



FRESNO COUNTY ZOO AUTHORITY

AGENDA - FINAL

9:00 AM, Wednesday, December 18, 2019

**Fresno Chaffee Zoo
Simba Room
894 West Belmont Avenue
Fresno, CA 93728
(559) 498-5910**

1. Call to Order
2. Adopt Agenda
3. Public Comments
This time is made available to receive comments from the public 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. In order to accurately record the minutes, members of the public are asked to speak only from the podium. Before beginning comments, please state for the record your name and affiliation, if any
4. Consent Agenda
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 July 31, 2019
 - b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$25,081.08 for services through November 2019.
 - c. Receive Treasurer's Reports for June through November 2019
5. Receive Zoo Authority Year Ended June 30, 2019 financial statements with independent auditor's report from Brown Armstrong Accountancy Corporation

6. Receive Fresno Chaffee Zoo Director's report
7. Receive Fresno Chaffee Zoo Corporation FY 2019 September Board Financial Report
8. Receive Fresno Chaffee Zoo Corporation FY 2020 Finance Committee Presentation
9. Approve and authorize the release of retention withheld on the South Corridor Infrastructure Project (SCIP)
10. Receive staff reports
- 10.1 Adopt 2020 meeting calendar
11. Approve next meeting date

Dates include:

Wednesday, January 29, 2020
Wednesday, February 26, 2020
Wednesday, March 25, 2020

12. Chair's comments
13. Board Member comments
14. 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, or visit 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, July 31, 2019

Fresno County Employees' Retirement Association
7772 N. Palm Ave.
Fresno, CA 93711
(559) 457-0681

1. Call to Order

MEMBER TOSTE CALLED THE MEETING TO ORDER AT 9:05 AM. A QUORUM WAS PRESENT, INCLUDING MEMBERS WATERHOUSE, STRATFORD, GARABEDIAN AND BRAND.

2. Adopt Agenda

MEMBER WATERHOUSE MOVED TO ADOPT THE AGENDA. SECONDED BY MEMBER BRAND, THE MOTION PASSED UNANIMOUSLY.

3. Public Comments

This time is made available to receive comments from the public 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. In order to accurately record the minutes, members of the public are asked to speak only from the podium. Before beginning comments, please state for the record your name and affiliation, if any.

HELD; NONE RECEIVED.

4. Consent Agenda

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 May 29, 2019

b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$7,000.78 for April, May and June 2019

c. Receive Treasurer's Reports for May 2019

MEMBER WATERHOUSE MOVED FOR APPROVAL OF THE CONSENT CALENDAR. SECONDED BY MEMBER BRAND. THE MOTION PASSED UNANIMOUSLY.

5. Present award to Catherine Crosby for her service to the Zoo Authority as Board Coordinator
PRESENTED AND ACCEPTED

6. Receive Fresno Chaffee Zoo Director's report
RECEIVED. DIRECTOR SCOTT BARTON REPORTED. COMPLETED WARTHOG PROJECT. ABOUT TO WRAP UP UTILITY PROJECT. CONTINUING DESIGN WORK ON KINGDOMS OF ASIA. JUNE AND JULY HAD STRONG ATTENDANCE. ATTENDANCE IS SOLID YEAR TO DATE. HIRED A PROJECT MANAGER. WRAPPING UP SEARCH FOR CFO.

7. Approve and authorize the release of retention withheld on the Warthog project
MEMBER TOSTE NOTED THAT THERE ARE THREE REQUIREMENTS TO RELEASE RETENTION. CERTIFICATION THAT ALL CONDITIONS OF ESCROW WERE MET WAS NOT INCLUDED WITH THE ITEM. ALSO, ARCHITECT SIGNS OFF THAT THE PROJECT HAS BEEN COMPLETED WAS NOT INCLUDED. DIRECTOR BARTON STATED HE WOULD PROVIDE THE INFORMATION WITHIN A WEEK.

MEMBER WATERHOUSE MOVED FOR APPROVAL SUBJECT TO RECEIPT OF CERTIFICATION ALL CONDITIONS OF ESCROW HAVE BEEN MET AND THE ARCHITECT SIGNS OFF THAT THE PROJECT HAS BEEN COMPLETED. SECONDED BY MEMBER BRAND. THE MOTION PASSED UNANIMOUSLY

8. Approve and authorize the Chairman to execute a report of independent accountants on applying agreed-upon procedures from Moss Adams, the Zoo Corporations' outside auditor, for the Zoo Corporation's audit report period ending December 31, 2018
MEMBER BRAND MOVED FOR APPROVAL. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.

9. Approve and authorize the Chairman to execute a First Amendment to Agreement No. 05-237 between the Zoo Authority and the County of Fresno revising the method of payment section, effective upon execution by the Fresno County Board of Supervisors
MEMBER TOSTE NOTED THAT LANGUAGE WITHIN THE AMENDMENT STATES THE AUTHORITY AGREES TO PAY THE COUNTY IN ARREARS WITHIN 45 DAYS. IF THE AUTHORITY CANCELS A MEETING, THIS REQUIREMENT CANNOT BE MET. COUNSEL AGREED TO REMOVE THE 45-DAY REQUIREMENT.

MEMBER WATERHOUSE MOVED FOR APPROVAL SUBJECT TO REMOVAL OF THE 45-DAY REQUIREMENT. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.

10. Receive staff reports
NO FURTHER REPORTS RECEIVED.

11. Board Meetings
a. Approve next meeting date(s)

August 28, 2019
September 25, 2019
October 30, 2019

MEMBER WATERHOUSE MOVED TO CANCEL THE AUGUST 28, 2019 MEETING WITH THE NEXT MEETING TO BE HELD ON SEPTEMBER 25, 2019. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.

12. Chair's comments

MEMBER TOSTE WELCOMED MS. GARABEDIAN AS THE NEWLY APPOINTED MEMBER.

13. Board Member comments

NO ADDITIONAL COMMENTS RECEIVED

14. Adjourn

THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, MEMBER TOSTE ADJOURNED THE MEETING AT 9:30 AM.

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2220 Tulare Street, Suite A, Fresno, 93721, during regular business hours.

For further information, please contact Ron Alexander, Zoo Authority Coordinator, at 600-1710, email zooauthority@co.fresno.ca.us, or visit 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 for April 2019 through November 2019

Invoice Number
 04050607-ZOO-121819

December 18, 2019

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

Department / Title	Hours	Rates	Cost
<i>ACTTC Admin</i>			
<i>Account Clerk I</i>	1.72	\$48.46	\$83.35
<i>Supervising Account Clerk II</i>	4.50	\$75.45	\$339.53
<i>ACTTC FR&A</i>			
<i>Division Chief</i>	25.25	\$92.49	\$2,335.38
<i>Accounting & Finance Manager</i>	8.50	\$91.80	\$780.30
<i>Accountant II</i>	8.00	\$74.80	\$598.40
<i>Accountant I</i>	3.75	\$62.78	\$235.42
<i>Account Clerk I</i>	56.86	\$48.46	\$2,755.27
<i>CAO</i>			
<i>Sr. Admin. Analyst</i>	160.00	\$105.12	\$16,819.20
<i>County Counsel</i>			
<i>Deputy County Counsel</i>	9.20	\$122.00	\$1,122.40
Professional Services Total	277.78		\$25,069.25
Office Expense Total			\$11.83
Invoice Total			\$25,081.08



RECEIVED
 NOV 7 2019
 ADMINISTRATIVE OFFICE

Invoice

Invoice Date	Invoice Number	Due Date
11/4/2019	1971	12/4/2019

FOR COUNTY USE ONLY				
FUND	SUBCLASS	ACCOUNT	ORG	PROGRAM
0001	10000	4885	Various	0

BILL TO:

County of Fresno, Zoo Authority
 2220 Tulare Street
 6th floor
 Fresno, CA 93721

MAKE YOUR REMITTANCE PAYABLE TO:

FRESNO COUNTY TREASURER

AND SEND IT TO 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)	
FR&A Accounting Services for pay period ending 9/8/2019	\$ 1,079.55
FR&A Accounting Services for pay period ending 9/22/2019	\$ 1,070.28
CURRENT AMOUNT DUE	\$ 2,149.83
Total Balance Due	\$ 2,149.83

**Fresno County
Administrative Office**

INVOICE

2281 Tulare Street, Room 304
Fresno, CA 93721
559-600-1710

DATE: October 1, 2019
INVOICE # 1002
FOR: *Zoo Authority
Administration*

Bill To:
Zoo Authority

DESCRIPTION	AMOUNT
Zoo Authority Board Coordinator Services April, May, June 2019	\$ 10,091.52
Zoo Authority Board Coordinator Services July, August, September 2019	\$ 6,727.68
FRSSPECTRA Invoice (Name plate for Garabedian)	\$ 11.83
TOTAL	\$ 16,831.03



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Quarter Ended June 30, 2019**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds		\$ 3,450,795.08
	Total Proceeds Received:		\$ 3,450,795.08
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		69,015.90
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		3,381,779.18
	Total Proceed Allocations		\$ 3,450,795.08
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance		\$ 1,707,959.50
Receipts:	- Measure Z Sales Tax Proceeds		69,015.89
	- Interest Received		8,907.10
Disbursements:	- PeopleSoft Financial Charges		(167.90)
	- ZA Staff Invoice Reimbursement for Professional Services		(38,771.26)
	Net Increase/(Decrease) to Cash		38,983.83
	Ending Cash Balance - Zoo Authority Administrative Fund		\$ 1,746,943.33
	Trust Fund for FCZC Operations and Capital Projects	98%	
	Beginning Cash Balance		\$ 42,976,792.94
	>>> Operations Fund		
	Beginning Cash Balance		7,321,681.18
Receipts:	- Measure Z Sales Tax Proceeds		1,952,500.81
	- Interest Received		37,970.58
Disbursements:	- FCZC Operations Claim #2019-03		(389,344.52)
	- FCZC Operations Claim #2019-04		(541,488.39)
	- FCZC Operations Claim #2019-05		(374,851.40)
	- Wire Fees		(80.00)
	Net Increase/(Decrease) to Cash		684,707.08
	Ending Cash Balance - Available for Operations		\$ 8,006,388.26
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance		\$ 35,655,111.76
Receipts:	- Measure Z Sales Tax Proceeds		1,429,278.38
	- Interest Received		182,227.94
Disbursements:	- FCZC Capital Claim 2019-01C		(386,154.52)
	- FCZC Capital Claim 2019-02C		(600,786.09)
	- FCZC Capital Claim 2019-03C		(221,859.45)
	- FCZC Capital Claim 2019-04C		(448,756.06)
	- FCZC Capital Claim 2019-05C		(681,868.99)
	Net Increase/(Decrease) to Cash		(727,918.79)
	Ending Cash Balance - Available for Capital Projects		34,927,192.97
	Ending Balance Available for Operations and Capital Projects		\$ 42,933,581.23
	Total Interest Received During the Quarter		229,105.62

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 1.821 as of March 31, 2019.



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended June 30, 2019**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,263,124.10
	Total Proceeds Received:	\$	1,263,124.10
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	25,262.48
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,237,861.62
	Total Proceed Allocations	\$	1,263,124.10
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	1,752,287.95
Receipts:	- Measure Z Sales Tax Proceeds		25,262.48
Disbursements:	- Interest Received		8,209.36
	ZA Staff Invoice Reimbursement for Professional Services		(38,771.26)
	- PeopleSoft Financial Charges		(45.20)
	Net Increase/(Decrease) to Cash		(5,344.62)
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	1,746,943.33
Trust Fund for FCZC Operations and Capital Projects			
	Beginning Cash Balance	\$	42,549,510.75
	>>> Operations Fund		
	Beginning Cash Balance		7,108,401.89
Receipts:	- Measure Z Sales Tax Proceeds		1,237,861.62
Disbursements:	- Interest Received		34,996.15
	- FCZC Operations Claim #2019-04		(374,851.40)
	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		897,986.37
	Ending Cash Balance - Available for Operations	\$	8,006,388.26
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	35,441,108.86
Receipts:	- Measure Z Sales Tax Proceeds		-
Disbursements:	- Interest Received		167,953.10
	- FCZC Capital Claim #2019-05C		(681,868.99)
	Net Increase/(Decrease) to Cash		(513,915.89)
	Ending Cash Balance - Available for Capital Projects		34,927,192.97
	Ending Balance Available for Operations and Capital Projects	\$	42,933,581.23
	Total Interest Received During the Month		211,158.61

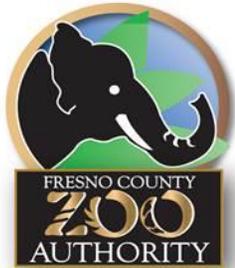
By Staff _____

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 2.229 as of June 30, 2019.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2015-2016	2016-2017	2017-2018	2018-19			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 900,800	\$ 952,000	\$ 930,800	\$ 940,108	\$ 1,227,435	\$ 287,327	30.56%
August	1,201,100	1,269,300	1,241,000	1,228,590	928,052	(300,538)	-24.46%
September	1,408,037	1,181,071	1,391,154	1,377,242	1,171,132	(206,110)	-14.97%
October	911,400	941,400	933,300	951,966	1,619,199	667,233	70.09%
November	1,215,200	1,255,200	1,244,400	1,231,956	1,531,072	299,116	24.28%
December	1,306,493	1,188,304	1,452,570	1,408,993	1,392,262	(16,731)	-1.19%
January	915,800	955,400	951,900	923,343	1,345,542	422,199	45.73%
February	1,221,000	1,273,900	1,269,200	1,231,124	1,118,789	(112,335)	-9.12%
March	1,226,517	1,114,146	1,420,604	1,377,986	1,327,543	(50,443)	-3.66%
April	819,500	855,500	865,400	839,438	1,318,821	479,383	57.11%
May	1,092,700	1,140,700	1,512,737	1,040,643	868,850	(171,793)	-16.51%
June	1,374,748	1,220,710	1,103,925	1,013,457	1,263,124	249,667	24.64%
Total	\$ 13,593,295	\$ 13,347,631	\$ 14,316,990	\$ 13,564,846	\$ 15,111,821	\$ 1,546,975	11.40%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 168,436,131



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended June 30, 2019

Summary of Quarter Four Interest Receipts					
Fund	Subclass	Description	1st Alloc. April	2nd Alloc June	Interest Received
4845	10000	Zoo Authority	697.74	8,209.36	\$ 8,907.10
4850	10000	FCZC - Operations	2,974.43	34,996.15	\$ 37,970.58
4850	42700	FCZC - CP	14,274.84	167,953.10	\$ 182,227.94
Total			<u>\$ 17,947.01</u>	<u>\$ 211,158.61</u>	<u>\$ 229,105.62</u>
April to June					



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended June 30, 2019**

Cash Balance as of 6/30/2019 \$ 35,752,434

DEDUCTIONS (earmarked projects, FY18-19 expenditures paid through claim 2019-05C):

2019 Warthog Exhibit -May 2018	201,937
2019 South Corridor Infrastructure -February 2018	484,157
2019 Asian Exhibits - November 2017	2,728,251
2019 Belmont Basin Relief Line -August 2017	162,564
2019 Animal Nutrition Center -August 2017	689,767
2019 Prgm Animal Holding Facility -June 2017	114,220
2019 Orangutan Exhibit -May 2017	28,223
2019 African River -April 2017	3,552,766
2019 Water Play Area -January 2017	92,261
2019 Dino Dig Expansion -June 2016	154,218
2019 Animal Acquisition -September 2015	-

Total Deductions: \$ (8,208,364)

TOTAL: \$ 27,544,070



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended June 30, 2019**

Cash Balance as of 6/30/2019 \$ 7,181,147

DEDUCTIONS (Remaining budgets, paid through claim 2019-04):

2019 Animal	2,249,434
2019 Veterinary	301,721
2019 Utilities	392,171
2019 Animal Feed	358,578
2019 Interest/Bank Charges	20
2019 Exhibit Maintenance & Renovations	107,101
2019 Water Quality Supplies	71,823

Total Deductions:

\$ (3,480,848)

TOTAL:

\$ 3,700,299



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended June 30, 2019**

Cash Balance as of 6/30/2019 \$ 1,746,943

DEDUCTIONS

(FY 18-19 Remaining budgets, paid through claim 1112-ZOO-022719):

2019 Telephone Charges	250
2019 Memberships	500
2019 Office Expense	5,934
2019 Postage	765
2019 PeopleSoft Financials Charges	154
2019 Professional Services	11,162
2019 Data Processing Services	1,500
2019 Publications & Legal Notices	500
2019 Trans, Travel & Education	2,500

Total Deductions:

\$ (23,265)

TOTAL:

