



FRESNO COUNTY ZOO AUTHORITY

MEETING AGENDA

9:00 AM, Wednesday, February 25, 2026

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 28, 2026 and February 19, 2026
 - b. Review and approve payment of County of Fresno February 2026 invoice for Professional and Specialized Services in the amount of \$8,592.28 for services through December 2025
 - c. Receive Treasurer's Report for January 2026
6. Receive Zoo Authority Year Ended June 30, 2025 financial statements with independent auditor's report from CliftonLarsonAllen, LLP
7. Receive Fresno Chaffee Zoo Director's Report

8. Approve Fresno's Chaffee Zoo Corporation's request for Measure Z Capital Funds totaling \$4,311,019.39 for the completion of design and engineering services for the New Entrance project
9. Approve Fresno's Chaffee Zoo Corporation's request for Measure Z Capital Funds totaling \$1,078,833.70 for the construction of the Lyles Building Envelope Improvements
10. Approve Fresno's Chaffee Zoo Corporation's request for Measure Z Capital Funds totaling \$16,125,607.11 for the construction of the FCZ Maintenance Warehouse
11. Approve proposed amendments to the Fresno County Zoo Authority Procedures for Approving and Administering Measure Z funds
12. Review next meeting dates and revise if necessary:
 - March 25, 2026
 - April 22, 2026
 - May 27, 2026
13. Receive staff reports
14. Chair's comments
15. Board Member comments
16. 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 28, 2026

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
CHAIRMAN ROMAN CALLED THE MEETING TO ORDER AT 9:07AM
2. Roll Call
A QUORUM WAS PRESENT WITH MEMBERS ROMAN, GARABEDIAN, GILES, HERZOG, TOSTE, AND WATERHOUSE IN ATTENDANCE.
3. Approve Agenda
MEMBER GARABEDIAN MOVED TO APPROVE THE AGENDA. SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.
4. Nominations and election of Board Officers for 2026
NOMINATION FOR CHAIRMAN: MEMBER WATERHOUSE NOMINATED MICHELLE ROMAN AS CHAIRMAN AND ALSO MADE THE MOTION TO APPROVE THE NOMINATION. SECONDED BY MEMBER GILES. THE MOTION PASSED UNANIMOUSLY. NOMINATION FOR VICE CHAIRMAN: MEMBER TOSTE NOMINATED MEMBER GARABEDIAN AS VICE CHAIRMAN AND ALSO MADE THE MOTION 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 December 17, 2025
- b. Review and approve payment of County of Fresno January 2026 invoice for Professional and Specialized Services in the amount of \$27,554.99 for services through December 2025
- c. Receive Treasurer's Report for December 2025

MEMBER TOSTE REQUESTED ADDITIONAL DATES TO BE INCLUDED WITHIN THE INVOICE. MEMBER HERZOG MOVED TO APPROVE THE CONSENT ITEMS. SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.

7. Receive Fresno Chaffee Zoo November 2025 Year-to-Date Financial Report
RECEIVED. CFO NORA CROW REPORTED ON THE NOVEMBER FINANCIALS, ATTENDANCE, ADMISSIONS, PER CAPITA SPENDING, HIGHLIGHTS AND LOWLIGHTS, FINANCIAL SUMMARY, AND THE BALANCE SHEET.
8. Approve Fresno's Chaffee Zoo Corporation's request for Measure Z Capital Funds totaling \$4,311,019.39 for the completion of design and engineering services for the New Entrance project
FOLLOWING DISCUSSION, A REQUEST WAS MADE TO MEET WITH ZOO CORP BOARD MEMBERS TO DISCUSS THE PROJECT. MEMBER HERZOG MOVED TO TABLE THE ITEM. SECONDED BY MEMBER GILES. THE MOTION PASSED UNANIMOUSLY.
9. Review and discuss the Fresno County Zoo Authority Procedures for Approving and Administering Measure Z Funds and, should the Board propose any amendments thereto, direct staff to prepare a revised document for Board approval during the next regularly scheduled Board meeting
REVIEWED AND PROVIDED RECOMMENDED REVISIONS.
10. Review next meeting dates and revise if necessary:
 - February 25, 2026
 - March 25, 2026
 - April 22, 2026**REVIEWED. NO REVISIONS NECESSARY.**
11. Receive staff reports
NO FURTHER REPORTS RECEIVED.
12. Chair's comments
ROMAN THANKED ALL FOR NOMINATING HER AS CHAIRMAN AGAIN.
13. Board Member comments
MEMBER TOSTE MENTIONED THE RECYCLE BIN NEAR THE ENTRANCE IS UNSIGHTLY AND RECOMMENDED MOVING IT. MEMBER HERZOG THANKED ALL FOR SPEAKING UP REGARDING THE DESIGN OF THE NEW ENTRY. MEMBER GARABEDIAN REMINDED ALL OF SAFARI NIGHT AND RECOMMENDED SOMEONE ON THE ZOO CORP BOARD ATTEND THESE MEETINGS REGULARLY. MEMBER TOSTE REMINDED ALL THAT THERE MAY BE THREE NEW BOARD OF SUPERVISORS SOON, WHICH MAY EFFECT THOSE ON THIS BOARD. MEMBER ROMAN PROVIDED AN UPDATE ON THE TRAIN.

14. Adjourn

**THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, CHAIRMAN ROMAN
ADJOURNED THE MEETING AT 10:32 AM.**

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.



**SPECIAL JOINT MEETING
FRESNO COUNTY ZOO AUTHORITY
&
FRESNO'S CHAFFEE ZOO CORPORATION**

**ACTION SUMMARY MINUTES
10:00 AM, Thursday, February 19, 2026**

**Fresno Chaffee Zoo
Tonle Classroom located inside of Kingdoms of Asia
894 West Belmont Avenue, Fresno, CA 93728
(559) 498-5910**

At the Fresno Chaffee Zoo entrance, inform the Zoo staff that you are there for the public meeting.

- 1. Call to Order**
CHAIRMAN ROMAN CALLED THE MEETING TO ORDER AT 9:10AM
- 2. Roll Call**
A QUORUM WAS PRESENT WITH MEMBERS ROMAN, GARABEDIAN, HERZOG, TOSTE, AND WATERHOUSE IN ATTENDANCE.
- 3. 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.
- 4. New Entrance Project**
Review, discuss, and consider for approval the proposed design for the New Entrance project.
DISCUSSED. NO ACTION TAKEN. WILL BRING THE PROJECT BACK BEFORE THE BOARD ON FEBRUARY 25, 2026.
- 5. Adjourn**
THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, CHAIRMAN ROMAN ADJOURNED THE MEETING AT 12:18 PM.

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Invoice for Professional Services in Support of the Zoo Authority
Billing Hours and Expenses through October 2025

Invoice Number
2-ZOO-2252026

February 25, 2026

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

Department / Title	Dates of Services	Hours	Rates	Cost
ACTTC FR&A				
<i>Accounting & Finance Div Chief</i>	11/24/25 - 12/21/25	4.25	\$171.00	\$726.75
<i>Accounting & Finance Manager</i>	11/24/25 - 12/21/25	11.25	\$137.60	\$1,548.00
<i>Senior Accountant</i>	12/8/25 - 12/21/2025	1.88	\$124.30	\$233.68
<i>Accountant II</i>	11/24/25 - 12/21/25	41.75	\$110.60	\$4,617.55
<i>Accountant I</i>		0.00	\$98.20	\$0.00
<i>Account Clerk I</i>		0.00	\$68.50	\$0.00
<i>Account Clerk II</i>	11/24/25 - 12/21/25	15.50	\$94.60	\$1,466.30
<i>Supervising Account Clerk</i>		0.00	\$91.80	\$0.00
County Counsel				
<i>Deputy County Counsel</i>			\$182.00	\$0.00
CAO				
<i>Board Coordinator</i>			\$130.52	\$0.00
Professional Services Total		74.63		\$8,592.28
Office Expense				\$0.00
Invoice Total				\$8,592.28



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended January 31, 2026**

Summary of Measure Z Proceeds		
Tax Proceeds Received:		
- Measure Z - Sales Tax Proceeds		\$ 1,667,714.63
	Total Proceeds Received:	<u>\$ 1,667,714.63</u>
Tax Proceeds Allocated:		
- Allocation to Zoo Authority Fund (2%)		33,354.29
- Allocation to Trust Fund for Operations and Capital Projects (98%)		1,634,360.34
	Total Proceed Allocations	<u>\$ 1,667,714.63</u>
Cash Balance by Fund		
Zoo Authority Fund	>> Administrative Fund	2%
	Beginning Cash Balance	\$ 3,898,988.89
Receipts:	- Measure Z Sales Tax Proceeds	33,354.29
	- Interest Received	863.25
Disbursements:	- PeopleSoft Financial Charges	(48.84)
	- ITSD Data Processing Charges	(524.03)
	Net Increase/(Decrease) to Cash	33,644.67
	Ending Cash Balance - Zoo Authority Administrative Fund	\$ 3,932,633.56
Trust Fund for FCZC Operations and Capital Projects		
		98%
	Beginning Cash Balance	\$ 58,605,146.82
	>> Operations Fund	
	Beginning Cash Balance	5,974,477.26
Receipts:	- Measure Z Sales Tax Proceeds	544,786.78
	- Interest Received	1,173.35
Disbursements:	- FCZC Operations Claim #2025-11	(55,923.09)
	- Wire Fees	(20.00)
	Net Increase/(Decrease) to Cash	490,017.04
	Ending Cash Balance - Available for Operations	\$ 6,464,494.30
	>> Capital Facilities Project Fund	
	Beginning Cash Balance	\$ 52,630,669.56
Receipts:	- Measure Z Sales Tax Proceeds	1,089,573.56
	- Interest Received	11,412.85
Disbursements:	- FCZC Capital Claim #2025-11C	(341,155.75)
	Net Increase/(Decrease) to Cash	759,830.66
	Ending Cash Balance - Available for Capital Projects	\$ 53,390,500.22
	Ending Balance Available for Operations and Capital Projects	<u>\$ 59,854,994.52</u>
	Total Interest Received During the Month	13,449.45

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 3.490% as of December 31, 2025.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	Prior Fiscal Years			CURRENT FISCAL YEAR			
	2022-23	2023-24	2024-25	2025-26			VARIANCE
	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ACTUAL	BUDGET TO ACTUAL	
TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS			
July	\$ 2,050,253	\$ 1,995,098	\$ 1,905,679	\$ 1,905,137	\$ 1,946,253	\$ 41,116	2.16%
August	1,848,761	1,894,187	1,817,945	1,817,428	1,817,777	349	0.02%
September	1,702,532	1,704,489	1,725,891	1,725,400	1,773,797	48,397	2.80%
October	1,857,650	1,828,102	1,603,753	1,603,297	1,850,787	247,490	15.44%
November	1,871,323	1,896,677	2,038,199	2,037,620	1,869,993	(167,627)	-8.96%
December	1,739,869	1,653,448	1,777,368	1,776,863	1,745,567	(31,296)	-1.79%
January	1,599,634	1,608,374	1,560,536	1,560,092	1,667,715	107,623	6.45%
February	2,189,378	2,082,571	2,326,642	—	—	—	
March	1,622,972	1,661,989	1,572,217	—	—	—	
April	1,518,282	1,519,602	1,422,494	—	—	—	
May	1,807,486	1,858,151	2,055,676	—	—	—	
June	1,679,730	1,699,914	1,756,814	—	—	—	
Total	\$ 21,487,870	\$ 21,402,602	\$ 21,563,214	\$ 12,425,837	\$ 12,671,889	\$ 246,052	1.98%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 299,770,544



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended January 31, 2026

Summary of Quarterly Interest Receipts							
			4845-10000	4850-10000	4850-427000		Total Interest
			Zoo Authority	FCZC - Operations	FCZC - CP	African River Repmt	
Quarter	Allocation	Date Received					
1st	African River	9/29/2025	—	—	—	7,233.04	\$ 7,233.04
	1st	7/22/2025	767.82	1,385.41	9,306.43	—	\$ 11,459.66
	2nd	9/30/2025	26,138.66	47,163.00	316,815.13	—	\$ 390,116.79
2nd	African River	12/26/2025	—	—	—	6,840.59	\$ 6,840.59
	1st	10/17/2025	833.96	1,192.96	10,616.64	—	\$ 12,643.56
	2nd	12/31/2025	22,601.36	32,330.68	287,723.39	—	\$ 342,655.43
3rd	African River		—	—	—	—	\$ —
	1st	1/16/2026	863.25	1,173.35	11,412.85	—	\$ 13,449.45
	2nd		—	—	—	—	\$ —
4th	African River		—	—	—	—	\$ —
	1st		—	—	—	—	\$ —
	2nd		—	—	—	—	\$ —
Total			\$ 51,205.05	\$ 83,245.40	\$ 635,874.44	\$ 14,073.63	\$ 784,398.52

For Fiscal Year Ending June 30, 2026



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended January 31, 2026**

Cash Balance as of 01/31/26 \$ 53,390,500

ENCUMBRANCES

(earmarked projects, FY25-26 expenditures paid through January 2025 claims):

Maintenance Facility-Design - Nov 2024	297,198
Animal Acquisition - Jan 2025	76,192
Exhibit Renovations - Jan 2025	80,406
New Entrance - Aug 2025	88,301
Solar/Maintenance Warehouse - Sep 2025	1,274,979
California Exhibit - October 2025	118,934
Total Encumbrances:	<u>\$ (1,936,010)</u>
TOTAL:	<u><u>\$ 51,454,490</u></u>



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended January 31, 2026**

Cash Balance as of 01/31/26 \$ 6,464,494

ENCUMBRANCES

(earmarked projects, FY25-26 expenditures paid through January 2025 claims):

Maintenance-General Equipment	197
Maintenance-Equipment	18,964
Maintenance-Buildings & Ground	124,845
Interest/Bank Charges	10

Total Encumbrances: \$ (144,016)

TOTAL: \$ 6,320,478



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended January 31, 2026**

Cash Balance as of 01/31/26 \$ 3,932,634

ENCUMBRANCES

(FY 25-26 Remaining budgets, ZA Claims paid through January 2025):

Telephone Charges	250
Office Expense	982
Postage	1,000
PeopleSoft Financials Charges	308
Professional & Specialized Services	122,181
Data Processing Services	2,207
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Encumbrances: \$ (129,928)

TOTAL: \$ 3,802,706



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended January 31, 2026**

African River Project Agreement for Repayment of Funds					
Quarter	Beginning Balance	Total Payment	Principal	Interest	Ending Balance
1/1/2025	838,722.70	46,478.08	38,090.85	8,387.23	800,631.85
4/1/2025	800,631.85	46,478.08	38,471.76	8,006.32	762,160.09
7/1/2025	762,160.09	46,478.08	38,856.48	7,621.60	723,303.61
10/1/2025	723,303.60	46,478.08	39,245.04	7,233.04	684,058.57
1/1/2026	684,058.56	46,478.08	39,637.49	6,840.59	644,421.08
4/1/2026	644,421.06	46,478.08	40,033.87	6,444.21	604,387.21
7/1/2026	604,387.19	46,478.08	40,434.21	6,043.87	563,953.00
10/1/2026	563,952.98	46,478.08	40,838.55	5,639.53	523,114.45
1/1/2027	523,114.43	46,478.08	41,246.94	5,231.14	481,867.51
4/1/2027	481,867.49	46,478.08	41,659.40	4,818.68	440,208.11
7/1/2027	440,208.08	46,478.08	42,076.00	4,402.08	398,132.11
10/1/2027	398,132.08	46,478.08	42,496.76	3,981.32	355,635.35
1/1/2028	355,635.32	46,478.08	42,921.73	3,556.35	312,713.62
4/1/2028	312,713.59	46,478.08	43,350.94	3,127.14	269,362.68
7/1/2028	269,362.64	46,478.08	43,784.45	2,693.63	225,578.23
10/1/2028	225,578.18	46,478.08	44,222.30	2,255.78	181,355.93
1/1/2029	181,355.88	46,478.08	44,664.52	1,813.56	136,691.41
4/1/2029	136,691.36	46,478.08	45,111.17	1,366.91	91,580.24
7/1/2029	91,580.19	46,478.08	45,562.28	915.80	46,017.96
10/1/2029	46,017.91	46,478.14	46,017.96	460.18	—
Paid as of January 31, 2026			194,301.62	38,088.78	



AGENDA ITEM 6

DATE: February 25, 2026

TO: Fresno County Zoo Authority Board

FROM: CliftonLarsonAllen, LLP (CLA)

SUBJECT: Zoo Authority Year Ended June 30, 2025 Financial Statements and Auditor's Report

RECOMMENDED ACTION:

Receive Zoo Authority Year Ended June 30, 2025 financial statements with independent auditor's report from CLA.

DISCUSSION:

The office of the Auditor/Controller–Treasurer/Tax Collector prepares the Authority's Financial Statements at the end of each fiscal year. These financial statements are audited by an external certified public accountant or firm (independent auditor). The annual audit will be conducted 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. The report issued by the independent auditor as well as the related financial statements will be presented to the Authority Board and the general public at an Authority publicly noticed meeting.

ATTACHMENTS:

Year Ended June 30, 2025 Financial Statements and Auditor's Report

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

For the Year Ended June 30, 2025



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Fresno County Zoo Authority
Fresno, California

Report on the Audit of the Financial Statements

Opinions

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, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Fresno County Zoo Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the Fresno County Zoo Authority, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Board of Directors
Fresno County Zoo Authority

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 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, 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 18, 2025, on our consideration of the Fresno County Zoo 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fresno County Zoo Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Fresno County Zoo Authority's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Roseville, California
December 18, 2025

FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2025

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, 2025. 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 2024-2025 fiscal year by \$3,767,674. This amount is considered restricted net position.
- Liabilities of the Authority totaled \$14,512 on June 30, 2025. 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 \$408,731 during fiscal year 2024-2025.

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 8-9 of this report.

Funds 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*

FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2025

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 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, 2025</u>	<u>June 30, 2024</u>
Assets:		
Current assets	\$ 3,782,186	\$ 3,373,321
Total assets	\$ 3,782,186	\$ 3,373,321
Liabilities:		
Current liabilities	\$ 14,512	\$ 14,378
Total liabilities	\$ 14,512	\$ 14,378
Net position:		
Restricted	\$ 3,767,674	\$ 3,358,943
Total net position	\$ 3,767,674	\$ 3,358,943

Statement of Activities (condensed)

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Revenues:		
General revenues	\$ 534,964	\$ 509,937
Total revenues	\$ 534,964	\$ 509,937
Expenses:		
Governmental activities	\$ 126,233	\$ 162,452
Total expenses	\$ 126,233	\$ 162,452
Net position beginning	\$ 3,358,943	\$ 3,011,458
Change in net position	\$ 408,731	\$ 347,485
Net position ending	\$ 3,767,674	\$ 3,358,943

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

**FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2025**

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, 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 the 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 10-11 of this report.

Fiduciary funds are used to account for resources held by the Authority in a trustee or custodial 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).

The fiduciary funds financial statements can be found on pages 12-13 of this report.

Notes to the 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 14-19 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 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 \$3,767,674 at the close of fiscal year 2024-2025. The Authority has no investments in capital assets.

Governmental activities: Governmental activities increased the Authority's net position by \$408,731 during fiscal year 2024-2025. The key element of this increase relates to sales tax revenue exceeding total expenditures by \$305,840.

FINANCIAL ANALYSIS OF THE AUTHORITY FUNDS

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

**FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2025**

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.

On June 30, 2025, the Authority's governmental fund reported a fund balance of \$3,767,674, an increase of \$408,731 in comparing to the balance of \$3,358,943 reported on June 30, 2024.

Revenues for the governmental fund totaled \$534,964 in fiscal year 2024-2025. Revenue was primarily comprised from Measure Z sales tax revenue 81%. The remaining 19% was interest.

Expenditures for governmental funds totaled \$126,233 in fiscal year 2024-2025.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2024-2025 fiscal year, actual revenues were above those estimated in the final budget by \$41,739 due to a net increase in interest revenue. Actual expenditures were below current year final budgeted amounts by \$51,484.

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, 2025

		Governmental Activities
ASSETS		
Cash and investments	\$	3,679,863
Interest receivable		26,906
Due from other governments		75,417
Total assets		3,782,186
 LIABILITIES		
Accrued liabilities		14,512
Total liabilities		14,512
 NET POSITION		
Restricted		3,767,674
Total net position	\$	3,767,674

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025**

Functions/Programs	<u>Expenses</u>	<u>Program Revenues - Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Net Expenses and Changes in Net Position of Governmental Activities</u>
Governmental activities-				
General government	\$ 126,233	\$ —	\$ —	\$ (126,233)
Total	\$ 126,233	\$ —	\$ —	\$ (126,233)

General revenues:

Sales tax	432,073
Interest	102,891
Total general revenues	<u>534,964</u>
Change in net position	<u>408,731</u>
Net position - beginning	<u>3,358,943</u>
Net position - ending	<u><u>\$ 3,767,674</u></u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
BALANCE SHEET
GOVERNMENTAL FUND
June 30, 2025**

ASSETS	<u>General Fund</u>
Cash and investments	\$ 3,679,863
Interest receivable	26,906
Due from other governments	75,417
Total assets	<u>3,782,186</u>
Total assets	<u><u>\$3,782,186</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accrued liabilities	14,512
Total liabilities	<u>14,512</u>
Fund balance:	
Restricted	3,767,674
Total fund balance	<u>3,767,674</u>
Total liabilities, and fund balance	<u><u>\$ 3,782,186</u></u>
Net Position	
Total fund balance - governmental fund	\$3,767,674
Differences	<u>—</u>
Net position - governmental activities	<u><u>\$ 3,767,674</u></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, 2025**

REVENUES	<u>General Fund</u>
Measure Z sales tax	\$ 432,073
Interest	102,891
Total revenues	<u>534,964</u>
EXPENDITURES	
Current:	
PeopleSoft charges	617
Printing	4,018
Data processing	5,162
Professional and specialized services	116,436
Total expenditures	<u>126,233</u>
Excess of revenues over expenditures	<u>408,731</u>
Net change in fund balance	408,731
FUND BALANCE	
Fund balance - beginning	<u>3,358,943</u>
Fund balance - ending	<u><u>\$ 3,767,674</u></u>
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities	
Net change in fund balance - governmental fund	\$ 408,731
Differences	<u>—</u>
Change in net position - governmental activities	<u><u>\$ 408,731</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
For the Year Ended June 30, 2025**

ASSETS	Operations	Capital Projects	Total
Cash and investments	\$ 6,160,595	\$ 46,062,911	\$ 52,223,506
Due from other governments	1,229,583	2,459,167	3,688,750
Interest receivable	48,548	326,122	374,670
Due from other agencies	—	723,304	723,304
Total assets	7,438,726	49,571,504	57,010,230
LIABILITIES			
Due to non-profit	2,122,485	324,430	2,446,915
Total liabilities	2,122,485	324,430	2,446,915
NET POSITION			
Held in trust for operations	5,316,241	—	5,316,241
Held in trust for capital projects	—	49,247,074	49,247,074
Total net position	\$5,316,241	\$49,247,074	\$54,563,315

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, 2025

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ADDITIONS			
Measure Z sales tax	\$ 7,057,182	\$ 14,114,366	\$ 21,171,548
Interest	186,469	1,187,142	1,373,611
Reimbursements	—	838,723	838,723
Total additions	<u>7,243,651</u>	<u>16,140,231</u>	<u>23,383,882</u>
DEDUCTIONS			
Disbursements to non-profit	<u>7,706,736</u>	<u>2,499,336</u>	<u>10,206,072</u>
Total deductions	<u>7,706,736</u>	<u>2,499,336</u>	<u>10,206,072</u>
Change in net position	(463,085)	13,640,895	13,177,810
Net position held in trust - beginning	<u>5,779,326</u>	<u>35,606,179</u>	<u>41,385,505</u>
Net position held in trust - ending	<u>\$ 5,316,241</u>	<u>\$ 49,247,074</u>	<u>\$ 54,563,315</u>

The accompanying notes are an integral part of this statement.

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FRESNO COUNTY ZOO AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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, and has since been reapproved multiple times by voters, most recently on June 7, 2022. Measure Z was approved for an additional fifteen years and is now set to expire in 2040.

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.

FRESNO COUNTY ZOO AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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 the fiscal year ended June 30, 2025, 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, 2025, 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.

FRESNO COUNTY ZOO AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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.

Due from Other Agencies

Due from other agencies represent a repayment of appropriated funds from the FCZC to The Authority. The Authority had previously released funds to FCZC for the proposed construction of the African River Exhibit. After the funds had been expensed and the project indefinitely postponed, The Authority requested repayment. On November 20, 2024, The Authority approved a repayment plan that consists of quarterly principal and interest payments.

Accrued Liabilities

The Authority has agreements with the County, 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.

Net Position

The classification of net position into three components – net investment in capital assets, restricted net position, and unrestricted net position – is required by Governmental Accounting Standards Board (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 – This category represents net position that has external restrictions imposed by creditors, grantors, contributors, and laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted – This category represents funds which are undesignated and available for general operations.

FRESNO COUNTY ZOO AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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.

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, 2025.

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, 2025.

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 members. 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 2024 and 2025 were approved by the Authority's board members. FCZC is the entity operating the Fresno Chaffee Zoo and functions separately from the Authority. FCZC operates on a calendar year basis (ending December 31). The Authority's oversight of FCZC extends only to the administration of Measure Z funds.

During the fiscal year ended June 30, 2025, disbursements totaling \$10,206,072 were made to FCZC: \$7,706,736 for operations and \$2,499,336 for capital projects.

FRESNO COUNTY ZOO AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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 on June 30, 2025, is as follows:

Held in Trust For:	
Operations	\$ 5,316,241
Capital projects	49,247,074
Total	\$ 54,563,315

NOTE 5 – LIABILITIES

Liabilities of the Authority totaled \$14,512 on June 30, 2025. This amount primarily consisted of expenses related to professional and specialized services provided by the County of Fresno.

NOTE 6 - FUND BALANCE

In the fund financial statements, governmental funds report fund balance as non-spendable, 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.

- **Non-spendable** - 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.

FRESNO COUNTY ZOO AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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 \$3,767,674 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.

REQUIRED SUPPLEMENTARY INFORMATION
(Other than MD&A)

**FRESNO COUNTY ZOO AUTHORITY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Resources:				
Measure Z Sales tax	\$ 433,225	\$ 433,225	\$ 432,073	\$ (1,152)
Interest	60,000	60,000	102,891	42,891
Total resources	<u>493,225</u>	<u>493,225</u>	<u>534,964</u>	<u>41,739</u>
Charges to appropriations:				
Current:				
Office expenses	5,000	5,000	—	5,000
Professional and specialized services	161,667	161,667	116,436	45,231
Postage	1,000	1,000	—	1,000
Data processing services	5,800	5,800	5,162	638
Memberships	—	—	—	—
Transportation, travel, and education	2,500	2,500	—	2,500
Publications and legal notices	500	500	—	500
Telephone	250	250	—	250
Printing	—	—	4,018	(4,018)
PeopleSoft charges	1,000	1,000	617	383
Total charges to appropriations	<u>177,717</u>	<u>177,717</u>	<u>126,233</u>	<u>51,484</u>
Change in net position	<u>\$ 315,508</u>	<u>\$ 315,508</u>	<u>\$ 408,731</u>	<u>\$ 93,223</u>
NET POSITION				
Fund Balance - beginning			<u>3,358,943</u>	
Fund Balance - ending			<u>\$ 3,767,674</u>	

**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 20. Its purpose is to demonstrate compliance with the approved budget for fiscal year 2024-2025. 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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**INDEPENDENT AUDITORS' 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**

Board of Directors
Fresno County Zoo Authority
Fresno, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of Fresno County Zoo Authority, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Fresno County Zoo Authority's basic financial statements, and have issued our report thereon dated December 18, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Fresno County Zoo Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fresno County Zoo Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of Fresno County Zoo 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 or significant deficiencies may exist that were not identified.

Board of Directors
Fresno County Zoo Authority

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Fresno County Zoo 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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



CliftonLarsonAllen LLP

Fresno, California
December 18, 2025



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAglobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



AGENDA ITEM 7

DATE: February 25, 2026

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 8

DATE: February 25, 2026

TO: Fresno County Zoo Authority Board

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

SUBJECT: Measure Z Capital Funds Request: New Entrance Design Services

RECOMMENDED ACTION:

Approve Fresno's Chaffee Zoo Corporation's request for Measure Z Capital Funds totaling \$4,311,019.39 for the completion of design and engineering services for the New Entrance project.

DISCUSSION:

ZooCorp is requesting the approval of \$4,311,019.39 to award design and engineering services for the New Entrance project. This award will cover the completion of design and engineering services necessary to take the project from the close of the pre-design phase through construction administration.

ZooCorp intends to sign an agreement with EHDD+PH for this design and engineering work for the New Entrance project. The pre-design phase established clear project scope and boundaries, completed early phase programming and schematic work, and provided initial cost estimates. The team of EHDD+PH has performed their work with skill and efficiency in the pre-design phase of work. This groundwork positions EHDD+PH to efficiently move forward with detailed design, engineering, and construction documentation.

The New Entrance project has an estimated construction budget of \$25 million and includes the design and construction of a new entrance facility and a new parking lot with solar canopies. This comprehensive project will transform the guest arrival experience while incorporating sustainable energy infrastructure to support Zoo operations.

EHDD+PH brings together the expertise of EHDD and PHA as architects, along with their established team of specialists including Habitat Design from SHR Studios, Life Support from TJP Engineers, Crowd Control and Ticketing from ORCA Consulting, and Cost Estimating from KPJ Consulting. This team has demonstrated their capabilities during the pre-design phase and has developed a thorough understanding of the project's complex requirements.

The New Entrance project has a very complex program including but not limited to staff spaces, guest amenities and flow, retail spaces, animal habitat considerations, life support systems, logistics considerations both for construction and ongoing operations, and integration with the new parking lot improvements including solar infrastructure. The design services will address all these elements to create a cohesive, functional, and architecturally significant entry experience.

When it is completed, the New Entrance will serve as a landmark that establishes the Zoo's identity and sense of purpose from the moment guests arrive on site. The integration of solar canopies in the parking lot will demonstrate ZooCorp's commitment to sustainability while providing tangible operational benefits through reduced energy costs.

The investment in comprehensive design services is intended to yield accurate construction pricing, minimize change orders during construction, and ensure that the final built project matches the vision established during pre-design.

ZooCorp went back to the top four most qualified firms to solicit pricing for this next phase of work. This included EHDD, Darden Architects, HGW, and Valerio Dewalt Train. The EHDD team is comprised of award-winning design firms with extensive experience designing animal exhibits and iconic cultural institutions. They also have expertise gathering feedback from project stakeholders, including members of the public, in a way which contributes to a sense of community ownership of the final design. Their design philosophy meshes well with ZooCorp's mission and vision by emphasizing the reduction of operational costs, improving long term durability, conserving local habitat, and providing resilience against climate change. By partnering with a local architectural firm, Paul Halijian Architects, EHDD adds familiarity with local regulations, responsiveness, and community building to their team. It has therefore been determined that EHDD+PH represents the best value for this work based on the above qualifications, project efficiencies, proposal cost, and proposed project schedule. Capital Construction staff conducted thorough negotiations with EHDD+PH to arrive at the final pricing for these design services.

The Zoo Authority approved \$302,661.24 for pre-design services for the New Entrance project on August 27, 2025.

The Fresno's Chaffee Zoo Corporation Board of Directors approved this request on December 4, 2025.

ATTACHMENTS:

New Entrance Design Bid Results
New Entrance Design – Project Overview
New Entrance Design – Soft Cost Overview
EHDD Proposal



New Entrance Design Bid Result Projected Cost

November 21, 2025

Fresno County Zoo Authority

RE: New Entrance Design Bid Result and Projected Cost

Bids for the New Entrance Design project were received November 21, 2025. The results were as follows:

- EHDD & PHA - \$3,405,127.00
- HGW Architecture - \$3,411,728.20
- Valerio Dewalt Train - \$3,581,000.00

After reviewing the bid results, EHDD & PHA have been selected for this project.

The project costs include bid, a ten percent (10%) design contingency and other design costs that are integral to completing the project.

The total request including design, project costs and project management is \$4,311,019.39. An overall project cost sheet has been attached.

Please contact me if you have any questions.

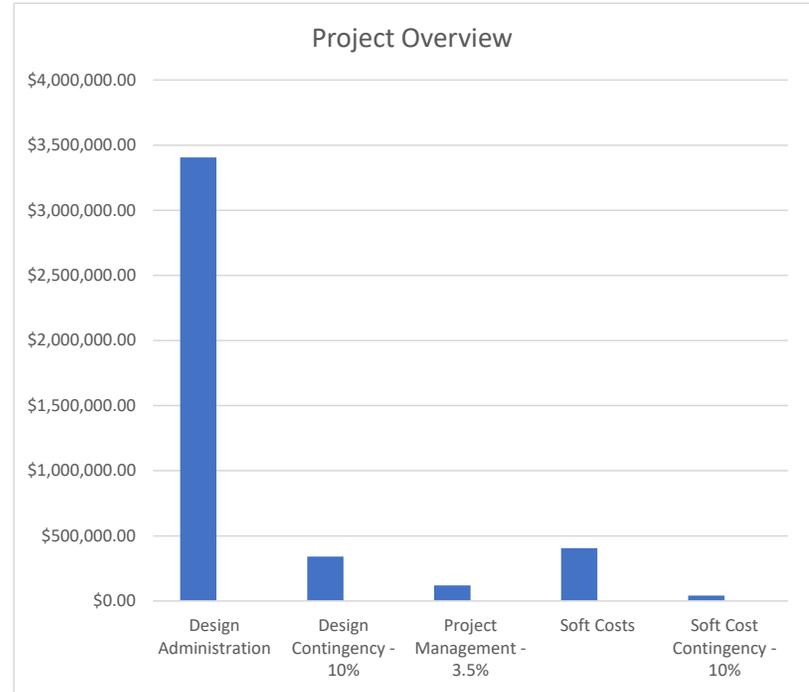
Respectfully,

A handwritten signature in black ink that reads "Kris Grey".

Kris Grey
Director of Capital Construction
KGrey@fcz.org

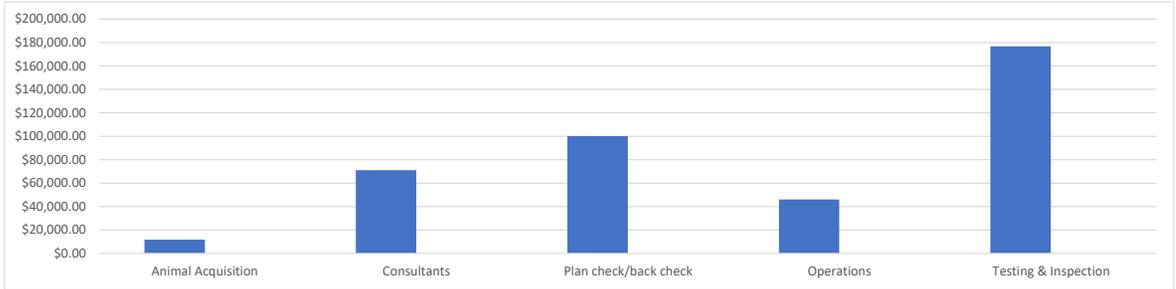
New Entrance - DESIGN - Project Overview

	Budget:	Expenses:	Balance:
Design Administration	\$3,405,127.00	\$0.00	\$3,405,127.00
Design Contingency - 10%	\$340,512.70	\$0.00	\$340,512.70
Project Management - 3.5%	\$119,179.45	\$0.00	\$119,179.45
Soft Costs	\$405,636.59	\$0.00	\$405,636.59
Soft Cost Contingency - 10%	\$40,563.66	\$0.00	\$40,563.66
	\$4,311,019.39	\$0.00	\$4,311,019.39



New Entrance - DESIGN - Soft Cost Overview

	Budget:	Expenses:	Balance:
Animal Acquisition	\$11,700.00	\$0.00	\$11,700.00
Consultants	\$71,076.91	\$0.00	\$71,076.91
Plan check/back check	\$100,128.18	\$0.00	\$100,128.18
Operations	\$46,000.00	\$0.00	\$46,000.00
Testing & Inspection	\$176,731.50	\$0.00	\$176,731.50
	\$405,636.59	\$0.00	\$405,636.59



14 November 2025

Jon Forrest Dohlin, Chief Executive Officer & Zoo Director
Fresno Chaffee Zoo
894 West Belmont Avenue
Fresno, CA 93728

Re: Proposal for Architectural Services, Fresno Chaffee Zoo - Entry

Dear Jon,

On behalf of EHDD I am pleased to present this proposal to complete the design, documentation, and construction phase services for the new entry facility and site parking for the zoo. As discussed, our intent is to partner with the zoo leadership, board, and construction manager to deliver the project within the proposed \$25m budget and on the aggressive timeline. I look forward to working with you and your team on this exciting and important project.

