>Mixed Species Exhibit Construction - July 2022/Nov 2022</b>	3,743,593
<b>SLC Biotank/Chiller - Construction - June 2022</b>	68,948
<b>Conservation Building - Construction - Sept 2022</b>	757,672
<b>Energy Efficiency - June 2022</b>	212,137

<b>Total Encumbrances:</b>	<u><u>\$ (8,140,118)</u></u>
----------------------------	------------------------------

<b>TOTAL:</b>	<u><u>\$ 22,491,240</u></u>
---------------	-----------------------------



**Fresno County Zoo Authority  
Operations Fund Cash Flow  
For the Month Ended January 31, 2024**

**Cash Balance as of 1/31/2024** **\$ 6,953,994**

**ENCUMBRANCES (Remaining budgets, paid through claim 2023-11):**

Animal	0
Veterinary	0
Utilities	0
Animal Feed	11,302
Interest/Bank Charges	30
Maintenance-General Equipment	10,211
Maint.-Water/Water Standby	0
Commissary	0
Maintenance	0
Medical, Dental & Lab Supplies	0
<b>Total Encumbrances:</b>	<u><u>\$ (21,543)</u></u>

**TOTAL:** \$ 6,932,451



**Fresno County Zoo Authority  
Administration Fund Cash Flow  
For the Month Ended January 31, 2024**

**Cash Balance as of 1/31/2024** \$ 3,150,654

**ENCUMBRANCES**

**(FY 23-24 Remaining budgets, ZA Claim paid through January 31, 2024):**

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	319
Professional & Specialized Ser	134,835
Data Processing Services	(894)
Publications & Legal Notices	500
Trans, Travel & Education	2,500

<b>Total Encumbrances:</b>	<u>\$ (145,010)</u>
----------------------------	---------------------

<b>TOTAL:</b>	<u><u>\$ 3,005,644</u></u>
---------------	----------------------------



**Fresno County Zoo Authority  
Treasurer's Report  
Unaudited Cash Basis  
For the Month Ended February 29, 2024**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	2,082,570.85
	Total Proceeds Received:	\$	2,082,570.85
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		41,651.42
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		2,040,919.43
	Total Proceed Allocations	\$	2,082,570.85
Cash Balance by Fund			
<b>Zoo Authority Fund</b>			
	>> <b>Administrative Fund</b>	2%	
	Beginning Cash Balance	\$	3,150,653.93
Receipts:	- Measure Z Sales Tax Proceeds		41,651.42
Disbursements:	- PeopleSoft Financial Charges		(44.23)
	- ITSD Data Processing Charges		(478.84)
	- ZA Staff Invoice Reimbursement		(32,724.81)
	Net Increase/(Decrease) to Cash		8,403.54
	<b>Ending Cash Balance - Zoo Authority Administrative Fund</b>	\$	<b>3,159,057.47</b>
<b>Trust Fund for FCZC Operations and Capital Projects</b>			
	98%		
	Beginning Cash Balance	\$	37,585,352.09
	>>> <b>Operations Fund</b>		
	Beginning Cash Balance		6,953,994.43
Receipts:	- Measure Z Sales Tax Proceeds-		680,306.48
Disbursements:	- FCZC Operations Claim 2023-12		(16,240.87)
	- Wire Fees		(30.00)
	Net Increase/(Decrease) to Cash		664,035.61
	<b>Ending Cash Balance - Available for Operations</b>	\$	<b>7,618,030.04</b>
	>>> <b>Capital Facilities Project Fund</b>		
	Beginning Cash Balance	\$	30,631,357.66
Receipts:	- Measure Z Sales Tax Proceeds		1,360,612.95
Disbursements:	- FCZC Capital Claim #2023-11C		(1,137,100.49)
	- FCZC Capital Claim #2023-12C		(674,395.01)
	Net Increase/(Decrease) to Cash		(450,882.55)
	<b>Ending Cash Balance - Available for Capital Projects</b>		<b>30,180,475.11</b>
	<b>Ending Balance Available for Operations and Capital Projects</b>	\$	<b>37,798,505.15</b>
	<b>Total Interest Received During the Month</b>		<b>-</b>

By Staff \_\_\_\_\_

Date \_\_\_\_\_

Accepted \_\_\_\_\_

Date \_\_\_\_\_

\* Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percentage rate of 2.657% as of December 31, 2023.



