



FRESNO COUNTY ZOO AUTHORITY

MEETING AGENDA

9:00 AM, Wednesday, March 27, 2024

Fresno Chaffee Zoo

Tonle Classroom located inside of Kingdoms of Asia

894 West Belmont Avenue, Fresno, CA 93728

(559) 498-5910

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

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

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

For further information, please contact Ronald Alexander, Zoo Authority Coordinator, at 600-1710, email zooauthority@co.fresno.ca.us, 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, January 31, 2024

Fresno County Employees' Retirement Association

7772 N. Palm Ave. Fresno, CA 93711

(559) 457-0681

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

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

13. Chair's comments
CHAIRMAN ROMAN THANKED ALL FOR THE 2024 CHAIRMAN NOMINATION. ALSO STATED THAT ILLUMINATURE IS AMAZING.

14. Board Member comments
MEMBER TOSTE REQUESTED AN UPDATE ON PLAYLAND, WHICH WAS PROVIDED BY CEO JON DOHLIN. MEMBER WATERHOUSE ALSO PRAISED ILLUMINATURE AND THE ASSOCIATED STAFF MEMBERS INVOLVED. MEMBER GARABEDIAN ASKED WHEN IT WILL END. 2/10/24 WITH LUNAR NEW YEAR CELEBRATION.

15. Adjourn
THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, CHAIRMAN ROMAN ADJOURNED THE MEETING AT 9:53AM.

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

For further information, please contact Ronald Alexander, Zoo Authority Coordinator, at 600-1710, email zooauthority@co.fresno.ca.us, 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 through February 2024

Invoice Number
 3-ZOO-32724

March 27, 2024

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

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

Brown Armstrong Accountancy Corporation

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

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

Invoice No. 267782

Date Sunday, January 29, 2023

Client No. 29029.010

Work in progress on 2022 audit:

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

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

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

RECEIVED

FEB 21 2023

**AUDITOR CONTROLLER
ADMINISTRATION DIVISION**

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

Please remit by: February 25, 2023

Credit Card and ACH Payments Accepted on BA Payment Portal, www.ba.cpa

Click on "Make a Payment"

(3.5% Convenience Fee will Apply on Credit Cards)

Make checks payable to: **Brown Armstrong**

E-mail billing inquiries to: Bianca Maravilla

bmaravilla@ba.cpa

Brown Armstrong Accountancy Corporation

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

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

Invoice No. 268499

Date Sunday, February 26, 2023

Client No. 29029.010

Final on 2022 audit:

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

Current Invoice Amount

\$ 1,200.00 ✓

Beginning Balance

~~1,600.00~~ in process

Balance Due

\$ 2,800.00

ACCT
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7295
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2540

PROGRAM
SUBCLASS
BY

APPRVD
APPRVD

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DATE
DATE

3/23/23

RECEIVED

MAR 15 2023

AUDITOR CONTROLLER
ADMINISTRATION DIVISION

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

Please remit by: March 25, 2023

Credit Card and ACH Payments Accepted on BA Payment Portal, www.ba.cpa

Click on "Make a Payment"

(3.5% Convenience Fee will Apply on Credit Cards)

Make checks payable to: **Brown Armstrong**

E-mail billing inquiries to: Bianca Maravilla

bmaravilla@ba.cpa

Brown Armstrong Accountancy Corporation

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

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

Invoice No. 273414

Date Sunday, January 28, 2024

Client No. 29029.010

Work in progress on 2023 audit:

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

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

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

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

Please remit by: February 25, 2024

Credit Card and ACH Payments Accepted on BA Payment Portal, www.ba.cpa

Click on "ONLINE PAY"

(3.5% Convenience Fee will Apply on Credit Cards)

Make checks payable to: **Brown Armstrong**

E-mail billing inquiries to: Bianca Maravilla

bmaravilla@ba.cpa



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

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

By Staff _____ Date _____

Accepted _____ Date _____

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



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

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

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



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

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

For Fiscal Year Ending June 30, 2024



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

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

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

| | | |
|---|-----------|-----------------------|
| Zooplex Construction - June 2020 | 326,471 | |
| Asia Construction -July 2020 | 49,544 | |
| Asia Design - December 2017 | 0 | |
| Zooplex Design- August 2017 | 105,573 | |
| African River - June 2016 | 2,830,343 | |
| Mixed Species Exhibit Design - June 2021 | 44,958 | |
| SLC Biotank Design - Jan 2022 | 879 | |
| Mixed Species Exhibit Construction - July 2022/Nov 2022 | 3,743,593 | |
| SLC Biotank/Chiller - Construction - June 2022 | 68,948 | |
| Conservation Building - Construction - Sept 2022 | 757,672 | |
| Energy Efficiency - June 2022 | 212,137 | |
| Total Encumbrances: | | \$ (8,140,118) |

TOTAL: **\$ 22,491,240**



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

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

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

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

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



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

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

ENCUMBRANCES

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

| | | |
|--------------------------------|---------|---------------------|
| Telephone Charges | 250 | |
| Memberships | 500 | |
| Office Expense | 6,000 | |
| Postage | 1,000 | |
| PeopleSoft Financials Charges | 319 | |
| Professional & Specialized Ser | 134,835 | |
| Data Processing Services | (894) | |
| Publications & Legal Notices | 500 | |
| Trans, Travel & Education | 2,500 | |
| Total Encumbrances: | | \$ (145,010) |

TOTAL: **\$ 3,005,644**



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

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

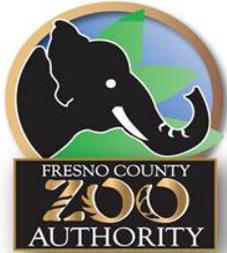
By Staff _____

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 2.657% as of December 31, 2023.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

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

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



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

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

For Fiscal Year Ending June 30, 2024



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

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

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

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

Total Encumbrances: \$ (6,328,623)

TOTAL: \$ 23,851,852



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

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

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

| | | |
|--------------------------------|-------|--|
| Animal | 0 | |
| Veterinary | 0 | |
| Utilities | 0 | |
| Animal Feed | 0 | |
| Interest/Bank Charges | 0 | |
| Maintenance-General Equipment | 5,272 | |
| Maint.-Water/Water Standby | 0 | |
| Commissary | 0 | |
| Maintenance | 0 | |
| Medical, Dental & Lab Supplies | 0 | |

Total Encumbrances: \$ (5,272)

TOTAL: \$ 7,612,758



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

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

ENCUMBRANCES

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

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

Total Encumbrances: \$ (111,762)

TOTAL: \$ 3,047,295



AGENDA ITEM 6

DATE: March 27, 2024

TO: Fresno County Zoo Authority Board

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

SUBJECT: Zoo Director's Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Director's report.



AGENDA ITEM 7

DATE: March 27, 2024

TO: Fresno County Zoo Authority Board

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

SUBJECT: African River Repayment Proposal

RECOMMENDED ACTION:

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

DISCUSSION:

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

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

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

We propose the following repayment terms:

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

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

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



AGENDA ITEM 8

DATE: March 27, 2024

TO: Fresno County Zoo Authority Board

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

SUBJECT: Completed Project Remaining Funds - Zooplex

RECOMMENDED ACTION:

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