Outlined below is our scope of service narratives, fee proposal matrix summary based on our understanding of the project requirements gained through the pre-design process we've completed to date. Please let us know if you have any questions reviewing these materials.

We're very excited to commence with the work.

Sincerely,



Steve Dangermond, Principal
EHDD

PROJECT DESCRIPTION

The project is to complete architectural design and construction documents for the new entry building and associated site improvements including new on grade parking. The delivery will be contracted with a CM at risk model, utilizing an early demolition and site utility package followed by the main building core and shell and interiors package delivery. The program includes:

- Ticket Kiosks & Service Windows
- Guest Comfort Functions (Restrooms etc.)
- Retail / Gift Shop
- Trout Exhibit & Support Spaces
- Office Spaces

The target Not to Exceed construction budget is \$25M. The project schedule is aggressive and will require intensive support from the design team to meet deliverables. See the enclosed project design and permitting schedule.

The design team has used the following documents as the basis for this proposal:

- Concept Design & Program as developed through workshops held on 9.3.2025 & 10.6.2025. See Attachment A.
- Draft Design & Construction Schedule. See Attachment B.
- Draft Concept Sketches and Space Program. See Attachment C.
- FCZ RFP New Entrance.

DESIGN SERVICES

The documentation will be broken into the following permit and construction package tracks to allow fast tracking of the project schedule. The make-ready package schedule will be front loaded to allow permitting to align with the 100% Design Development package for the building and site design. The tracks run parallel, and it will be critical to have dedicated personnel focus on permitting, bidding, and early construction administration for the fast-track work while later packages (Shell & Core and Interiors) are being completed. This has been factored into our fees.

Work Package Streams

- **Make Ready Package (Demolition, Grading, and Site Utilities)**
- **Core & Shell and Interiors**

PROJECT BUDGET MANAGEMENT

The Project Budgeted Direct Construction Cost is \$25,000,000. FF&E is provided outside the proposed construction budget and contract. EHDD and the design team will work closely with our cost estimator to confirm the project that will meet the construction budget. EHDD is experienced in developing necessary materials to provide cost option studies through the design phases when key decisions are critical to meet the budget. We assume the owner’s CM will provide a parallel cost estimate at with our cost estimator at 100% SD, and then take ownership of construction cost estimation going forward. If additional estimates are required by KPJ after SD this can be provided for an additional service.

PROJECT DESIGN TEAM

The team of sub-consultants are carried over from the concept and programming phase, and supplemented as follows.

Architect and Prime Consultant	EHDD
Local Architect	Paul Halajian Architects (PHA)
Exhibits, Habitats, Landscape, Irrigation	SH R Studios
Civil Engineer	Yamabe & Horn Engineering
Structural Engineer	Provost & Pritchard
Mech/P/FP/Energy Modeling	Lawrence Engineering
Electrical/Low Voltage	Hardin-Davidson Engineering
LSS	TJP Engineering
Cost Consulting	KPJ Consulting
Acoustic Engineer	Salter, Inc.
Graphics (Wayfinding & Interpretive)	Gecko Group
Lighting (Building, Exterior, Exhibits)	Lightchitects Studio
Ticketing Systems, Crowd Flow	ORCA Consulting
LEED	AR Green Consulting

PROJECT SCHEDULE

The attached schedule shows concurrent development of 2 fast track packages for permit and construction. Our experience working on fast-track projects with tight schedules will be instrumental in achieving the scheduled milestones. We propose to designate specific team members to focus on each track with adequate oversight of key leadership to ensure coordination across all packages with the design intent and project goals and vision. Permit Packages will be submitted at the 50% Construction Document phase to allow non-permit related work to be completed concurrently with agency review.

See Attachment B. EHDD assumes all client review & comment periods to run concurrent with work on the next phase of design. (no work pauses for approvals)

MEETINGS

EHDD is assuming the following meetings during each phase of the project:

1. Schematic Design
 - a. A bi-weekly owners meeting. (Assume 2 in person)
 - b. Weekly consultant team meetings and workshops.
 - c. 1 design presentation for final schematic design deliverable.
 - d. AHJ outreach meetings. (Planning, Building, Fire)
 - e. 2 stakeholder workshops.
 - f. 1 Board Meeting.
2. Design Development
 - a. A bi-weekly owners meeting. (Assume 2 in person)
 - b. Weekly consultant team meetings and workshops.
 - c. 1 design presentation for final design development design.
 - d. AHJ outreach meetings. (Planning, Building, Fire)
3. Construction Documents & Permitting
 - a. An owners meeting every 3 weeks. (Assume 2 in person)
 - b. Weekly consultant team meetings and workshops.
4. Bidding /Permitting
 - a. One (1) meeting / bid scope through meeting attended in person by the relevant design professional for the scope of work.
5. Construction Phase
 - a. Weekly OAC meeting with PHA as lead. EHDD to attend remotely assume 70% of OAC meetings. Consultant site visits will coincide with code required review of their scope.
 - b. Punch list expected to be 3 full day site visits once construction is completed with an initial list being generated and (2) backchecks.

ARCHITECTURAL DELIVERABLES

1. Issuances - EHDD will issue our documents at the following intervals. Document submissions as part of this schedule will be included as part of the base scope. Any permit submittals are assumed to require a maximum of 2 backcheck rounds. Document submissions that require additional or separate printings will be considered as an additional service. (6 main deliverables assumed below, not inclusive of permitting back-check sets)
 - a. Make Ready Package
 - i. 100% SD (Aligned with package below)
 - ii. 100% DD / Permit (Aligned with package below)
 - iii. 100% CD incorporating all back check changes.

- b. Site Design, Core & Shell, Interiors
 - i. 100% SD
 - ii. 100% DD
 - iii. 50% CD / Permit
 - iv. 100% CD incorporating all back check changes.
 - c. Compiled for Construction Set
2. Specifications Production:
- a. EHDD specifications will follow CSI format starting at 100% Schematic Design deliverable.

ASSUMPTIONS

Contractual Items:

1. The AIA Standard Form of Agreement.
2. The owner will obtain and pay for all permits, licenses, and LEED design reviews and certification fees.
3. Documentation to be provided by the owner, such as the site survey, underground utility survey mapping, tree surveys, geotechnical reports, etc. are complete and accurate and will be provided no later than the start of Schematic Design phase. Geotechnical services by owner will include site and project specific recommendations for all structural elements. The design team will notify the owner if additional information is required or errors are identified.
4. EHDD has assumed that AHJ will accept fast track permit packages as outlined above.
5. It is assumed the AHJ will accept either a single full size printed set of each permit submittal, or electronic submittal. If custom breakout of scopes of work are required by different permit divisions an additional service will be required.

Scope of Work / Responsibility Items:

Code Approvals and Documentation:

1. The design team will provide documentation for California Green Building Standards Code (CalGreen). Limited to mandatory measures unless voluntary measure requirements are publicly documented by AHJ.
2. EHDD will be assisting in gaining full planning entitlement for the project. EHDD assumes the owner's land use attorney is taking the lead on the CUP and any associated conservation approval required. EHDD will provide materials needed to assist in this approval. The assumption is a full environmental review will not be required for the entry project. EHDD assumes there are no other encumbrances existing for the project not clearly identified in the RFP or additional materials provided to date. (i.e. CEQA approvals, FEMA, Army Corps of Engineers, Cal Water Approvals or other environmental or habitat permits to allow the project to proceed.)
3. Project will be permitted under 2025 California Building Code.

Design Phase Work and Deliverables

4. EHDD to lead all design and outreach meetings and provide minutes.

5. We assume division 00 and 01 specifications will be provided by the owner / construction manager, with input from the design team to coordinate with the design documents. EHDD will compile these sections as a separate specification book.
6. EHDD has assumed bidding will occur utilizing design milestone deliverables as outlined on the attached project schedule. If additional bidding packages are requested, EHDD and consultants will require additional services.
7. Renderings: two (2) to four (4) presentation renderings are included in basic services, to be provided during the Concept/SD phase with updates in subsequent phases as an additional service.
8. The project will attain LEED certification, with an assumption that we will target Platinum.
9. As the interpretive and wayfinding scope in the project is still being defined, the proposal includes an allowance of \$125,000. Should service in excess of this fee be required, it can be provided as an additional service.
10. Deferred Submittal / Delegated Design Items:
 - Acrylic Tank Engineering
 - PV & BESS Design & Permitting
 - Fire Alarm Design & Permitting
 - Irrigation Final Design & Permitting

EXCLUSIONS

EHDD would be happy to provide proposals for the following additional services if noted below:

1. Furniture, Furnishings and Equipment design for areas outside of loose furnishings and fixtures in the retail / gift shop space. Fee can be provided if required for office or other spaces.
2. PG&E or other utilities for applications and permits unless otherwise agreed.
3. Commissioning and Advanced Building Commissioning.
4. Agency Review Process –EHDD will coordinate meetings to develop the project to meet agency review requirements. During the agency review stage, EHDD’s response to round 1-3 of jurisdictional building permit comments for each submittal package, along with any associated meetings, are considered a part of the scope of basic services.
 - a. Any required additional rounds of agency review comments beyond the third round not due to EHDD’s fault or negligence, or any changes requested to previously approved documents, along with any associated meetings, are considered additional services.
5. Any scope beyond the original RFP or what has been agreed to be within the scope during the concept design phase qualifies for additional services. These include but are not limited to:
 - a. Revising previously approved work.
 - b. Providing additional professional services made necessary through no fault of the Architect in the performance of the construction contract, including failure to complete the project on time.
 - c. Providing additional professional services made necessary to affect a material change of Project Program requested by the contractor/owner.
6. Full documentation, file prep and installation oversight for graphics, signage and interpretives (currently assumed to be in the construction budget)
7. Full sprinkler design (currently assumed to be delivered as a design/build scope)

8. Full design of the photovoltaic system, including both the panel configuration and the support structure (currently assumed to be delivered as a design/build scope)
9. Design of any rainwater or greywater capture system
10. Submittal Reviews – Fee assumes all submittals will be complete and be able to be closed out in a maximum of 3 reviews. Additional reviews will require an additional service.
11. Substitution reviews are an additional service.
12. Bid alternates can be provided as an additional service. Early identification of the alternate list will streamline fees and coordination.
13. Anchorage and seismic bracing of the MEP (pipes, ducts, conduits, etc.) will be Design-Build items handled by the sub-contractors. Engineering, detailing, and building department approval will be the responsibility of the subcontractors.
14. Offsite work outside the site boundary shown in Attachment A, including any required non-standard streetscapes including hardscape, bus shelters, planting etc. Fee can be provided if required.
15. Additional renderings (beyond those provided as part of basic services), Third party or professional quality renderings, fundraising or donor materials, models, mock-ups, animations and professional photography.
16. Permitting packages other than the packages outlined in the assumptions shown above.
17. Energy Incentive Program Assistance including PG&E savings by design.
18. Offsite accessibility improvements including parking, path of travel, signage, etc. unless explicitly listed in RFP requirements.
19. Re-design to approved Contract Documents due to submittals / substitution requests.
20. As-built Drawings. (Contractor will provide as-built information, design team to provide record drawings.
21. Post-construction acoustic testing. Construction noise mitigation.
22. Contactor will document and complete calculators for all construction phase LEED points.
23. Demolition and construction noise evaluation and monitoring, ground-borne and building vibration analysis, or post occupancy sound measurements.
24. Fees for additional consultants retained with prior approval - including, but not limited to the following:
 - a. Wind Consultant.
 - b. Refuse/Garbage Consultant.
 - c. Traffic Consultant.
 - d. Glare / Daylighting Consultant.
 - e. Exterior Building Maintenance (EBM) Consultant. (if required for PV maintenance)
 - f. Food Service Consultant.
25. If design or construction schedule is modified from what is assumed in the proposal, additional services may be required.
26. Clarifications, adjustments, modifications, and other changes due to unexpected and unidentified field and other conditions that materially change design resulting in an additional scope of work. Exhibit area sound systems.
27. Micro Turbine or Cogen design is excluded.
28. Title Reports and supplemental documentation.

Fresno Chaffee Zoo – Entry

- 29. Offsite Grading, Traffic Signal Design.
- 30. Analysis of Soil Contamination/ Remediation.
- 31. Encroachment Permit Fees.
- 32. Flow and pressure tests on existing water systems and/or fire hydrants.

AUTHORIZATION

Should this Agreement meet with your approval, please either sign and return a copy to us for our records or issue an appropriate letter of authorization. This offer and agreement shall be binding if agreed to in writing by the Client within thirty (30) days of the date above. Upon receipt of the signed Agreement, we can begin schematic design on your Project.

Please call if you have any questions concerning this Agreement. We look forward to a good working relationship and to a successful project.

Sincerely,

Steve Dangermond, Principal
EHDD

Reviewed and accepted by:

<p>_____ Jon Forrest Dohlin Chief Executive Officer & Zoo Director Fresno Chaffee Zoo</p> <p><i>Dated:</i> _____</p>	
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Enclosed:

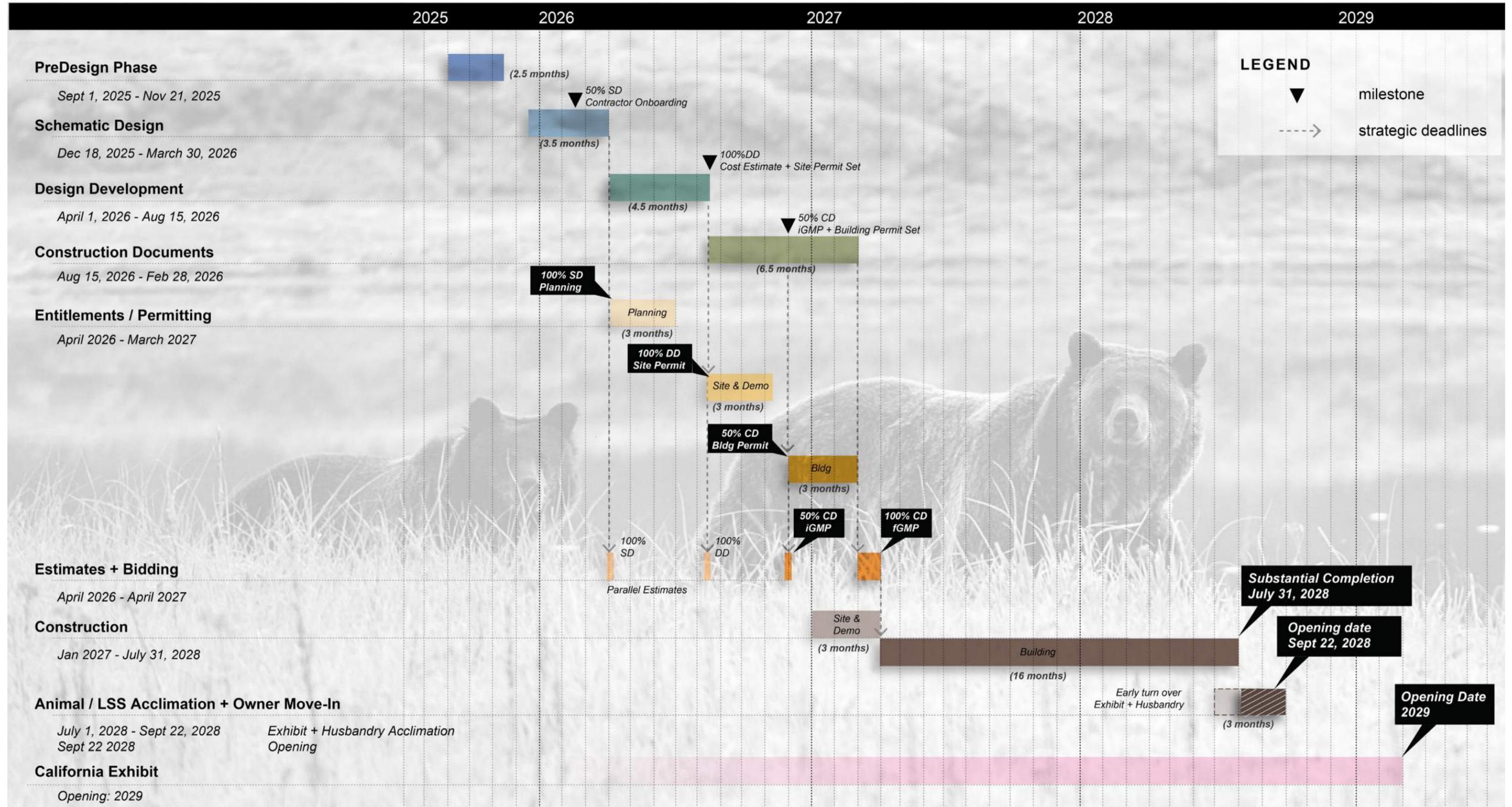
- Attachment A: FCZNE Concept Package, dated 11.14.25
- Attachment B: Compensation Matrix, dated 11.14.25
- Attachment C: Standard Hourly Rates



FRESNO
CHAFFEE
ZOO Zoo
Entrance

Concept Design
11.14.25

Project Schedule



Project Cost and Budget

HARD COSTS

Physical Building Construction

Habitats, Interactives and Interpretives

Sitework and Utilities

Design Contingency

Built-In Furniture, Fixtures and Equipment

Alternate Funds

- Retail Fit Out
- Sitework outside of property boundary (ex. connection through Maple Grove)
- Solar Panels (if leased)
- Utility relocation?
- Renovations to existing buildings (pump house, historic restrooms etc)

SOFT COSTS

Design Costs

Construction Manager + Owner Consultants

Cost of Content Development

Fundraising + Opening

Entitlements + Permitting

Moveable Furniture + Equipment

Collection Acquisition + Pre-Opening Holding

Ticketing and Security vendor supplied equipment and software

Demolition Scope + Extents

..... Site Boundary

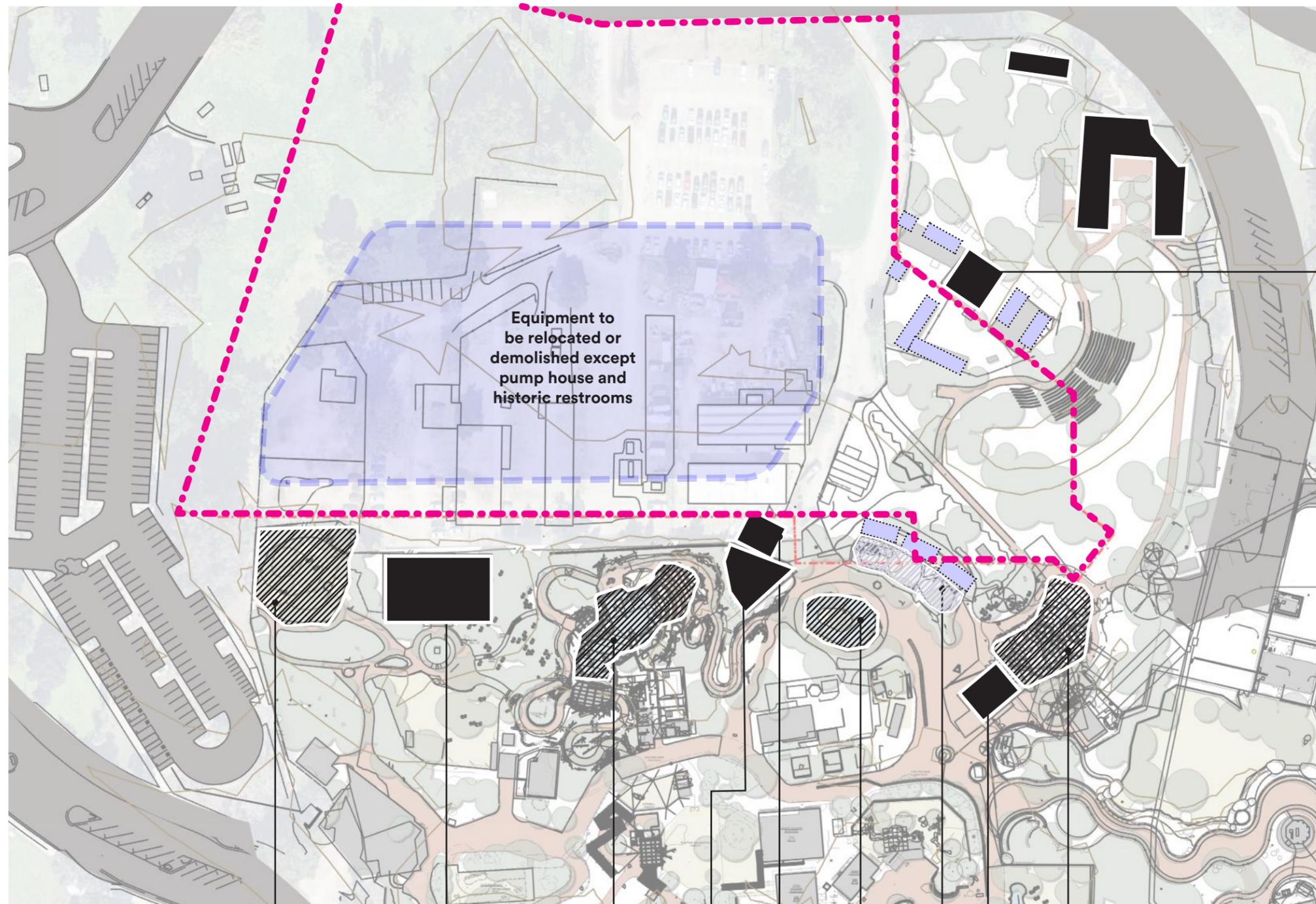
■ (E) Buildings to remain

▨ (E) Habitats to remain

■ (E) Bldgs to demolish

▨ (E) Habitats to demolish

Project Scope



Historical Bandstand to remain

Ancillary bldgs and seating possible to be demo'd

5' contour lines shown

Red Wolf Habitat

Sea Lion Cove

LSS (Sea Lions)

Wilderness Falls

Reptile House

Chiller Pad

Safari Cafe

Lemur Island

Jungle Bungalow

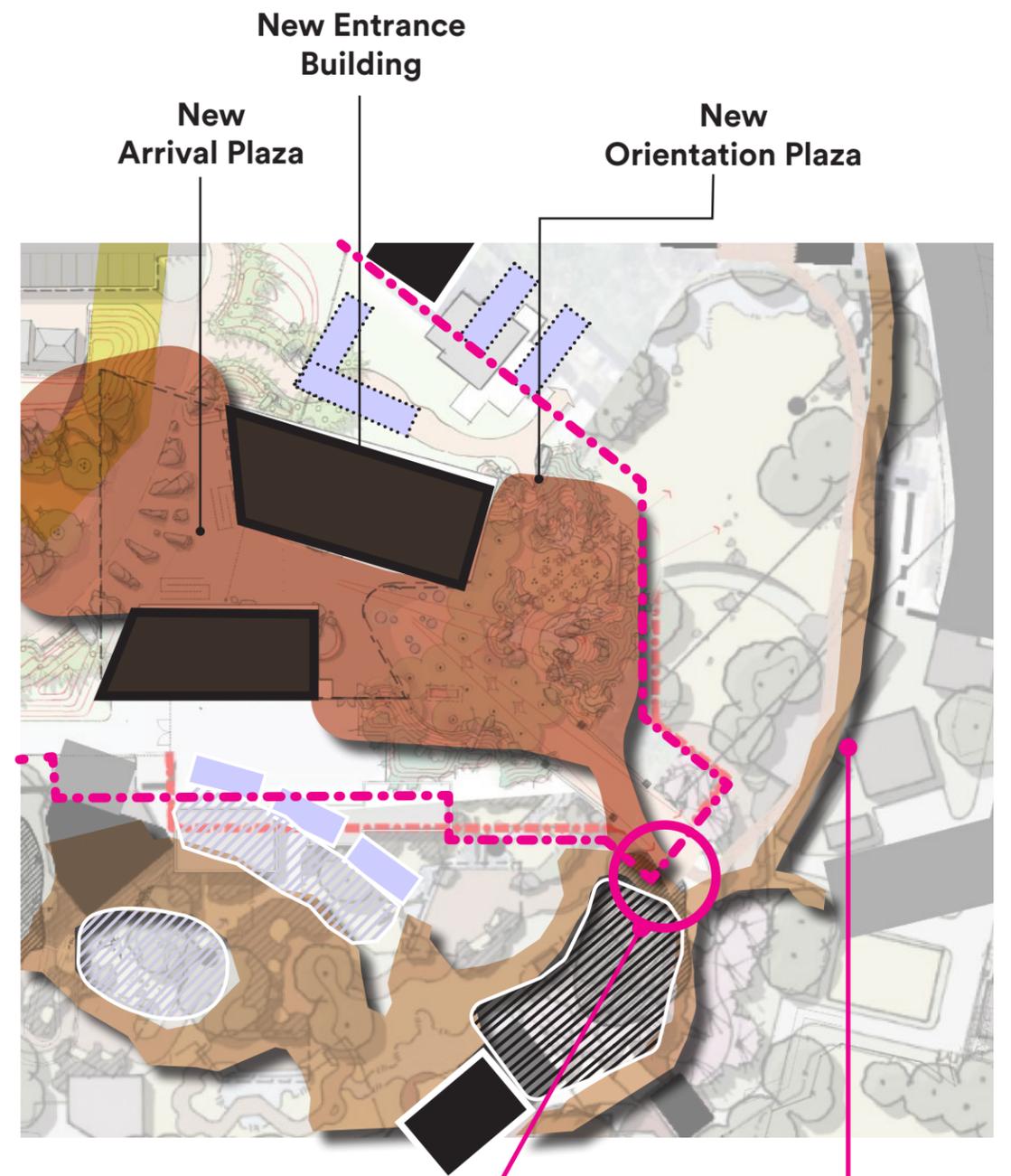
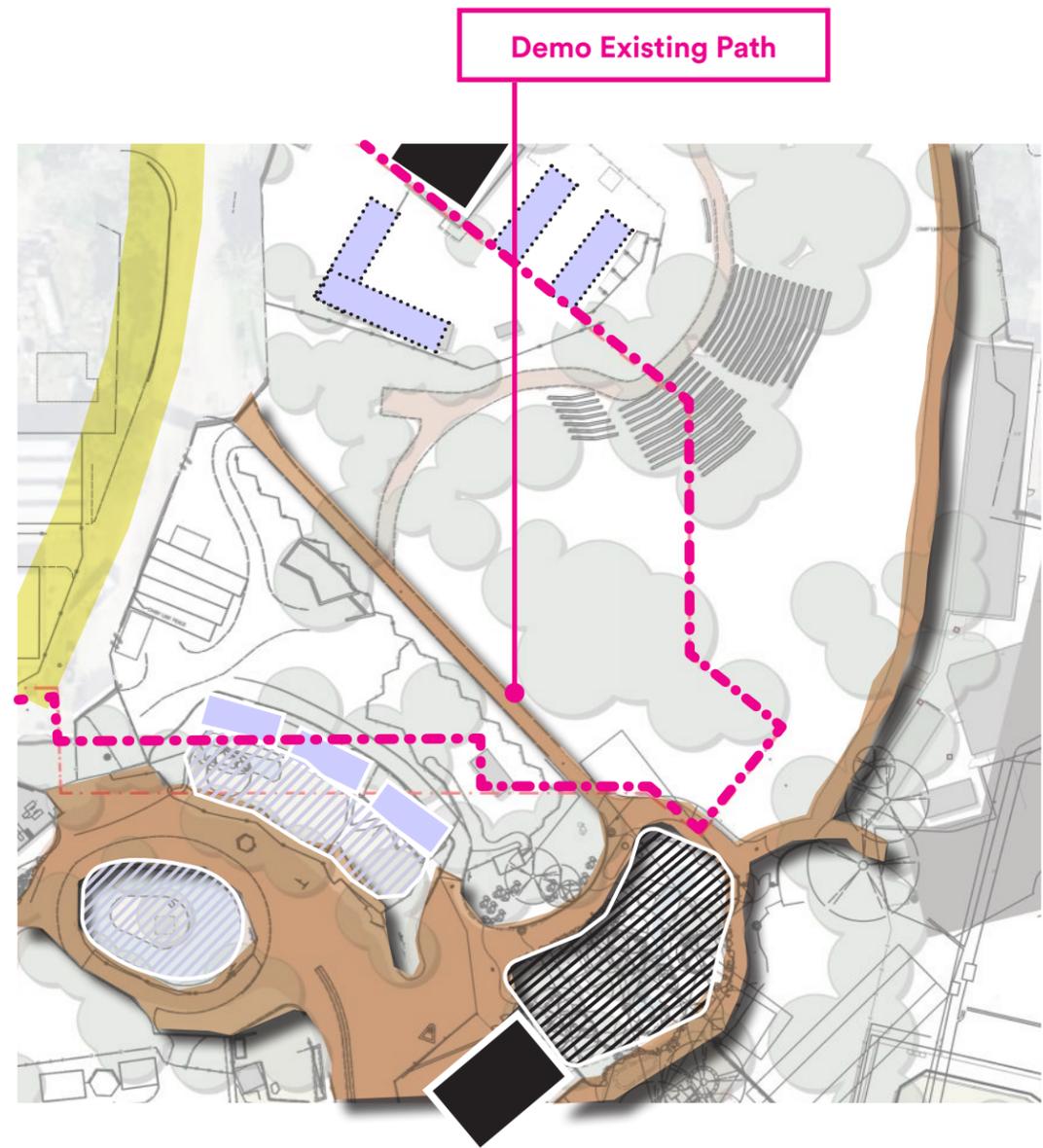
Critical Connections During Construction

- ⋯ Site Boundary

- (E) Buildings to remain
- (E) Habitats to remain
- (E) Bldgs to demolish
- (E) Habitats to demolish

- Pedestrian Path
- Gathering Spaces
- New Entrance Building

- Fire Lane Access



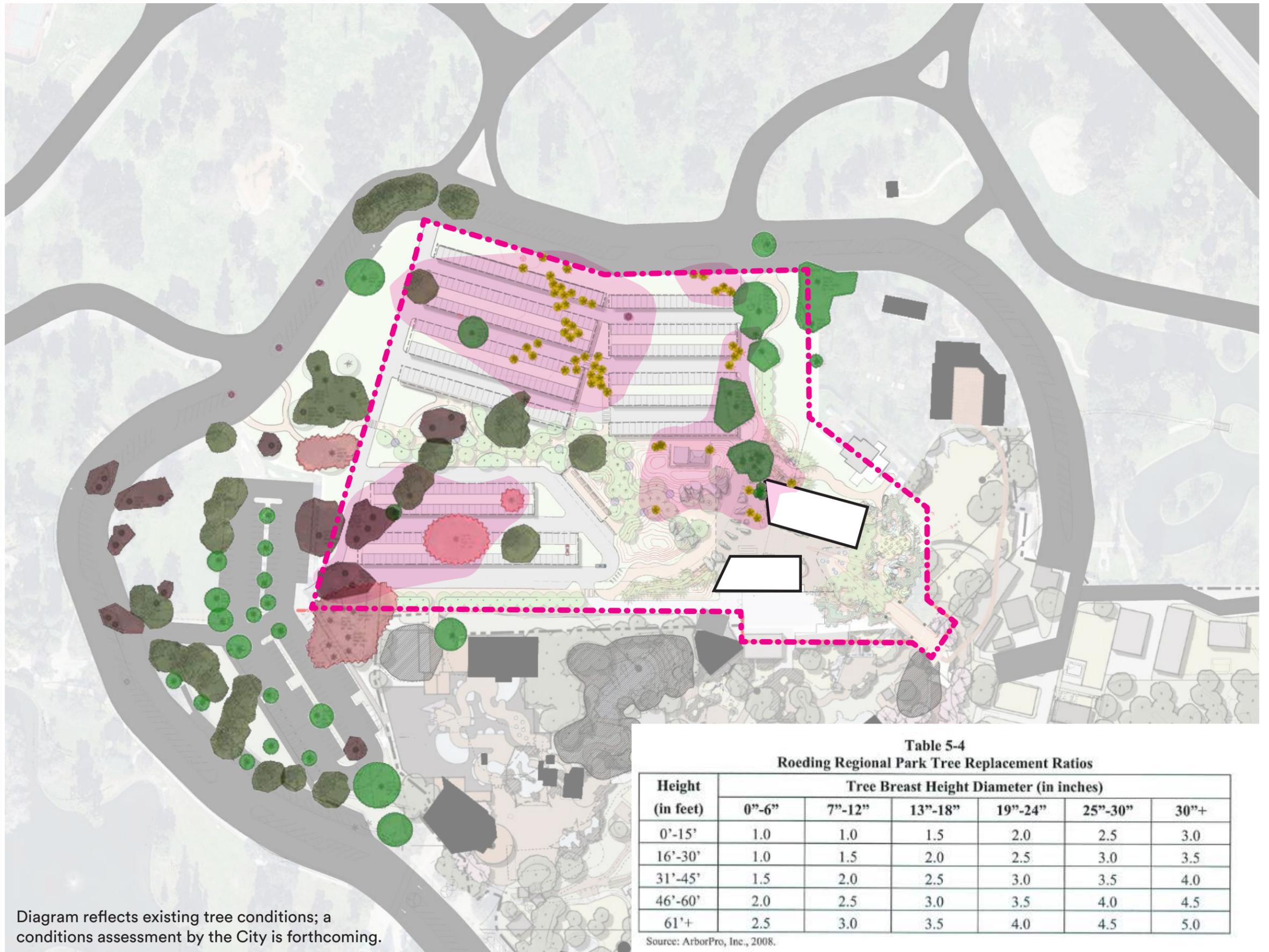
Connection to Wilderness Falls to remain during construction

Connection to Education to remain during construction

Tree Relocation and Replacement

- Project Scope:**
- Highlighted areas indicate trees to be replaced per Table 5-4
 - Oaks and Palms within highlighted area to be relocated (rather than replaced) per condition assessment report

- Oaks
- Deciduous
- Palms
- Pines
- Eucalyptus



Utilities

..... Site Boundary

■ (E) Buildings to remain

▨ (E) Habitats to remain

■ (E) Bldgs to demolish

▨ (E) Habitats to demolish

— Electrical

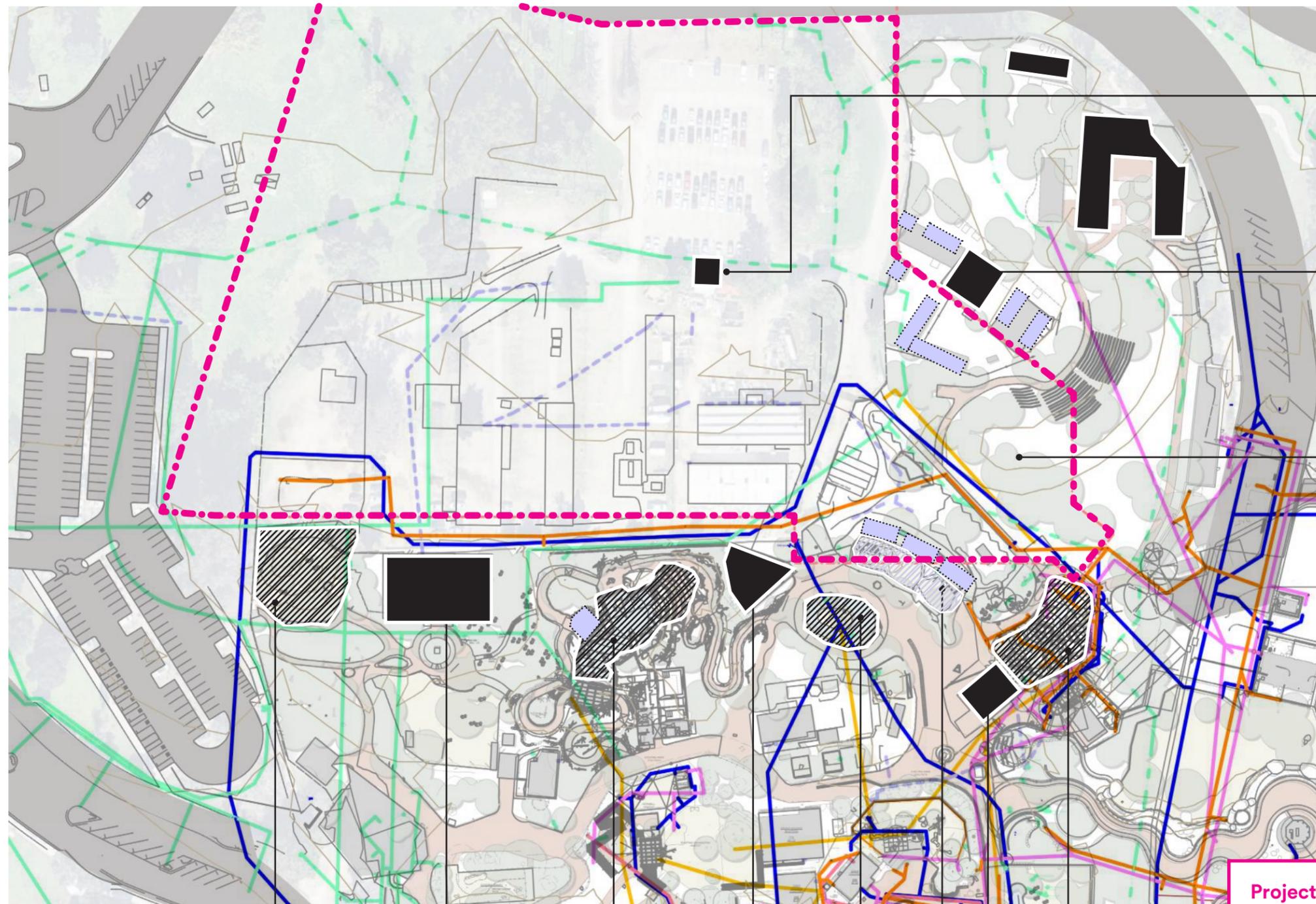
— Gas

— Water

— Storm

— Irrigation

— Sewer



Pump House to remain

Historical Bandstand to remain

Ancillary bldgs and seating possible to be demo'd

Hill Play Area

5' contour lines shown

Red Wolf Habitat

Sea Lion Cove

LSS (Sea Lions)