## Fresno County Zoo Authority

### SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	Prior Fiscal Years			CURRENT FISCAL YEAR			
	2020-21	2021-22	2022-23	2023-24			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	1,493,025	2,124,574	2,050,253	\$ 2,052,303	\$ 1,995,098	\$ (57,205)	-2.79%
August	1,669,386	1,637,692	1,848,761	1,850,610	1,894,187	43,577	2.35%
September	1,417,789	1,638,799	1,702,532	1,704,235	1,704,489	254	0.01%
October	1,609,453	1,919,542	1,857,650	1,859,508	1,828,102	(31,406)	-1.69%
November	1,437,716	1,649,471	1,871,323	1,873,194	1,896,677	23,483	1.25%
December	1,302,722	1,573,898	1,739,869	1,741,609	1,653,448	(88,161)	-5.06%
January	1,388,858	1,555,927	1,599,634	1,601,234	1,608,374	7,140	0.45%
February	1,728,158	2,256,736	2,189,378	2,191,567	2,082,571	(108,996)	-4.97%
March	1,292,553	1,529,499	1,622,972		-	-	
April	1,513,199	1,542,639	1,518,282		-	-	
May	1,632,214	1,972,403	1,807,486		-	-	
June	1,682,042	1,712,649	1,679,730		-	-	
Total	18,167,115	21,113,829	21,487,870	\$ 14,874,260	\$ 14,662,946	\$ (211,314)	-1.42%

**TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 258,795,785**



**Fresno County Zoo Authority**  
**Treasurer's Report**  
**Unaudited Cash Basis**  
**For the Month Ended Febraury 29, 2024**

Summary of Quarterly Interest Receipts											
Fund	Subclass	Description	1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Interest
			1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	
Date Received			7/21/2023	9/27/2023	10/20/2023	Qtr 2-2nd Alloc received 1/2/24	1/24/2024				
4845	10000	Zoo Authority	593.77	18,475.88	643.11	-	19,610.13	-	-	-	\$ 39,322.89
4850	10000	FCZC - Operations	1,532.38	47,681.59	1,517.71	-	46,146.05	-	-	-	\$ 96,877.73
4850	42700	FCZC - CP	5,962.82	185,539.14	6,290.08	-	191,897.84	-	-	-	\$ 389,689.88
Total			\$ 8,088.97	\$ 251,696.61	\$ 8,450.90	\$ -	\$257,654.02	\$ -	\$ -	\$ -	\$ 525,890.50
For Fiscal Year Ending June 30, 2024											



**Fresno County Zoo Authority  
Capital Projects Fund Cash Flow  
For the Month Ended February 29, 2024**

**Cash Balance as of 2/29/2024** **\$ 30,180,475**

**ENCUMBRANCES (earmarked projects, FY23-24 expenditures paid through claim 2023.12C):**

<b>Zooplex Construction - June 2020</b>	326,471
<b>Asia Construction - July 2020</b>	41,684
<b>Asia Design - December 2017</b>	0
<b>Zooplex Design- August 2017</b>	105,573
<b>African River - June 2016</b>	2,830,343
<b>Mixed Species Exhibit Design - June 2021</b>	42,706
<b>SLC Biotank Design - Jan 2022</b>	879
<b>Mixed Species Exhibit Construction - July 2022/Nov 2022</b>	2,325,879
<b>SLC Biotank/Chiller - Construction - June 2022</b>	66,262
<b>Conservation Building - Construction - Sept 2022</b>	588,826
<b>Energy Efficiency - June 2022</b>	0

<b>Total Encumbrances:</b>	<u><u>\$ (6,328,623)</u></u>
----------------------------	------------------------------