\$ 1,723,678



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended July 31, 2019**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,436,673.21
Total Proceeds Received:		\$	1,436,673.21
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		28,733.46
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,407,939.75
Total Proceed Allocations		\$	1,436,673.21
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	1,746,943.33
Receipts:	- Measure Z Sales Tax Proceeds		28,733.46
	- Interest Received		684.28
Disbursements:	- PeopleSoft Financial Charges		(60.27)
	- ZA Claim		(24,498.75)
Net Increase/(Decrease) to Cash			4,858.72
Ending Cash Balance - Zoo Authority Administrative Fund		\$	1,751,802.05
Trust Fund for FCZC Operations and Capital Projects			
	Beginning Cash Balance	\$	42,933,581.23
	>>> Operations Fund		
	Beginning Cash Balance		8,006,388.26
Receipts:	- Measure Z Sales Tax Proceeds		469,313.25
	- Interest Received		2,767.08
Disbursements:	- FCZC Operations Claim #2019-05		(424,488.23)
	- Wire Fees		(10.00)
Net Increase/(Decrease) to Cash			47,582.10
Ending Cash Balance - Available for Operations		\$	8,053,970.36
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	34,927,192.97
Receipts:	- Measure Z Sales Tax Proceeds		938,626.50
	- Interest Received		13,872.81
Disbursements:	-		-
Net Increase/(Decrease) to Cash			952,499.31
Ending Cash Balance - Available for Capital Projects		\$	35,879,692.28
Ending Balance Available for Operations and Capital Projects		\$	43,933,662.64
Total Interest Received During the Month			17,324.17

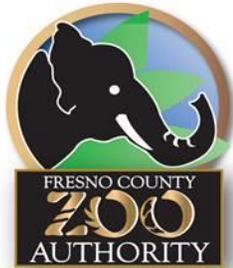
By Staff _____

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 2.229 as of June 30, 2019.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS				CURRENT FISCAL YEAR		
	2016-2017	2017-2018	2018-2019	2019-20			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 952,000	\$ 930,800	\$ 1,227,435	\$ 1,264,258	\$ 1,436,673	\$ 172,415	13.64%
August	1,269,300	1,241,000	928,052	900,210			
September	1,181,071	1,391,154	1,171,132	1,159,421			
October	941,400	933,300	1,619,199	1,667,775			
November	1,255,200	1,244,400	1,531,072	1,577,004			
December	1,188,304	1,452,570	1,392,262	1,378,339			
January	955,400	951,900	1,345,542	1,385,908			
February	1,273,900	1,269,200	1,118,789	1,107,601			
March	1,114,146	1,420,604	1,327,543	1,314,268			
April	855,500	865,400	1,318,821	1,358,386			
May	1,140,700	1,512,737	868,850	1,542,538			
June	1,220,710	1,103,925	1,263,124	1,103,815			
Total	\$ 13,347,631	\$ 14,316,990	\$ 15,111,821	\$ 15,759,523	\$ 1,436,673	\$ 172,415	1.09%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 169,872,804



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended March 31, 2019

Summary of Quarter Four Interest Receipts					
Fund	Subclass	Description	1st Alloc. July	2nd Alloc September	Interest Received
4845	10000	Zoo Authority	684.28		\$ 684.28
4850	10000	FCZC - Operations	2,767.08		\$ 2,767.08
4850	42700	FCZC - CP	13,872.81		\$ 13,872.81
Total			<u>\$ 17,324.17</u>	<u>\$ -</u>	<u>\$ 17,324.17</u>
July to September					



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended July 31, 2019**

Cash Balance as of 7/31/2019 \$ 35,879,692

DEDUCTIONS (earmarked projects, FY19-20 expenditures paid through claim 2019-05C):

2019 Warthog Exhibit -May 2018	201,937
2019 South Corridor Infrastructure -February 2018	484,157
2019 Asian Exhibits - November 2017	2,728,251
2019 Belmont Basin Relief Line -August 2017	162,564
2019 Animal Nutrition Center -August 2017	689,767
2019 Prgm Animal Holding Facility -June 2017	114,220
2019 Orangutan Exhibit -May 2017	28,223
2019 African River -April 2017	3,552,766
2019 Water Play Area -January 2017	92,261
2019 Dino Dig Expansion -June 2016	154,218

Total Deductions: \$ (8,208,364)

TOTAL: \$ 27,671,328



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended July 31, 2019**

Cash Balance as of 7/31/2019 \$ 8,053,970

DEDUCTIONS (Remaining budgets, paid through claim 2019-05):

2019 Animal	1,980,183
2019 Veterinary	269,233
2019 Utilities	333,778
2019 Animal Feed	300,662
2019 Interest/Bank Charges	20
2019 Exhibit Maintenance & Renovations	104,686
2019 Water Quality Supplies	67,790

Total Deductions: \$ (3,056,352)

TOTAL: \$ 4,997,618



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended July 31, 2019**

Cash Balance as of 7/31/2019 \$ 1,751,802

DEDUCTIONS

(FY 19-20 Remaining budgets, paid through claim 1112-Zoo-022719):

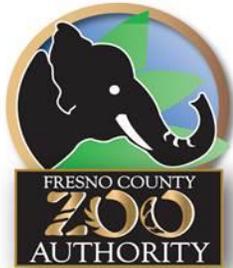
2019 Telephone Charges	250
2019 Memberships	500
2019 Office Expense	6,000
2019 Postage	1,000
2019 PeopleSoft Financials Charges	800
2019 Professional Services	140,832
2019 Data Processing Services	1,500
2019 Publications & Legal Notices	500
2019 Trans, Travel & Education	2,500

Total Deductions:

\$ (153,882)

TOTAL:

\$ 1,597,920



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS				CURRENT FISCAL YEAR		
	2016-2017	2017-2018	2018-2019	2019-20			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 952,000	\$ 930,800	\$ 1,227,435	\$ 1,264,258	\$ 1,436,673	\$ 172,415	13.64%
August	1,269,300	1,241,000	928,052	900,210	1,123,640	223,430	24.82%
September	1,181,071	1,391,154	1,171,132	1,159,421			
October	941,400	933,300	1,619,199	1,667,775			
November	1,255,200	1,244,400	1,531,072	1,577,004			
December	1,188,304	1,452,570	1,392,262	1,378,339			
January	955,400	951,900	1,345,542	1,385,908			
February	1,273,900	1,269,200	1,118,789	1,107,601			
March	1,114,146	1,420,604	1,327,543	1,314,268			
April	855,500	865,400	1,318,821	1,358,386			
May	1,140,700	1,512,737	868,850	1,542,538			
June	1,220,710	1,103,925	1,263,124	1,103,815			
Total	\$ 13,347,631	\$ 14,316,990	\$ 15,111,821	\$ 15,759,523	\$ 2,560,313	\$ 395,845	2.51%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 170,996,444



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended March 31, 2019

Summary of Quarter Four Interest Receipts					
Fund	Subclass	Description	1st Alloc. July	2nd Alloc September	Interest Received
4845	10000	Zoo Authority	684.28		\$ 684.28
4850	10000	FCZC - Operations	2,767.08		\$ 2,767.08
4850	42700	FCZC - CP	13,872.81		\$ 13,872.81
Total			<u>\$ 17,324.17</u>	<u>\$ -</u>	<u>\$ 17,324.17</u>
July to September					



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended August 31, 2019**

Cash Balance as of 8/31/2019 \$ 35,879,692

DEDUCTIONS (earmarked projects, FY19-20 expenditures paid through claim 2019-05C):

2019 Warthog Exhibit -May 2018	201,937
2019 South Corridor Infrastructure -February 2018	368,849
2019 Asian Exhibits - November 2017	2,384,802
2019 Belmont Basin Relief Line -August 2017	162,564
2019 Animal Nutrition Center -August 2017	601,425
2019 Prgm Animal Holding Facility -June 2017	100,627
2019 Orangutan Exhibit -May 2017	28,223
2019 African River -April 2017	3,552,766
2019 Water Play Area -January 2017	92,261
2019 Dino Dig Expansion -June 2016	154,218

Total Deductions: \$ (7,647,672)

TOTAL: \$ 28,232,020



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended August 31, 2019**

Cash Balance as of 8/31/2019 \$ 8,053,970

DEDUCTIONS (Remaining budgets, paid through claim 2019-06):

2019 Animal	1,710,550
2019 Veterinary	236,759
2019 Utilities	263,936
2019 Animal Feed	269,285
2019 Interest/Bank Charges	-
2019 Exhibit Maintenance & Renovations	102,841
2019 Water Quality Supplies	64,139

Total Deductions: \$ (2,647,510)

TOTAL: \$ 5,406,460



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended August 31, 2019**

Cash Balance as of 8/31/2019 \$ 1,751,802

DEDUCTIONS

(FY 19-20 Remaining budgets, paid through claim 1112-Zoo-022719):

2019 Telephone Charges	250
2019 Memberships	500
2019 Office Expense	6,000
2019 Postage	1,000
2019 PeopleSoft Financials Charges	690
2019 Professional Services	133,831
2019 Data Processing Services	1,500
2019 Publications & Legal Notices	500
2019 Trans, Travel & Education	2,500

Total Deductions: \$ (146,771)

TOTAL: \$ 1,605,031



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Quarter Ended September 30, 2019**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	3,927,752.23
Total Proceeds Received:		\$	3,927,752.23
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		78,555.04
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		3,849,197.19
Total Proceed Allocations		\$	3,927,752.23
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	1,746,943.33
Receipts:	- Measure Z Sales Tax Proceeds		78,555.04
	- Interest Received		9,644.95
Disbursements:	- PeopleSoft Financial Charges		(213.75)
	- ZA Staff Invoice Reimbursement for Professional Services		(7,000.78)
	- ZA Office Expense		(24,498.75)
Net Increase/(Decrease) to Cash			56,486.71
Ending Cash Balance - Zoo Authority Administrative Fund		\$	1,803,430.04
Trust Fund for FCZC Operations and Capital Projects			
		98%	
	Beginning Cash Balance	\$	42,933,581.23
	>>> Operations Fund		
	Beginning Cash Balance		8,006,388.26
Receipts:	- Measure Z Sales Tax Proceeds		457,824.65
	- Interest Received		39,002.35
Disbursements:	- FCZC Operations Claim #2019-05		(424,488.23)
	- FCZC Operations Claim #2019-06		(408,821.55)
	- FCZC Operations Claim #2019-07		(413,100.99)
	- Wire Fees		(50.00)
Net Increase/(Decrease) to Cash			(749,633.77)
Ending Cash Balance - Available for Operations		\$	7,256,754.49
Capital Facilities Project Fund			
	Beginning Cash Balance	\$	34,927,192.97
Receipts:	- Measure Z Sales Tax Proceeds		3,169,695.39
	- Interest Received		195,539.07
	- FCZC Capital Claim 2019-06C		(526,546.24)
Net Increase/(Decrease) to Cash			2,838,688.22
Ending Cash Balance - Available for Capital Projects			37,765,881.19
Ending Balance Available for Operations and Capital Projects		\$	45,022,635.68
<i>Total Interest Received During the Quarter</i>			<i>244,186.37</i>

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 2.229 as of September 30, 2019.



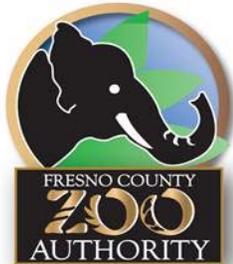
**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended September 30, 2019**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,367,438.64
Total Proceeds Received:		\$	1,367,438.64
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		27,348.77
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,340,089.87
Total Proceed Allocations		\$	1,367,438.64
Cash Balance by Fund			
Zoo Authority Fund			
>> Administrative Fund		2%	
		Beginning Cash Balance	\$ 1,767,164.18
Receipts:	- Measure Z Sales Tax Proceeds		27,348.77
	- Interest Received		8,960.67
Disbursements:	- PeopleSoft Financial Charges		(43.58)
		Net Increase/(Decrease) to Cash	36,265.86
		Ending Cash Balance - Zoo Authority Administrative Fund	\$ 1,803,430.04
Trust Fund for FCZC Operations and Capital Projects			
		98%	
		Beginning Cash Balance	\$ 44,099,442.42
>>> Operations Fund			
		Beginning Cash Balance	7,186,943.59
Receipts:	- Measure Z Sales Tax Proceeds		446,696.62
	- Interest Received		36,235.27
Disbursements:	- FCZC Operations Claim #2019-07		(413,100.99)
	- Wire Fees		(20.00)
		Net Increase/(Decrease) to Cash	69,810.90
		Ending Cash Balance - Available for Operations	\$ 7,256,754.49
>>> Capital Facilities Project Fund			
		Beginning Cash Balance	\$ 36,912,498.83
Receipts:	- Measure Z Sales Tax Proceeds		671,716.10
	- Interest Received		181,666.26
		Net Increase/(Decrease) to Cash	853,382.36
		Ending Cash Balance - Available for Capital Projects	37,765,881.19
		Ending Balance Available for Operations and Capital Projects	\$ 45,022,635.68
		Total Interest Received During the Month	226,862.20

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 1.985 as of September 30, 2019.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS				CURRENT FISCAL YEAR		
	2016-2017	2017-2018	2018-2019	2019-20			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 952,000	\$ 930,800	\$ 1,227,435	\$ 1,264,258	\$ 1,436,673	\$ 172,415	13.64%
August	1,269,300	1,241,000	928,052	900,210	1,123,640	223,430	24.82%
September	1,181,071	1,391,154	1,171,132	1,159,421	1,367,439	208,018	17.94%
October	941,400	933,300	1,619,199	1,667,775			
November	1,255,200	1,244,400	1,531,072	1,577,004			
December	1,188,304	1,452,570	1,392,262	1,378,339			
January	955,400	951,900	1,345,542	1,385,908			
February	1,273,900	1,269,200	1,118,789	1,107,601			
March	1,114,146	1,420,604	1,327,543	1,314,268			
April	855,500	865,400	1,318,821	1,358,386			
May	1,140,700	1,512,737	868,850	1,542,538			
June	1,220,710	1,103,925	1,263,124	1,103,815			
Total	\$ 13,347,631	\$ 14,316,990	\$ 15,111,821	\$ 15,759,523	\$ 3,927,752	\$ 603,863	3.83%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 172,363,883



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended September 30, 2019

Summary of Quarter Four Interest Receipts					
Fund	Subclass	Description	1st Alloc. July	2nd Alloc September	Interest Received
4845	10000	Zoo Authority	684.28	8,960.67	\$ 9,644.95
4850	10000	FCZC - Operations	2,767.08	36,235.27	\$ 39,002.35
4850	42700	FCZC - CP	13,872.81	181,666.26	\$ 195,539.07
Total			\$ 17,324.17	\$ 226,862.20	\$ 244,186.37
July to September					



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended September 30, 2019**

Cash Balance as of 9/30/2019 \$ 37,765,881

DEDUCTIONS (earmarked projects, FY19-20 expenditures paid through claim 2019-05C):

2019 Warthog Exhibit -May 2018	190,251
2019 South Corridor Infrastructure -February 2018	367,436
2019 Asian Exhibits - November 2017	2,244,180
2019 Belmont Basin Relief Line -August 2017	162,564
2019 Animal Nutrition Center -August 2017	542,530
2019 Prgm Animal Holding Facility -June 2017	91,565
2019 Orangutan Exhibit -May 2017	28,223
2019 African River -April 2017	3,552,766
2019 Water Play Area -January 2017	92,261
2019 Dino Dig Expansion -June 2016	154,218

Total Deductions: \$ (7,425,994)

TOTAL: \$ 30,339,887



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended September 30, 2019**

Cash Balance as of 9/30/2019 \$ 7,256,754

DEDUCTIONS (Remaining budgets, paid through claim 2019-06):

2019 Animal	1,437,405
2019 Veterinary	204,318
2019 Utilities	197,900
2019 Animal Feed	235,330
2019 Interest/Bank Charges	(20)
2019 Exhibit Maintenance & Renovations	100,170
2019 Water Quality Supplies	59,286

Total Deductions:

\$ (2,234,389)

TOTAL:

\$ 5,022,365



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended September 30, 2019**

Cash Balance as of 9/30/2019 \$ 1,803,430

DEDUCTIONS

(FY 19-20 Remaining budgets, paid through claim 1112-Zoo-022719):

2019 Telephone Charges	250
2019 Memberships	500
2019 Office Expense	6,000
2019 Postage	1,000
2019 PeopleSoft Financials Charges	647
2019 Professional Services	133,831
2019 Data Processing Services	1,500
2019 Publications & Legal Notices	500
2019 Trans, Travel & Education	2,500

Total Deductions: \$ (146,728)