Wilderness Falls

Reptile House

Safari Cafe

Lemur Island (optinoal demo)
Anteater

Project Scope:

- Utilities within parking area to be decommissioned
- Project assumes new utilities will be brought to project site

Program

SPACE TYPE	Room Type	Count	NSF each	Total NSF	L1 (sf)	L2 (sf)	Exterior (sf)	Capacity	Questions/assumptions	
ENTRY LOGISTICS	Service Window (with POS)	5	80	400	400			6	5 existing	
	Membership Window (with POS)	2	80	160	160			3	2 existing	
	Secure Cash Room	1	80	80	80				one for FCZ, separate one for retail (SSA); includes	
	Security Monitoring Workstation	1	200	200	200				with security monitoring desk, weapons safe, valuables safe, Lost & Found Storage Cabinet	
	Gun Safe			0	0				Access by multiple teams	
	Lost and Found			0	0				Access by multiple teams	
	Staff Lockers	1	20	20	20				Accommodate how many staff?	
	GSO Storage	1	80	80	80					
	Stanchion Storage	1	80	80	80	80			Cabinets for temporary staff items	
	Subtotal				1,020	1,020				
GUEST COMFORT	Main Restrooms	2	500	1000	1,000				15 fixtures / 5 sinks (gender neutral) OR 9 fixtures / 4 sinks (womens) +	
	Family Restroom	2	100	200	200				7 fixtures / 3 sink (mens)	
	Mother's Room	1	80	80	80				include adult changing table	
	Drinking Fountain/Bottle Filler	1	40	40	40					
	First Aid + Medical Room	1	150	150	150				first aid, resting spot for heat illness, lost child pick up point, include medical device storage?	
	Subtotal				1,470	1,470				
RETAIL	General Retail	1	2,000	2,000	2,000			up to 230	Retail fit out TBD	
	Retail (exterior)	1	3,500	3,500			3,500			
	POS + Queue Space	4	50	200	200					
	Stock Room/Storage	1	1,200	1,300	1,300					
	Retail Office	1	150	150	150				2 workstations	
	Retail Secure Cash Room	1	80	80	80				one for FCZ, separate one for retail (SSA)	
	Stroller/Wagon/Wheelchair Rental	1	100	100	100					
	Stroller/Wagon/Wheelchair Storage	1	250	250	250				include hose down area and charging stations for elec wheelchairs, room for ~50 vehicles total	
	Subtotal				7,580	4,080		3,500		

SPACE TYPE	Room Type	Count	NSF each	Total NSF	L1 (sf)	L2 (sf)	Exterior (sf)	Capacity	Questions/assumptions
EXHIBIT	Wet Exhibits	1	300	300	300				Indoor portion only?
	Tank Access	1	200	200	200				
	Dry Exhibit/Service Access	1	300	300	300				Pending design - dry side exhibit or tank access
	Tank Access	1	300	300	300				
	Subtotal			1,100	1,100				
HUSBANDRY/ BOH SUPPORT	Food Prep	1	100	100	100				counter + refrigerator; 1 large husbandry space for all functions
	Holding	1	600	600	600				Includes tank access, ample tool storage, breeding?
	Husbandry Storage	1	50	50	50				Assuming benches, shelves + lockers, wader storage, no Shower or wet suit storage,
	Water Quality Lab	1	100	100	100			6	Doubles as conference room
	Husbandry Office	1	100	100	100			2	
	Life Support Systems (L1)	1	550	550	550				32' x 17' (downstairs)
	Life Support Systems (L2)	1	70	70		70			7'x10' (upstairs) for 5' diameter DAT
	Life Support Systems (stream)	1	250	250			250		near stream with 10' abv wetlands
	Life Support Systems (wetlands)	2	200	400			400		TBD
	Subtotal			2,220	1,500	70	650		
STAFF WORKPLACE	Director Offices	3	150	450		450			1x Director of Guest Services + 1x EHS Director + 1x SSA
	Shared Office (4 work stations)	1	250	250		250		4	Guest Services Manager and Guest Services Assistant Manager; 4 workstations
	Shared Office (2 work stations)	1	200	200		200		2	1x EHS Supervisor w/ 2 WS
	Workstations (Open Office 14 work stations)	1	1,200	1,200		1,200		14	14 WS total ; 8 GSO Field Trips/Operation Assistants; 5x safety and security, includes growth capacity; 1 combined area
	Medium Conference Room/Training Room	1	350	350		350			10 people which will double Training Space for CPR, IC, de-escalation, etc
	Staff Restroom	1	80	80		80			confirmed, 1 GNR
	Storage	1	100	100		100			
	AV / IT Room	1	100	100		100			
	Subtotal			2,730		2,730			

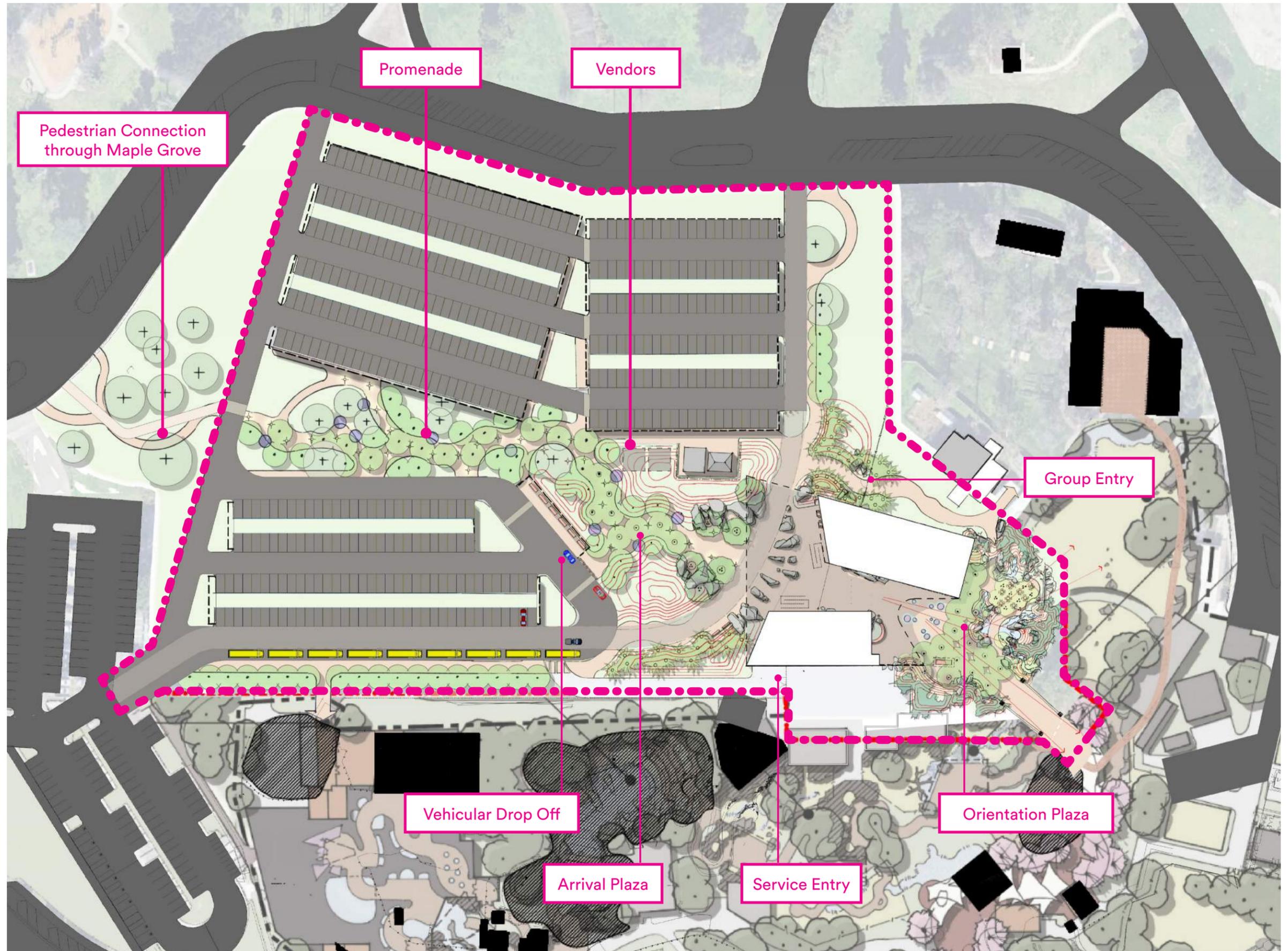
SPACE TYPE	Room Type	Count	NSF each	Total NSF	L1 (sf)	L2 (sf)	Exterior (sf)	Capacity	Questions/assumptions
SERVICE + UTILITIES	Trash, Recycle	1	100	100			100		exterior, located in service yard
	Janitor's Closet	1	70	70	70				
	Workshop/Maintenance Storage	1	200	200	200				Fix locks, make keys, storage for fire extinguishers; ok to keep in service area
	Elevator	2	100	200	100	100			
	Elevator Machine Room	1	100	100	100				
	Stair	2	150	300	150	150			
	MDF/AV	1	150	150	150				
	Electrical Room	1	200	200	200				
	Mechanical Room	2	350	700	350	350			1x DOAS unit for each building
	Generator/Battery	1	200	200			200		size for 24 hour outage, located in service yard
	Subtotal			2,220		1,320	600	300	
SITE	Arrival Plaza	1	9,000	9,000			9,000		needs shade and cooling
	Queueing + Ticket Scanning								2 people per station
	<i>Security Checkpoint</i>								Assume pop-up, integrated with check-point. discrete security, explore portable security technologies, part of arrival plaza?
	Orientation Plaza	1	14,000	14,000			14,000		needs shade and cooling; bigger than the space in front of Africa
	<i>Orientation / Plan Your Day</i>								
	<i>Engagement / Interpretive Program Space</i>								animal ambassador station
	<i>Meeting Point/Shaded Seating</i>								at entry & exit, part of arrival plaza and orientation plaza, and at restrooms
	<i>Retail Spill Out</i>								
	<i>Coffee Cart Location</i>	1	200	200			200		in Orientation Plaza
	<i>Donor Recognition</i>								Hall of Fame (historic + artifacts), centennial campaign, Donors in perpetuity, wall of heros (staff), LEED donor opportunity
	<i>Site Power Spots</i>								
	Separate Group Entry	1	300	300			300		
	<i>Mustering Space</i>								Before and After Gate
	Pedestrian Promenade/Collector								
	<i>Bus Drop</i>								
	<i>Vendor Pop Up Space</i>								
	<i>Bike Parking</i>								
	<i>Historical Donor Recognition</i>								
	<i>Vehicular drop off</i>								
	<i>security cart parking</i>	1							locate in service yard? Covered outdoor space, 3 spaces w/ charging
	Subtotal (not included in total)			23,500				23,500	
FCZ Entry Subtotal NSF					10,490	3,400	27,950		
<i>Efficiency Ratio</i>			<i>0.84</i>		<i>0.84</i>	<i>0.84</i>			
FCZ Entry Total GSF					12,488	4,048	27,950		

16,536

Site Plan

Boundary + Scope

..... Site Boundary



Roof Plan

Site Boundary

PV Array

Green Roof



Landscape Plan With Trees

Legend:

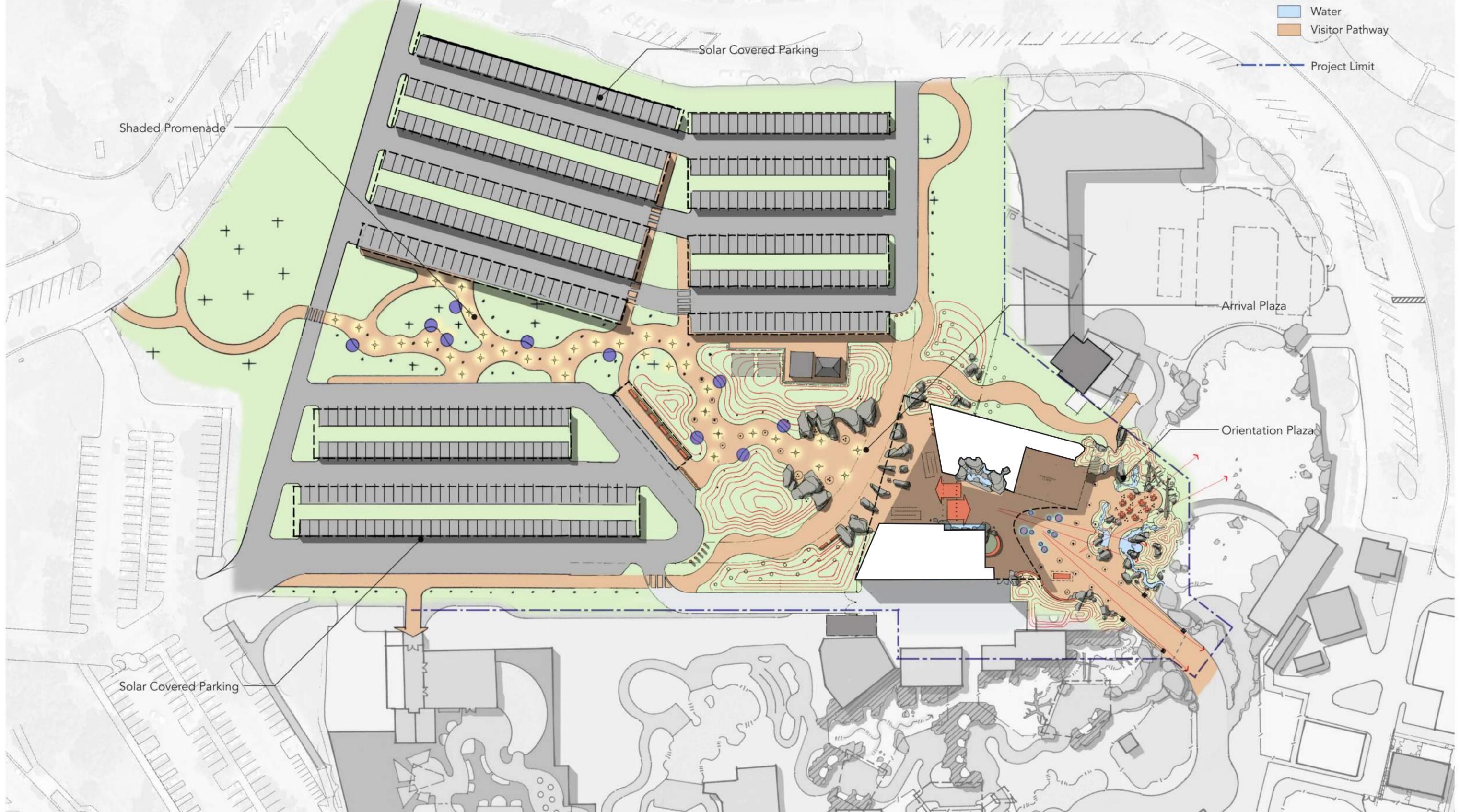
- Service Area
- Water
- Visitor Pathway
- Project Limit



Landscape Plan Without Trees

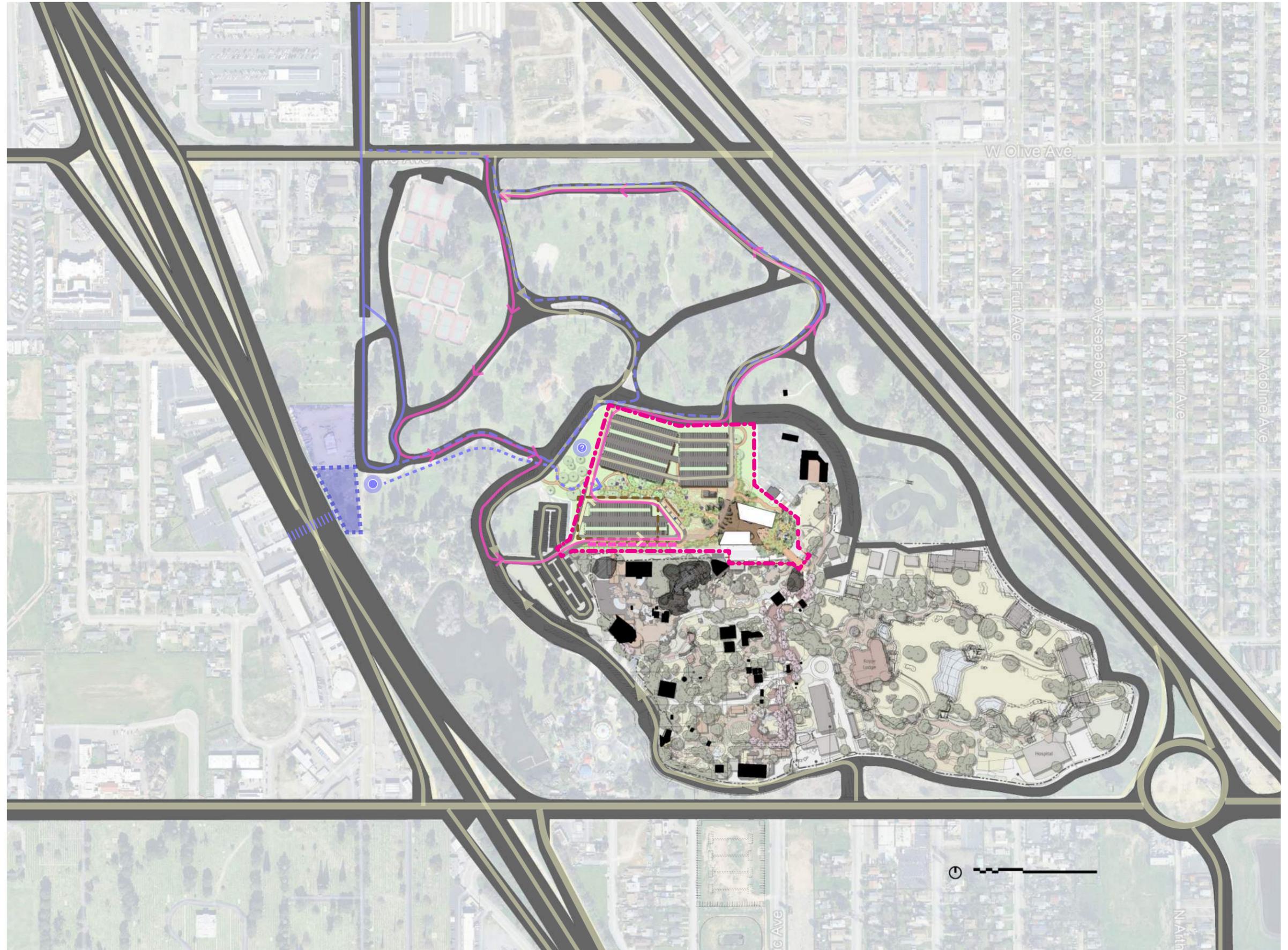
Legend:

- Service Area
- Water
- Visitor Pathway
- Project Limit



Site Approach

- ⋯ Site Boundary
- Future Parking Garage
- Anticipated Bus Route
- - - Alternate Bus Route
- ||||| (N) Pedestrian Bridge
- ⋯→ (N) Pedestrian Path
- (E) Bus Yard
- (N) Plaza
- Bus Stop
- ➔ School Bus
- School Bus Drop Off
- ➔ Vehicles
- Vehicular Drop Off



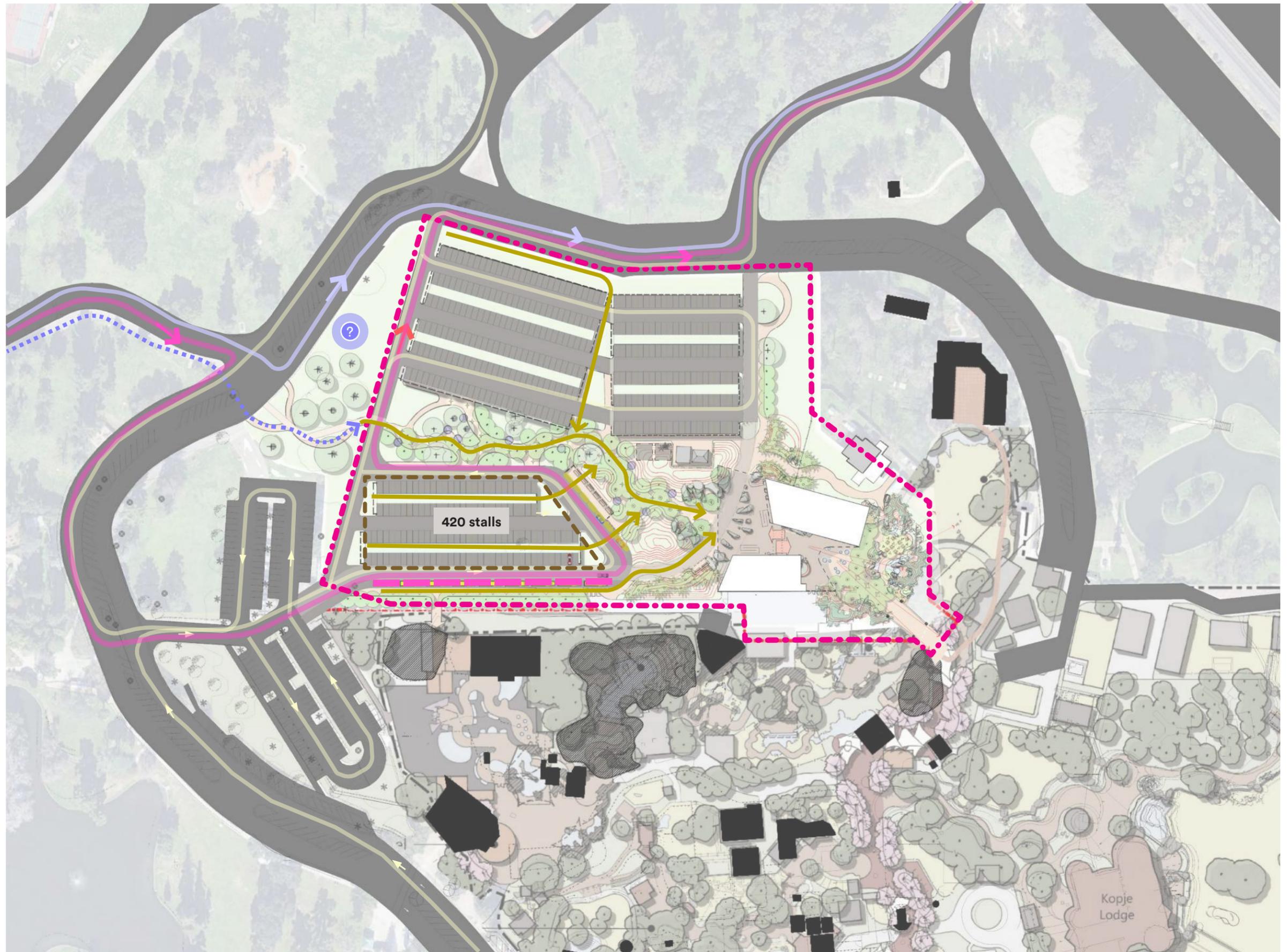
Site Flow

- - - - - Site Boundary
- - - - - Future Parking Garage

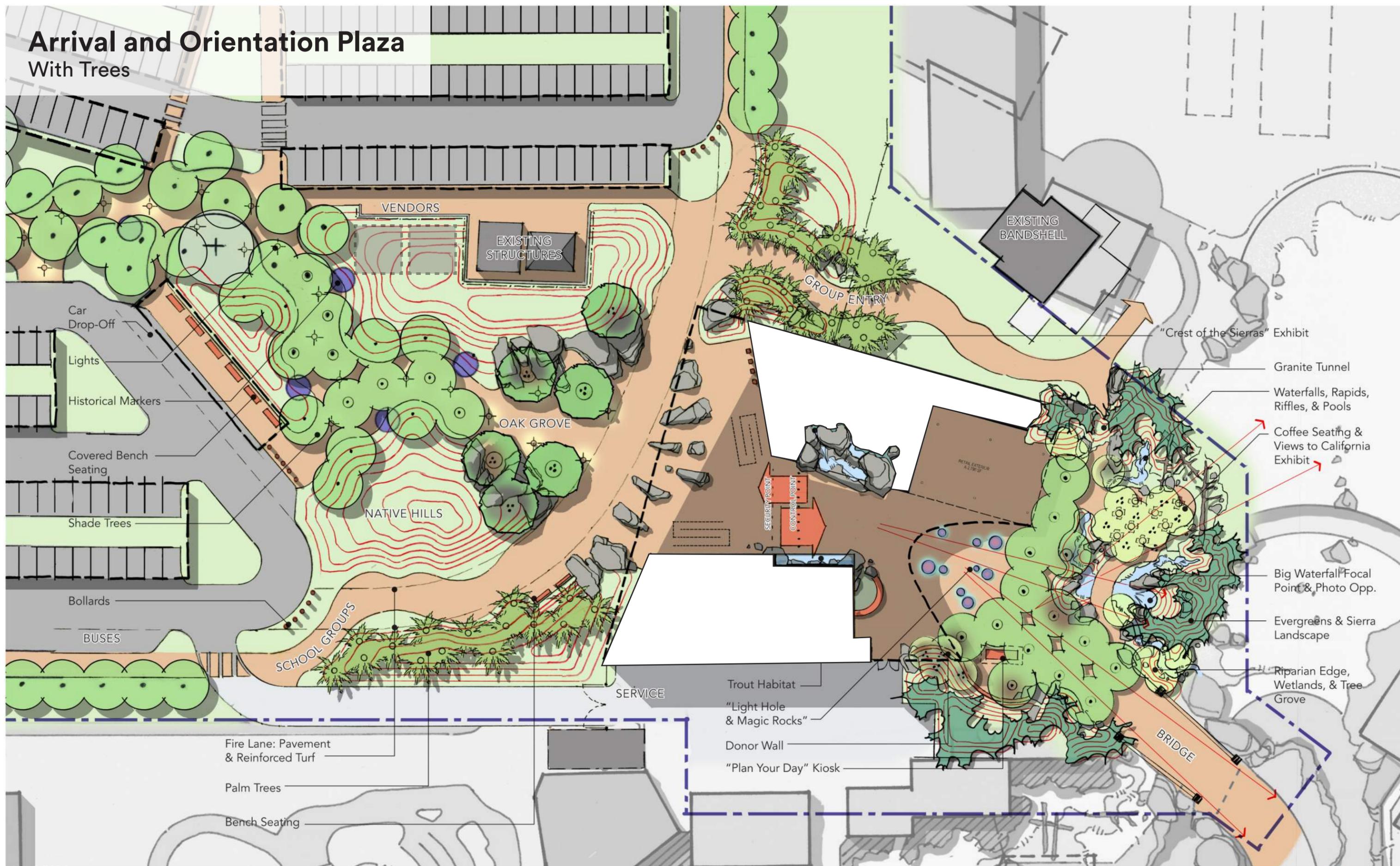
- - - - - Alternate Bus Route
- Bus Stop
- - - - -> Pedestrian Path (city bus)

- ➔ School Bus
- - - - - School Bus Drop Off
- - - - -> Pedestrian Path (school bus)

- ➔ Vehicles
- - - - - Vehicular Drop Off
- - - - -> Pedestrian Path (vehicles)



Arrival and Orientation Plaza With Trees



- Car Drop-Off
- Lights
- Historical Markers
- Covered Bench Seating
- Shade Trees
- Bollards
- BUSES

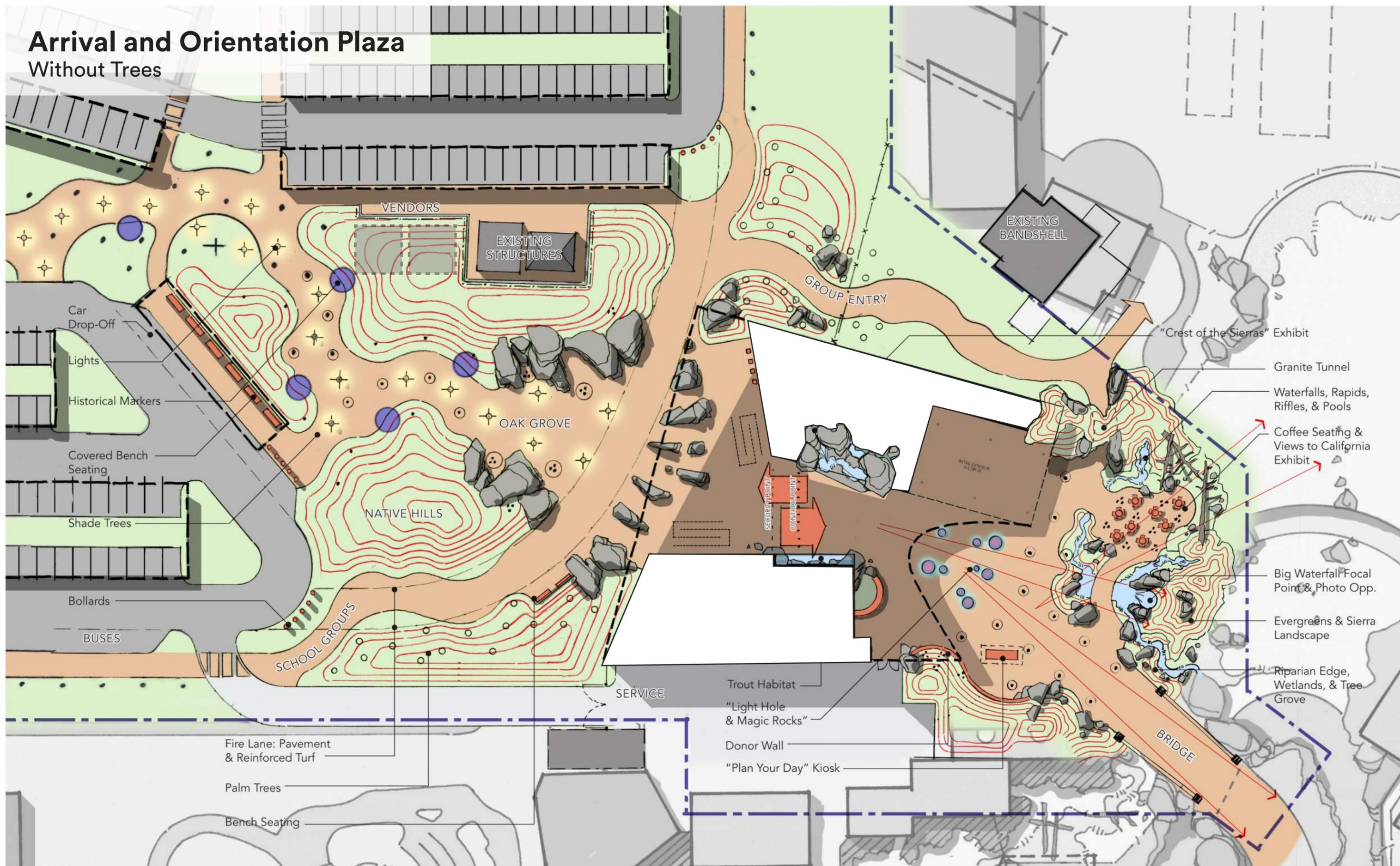
- Fire Lane: Pavement & Reinforced Turf
- Palm Trees
- Bench Seating

- "Crest of the Sierras" Exhibit
- Granite Tunnel
- Waterfalls, Rapids, Riffles, & Pools
- Coffee Seating & Views to California Exhibit
- Big Waterfall Focal Point & Photo Opp.
- Evergreens & Sierra Landscape
- Riparian Edge, Wetlands, & Tree Grove

- Trout Habitat
- "Light Hole & Magic Rocks"
- Donor Wall
- "Plan Your Day" Kiosk

Arrival and Orientation Plaza

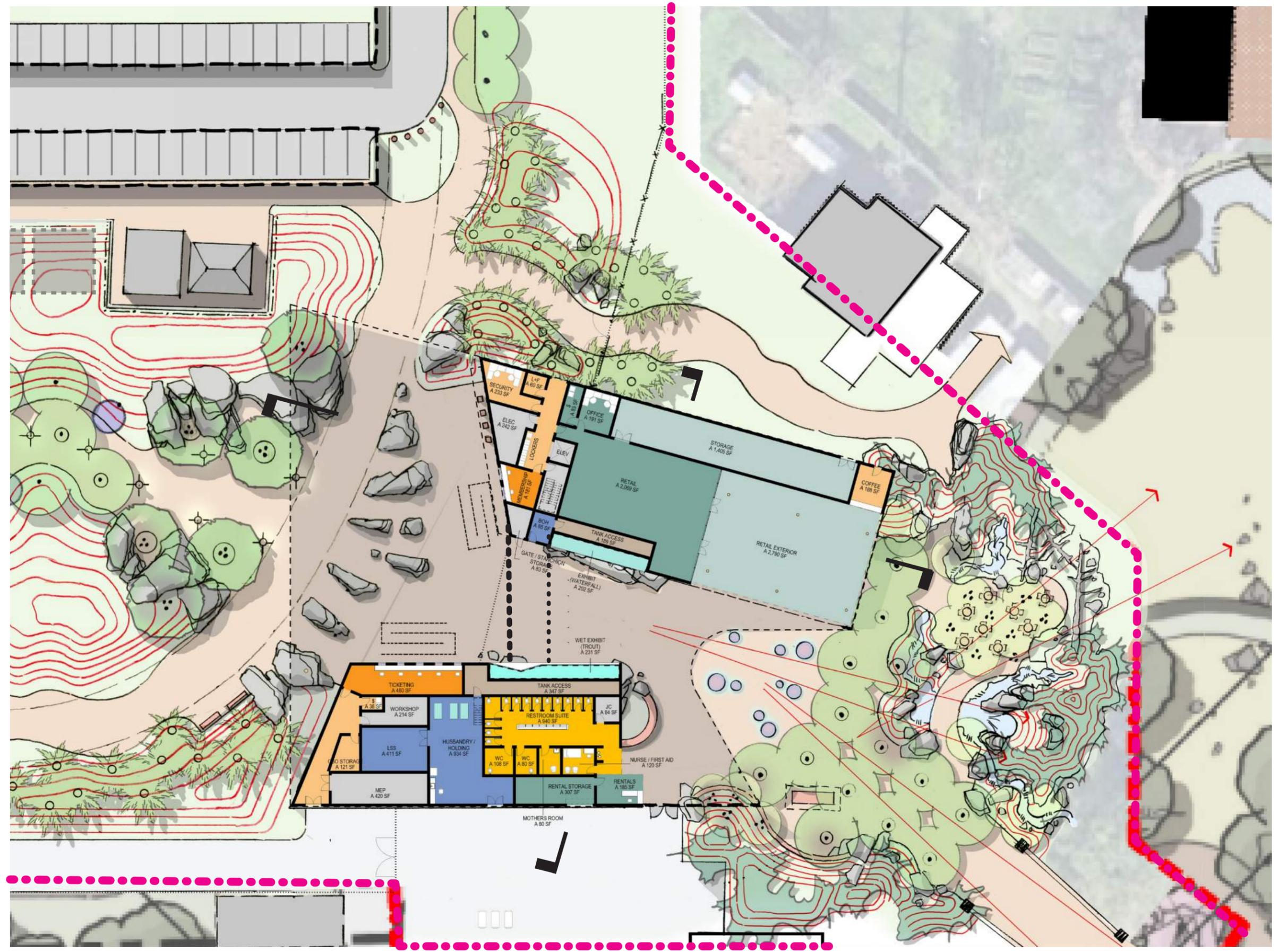
Without Trees



Level 1

- ⋯⋯⋯ Site Boundary
- - - - - Closure point
- ⋯⋯⋯ Control Point
- - - - - Roof Overhang