<b>TOTAL:</b>	<u><u>\$ 23,851,852</u></u>
---------------	-----------------------------



**Fresno County Zoo Authority  
Operations Fund Cash Flow  
For the Month Ended February 29, 2024**

**Cash Balance as of 2/29/2024** \$ 7,618,030

**ENCUMBRANCES (Remaining budgets, paid through claim 2023-12):**

Animal	0
Veterinary	0
Utilities	0
Animal Feed	0
Interest/Bank Charges	0
Maintenance-General Equipment	5,272
Maint.-Water/Water Standby	0
Commissary	0
Maintenance	0
Medical, Dental & Lab Supplies	0
<b>Total Encumbrances:</b>	<u>\$ (5,272)</u>

**TOTAL:** \$ 7,612,758





**Fresno County Zoo Authority  
Administration Fund Cash Flow  
For the Month Ended February 29, 2024**

**Cash Balance as of 2/29/2024** \$ 3,159,057

**ENCUMBRANCES**

**(FY 23-24 Remaining budgets, ZA Claim paid through February 29, 2024):**

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	275
Professional & Specialized Ser	102,110
Data Processing Services	(1,373)
Publications & Legal Notices	500
Trans, Travel & Education	2,500

<b>Total Encumbrances:</b>	<u>\$ (111,762)</u>
----------------------------	---------------------

<b>TOTAL:</b>	<u><u>\$ 3,047,295</u></u>
---------------	----------------------------



## AGENDA ITEM 6

---

DATE: March 27, 2024

TO: Fresno County Zoo Authority Board

FROM: Jon Forrest Dohlin, Chief Executive Officer  
Fresno Chaffee Zoo Corporation

SUBJECT: Zoo Director's Report

---

### RECOMMENDED ACTION:

**Receive Fresno Chaffee Zoo Director's report.**



## AGENDA ITEM 7

---

DATE: March 27, 2024

TO: Fresno County Zoo Authority Board

FROM: Jon Forrest Dohlin, Chief Executive Officer  
Fresno Chaffee Zoo Corporation

SUBJECT: African River Repayment Proposal

---

### RECOMMENDED ACTION:

**Approve repayment terms for African River Project expenditures of \$838,722.70.**

### DISCUSSION:

Fresno's Chaffee Zoo Corporation has expended \$838,722.70 on the African River exhibit design as of current. Due to several factors, this project is not currently contemplated for construction in the foreseeable future.

As a follow-up to previous discussions with the Zoo Authority Board of Directors, FCZ's management has obtained approval from its Board of Directors to negotiate repayment terms of the expended funds to make the Measure Z Capital Funds whole.

Funds would be repaid by way of reducing ongoing capital claims by the amounts agreed upon by both parties.

We propose the following repayment terms:

- 5-year repayment period effective July 1, 2024
- 6-month payment deferral period; first repayment due with the January 2025 capital claim
- Monthly repayments of \$15,500, with a final amount due of \$17,222.70 due with the June 2029 capital claim

The above proposed repayment terms will ensure that the Measure Z Capital Funds have been made whole by the anticipated completion of the first exhibit of the revised master plan. Additionally, this limits the financial burden on the Corporation's finances and allows ample time for management to plan for the cash flow impacts.

Final repayment terms agreed upon by the Zoo Authority Board of Directors and FCZ management are subject to final approval by FCZ's Board of Directors.



## AGENDA ITEM 8

---

DATE: March 27, 2024

TO: Fresno County Zoo Authority Board

FROM: Jon Forrest Dohlin, Chief Executive Officer  
Fresno's Chaffee Zoo Corporation

SUBJECT: Completed Project Remaining Funds - Zooplex

---

### RECOMMENDED ACTION:

**Receive and approve request from Fresno's Chaffee Zoo Corporation to release remaining Measure Z budgeted funds from the Zooplex Facility in the total combined amount of \$424,542.51; this includes \$105,572.09 in remaining design funds and \$318,970.42 in remaining construction funds.**