TOTAL: \$ 1,656,702



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended October 31, 2019**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,571,110.67
		Total Proceeds Received:	\$ 1,571,110.67
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		31,422.21
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,539,688.46
		Total Proceed Allocations	\$ 1,571,110.67
Cash Balance by Fund			
Zoo Authority Fund >> Administrative Fund 2%			
		Beginning Cash Balance	\$ 1,803,430.04
Receipts:	- Measure Z Sales Tax Proceeds		31,422.21
	- Interest Received		749.13
Disbursements:	- PeopleSoft Financial Charges		(47.37)
		Net Increase/(Decrease) to Cash	32,123.97
		Ending Cash Balance - Zoo Authority Administrative Fund	\$ 1,835,554.01
Trust Fund for FCZC Operations and Capital Projects 98%			
		Beginning Cash Balance	\$ 45,022,635.68
>>> Operations Fund			
		Beginning Cash Balance	7,256,754.49
Receipts:	- Measure Z Sales Tax Proceeds		513,229.49
	- Interest Received		3,179.53
Disbursements:	- FCZC Operations Claim #2019-08		(565,241.35)
	- Wire Fees		(20.00)
		Net Increase/(Decrease) to Cash	(48,852.33)
		Ending Cash Balance - Available for Operations	\$ 7,207,902.16
>>> Capital Facilities Project Fund			
		Beginning Cash Balance	\$ 37,765,881.19
Receipts:	- Measure Z Sales Tax Proceeds		1,026,458.97
	- Interest Received		15,457.12
Disbursements:	- FCZC Capital Claim #2019-08C		(250,438.32)
	- FCZC Capital Claim #2019-9C		-
		Net Increase/(Decrease) to Cash	791,477.77
		Ending Cash Balance - Available for Capital Projects	38,557,358.96
		Ending Balance Available for Operations and Capital Projects	\$ 45,765,261.12
		<i>Total Interest Received During the Month</i>	<i>19,385.78</i>

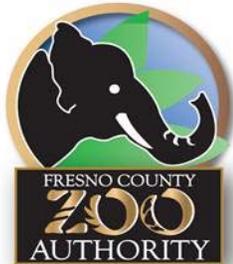
By Staff _____

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 2.207 as of September 30, 2019.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS				CURRENT FISCAL YEAR		
	2016-2017	2017-2018	2018-2019	2019-20			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 952,000	\$ 930,800	\$ 1,227,435	\$ 1,264,258	\$ 1,436,673	\$ 172,415	13.64%
August	1,269,300	1,241,000	928,052	900,210	1,123,640	223,430	24.82%
September	1,181,071	1,391,154	1,171,132	1,159,421	1,367,439	208,018	17.94%
October	941,400	933,300	1,619,199	1,667,775	1,571,111	(96,664)	-5.80%
November	1,255,200	1,244,400	1,531,072	1,577,004			
December	1,188,304	1,452,570	1,392,262	1,378,339			
January	955,400	951,900	1,345,542	1,385,908			
February	1,273,900	1,269,200	1,118,789	1,107,601			
March	1,114,146	1,420,604	1,327,543	1,314,268			
April	855,500	865,400	1,318,821	1,358,386			
May	1,140,700	1,512,737	868,850	1,542,538			
June	1,220,710	1,103,925	1,263,124	1,103,815			
Total	\$ 13,347,631	\$ 14,316,990	\$ 15,111,821	\$ 15,759,523	\$ 5,498,863	\$ 507,199	3.22%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 173,934,994



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended October 2019

Summary of Quarter Four Interest Receipts					
Fund	Subclass	Description	1st Alloc. October	2nd Alloc November	Interest Received
4845	10000	Zoo Authority	749.13	-	\$ 749.13
4850	10000	FCZC - Operations	3,179.53	-	\$ 3,179.53
4850	42700	FCZC - CP	15,457.12	-	\$ 15,457.12
Total			\$ 19,385.78	\$ -	\$ 19,385.78
October to November					



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended October 2019**

Cash Balance as of 10/31/2019 \$ 38,557,359

DEDUCTIONS (earmarked projects, FY19-20 expenditures paid through claim 2019-09C):

2019 Warthog Exhibit	190,251
2019 South Corridor Infrastructure	319,815
2019 Asian Exhibits	2,126,454
2019 Belmont Basin Relief Line	162,564
2019 Animal Nutrition Center	468,811
2019 Prgm Animal Holding Facility	80,191
2019 Orangutan Exhibit	28,223
2019 African River	3,552,766
2019 Water Play Area	92,261
2019 Dino Dig Expansion	154,218

Total Deductions: \$ (7,175,554)

TOTAL: \$ 31,381,805



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended October 2019**

Cash Balance as of 10/31/2019 \$ 7,207,902

DEDUCTIONS (Remaining budgets, paid through claim 2019-09):

2019 Animal	1,053,858
2019 Veterinary	160,245
2019 Utilities	130,754
2019 Animal Feed	204,454
2019 Interest/Bank Charges	(40)
2019 Exhibit Maintenance & Renovations	80,699
2019 Water Quality Supplies	39,157

Total Deductions:

\$ (1,669,127)

TOTAL:

\$ 5,538,775



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended October 2019**

Cash Balance as of 10/31/2019 \$ 1,835,554

DEDUCTIONS

(FY 19-20 Remaining budgets, paid through claim 1112-Zoo-022719):

2019 Telephone Charges	250
2019 Memberships	500
2019 Office Expense	6,000
2019 Postage	1,000
2019 PeopleSoft Financials Charges	599
2019 Professional Services	133,831
2019 Data Processing Services	1,500
2019 Publications & Legal Notices	500
2019 Trans, Travel & Education	2,500

Total Deductions:

\$ (146,680)

TOTAL:

\$ 1,688,874



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended November 30, 2019**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,073,344.00
		Total Proceeds Received:	\$ 1,073,344.00
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	21,466.88
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,051,877.12
		Total Proceed Allocations	\$ 1,073,344.00
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	1,835,554.01
Receipts:	- Measure Z Sales Tax Proceeds		21,466.88
	- Interest Received		-
Disbursements:	- PeopleSoft Financial Charges		(43.58)
		Net Increase/(Decrease) to Cash	21,423.30
		Ending Cash Balance - Zoo Authority Administrative Fund	\$ 1,856,977.31
Trust Fund for FCZC Operations and Capital Projects			
	>>> Operations Fund	98%	
	Beginning Cash Balance	\$	38,557,358.96
	Beginning Cash Balance		7,207,902.16
Receipts:	- Measure Z Sales Tax Proceeds		350,625.71
	- Interest Received		-
	FCZC Operations Claim #2019-09		(448,566.18)
Disbursements:	- Wire Fees		(20.00)
		Net Increase/(Decrease) to Cash	(97,960.47)
		Ending Cash Balance - Available for Operations	\$ 7,109,941.69
>>> Capital Facilities Project Fund			
	Beginning Cash Balance	\$	38,557,358.96
Receipts:	- Measure Z Sales Tax Proceeds		701,251.41
	- Interest Received		-
Disbursements:	- FCZC Capital Claim #2019-09C		(9,671.90)
		Net Increase/(Decrease) to Cash	691,579.51
		Ending Cash Balance - Available for Capital Projects	39,248,938.47
		Ending Balance Available for Operations and Capital Projects	\$ 46,358,880.16
<i>Total Interest Received During the Month</i>			-

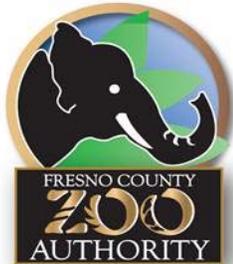
By Staff _____

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 2.207 as of September 30, 2019.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2016-2017	2017-2018	2018-2019	2019-20			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 952,000	\$ 930,800	\$ 1,227,435	\$ 1,264,258	\$ 1,436,673	\$ 172,415	13.64%
August	1,269,300	1,241,000	928,052	900,210	1,123,640	223,430	24.82%
September	1,181,071	1,391,154	1,171,132	1,159,421	1,367,439	208,018	17.94%
October	941,400	933,300	1,619,199	1,667,775	1,571,111	(96,664)	-5.80%
November	1,255,200	1,244,400	1,531,072	1,577,004	1,073,344	(503,660)	-31.94%
December	1,188,304	1,452,570	1,392,262	1,378,339			
January	955,400	951,900	1,345,542	1,385,908			
February	1,273,900	1,269,200	1,118,789	1,107,601			
March	1,114,146	1,420,604	1,327,543	1,314,268			
April	855,500	865,400	1,318,821	1,358,386			
May	1,140,700	1,512,737	868,850	1,542,538			
June	1,220,710	1,103,925	1,263,124	1,103,815			
Total	\$ 13,347,631	\$ 14,316,990	\$ 15,111,821	\$ 15,759,523	\$ 6,572,207	\$ 3,539	0.02%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 175,008,338



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended November, 2019

Summary of Quarter Four Interest Receipts					
Fund	Subclass	Description	1st Alloc. October	2nd Alloc November	Interest Received
4845	10000	Zoo Authority	749.13	-	\$ 749.13
4850	10000	FCZC - Operations	3,179.53	-	\$ 3,179.53
4850	42700	FCZC - CP	15,457.12	-	\$ 15,457.12
Total			\$ 19,385.78	\$ -	\$ 19,385.78
October to November					



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended November 2019**

Cash Balance as of 11/30/2019 \$ 39,248,938

DEDUCTIONS (earmarked projects, FY19-20 expenditures paid through claim 2019-09C):

2019 Warthog Exhibit	190,251
2019 South Corridor Infrastructure	317,613
2019 Asian Exhibits	2,121,877
2019 Belmont Basin Relief Line	162,564
2019 Animal Nutrition Center	467,473
2019 Prgm Animal Holding Facility	79,241
2019 Orangutan Exhibit	27,619
2019 African River	3,552,766
2019 Water Play Area	92,261
2019 Dino Dig Expansion	154,218

Total Deductions: \$ (7,165,883)

TOTAL: \$ 32,083,055



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended November 2019**

Cash Balance as of 11/30/2019 \$ 7,109,942

DEDUCTIONS (Remaining budgets, paid through claim 2019-09):

2019 Animal	756,917
2019 Veterinary	123,754
2019 Utilities	68,544
2019 Animal Feed	177,982
2019 Interest/Bank Charges	(60)
2019 Exhibit Maintenance & Renovations	64,535
2019 Water Quality Supplies	28,870

Total Deductions:

\$ (1,220,542)

TOTAL:

\$ 5,889,400



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended November 2019**

Cash Balance as of 11/30/2019 \$ 1,856,977

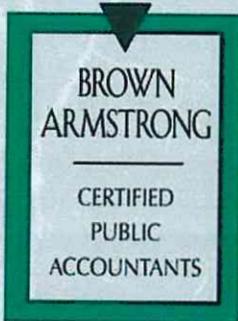
DEDUCTIONS

(FY 19-20 Remaining budgets, paid through claim 1112-Zoo-022719):

2019 Telephone Charges	250
2019 Memberships	500
2019 Office Expense	6,000
2019 Postage	1,000
2019 PeopleSoft Financials Charges	556
2019 Professional Services	133,831
2019 Data Processing Services	1,500
2019 Publications & Legal Notices	500
2019 Trans, Travel & Education	2,500

Total Deductions: \$ (146,637)

TOTAL: \$ 1,710,340



BROWN ARMSTRONG

Certified Public Accountants

To the Board of Directors
Fresno County Zoo Authority
Fresno, California

We have audited the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Fresno County Zoo Authority (the Authority) as of and for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 12, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. As discussed in Note 1 to the financial statements, no new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2019. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the Authority's financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not identify any misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

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Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 5, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and budgetary comparison information, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the Fresno County Zoo Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

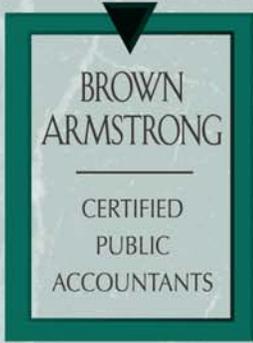
Bakersfield, California
December 5, 2019

**FRESNO COUNTY ZOO AUTHORITY
FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT**

For the Year Ended June 30, 2019

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BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Fresno County Zoo Authority
Fresno, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Fresno County Zoo Authority (the Authority), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Authority's preparation and fair presentation of the financial statements 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 Authority's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the Authority, as of June 30, 2019, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such 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. 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2019, on our consideration of the Authority'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 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 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 the Authority's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
December 5, 2019

FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2019

This section of the Fresno County Zoo Authority (Authority) financial report presents a discussion and analysis of the Authority's financial performance during the fiscal year ended June 30, 2019. Please read the information contained in this discussion and analysis in conjunction with the Authority's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Authority exceeded liabilities and deferred inflows of resources (referred to as net position) at the end of the 2018-2019 fiscal year by \$1,796,266. This amount is considered restricted net position.
- Liabilities of the Authority totaled \$11,528 at June 30, 2019. This amount primarily consists of expenses related to professional and specialized services provided by the County of Fresno.
- The Authority's total net position increased by \$201,506 during fiscal year 2018-2019.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. The Authority's basic financial statements are comprised of three components: 1) **Government-wide** financial statements; 2) **Fund** financial statements, and 3) **Notes** to the basic financial statements. Required Supplementary Information (RSI) is included in addition to the basic financial statements.

Government-wide Financial Statements are designed to provide readers with a broad overview of the Authority's finances, in a manner similar to a private-sector business. Therefore, the statements are reported using the accrual basis of accounting. Please refer to Note 1, for further information on the accrual basis of accounting.

The *statement of net position* presents information on all of the Authority's assets and deferred outflows of resources, along with its liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating.

The *statement of activities* presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of these government-wide financial statements distinguish functions of the Authority that are principally supported by intergovernmental revenues and sales taxes (*governmental activities*) from other functions that are intended to recover all, or a portion, of their costs through user fees and charges (*business-type activities*). The governmental activities of the Authority are general government activities only. During the fiscal year reported, the Authority did not have any business-type activities.

The government-wide financial statements can be found on pages 9-10 of this report.

Fund are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. The *fund financial statements* are reported using the modified accrual basis of accounting, which was designed to reflect budgetary processes used by governments. See Note 1-C for further information regarding the modified

FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2019

accrual basis of accounting. The Authority's funds can be divided into two categories: governmental funds (General Fund) and fiduciary funds (private-purpose trust funds).

Statement of Net Position (condensed)

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Assets:		
Current assets	\$ 1,807,794	\$ 1,619,838
Total assets	<u>\$ 1,807,794</u>	<u>\$ 1,619,838</u>
Liabilities:		
Current liabilities	\$ 11,528	\$ 25,078
Total liabilities	<u>\$ 11,528</u>	<u>\$ 25,078</u>
Net position:		
Restricted	\$ 1,796,266	\$ 1,594,760
Total net position	<u>\$ 1,796,266</u>	<u>\$ 1,594,760</u>

Statement of Activities (condensed)

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Revenues:		
General revenues	\$ 326,459	\$ 326,477
Total revenues	<u>\$ 326,459</u>	<u>\$ 326,477</u>
Expenses:		
Governmental activities	\$ 124,953	\$ 140,795
Total expenses	<u>\$ 124,953</u>	<u>\$ 140,795</u>
Net position beginning	\$ 1,594,760	\$ 1,409,078
Change in net position	<u>201,506</u>	<u>185,682</u>
Net position ending	<u>\$ 1,796,266</u>	<u>\$ 1,594,760</u>

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Authority's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Authority's near-term financing decisions. Both, the governmental fund balance sheet and the governmental fund statement of revenues,

**FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2019**

expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The Authority's General Fund budgetary comparison schedule is presented in Required Supplementary Information. The Authority adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule is thus provided for the General Fund to demonstrate compliance with this budget.

The Authority reports one individual major governmental fund. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance.

The governmental fund financial statements can be found on pages 11-12 of this report.

Fiduciary funds are used to account for resources held by the Authority in a trustee or agency capacity for others (i.e., Fresno Chaffee Zoo). Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Authority's own programs. The type of fiduciary funds used by the Authority can be further classified as a *private-purpose trust funds*. There are two basic financial statements used to report information on fiduciary funds: the statement of fiduciary net position (required for all fiduciary funds) and the statement of changes in fiduciary net position (required for all fiduciary funds except agency funds).

The fiduciary fund financial statements can be found on pages 13-14 of this report.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 16-21 of this report.

Required Supplementary Information is presented for the budgetary comparison schedule of the General Fund, which is presented immediately following the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$1,796,266 at the close of fiscal year 2018-2019. The Authority has no investments in capital assets.

Governmental activities: Governmental activities increased the Authority's net position by \$201,506 during fiscal year 2018-2019. The key element of this increase relates to sales tax revenue exceeding total expenditures by \$164,709.

FINANCIAL ANALYSIS OF THE AUTHORITY FUNDS

As noted earlier, the Authority uses **fund accounting** to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The general government functions are contained in the General Fund. The focus of the Authority's governmental fund is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Authority's financing requirements.

**FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2019**

At June 30, 2019, the Authority's governmental fund reported a fund balance of \$1,796,266, an increase of \$201,506 in comparing to the balance of \$1,594,760 reported at June 30, 2018.

Revenues for the governmental fund totaled \$326,459 in fiscal year 2018-2019. Revenue was primarily comprised from Measure Z sales tax (89%). The remaining 11% was interest.

Expenditures for governmental funds totaled \$124,953 in fiscal year 2018-2019.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2018-2019 fiscal year, actual revenues were above those estimated in the final budget by \$22,761 due to a net increase in sales tax revenue. Actual expenditures were below current year budgeted amounts by \$84,966. This difference in expenditures is primarily due to a greater use of encumbered, prior year expenditure for professional and specialized services, which incorporated into the overall, current year expenditures. Additional information regarding the encumbrance system can be found in the note to budgetary comparison schedule – General Fund on page 24.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Authority's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Fresno County Auditor-Controller's Office, 2281 Tulare Street, Fresno, California 93721.

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BASIC FINANCIAL STATEMENTS

FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF NET POSITION
June 30, 2019

	Governmental Activities
ASSETS	
Cash and investments	\$ 1,746,943
Interest receivable	9,645
Due from other governments	51,206
Total assets	1,807,794
 LIABILITIES	
Accrued liabilities	11,528
Total liabilities	11,528
 NET POSITION	
Restricted	1,796,266
Total net position	\$ 1,796,266

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019**

Functions/Programs	Expenses	Program Revenues - Charges for Services	Operating Grants and Contributions	Net Expenses and Changes in Net Position of Governmental Activities
Governmental activities-				
General government	\$ 124,953	\$ -	\$ -	\$ (124,953)
Total	\$ 124,953	\$ -	\$ -	\$ (124,953)
General revenues:				
Sales tax				289,662
Interest				36,797
Total general revenues				326,459
Change in net position				201,506
Net position - beginning				1,594,760
Net position - ending				\$ 1,796,266

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
BALANCE SHEET
GOVERNMENTAL FUND
June 30, 2019**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>General Fund</u>
Cash and investments	\$ 1,746,943
Interest receivable	9,645
Due from other governments	51,206
Total assets	<u>1,807,794</u>
Deferred outflows of resources	-
Total assets & deferred outflows of resources	<u>\$ 1,807,794</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	
Liabilities:	
Accrued liabilities	\$ 11,528
Total liabilities	<u>11,528</u>
Deferred inflows of resources	<u>-</u>
Fund balance:	
Restricted	<u>1,796,266</u>
Total fund balance	<u>1,796,266</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,807,794</u>

Reconciliation of the Balance Sheet to the Statement of Net Position

Total fund balance - governmental fund	\$ 1,796,266
Differences	<u>-</u>
Net position - governmental activities	<u>\$ 1,796,266</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND
For the Year Ended June 30, 2019**

REVENUES	<u>General Fund</u>
Measure Z sales tax	\$ 289,662
Interest	<u>36,797</u>
Total revenues	<u>326,459</u>
EXPENDITURES	
Current:	
Office expense	66
Postage	235
PeopleSoft charges	706
Professional and specialized services	<u>123,946</u>
Total expenditures	<u>124,953</u>
Excess of revenues over expenditures	<u>201,506</u>
Net change in fund balance	201,506
FUND BALANCE	
Fund balance - beginning	<u>1,594,760</u>
Fund balance - ending	<u><u>\$ 1,796,266</u></u>

Reconciliation of the Statement of Revenues, Expenditures, and Fund Balance to the Statement of Activities

Net change in fund balance - governmental fund	\$ 201,506
Differences	<u>-</u>
Change in net position - governmental activities	<u><u>\$ 201,506</u></u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2019**

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 8,006,388	\$ 34,927,193	\$ 42,933,581
Due from other governments	836,368	1,672,738	2,509,106
Interest receivable	39,003	195,539	234,542
Total assets	<u>8,881,759</u>	<u>36,795,470</u>	<u>45,677,229</u>
LIABILITIES			
Due to non-profit	<u>833,340</u>	<u>681,869</u>	<u>1,515,209</u>
Total liabilities	<u>833,340</u>	<u>681,869</u>	<u>1,515,209</u>
NET POSITION			
Held in trust for operations	8,048,419	-	8,048,419
Held in trust for capital projects	-	<u>36,113,601</u>	<u>36,113,601</u>
Total net position	<u>\$ 8,048,419</u>	<u>\$ 36,113,601</u>	<u>\$ 44,162,020</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Year Ended June 30, 2019**

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ADDITIONS			
Measure Z sales tax	\$ 5,556,405	\$ 8,637,087	\$ 14,193,492
Interest	141,833	714,818	856,651
Total additions	<u>5,698,238</u>	<u>9,351,905</u>	<u>15,050,143</u>
DEDUCTIONS			
Disbursements to non-profit	<u>5,046,122</u>	<u>7,505,125</u>	<u>12,551,247</u>
Total deductions	<u>5,046,122</u>	<u>7,505,125</u>	<u>12,551,247</u>
Change in net position	652,116	1,846,780	2,498,896
Net position held in trust - beginning	<u>7,396,303</u>	<u>34,266,821</u>	<u>41,663,124</u>
Net position held in trust - ending	<u><u>\$ 8,048,419</u></u>	<u><u>\$ 36,113,601</u></u>	<u><u>\$ 44,162,020</u></u>

The accompanying notes are an integral part of this statement.

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Fresno County Zoo Authority (Authority) was created by the approval of Measure Z by the voters of Fresno County (County) in November 2004. Measure Z authorized the imposition of a 0.1% sales and use tax (the sales tax) in the County for 10 years. The Authority may spend up to 2% of the revenue for its own administrative expenses. The remaining 98% of the revenue must be used exclusively for the support of zoos, zoological facilities, and related zoological purposes within the County. Of this 98%, at least 2/3 must be spent on capital improvement projects, and up to 1/3 may be spent on operations and maintenance of the facilities. The 0.1% sales tax commenced April 1, 2005, expired on April 30, 2015, and on November 4, 2014, the measure was approved by the voters for an additional ten years.

The basic financial statements of the Authority include all of its financial activities. The Authority is the sole independent agency responsible for administering Measure Z funds and is governed by a seven-member board consisting of six qualified electors (Fresno County voters) and the City of Fresno Mayor. The six qualified electors are appointed by the Fresno County Board of Supervisors.

B. Basis of Presentation

Government-wide Financial Statements

The statement of net position and the statement of activities report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The Authority does not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

The fund financial statements provide information about the Authority's individual funds including governmental and fiduciary funds. Separate statements for each fund category are presented. The balance sheet and statement of revenues, expenditures, and changes in fund balance focus on the presentation of the major governmental fund, the General Fund. These two statements are used to report information regarding the Authority's own operations and programs (up to 2% of Measure Z sales tax revenue). The statement of fiduciary net position and the statement of changes in fiduciary net position provide information regarding the 98% of sales tax proceeds and related disbursements, which are exclusively restricted for the support of zoos, zoological facilities, and related zoological purposes within the County. Disbursements of Measure Z funds during fiscal year ended June 30, 2019, were made to the Fresno's Chaffee Zoo Corporation (the entity operating the Fresno Chaffee Zoo).

The Authority reports the following major governmental fund:

- The *General Fund* is used to account for the revenue (up to 2% of Measure Z sales tax revenue) and expenditures necessary to carry out basic operating activities of the Authority. Activities of the General Fund include professional and specialized services required for the administration of Measure Z funds.

The Authority reports the following fiduciary funds:

- The *Private-Purpose Trust Funds* are used to account for the portion of Measure Z sales tax proceeds (and related disbursements), exclusively restricted for the support of zoos, zoological facilities, and related zoological purposes within the County (no less than 98% of total Measure Z proceeds). During the fiscal year ended June 30, 2019, disbursements of Measure Z funds were made to the Fresno's Chaffee Zoo Corporation (FCZC), which is the entity operating the Fresno Chaffee Zoo.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements 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. For this purpose, the Authority considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under the accrual basis of accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due and payable.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Position or Fund Balance

Cash and Investments

Investments for the Authority are reported at fair value.

Due from Other Governments

Due from other governments represent sales tax receipts in the months subsequent to the Authority's fiscal year-end relating to the prior year's sales activity. The Authority has contracted with the California State Board of Equalization for collection and distribution of the 0.1% sales tax. The Board of Equalization receives an administrative fee for providing this service. The Authority records sales tax revenues net of such fees.

Accrued Liabilities

The Authority has agreements with the County of Fresno, whereby the County provides legal, accounting and other professional and technical services. Accrued liabilities reported on the financial statements of the Authority primarily consist of professional and specialized services provided by the County of Fresno.

Net Position

The classification of net position into three components – net investment in capital assets, restricted, and unrestricted – is required by GASB Statement No. 34 (and subsequently GASB Statement No. 63). These classifications are defined as follows:

- Net Investment in Capital Assets – This category consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of debt issued to finance the acquisition, improvement, or construction of those assets.
- Restricted Net Position – This category consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislations.
- Unrestricted Net Position – This category represents funds which are undesignated and available for general operations.

Use of Management Estimates

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A reconciliation of the total fund balance for the governmental fund to the total net position of governmental activities has been prepared as part of the basic financial statements. However, no differences were reported between total fund balance and total net position for the fiscal year ended June 30, 2019.

A reconciliation of the total net change in fund balance for the governmental fund to the total change in net position of governmental activities has been prepared as part of the basic financial statements. However, no differences were reported between total net change in fund balance and total change in net position for the fiscal year ended June 30, 2019.

NOTE 3 – CASH, INVESTMENTS, AND DEPOSITS

The Authority, under contract, maintains specific cash deposits and investments with the Fresno County Auditor-Controller/Treasurer-Tax Collector, and participates in the common investment pool of the County. The County is restricted by State code in the types of investments in which it can engage.

NOTE 4 – BUDGET/DISBURSEMENTS

The Authority adopts an annual appropriated budget for its General Fund which is approved by its board. A budgetary comparison schedule is thus provided for the General Fund to demonstrate compliance with this budget.

Measure Z-funded line items of Fresno's Chaffee Zoo Corporation's (FCZC) operating and capital projects budgets for calendar years 2018 and 2019 were approved by the Authority's board. FCZC is the entity operating the Fresno Chaffee Zoo and functions separately from the Authority, operating on a calendar year basis (ending December 31). The Authority's oversight of FCZC extends only to the administration of Measure Z funds.

During fiscal year ended June 30, 2019, disbursements totaling \$12,551,247 were made to FCZC: \$5,046,122 for operations and \$7,505,125 for capital projects.

Undistributed sales tax revenue net of expenses incurred during the fiscal year are classified as "net position held in trust" in the statement of fiduciary net position. The balance reported at June 30, 2019, was as follows:

Held in Trust For:	
Operations	\$ 8,048,419
Capital projects	36,113,601
Total	\$ 44,162,020

NOTE 5 – LIABILITIES

Liabilities of the Authority totaled \$11,528 at June 30, 2019. This amount primarily consisted of expenses related to professional and specialized services provided by the County of Fresno.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6 - FUND BALANCE

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the Authority is bound to honor constraints on how specific amounts can be spent.

- **Nonspendable-** Amounts that are not in spendable form (such as inventory) or are required either legally or contractually to be maintained intact.
- **Restricted-** Amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional or enabling legislation.
- **Committed-** Amounts constrained to specific purposes by the Authority itself, using the Authority's highest level of decision-making authority (the Board of Directors). To be reported as committed, amounts cannot be used for any other purpose unless the Authority takes the same highest level action to remove or change the constraint. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned-** Amounts the Authority *intends* to use for a specific purpose. Intent can be expressed by the Authority at either the highest level of decision-making authority or by an official or body to which the Authority delegates the authority. This is also the classification for residual funds.
- **Unassigned-** The residual classification for the Authority's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The Authority establishes and modifies or rescinds fund balance commitments by passage of an ordinance or policy. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget as a designation or commitment of the fund, such as approved construction contracts. Assigned fund balance is established by the Authority through adoption or amendment of the budget or future year budget plan as intended for a specific purpose.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, followed by the unrestricted committed, assigned and unassigned resources as they are needed.

The Authority's General Fund balance of \$1,796,266 is considered restricted. This is because the monies are derived from Measure Z and are required to be spent in a manner that is consistent with the limitations placed on its use.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 7 – RECENTLY RELEASED STANDARDS BY GASB

During the fiscal year ending June 30, 2019, the Authority implemented the following standards:

GASB Statement No. 83 – *Certain Asset Retirement Obligations*. The requirements of this statement are effective for periods beginning after June 15, 2018. The Authority has determined the implementation of GASB Statement No. 83 has no effect on the basic financial statements.

GASB Statement No. 88 – *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The provisions of GASB Statement No. 88 are effective for financial statements beginning after June 15, 2018. The Authority has determined the implementation of GASB Statement No. 88 has no effect on the basic financial statements.

Recently released GASB standards affecting future years are as follows:

GASB Statement No. 84 – *Fiduciary Activities*. The requirements of this statement are effective for periods beginning after December 15, 2018. The Authority has not fully judged the effect of the implementation of this statement as of the date of these financial statements.

GASB Statement No. 87 – *Leases*. The requirements of this statement are effective for periods beginning after December 15, 2019. The Authority has not fully judged the effect of the implementation of this statement as of the date of these financial statements.

GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period*. The provisions of GASB Statement No. 89 are effective for financial statements beginning after December 15, 2019. The Authority has not fully judged the effect of the implementation of this statement as of the date of these financial statements.

GASB Statement No. 90 – *Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 61*. The provisions of GASB Statement No. 90 are effective for financial statements beginning after December 15, 2018. The Authority has not fully judged the effect of the implementation of this statement as of the date of these financial statements.

GASB Statement No. 91 – *Conduit Debt Obligations*. The provisions of GASB Statement No. 91 are effective for financial statements beginning after December 15, 2020. The Authority has not fully judged the effect of the implementation of this statement as of the date of these financial statements.

NOTE 8 – SUBSEQUENT EVENTS

In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the basic financial statements. Events were considered through December 5, 2019, which is the date of issuance of the Authority's independent auditor's report. The Authority identified no subsequent events that required disclosure.

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REQUIRED SUPPLEMENTARY INFORMATION
(Other than MD&A)

**FRESNO COUNTY ZOO AUTHORITY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		
Resources:				
Sales tax	\$ 266,901	\$ 266,901	\$ 289,662	\$ 22,761
Interest	12,500	12,500	36,797	24,297
Total resources	<u>279,401</u>	<u>279,401</u>	<u>326,459</u>	<u>47,058</u>
Charges to appropriations:				
Current:				
Office expenses	6,000	6,000	66	5,934
Professional and specialized services	196,869	196,869	123,946	72,923
Postage	1,000	1,000	235	765
Data processing services	1,500	1,500	-	1,500
Memberships	500	500	-	500
Transportation, travel, and education	2,500	2,500	-	2,500
Publications and legal notices	500	500	-	500
Telephone	250	250	-	250
PeopleSoft charges	800	800	706	94
Contingencies	-	-	-	-
Total charges to appropriations	<u>209,919</u>	<u>209,919</u>	<u>124,953</u>	<u>84,966</u>
Change in net position	<u>\$ 69,482</u>	<u>\$ 69,482</u>	201,506	<u>\$ 132,024</u>
NET POSITION				
Net position - beginning			<u>1,594,760</u>	
Net position - ending			<u>\$ 1,796,266</u>	

The accompanying notes are an integral part of this schedule.

**NOTE TO BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

Budgets and Budgetary Data

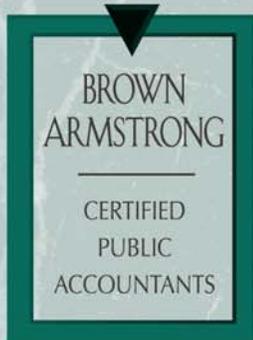
The Authority adopts a legal annual operating budget for its General Fund. All budget transfers and expenditures are approved by the Authority's Board of Directors or by the Authority Administrator prior to disbursement. The legal level of budgetary control is at the object level. The final budget revenue and expenditure amounts represent the original budget modified by any amendments and adjustments that have occurred during the year. The Authority uses an encumbrance system as an extension of normal budgetary accounting. Under the encumbrance system, the expenditure of monies is encumbered in order to reserve that portion of applicable appropriations. Encumbrances are combined with expenditures for budgetary comparison purposes. Unencumbered appropriations lapse at year-end; encumbered appropriations at year-end are carried forward in the ensuing new fiscal year's budget but are kept separate from the new fiscal year's budget. The encumbrances are reported as prior budget year appropriations on all financial reports but are available for expenditure in the new fiscal year.