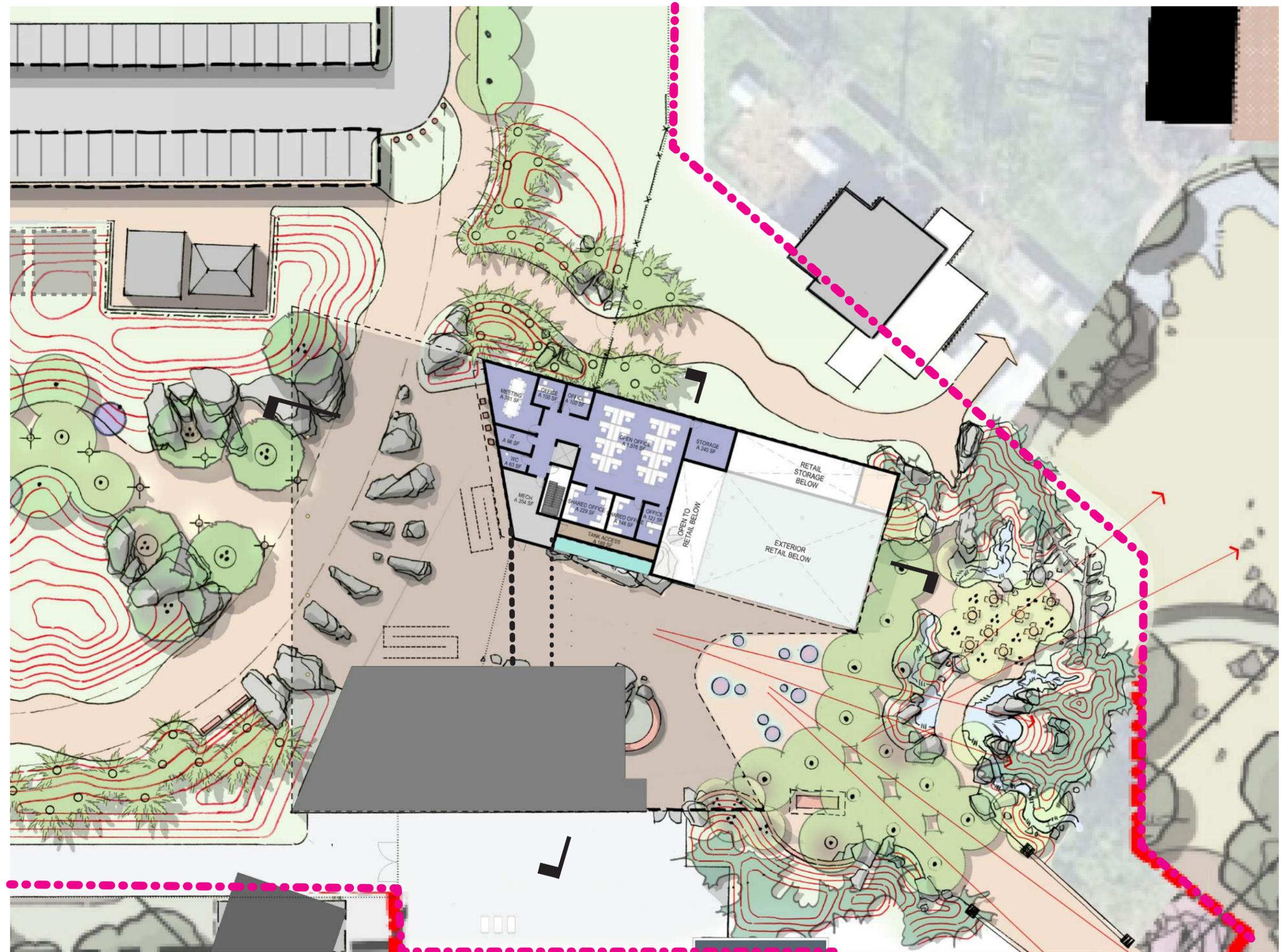
- Ticketing
- Restrooms
- Retail
- Habitat
- BOH / Husbandry
- Work Space
- Support



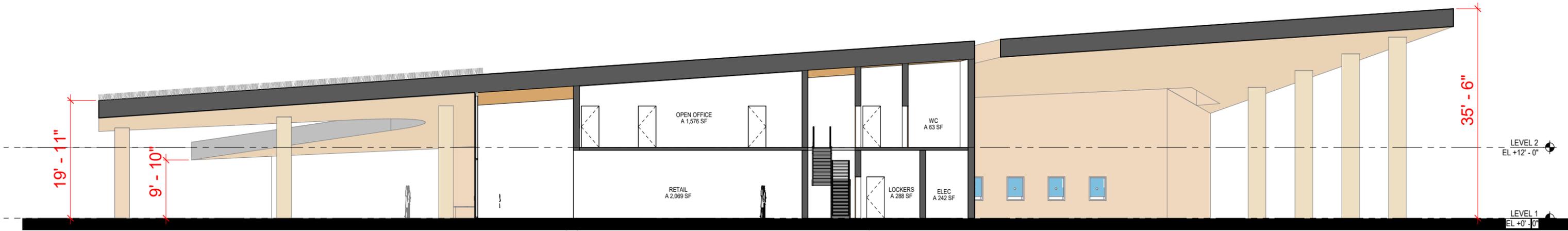
Level 2

-  Site Boundary
-  Closure point
-  Control Point
-  Roof Overhang

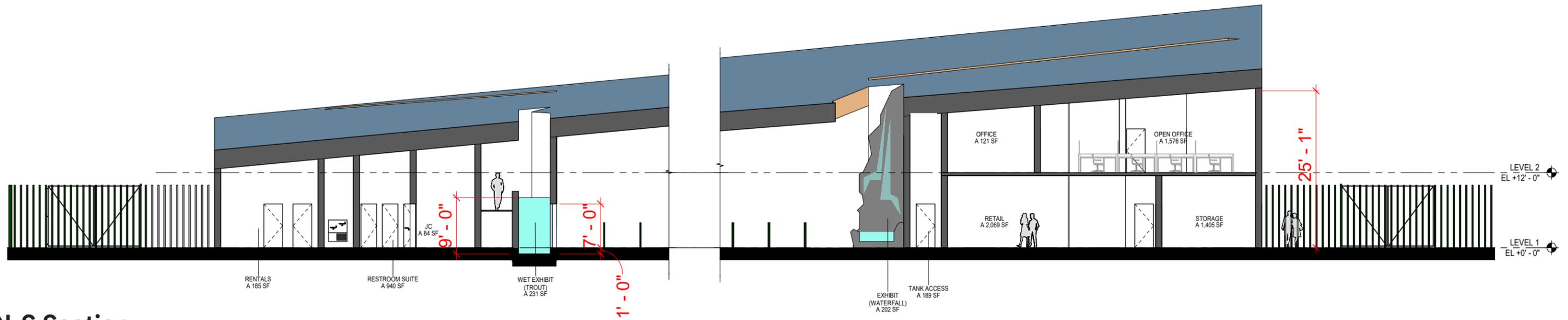
-  Ticketing
-  Restrooms
-  Retail
-  Habitat
-  BOH / Husbandry
-  Work Space
-  Support



Building Sections



E-W Section



N-S Section

Approach



Drop Off

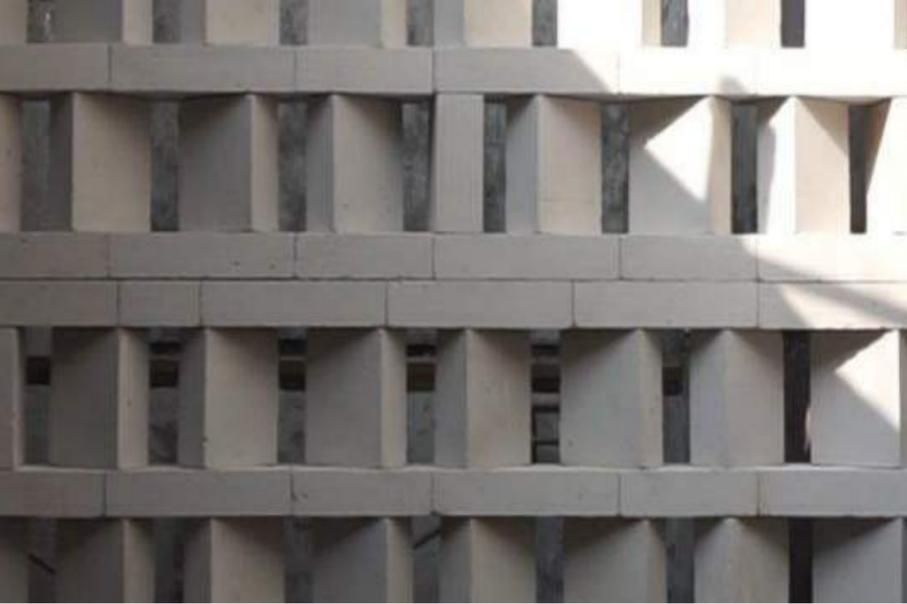


Exhibit



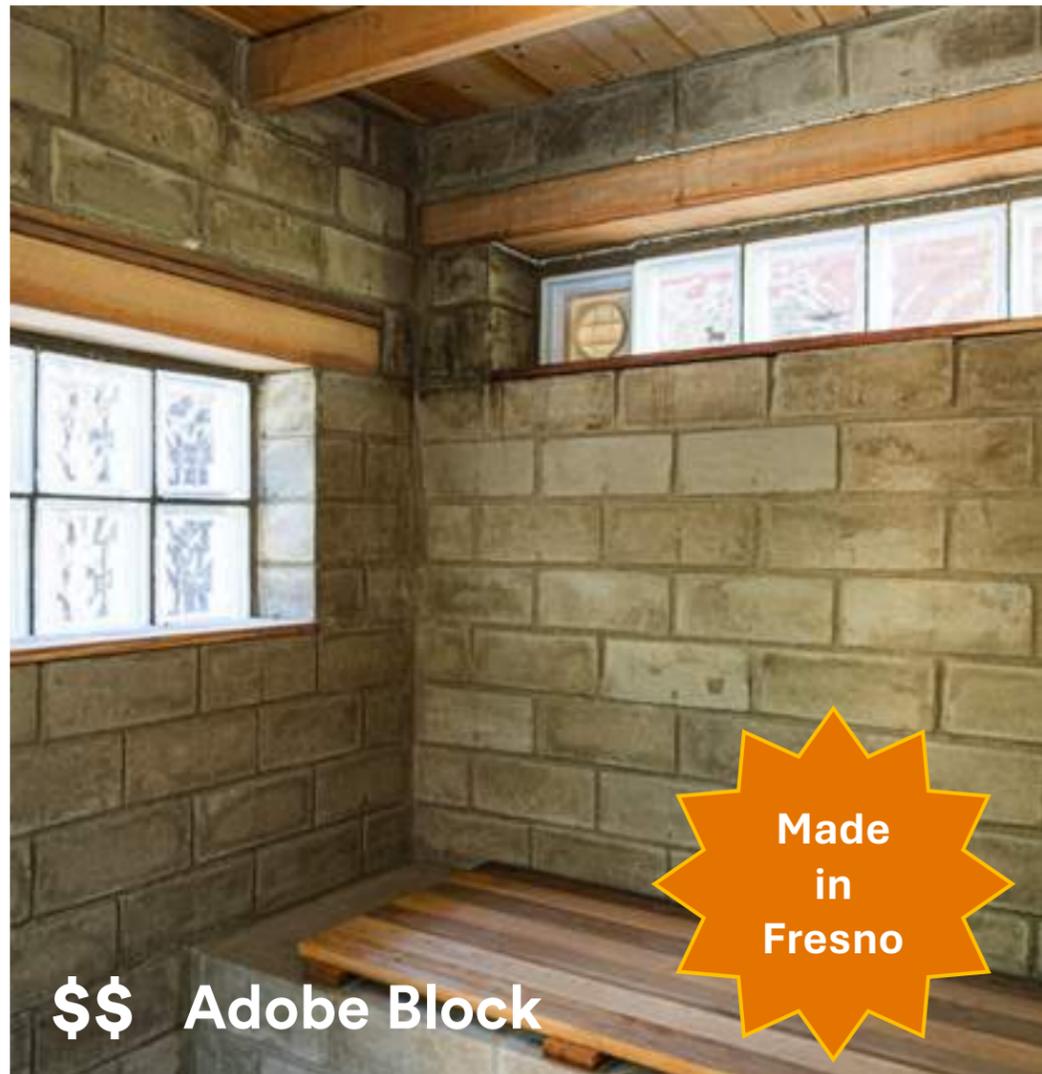
Orientation Plaza





Made in Fresno

\$ Concrete Block



Made in Fresno

\$\$ Adobe Block



\$\$\$ Precast Rammed Earth Panel

Visitor Flow

# General Admission Windows	3 windows	5 windows	6 windows
<p>all credit transactions are required to use a self-service kiosk or online purchase (signs would be positioned in the entry area with a QR code that launches the ticketing web site on their smart phones)</p> <p>windows only need to handle cash transactions</p>		<p>1 M attendance</p> <p>>1M attendance shift of group admissions to a dedicated entrance</p>	<p>1.4 M attendance</p> <p>existing operation without any demand shift</p>
# Membership Windows	2 windows		
	<p>Only a small portion of members will need to use these windows, but sufficient capacity is needed for members needing to purchase additional tickets, membership renewals (for those who prefer to renew onsite), and new memberships.</p> <p>This demand should be very low, but two windows are recommended for redundancy</p>		

To provide better quantitative backup for this recommendation, provide percentage of members that stop at a window before entering for some type of service assistance (renew/change memberships, ticket purchases for their guests, etc.)

Visitor Flow

# Lanes	(2x) 6' wide lanes	(3x) 6' wide lanes	(4x) 6' wide lanes
6' wide lanes, each capable of supporting two scanning positions – during lower attendance periods, one ticket scanner per lane is used	<p>1.4M attendance Peak Day peak hour arrivals (2800 per hour at 1.4 M)</p> <p>existing attendance level 2 lanes will be used for the Design Day</p>	<p>1.4M attendance most days can be handled with 2 scanning positions, 3 are needed for the Design Day</p> <p>existing attendance level 3 lanes will be used for the Peak Day</p>	<p>1.4M attendance 4 scanning positioned would be used at Peak Day levels</p>

	<u>Annual Attendance:</u>	<u>Existing (2024/25)</u>				<u>Factor</u>
		<u>832,600</u>	<u>1,000,000</u>	<u>Future</u>		
			<u>1,200,000</u>	<u>1,400,000</u>		
<u>Daily Attendance</u>						
Design Day		4,800	5,700	6,900	8,000	0.57%
Peak Day		6,400	7,700	9,200	10,700	0.77%
<u>Peak Hour Arrivals (Saturdays, 9-10 AM)</u>						
Design Day		1,300	1,500	1,800	2,100	26%
Peak Day		1,700	2,000	2,400	2,800	
<u>Peak Hour Exits (Saturdays, 1-2 PM)</u>						
Design Day		1,000	1,200	1,500	1,700	21%
Peak Day		1,400	1,600	2,000	2,300	
<u>Peak Hour Arrivals+Exits (12-1 PM)</u>						
Design Day		1,600	1,900	2,300	2,600	33%
Peak Day		2,100	2,500	3,000	3,500	

Parking Capacity

Peak Day	Existing data (2024 -2025)	Reported Peak Day	Attendance increase to 1.4M annually
<p>Assumptions:</p> <ul style="list-style-type: none"> ● 95% via private vehicle for Design and Peak days ● Assume 3 hour stay time ● 3.5 visitors / vehicle <p><i>note:</i> avg 4.9 tickets per transaction (2024) avg 4.4 tickets per transaction (2025)</p>	<p>6,300 visitors</p> <p>800 stalls needed</p>	<p>7,000 - 9,000 visitors</p>	<p>10,600 visitors</p> <p>1,400 stalls needed</p>

Need more information / verification of assumptions to make a recommendation.

Other considerations:

- # of zoo visitors that park offsite
- availability of overflow parking areas

MEP Basis of Design

For Concept Design Pricing

Mechanical

- 1x DOAS unit for each building (2 total)
- radiant floor - heating + cooling w/ single heat pump
- Ceiling fans in unconditioned zones (retail and restrooms)

Option 1

- separate building + LSS heating and cooling
- 2-pipe radiant system (switch over system)
- air cooled chiller for LSS

Option 2A (preferred alternate):

- combined building + LSS heating and cooling
- 4-pipe radiant system (allows for heat + cool simultaneously)
- 2 module (for redundancy) air source heat pump with heat recovery

Considerations:

- energy savings
- potentially lower operational costs
- higher capital costs
- fewer pieces of equipment to maintain

Option 2B (possible alternate):

- similar to Option 2A
- ground source heat pump - feasibility TBD with a life cycle cost comparison

similar space requirements for both options

Electrical

- Assume 24 hour back up
- Battery back up (preferred)
- Natural gas generator - on site (alternate)
- Size to provide power to LSS and ticketing



Level 2



Level 1

■ **Conditioned Space**
14,000 sf

■ **Naturally Ventilated Space with ceiling fans**
5,500 sf

LSS Basis of Design

For Concept Design Pricing

Exhibit (trout)

- 15,000 gal
- 58-62F (ideal); not exceed 70-72F
- High moving high oxygenated cold water

Exhibit (waterfall)

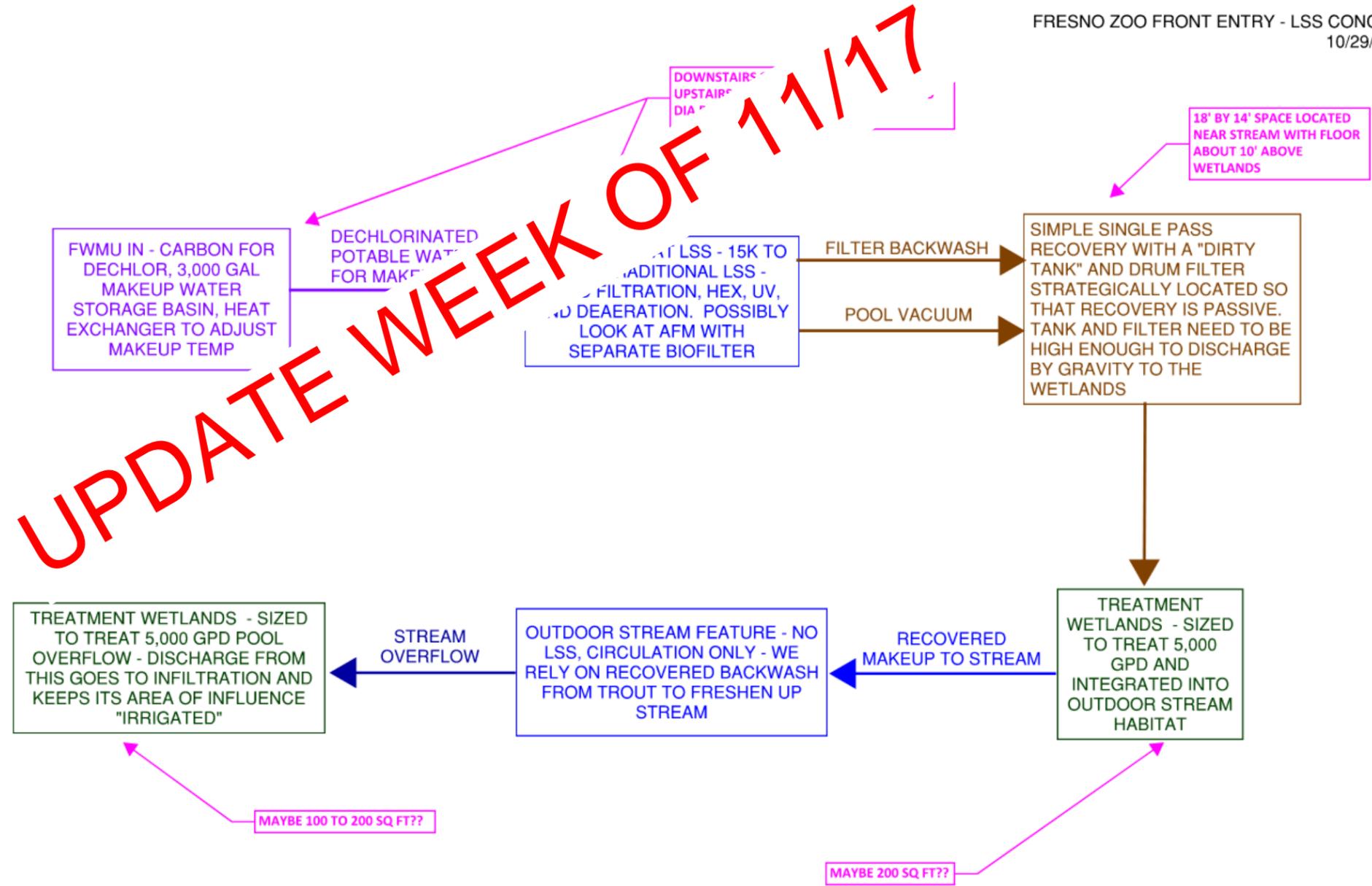
Exhibit (stream)

- 12,700 gal
- dump and fill with refresh water

Backwash Water Options

- Option 1:**
Reuse in stream with single pass with wetlands
- Option 2:**
Reuse in stream with single pass with no wetlands
- Option 3:**
Reuse for irrigation

FRESNO ZOO FRONT ENTRY - LSS CONCEPT
10/29/2025



CONSERVATION AND SUSTAINABILITY: CONSTRUCTION, REBATES + OPERATION

BASELINE GOALS:

STRETCH GOALS:

CERTIFICATION

**LEED BD+C v4 SILVER
EQUIVALENT**

**LEED BD+C v4 PLATINUM
Or...**

WATER

**LOW FLOW FIXTURES +
RECLAIMED WATER TIE-IN**

**ZERO EXHIBIT + LAVATORY, AND
STORMWATER SENT TO SEWER**

ENERGY

ALL-ELECTRIC DESIGN

**NET ZERO ENERGY USING ON-SITE
GENERATION**

MATERIALS

**REDUCE EMBODIED CARBON
BY 50% FROM A BASELINE**

100% CARBON NEUTRAL DESIGN

LANDSCAPE

**NATIVES + NO POTABLE WATER
IRRIGATION**

**HIGH CARBON CAPTURE PART OF
SPECIES SELECTION CRITERIA**

GENERAL

LOW MAINTENANCE DESIGN

RADICALLY PASSIVE DESIGN

Preliminary LEED Scorecard



LEED v4.1 BD+C
Project Checklist

Project Name: Fresno Chaffee Zoo New Entry
Date: 11.5.25

Y	?	N			
1			Credit	Integrative Process	1
6	3	7	Location and Transportation		16
			Credit	LEED for Neighborhood Development Location	16
		1	Credit	Sensitive Land Protection	1
2			Credit	High Priority Site and Equitable Development	2
2	1	2	Credit	Surrounding Density and Diverse Uses	5
	2	3	Credit	Access to Quality Transit	5
1			Credit	Bicycle Facilities	1
		1	Credit	Reduced Parking Footprint	1
1			Credit	Electric Vehicles	1
8	1	1	Sustainable Sites		10
Y			Prereq	Construction Activity Pollution Prevention	Required
1			Credit	Site Assessment	1
	1	1	Credit	Protect or Restore Habitat	2
1			Credit	Open Space	1
3			Credit	Rainwater Management	3
2			Credit	Heat Island Reduction	2
1			Credit	Light Pollution Reduction	1
8	2	1	Water Efficiency		11
Y			Prereq	Outdoor Water Use Reduction	Required
Y			Prereq	Indoor Water Use Reduction	Required
Y			Prereq	Building-Level Water Metering	Required
2			Credit	Outdoor Water Use Reduction	2
3	2	1	Credit	Indoor Water Use Reduction	6
2			Credit	Optimize Process Water Use	2
1			Credit	Water Metering	1
24	9	0	Energy and Atmosphere		33
Y			Prereq	Fundamental Commissioning and Verification	Required
Y			Prereq	Minimum Energy Performance	Required
Y			Prereq	Building-Level Energy Metering	Required
Y			Prereq	Fundamental Refrigerant Management	Required
3	3		Credit	Enhanced Commissioning	6
12	6		Credit	Optimize Energy Performance	18
1			Credit	Advanced Energy Metering	1
2			Credit	Grid Harmonization	2
5			Credit	Renewable Energy	5
1			Credit	Enhanced Refrigerant Management	1

6	5	2	Materials and Resources		13
Y			Prereq	Storage and Collection of Recyclables	Required
2	1	2	Credit	Building Life-Cycle Impact Reduction	5
1	1		Credit	Environmental Product Declarations	2
1	1		Credit	Sourcing of Raw Materials	2
1	1		Credit	Material Ingredients	2
1	1		Credit	Construction and Demolition Waste Management	2
9	5	2	Indoor Environmental Quality		16
Y			Prereq	Minimum Indoor Air Quality Performance	Required
Y			Prereq	Environmental Tobacco Smoke Control	Required
	2		Credit	Enhanced Indoor Air Quality Strategies	2
3			Credit	Low-Emitting Materials	3
		1	Credit	Construction Indoor Air Quality Management Plan	1
	1	1	Credit	Indoor Air Quality Assessment	2
1			Credit	Thermal Comfort	1
2			Credit	Interior Lighting	2
2	1		Credit	Daylight	3
	1		Credit	Quality Views	1
1			Credit	Acoustic Performance	1
6	0	0	Innovation		6
5			Credit	Innovation	5
1			Credit	LEED Accredited Professional	1
2	2	0	Regional Priority		4
1			Credit	Regional Priority: Optimize Energy Perf.	1
1			Credit	Regional Priority: Daylight	1
	1		Credit	Regional Priority: Specific Credit	1
	1		Credit	Regional Priority: Specific Credit	1
70	27	13	TOTALS		Possible Points: 110

ed: 40 to 49 points, Silver: 50 to 59 points, Gold: 60 to 79 points, Platinum: 80



compensation summary for client

PROJECT NAME:

Fresno Chaffee Zoo New Entrance

DATE: [11.14.2025]

JOB NO.

25015

1.0 BASE SERVICES	Ph 1 Pre-Schem	Ph 2 Concept	Ph 3 Schem	Ph 4 Design Dev	Ph 5 Const Doc	Ph 6 Bidding	Ph 7 C A	Ph 8 Post CA	Ph 9 FF+E	Total
Architectural EHDD & PHA	\$ -	\$ -	\$ 190,000	\$ 262,600	\$ 398,000	\$ 24,600	\$ 346,000	\$ 12,000	\$ -	\$ 1,233,200
Specifications SpecWest	\$ -	\$ -	\$ -	\$ 11,000	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 33,000
Structural Provost & Pritchard	\$ -	\$ -	\$ 37,345	\$ 93,363	\$ 168,053	\$ 14,938	\$ 56,018	\$ 3,735	\$ -	\$ 373,450
Mechanical Engineering Lawrence Engineering	\$ -	\$ -	\$ 33,440	\$ 36,300	\$ 48,950	\$ 6,270	\$ 52,250	\$ 2,090	\$ -	\$ 179,300
Electrical Engineering Hardin-Davidson Engineering	\$ -	\$ -	\$ 42,680	\$ 48,015	\$ 101,365	\$ -	\$ 32,010	\$ -	\$ -	\$ 224,070
Cost Estimating KPJ Consulting	\$ -	\$ -	\$ 26,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,730
Civil Engineering Yamabe & Horn Engineering	\$ -	\$ -	\$ 15,792	\$ 55,345	\$ 23,719	\$ -	\$ 19,526	\$ 14,191	\$ -	\$ 128,574
Basic Professional Services Fee	\$ -	\$ -	\$ 345,987	\$ 506,623	\$ 762,087	\$ 45,808	\$ 505,804	\$ 32,016	\$ -	\$ 2,198,324
1.1 Special Consultants	Ph 1 Pre-Schem	Ph 2 Concept	Ph 3 Schem	Ph 4 Design Dev	Ph 5 Const Doc	Ph 6 Bidding	Ph 7 C A	Ph 8 Post CA	Ph 9 FF+E	Total
Exhibits and Landscape Architecture SH/R Studios	\$ -	\$ -	\$ 89,841	\$ 181,753	\$ 206,224	\$ 10,617	\$ 68,491	\$ -	\$ -	\$ 556,926
LSS Engineering TJP Engineering	\$ -	\$ -	\$ 21,255	\$ 31,989	\$ 40,290	\$ 2,134	\$ 28,329	\$ -	\$ -	\$ 123,996
Acoustics / Noise Control Salter	\$ -	\$ -	\$ 12,804	\$ 7,469	\$ 9,070	\$ 1,601	\$ 16,005	\$ 6,402	\$ -	\$ 53,350
Interpretive & Wayfinding Allowance Gecko Group	\$ -	\$ -	\$ 38,610	\$ 44,402	\$ 57,024	\$ -	\$ -	\$ -	\$ -	\$ 140,036
Lighting Lightchitects Studio	\$ -	\$ -	\$ 27,635	\$ 23,687	\$ 27,635	\$ -	\$ 12,804	\$ -	\$ -	\$ 91,762
LEED AR Green Consulting	\$ -	\$ -	\$ -	\$ 2,750	\$ 11,000	\$ -	\$ 22,913	\$ 1,650	\$ -	\$ 38,313
Ticketing Systems & Crowd Control ORCA	\$ -	\$ -	\$ 30,360	\$ 12,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,900
FF&E/Interiors - Excluded EHDD/PHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail + Graphics EHDD	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 20,000	\$ -	\$ 15,000	\$ -	\$ -	\$ 50,000
Daylighting + LCA Modeling EHDD	\$ -	\$ -	\$ 6,000	\$ 12,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 23,000
Other [Firm Name]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Consultants Fees	\$ -	\$ -	\$ 231,505	\$ 326,589	\$ 376,243	\$ 14,351	\$ 163,542	\$ 8,052	\$ -	\$ 1,120,283
Subtotal All Consultants	\$ -	\$ -	\$ 387,492	\$ 570,612	\$ 740,330	\$ 35,559	\$ 323,345	\$ 28,068	\$ -	\$ 2,085,406
1.2 Total Base A/E Design Fee	\$ -	\$ -	\$ 577,492	\$ 833,212	\$ 1,138,330	\$ 60,159	\$ 669,345	\$ 40,068	\$ -	\$ 3,318,606
1.3 Estimated Reimbursables	\$ -	\$ -	\$ 17,903	\$ 16,478	\$ 14,245	\$ 550	\$ 35,035	\$ 2,310	\$ -	\$ 86,521
1.4 TOTAL COST BASE SERVICES	\$ -	\$ -	\$ 595,394	\$ 849,690	\$ 1,152,575	\$ 60,709	\$ 704,380	\$ 42,378	\$ -	\$ 3,405,127

1. Architectural Services will be billed at the following hourly rates:

Principal	\$ 345 - \$ 395 per hour
Vice President of Construction	\$ 345 per hour
Director of Interior Design	\$ 345 per hour
Director of Marketing	\$ 345 per hour
Director of Climate Strategy	\$ 345 per hour
Director of Information Technology	\$ 240 per hour
Senior Project Manager/Architect IV	\$ 260 per hour
Project Manager/Architect III	\$ 240 per hour
Architect II	\$ 215 per hour
Architect I	\$ 185 per hour
Designer IV	\$ 220 per hour
Designer III	\$ 185 per hour
Designer II	\$ 165 per hour
Designer I	\$ 145 per hour
Interior Designer IV	\$ 260 per hour
Interior Designer III	\$ 240 per hour
Interior Designer II	\$ 215 per hour
Interior Designer I	\$ 190 per hour
Design Technologist	\$ 220 per hour
Contracts Manager	\$ 195 per hour
Information Technology Manager	\$ 185 per hour
Marketing	\$ 185 per hour
Graphic Designer	\$ 175 per hour
Graphic Specialist	\$ 175 per hour
Research Specialist	\$ 145 per hour
Data Engineer	\$ 145 per hour
Construction Administrator	\$ 135 per hour
Office Support	\$ 120 per hour
Project Assistant	\$ 120 per hour
Intern	\$ 115 per hour

2. Reimbursable and consultant costs shall be billed at cost plus 10% and include the following:

- a. Cost of printing or duplication of drawings, CADD plotting, specifications, reports and cost estimates;
- b. Lodging, subsistence, and out-of-pocket expenses for authorized travel in connection with the work;
- c. Airfare, car rental, and local travel when applicable at mileage rates per current IRS guidelines, plus tolls and parking fees;
- d. Postage, express mail, messenger and delivery charges;
- e. Cost of models, special renderings, photography, special process printing, special printed reports or publications;
- f. Fees for consultants retained with approval of the client.

Our invoices for the above will be billed monthly and are due upon presentment. Unpaid amounts accrue interest at the maximum legal rate from the 45th day following the date of the invoice.

The billing rates shown above are for the time spent on the project. The rates are subject to annual increase averaging 5%.



AGENDA ITEM 9

DATE: February 25, 2026

TO: Fresno County Zoo Authority Board

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

SUBJECT: Measure Z Capital Funds Request: Lyles Building Envelope Improvements

RECOMMENDED ACTION:

Approve Fresno's Chaffee Zoo Corporation's request for Measure Z Capital Funds totaling \$1,078,833.70 for the construction of the Lyles Building Envelope Improvements.

DISCUSSION:

ZooCorp is requesting the approval of \$1,078,833.70 to move forward with the construction of the Lyles Building Envelope Improvements.

This project will make improvements to the existing Lyles Administration Building. The improvements include reroofing the building, abatement of the asbestos in the existing roofing material, new energy-efficient windows, repairs to the building because of water intrusion from the exterior, landscaping modifications to improve drainage away from the building, and repainting the exterior surfaces.

In preparation for this work, hazardous materials testing has been completed on the roof of the Lyles property. It was found that the roof tested positive for asbestos containing materials through this testing. These hazardous materials must be abated first before the necessary an extensive roof replacement can be conducted. This abatement will necessitate a full removal and replacement of the roof structure on the Lyles building.

FCZ staff undertook a competitive bidding process utilizing a refined scope of work to arrive at the price for this work. BMY Construction was the lowest bidder for the project. The project will kick off in May 2026.

The Fresno's Chaffee Zoo Corporation Board of Directors approved this request on February 12, 2026.

ATTACHMENTS:

Lyles Building Envelope Improvement Bid Results
Lyles Building Envelope Improvement – Project Overview
Lyles Building Envelope Improvement – Soft Cost Overview
BMY Cost Proposal



Lyles Building Repairs Projected Cost

January 26, 2026

Fresno County Zoo Authority

RE: Lyles Building Repairs Bid Result and Projected Cost

The bids for the Lyles Building Repairs project were received January 05, 2026, from the following contractors:

- BMY Construction Group, Inc. - \$839,947.00
- Swinerton - \$869,294.00
- Quiring - \$953,315.78
- Zumwalt - \$1,661,381.00

The project costs include the BMY Construction Group, Inc. bid, a ten percent (10%) contingency and other costs that are integral to completing the project.

The total request including construction, project costs and project management is \$1,078,833.70. An overall project cost sheet has been attached.

Please contact me if you have any questions.

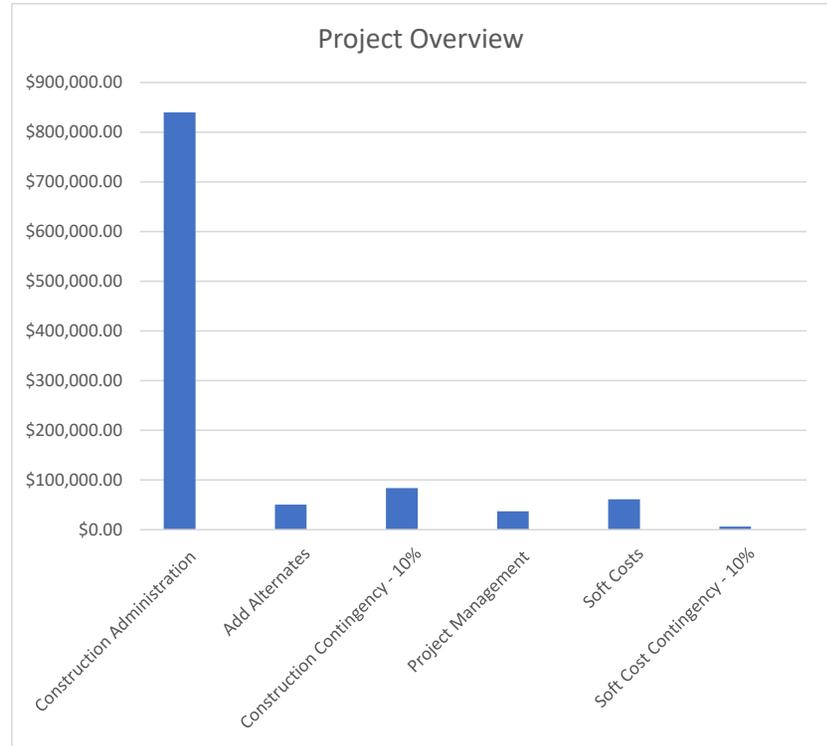
Respectfully,

A handwritten signature in black ink that reads "Kris Grey".

Kris Grey
Director of Capital Construction
KGrey@fcz.org

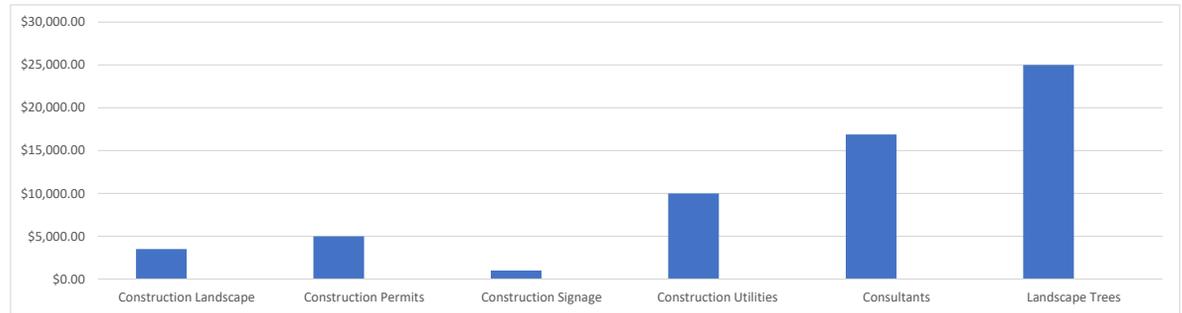
Lyles Building Repairs - Project Overview

	Budget:	Expenses:	Balance:
Construction Administration	\$839,947.00	\$0.00	\$839,947.00
Add Alternates	\$50,460.00	\$0.00	\$50,460.00
Construction Contingency - 10%	\$83,994.70	\$0.00	\$83,994.70
Project Management	\$36,903.00	\$0.00	\$36,903.00
Soft Costs	\$61,390.00	\$0.00	\$61,390.00
Soft Cost Contingency - 10%	\$6,139.00	\$0.00	\$6,139.00
	\$1,078,833.70	\$0.00	\$1,078,833.70



Lyles Building Repairs - Soft Cost Overview

	Budget:	Expenses:	Balance:
Construction Landscape	\$3,500.00	\$0.00	\$3,500.00
Construction Permits	\$5,000.00	\$0.00	\$5,000.00
Construction Signage	\$1,000.00	\$0.00	\$1,000.00
Construction Utilities	\$10,000.00	\$0.00	\$10,000.00
Consultants	\$16,890.00	\$0.00	\$16,890.00
Landscape Trees	\$25,000.00	\$0.00	\$25,000.00
	\$61,390.00	\$0.00	\$61,390.00



Construction Landscape	Salvage and repair damaged vegetation or irrigation
Construction Permits	Environmental Impact Report, San Joaquin ACD, RTMF, COF, etc.
Construction Signage	Temp fence, construction signs, cones, etc.
Construction Utilities	Temporary utilities, generators, etc.
Consultants	Landscape and drainage consulting and repair
Landscape Trees	Tree removal



CONSTRUCTION GROUP INCORPORATED

January 14th, 2025

Attention: Kris H. Grey
Fresno Chaffee Zoo
1250 W. Olive

Subject: Fresno Chaffee Zoo Administration Building, Roof Replacement / Windows and Painting

BMY Construction Group, Inc. is pleased to provide a proposal for the roof replacement and renovations as laid out in this herein, for the amount of **\$839,947**. **PREVAILING WAGES INCLUDED**

We understand that the Owner and staff will occupy the facility during construction. BMY will coordinate with Owner and staff to notify and inform and work with occupants during the work. We did figure this as a single phase of work with all components of work being performed concurrently. We can revisit that with you, if needed and consider phasing and extending the project duration, and provide an additional cost proposal for such.

INCLUSIONS

Our proposal includes the following major components:

DIVISION 1 GENERAL REQUIREMENTS

- Complete management of the project with qualified onsite superintendent
- Supporting management staff including COO, VP, Operations Manager (As Needed)
- Procore Document Management Software with Owner & Architect access
- General liability insurance with Owner and Architect named as additional insured
- Workers compensation insurance
- Debris and trash dumpsters for our work
- Temporary barricades, delineation and caution tape
- Temporary toilets and hand wash stations
- Safety controls
- Baseline Schedule (Critical Path Method) and short term look ahead schedules
- Regular clean-up of our project work areas
- Close Out with BuildR software including As-built drawings, and Operations/Maintenance (O&M) manuals

DIVISION 2 EXISTING CONDITIONS

- Demolition/removal of the following existing:
 - Wood siding
 - Wood sills and jambs at the windows that are to be replaced
 - Glass at windows that are to be replaced
 - Roofing, including ACM (asbestos)
 - Bathroom wall finishes necessary to investigate water/leak damage



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DIVISION 3 CONCRETE AND REBAR

- (3) 3'x3'x6" Concrete stoops to be added at alcove locations.

DIVISION 5 STEEL

- New roof ladder to be installed including safety rails.

DIVISION 6 WOOD

- New Hardi Panel sheet siding will be installed over new vapor barrier over existing framing.
- Remove and reinstall modified 2x wood window stops.

DIVISION 7 THERMAL AND MOISTURE PROTECTION

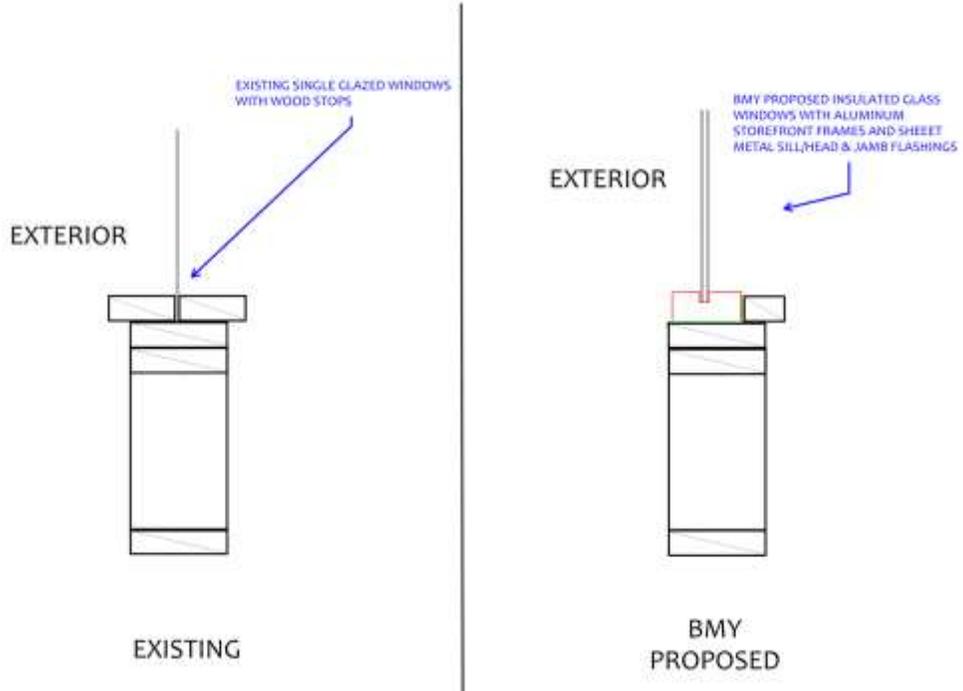
- Caulking and sealants.
- Metal sheet drip edge to be applied to the top and bottom of upper siding.
- New roofing (Single Ply):
 - Supply and install tapered system over plywood deck as needed using tapered insulation board to successfully create slope to avoid ponding water.
 - Supply and install ¼" USG Secure rock over tapered insulation board mechanically fastened per manufactures specifications.
 - Supply and install Carlisle 60 mil TPO over coverboard mechanically fastened per manufacture's specifications.
 - Supply and adhere Carlisle mil TPO up and over curbs and walls using Cav Grip adhesive per manufactures specifications. Perimeter of walls and all penetrations to be mechanically fastened around per specifications.
 - Supply and install split pipe boots on all solar panel legs.
 - Supply and install all Carlisle accessories as needed per manufacturer's specifications.
 - **20 Year NDL warranty.**
 - 2-year labor warranty.
- New roofing (Shingle):
 - Provide and install edge metal, step flashing, and roof jacks as required.
 - Provide and install starter and ridge cap as needed.
 - Provide and install underlayment per manufacturer's specification.
 - Provide and install 30-year shingles. GAF Timberline HDZ.
 - Provide and install warranty/ 2-year labor warranty.
- Metal Cap and Flashing:
 - Provide and install new 24 gage metal cap and flashing around curbs as needed.



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DIVISION 8 OPENINGS

- Thirty Four (34) new storefront windows.
- Eighteen (18) new clerestory windows.
 - All aluminum frames (Storefront) anodized bronze. 1" O.A. tempered insulated glass units (1/4" SB60 on solar bronze over 1/4" clear with mill air spacer).





CONSTRUCTION GROUP INCORPORATED

DIVISION 9 FINISHES

- Damaged exterior plaster to be removed and replaced
- Flaking portions of paint on adobe bricks to be removed and cleaned
- Entirety of Adobe brick section to be prepped to receive new waterproofed paint
- New Hardi panel siding to be prepped and painted.
- Refinish interior bathroom wall finishes from leak investigation.
- Painting of:
 - Plaster & Stucco surfaces
 - Painted window frames & clerestory windows
 - Adobe walls & planters
 - Upper & lower Hardi siding
 - Exposed sheet metal
 - Access ladder
 - Painting Clarifications:
 - ***The original adobe masonry that is currently painted and flaking/peeling shall be prepared to receive new paint without complete removal of all existing paint. All loose, peeling, and flaking paint, to be feathered and “smoothed-out”, then apply “SEAL-KRETE” to tighten the existing coating to the exposed adobe, then prime and paint with suitable coating materials per manufacturer recommendations for painting adobe masonry in this condition.***
 - The coating on adobe surfaces to be provided “as is”, and we make no warranties, express or implied, regarding its performance, and/or durability.

ADD/ALTERNATE BID ITEM NO 1: \$5,971 Both gazeboes will be cleaned & prepped to receive a new coat of paint. Paint to be decided by owner.

ADD/ALTERNATE BID ITEM NO 2: \$195 per 4'x8' sheet of roof deck plywood (Remove & Replace)

ADD/ALTERNATE BID ITEM NO 3: \$3,100 per Removal & Replacement of (EA) Roof Drain, if needed

ADD/ALTERNATE BID ITEM NO 4: \$2,720 per (EA) Gravity vent and curb



CONSTRUCTION GROUP INCORPORATED

ASSUMPTIONS – The following assumptions have been made in the preparation of BMY’s estimate and proposal:

1. BMY will require 30 days notice prior to starting work.
2. BMY Construction Group, Inc. (BMY)’s proposal and estimate is based on the following documents:
 - a. Plans prepared by: NONE.
 - b. Specifications prepared by: NONE.
 - c. Roof Report prepared by: NONE.
 - d. Asbestos Report.
3. BMY includes temporary plastic window coverings, when the existing glass is removed until the new glass is installed. We will also install plywood, if needed overnight.
4. All work is figured as “Straight” time during normal working hours in one concurrent phase. Roofing work is figured during typical dry weather months in Fresno Ca. We have not included any temporary roof protection
5. BMY’s schedule and cost estimate does not include delays caused by weather or other delays out of our control.
6. A roof report was not made available or referenced in the preparation of BMY’s proposal.
7. Owner or others will provide a clear work area cleared of furnishings, equipment, stored materials, debris and vehicles.
8. Owner or others will provide and pay for construction utilities (Water and Power) for our use during construction.
9. BMY’s proposal is valid for sixty (60) days.
10. BMY does carry general liability insurance and workers compensation insurance that is included in our estimate and proposal.
11. Assumes the integrity and engineering of the existing roof structure is suitable and adequate for the existing roof mounted equipment and solar systems components.

EXCLUSIONS – The following items are specifically not included in BMY’s estimate and proposal:

1. HVAC work and/or removal of HVAC equipment on the roof.
2. Solar/ Photovoltaic panels. Assumes to remain in place.
3. Items not specifically described in BMY’s proposal and scope of work are not included.
4. Costs for project start or completion dates out of our control.
5. Utility company fees or construction work for utility companies.
6. Gas line piping outside of the building or gas and water meters. Assumes by utility companies.
7. Performance or payment bonds. If bonds will be required, then bonds shall be provided on AIA bond forms at added cost for the premium.
8. Earthquake or flood insurance.
9. Plans, design or engineering services or fees.
10. Design liability. By proceeding with the project with BMY, the Owner / client agrees to hold BMY harmless and free of any and responsibility and liability pertaining to or in connection with design for design or engineering not performed directly by BMY employees or by BMY staff, but that is performed and provided by Design-Build subcontractors and or designers, architects, engineers or suppliers. BMY may include such third-party design services in a contract for convenience to the Owner / client, but in no way shall BMY be held responsible or liable for any design or engineering errors and/or omissions, whether BMY or the owner/client hires and/or pays the Design-Build



CONSTRUCTION GROUP INCORPORATED

subcontractors, designers, architect, engineers or suppliers. By proceeding with the project with BMY, Owner/client agrees to include this proposal in its entirety as an exhibit to and make a part of the contract agreements.

11. Plan check or permit fees. Assumes by Owner as required. BMY will pull the permits and Owner to pay fees.
12. Work not shown on the drawings or plans unless specifically described in BMY's proposal.
13. Costs for changes in the plans or the scope of work due to comments or requirements by a city, county, or governing agency.
14. Testing or inspection services or fees. Assumes by Owner.
15. Furnishings, specialty equipment, special signage, appliances, lockers, window treatment/coverings.
16. Handling or installation of equipment or furnishings provided by the Owner or others.
17. Handling or removal of hazardous materials or mold.
18. Electrical and/or lighting.
19. Low voltage systems or conduits, outlets, and raceways for such systems; (i.e., phone, camera, security alarm, fire alarm, access control, data, computers, sound, paging, energy management).
20. EIFS (Exterior Insulating Finish System). BMY's insurance does not insure "EIFS" and therefore BMY cannot and does not warranty any defects related to "EIFS". Owner, client, designers and others agree to indemnify and hold BMY harmless relating to or in connection with any and all claims related to or in connection with "EIFS".
21. Exterior French or area drains and landscaping/irrigation work. Assumes by Owner/Valentino.
22. Glass or storefront doors and frames.
23. Glass or storefront windows at the main entry corridor "L" shaped corridor areas, per Owners direction.
24. Storefront area in the breakroom, as this is already aluminum storefront system.
25. Roof walk path/pads.
26. Interior glazing.
27. Masonry demo or new grouting or repointing or masonry repairs.
28. Fencing.
29. Security guard services or night watch.

Sincerely,

A handwritten signature in blue ink, appearing to read "Eric L. Bower".

Eric L. Bower
President / CEO



AGENDA ITEM 10

DATE: February 25, 2026

TO: Fresno County Zoo Authority Board

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

SUBJECT: Measure Z Capital Funds Request: Maintenance Warehouse Construction

RECOMMENDED ACTION:

Approve Fresno's Chaffee Zoo Corporation's request for Measure Z Capital Funds totaling \$16,125,607.11 for the construction of the FCZ Maintenance Warehouse.

DISCUSSION:

ZooCorp is requesting the approval of \$16,125,607.11 to move forward with the construction of the FCZ Maintenance Warehouse project.

This project will construct a new facility that will house teams from Facilities Maintenance, Horticulture, Events, SSA, and Project Management. The new facility comes with office space for the assigned teams as well as 17,000 square feet of interior storage and work space and a significant exterior laydown yard. These spaces allow for the assigned teams to operate from modernized, code-compliant spaces with room to expand operations of these teams as the Zoo continues to grow.

The project is a necessary first step towards the next series of Master Plan projects. The current workspace for Facilities, Horticulture, and Events is slated for demolition as a part of the New Entrance project and so it is vital that a space be provided for these teams ahead of that demolition. It is expected that the new maintenance facility will open by Spring 2027 to facilitate starting the New Entrance project.

ZooCorp, in accordance with Section 8 – Construction Manager At-Risk and Design Build procurements, conducted a qualifications-based procurement for a contractor to participate in preconstruction and construction of the Maintenance Warehouse Project.

ZooCorp received 7 proposals in response to the Request for Qualifications. Based on these qualifications, firms were shortlisted down to the top 4 firms. The firms were ranked in order:

1. BMY Construction Group, Inc.

2. Quiring
3. Zumwalt Construction
4. Swinerton Builders

BMY conducted a successful preconstruction phase of work which was not paid for with Measure Z funds as a means of testing this project delivery model. Preconstruction is estimated to have saved ZooCorp \$1.1 million in addition to providing efficiencies for the project. In accordance with the scope of work originally competed under the RFQ, BMY provided ZooCorp with a Guaranteed Maximum Price (GMP) for the Maintenance Warehouse Construction project on January 20, 2026, a cost of \$12,927,429.00.

As a part of this preconstruction phase of work, BMY solicited bids for the various sub trades that will perform the work of constructing the facility. ZooCorp then conducted negotiations with BMY and their subcontractors to arrive at the final guaranteed maximum price for the project.

The Fresno's Chaffee Zoo Corporation Board of Directors approved this request on February 12, 2026.

ATTACHMENTS:

Maintenance Warehouse Construction Bid Results
Maintenance Warehouse – Project Overview
Maintenance Warehouse – Soft Cost Overview
BMY Cost Proposal



Maintenance Warehouse Construction Projected Cost

January 26, 2026

Fresno County Zoo Authority

RE: Maintenance Warehouse Construction Bid Result and Projected Cost

ZooCorp, in accordance with Section 8 – Construction Manager At-Risk and Design Build procurements, conducted a qualifications-based procurement for a contractor to participate in preconstruction and construction of the Maintenance Warehouse Project.

ZooCorp received 7 proposals in response to the Request for Qualifications. Based on these qualifications, firms were shortlisted down to the top 4 firms. The firms were ranked in order:

1. BMY Construction Group, Inc.
2. Quiring
3. Zumwalt Construction
4. Swinerton Builders

BMY conducted a successful preconstruction phase of work which was not paid for with Measure Z funds as a means of testing this project delivery model. Preconstruction is estimated to have saved ZooCorp \$1.1 million in addition to providing efficiencies for the project.

In accordance with the scope of work originally competed under the RFQ, BMY provided ZooCorp with a Guaranteed Maximum Price (GMP) for the Maintenance Warehouse Construction project on January 20, 2026, a cost of \$12,927,429.00.

The project costs include GMP, a ten percent (10%) contingency and other costs that are integral to completing the project.

The total request including construction, project costs and project management is \$16,125,607.11. An overall project cost sheet has been attached.



Please contact me if you have any questions.

Respectfully,

Kris Grey

Kris Grey
Director of Capital Construction
KGrey@fcz.org

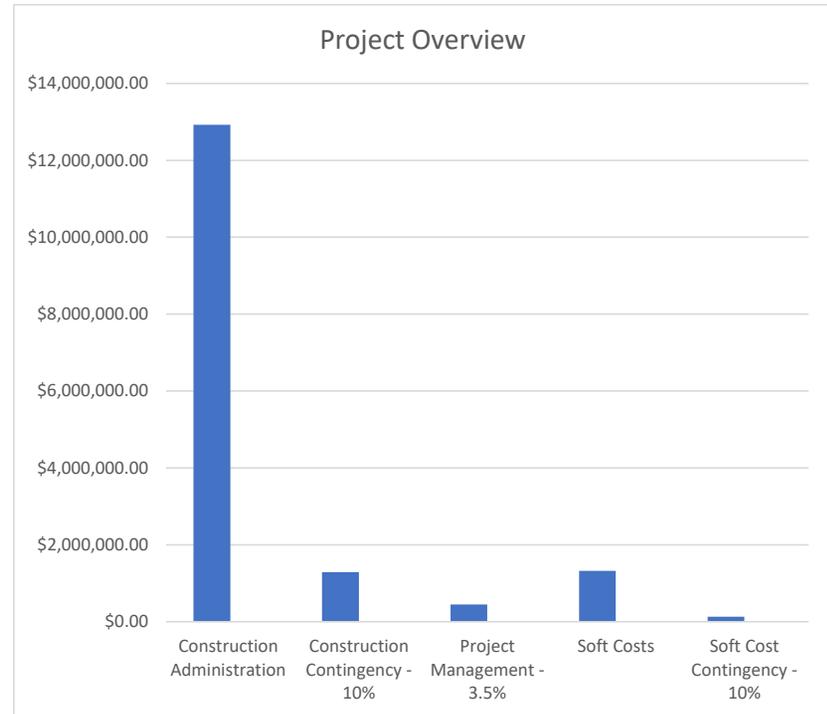
ADMINISTRATION
1250 West Olive Avenue
Fresno, CA 93728

MAIN ENTRANCE
894 West Belmont Avenue
Fresno, CA 93728

(559) 498-5910
fresnochaffeezoo.org

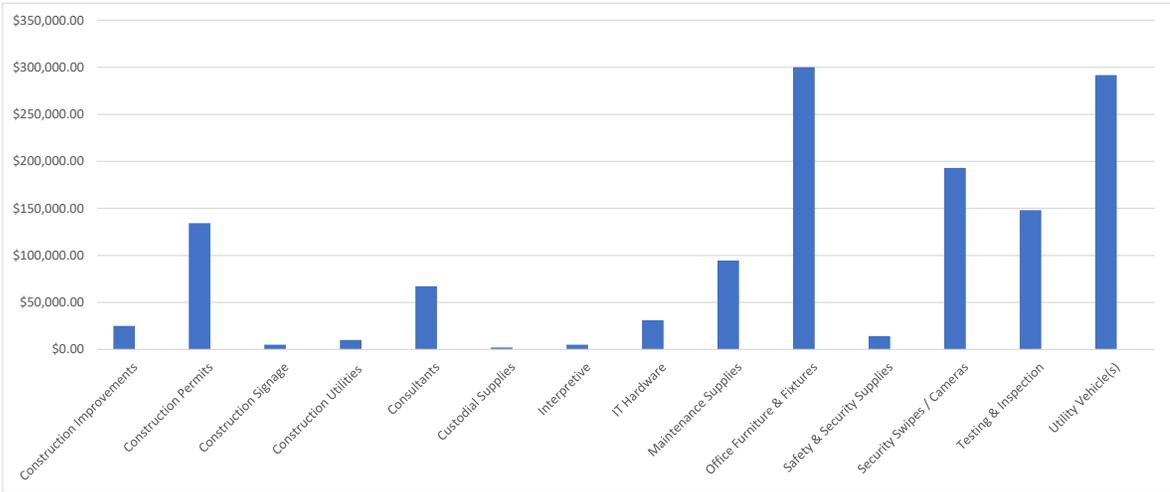
Maintenance Warehouse Construction - Project Overview

	Budget:	Expenses:	Balance:
Construction Administration	\$12,927,429.00	\$0.00	\$12,927,429.00
Construction Contingency - 10%	\$1,292,742.90	\$0.00	\$1,292,742.90
Project Management - 3.5%	\$452,460.02	\$0.00	\$452,460.02
Soft Costs	\$1,320,886.54	\$0.00	\$1,320,886.54
Soft Cost Contingency - 10%	\$132,088.65	\$0.00	\$132,088.65
	\$16,125,607.11	\$0.00	\$16,125,607.11



Maintenance Warehouse Construction - Soft Cost Overview

	Budget:	Expenses:	Balance:
Construction Improvements	\$25,000.00	\$0.00	\$25,000.00
Construction Permits	\$134,284.77	\$0.00	\$134,284.77
Construction Signage	\$5,000.00	\$0.00	\$5,000.00
Construction Utilities	\$10,000.00	\$0.00	\$10,000.00
Consultants	\$67,142.39	\$0.00	\$67,142.39
Custodial Supplies	\$2,000.00	\$0.00	\$2,000.00
Interpretive	\$5,000.00	\$0.00	\$5,000.00
IT Hardware	\$30,926.00	\$0.00	\$30,926.00
Maintenance Supplies	\$94,566.41	\$0.00	\$94,566.41
Office Furniture & Fixtures	\$300,000.00	\$0.00	\$300,000.00
Safety & Security Supplies	\$14,200.00	\$0.00	\$14,200.00
Security Swipes / Cameras	\$193,059.83	\$0.00	\$193,059.83
Testing & Inspection	\$148,101.00	\$0.00	\$148,101.00
Utility Vehicle(s)	\$291,606.14	\$0.00	\$291,606.14
	\$1,320,886.54	\$0.00	\$1,320,886.54



Construction Improvements	Improvements to existing modifications
Construction Permits	Environmental Impact Report, San Joaquin ACD, RTMF, COF, etc.
Construction Signage	Temp fence, construction signs, cones, etc.
Construction Utilities	Temporary utilities, generators, etc.
Consultants	Civil Engineer, arborist, etc.
Custodial Supplies	Restroom dispensers, mops, mop buckets, etc.
Interpretive	large office photo prints, ground breaking/opening ceremony supplies
IT Hardware	Computers, printers, IDF supplies, switch gear, etc.
Maintenance Supplies	Equipment, small tools and storage, etc.
Office Furniture & Fixtures	Offices and breakroom furniture
Safety & Security Supplies	Locks, keys, badges, fire extinguishers, radios, key bank, etc.
Security Swipes / Cameras	Sonitrol, Sebastian and Sound Contracting equipment and labor
Testing & Inspection	Required testing and inspections
Utility Vehicle(s)	Carts, trailers, generators, truck, etc.



Board of Directors
Fresno Chaffee Zoo
c/o Kris Grey, Director of Capital Construction

Dear Members of the Board,

On behalf of BMY Construction Group, Inc., I would like to sincerely thank the Fresno Chaffee Zoo Board of Directors, leadership, and project team for the trust and collaboration extended to us throughout the preconstruction phase of the Maintenance Warehouse Project.

BMY Construction Group was honored to be selected through the RFP/RFQ process to provide preconstruction services for this project. Working closely with the Zoo, its representatives, and the design team, we successfully completed all required preconstruction services and are proud to present a Guaranteed Maximum Price that aligns with the original project goals and comes in under the established budget.

This project represents an important milestone for the Zoo. To our knowledge, this is the first time this delivery method — Construction Manager at Risk (CMAR) — has been utilized at FCZ. We commend the Board and leadership for their forward-thinking and open-minded approach in embracing a collaborative delivery method designed to enhance transparency, cost control, and teamwork. We are grateful for the opportunity to be part of what has already proven to be a successful process.

BMY Construction Group has had the privilege of completing multiple successful projects for the Fresno Chaffee Zoo, and we value the long-standing relationship built on trust, communication, and shared commitment to excellence. This Maintenance Warehouse Project is especially meaningful as it is located directly across the street from another successful community project currently under construction by our team, providing continuity, familiarity with the area, and added efficiency as we move into the construction phase.

Enclosed with this letter you will find the Guaranteed Maximum Price proposal, including the detailed cost breakdown and supporting project information, all of which align with the approved plans and project scope developed during preconstruction.

This is an exciting project and another important step forward in supporting the continued growth, operations, and long-term success of the Fresno Chaffee Zoo. We look forward to delivering a smooth, transparent, and positive construction experience and are proud to continue our partnership with the Zoo.

Thank you again for the opportunity and for your confidence in BMY Construction Group.

Respectfully,

A handwritten signature in blue ink that reads "Eric Bower". The signature is fluid and cursive.

Eric Bower
President & Chief Executive Officer
BMY Construction Group, Inc.

1/26/2026
11:34 AM

PROJECT: FCZ MAINTENANCE FACILITY
DESCRIPTION: NEW BUILDING
LOCATION: FRESNO
ESTIMATOR: GJ
ARCHITECT/ENGINEER: NJA ARCHITECTURE
PLANS DATED: 12/9/2025
LISTING LIMIT \$ 64,637



BIDDING SET 12-9-25 GMP

						TOTAL AREA SQ. FT.:	21,001		
CSI #	TRADE/DESCRIPTION	QUANTITY	UNITS	UNIT COST	EXTENSION	%	PER SF	SUB / SUPPLIER	
01 00 00	GENERAL REQUIREMENTS			-					
010000	Project Staffing / Trucking / Cell & Fuel Costs	1	LS	575,000	575,000	4.45%	27.38		
010500	Permit Fees	0			-	0.00%	0.00		
010600	Reimbursable	0			-	0.00%	0.00		
010800	Commissioning	0			-	0.00%	0.00		
011800	Project Utility Sources	0			-	0.00%	0.00		
012100	Allowances	0			-	0.00%	0.00		
012116	ALLOWANCE - City Plan Check Comments/Changes	1	LS	275,000	275,000	2.13%	13.09		
012116	ALLOWANCE - General Contractor	1	LS	50,000	50,000	0.39%	2.38		
012117	Contingency Per Owner RFP	0			-	0.00%	0.00	REMOVED	
012153	Temporary Security & Monitoring Allowance	1	LS	50,000	50,000	0.39%	2.38		
013233	Project Photos	1	LS	300	300	0.00%	0.01		
013236	Project Videos	0			-	0.00%	0.00		
014100	Utility Fees	0			-	0.00%	0.00	NIC/By Owner	
014523	Testing and Inspections	0			-	0.00%	0.00	NIC/By Owner	
015100	Temporary Utilities	0			-	0.00%	0.00	NIC/By Owner	
015113	Temporary Electricity	0			-	0.00%	0.00	NIC/By Owner	
015116	Temporary Fire Protection	0			-	0.00%	0.00	NIC/By Owner	
015211	Job Office Power	0			-	0.00%	0.00		
015213	Field Offices	1	LS	5,780	5,780	0.04%	0.28		
015232	Office Equipment / Jobsite	1			-	0.00%	0.00		
015250	Drinking Water	1	LS	1,040	1,040	0.01%	0.05		
015252	Office Supplies / Jobsite	1	LS	3,250	3,250	0.03%	0.15		
015253	Freight & Drayage, Courier	1			-	0.00%	0.00		
015413	Temporary Elevator/Personnel Hoist	0			-	0.00%	0.00		
015423	Temporary Protective Walkways (Sidewalk Bridge)	0			-	0.00%	0.00		
015513	Temporary Roads/Staging	1	LS	5,000	5,000	0.04%	0.24		
015526	Traffic Control / OFF-SITE	1	LS	5,215	5,215	0.04%	0.25		
015616	Temporary Barriers and Enclosures	0			-	0.00%	0.00		
015616	Temporary Dust Barriers & Enclosures	0			-	0.00%	0.00		
015623	Temporary Barricades & Delineation	1		500	500	0.00%	0.02		
015639	Temporary Tree and Plant Protection	0			-	0.00%	0.00		
015716	Pest Control	0			-	0.00%	0.00		
015726	Site Watering for Dust Control	1			-	0.00%	0.00	In BMP	
015800	Project Identification / Sign	1		1,500	1,500	0.01%	0.07		
015813	Temporary Project Signage	1		300	300	0.00%	0.01		
016400	Owner-Furnished Products	0			-	0.00%	0.00		
017000	Closeout Requirements	1		200	200	0.00%	0.01		
017006	Preconstruction Services	1			-	0.00%	0.00		
017211	Protection Equipment / Safety	1	LS	6,500	6,500	0.05%	0.31		
017337	General Labor	1	LS	21,944	21,944	0.17%	1.04		
017419	Trash Bins/Dumpsters	1	LS	9,588	9,588	0.07%	0.46		
017423	Final Clean End of Job / Janitorial	21,001	SF	1	21,001	0.16%	1.00		
017707	Temp Toilets & OSHA Hand Wash Stations	1	LS	5,338	5,338	0.04%	0.25		
017730	Job Site Cell Phones/Internet	1	LS	3,250	3,250	0.03%	0.15		
017754	Reproducing plans and drawings and specs	1	LS	1,250	1,250	0.01%	0.06		
017813	Punch List	1	LS	4,000	4,000	0.03%	0.19		
017828	Temporary Fencing /Access Gates/Lock	1390	LF	12	16,680	0.13%	0.79		
	Privacy fencing fabric	1390	LF	2	2,780	0.02%	0.13		
017836	Warranty 1 YEAR	1	LS	-	-	0.00%	0.00	1 YEAR	
018000	Progress Clean Up	1	LS	6,500	6,500	0.05%	0.31		
018200	Miscellaneous Materials / Consumables	1	LS	1,040	1,040	0.01%	0.05		
018255	Weather Allowance	1	LS	16,900	16,900	0.13%	0.80		
018255	Temporary Weather Protection	1	LS	2,500	2,500	0.02%	0.12		
018345	Civil Engineering Fees	0			-	0.00%	0.00	NIC/By OWNER	
018345	Architectural Fees	0			-	0.00%	0.00	NIC/By OWNER	
018345	Structural Engineering Fees	0			-	0.00%	0.00	NIC/By OWNER	
018345	Interior Design Services	0			-	0.00%	0.00	NIC/By OWNER	
018345	Reimbursables for Design Consultants	0			-	0.00%	0.00	NIC/By OWNER	
02 00 00	EXISTING CONDITIONS								
020050	Surveying & Construction Staking	1	LS	34,160	34,160	0.26%	1.63	JOYNER	
022113	Site Surveys, Topographical Surveys	0			-	0.00%	0.00		
023000	Pot-holing & GPR	1	LS	2,800	2,800	0.02%	0.13		
023213	Geotechnical Investigations	0			-	0.00%	0.00		
024113	Selective Site Demolition	1	LS	19,587	19,587	0.15%	0.93		
024300	Building Relocation	0			-	0.00%	0.00		
026500	Underground Tank Removal	0			-	0.00%	0.00		
028213	Asbestos Abatement	0			-	0.00%	0.00		
028300	Lead Remediation	0			-	0.00%	0.00		
028500	Mold Remediation	0			-	0.00%	0.00		
03 00 00	CONCRETE								
03-2100	Reinforcing Steel	1			-	0.00%	0.00	In CONCRETE	
03-3000	Cast-In-Place Concrete	1	LS	1,177,000	1,177,000	9.10%	56.04		
033543	Polished Concrete Flooring /Office	1			-	0.00%	0.00	In DIV 09	
033713	Dewatering	1	LS	4,250	4,250	0.03%	0.20		
034100	Precast Structural Concrete	0			-	0.00%	0.00		