A budgetary comparison schedule for the General Fund is presented on Page 24. Its purpose is to demonstrate compliance with the approved budget for fiscal year 2018-2019. Actual expenditures appearing on the schedule are presented using the accrual basis of accounting.

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OTHER AUDITOR'S REPORT

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BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Fresno County Zoo Authority
Fresno, California

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We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of Fresno County Zoo Authority (the Authority), as of and for the year ended June 30, 2019, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated December 5, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the 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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

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 Authority'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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
December 5, 2019



FY 2019 September Board Financial Report

Summary of Financial Results YTD as of September 30, 2019

- Attendance of 645,423 was 5% less than budgeted attendance of 680,500, and 474 less than the 2018 attendance of 645,897.
- Self-generated Revenue of \$8,439,810 was \$519,788 (6%) lower than budget and \$664,590 (9%) more than that of the same period last year. Revenues directly tied to Attendance: Admissions, Grants and Fundraising and Dinosaur Exhibit were also below budget.
- Total Personnel Expenses came in slightly under budget by \$9,718.
- Other expenses were 5% under budget due to the timing of expenses. Utilities are 12% above budget due to construction activity.
- Prepaid Expenses are higher compared to last year because of the Dinosaur Exhibit expenses which will be amortized June through Oct.

Discussion of Financial Results YTD as of September 30, 2019

Per Capita Data:

Area	2019	Budget	2018	Capture Rate 2019	Capture Rate 2018
Admissions	\$5.48	\$5.63	\$5.54	N/A	N/A
Concessions	\$0.95	\$0.80	\$0.85	N/A	N/A
Gift Shop	\$0.57	\$0.53	\$0.59	N/A	N/A
Giraffe Feeding	\$0.73	\$0.66	\$0.66	27%	23%
Stingray Bay	\$0.36	\$0.33	\$0.36	30%	30%
Zoorassic Park	\$0.75	\$1.09	N/A	18%	N/A

Fresno's Chaffee Zoo Corporation

Balance Sheet

September 30, 2019

	September 2019	September 2018
	<hr/>	<hr/>
ASSETS		
Current Assets		
Cash	\$343,929	\$404,854
Short Term Investments-Retention	\$304,879	\$10,000
Accounts Receivable	\$1,217,406	\$2,736,850
Prepaid Expenses	\$321,794	\$92,713
Deferred Maintenance	\$238,177	\$155,384
Total Current Assets	<hr/> \$2,426,185 <hr/>	<hr/> \$3,399,801 <hr/>
Other Assets		
Long Term Investments	\$11,546,670	\$11,344,259
Buildings, Equipment, Vehicles, and Furniture (net)	\$3,663,562	\$2,731,329
Exhibits	\$61,194,698	\$61,568,967
Construction in Progress	\$8,803,151	\$6,857,323
Goodwill	\$115,366	\$0
Total Other Assets	<hr/> \$85,323,446 <hr/>	<hr/> \$82,501,879 <hr/>
TOTAL ASSETS	<hr/> \$87,749,632 <hr/>	<hr/> \$85,901,679 <hr/>
 LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$2,159,806	\$2,084,774
Line of Credit	\$86,195	\$0
Retention Payable	\$290,610	\$133,636
Total Liabilities	<hr/> \$2,536,611 <hr/>	<hr/> \$2,218,410 <hr/>
Net Assets		
Fund Balance-Unrestricted	\$83,950,005	\$82,101,313
Fund Balance-Temporarily Restricted	\$1,197,296	\$1,519,945
Fund Balance-Permanently Restricted	\$65,720	\$62,011
Total Net Assets	<hr/> \$85,213,021 <hr/>	<hr/> \$83,683,269 <hr/>
TOTAL LIABILITIES AND NET ASSETS	<hr/> \$87,749,632 <hr/>	<hr/> \$85,901,679 <hr/>

Fresno's Chaffee Zoo Corporation
Income Statement
For the Nine Months Ended September 30, 2019

	FY19 Budget	YTD Actual @ 9/30/19	YTD Budget @ 9/30/19	Budget Variance	Variance
REVENUE					
Self Generated Income					
Admissions	\$4,967,551	\$3,535,048	\$3,830,836	(\$295,788)	(7.7)%
Adopt an Animal	\$21,000	\$19,755	\$13,568	\$6,187	45.6 %
Behind the Scenes	\$118,725	\$60,050	\$83,125	(\$23,076)	(27.8)%
Education	\$416,050	\$350,200	\$350,024	\$176	0.1 %
Food Services	\$708,050	\$614,665	\$544,425	\$70,240	12.9 %
Gift Shop	\$466,480	\$365,658	\$358,680	\$6,978	1.9 %
Giraffe Feeding	\$582,000	\$471,652	\$425,390	\$46,262	10.9 %
Grants and Fundraising	\$453,000	\$156,395	\$327,249	(\$170,854)	(52.2)%
Group Event/Facility Rental	\$573,000	\$446,127	\$424,000	\$22,127	5.2 %
Membership	\$1,616,351	\$1,328,001	\$1,272,365	\$55,636	4.4 %
Special Events	\$763,613	\$291,157	\$318,825	(\$27,668)	(8.7)%
Stingray Exhibit	\$295,500	\$229,232	\$244,500	(\$15,268)	(6.2)%
Other Income	\$78,209	\$86,203	\$65,411	\$20,792	31.8 %
Dinosaur Exhibit Revenue	\$961,500	\$485,669	\$701,200	(\$215,531)	(30.7)%
Total Self-Generated Revenue	\$12,021,029	\$8,439,810	\$8,959,598	(\$519,788)	(5.8)%
EXPENSES					
Personnel Expenses					
Administration	\$894,833	\$632,208	\$686,119	\$53,911	(7.9)%
Animal	\$3,421,151	\$2,658,734	\$2,621,950	(\$36,784)	1.4 %
Bird Show	\$278,595	\$197,701	\$212,009	\$14,308	(6.7)%
Behind the Scenes	\$84,216	\$58,431	\$63,998	\$5,568	(8.7)%
Education	\$953,213	\$890,377	\$722,394	(\$167,983)	23.3 %
Human Resources	\$229,990	\$184,003	\$176,290	(\$7,713)	4.4 %
Information Technology	\$87,255	\$75,093	\$66,974	(\$8,119)	12.1 %
Maintenance/Horticulture	\$1,187,576	\$698,348	\$909,440	\$211,092	(23.2)%
Marketing/Membership/Development/Events	\$908,766	\$702,071	\$695,948	(\$6,124)	0.9 %
Operations	\$110,711	\$152,308	\$84,853	(\$67,456)	79.5 %
Veterinary	\$416,075	\$320,780	\$316,663	(\$4,116)	1.3 %
Visitor Services	\$982,023	\$730,212	\$753,347	\$23,135	(3.1)%
Total Personnel Expenses	\$9,554,403	\$7,300,266	\$7,309,984	\$9,718	(0.1)%

Fresno's Chaffee Zoo Corporation

Income Statement

For the Nine Months Ended September 30, 2019

	FY19 Budget	YTD Actual @ 9/30/19	YTD Budget @ 9/30/19	Budget Variance	Variance
Other Expenses					
Advertising	\$386,720	\$188,581	\$249,025	\$60,444	(24.3)%
Animal Services	\$487,000	\$347,039	\$370,316	\$23,277	(6.3)%
Bank and Credit Card Fees	\$226,448	\$144,808	\$166,809	\$22,001	(13.2)%
Bird Show Expense	\$64,510	\$8,918	\$49,280	\$40,362	(81.9)%
Behind the Scenes Expense	\$10,975	\$448	\$9,875	\$9,427	(95.5)%
Community Support	\$0	\$0	\$0	\$0	0.0 %
Conservation	\$250,000	\$0	\$72,500	\$72,500	(100.0)%
Contracted Services	\$356,994	\$326,850	\$279,160	(\$47,690)	17.1 %
Depreciation	\$540,000	\$405,000	\$405,000	\$0	0.0 %
Dinosaur Exhibit Expense	\$825,000	\$579,607	\$698,695	\$119,088	(17.0)%
Dues and Subscriptions	\$58,990	\$39,941	\$37,045	(\$2,896)	7.8 %
Equipment Expense	\$192,259	\$222,015	\$148,125	(\$73,890)	49.9 %
Event Expense	\$624,234	\$396,835	\$394,445	(\$2,390)	0.6 %
Fleet Expense	\$23,246	\$18,081	\$19,097	\$1,016	(5.3)%
Food and Catering	\$52,915	\$14,554	\$34,605	\$20,051	(57.9)%
Insurance	\$198,000	\$152,243	\$156,000	\$3,757	(2.4)%
Interest Expense	\$14,000	\$24,699	\$10,000	(\$14,699)	147.0 %
IT	\$87,543	\$58,565	\$65,312	\$6,747	(10.3)%
Mileage, Tolls, and Parking	\$2,820	\$1,148	\$2,150	\$1,002	(46.6)%
Miscellaneous Business Expenses	\$15,100	\$7,571	\$11,950	\$4,379	(36.6)%
Office Supplies	\$19,430	\$11,022	\$15,605	\$4,583	(29.4)%
Postage	\$57,665	\$23,944	\$41,535	\$17,591	(42.4)%
Printing	\$230,005	\$71,840	\$192,880	\$121,040	(62.8)%
Professional Services	\$163,900	\$204,510	\$132,750	(\$71,760)	54.1 %
Recognition	\$3,660	\$7,456	\$3,195	(\$4,261)	133.4 %
Recruiting	\$36,755	\$11,698	\$26,565	\$14,867	(56.0)%
Repairs and Replacements	\$343,780	\$339,556	\$278,445	(\$61,111)	21.9 %
Signage	\$12,000	\$19,147	\$9,000	(\$10,147)	112.7 %
Specialized Services	\$37,010	\$16,725	\$31,663	\$14,938	(47.2)%

Fresno's Chaffee Zoo Corporation

Income Statement

For the Nine Months Ended September 30, 2019

	FY19 Budget	YTD Actual @ 9/30/19	YTD Budget @ 9/30/19	Budget Variance	Variance
Staff Development	\$84,245	\$42,232	\$80,985	\$38,753	(47.9)%
Supplies	\$423,500	\$301,330	\$316,425	\$15,095	(4.8)%
Taxes	\$0	\$2,533	\$0	(\$2,533)	0.0 %
Telephone	\$46,274	\$34,152	\$34,731	\$579	(1.7)%
Uniforms	\$43,150	\$21,862	\$28,950	\$7,088	(24.5)%
Utilities	\$816,500	\$701,294	\$624,200	(\$77,094)	12.4 %
Other Expense	\$0	\$5,622	\$0	(\$5,622)	0.0 %
Total Other Expenses	\$6,734,628	\$4,751,825	\$4,996,317	\$244,492	(4.9)%
Total Expenses	\$16,289,032	\$12,052,091	\$12,306,301	\$254,210	(2.1)%
Net Surplus (Deficit) from Operations	(\$4,268,003)	(\$3,612,281)	(\$3,346,703)	(\$265,578)	(7.9)%
Non Operating Revenue and Expense					
Non Operating Revenue					
Measure Z Operating Funds	\$5,089,688	\$3,921,786	\$3,889,720	\$32,066	(0.8)%
Measure Z Capital Funds	\$0	\$3,087,729	\$0	\$3,087,729	0.0 %
Interest Income	\$120,000	\$115,299	\$90,000	\$25,299	(28.1)%
Investment Income	\$0	\$1,262,978	\$0	\$1,262,978	0.0 %
Board Designated Endowment Funds	\$10,000	\$155,770	\$7,501	\$148,269	(1,976.7)%
City of Fresno Funds	\$0	\$0	\$0	\$0	0.0 %
Grants and Fundraising	\$0	\$109,110	\$0	\$109,110	0.0 %
Total Non Operating Revenue	\$5,219,688	\$8,652,671	\$3,987,221	\$4,665,450	(117.0)%
Non Operating Expense					
Measure Z Depreciation	\$0	\$2,691,000	\$0	(\$2,691,000)	0.0%
Measure Z Bank Fees	\$320	\$170	\$260	\$90	(34.6)%
Total Non Operating Expense	\$320	\$2,691,170	\$260	(\$2,690,910)	0.0 %
Total Non Operating Revenue and Expense	\$5,219,368	\$5,961,501	\$3,986,961	\$7,356,360	(184.5)%
NET SURPLUS/(DEFICIT)	\$951,365	\$2,349,220	\$640,258	\$7,090,782	(1,107.5)%

September 2019

MTD Attendance			
	<u>2019</u>	<u>2018</u>	Increase/ Decrease
Attendance	62,038	63,215	-2%
Paid	32,000	33,002	-3%
Members	21,186	20,514	3%
Group	1,549	1,401	11%
Other	7,303	8,298	-12%
Giraffe Feeding	17,606	15,526	13%
Capture Rate	28%	25%	16%
Stingray Bay	17,705	15,987	11%
Capture Rate	29%	25%	13%
Zoorassic Park	30,185	n/a	0%
Capture Rate	49%	n/a	0%
MTD Revenue			
	<u>2019</u>	<u>2018</u>	Increase/ Decrease
Admissions	\$348,918	\$355,681	-2%
Per Cap	\$5.62	\$5.63	0%
Giraffe Feeding	\$46,874	\$43,758	7%
Per Cap	\$0.76	\$0.69	9%
Stingray Bay	\$19,634	\$19,776	-1%
Per Cap	\$0.32	\$0.31	1%
Zoorassic Park	\$97,605	n/a	0%
Per Cap	\$1.57	n/a	0%
Membership	\$135,273	\$117,937	15%
Contracted Services	<u>2019</u>	<u>2018</u>	Increase/ Decrease
Concessions	\$68,152	\$62,219	10%
Per Cap	\$1.10	\$0.98	12%
Gift Shop	\$32,968	\$39,527	-17%
Per Cap	\$0.53	\$0.63	-15%

YTD Attendance				2018
	<u>2019</u>	<u>2018</u>	Increase/ Decrease	Unaudited
Attendance	645,423	645,897	0%	828,425
Paid	314,703	316,910	-1%	376,844
Members	197,141	185,105	7%	228,949
Group	82,181	86,129	-5%	100,515
Other	51,398	57,753	-11%	122,117
Giraffe Feeding	175,836	151,634	16%	181,090
Capture Rate	27%	23%	16%	22%
Stingray Bay	196,347	192,236	2%	221,055
Capture Rate	30%	30%	2%	27%
Zoorassic Park	118,830	n/a	0%	n/a
Capture Rate	18%	n/a	0%	n/a
YTD Revenue				
	<u>2019</u>	<u>2018</u>	Increase/ Decrease	
Admissions	\$3,535,048	\$3,580,269	-1%	\$4,229,990
Per Cap	\$5.48	\$5.54	-1%	\$5.11
Giraffe Feeding	\$471,652	\$427,408	10%	\$517,267
Per Cap	\$0.73	\$0.66	10%	\$0.62
Stingray Bay	\$229,232	\$233,919	-2%	\$267,781
Per Cap	\$0.36	\$0.36	-2%	\$0.32
Zoorassic Park	\$485,669	n/a	0%	n/a
Per Cap	\$0.75	n/a	0%	n/a
Membership	\$1,328,001	\$1,177,455	13%	\$1,519,005
Contracted Services	<u>2019</u>	<u>2018</u>	Increase/ Decrease	
Concessions	\$614,665	\$551,371	11%	\$681,024
Per Cap	\$0.95	\$0.85	12%	\$0.82
Gift Shop	\$365,658	\$379,067	-4%	\$464,914
Per Cap	\$0.57	\$0.59	-3%	\$0.56

Key:	
Equal to or ahead of 2018	
2% or less behind 2018	
More than 2% behind 2018	