BIDDING SET 12-9-25 GMP

						TOTAL AREA SQ. FT.:		21,001		
CSI #	TRADE/DESCRIPTION	QUANTITY	UNITS	UNIT COST	EXTENSION	%	PER SF		SUB / SUPPLIER	
034500	Precast Architectural Concrete	0			-	0.00%	0.00			
03-4713	Tilt Up Concrete	0			-	0.00%	0.00			
035216	Lightweight Concrete	0			-	0.00%	0.00			
036113	Non-Shrink Grouting	1	LS	3,211	3,211	0.02%	0.15			
312323	Move Footing Spoils on Site	1	LS	1,962	1,962	0.02%	0.09			
04 00 00	MASONRY									
040519	Masonry Reinforcing Bars				-	0.00%	0.00		IN SITE CMU	
04-2200	Concrete Unit Masonry, CMU	1			-	0.00%	0.00		SEE SITE CMU	
05 00 00	METALS									
03-1519	Anchor Bolts	1	LS	6,800	6,800	0.05%	0.32			
05-1223	Structural Steel	1	LS	1,299,610	1,299,610	10.05%	61.88		MEYER	
	Structural Steel ALLOWANCE	1	LS	197,429	197,429	1.53%	9.40		REVISED STRUCTURAL DRAWING/ SCOPE ADD	
	Price Escalation ALLOWANCE	2	MON	9,800	19,600	0.15%	0.93		2 MONTH ONLY ALLOWANCE	
05-3000	Metal Decking	1			-	0.00%	0.00		MEYER	
05-5000	Welded Wire Mesh Storage Cage/Fence Allowance	390	SF	139	54,085	0.42%	2.58		Allowance	
03-8530	Metal Pipe Bollards	18	EA		-	0.00%	0.00		In Steel	
05-5000	Metal Countertops Support Brackets	20	EA		-	0.00%	0.00		IN CASEWORK	
05-5100	Metal Stairs	1			-	0.00%	0.00		In Steel	
	Steel Sub Bonds	1.25%	of	1,577,524	19,719	0.15%	0.94			
06 00 00	WOOD, PLASTICS AND COMPOSITES									
06-1000	Wood Framing - Rough Carpentry	1	LS	352,722	352,722	2.73%	16.80		BMY or Meyer	
06-1500	1/2" ACX Plywood Finish Paneling at Warehouse	1			-	0.00%	0.00		Included in rough carpentry	
06-1600	1/2" OSB Wall Sheathing at Exterior Walls (Substrate)	1			-	0.00%	0.00		Included in rough carpentry	
06-1700	3/4" Fire Rated Plywood at Electrical Room	1			-	0.00%	0.00		Included in rough carpentry	
06-1753	Wood Trusses	0			-	0.00%	0.00			
06-2200	Millwork (Wood Panel Accent Walls)	750	SF	-	-	0.00%	0.00		W/CASEWORK	
06-4400	Ornamental Woodwork	0			-	0.00%	0.00			
07 00 00	THERMAL AND MOISTURE PROTECT									
07-1100	Dampproofing / Waterproofing	0			-	0.00%	0.00			
07-1900	Water Repellents	0			-	0.00%	0.00			
07-2100	Thermal Insulation	1	LS	39,660	39,660	0.31%	1.89			
07-4113	Insulated Standing Seam Metal Roof Panels	1	LS	668,690	668,690	5.17%	31.84		FOUR C'S	
07-4213	Metal Wall Panels	1	LS	1,026,960	1,026,960	7.94%	48.90		FOUR C'S	
07-4223	High Pressure Laminate Panels	1	LS	124,530	124,530	0.96%	5.93		FOUR C'S	
07-6000	Sheet Metal Flashings	1	LS	60,280	60,280	0.47%	2.87		FOUR C'S	
07-7213	Manufactured Roof Curbs	1	LS	-	-	0.00%	0.00			
07-9200	Caulking and Sealants	1	LS	10,000	10,000	0.08%	0.48			
07-9500	Expansion Joints & Covers	0			-	0.00%	0.00			
08 00 00	OPENINGS									
08-1000	Doors, Frames and Hardware - BUY	1	LS	73,215	73,215	0.57%	3.49		CHILDS	
	Doors, Frames and Hardware - LABOR	20	EA	1,022	20,446	0.16%	0.97		BMY	
08-1113	Hollow Metal Frames	1			-	0.00%	0.00		In Doors, Frames & Hardware	
08-1113	Hollow Metal Doors	1			-	0.00%	0.00		In Doors, Frames & Hardware	
08-1400	Wood Doors	1			-	0.00%	0.00		In Doors, Frames & Hardware	
08-3323	Overhead Coiling Doors	1	LS	237,900	237,900	1.84%	11.33		VARSITY DOORS	
084300	Aluminum Framed Storefronts	1	LS	318,270	318,270	2.46%	15.15		ATASCADERO	
08-7100	Finish Door Hardware	1			-	0.00%	0.00		In Doors, Frames & Hardware/Storefront	
08-8100	Glass Glazing	1			-	0.00%	0.00		In Storefront	
08-8723	Glazing Surface Films (BIRD & SECURITY)	1			-	0.00%	0.00			
08-8856	Ballistics-Resistant Glazing	0			-	0.00%	0.00			
09 00 00	FINISHES									
09-2216	Non-Structural Metal Framing	1	LS	379,630	379,630	2.94%	18.08		CONLEY	
09-2900	Gypsum Board	1	LS	-	-	0.00%	0.00		CONLEY	
09-3013	Ceramic Tile	1	LS	24,224	24,224	0.19%	1.15		J DEAN BALLARD	
09-3016	Floating ceilings (Wood Like Slat Finish) (CL-02)	1	LS	108,676	108,676	0.84%	5.17		TARLTON & SON	
09-5123	Acoustical Tile Ceilings (CL-01)	1	LS	-	-	0.00%	0.00		W/ TARLTON	
096000	Flooring	0			-	0.00%	0.00			
096516	Resilient Base	1	LS	10,609	10,609	0.08%	0.51		QUALITY CARPETS	
096517	Floor Protection	21,001	SF	0.30	6,300	0.05%	0.30			
096800	Carpet	0			-	0.00%	0.00			
097200	Wallcovering	1	LS	-	-	0.00%	0.00			
097730	FRP	1	LS	-	-	0.00%	0.00		W/ TARLTON	
098100	Sound Insulation	6660	SF	-	-	0.00%	0.00		W/ INSULATION	
098400	Acoustic Panels	0			-	0.00%	0.00			
099100	Painting / Wallpaper	1	LS	128,627	128,627	0.99%	6.12		RO'S	
09-9323	POLISHED AND SEAL	1	LS	66,262	66,262	0.51%	3.16		RO'S	
09-9623	Graffiti-Resistant Coatings	1			-	0.00%	0.00			
09-9656	Epoxy Coatings	0			-	0.00%	0.00			
10 00 00	SPECIALTIES									
10-1116	Markerboards	0			-	0.00%	0.00			
10-1123	Tackboards	0			-	0.00%	0.00			
10-1124	Moss Wall	0			-	0.00%	0.00		REMOVED PER ADDENDUM #4	
10-1300	Directories	0			-	0.00%	0.00			
10-1400	Signage	42	EA	206	8,652	0.07%	0.41		SJP SIGNS INC	
10-1419	Dimensional Letter Signage	1	LS	8,306	8,306	0.06%	0.40		SJP SIGNS INC	
10-2113	Toilet Compartments & Accessories	1	LS	17,902	17,902	0.14%	0.85		SHELCO	
	MIRRORS	1	LS	2,100	2,100	0.02%	0.10			
10-4413	Fire Extinguisher & Cabinets	1	LS	3,174	3,174	0.02%	0.15			
10-4420	Knox Box	3	EA	1,150	3,450	0.03%	0.16			

BIDDING SET 12-9-25 GMP

						TOTAL AREA SQ. FT.:		21,001		
CSI #	TRADE/DESCRIPTION	QUANTITY	UNITS	UNIT COST	EXTENSION	%	PER SF		SUB / SUPPLIER	
10-5100	E-16 Lockers	25	EA	1,000	25,000	0.19%	1.19		SHELCO	
10-5153	Locker Room Benches	2	EA	972	1,945	0.02%	0.09			
10-5600	Storage Asemblies	1	LS		-	0.00%	0.00		SEE BELOW SHELCO	
10-7000	Exterior Specialties	0			-	0.00%	0.00			
10-7313	Awnings	0			-	0.00%	0.00			
10-7316	Canopies	2600	SF		-	0.00%	0.00		with Green House Allowance	
10-7423	Cupolas	0			-	0.00%	0.00			
10-7500	Flagpoles	0			-	0.00%	0.00			
10-8113	Bird Control Devices (Netting)	0			-	0.00%	0.00			
10-8800	Scales	0			-	0.00%	0.00			
11 00 00 EQUIPMENT										
11-0010	Appliances	0			-	0.00%	0.00			
11-0510	Equipment Buy	1	LS	181,176	181,176	1.40%	8.63		Airgas	
11-0510	Equipment Installation	1	LS	23,644	23,644	0.18%	1.13			
	OFCI E-01 Microwave	6	EA		-	0.00%	0.00			
	OFCI E-02 Refrigerator	1	EA		-	0.00%	0.00			
	OFCI E-03 Freezer	1	EA		-	0.00%	0.00			
	OFCI E-04 Vending Machine	1	EA		-	0.00%	0.00			
	CFCI E-05 Ice Maker	1	EA		-	0.00%	0.00			
	CFCI E-06 Dishwasher-Under Counter	1	EA		-	0.00%	0.00			
	OFCI E-07 Printer / Copier	1	EA		-	0.00%	0.00			
	CFCI E-08 Welder	2	EA		-	0.00%	0.00		Airgas	
	CFCI E-09 Wire Feeder	1	EA		-	0.00%	0.00			
	CFCI E-10 Gas or LP Engine Welder	1	EA		-	0.00%	0.00		Airgas	
	CFCI E-11 Fume Exhaust	4	EA		-	0.00%	0.00			
	CFCI E-12 Table Saw	1	EA		-	0.00%	0.00			
	CFCI E-13 Angle Grinder	1	EA		-	0.00%	0.00		Airgas	
	CFCI E-14 Miter Saw	1	EA		-	0.00%	0.00			
	CFCI E-15 Drill Press	1	EA		-	0.00%	0.00			
	CFCI E-16 Lockers (See Div 10)	25	EA		-	0.00%	0.00		See 10-5100 (SHELCO)	
	CFCI E-17 Plasma Torch	1	EA		-	0.00%	0.00			
	CFCI E-18 Floor Jack Stand	4	EA		-	0.00%	0.00		Airgas	
	CFCI E-19 Compressor (See Plumbing)	1	EA		-	0.00%	0.00		American	
	OFCI E-20 Forklift Charger (See Electrical)	2	EA		-	0.00%	0.00		BY OWNER	
	SHELVING (E-21/E-22/E-23/E-24/E-25/E-26/E-31/E-33)	1	LS	165,000	165,000	1.28%	7.86		SHELCO	
	CFCI E-21 Pallet Rack	24	EA		-	0.00%	0.00			
	CFCI E-22 Pallet Rack	10	EA		-	0.00%	0.00			
	CFCI E-23 Pallet Rack	15	EA		-	0.00%	0.00			
	CFCI E-24 Pallet Rack Enclosure	4	EA		-	0.00%	0.00			
	CFCI E-25 Pallet Rack	4	EA		-	0.00%	0.00			
	CFCI E-26 Pallet Rack	6	EA		-	0.00%	0.00			
	OFCI E-27 60" TV	2	EA		-	0.00%	0.00			
	CFCI E-28 Woven Wire Enclosure (Elec / Plumb Storage)	2	EA		-	0.00%	0.00			
	CFCI E-29 Ceiling Mounted Industrial Cord Reel	8	EA		-	0.00%	0.00		A-C ELEC	
	CFCI E-30 Ceiling Mounted Industrial Air Hose Reel	8	EA		-	0.00%	0.00		American	
	CFCI E-31 Cantilever Rack	1	EA		-	0.00%	0.00			
	OFCI E-32 Time -Clock Tablet	1	EA		-	0.00%	0.00			
	CFCI E-33 End of Rack Protectors	20	EA		-	0.00%	0.00			
11-1200	Parking Equipment	0			-	0.00%	0.00			
11-1300	Loading Dock Equipment	0			-	0.00%	0.00			
11-1600	Vault Equipment, Safes	0			-	0.00%	0.00			
11-1800	Security Equipment	0			-	0.00%	0.00			
11-2800	Office Equipment	0			-	0.00%	0.00			
11-4100	Food Storage Equipment	0			-	0.00%	0.00			
11-4123	Walk in Cooler	0			-	0.00%	0.00			
11-4126	Walk In Freezer	0			-	0.00%	0.00			
11-4400	Commercial Kitchen Equipment	0			-	0.00%	0.00			
11-5213	Projection Screens	0			-	0.00%	0.00			
11-5216	Projectors	0			-	0.00%	0.00			
11-5700	Vocational Shop Equipment	0			-	0.00%	0.00			
11-6816	Playfield Equipment and Structures	0			-	0.00%	0.00			
11-6833	Athletic Equipment	0			-	0.00%	0.00			
11-6843	Exterior Scoreboards	0			-	0.00%	0.00			
11-7000	Healthcare Equipment	0			-	0.00%	0.00			
11-8226	Waste Compactors	0			-	0.00%	0.00			
12 00 00 FURNISHINGS										
122413	E-34 Manual Roller Shades	1	LS	31,589	31,589	0.24%	1.50			
12-3000	Casework & Countertops	1	LS	230,000	230,000	1.78%	10.95			
12-3559	Display Casework	0			-	0.00%	0.00			
12-3600	Quartz Countertops	1			-	0.00%	0.00		In Casework	
12-4813	Entrance Floor Mats and Frames	0			-	0.00%	0.00			
12-5000	Furniture	0			-	0.00%	0.00			
12-5200	Seating	0			-	0.00%	0.00			
12-6400	Booths and Tables	0			-	0.00%	0.00			
12-9300	Site Furnishings	0			-	0.00%	0.00			
12-9313	Bicycle Racks	2	EA	900	1,800	0.01%	0.09			
12-9343	Site Seating and Tables	0			-	0.00%	0.00			
13 00 00 SPECIAL CONSTRUCTION										
13-1200	Fountains	0			-	0.00%	0.00			
13-3413	Greenhouses & Canopy -Allowance	1	LS	250,000	250,000	1.93%	11.90		ALLOWANCE	
13-3423	Fabricated Structures	0			-	0.00%	0.00			
13-3419	Metal Building Systems Buy	0			-	0.00%	0.00			
	Metal Building Systems Sales Tax	8%	of	-	-	0.00%	0.00			

BIDDING SET 12-9-25 GMP

					TOTAL AREA SQ. FT.:		21,001		
CSI #	TRADE/DESCRIPTION	QUANTITY	UNITS	UNIT COST	EXTENSION	%	PER SF	SUB / SUPPLIER	
13-3436	Metal Building Systems, Erection	0			-	0.00%	0.00		
13-3600	Towers	0			-	0.00%	0.00		
14 00 00	CONVEYING EQUIPMENT							N/A	
21 00 00	FIRE SUPPRESSION								
21-1313	Wet Pipe Sprinkler Systems	1	LS	75,360	75,360	0.58%	3.59	JOHNSON FIRE	
22 00 00	PLUMBING								
22-0000	Plumbing & Site Systems	1	LS	507,000	507,000	3.92%	24.14	AMERICAN INC	
22-6000	Med Gas / Vacuum Systems	0			-	0.00%	0.00		
	E-19 Compressor	1	EA		-	0.00%	0.00	Included	
23 00 00	HVAC								
23-0000	HVAC Systems	1	LS	361,000	361,000	2.79%	17.19	AMERICAN INC	
26 00 00	ELECTRICAL								
26-0000	Electrical and Lighting	1	LS	1,187,700	1,187,700	9.19%	56.55	AC ELECTRIC	
	PG&E Primary ALLOWANCE	1	LS	53,000	53,000	0.41%	2.52	Allowance	
	Lighting uplights	1	LS	12,000	12,000	0.09%	0.57		
26-5613	Lighting Pole Standards (Bases)	9			-	0.00%	0.00	In Electrical	
	OFCI E-20 Forklift Chargers	2	EA		-	0.00%	0.00		
	SUB BONDS	1.25%	OF	1,252,700	15,659	0.12%	0.75		
27 00 00	COMMUNICATIONS								
27-2000	Data Communications	1	LS		-	0.00%	0.00	In Electrical	
27-3000	Voice Communications	1	LS		-	0.00%	0.00	In Electrical	
27-4100	Audio-Visual Communications	1	LS		-	0.00%	0.00	In Electrical	
28 00 00	ELECTRONIC SAFETY AND SECURITY								
28-1000	Intrusion Detection System inc Raceways	0	LS	-	-	0.00%	0.00	By Owner	
28-1343	Access Control	0	LS		-	0.00%	0.00	REMOVE	
28-2300	Video Surveillance Rough-in - No Equipment	1	LS		-	0.00%	0.00	In Electrical	
28-3100	Fire Detection and Alarm	1	LS		-	0.00%	0.00	In Electrical	
	Camera Equipment	0	LS		-	0.00%	0.00		
	K-13 rating for transformer	0	LS		-	0.00%	0.00	\$ TO PG&E PRIMARY ALLOWANCE	
	Surge Protection to panels	0	LS		-	0.00%	0.00	IN SOLAR	
31 00 00	EARTHWORK								
31-1101	Relocate Existing Rock/Boulders (Onsite) Final Location	1	LS	10,216	10,216	0.08%	0.49		
31-2213	Earthwork & Paving	1	LS	550,192	550,192	4.26%	26.20	ASPHALT DESIGN	
31-2319	Dewatering	0			-	0.00%	0.00		
31-2500	Erosion /Sedimentation Controls/QSP/STREET CLEAN	1	LS	93,073	93,073	0.72%	4.43	BMV	
31-3116	Termite Control	0			-	0.00%	0.00		
31-4100	Shoring	0			-	0.00%	0.00		
31-4800	Underpinning / Piles / Drilled Caissons	0			-	0.00%	0.00		
32 00 00	EXTERIOR IMPROVEMENTS								
32-1123	Aggregate Base Courses	1			-	0.00%	0.00		
32-1216	Asphalt Paving / Patch	1			-	0.00%	0.00		
321236	Seal Coats	0			-	0.00%	0.00		
321313	Site Concrete Including Off-site	1	LS	-	-	0.00%	0.00	IN CONC	
321416	Brick Paving	0			-	0.00%	0.00		
321613	Concrete Curbs and Gutters	1			-	0.00%	0.00		
321623	Sidewalks	1			-	0.00%	0.00		
321633	Driveways	1			-	0.00%	0.00		
321713	Parking Bumpers	1			-	0.00%	0.00		
321723	Pavement Markings	1	LS	7,476	7,476	0.06%	0.36	T&T	
321726	Tactile Warning Surfacing (Truncated Domes)	45	SF			0.00%	0.00	IN CONCRETE	
321800	Athletic & Recreational Surfacing	0			-	0.00%	0.00		
323113	Chain Link Fences and Gates	1			-	0.00%	0.00	w/ Decorative Metal Fence	
323119	Decorative Metal Fences and Gates	1	LS	270,355	270,355	2.09%	12.87	VALLEY FENCE	
323129	Wood Fences and Gates	0			-	0.00%	0.00		
323111	Gate Operators	1			-	0.00%	0.00		
323219	CMU Walls & Trash Enclosure	1	LS	396,210	396,210	3.06%	18.87	MCCURLEY & DAY	
329000	Planting & Irrigation	1	LS	95,365	95,365	0.74%	4.54	ECO	
	Irrigation Allowance	1	LS	2,000	2,000	0.02%	0.10	ECO	

BIDDING SET 12-9-25 GMP

						TOTAL AREA SQ. FT.:		21,001		
CSI #	TRADE/DESCRIPTION	QUANTITY	UNITS	UNIT COST	EXTENSION	%	PER SF	SUB / SUPPLIER		
33 00 00	UTILITIES									
33 10 00	Water Utilities	1	LS		-	0.00%	0.00	in Plumbing		
331119	Fire Sprinkler Water Piping	1	LS		-	0.00%	0.00	in Plumbing		
332000	Water Wells	0			-	0.00%	0.00			
333000	Sanitary Sewerage Utilities	1	LS		-	0.00%	0.00	in Plumbing		
333600	Septic Tanks	0			-	0.00%	0.00			
333633	Septic Drainage (Leach)Field	0			-	0.00%	0.00			
334000	Storm Drainage Utilities	1	LS		-	0.00%	0.00	in Plumbing		
335100	Gas Distribution	0			-	0.00%	0.00	NIC		
337100	Electrical Utility Distribution	0			-	0.00%	0.00			
	SUBTOTAL				12,179,913	94.22%				
01-0300	FEE	1	LS	390,000	390,000	3.02%	18.57			
	SUBTOTAL				12,569,913	97.23%	598.54			
01-8606	INSURANCE	2.07%			261,600	2.02%	12.46			
01-8608	BONDS	0.76%	of	12,569,913	95,916	0.74%	4.57			
	TOTAL				\$ 12,927,429	100.00%	615.56			

Abbreviations

NIC AND/OR "0" = NOT INCLUDED OR BY OTHERS

EA = EACH

LF = LINEAL FEET

LS = LUMP SUM

SF = SQUARE FEET

MOS = MONTHS

FRESNO CHAFFEE ZOO MAINTENANCE FACILITY

BIDDING SET 12-9-2025 (all sheets dated with this date)

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- **Cover Sheet**

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- **G000** – Project Information
- **G100** – CALGreen Nonresidential Mandatory Checklist
- **G101** – CALGreen Building Commissioning Compliance
- **G102** – CALGreen Building Commissioning Compliance
- **G103** – CALGreen Building Commissioning Compliance
- **G210** – Accessibility Details
- **G211** – Accessibility Details
- **G212** – Accessibility Details
- **G220** – Accessibility General Notes
- **G300** – Area Plans
- **G400** – Life Safety Plans
- **G500** – Signage Details

Civil

- **C100** – Topographic Survey Legend
- **C101** – Topographic Survey
- **C201** – Demolition Plan
- **C301** – Site Plan
- **C401** – Horizontal Control Plan
- **C501** – Grading and Drainage Plan
- **C502** – Enlargements & Sections
- **C601** – Utility Plan

Site / Exterior Details

- **X100** – Site Details
- **X101** – Site Details
- **X200** – Utility Details
- **X300** – ADA Details
- **X400** – Fence Details
- **X401** – CMU Wall Details
- **X500** – Green House Plans
- **X501** – Green House Elevations
- **X502** – Site Details

Landscape

- **L100** – Irrigation Plan
- **L101** – Irrigation Details

- **L102** – Irrigation Details
- **L200** – Planting Plan
- **L201** – Planting Details

Architectural

- **A100** – Site Plan
- **A210** – First Floor Dimension Plan
- **A211** – First Floor Annotation Plan
- **A220** – Mezzanine Plan
- **A310** – First Floor Reflected Ceiling Plan
- **A320** – Mezzanine Reflected Ceiling Plan
- **A400** – Roof Plan
- **A500** – Exterior Elevations
- **A501** – Exterior Elevations
- **A600** – Building Sections
- **A601** – Building Sections
- **A610** – Wall Sections
- **A611** – Wall Sections
- **A612** – Wall Sections
- **A613** – Wall Sections
- **A614** – Wall Sections
- **A615** – Wall Sections
- **A616** – Wall Sections
- **A700** – Enlarged Floor Plans & Interior Elevations
- **A701** – Enlarged Floor Plans & Interior Elevations
- **A702** – Enlarged Floor Plans & Interior Elevations
- **A703** – Interior Elevations
- **A800** – Room Finish Notes
- **A801** – Room Finish Schedule
- **A802** – Finish Plans
- **A820** – Door, Hardware & Equipment
- **A821** – Storefront Schedule
- **A910** – Assemblies – Floor/Ceiling/Roof
- **A911** – Assemblies – Floor/Ceiling/Roof
- **A920** – Assemblies – Wall
- **A921** – Stair & Railing Details
- **A968** – Door Details
- **A969** – Storefront Details
- **A991** – Casework Details

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- **SN1** – Structural Notes
- **S1** – Foundation Plan
- **S2** – Floor and Low Roof Framing Plan
- **S3** – Roof Framing Plan
- **S4** – Roof X-Bracing Plan

- **SC1** – Moment Frame Details
- **SD0** – Standard Details
- **SD1** – Structural Details
- **SD2** – Structural Details
- **SD3** – Structural Details
- **SD4** – Structural Details

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- **M0.0** – Mechanical Schedules, Legends & Notes
- **M1.0** – Mechanical Floor Plan
- **M1.1** – Mechanical Piping Floor Plan
- **M2.0** – Mechanical Mezzanine Plan
- **M3.0** – Mechanical Roof Plan
- **M4.0** – Mechanical Details
- **M4.1** – Mechanical Details
- **M4.2** – Mechanical Details
- **M5.0** – VRF Wiring & Piping Diagram
- **T24.0** – Energy Compliance
- **T24.1**– Energy Compliance
- **T24.2**– Energy Compliance
- **T24.3**– Energy Compliance

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- **P0.0** – Plumbing Schedules, Legends & Notes
- **P1.0** – Gravity Piping Floor Plan
- **P1.1** – Pressure Piping Floor Plan
- **P2.0** – Plumbing Mezzanine Plan
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- **E050** – Lighting Details
- **E100** – Electrical Site Plan
- **E101** – Photometric Study
- **E102** – Security Plan
- **E103** – Green House Electrical Plan
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- **E301** – Electrical Plan
- **E302** – Mechanical Equipment Connections
- **E800** – One-Line Diagram
- **E801** – Panel Schedules
- **E802** – Voltage Drop Schedule
- **ET24A**– Electrical Energy Compliance

- **ET24B**– Electrical Energy Compliance
- **ET24C**– Electrical Energy Compliance

Geotechnical Report for Maintenance Facility for the Fresno Chaffee Zoo 10-21-24

Addendum #1 Dated 12-22-25

Addendum #2 Dated 01-05-26

Addendum #3 Dated 01-08-26

Addendum #4 Dated 01-10-26

ASSUMPTIONS: – The following assumptions have been made in the preparation of BMY’s estimate and proposal:

1. Bid and GMP estimate are based on the 12/9/2025 Bidding Set of plans.
2. All work is figured as “Straight” time during normal working hours in one concurrent phase.
3. The site native soil will be suitable for the proposed construction.
4. There are no significant unforeseen or below ground obstructions to interfere with construction.
5. Owner or others will provide and pay for construction utilities (Water and Power) for our use during construction.
6. BMY’s proposal and subcontractor bids are valid for sixty (60) days from bid date of 1.22.26.
7. BMY’s schedule and cost estimate do not include delays caused by weather greater than 10 days or any other delays out of our control.
8. BMY does carry general liability insurance, builders risk and workers compensation insurance that is included in our estimate and proposal.
9. Payments to BMY shall be monthly.
10. Mechanical Equipment is based on VE options/submittal by American Inc. dated 11.26.25.
11. Lighting Fixtures are based on email from Brent with NJA dated 1.14.26.
12. Existing Boulders on-site figured to be moved on-site as needed for construction and set in final resting place on-site (Final location to be determined).
13. 48”x120” Corten Steel plate w/Exposed Fasteners, 12” wide Aluminum Flush Panels, 24” ga Taylor Metal Classic Corrugated Panels. (All colors of panels are based on standard color selection chart). Metal roofing color based on standard white color.

NOT INCLUDED: – The following items are specifically not included in BMY’s estimate and proposal:

1. Soft costs.
2. Earthquake or flood insurance (Assume by owner)
3. PG&E costs or fees or work (Primary Power) Refer to allowance on cost breakdown
4. Utility company fees or construction work for utility companies.
5. Delays or costs associated with acts of God, or force majeure.
6. AC Electric Costs directly by Owner. I.E. site solar, canopies, EV, switchgear & PG&E related. (BMY will coordinate on-site activities)
7. Plans, design or engineering services or fees.
8. Permit fees. Assumes by Owner as required. BMY will pull the permits and Owner to pay fees.
9. Work scope items not shown on the drawings or plans.
10. Special reports, studies or property surveys.
11. Testing or inspection services or fees. Assumes by Owner.
12. Office Furnishings, information boards, clocks, furnishing of appliances.

13. Handling or removal of hazardous materials.
14. Generator system, solar system or uninterrupted power service devices.
15. Long term storage bike racks (we include two serpentine bike racks)
16. Gas piping, gas or water meters. By utility company and/or city.
17. Commissioning costs/fees.
18. Final Keying of locks.
19. Motorized Shades.
20. Floor Tiles.
21. Painting exposed structure in the warehouse and in the office area.
22. Painting exposed ductwork at warehouse or breakroom. Painting of exposed conduits/all utilities/Roof trusses.
23. Stain concrete / polished concrete at warehouse.
24. Waterproofing.
25. Exterior fire sprinkler system, assumes not required.
26. High pile storage fire sprinkler requirements.
27. Intrusion Alarm System (DMP) or Intrusion Alarm Monitoring.
28. Access Control devices and Audio Visual devices/cameras (we include Conduits & Cabling only for access control).
AV – (we include Conduit, Cabling & Finish Faceplates Only).
29. K-13 Rating for Transformers per Nick at NJA.
30. Interior Gypboard at warehouse.
31. ERRC System and testing.
32. Graffiti Coating at perimeter CMU Wall.
33. SWPPP Plan, Notice of Intent (NOI), Notice of Termination, QSD (Best Management Practices Included)
34. Design liability. By proceeding with the project with BMY, the Owner / client agrees to hold BMY harmless and free of any and all responsibility and liability pertaining to or in connection with design for design or engineering not performed directly by BMY employees or by BMY staff, but that is performed and provided by Design-Build subcontractors and or designers, architects, engineers or suppliers BMY may include such third-party design services in a contract for convenience to the Owner / client, but in no way shall BMY be held responsible or liable for any design or engineering errors and/or omissions, whether BMY or the owner/client hires and/or pays the Design-Build subcontractors, designers, architect, engineers or suppliers.
35. By proceeding with the project with BMY, Owner/client agrees to include this proposal in its entirety as an exhibit to and make a part of the contract agreements.



AGENDA ITEM 11

DATE: February 25, 2026
TO: Fresno County Zoo Authority Board
FROM: Ron Alexander, Board Coordinator
SUBJECT: Amendments to the Fresno County Zoo Authority Procedures for Approving and Administering Measure Z Funds

RECOMMENDED ACTION:

Approve proposed amendments to the Fresno County Zoo Authority Procedures for Approving and Administering Measure Z funds.

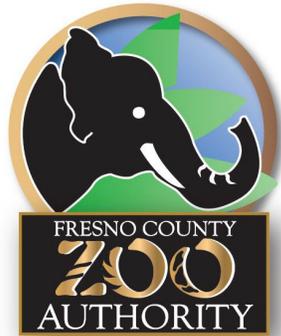
DISCUSSION:

The Procedures for Approving and Administering Measure Z Funds (Procedures), last updated January 30, 2019, state that “These procedures will be reviewed with the Zoo Authority as needed for opportunity to update, amend, or edit to achieve greater efficiencies.”

At the November 19, 2025 Board meeting, a member requested that the Board review the Procedures during the January 28, 2026 Board meeting. Attached is a redlined version of the document showing the recommended revisions for approval.

ATTACHMENTS:

Zoo Authority Procedures for Approving and Administering Measure Z Funds (Redline)
Zoo Authority Procedures for Approving and Administering Measure Z Funds



**Fresno County Zoo Authority
Procedures
for
Approving and Administering
Measure Z Funds**

**Adopted
November 11, 2005**

**Revised
~~January 30,~~
~~2019~~February 25,
2026**

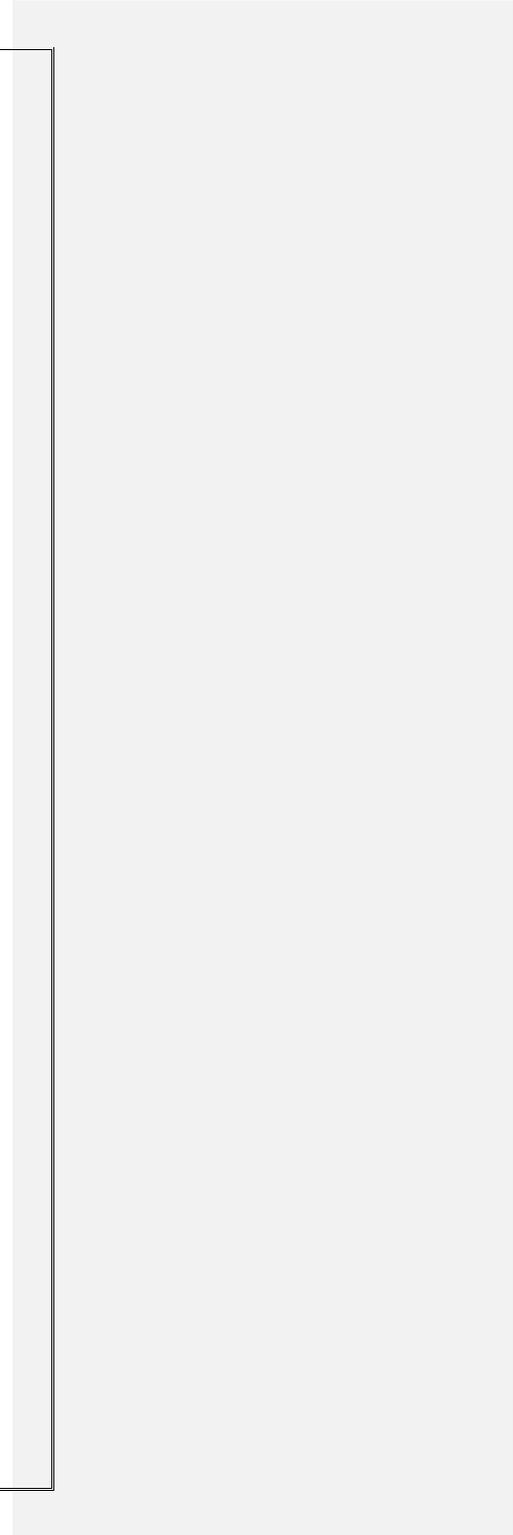
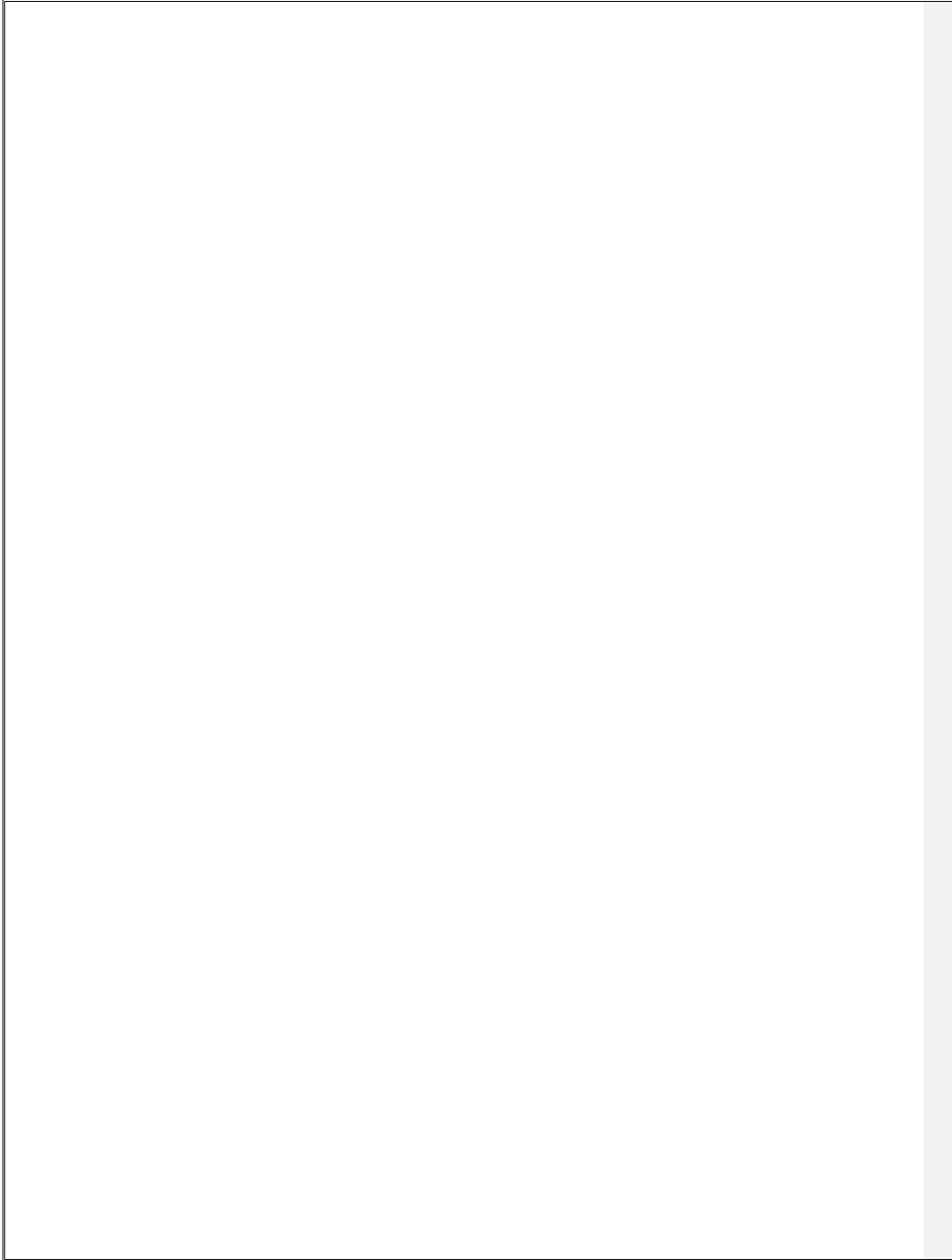


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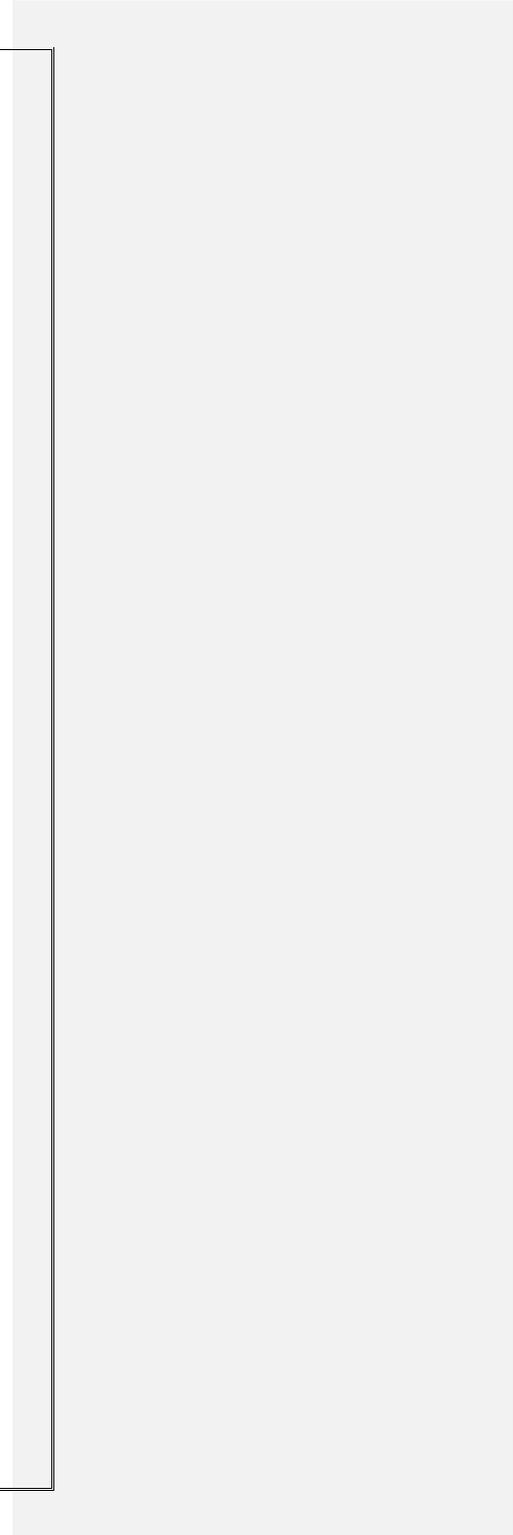
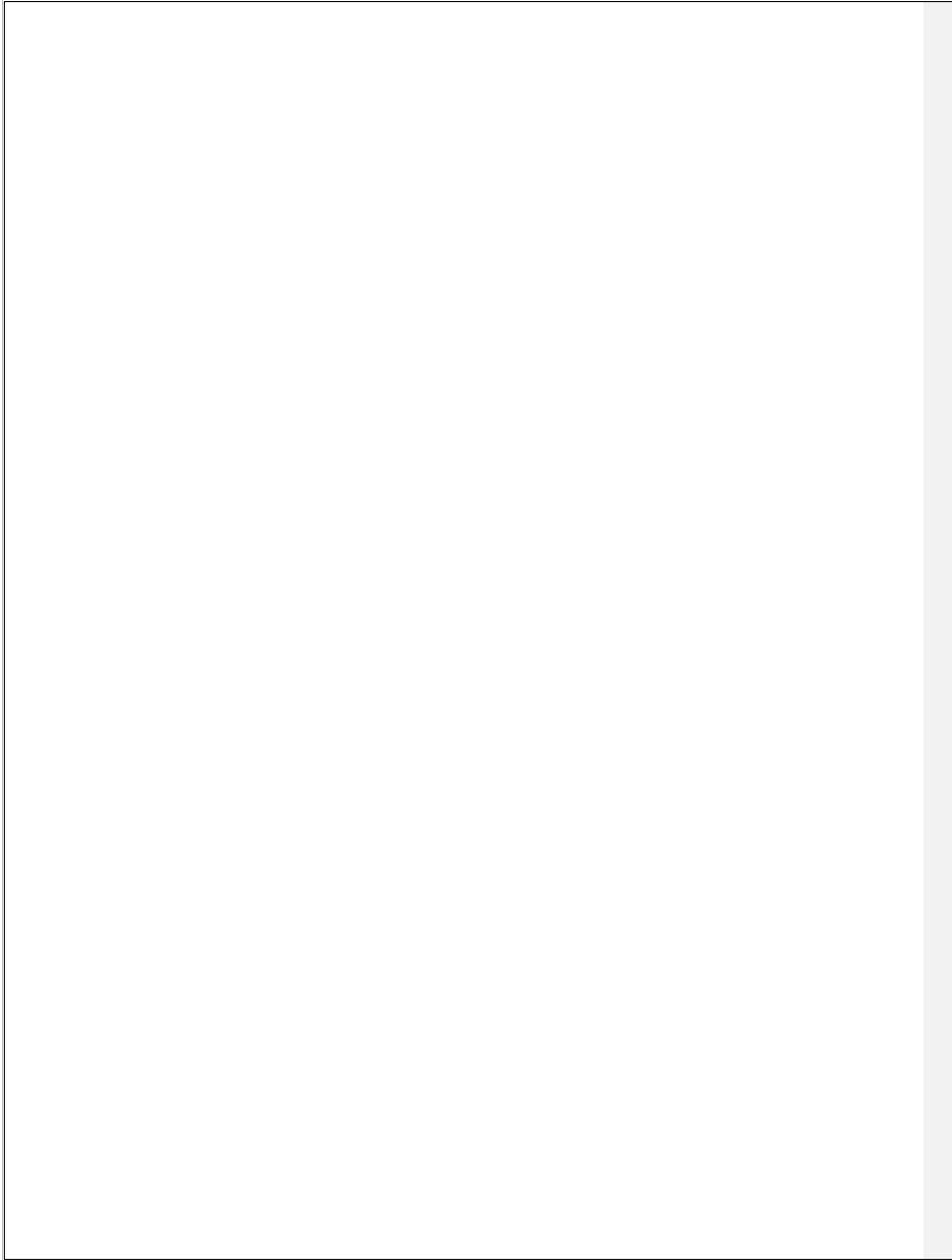
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INTRODUCTION

PURPOSE

To provide guidelines for the authorization and administration of Measure Z funds by the Fresno County Zoo Authority (Authority).

OVERVIEW

On November 2, 2004, the voters of Fresno County approved "Measure Z," a transactions and use tax (sales tax) at the rate of 0.1%, proposed by the Authority, to support the Fresno Chaffee Zoo. On November 4, 2014, Measure Z was extended for another 10 years. The procedures described herein apply to the management and disbursement of Measure Z funds.

Simplified, the Bylaws of the Authority provide that the tax revenue can be used for the administration of the Authority and be allocated to Fresno's Chaffee Zoo Corporation (ZooCorp) for on-going operations, maintenance and capital facilities projects at that location.

The Authority Board (Board) will review and approve Measure Z funded line items of ZooCorp operations and capital projects budgets. Once these line items are approved by the Board, ZooCorp claims for reimbursement will be submitted to the Administrator for review and approval. Approved claims will then be forwarded to ~~contracted staff of the County of Fresno Auditor-Controller/Treasurer-Tax Collector #~~ Authority Treasurer (Treasurer County ACTTC) for accounting review before final review by Board members and payment processing.

Notes:

1) As contemplated by the AGREEMENT REGARDING PROCEDURES FOR THE DISTRIBUTION OF TAX REVENUE TO THE CHAFFEE ZOO between the Authority and ZooCorp,¹ dated December 21, 2005, these procedures provide the method for the requests for and approval of distribution of Measure Z funds.

2) These procedures will be reviewed with the Zoo Authority as needed for opportunity to update, amend, or edit to achieve greater efficiencies.²

Staff will report to the Authority as needed on the effectiveness of the procedures described herein and, with Authority approval, may modify the procedures based on additional history, experience or changes in technology.

3) The responsibilities of the Authority Administrator specified in these procedures may be carried out by the designated Authority Coordinator. In the temporary absence of the Coordinator, the Authority may assign those responsibilities to other staff.

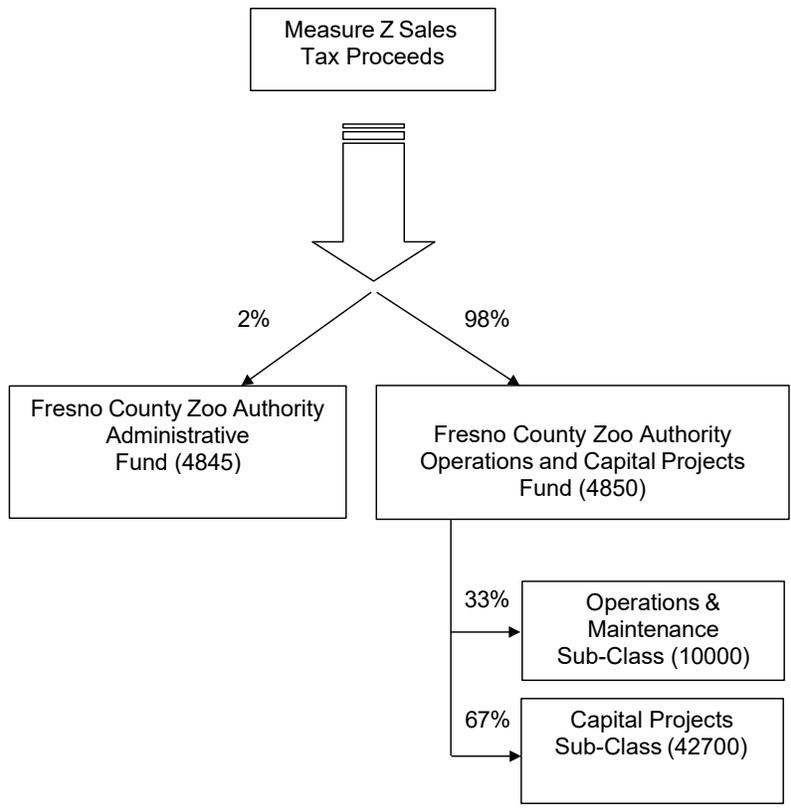
4) As per the AGREEMENT BETWEEN FRESNO COUNTY ZOO AUTHORITY AND THE COUNTY OF FRESNO FOR PROFESSIONAL AND TECHNICAL SERVICES (#05-237),³ dated June 14, 2005, the County ~~of Fresno Auditor-Controller/Treasurer-Tax Collector~~ ACTTC or his/her designee ~~serves as Treasurer for the Authority~~ assists with fiscal functions for the Zoo Authority, and shall be referred to in these procedures as "County ACTTC."

¹ See Appendix V, Document A

² Procedures were previously revised on February 22, 2006, October 25, 2006, January 17, 2007, November 28, 2007, August 26, 2009, September 28, 2011, March 28, 2012, June 29, 2016 and February 13, 2018.

³ See Appendix V, Document B

Exhibit 1 – Financial Management System Overview



FINANCIAL MANAGEMENT SYSTEM

Through its approval of this procedure, the Authority has adopted a method of financial management that intends to be responsive to the needs of a small staff, while assuring payment procedures and monitoring controls that assure high accountability in the expenditure of public monies.

The Authority's financial management records will be maintained by the [TreasurerCounty ACTTC](#) in PeopleSoft, the County of Fresno's financial information system.

- There are two separate funds used to track and record all Measure Z financial activity. (Exhibit 1, page 2) Procedures regarding these funds are outlined in the Zoo Authority Bylaws.⁴
- Fund 4845 has been established to track and record Authority administration costs. The Bylaws provide that *"Up to 2% of the tax proceeds shall be allocated for administrative costs of the Authority. This administrative allocation shall be made based upon budgeted estimates of administrative costs prior to any distribution of tax revenues in any fiscal year to the Corporation "Administrative costs" shall mean actual expenses incurred by the Authority. Apportionment of any overhead and/or accounting of actual costs shall be accomplished in accordance with the standards and procedures found Title 2 Code of Federal Regulations, Subtitle a, Chapter II, Part 225."* Procedures regarding this fund are outlined in Zoo Authority Policies and Administrative Procedures, beginning in Section 1, page 4.
- In accordance with the Bylaws, the remaining annual tax proceeds will be allocated to reimburse qualifying ZooCorp operating and capital project claims. This Measure Z activity is tracked using fund 4850. Within this fund, two sub-classes (10000 and 42700) have been established to segregate monies available for disbursement to ZooCorp to be used in operations (10000) and capital facilities projects (42700). Procedures regarding this fund are outlined in Zoo Authority Policies and Procedures for Approval and Disbursement of Funds to Fresno's Chaffee Zoo Corporation, beginning in Section 2, page 11.
- All funds are deposited with the Fresno County Treasury and earn interest.

Once the funds are disbursed to the ZooCorp, the Authority's oversight extends to request monthly financial reports, annual audited financial statements with auditor's report, and annual agreed-upon procedures report of ZooCorp. The audited financial statements and/or related note disclosures must provide information specific to revenue and expenditures of Measure Z dollars related to ongoing operations, maintenance and capital facilities projects at the Fresno Chaffee Zoo.

⁴ Appendix V, Document C

SECTION 1

ZOO AUTHORITY POLICIES AND ADMINISTRATIVE PROCEDURES

I. Authority Annual Budget and Control Policies:

As a matter of policy, the Authority intends to maintain the flexibility necessary to administer Measure Z funds through a minimalist approach, with emphasis on delivering oversight and performing due diligence in using public monies.

The Authority shall adopt an annual budget of its own administrative expenditures each fiscal year (July 1 to June 30). The adoption of the annual budget shall be done during an Authority public meeting no later than one day prior to the start of the next fiscal year. The Authority's proposed annual budget will be available for public inspection at least fifteen days prior to the meeting. The Authority is not required to adhere to the specific requirements of the County Budget Act.

While the Authority may vary from this schedule, the anticipated timeline for the Authority to prepare and approve its own budget is as follows:

Suggested Budget Timeline	
March	Review Authority's current year spending and create forecasts for next fiscal year (Measure Z revenues, administrative 2%, and expenditures)
April	Present and discuss draft Authority Budget at Public Meeting
May	Review and Approve Budget at Public Meeting

The annual budget is a line item budget consisting of several categories (object level) which may include Salaries and Employee Benefits, Services and Supplies, Equipment, and Other Charges. It is the Authority's policy that revenue exceeding expenditures during the budget/fiscal year will be added to the Administrative fund balance and held there until otherwise designated by the Authority Board.

II. Contracted Staff Responsibilities

As per the *Agreement Between the Fresno County Zoo Authority and County of Fresno for Professional and technical Services*,⁵ Fresno County will provide staff for the following tasks:

A. Auditor-Controller/Treasurer-Tax Collector:

~~The Auditor-Controller/Treasurer-Tax Collector (TreasurerCounty ACTTC)~~ will provide staff to serve as accountant and ~~treasurer provide support for fiscal functions offer~~ the Authority, and will exercise the fiscal responsibility to review, account for, and process payment of claims that are consistent with Authority approved budget appropriation limits at the line item level.

The Authority accepts the ~~TreasurerCounty ACTTC~~'s opinion on generally accepted accounting principles (GAAP), and will defer to the ~~TreasurerCounty ACTTC~~ on the appropriate accounting and reporting treatment for financial transactions related to the Administration, recording, and disbursement of Measure Z funds.

⁵Appendix V, Document B

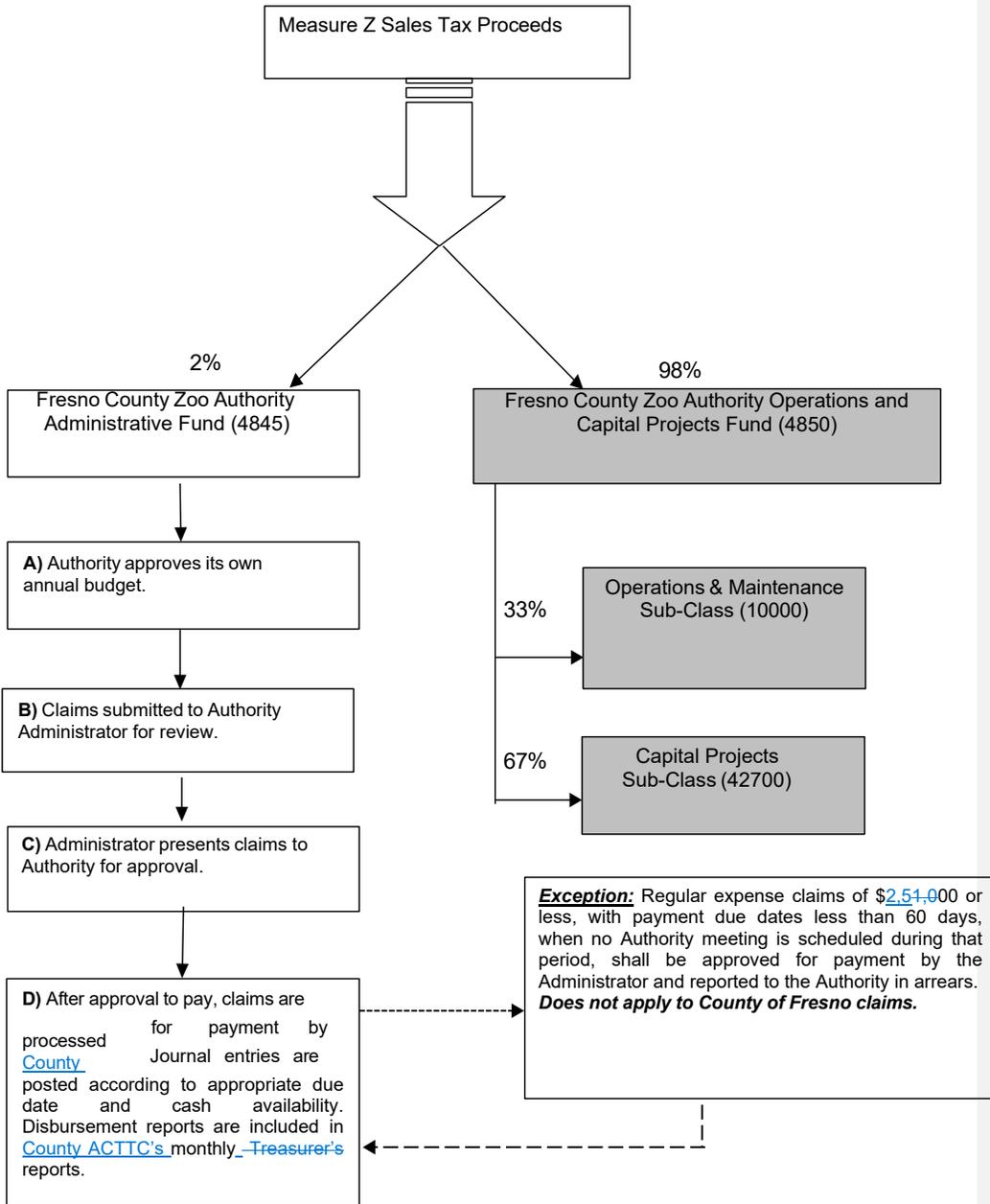
B. Responsibilities of Authority Administrator (or Designated Coordinator):

The Authority Administrator (County Administrative Officer) will act as a management official of the Authority to provide full administrative support, and to ensure separation of duties for internal control purposes. The Authority Administrator, or designated Coordinator, will act on behalf of the Authority to perform all of the following functions:

- 1) Make allowed/authorized purchasing requests.
- 2) Receive, review, and gain appropriate approval for Authority administrative claims prior to submitting them to the [TreasurerCounty ACTTC](#) for payment.
- 3) Receive, review, and approve or deny payment of all ZooCorp claims based on supporting documentation submitted to substantiate each claim; ensure that claims are consistent with the Board-authorized project plan, and approved budget appropriation limits at the line item and project levels.
- 4) Forward approved claims to the [TreasurerCounty ACTTC](#) for payment
- 5) Request for and review all documentation required by these procedures from external entities (including ZooCorp and the City of Fresno) to ensure compliance by ZooCorp. This documentation includes, but is not limited to, reports on annual audit and agreed-upon procedures engagement required of ZooCorp. In addition, the Administrator will communicate any findings or reportable conditions identified in the review of these documents to the Authority Board.

As management for the Authority, the Coordinator will have the authority (on approval by the Authority Board Chair) to request from other Authority Staff the preparation of documents that may provide additional financial information to the Board. This includes, but is not limited to, additional accounting reports from the [TreasurerCounty ACTTC](#) and legal opinions from Legal Counsel that may clarify financial matters. Such requests should be made in writing or via e-mail. Authority staff ([TreasurerCounty ACTTC](#), Legal Counsel, etc.) should provide the requested documentation within 14 business days of the request.

Exhibit 2 – Zoo Authority Claims Approval Process Overview



III. Authority Financial Policies:

- A. In the absence of an Authority policy to the contrary, the Standards and Procedures for Counties, State of California, will be used as the Authority guide on fiscal matters.
- B. All expenditures of the Authority will be on a “claims” approval basis tracked against approved budget categories. (See *Authority Claims Approval Process/Procedures* below.)

IV. Authority Administrative Claims Approval Process/Procedures:

The following information pertains to payment for Authority expenses, based on the Authority’s own approved administrative budget. These adopted procedures, as part of the financial management system of the Authority, provide for a high degree of accountability, monitoring, and tracking. All expenditures must be claim based, i.e., a bill or claim for payment in writing.

Only claims for reimbursements or for payments for goods and services, acceptable in the Measure Z Ordinance and Authority Bylaws will be accepted and approved by the Authority Administrator, reviewed by the Authority Board, and processed for payment by the [TreasurerCounty ACTTC](#). For the most expeditious reimbursement, claims from supporting County departments should be submitted to the Administrator on a regular basis in order to be considered for approval at the next scheduled Authority Board meeting.

A. Non Fresno-County Related Expenses

- 1) All claims must be submitted to the Authority Administrator. The [TreasurerCounty ACTTC](#) will not accept any direct requests for claims of Authority administrative expenses.
- 2) The Administrator will review all claims and/or vendor invoices against the approved budget line items (i.e., funds must be in the appropriate category).
- 3) Claims submitted with insufficient/inappropriate documentation, against an unapproved budget line item, or exceeding budget limits will be rejected by the Administrator and returned to vendors for revision.
- 4) Upon completion of review and approval of claims, the Administrator will forward them to the [TreasurerCounty ACTTC](#) for payment processing.
- 5) Once an Administrator-approved claim is received the [TreasurerCounty ACTTC](#) will review, account for, and process payment in a timely manner, provided the claim is within budget appropriation limits at the line item level.
- 6) If sufficient cash is not available to pay a valid claim, the [TreasurerCounty ACTTC](#) will contact the Administrator, who will seek direction from the Authority at the next public meeting by presenting the claim and a recommendation to the Authority.
- 7) [TreasurerCounty ACTTC](#)’s reports will be available monthly, tracking the expenditures, the categories, the level of expenditures and the amount available for future spending.
- 8) In addition, the Administrative and Trust Funds will be reconciled and reports will be furnished to the Authority as part of the [TreasurerCounty ACTTC](#)’s Report for further tracking of expenditures and reporting their status.

B. Fresno-County Related Expenses

- 1) All claims must be submitted to the Authority Administrator. The [TreasurerCounty ACTTC](#) will not accept any direct requests for claims of Authority administrative expenses.
- 2) The Administrator will review and summarize all claims, forward to the [TreasurerCounty ACTTC](#) for review, and present the summary to the Authority for its approval prior to submitting the claims to the [TreasurerCounty ACTTC](#) for payment.
 - a) *Exception:* Where summarizing and seeking Authority approval prior to submission to [TreasurerCounty ACTTC](#) would delay payment more than sixty days from the claim due date, the Administrator is authorized to submit claims of less than ~~\$2,54,000~~ on an individual basis to the [TreasurerCounty ACTTC](#) for expeditious payment processing, and the Administrator is further directed to report the payment in arrears to the Authority.
- 3) Authority approval will be documented in the Board's meeting minutes authorizing the specific payment within a rounding tolerance of \$1.00. Unpaid County of Fresno invoices have no expiration date and will be paid as presented to the Board.
- 4) Claims will be reviewed by the [TreasurerCounty ACTTC](#) for their appropriateness and to ensure it is within budget appropriation limits at the line item level.
- 5) No claim for reimbursement shall be paid without formal approval of the Authority, unless the approval is delegated to the Authority Administrator.
- 6) Where approval is delegated to the Authority Administrator, authorization to pay claims is derived from an approved budget.
- 7) Claims for reimbursement or payment of administrative expenses on behalf of the Authority shall be approved by the Authority Administrator, or his or her designee, reference the source of the authorizing approved budget (specifically, the account to be charged) and be submitted to the [TreasurerCounty ACTTC](#) in writing.
- 8) Records of all claims paid will be kept in accordance with the County of Fresno Records Retention Schedule and may be maintained as paper records ("hard copy") or scanned and maintained electronically ("soft copy") for audit purposes and future reference.

V. Authority Purchasing Policies:

The Authority may contract with any department or agency of the United States, with any public agency, including but not limited to, the County of Fresno, or any county, city or district, with any vendor or with any person upon any terms and conditions that the Authority finds in its best interest.

With the exception of the contract with the County of Fresno for staff services, contracts for the purchase of services, supplies, equipment, and materials in excess of ten thousand dollars (\$10,000.00) shall be awarded through competitive bidding processes, except in an emergency declared by the Authority, or by an executive committee to which the Authority has delegated responsibility to make that declaration.

If after rejecting bids received under the above, the Authority determines and declares that, in its opinion, the services, supplies, equipment or materials may be purchased at a lower price on the open market, the Authority may proceed to purchase these services, supplies, equipment, or materials in the open market without further observance of the provisions regarding contracts, bids, or advertisements.

The Authority may use the purchasing/bidding capabilities of the County where timely application and the combining with its larger volume purchasing abilities would be advantageous to the Authority.

Wherever feasible, the Authority will establish contracts that are negotiated and created on a not to exceed basis with a delineation of the goods and/or services to be provided.

VI. Authority Contract Policies:

The Authority Administrator is authorized on behalf of the Authority to enter into agreements and contracts or purchases for services and supplies up to a maximum amount of \$5,000 per vendor per year, or for multi-year contracts up to a maximum of \$5,000, in accordance with an approved budget.

Contracts or purchases with vendors exceeding \$5,000 limit must be presented to the Authority Board for approval. Any contract with the County of Fresno (for contracted staff services) must be presented to the Authority Board for approval.

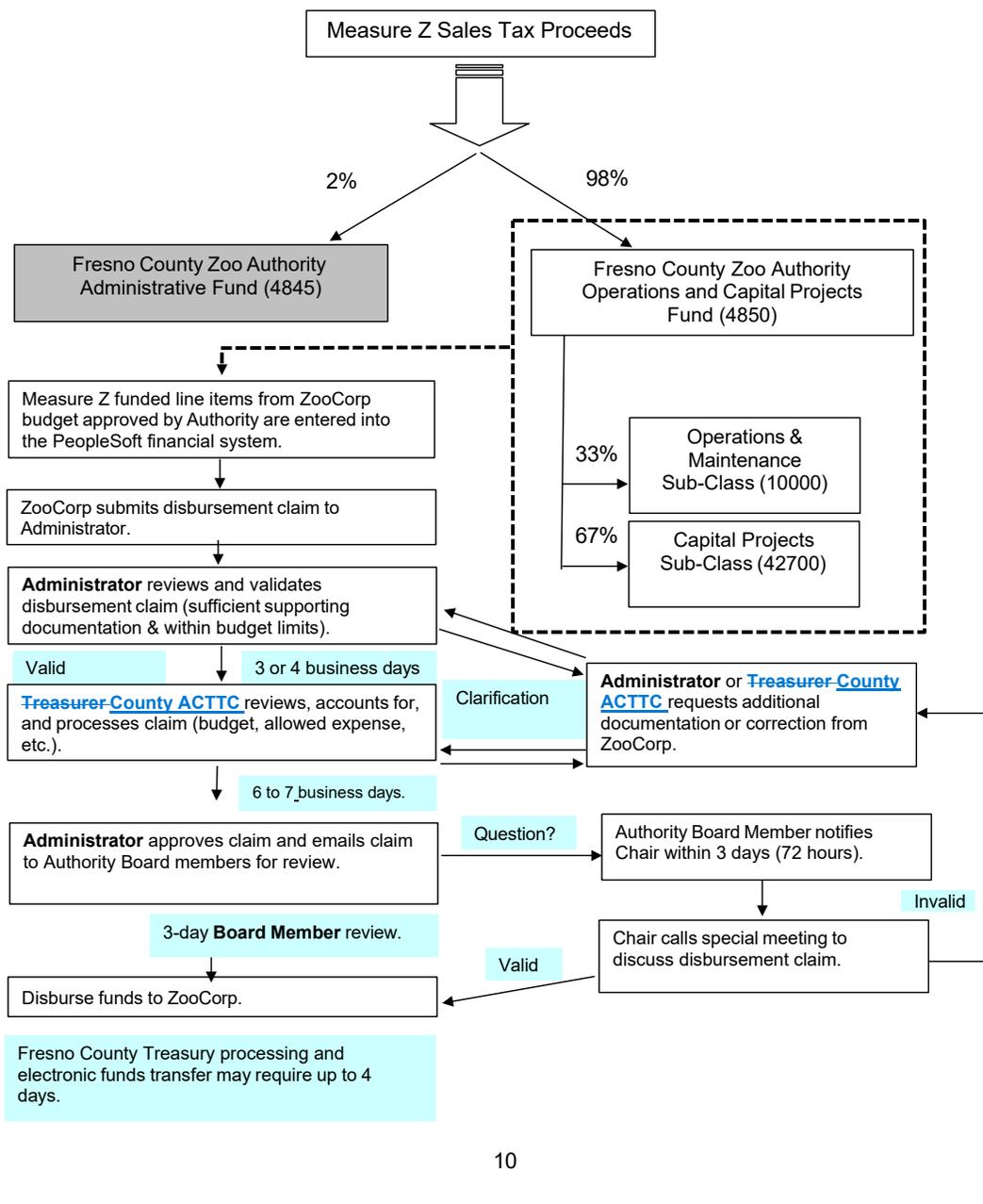
VII. Authority Financial Reporting and Audits:

~~The office of the Auditor/Controller-Treasurer/Tax Collector~~County ACTTC will prepare the Authority's Financial Statements at the end of each fiscal year. These financial statements will be audited by an external certified public accountant or firm (independent auditor) as selected by the Authority Board or committee appointed by the Board. The annual audit will be conducted 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. The report issued by the independent auditor as well as the related financial statements will be presented to the Authority Board and the general public at an Authority publicly noticed meeting. Notice of this presentation will be communicated to the public via the Authority's website at least 15 days prior to the meeting.

Inquiries Related to these Policies and Procedures:

Questions regarding these policies and procedures should be directed to the Administrator or may be raised during public comment at any Authority publicly noticed meeting.

Exhibit 3– Zoo Corporation Claims Approval Overview



SECTION 2

ZOO AUTHORITY POLICIES AND PROCEDURES FOR APPROVAL AND DISBURSEMENT OF FUNDS TO FRESNO'S CHAFFEE ZOO CORPORATION

I. Operations

A. *Operations Budget*

- 1) Each year, ZooCorp shall present operations budget line items (accounts) to be funded by Measure Z for approval by the Authority Board. At least 30 days prior to requesting approval, the budget shall be provided for Board and staff review. The segregated line items shall be specifically identified in ZooCorp's budget and shall be funded up to 100% (up to the budget amount) with Measure Z operations funds, in accordance with the Measure Z Operations Fund Cash Balance Policy, attached as Appendix VI.
- 2) When ZooCorp's operations budget has been presented and Measure Z funded line items have been approved by the Authority, and as long as all other funding criteria as specified in the bylaws and claim supporting documentation requirements are met, the Authority adopts a policy of a standing authorization delegating final claim approval authority to the Administrator (or designated Coordinator) and approving the Treasurer/County ACTTC to release funds to ZooCorp in accordance with the Administrator's signed approval and Board approved budget limits.

B. *Disbursement of Measure Z Funds for Operations*

- 1) ZooCorp shall submit a monthly operations claim separately for each month of the year within 60 days after the end of the month, with the exception of the first claim of ZooCorp's fiscal year, which shall be submitted within 90 days after the end of the month of December. Expenditures submitted more than 6 months after expenses are incurred will require explanation before processing. In addition, expenditures submitted more than 12 months after expenses are incurred will require Authority Board action.
- 2) The Disbursement Claim form (Appendix I) shall be used by ZooCorp. This form may be modified as mutually agreed by the Authority and ZooCorp.
- 3) Reimbursement shall be requested for incurred expenses only, with the exception of prepaid expenses or deposits on goods/services previously authorized through an Authority Board action at a public meeting.
- 4) Each operations claim shall contain expenses incurred only during the current ZooCorp budget year (January 1-December 31). Reimbursement will not be processed for expenses incurred in prior years, unless authorized through an Authority Board action at a public meeting. The lone exception is the claim for December expenses, which will occur in the subsequent Zoo Corp budget year.
- 5) Claims submitted shall have supporting documentation for expenses, including copies of the general ledger and/or other financial reports extracted from ZooCorp official accounting system, invoices and vendor contracts. Copies of invoices of \$24,0500 or more shall also be included. Additional supporting documentation, including but not limited to invoices below \$2,54,000, may be requested of ZooCorp at the discretion of the Authority Board and/or staff.
- 6) In general, disbursements to ZooCorp will be equal to or greater than \$100,000 at a time.

- 7) The Authority does not need to take action for each disbursement or release of funds subsequent to approval of the ZooCorp budget line items. The Administrator is granted standing authority to approve claims submitted by ZooCorp. The [TreasurerCounty ACTTC](#) is granted authority to disburse funds (initiate the cash transaction) in accordance with budget limits, when the [TreasurerCounty ACTTC](#) receives the approved claim from the Administrator. Except in the absence of the Administrator, the [TreasurerCounty ACTTC](#) will not accept claims directly from ZooCorp. While the [TreasurerCounty ACTTC](#) can *receive* claims, it should be noted that *approval* must still be provided by the Administrator before the claim can be processed.
- 8) All disbursement claims shall be submitted to the attention of the Administrator, or in the absence of the Administrator, to the [TreasurerCounty ACTTC](#). The disbursement request may be submitted as a “hard copy” (paper with an original ink signature) or emailed [with an electronic or digital signature](#) (preferred) from the ZooCorp Chief Financial Officer (CFO) or authorized person. See Section V.B., page 16 for documentation of authorized persons.
 - a) Hard copy disbursement claims shall be sent to: County of Fresno, [Administrative Office](#) Attn: Zoo Authority Coordinator, 2281 Tulare Street, [Room 304](#) Mail Stop #20, Fresno, CA 93721.
 - b) E-mailed disbursement claims shall be sent to the Authority Coordinator, and a copy emailed to the [TreasurerCounty ACTTC](#).
- 9) Disbursement claims shall reference the Operations Fund as the source of the approved budget. (See Disbursement Claim Form, Appendix I.)
 - a) Any disbursement request that would exceed the monthly budgeted amount of a particular Measure Z funded line item shall include explanations by ZooCorp management and details of variances of 25% or \$25,000 (whichever is less).
 - b) The Administrator will work directly with ZooCorp to ensure all required documentation to support the claim is provided, and to verify that the claim request is within approved budget limits at the line item level. Through each step in the claim process, the Administrator, [TreasurerCounty ACTTC](#) and ZooCorp CFO or designee will maintain communication by email to track the claim, anticipate and manage any problems, and minimize delays.
- 10) Payment of the claims will be processed as expeditiously as possible, within a maximum 16 business days from receipt of a complete claim to the Administrator: three days for Administrator review, six days for [TreasurerCounty ACTTC](#) review, three days for Board review, and up to four days for Fresno County Treasury processing and electronic funds transfer, unless extraordinary circumstances allow faster or require slower processing of the request.
 - a) Requests for clarification or additional documentation may delay the review process until resolved.
 - b) Claims will be processed in the order received, although ZooCorp may request that claims be processed in a particular order (e.g. an Operations claim before a Capital claim).
 - c) Claims will not be processed concurrently; each claim will be processed to the point of Authority Board review before a subsequent claim is processed.
- 11) After review, the Administrator will notify the ZooCorp CFO, and forward the claim to the [TreasurerCounty ACTTC](#) for review.