Fresno Chaffee Zoo
SUMMARY OF KEY INDICATORS

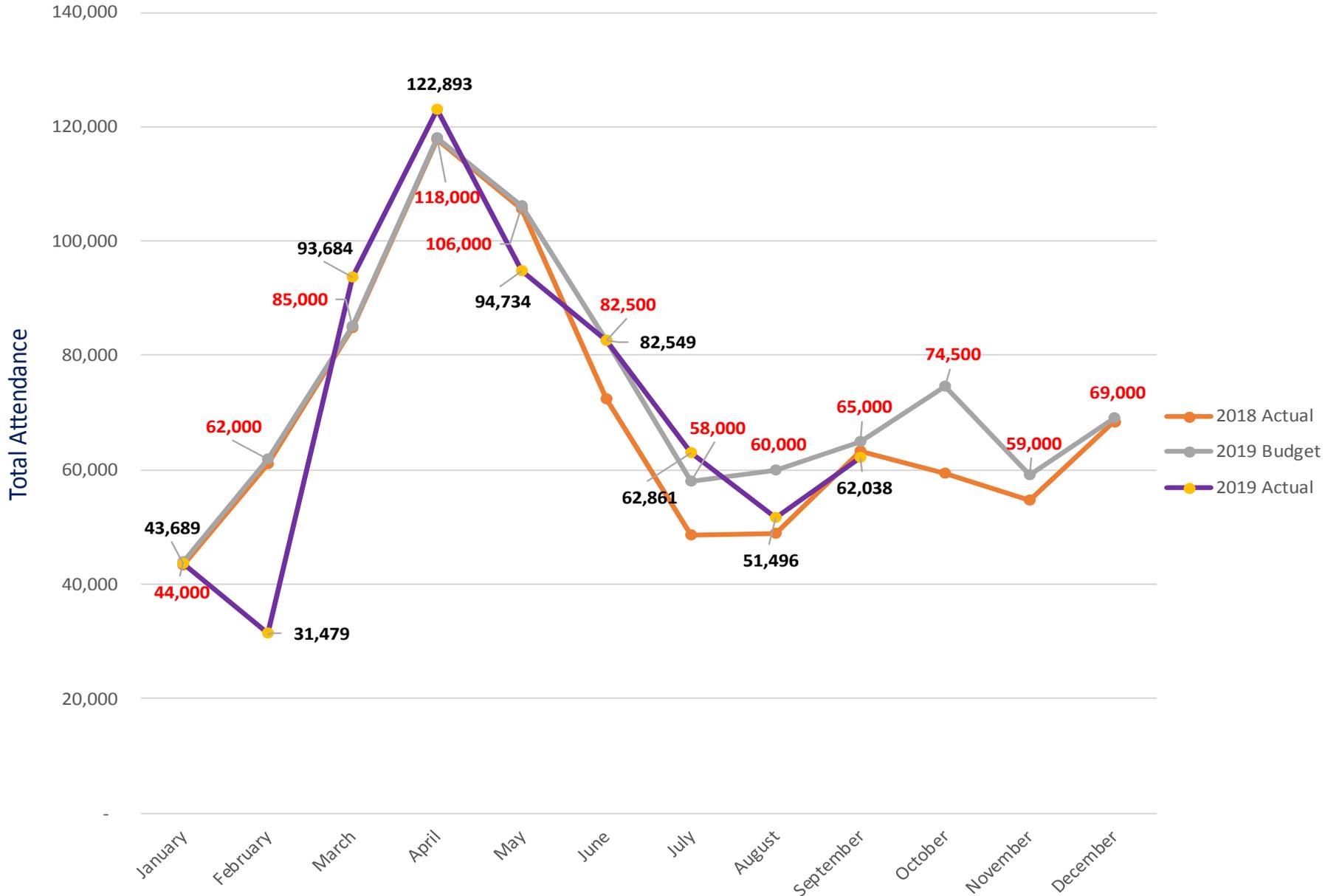
September 2019

	FY 19 Year-to-Date		
	Actuals	Budgeted	Difference
Attendance	645,423	680,500	(35,077)

	FY 19 Year-to-Date vs. Budget		
	Actuals	Budgeted	Difference
Revenue	\$8,439,810	\$8,959,598	(\$519,788)
Payroll	\$7,300,266	\$7,309,984	(\$9,718)
Operating Expenses	\$4,751,825	\$4,996,317	(\$244,492)
Net Surplus (Deficit)	(\$3,612,281)	(\$3,346,703)	(\$265,578)
Measure Z Operating	\$3,921,786	\$3,889,720	\$32,066

	FY 19 vs. FY 18 Year-to-Date		
	September-19	September-18	Difference
Attendance	645,423	645,897	(474)
Revenue	\$8,439,810	\$7,775,220	\$664,590
Payroll	\$7,300,266	\$6,421,986	\$878,280
Operating Expenses	\$4,751,825	\$4,233,304	\$518,521
Net Surplus (Deficit)	(\$3,612,281)	(\$2,880,070)	(\$732,211)
Measure Z Operating	\$3,921,786	\$3,504,414	\$417,372

Fresno's Chaffee Zoo Monthly Attendance by Year



Fiscal Year 2020 Finance Committee Presentation

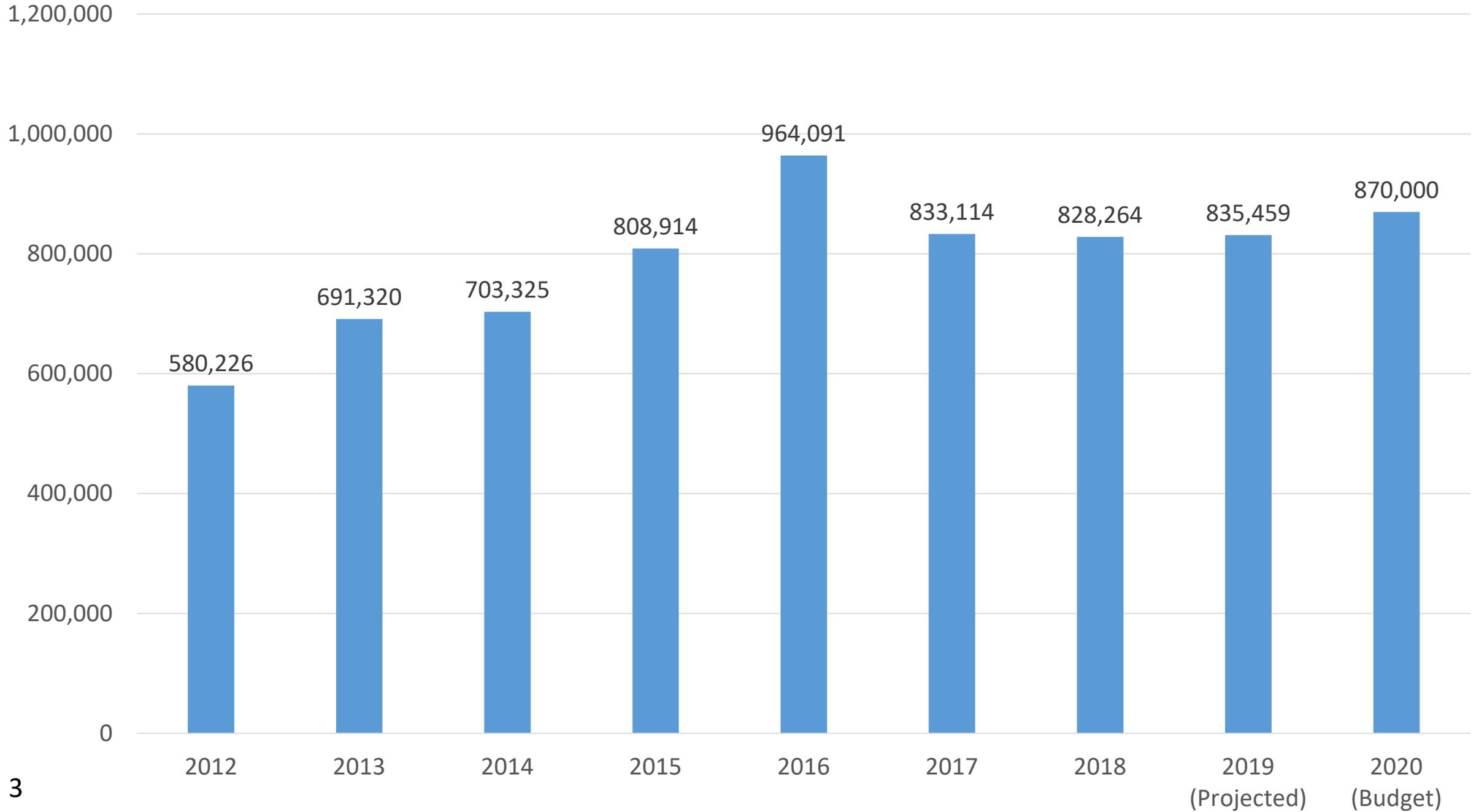


2020 Budget Overview

	2019	2020
Total Earned Revenue	\$ 11,918,529	\$ 12,511,340
Measure Z Operating Funds	<u>\$ 5,089,688</u>	<u>\$ 5,263,687</u>
Total Operating Revenue	\$ 17,008,217	\$ 17,775,027
Personnel Expenses	\$ 9,554,403	\$ 10,841,301
Other Expenses	<u>\$ 6,746,128</u>	<u>\$ 6,931,231</u>
Total Expenses	\$ 16,300,532	\$ 17,772,532
Attendance Forecast	883,000	870,000
Admission Price	\$ 12.95 Adults	\$ 14.95 Adults
	\$ 7.95 Children	\$ 8.95 Children

2020 Budget includes Zoorassic Park returning from March through July.

Fresno Chaffee Zoo Attendance History



	2018	2019	2020
Self Generated Revenue	Actual	Budget	Budget
Admissions	\$4,229,523	\$4,967,551	\$5,582,057
Adopt an Animal	\$32,590	\$21,000	\$33,200
Behind The Scenes Revenue	\$0*	\$118,725	\$140,000
Education	\$479,281	\$416,050	\$417,050
Food Services	\$681,024	\$708,050	\$818,880
Gift Shop	\$464,914	\$466,480	\$503,270
Giraffe Feeding	\$517,267	\$582,000	\$614,160
Grants and Fundraising	\$517,611	\$453,000	\$125,000
Group Event/Facility Rental	\$601,806	\$573,000	\$615,000
Membership	\$1,418,912	\$1,616,351	\$1,660,000
Special Events	\$915,132	\$763,613	\$920,000
Stingray Exhibit	\$267,736	\$295,500	\$303,000
Other Income	\$132,603	\$78,209	\$153,658
Dinosaur Exhibit Revenue	\$0*	\$859,000	\$626,066
Total Self-Generated Revenue	\$10,258,399	\$11,918,529	\$12,511,340

* Added in 2019. Behind the Scenes was part of Education revenue before 2019.

	2018	2019	2020
Personnel Expenses	Actual	Budget	Budget
Administration	\$1,054,994	\$894,833	\$1,053,013
Animal	\$3,274,396	\$3,421,151	\$3,936,070
Bird Show	\$0 *	\$278,595	\$300,313
Behind the Scenes	\$0 *	\$84,216	\$85,195
Education	\$1,105,405	\$953,213	\$1,183,985
Human Resources	\$0+	\$229,990	\$286,710
Information Technology	\$0 *	\$87,255	\$97,541
Maintenance/Horticulture	\$894,636	\$1,187,576	\$1,320,046
Marketing/Membership/Events	\$840,727	\$908,766	\$1,142,746
Operations	\$104,797	\$110,711	\$0 **
Veterinary	\$345,112	\$416,075	\$417,629
Visitor Services	\$879,291	\$982,023	\$1,018,054
Total Personnel Expenses	\$8,501,375	\$9,554,403	\$10,841,301

* Added in 2019

** Operations moved to Maintenance in 2020

+ HR was part of Administration until 2019

	2018	2019	2020
Other Expenses	Actual	Budget	Budget
Advertising	\$406,402	\$386,720	\$580,000
Animal Services	\$543,928	\$487,000	\$475,000
Bank and Credit Card Fees	\$258,976	\$226,448	\$186,388
Bird Show Expense	\$0	\$64,510	\$22,772
Behind the Scenes Expenses	\$0	\$10,975	\$11,075
Community Support	\$25,500	\$0	\$0
Conservation	\$195,921	\$250,000	\$250,000
Contracted Services	\$674,595	\$356,994	\$334,102
Depreciation	\$420,398	\$540,000	\$375,000
Dinosaur Exhibit Expense	\$0	\$825,000	\$727,136
Dues and Subscriptions	\$42,073	\$58,990	\$72,333
Equipment Expense	\$239,106	\$192,259	\$169,203
Event Expense	\$688,678	\$624,234	\$633,466
Fleet Expense	\$26,604	\$23,246	\$25,061
Food and Catering	\$30,952	\$52,915	\$48,810
Insurance	\$181,504	\$209,500	\$223,150
Interest Expense	\$9,212	\$14,000	\$27,000
IT	\$85,540	\$87,543	\$140,562

Other Expenses (continued)	2018 Actual	2019 Budget	2020 Budget
Mileage, Tolls, and Parking	\$1,036	\$2,820	\$2,760
Miscellaneous Business Expenses	\$11,621	\$15,100	\$17,985
Office Supplies	\$19,898	\$19,430	\$24,370
Postage	\$43,251	\$57,665	\$56,605
Printing	\$137,224	\$230,005	\$164,035
Professional Services	\$260,086	\$163,900	\$261,800
Recognition	\$5,302	\$3,660	\$11,928
Recruiting	\$17,801	\$36,755	\$23,227
Repairs and Replacements	\$393,851	\$343,780	\$422,835
Signage	\$39,065	\$12,000	\$40,000
Specialized Services	\$24,690	\$37,010	\$28,426
Staff Development	\$127,467	\$84,245	\$143,115
Supplies	\$418,707	\$423,500	\$403,450
Taxes	\$0	\$0	\$3,000
Telephone	\$50,025	\$46,274	\$47,257
Uniforms	\$44,824	\$43,150	\$44,280

	2018	2019	2020
Other Expenses (continued)	Actual	Budget	Budget
Utilities	\$885,060	\$816,500	\$935,000
Other Expense	\$10,428	\$0	\$100
Total Other Expenses	\$6,319,727	\$6,746,128	\$6,931,231
Total Expenses	\$14,821,102	\$16,300,532	\$17,772,532

	2018	2019	2020
Non Operating Revenue	Actual	Budget	Budget
Measure Z Operating Funds	\$4,405,689	\$5,089,688	\$5,263,687
Measure Z Capital Funds	\$5,069,236	\$0	\$0
Interest Income	\$579,992	\$120,000	\$0
Investment Income	(\$1,207,857)	\$0	\$0
Board Designated Endowment Funds	\$137,264	\$10,000	\$0
Restricted Grants and Fundraising	0*	0*	\$ 400,000
Total Non Operating Revenue	\$8,984,323	\$5,219,688	\$5,663,687
Non Operating Expense			
Measure Z Depreciation	\$3,677,028	\$0	\$0
Measure Z Bank Fees	\$260	\$320	\$320
Total Non Operating Expense	\$3,677,288	\$320	\$320
Total Non Operating Revenue and Expense	\$5,307,035	\$5,219,368	\$5,663,367

* Restricted and Unrestricted Grants and Fundraising were separated for 2020 budget.

Major Factors contributing to Salary & Benefits increases

Increase in 2020 Budget

Minimum Wage increase	\$ 92,000
Compensation review	\$ 150,000
Health Benefits increase	\$ 220,000
2 % Performance raises	\$ 154,000
Promotions and New Positions	\$ 70,200
Addition to Marketing Budget	<u>\$ 190,000</u>
Total	\$ 876,200

2020 Operating Budget Summary

Total Earned Revenue	\$ 12,511,341
Measure Z Operating Funds	<u>\$ 5,263,687</u>
Total Operating Revenue	\$ 17,775,028
Total 2020 Operating Expenses	\$ 17,772,532
2020 Operating Surplus	\$ 2,496

Capital Projects 2020 (\$ 277,200 Budgeted)

Bobcat	\$50,000
Forklift Lease	\$5,200
Ungulate Shelter (Africa)	\$25,000
Reptile House Graphics	\$100,000
Oxygen Generator (Veterinary)	\$22,000
Bird Show Improvements	\$50,000
I-Stat (Veterinary Monitoring)	\$7,000
Taylor Dunn vehicle	\$10,000
Dental Radiograph	\$8,000
Total	\$277,200

If additional revenue is generated:

Portable Squeeze Crate	\$20,000
Surveillance Cameras	\$15,000
Stingray Monitor System	\$50,000
Solar Additions	\$100,000
Pergola Columns	\$25,000
Total (additional)	\$210,000

Zoorassic Park Pro Forma (March – July)

Revenue

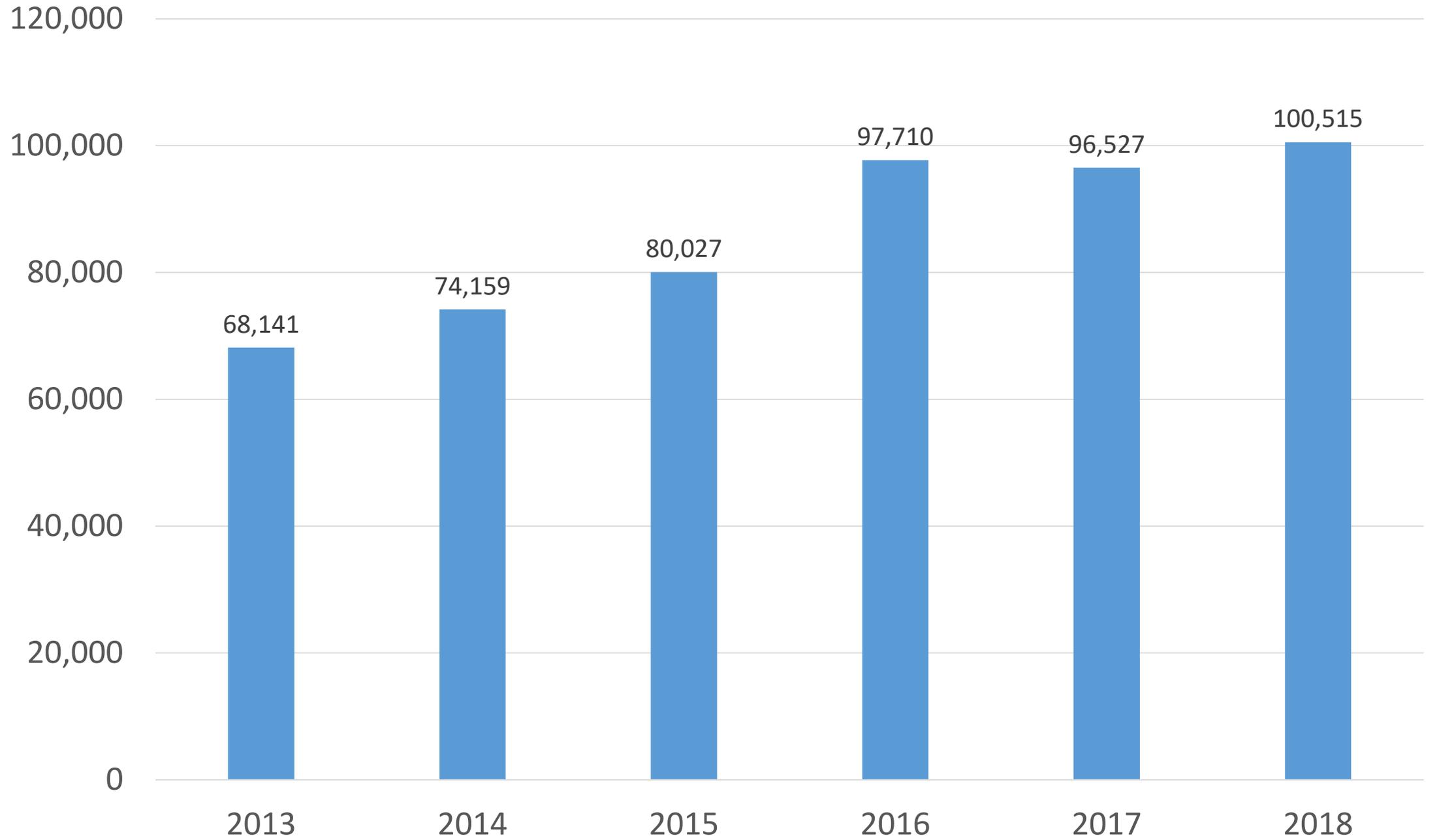
Admissions (Zoo & Attraction)	\$ 540,755 *
Memberships	\$ 150,000
Sponsorships	\$ 25,000
Special Events	\$ 25,000
Retail	<u>\$ 44,186</u>
Total Revenue	\$ 784,941 *

Expenses

Dinosaur Rental	\$ 475,000
Personnel	\$ 113,286
Site Preparation	\$ 31,100
Marketing	\$ 69,250
Rentals and Supplies	<u>\$ 38,500</u>
Total Expenses	\$ 727,136
Net	\$ 57,805

* In 2020 Budget Zoorassic Park Admission revenue is allocated between Dinosaur Exhibit Revenue and Admissions, so this number is different than the Zoorassic Park revenue contribution in the General Budget.

Student Visits



Fresno Chaffee Zoo 2020 Pricing

General Admission

Adult	\$ 14.95
Child	\$ 8.95
Senior	\$ 8.95

School Groups

Fresno County	
Student	\$ 4.00
Adult	\$ 7.00
Other Counties	
Student	\$ 5.00
Adult	\$ 8.00

Memberships

Family	\$ 99.00
Individual	\$ 69.00

Zoorassic Park pass + \$ 30.00 to membership
Fresno County Residents get \$ 10 off memberships as
an appreciation for Measure Z.

Position Changes

New Positions

Education Presenter

Digital Specialist

Part-Time Commissary Keeper

Purpose

Distance Learning and Zoomobile presentations

Increase Social Media Presence and Marketing

Reduce relief coverage and overtime use

Promotions

Lead Keeper to Zoological Area Manager (ZAM)

Continuing to grow the responsibilities of the Lead Keepers through developing the Lead Keeper positions into manager positions.

Cashier to Membership Cashier (5 positions)

Positions to focus on increasing and serving our Zoo Members.

Admission Price Benchmark

	Attendance	Governance	Admission	
			Adult	Child
California AZA Zoos				
San Diego Zoo	4 million	Non-profit	\$56.00	\$46.00
San Diego Zoo Safari Park	2 million	Non-profit	\$56.00	\$46.00
Living Desert	514,000	Non-profit	\$24.95	\$14.95
Oakland Zoo	850,000	Non-profit	\$24.00	\$20.00
San Francisco Zoo	890,000	Non-profit	\$23.00	\$17.00
Los Angeles Zoo	2.1 million	City	\$22.00	\$17.00
Sacramento Zoo	513,000	Non-profit	\$16.50	\$11.50
Fresno Chaffee Zoo	828,264	Non-profit	14.95*	8.95*
Charles Paddock Zoo	72,000	City	\$10.00	\$8.00
Sequoia Park Zoo	110,000	City	\$10.00	\$6.00
Other AZA Zoos				
Cheyenne Mountain Zoo	780,000	Non-profit	\$22.00	\$16.00
Nashville Zoo, Nashville TN	1.1 million	Non-profit	\$20.00	\$15.00
Riverbanks Zoo, Columbia, SC	1.4 million	Non-profit	\$19.95	\$16.95
Hogle Zoo, Salt Lake City, UT	1.1 million	Non-profit	\$18.95	\$14.95



DATE: December 18, 2019

TO: Fresno County Zoo Authority Board

FROM: Scott Barton, Executive Director
Fresno's Chaffee Zoo Corporation

SUBJECT: Request to Release Retention for the South Corridor Infrastructure Project (SCIP)

RECOMMENDED ACTION:

Approve and authorize the release of retention withheld on the South Corridor Infrastructure Project (\$239,880.34).

DISCUSSION:

Upon completion of a Fresno Chaffee Zoo project, the Zoo Corporation may request the release of any retention funds withheld for the project.

Prior to releasing any Retention funds from the Escrow Account, ZooCorp shall request the release at an Authority Board meeting, at the same time presenting written certification that all conditions of the Escrow Agreement have been met, that the construction project is final and complete in accordance with the construction contract, and that the release of funds in the Escrow Account is appropriate. If applicable, such written certification shall include certification from the project architect or lead engineer that the project has been completed in accordance with the plans and specifications.

Attached is a notice of completion of the SCIP and final retention releases totaling \$239,880.34.



Capital Projects

Certificate of Substantial Completion

Project: Chaffee Zoo South Corridor Infrastructure Project

Owner: Fresno Chaffee Zoo

Date: November 18 2019

The Engineers hereby certifies the Work of this project to be in complete conformance to the Contract Documents and to be substantially complete, enabling the Owner to make use of the Work as intended.

By their signature below the Engineer further requests the Owner to inspect the Work and to concur in the Work's substantial completion by their signature and/or to provide in a timely manner to Contractor a listing of work items adjudged by them as remaining to be completed or corrected.

Alan Mok Engineering

By (written, typed or printed)

Date

Hardin Davidson Engineering

By (written, typed or printed)

Date

Robert Boro Landscaping

By (written, typed or printed)

Date

Engineer Company Name

By (written, typed or printed)

Date

Fresno Chaffee Zoo

By (written, typed or printed)

Date

2600 Fresno Street • Third Floor
Fresno, California 93721-3604

For Inspections Call: 621-8116

INSPECTION RECORD CARD

LOCATION 894 W BELMONT AVE OWNER OWN/CONT.
 PERMIT DV18-3493 CONTRACTOR _____

The following inspections must be called for by the pertinent contractor. No electrical wiring, plumbing, heating, or structural members shall be covered until all rough inspections are made.

Building Section	Electrical Section	Plumbing/Mechanical Section
Compaction	Temporary Power Pole	On-Site Sewer
Ufer Ground	Temporary Power	Flush at D.C.W. 11-29-18 KB
Foundation	Underground <u>DELNO COM TRENCH</u>	Manholes
	<u>OK SWW. 11-14-18</u>	Storm Drains
	<u>OK TRENCH/FLAMINGOS SWW</u>	Catch Basins
	<u>11-20-18</u>	On-Site Water ^{150 psi test OK pending rough 11-21-18 KB}
	Rough Wire <u>W/G - Bird of Prey area - 11/26/18</u>	Observation Test ^{Pressure test at 2" PCW SWW 2-21-19 KB}
	<u>U.G. 2-POLE BASES OK SWW 12-7</u>	Thrust Blocks
	<u>W/G to trenches 2018</u>	Fire Main Rgh.
	<u>Converge - 12/13/18</u>	Fire Main / 200# test ^{200 psi test OK KB pending Rough 11-21-18}
	<u>U.G FROM NORTH VAULTS TO FLAMINGO DISPLAY OK</u>	Fire Hydrant Flush ^{Flush at one hydrant & 2 blow off 11-29-18 KB}
	<u>S.W.W. 12-17-2018</u>	U.G. Rough Water
	<u>TRENCH TO SOUTH TO NORTH VAULTS</u>	Rough Waste
	<u>OK. S.W.W. 12-26-18</u>	Rough Gas
	<u>U.G. OK. PP-3, DUCT BANK TO SWITCH YARD SWW 1-16-19</u>	Vents
	<u>ROUGH WIRING @ BIRD OF PREY BACK SIDE... SWW. 1-22-2019</u>	Water Pipe
	<u>(LIGHT BASES AFRICA AREA)</u>	Condensate Drains
	<u>OK S.W.W. 2-1-19</u>	H.W. Insulation
	<u>REMAINS BASES (7) OK</u>	Roof Drains
	<u>S.W.W. 2-12-19</u>	Ducts Partial
	<u>VAULTS @ BIRD @ Prey</u>	Ducts Complete
	<u>O.K. S.W.W. 4-29-2019</u>	Fireplace Flue
		A.C. Smoke Test
		Comm. Hood Shaft
		Comm. Hood Duct
		Comm. Hood Wall
		Fire Suppression Test
		R. P. Device
		Landscape Spkr.
		Med. Gas Rgh.
		Med Gas Test
		<u>North/South Sewer crossing at water OK 11-27-18 KB</u>
		<u>East/West Sewer crossing at water OK 11-29-18 LRD (KB)</u>
		<u>Gas Test 40 psi test at Future 2" Line NO TIE INS 2-21-19 KB</u>
		Temporary Gas
		Gas Meter Clearance
		Safe - to - Stock
		Safe - to - Occupy
		Mechanical Final
		Plumbing Final <u>11-15-19 KB</u>
Final Inspection	Final Inspection <u>8/26/19</u>	
	Fire Prevention: 621-4181	

NOTE: Signature of Inspector after ALL items designates approval.
See Reverse Side of this card for minimum FIRE PROTECTION REQUIREMENTS during construction.

Fresno Chaffee Zoo
894 W. Belmont Avenue
Fresno, CA 93728

South Corridor Infrastructure Project

Request for Release of Retention

Haydon Construction Inc.	\$53,239.97
Outback Concrete	\$51,684.50
Electric Motor Shop	\$104,776.49
California Turf & Landscaping	\$14,116.00
Bowen Engineering & Environmental	\$11,150.00



PROJECT
CONTRACTOR

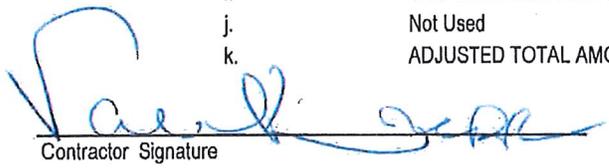
South Corridor Infrastructure Project
Haydon Construction, Inc.

PROJECT NO. 0212
CONTRACT NO.
DATE 5-Aug

T PAYMENT REQUEST NO. 7

To the best of my knowledge and belief, I certify that all items, units, prices, and quantities listed below on this Payment Request are correct; that all Work has been performed,

1.	OBLIGATIONS:	<i>Contractor - input amounts in yellow fields only; remaining fields are calculated.</i>		
a.	Original Contract Award	\$	393,100.00	
b.	Change Orders Approved to Date	\$	139,299.68	
c.	TOTAL CONTRACT OBLIGATION TO DATE.....	\$	532,399.68	
2.	PAYMENTS DUE THIS REQUEST			
a.	Earned to Date	\$	393,100.00	
b.	Earned on Change Orders to Date	\$	139,299.68	
c.	TOTAL EARNED TO DATE.....	\$	532,399.68	
d.	Total Retention to Date. (10%)	\$	53,239.97	
e.	Net Due on Earned to Date (2c. Minus 2d.)	\$	479,159.71	
f.	Not Used	\$	-	
g.	Total Payment Due to Date (2e. Plus 2f.)	\$	479,159.71	
h.	Less Previous Payments (item g. from previous claim)	\$	479,159.71	
i.	TOTAL AMOUNT DUE THIS CONTRACT PAYMENT REQUEST.....	\$	53,239.97	
j.	Not Used	\$	-	
k.	ADJUSTED TOTAL AMOUNT DUE THIS CONTRACT PAYMENT REQUEST.....	\$	53,239.97	


Contractor Signature

Valerie Knapp 8-5-19
Printed Name Date

State of: _____ County of: _____

Subscribed and sworn to before me this _____ day of _____, 2018

Notary Public: _____

My commission expires: _____

CONTRACT PAYMENT APPROVALS

Based on on-site observations and the attached Schedule of Values, each of the undersigned certifies that the Work has progressed as indicated and conforms to the Contract Documents, that the Contractor is entitled to the payment as listed in Item 2-k above, and that the Owner has previously paid no part of this amount to the Contractor.

	6-5-19		
Inspector	Date	Architect	Date
Approved for Payment		Construction Administrator	Date

CONDITIONAL WAIVER AND RELEASE ON FINAL PAYMENT

NOTICE: THIS DOCUMENT WAIVES THE CLAIMANT'S LIEN, STOP PAYMENT NOTICE, AND PAYMENT BOND RIGHTS EFFECTIVE ON RECEIPT OF PAYMENT. A PERSON SHOULD NOT RELY ON THIS DOCUMENT UNLESS SATISFIED THAT THE CLAIMANT HAS RECEIVED PAYMENT.

Identifying information

Name of Claimant: Haydon Construction Inc
Name of Customer: Fresno Chaffee Zoo
Job Location: 894 W. Belmont Fresno 93728
Owner: Fresno Chaffee Zoo

Conditional Waiver and Release

This document waives and releases lien, stop payment notice, and payment bond rights the claimant has for labor and service provided, and equipment and material delivered, to the customer on this job. Rights based upon labor or service provided, or equipment or material delivered, pursuant to a written change order that has been fully executed by the parties prior to the date that this document is signed by the claimant, are waived and released by this document, unless listed as an Exception below. This document is effective only on the claimant's receipt of payment from the financial institution on which the following check is drawn:

Maker of Check: Fresno Chaffee Zoo
Amount of Check: \$ 73,239.97
Check Payable to: Haydon Construction

Exceptions

This document does not affect any of the following:
Disputed claims for extras in the amount of: \$

Signature

Claimant's Signature: [Signature]
Claimant's Title: Corporate Secretary
Date of Signature: 8-5-12



PROJECT
CONTRACTOR

South Corridor Infrastructure Project
Outback Concrete

PROJECT NO. 0212
CONTRACT NO. 212
DATE 7/15/19

ACT PAYMENT REQUEST NO. 10

To the best of my knowledge and belief, I certify that all items, units, prices, and quantities listed below on this Payment Request are correct; that all Work has been performed, and

1. OBLIGATIONS:		<i>Contractor - input amounts in yellow fields only; remaining fields are calculated.</i>	
a.	Original Contract Award	\$	<u>448,230.00</u>
b.	Change Orders Approved to Date	\$	<u>68,615.00</u>
c.	TOTAL CONTRACT OBLIGATION TO DATE.....	\$	<u>516,845.00</u>
2. PAYMENTS DUE THIS REQUEST			
a.	Earned to Date	\$	<u>448,230.00</u>
b.	Earned on Change Orders to Date	\$	<u>68,615.00</u>
c.	TOTAL EARNED TO DATE.....	\$	<u>516,845.00</u>
d.	Total Retention to Date. (10%)	\$	<u>51,684.50</u>
e.	Net Due on Earned to Date (2c. Minus 2d.)	\$	<u>465,160.50</u>
f.	Not Used	\$	<u>-</u>
g.	Total Payment Due to Date (2e. Plus 2f.)	\$	<u>465,160.50</u>
h.	Less Previous Payments (Item g. from previous claim)	\$	<u>465,160.50</u>
i.	TOTAL AMOUNT DUE THIS CONTRACT PAYMENT REQUEST.....	\$	<u>516,845.00</u>
j.	Not Used	\$	<u>-</u>
k.	ADJUSTED TOTAL AMOUNT DUE THIS CONTRACT PAYMENT REQUEST.....		

A. Chaffee
Contractor Signature

SAM ROBINSON
Printed Name Date

State of: _____ County of: _____

Subscribed and sworn to before me this _____ day of _____, 2018

Notary Public: _____

My commission expires: _____

CONTRACT PAYMENT APPROVALS

Based on on-site observations and the attached Schedule of Values, each of the undersigned certifies that the Work has progressed as indicated and conforms to the Contract Documents, that the Contractor is entitled to the payment as listed in Item 2-k above, and that the Owner has previously paid no part of this amount to the Contractor.

Inspector	Date	Architect	Date
Approved for Payment		Construction Administrator	Date



PO Box 446, Fresno, CA 93709
Phone (559) 650-1128 Fax (559) 650-1166
Lic. 246015

CUSTOMER #: 1571

INVOICE #: 100161

INVOICE DATE: 07/25/19

DUE DATE: 08/24/19

BILL TO:

CITY OF FRESNO - CHAFFEE ZOO
ATTN: ACCOUNTS PAYABLE
894 WEST BELMONT AVENUE
FRESNO, CA 93728

JOB: 023301

CITY OF FRESNO - CHAFFEE ZOO
CORRIDOR PROJECT (12KV /U.G)
R004410, CA

JOB #	CODE	INV DATE	# / DESCRIPTION	RETENTION BALANCE	RETENTION DUE %	RETENTION DUE AMOUNT
-------	------	----------	-----------------	-------------------	-----------------	----------------------

RETENTION INVOICE - 100% PROJECT COMPLETION.

023301			Retention to Date	89,831.49	100.0	89,831.49
023301	20001		Retention to Date	1,140.00	100.0	1,140.00
023301	30001		Retention to Date	7,000.00	100.0	7,000.00
023301	60001		Retention to Date	5,005.00	100.0	5,005.00
023301	80001		Retention to Date	1,800.00	100.0	1,800.00
				RETENTION DUE:		104,776.49

Thank you for your business!

Please pay from this invoice.

California Turf and Landscaping

7726 N. First Street #158
 Fresno, CA 93720

Invoice

Date	Invoice #
9/11/2019	123511

Bill To
Fresno's Chaffee Zoo 894 W. Belmont Ave Fresno, CA 93728

Ship To

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
			9/11/2019			

Quantity	Item Code	Description	Price Each	Amount
1	Landscape Installati...	** Billing for Retention ** Fresno Chaffee Zoo South Corridor Irrigation and Landscaping-	14,116.00	14,116.00

Total			\$14,116.00
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PROJECT
CONTRACTOR

South Corridor Infrastructure Project
Bowen Engineering and Environme

PROJECT NO. 2122
CONTRACT NO. 2122
DATE 6/3/2019

T PAYMENT REQUEST NO. 3

To the best of my knowledge and belief, I certify that all items, units, prices, and quantities listed below on this Payment Request are correct; that all Work has been

1.	OBLIGATIONS:	<i>Contractor - input amounts in yellow fields only; remaining fields are calculated.</i>	
a.	Original Contract Award	\$	111,500.00
b.	Change Orders Approved to Date	\$	-
c.	TOTAL CONTRACT OBLIGATION TO DATE.....	\$	111,500.00
2.	PAYMENTS DUE THIS REQUEST		
a.	Earned to Date	\$	111,500.00
b.	Earned on Change Orders to Date	\$	-
c.	TOTAL EARNED TO DATE.....	\$	111,500.00
d.	Total Retention to Date. (10%)	\$	-
e.	Net Due on Earned to Date (2c. Minus 2d.)	\$	111,500.00
f.	Not Used	\$	-
g.	Total Payment Due to Date (2e. Plus 2f.)	\$	111,500.00
h.	Less Previous Payments (item g. from previous claim)	\$	100,350.00
i.	TOTAL AMOUNT DUE THIS CONTRACT PAYMENT REQUEST.....	\$	11,150.00
j.	Not Used	\$	-
k.	ADJUSTED TOTAL AMOUNT DUE THIS CONTRACT PAYMENT REQUEST.....	\$	11,150.00

Erik Bowen
Contractor Signature

Erik Bowen 6/3/2019
Printed Name Date

State of: California County of: Fresno

Subscribed and sworn to before me this 3rd day of June, 2019

Notary Public: Arline Parfitt
My commission expires: 11-May-20



CONTRACT PAYMENT APPROVALS

Based on on-site observations and the attached Schedule of Values, each of the undersigned certifies that the Work has progressed as indicated and conforms to the Contract Documents, that the Contractor is entitled to the payment as listed in Item 2-k above, and that the Owner has previously paid no part of this amount to the Contractor.

Inspector _____ Date _____ Architect _____ Date _____
Approved for Payment _____
Construction Administrator _____ Date _____

CONDITIONAL WAIVER AND RELEASE ON FINAL PAYMENT

NOTICE: THIS DOCUMENT WAIVES THE CLAIMANT'S LIEN, STOP PAYMENT NOTICE, AND PAYMENT BOND RIGHTS EFFECTIVE ON RECEIPT OF PAYMENT. A PERSON SHOULD NOT RELY ON THIS DOCUMENT UNLESS SATISFIED THAT THE CLAIMANT HAS RECEIVED PAYMENT.

Identifying Information

Name of Claimant: Bowen Engineering and Environmental

Name of Customer: Fresno's Chaffee Zoo Corporation

Job Location: South Corridor Infrastructure Project, 894 W. Belmont Ave, Fresno, CA 93728

Owner: Fresno's Chaffee Zoo Corporation

Conditional Waiver and Release

This document waives and releases lien, stop payment notice, and payment bond rights the claimant has for labor and service provided, and equipment and material delivered, to the customer on this job. Rights based upon labor or service provided, or equipment or material delivered, pursuant to a written change order that has been fully executed by the parties prior to the date that this document is signed by the claimant, are waived and released by this document, unless listed as an Exception below. This document is effective only on the claimant's receipt of payment from the financial institution on which the following check is drawn:

Maker of Check: Fresno's Chaffee Zoo Corporation

Amount of Check: \$ 11,150.00

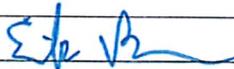
Check Payable to: Bowen Engineering and Environmental

Exceptions

This document does not affect any of the following:
Disputed claims for extras in the amount of: \$ 0.00

Signature

Claimant's Signature:



Claimant's Title: General Manager

Date of Signature: 06/03/2019

Fresno Chaffee Zoo
894 W. Belmont Avenue
Fresno, CA 93728

Fresno Chaffee Zoo Corporation
Board of Directors Meeting
Minutes

Thursday, September 19, 2019
Education Lab Conference Room

In Attendance

- Mr. Kyle Kirkland - Chair
- Mr. Ed Gonzalez – Vice Chair
- Mr. Babatunde Ilori
- Mr. Rion Morgenstern
- Dr. Emy Phillips - Secretary
- Mr. Scott Barton - Advisor
- Mr. Doug Larsen – Advisor

Absent

- Mr. Oliver Baines
- Ms. Chelsea Cates
- Mr. Ross Parnagian
- Ms. Julie Vance - Treasurer
- Mr. Chuck Hensley – Advisor

Zoo Staff Present

- Ms. Alisha Anderson
- Ms. Laura Martina
- Mr. Amos Morris
- Mr. Dean Watanabe
- Mr. Steven Gonzales-Warkentin

Ms. Vance, Board Member, participated in the meeting by phone. She was not considered toward a quorum, nor did she vote on any action items.

Item 01: Roll Call

Mr. Gonzales-Warkentin called the roll and established that the Directors in attendance (5) comprised a quorum.

Item 02: Public Comment

Mr. Kirkland called for public comment from the members of the public in attendance. With no comments offered, the Board proceeded with business.

Item 03: Chair Report

Mr. Kirkland reported that he and Mr. Baines attended the AZA Annual Conference along with members of the Zoo executive team. He stated that it is apparent that the Fresno Chaffee Zoo is highly respected within the international zoo community, participates actively in the conference and is on the forefront of many issues facing the zoo industry such as diversity, inclusion, species management, conservation and exhibit design. He then reminded the Directors that the Zoo's major fund-raising event, Safari Night, will be held on Friday, September 20, 2019 and encouraged everyone's participation.

Item 04: FCZ CEO Report

Mr. Barton discussed the events that will be occurring in the Zoo for the remainder of the year. He mentioned that Zoorassic Park will continue through the end of October, the Warthog and SCIP projects are largely completed and the team is wrapping up design on Kingdoms of Asia and the Zooplex and Animal Ambassador buildings. Mr. Barton shared that celebrity Tyra Banks recently visited the Fresno area and commented on the placement of the rhino display at the airport.

Item 05: Receive, review and consider Board Meeting minutes dated July 17, 2019

Mr. Kirkland asked the Directors to review the minutes as drafted and asked if there was any feedback or suggested changes. Mr. Gonzalez motioned to approve the minutes as presented. Mr. Morgenstern seconded. The motion passed unanimously.

Item 06: Receive, review and consider Year-to-Date Financial Report

Mr. Barton gave the Board an overview of the year-to-date financial results including attendance and revenue numbers, both of which were slightly below budget, but stated that costs were below budget as well. Mr. Kirkland informed the Board that one of the responsibilities of the new Project Manager, Mr. Jesse Santiago, was to identify ways to decrease the cost of utilities during construction.

Mr. Kirkland informed the Board that the report had been discussed in detail during the Financial Committee meeting early in the day and that it was recommended to present for approval to the Board. He also reminded the Board that a new CFO will be starting in January 2020. Mr. Ilori asked how the CFO's responsibilities are being managed during the interim. Mr. Barton stated that a consultant, Nora Crow, had been assisting the Zoo on a part-time basis. Mr. Kirkland noted that Ms. Crow was employed by the accounting firm that had completed the Zoo's financial audits in the past and qualified to handle any interim issues with other Zoo finance staff members. He also noted that Ms. Crow is Mr. Gonzalez' niece and that relationship had been disclosed prior to any work done on the Zoo's behalf.

After discussing the report, Mr. Kirkland asked for a motion to accept the financial report as presented. Dr. Phillips made a motion to approve the report as presented; Mr. Ilori seconded. The motion passed without opposition.

Item 07: Receive, review and consider South Corridor Infrastructure release of retention

Mr. Barton informed the Board that the project's sub-contractors had finished their scope of work. Mr. Kirkland stated there were minor items not signed off by the City, but the subcontractors presented here

to be paid had completed their work satisfactorily. He also stated that the issue had been reviewed in the Finance Committee meeting earlier in the day and that Committee voted to recommend approval by the full Board. Mr. Morgenstern made a motion to approve the release of retention for the project. Mr. Gonzalez seconded. The motion passed unanimously.

Item 08: Receive, review and consider Contract Administration & Management Policy and Procedures

Mr. Kirkland reminded the Board that this item has been requested by the Board in 2018, drafted by outgoing CFO and tabled at past meetings. He mentioned that the management team felt that certain aspects of the proposed policy and procedures were cumbersome and would like to wait until the new CFO is in place and has a chance to comment and review on them. No action was taken.

Item 09: Receive, review and consider FCZ Capital Projects and Change Orders and Contingency Items

Mr. Barton presented a proposal from the Kingdoms of Asia project architects, CLR Design, for an animation of the video with a not-to-exceed cost of \$28,000 and provided a brief trailer of that animation. Mr. Kirkland stated that the proposal was discussed in the Finance Committee where the Zoo was asked to research and benchmark with other firms. Mr. Morgenstern commented that he believed the price to be fair and having the architect create the video provided additional value. Ms. Anderson mentioned that the Zoo produced a similar video for Africa Adventure and that the video was used extensively to market and promote the exhibit. Since the request was not time sensitive, Mr. Kirkland asked for the item to be tabled until the November meeting and asked management to ask other architects for additional cost benchmarks.

Item 10: Receive, review and consider Phoenix Philanthropy Group Proposal

Mr. Kirkland presented a proposal he and Ms. Anderson had received from the Phoenix Philanthropy Group to guide the Zoo through a development/fund-raising campaign which included staffing, software and consulting expenses. Mr. Gonzalez and Dr. Phillips expressed concern that the costs as presented appeared low and asked for additional clarification. Mr. Kirkland offered to meet with Phoenix to develop more detailed numbers, including return on investment analysis for presentation to the Development Adhoc Committee and the Board in October. No action was taken on this item.

Item 11: Receive FCZ's Strategic and Master Plan update

Mr. Barton then provided the Board with a review of the Zoo's plan for the future, including projects currently underway and those proposed for the next few years, including Kingdoms of Asia, the Zooplex and African River. Mr. Illori asked that Mr. Barton send out the current Strategic Plan to the Board.

Item 12: Old Business

Mr. Kirkland stated that he had discussions with Ms. Anderson about an area onsite to honor past board members and other significant contributors to the Zoo and that Ms. Anderson will circulate potential dates for a Board of Directors dinner to honor past members. Mr. Barton stated that he will send out ideas for Board development including possible participation at other industry conferences. The group also scheduled the next Bylaws Committee meeting for November 13th.

Mr. Kirkland called the Board's attention to a proposal the Zoo had received from its existing food, beverage and retail vendor to extend its existing agreement 10-years and contribute \$2 million of capital

Fresno Chaffee Zoo
894 W. Belmont Avenue
Fresno, CA 93728

improvements to the Zoo. Mr. Barton provided additional information about the existing vendor relationship and proposal. The group agreed that the proposal appeared advantageous to the Zoo and agreed to discuss it at the November Board meeting as an action item.

Item 13: New Business

Mr. Kirkland asked if there was any new business, hearing none, he moved to the closed session item.

Item 14: Closed Session, Employee Performance Evaluation (CEO) per Govt. Code 54957(b)

At 7:24 PM, Mr. Kirkland announced that “Pursuant to Government Code section 54957(b) the Board will go into closed session to continue the conversation from the previous Board meeting to evaluate the performance of the CEO.” At that point, the public was asked to leave the room and the Board met in private to discuss Mr. Barton’s performance review.

At approximately 8:15 PM, the Board returned from closed session. Mr. Kirkland announced “We are again in open session. We met and evaluated the performance of the CEO.” At this point, no members of the public had returned to the open meeting.

With no additional business to address, the meeting was adjourned at 8:20 PM.



August 30, 2019

Fresno Chaffee Zoo Corporation
Attn: Scott Barton
894 W. Belmont Avenue
Fresno, CA 93728

Scott,

Per the contract termination notice that you exercised to Ryan Liggett Project Management & Consulting on July 19, 2019, all outstanding payments should have been paid in full. However, in your email dated August 20, 2019, you stated and opted to do the following:

We're holding all of the SCIP retention while we sort out a challenge; Outback Concrete poured concrete sidewalk over a manhole. We're meeting with the contractors on Thursday to resolve how best to address this, and how we pay for it. I'll let you know soon as we have a plan.

I understand that the South Corridor Infrastructure Project is now complete. With the project complete, I kindly ask that the retention check for this project in the amount of \$4,913.38 be paid immediately as we are now past the 30-day contract termination date.

Thank you.

Ryan Liggett
Ryan Liggett Project Management & Consulting
6555 N. El Capitan
Fresno, CA 93722
(559) 360-0107

Agenda Item 10.1

Draft 2020 Zoo Authority Meeting Calendar

 Regular Meeting

 County Holidays

JANUARY

Sun	Mon	Tues	Wed	Thur	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY

Sun	Mon	Tues	Wed	Thur	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

MARCH

Sun	Mon	Tues	Wed	Thur	Fri	Sat
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

Sun	Mon	Tues	Wed	Thur	Fri	Sat
			1	2	3	4
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E	13	14	15	16	17	18
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MAY

Sun	Mon	Tues	Wed	Thur	Fri	Sat
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3	4	5	6	7	8	9
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE

Sun	Mon	Tues	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

JULY

Sun	Mon	Tues	Wed	Thur	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
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26	27	28	29	30	31	

AUGUST

Sun	Mon	Tues	Wed	Thur	Fri	Sat
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23	24	25	26	27	28	29
30	31					

SEPTEMBER

Sun	Mon	Tues	Wed	Thur	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER

Sun	Mon	Tues	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER

Sun	Mon	Tues	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER

Sun	Mon	Tues	Wed	Thur	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		