- 12) The [TreasurerCounty ACTTC](#) will review the claim for accounting form to ensure disbursement is in compliance with the approved budget limits, and accounting principles generally accepted in the United States (GAAP).
- 13) If sufficient cash is not available to pay a valid disbursement claim, the [TreasurerCounty ACTTC](#) will seek direction from the Authority at the next regularly scheduled public meeting, or specially requested meeting, by presenting the claim and a recommendation to the Authority.
- 14) Upon the completion of review of a claim, the [TreasurerCounty ACTTC](#) will email the claim to the Administrator for approval. The Administrator will then forward the claim to all members of the Zoo Authority Board for review and notify the ZooCorp CFO.
 - a) Any Authority Board member wishing to question or object to the claim must contact the Chair and Administrator, within 3 business days of the date and time of the claim email, and request a special meeting be arranged.
 - b) The Chair will notify the Authority Administrator to call a meeting for discussion of the claim. The special meeting called by the Chair shall be held as soon as it can be reasonably arranged for a quorum to be present at said meeting.

Note: No discussion of the disbursement claim or approval/denial can happen among Board members via email. Discussion and action must be taken during a public meeting.
 - c) If no request for a special meeting is received by the Administrator from a Board member by the expiration of the time specified in 13a above, the [TreasurerCounty ACTTC](#) will then direct payment for the claim to be processed expeditiously.
- 15) Disbursement of Funds:
 - a) The [TreasurerCounty ACTTC](#) will forward EFT confirmation or other record of disbursement to the Administrator and ZooCorp. The Administrator will then post the claim to the Zoo Authority website.
 - b) EFT fees will be charged at the current County of Fresno rate published in the annual Master Schedule of Fees. The disbursement claim must reference the appropriate banking information.

II. Capital Projects

A. *Capital Projects Budget and Plan*

ZooCorp shall provide reports on current and future projects at each Authority Board meeting, and provide updates as needed to the Zoo's Master Plan.

- 1) For each capital project funding request, ZooCorp shall provide to the Administrator an agenda item for the proposed project for the Authority's consideration, including a description of the proposed project, conceptual design, major contractors, a summary of bid proposals, as well as a ZooCorp approved estimated budget, and Zoo Project Manager and contractor(s) agreements and/or proposal(s) that include a detailed scope of work. These documents shall be provided to Authority Board members and staff for review at least 30 days before requesting approval by the Zoo Authority Board. The budget shall include segregated line items (accounts) and related request amounts that may be adjusted within the total budget. If a project budget includes a contingency line item, and contingency funds are later requested for reimbursement, an explanation of the expenditure will be noted on the Disbursement Claim form (Appendix I). Funding requests for project design or construction over \$30,000, and/or for projects with a contract that includes a Construction Manager at Risk shall follow the Authority's Retention Policy, adopted September 30, 2015. (See Appendix II, Definitions, Paragraph 3, and Requirements, Paragraph 1.) The Authority Board or staff may request additional information from ZooCorp on the planned projects prior to hearing a request for funding.
- 2) The budget for a specific major project may be requested in one lump sum, but will only be approved at the discretion of the Authority Board. In the event that a budget is approved for an entire project that will be constructed over a period of time exceeding one Authority fiscal year (July 1-June 30), any unexpended appropriations will be encumbered (rolled over) at year end. The encumbered appropriations will be available to pay for construction in progress for a period not to exceed two (2) fiscal years or 24 months, after which ZooCorp may request approval of a re-appropriation of unspent funds for incomplete projects at an Authority Board meeting. The request shall include a presentation on the projects and progress to date.
- 3) ZooCorp may present to the Authority Board an annual capital projects budget request, and/or at any meeting may request funds for specific capital projects. At the request of ZooCorp and with the approval of the Authority Board, a specific project budget may be modified for large project changes. If after funding has been approved for a project, there is a change in scope involving the cost, budget, design, or timeline of the project, or a change with a previously contracted service provider, ZooCorp shall notify the Authority, and take appropriate action as possible to modify agreements with contractors or sub-contractors, and provide them to the Authority. ZooCorp shall then request re-approval of the project's funding under the new scope of work or new or amended agreements at the next Authority meeting, after which further reimbursement may be claimed.
- 4) When ZooCorp capital projects budgets have been approved by the Authority, and as long as all other funding criteria as specified in Authority bylaws, financial procedures, and claim supporting documentation requirements are met, the Authority adopts a policy of a standing authorization, delegating final claim approval authority to the Administrator (or designated Coordinator) and approving the ~~Treasurer~~ [County ACTTC](#) to release funds to ZooCorp in accordance with the Administrator's signed approval and Board approved budget limits.

B. Capital Projects Policy

All capital project claims submitted by ZooCorp for reimbursement shall be in accordance with the Authority’s Measure Z Capital Projects Policy. Adopted June 24, 2009, the Policy defines the criteria of capital projects that qualify for reimbursement of Measure Z funds. (See Appendix III.)

C. Disbursement of Measure Z Funds for Capital Projects

Procedures for the disbursement of funds for Capital Projects claims are similar but not identical to Operations claims. Differences are found below in paragraphs 1, 5, 9a, 10, 13 and 14c.

- 1) The ZooCorp may submit capital claims on an as-needed basis, usually within 60 days after the end of a month, with the exception of the first claim of the ZooCorp’s fiscal year, which shall be submitted within 90 days after the end of the month of December. Expenditures submitted more than 6 months after expenses are incurred will require explanation before processing. In addition, expenditures submitted more than 12 months after expenses are incurred will require formal Zoo Authority Board action.
- 2) The Disbursement Claim form shall be used by ZooCorp. This form may be modified as mutually agreed by the Authority and ZooCorp.
- 3) Reimbursement shall be requested for incurred expenses only. No prepaid expenses or deposits on goods/services will be reimbursed, unless authorized through an Authority Board action at a public meeting.
- 4) Each Capital claim shall contain expenses incurred only during the current ZooCorp budget year (January 1-December 31). Reimbursement will not be processed for expenses incurred in prior years, unless authorized through an Authority Board action at a public meeting. The lone exception is the claim for December expenses, which will occur in the subsequent Zoo Corp budget year.
- 5) Claims submitted shall have supporting documentation for expenses, including copies of the general ledger and/or other financial reports extracted from ZooCorp’s official accounting system. Claims will be reviewed and processed for reimbursement only after Authority staff determines that provided ~~invoices~~ signed contracts or ~~signed~~ proposals, bonds, and invoices include sufficient detail of work. Invoices of Project Managers and their employees under contract with ZooCorp who may simultaneously work on multiple projects, and design firms or contractors whose agreements or proposals include hourly rates rather than progress billing, shall also include each employee name or job title, duties or tasks accomplished, hourly rate and hours worked on each project. (See new Appendix IV, Employee Hours Template for Invoices for Measure Z Funds.) Copies of invoices of \$2,51,000 or more shall also be included. Additional supporting documentation, including but not limited to invoices below \$24,0500, may be requested of ZooCorp at the discretion of the Authority Board and/or staff.
- 6) In general, disbursements to ZooCorp will be equal to or greater than \$100,000 at a time.
- 7) The Authority Board does not need to take action for each disbursement or release of funds subsequent to approval of the project budget. The Administrator is granted standing authority to approve claims submitted by ZooCorp based on the approved project budget, and the Authority’s Capital Projects Policy. The ~~Treasurer~~County ACTTC is granted authority to disburse funds (initiate the cash transaction) in accordance with project budget limits for line items when the ~~Treasurer~~County ACTTC receives the approved claim from the Administrator. Except in the absence of the Administrator, the ~~Treasurer~~County ACTTC

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will not accept claims directly from ZooCorp. While the [TreasurerCounty ACTTC](#) can receive claims, it should be noted that *approval* must still be provided by the Administrator before the claim can be processed.

- 8) All disbursement claims shall be submitted to the attention of the Administrator, or in the absence of the Administrator, to the [TreasurerCounty ACTTC](#). The disbursement request may be submitted as a “hard copy” (paper with an original ink signature) or emailed [with an electronic or digital signature](#) (preferred) from the ZooCorp CFO or authorized person See Section V.B., page 18 for documentation of authorized persons.
 - a) Hard copy disbursement claims shall be sent to: County of Fresno, Administrative Office Attn: Zoo Authority Coordinator, 2281 Tulare Street, Room 304, Mail Stop #20, Fresno, CA 93721.
 - b) E-mailed disbursement claims shall be sent to the Authority Coordinator, and a copy emailed to the [TreasurerCounty ACTTC](#).
- 9) Disbursement claims shall reference the Capital Projects Fund as the source of the approved budget. (See Disbursement Claim Form, Appendix I.)
 - a) The Administrator will work directly with ZooCorp to ensure all required documentation to support the claim is provided, and to verify that the claim request is within approved budget limits at the line item level. Through each step in the claim process, the Administrator, [TreasurerCounty ACTTC](#) and the ZooCorp Chief Financial Officer (CFO) or designee will maintain communication by email to track the claim, anticipate and manage any problems, and minimize delays.
- 10) Payment of the claims will be processed as expeditiously as possible, within a maximum of 18 business days from receipt of a complete claim to the Administrator: four days for Administrator review, seven days for [TreasurerCounty ACTTC](#) review, three days for Board review, and up to four days for Fresno County Treasury processing and electronic funds transfer, unless extraordinary circumstances allow faster or require slower processing of the request.
 - a) Requests for clarification or additional documentation may delay the review process until resolved.
 - b) Claims will be reviewed in the order received, although ZooCorp may request that claims be processed in a particular order (for example, an Operations claim before a Capital claim).
 - c) Claims will not be reviewed concurrently; each claim will be processed to the point of Authority Board review before a subsequent claim is processed.
- 11) After review, the Administrator will notify the ZooCorp CFO, and forward the claim by email to the [TreasurerCounty ACTTC](#) for review.
- 12) The [TreasurerCounty ACTTC](#) will review the claim for accounting form to ensure disbursement is in compliance with the approved budget limits, and accounting principles generally accepted in the United States (GAAP).

If sufficient cash is not available to pay a valid disbursement claim, the [TreasurerCounty ACTTC](#) will seek direction from the Authority at the next regularly scheduled public meeting, or specially requested meeting, by presenting the claim and a recommendation to the Authority.

~~13)~~ Upon the completion of review of a claim, the [TreasurerCounty ACTTC](#) will email the claim

to the Administrator for approval. The Administrator will then forward the claim to all members of the Zoo Authority Board for review and notify the Zoo Corp CFO. If a project budget included a contingency line item.

and contingency funds were requested for reimbursement, an explanation of the expenditure will be noted on the Disbursement Claim form.

- a) Any Authority Board member wishing to question or object to the claim must contact the Chair and Administrator, within 3 business days of the date and time of the claim email, and request a special meeting be arranged.
- b) The Chair will notify the Authority Administrator to call a meeting for discussion of the claim. The special meeting called by the Chair shall be held as soon as it can be reasonably arranged for a quorum to be present at said meeting.
Note: No discussion of the disbursement claim or approval/denial can happen among Board members via email. Discussion and action must be taken during a public meeting.
- c) If no request from a Board member for a special meeting is received by the Administrator by the expiration of the time specified in 13a above, the Administrator will then direct the [Treasurer/County ACTTC](#) to process payment of the claim expeditiously.

~~14)13)~~ Disbursement of Funds:

- a) The [Treasurer/County ACTTC](#) will forward the EFT confirmation or other record of disbursement to the Administrator and ZooCorp. The Administrator will then post the claim to the Zoo Authority website.
- b) The EFT fees will be charged at the current County of Fresno rate published in the annual Master Schedule of Fees. The disbursement claim must reference the appropriate banking information.
- c) As per Agreement,⁶ for contracts with retention, confirmation of the deposit of funds into an escrow account shall be provided by ZooCorp to the Administrator within 3 days of disbursement.

III. Authority Staff Accounting Records and Reporting:

- A. At time of approval, Measure Z funded line items (estimated expenditures and/or disbursements), and estimated sales tax revenue information from ZooCorp budgets will be loaded into the County's PeopleSoft financial system.
- B. ZooCorp disbursements will be tracked against those Measure Z related line items.
- C. At each Board meeting staff will present monthly reports to the Authority regarding Measure Z funds and disbursements to ZooCorp.
- ~~D.~~ Records of all claims paid will be kept in accordance with the County of Fresno's records retention policies and may be maintained as paper records ("hard copy") or scanned and maintained electronically ("soft copy") for audit purposes and future reference.

D.

⁶ See Appendix V, Document D

- E. Each uniquely identifiable Capital Project will be assigned a project number in PeopleSoft that will be used to track the project budget as well as transactions to date and to facilitate project level reporting to the Board, ZooCorp or public.

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IV. Fresno's Chaffee Zoo Corporation Accounting Records and Reporting:

- A. To ensure expenses for claims submitted are not also being reimbursed by a third party (such as the City of Fresno), ZooCorp must track expenses for a single project to be reimbursed by multiple entities on separate general ledger accounts (i.e., Improvements-Measure Z, separate from Improvements-City of Fresno).
- B. At least on a monthly basis, ZooCorp shall provide a financial report including variance analysis against budget to the Authority. This report shall consist at a minimum of a Profit & Loss Statement and shall specifically identify Measure Z funded expenditures line items, and shall include explanations and details of any line item variances. ZooCorp shall have a representative at each of the Authority Board meetings who shall be prepared to answer questions from the Board and/or public related to its financial report.
- C. In accordance with Authority requests or other agreements, ZooCorp will generate reports of disbursed amounts tracking the expenditures, categories, level of expenditures, and amounts available for future spending.

V. Additional Documentation:

- A. Before any disbursement requests are honored, ZooCorp shall provide to the ~~Treasurer~~County [ACTTC](#) a completed "Request for Taxpayer Identification Number and Certification" (IRS form W-9) and a list of persons authorized to approve funding requests on behalf of ZooCorp.
- B. Annually, or when changes in personnel occur, ZooCorp shall provide a list of ZooCorp officials to the Authority, including signatures and email addresses, who are authorized to approve and submit claims for disbursement of Measure Z funds.

VI. Fresno's Chaffee Zoo Corporation Financial Reporting and Audits:

- A. ZooCorp shall provide the Authority with audited financial statements and an audit report for each fiscal year. The audit of these financial statements shall be performed by an external certified public accountant or firm (Independent Auditor) and shall be conducted in accordance with auditing standards generally accepted in the United States of America. As a specific requirement of the Authority, the audited financial statements shall disclose "separately" (on a Measure Z Tax footnote) all financial activity related to the revenue and expenditures of Measure Z funds by ZooCorp. Operations expenses should be segregated by account name, while capital project expenses should be segregated by both account name and project.
- B. ZooCorp shall also provide to the Authority with an "Independent Accountant's Report on Applied Agreed-Upon Procedures" to be performed by ZooCorp external auditor. As part of these Agreed-Upon Procedures, the external auditor must at a minimum, perform the following procedures: (1) review all (100%) reimbursements to ZooCorp for Measure Z funded expense line items paid by "all other entities or third parties (other than the Authority)", for purposes of determining if any operating and/or capital project expenses reimbursed by the Authority (Measure Z funds) were also reimbursed by a different entity or third party, and (2) review a sample (at least 75% population coverage) of Measure Z claims submitted for operations and capital projects, to determine if Measure Z-funded expenses were accounted for separately.
- C. The audit report, related financial statements, and the "Independent Accountant's Report on Agreed-Upon Procedures" issued by the independent auditor shall be *received* by the Authority no later than

June 30th of the year following the end of the ZooCorp fiscal year. As Authority or ZooCorp business warrants, the Authority may choose to hear the report presentation by June 30th, or at their next meeting. At least 15 days prior to the meeting, ZooCorp shall provide a copy of the audit presentation for the Authority's meeting agenda, and the Administrator will post a notice of the presentation to the Authority's website.

- D. The Zoo Corp shall maintain inventory of all capital improvements purchased with Measure Z capital projects funds regardless of whether the improvements are capitalized or not. ZooCorp management shall present an annual report of capital assets inventory including additions and deletions. The inventory report shall cover a full calendar year (January-December) utilizing the accrual basis of accounting, and should be certified/attested to by ZooCorp external auditor (in writing). The report shall be presented to the Authority Board during a regular public meeting by June 30th of each year, or its next scheduled meeting.

Inquiries of ZooCorp's Financial Position:

For questions related to the financial position of the ZooCorp should be directed to the organization.

Inquiries Related to these Policies and Procedures:

Questions regarding these policies and procedures should be directed to the Administrator, or may be raised during public comment at any publicly noticed meeting of the Authority.

APPENDIX

Appendix I

Disbursement Claim for Measure Z Funds

Please remit to:

Fresno's Chaffee Zoo Corporation
894 W. Belmont Ave.
Fresno, California 93728

 Disburse via Wire Transfer

Receiving Bank ABA# _____
ABA # _____
Account # _____
Account Title _____

Disbursement Claim #: _____ Claim Submission Date: _____

Operations Capital Projects

For questions regarding the status of this disbursement request, please contact the Office of the Auditor/Controller-Treasurer/Tax Collector, Financial Reporting & Audits Division, (559) 600-1373.

Check here if this disbursement request is electronically submitted to the Zoo Authority Administrator

Check here if this disbursement request is electronically approved for payment by the Zoo Authority Administrator.

Fresno's Chaffee Zoo Corporation
Chief Financial Officer or designee
Approval Signature

Fresno County Zoo Authority
Administrator/Coordinator
Approval Signature

Appendix II

Retention Policy

Adopted September 30, 2015

Revised January 30, 2019

Purpose

This Policy provides requirements for Agreements between the Fresno Chaffee Zoo Corporation (ZooCorp) and any party acting as a Construction Manager at Risk, or as Project Manager, in the event there is no Construction Manager at Risk, for construction of Measure Z funded capital projects, and the process for the disbursement of Measure Z funds and release of funds in escrow when there is agreement for security deposits in lieu of retention.

Definitions

1. "Agreement" shall be defined herein as a valid executed contract.
2. "Construction Manager at Risk" shall be defined as an individual, partnership, joint venture, corporation, or other recognized legal entity, that is appropriately licensed in this state, including a contractor's license issued by the Contractors' State License Board, and that guarantees the cost of a project and furnishes construction management services, including but not limited to, preparation and coordination of bid packages, scheduling, cost control, value engineering, evaluation, preconstruction services, and construction administration.
3. "Project Manager" shall be defined as a qualified individual or firm authorized by contract with ZooCorp to be responsible for planning, organizing, and overseeing the various tasks of a construction project, including overseeing schedules, budgets, and communication between ZooCorp and contractors in order to ensure that a project can meet expected scope and performance requirements according to plans and specifications on budget and on schedule, and at acceptable risk, quality, safety and security levels.
4. "Retention" shall be defined as the percentage of the Measure Z funds retained by the ZooCorp for security purposes relating to work to be performed on claims reimbursed for Capital Projects over \$30,000, and/or for which there is a Construction Manager at Risk, or Project Manager, in the event there is no Construction Manager at Risk. Retention shall be no less than five percent (5%). If the Authority has approved a finding by the ZooCorp, on a project by project basis, during a properly noticed and normally scheduled public hearing and prior to bid, that a project is substantially complex and therefore requires a higher retention amount, Retention may be greater than 5%, but not more than ten percent (10%). The bid documents must include details explaining the basis for the finding and the actual retention amount. The finding that a project is substantially complex shall include a description of the specific project and why it is a unique project that is not regularly, customarily, or routinely performed by the agency or licensed contractors.
5. "Escrow Account" shall mean an account established at a financial institution or bank by ZooCorp for purposes of depositing and holding Retention funds paid by the Authority to ZooCorp, pending disbursement, to the Construction Manager at Risk, or Project Manager, in the event there is no Construction Manager at Risk,

Requirements

1. ZooCorp requests for funding for construction of Capital Projects over \$30,000 and/or for which there is a Construction Manager at Risk, (or Project Manager, in the event there is no Construction Manager at Risk), shall be received for staff and Board member review at least 30 days before the Board meeting at which the funding request will be made, and shall include an Agreement with the construction firm or Project Manager stating the requirement for Retention and its terms.

Appendix II

Page 2

2. Requests for funding for the design of Capital Projects over \$30,000 shall be received for staff and Board member review at least 30 days before the Board meeting at which the funding request will be made, and shall include an Agreement with the design firm stating the requirement for Retention and its terms.

Procedures for Payment of Invoices by the Authority

ZooCorp invoices are received, reviewed, and paid in accordance with the terms of the December 21, 2005 Agreement Regarding Procedures For Distribution Of Tax Revenue To The Chaffee Zoo, as amended, and with the Authority's Procedures for Approving and Administering Measure Z Funds.

ZooCorp's Deposit of Funds Received from Authority

No later than two business days from its receipt of funds from the Authority for reimbursement of project invoices, ZooCorp shall deposit Retention funds in the appropriate Escrow Account. Within one business day of deposit of Retention funds in the Escrow Account, ZooCorp shall send proof of the deposit to the Authority.

Certification to the Authority

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.

Disputes

1. The ZooCorp shall advise the Authority in writing of any dispute between ZooCorp and the Construction Manager at Risk, (or Project Manager, in the event there is no Construction Manager at Risk), regarding retention funds within 30 days of such dispute coming to the attention of ZooCorp.
2. The construction contract shall require that any settlement agreement between the Construction Manager at Risk, (or Project Manager, in the event there is no Construction Manager at Risk), and ZooCorp involving retention funds be made public.
3. Any previously released retention funds that are recouped by ZooCorp as part of a settlement with the Construction Manager at Risk, (or Project Manager, in the event there is no Construction Manager at Risk) shall be returned by ZooCorp to the Measure Z Capital Fund.

Authority Consent to Distribution of Escrow Funds

Upon receipt of the required written certification from ZooCorp that the project is final and complete in accordance with the construction contract, the Authority will not unreasonably withhold its consent to the release of the funds held in escrow. If it withholds consent, the Authority will set forth in writing its objections, stating those items that are not final and complete according to the construction contract.

Appendix III

Measure Z Capital Projects Policy

Adopted June 24, 2009

Purpose

The purpose of this policy is to define the criteria of capital projects that qualify for reimbursement of Measure Z Capital Project Funds. In addition to meeting the requirements of this policy, the project and related budget must have been previously approved by the Zoo Authority Board (as required by Ordinance 2004-1) either through the Master Plan or Annual Capital Projects Plan and an adopted capital projects budget.

Measure Z-funded capital improvement projects must meet one of the conditions 1-3.

1. The construction or purchase of a Fresno Chaffee Zoo fixed asset (building, facility, structure, or exhibit), that has a useful operational life of 5 years or longer, and a cost of \$30,000 or more. Capital outlay expenditures required for the intended use of the construction or purchase of the asset may be included at the discretion of the Zoo Authority Board.

OR

2. A major renovation, expansion, or replacement of a current Fresno Chaffee Zoo fixed asset (building, facility, structure, or exhibit) that extends the useful operational life of the asset by 5 years or more, or expands the capacity of an existing asset, and has a cost of \$30,000 or more. Capital outlay expenditures required for the intended use of the renovation, expansion, or replacement of the asset may be included at the discretion of the Zoo Authority Board.

OR

3. Cost required for the acquisition and safe transport of animals that would have a useful life to the Fresno Chaffee Zoo of at least 5 years, including transportation, travel, and health expenses during such transportation and travel.

Appendix IV

Employee Hours Template For Invoices For Measure Z Funds

Reserved for business name, address, logo, etc.

Prepared for Invoice # _____
Billing Period _____

Page ____ of ____
Date _____

Project Name				
Per agreement, is Retention applicable to this project? Yes _____ No _____				
Employee Name or Title	Duties/Tasks Accomplished this Period	Hours Worked	Pay Rate	Subtotal
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
Project Total				\$

Project Name				
Per agreement, is Retention applicable to this project? Yes _____ No _____				
Employee Name or Title	Duties/Tasks Accomplished this Period	Hours Worked	Pay Rate	Subtotal
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
Project Total				\$

Project Name				
Per agreement, is Retention applicable to this project? Yes _____ No _____				
Employee Name or Title	Duties/Tasks Accomplished this Period	Hours Worked	Pay Rate	Subtotal
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
Project Total				\$

Appendix V

Referenced Documents

These documents can be viewed on the Authority's website: <http://www.zooauthority.org/Documents.asp>

Document	Title	Referenced on Page
A	Agreement Regarding Procedures for the Distribution of Tax Revenue to the Fresno Chaffee Zoo (December 21, 2005)	1
B	Agreement Between Fresno County Zoo Authority and County of Fresno for Professional and Technical Services (#05-237, June 14, 2005)	1, 4
C	Fresno County Zoo Authority Bylaws (Amended December 9, 2015)	3
D	Agreement Regarding Escrow Agreements for Security Deposits in Lieu of Retention (October 10, 2014)	15, 18

Appendix VI

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Measure Z Operations Fund Cash Balance Policy

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Adopted December 18, 2024

PURPOSE

The purpose of this policy is to define the optimal available cash balance carried from year to year so as not to impede cash flows of the Measure Z Operations Fund (the Fund), meet future needs, and protect against financial instability. The optimal cash balance in the Fund is not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of the Authority for the optimal cash balance to be used and be replenished within a reasonably short period of time.

As provided for by Ordinance 2004-1, and subsequently extended by Ordinances 2014-01 and 2022-01, The Fresno County Zoo Authority Transactions and Use Tax Ordinance provides that no less than 98% of the proceeds generated by the retail transactions and use tax shall be distributed to the Fresno Chaffee Zoo, on a reimbursement basis. Of this, up to one-third of the funds may be available for operations and maintenance of the Fresno Chaffee Zoo.

CASH BALANCE TARGET

The Fund optimal cash balance (“Fund Optimal Cash Balance”) shall be defined as no less than six (6) and no more than nine (9) months of the average Measure Z tax receipts allocated to operations for the most recently completed fiscal year ended June 30th. This range ensures that there is sufficient cash available to provide timely reimbursement of approved operations expenditures in the event of a disruption in the receipt of tax proceeds to the Fund. The amount of the Fund Optimal Cash Balance shall be calculated 90 days after each fiscal year end, and shall be presented as an approval item during the regular Zoo Authority Board meeting. The total available Measure Z operations funds shall be broken into Fund Optimal Cash Balance and Unreserved Balance.

MAINTENANCE OF FUND OPTIMAL CASH BALANCE AND DEVIATION FROM FUND OPTIMAL CASH BALANCE

Each year during the presentation of the operations budget to be funded by Measure Z, Fresno’s Chaffee Zoo Corporation shall be required to provide an analysis of the impact of such request on the Fund Optimal Cash Balance. The Zoo Authority Board shall have the authority to approve the cash balance of the Measure Z Operations Fund to fall below the Fund Optimal Cash Balance. The Measure Z Operations Fund cash balance shall thereafter be replenished back to the Fund Optimal Cash Balance described in this Policy by surpluses from revenue received during the succeeding months.

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**Fresno County Zoo Authority
Procedures
for
Approving and Administering
Measure Z Funds**

**Adopted
November 11, 2005**

**Revised
February 25, 2026**

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INTRODUCTION

PURPOSE

To provide guidelines for the authorization and administration of Measure Z funds by the Fresno County Zoo Authority (Authority).

OVERVIEW

On November 2, 2004, the voters of Fresno County approved “Measure Z,” a transactions and use tax (sales tax) at the rate of 0.1%, proposed by the Authority, to support the Fresno Chaffee Zoo. On November 4, 2014, Measure Z was extended for another 10 years. The procedures described herein apply to the management and disbursement of Measure Z funds.

Simplified, the Bylaws of the Authority provide that the tax revenue can be used for the administration of the Authority and be allocated to Fresno’s Chaffee Zoo Corporation (ZooCorp) for on-going operations, maintenance and capital facilities projects at that location.

The Authority Board (Board) will review and approve Measure Z funded line items of ZooCorp operations and capital projects budgets. Once these line items are approved by the Board, ZooCorp claims for reimbursement will be submitted to the Administrator for review and approval. Approved claims will then be forwarded to contracted staff of the County of Fresno Auditor-Controller/Treasurer-Tax Collector (County ACTTC) for accounting review before final review by Board members and payment processing.

Notes:

1) As contemplated by the AGREEMENT REGARDING PROCEDURES FOR THE DISTRIBUTION OF TAX REVENUE TO THE CHAFFEE ZOO between the Authority and ZooCorp,¹ dated December 21, 2005, these procedures provide the method for the requests for and approval of distribution of Measure Z funds.

2) These procedures will be reviewed with the Zoo Authority as needed for opportunity to update, amend, or edit to achieve greater efficiencies.²

Staff will report to the Authority as needed on the effectiveness of the procedures described herein and, with Authority approval, may modify the procedures based on additional history, experience or changes in technology.

3) The responsibilities of the Authority Administrator specified in these procedures may be carried out by the designated Authority Coordinator. In the temporary absence of the Coordinator, the Authority may assign those responsibilities to other staff.

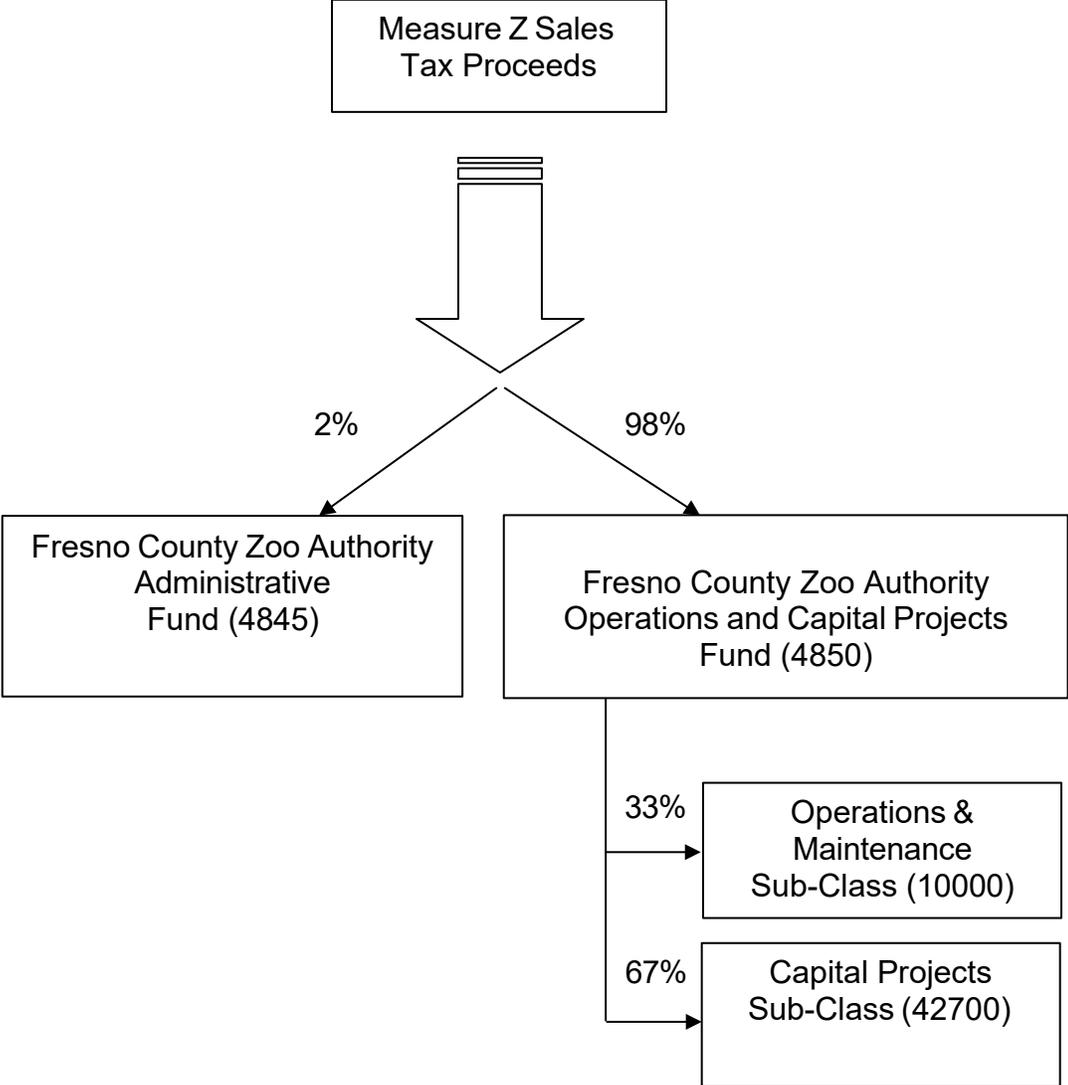
4) As per the AGREEMENT BETWEEN FRESNO COUNTY ZOO AUTHORITY AND THE COUNTY OF FRESNO FOR PROFESSIONAL AND TECHNICAL SERVICES (#05-237),³ dated June 14, 2005, the County ACTTC or his/her designee assists with fiscal functions for the Zoo Authority, and shall be referred to in these procedures as “County ACTTC.”

¹ See Appendix V, Document A

² Procedures were previously revised on February 22, 2006, October 25, 2006, January 17, 2007, November 28, 2007, August 26, 2009, September 28, 2011, March 28, 2012, June 29, 2016 and February 13, 2018.

³ See Appendix V, Document B

Exhibit 1 – Financial Management System Overview



FINANCIAL MANAGEMENT SYSTEM

Through its approval of this procedure, the Authority has adopted a method of financial management that intends to be responsive to the needs of a small staff, while assuring payment procedures and monitoring controls that assure high accountability in the expenditure of public monies.

The Authority's financial management records will be maintained by the County ACTTC in PeopleSoft, the County of Fresno's financial information system.

- There are two separate funds used to track and record all Measure Z financial activity. (Exhibit 1, page 2) Procedures regarding these funds are outlined in the Zoo Authority Bylaws.⁴
- Fund 4845 has been established to track and record Authority administration costs. The Bylaws provide that *"Up to 2% of the tax proceeds shall be allocated for administrative costs of the Authority. This administrative allocation shall be made based upon budgeted estimates of administrative costs prior to any distribution of tax revenues in any fiscal year to the Corporation "Administrative costs" shall mean actual expenses incurred by the Authority. Apportionment of any overhead and/or accounting of actual costs shall be accomplished in accordance with the standards and procedures found Title 2 Code of Federal Regulations, Subtitle a, Chapter II, Part 225."* Procedures regarding this fund are outlined in Zoo Authority Policies and Administrative Procedures, beginning in Section 1, page 4.
- In accordance with the Bylaws, the remaining annual tax proceeds will be allocated to reimburse qualifying ZooCorp operating and capital project claims. This Measure Z activity is tracked using fund 4850. Within this fund, two sub-classes (10000 and 42700) have been established to segregate monies available for disbursement to ZooCorp to be used in operations (10000) and capital facilities projects (42700). Procedures regarding this fund are outlined in Zoo Authority Policies and Procedures for Approval and Disbursement of Funds to Fresno's Chaffee Zoo Corporation, beginning in Section 2, page 11.
- All funds are deposited with the Fresno County Treasury and earn interest.

Once the funds are disbursed to the ZooCorp, the Authority's oversight extends to request monthly financial reports, annual audited financial statements with auditor's report, and annual agreed-upon procedures report of ZooCorp. The audited financial statements and/or related note disclosures must provide information specific to revenue and expenditures of Measure Z dollars related to ongoing operations, maintenance and capital facilities projects at the Fresno Chaffee Zoo.

⁴ Appendix V, Document C

SECTION 1

ZOO AUTHORITY POLICIES AND ADMINISTRATIVE PROCEDURES

I. Authority Annual Budget and Control Policies:

As a matter of policy, the Authority intends to maintain the flexibility necessary to administer Measure Z funds through a minimalist approach, with emphasis on delivering oversight and performing due diligence in using public monies.

The Authority shall adopt an annual budget of its own administrative expenditures each fiscal year (July 1 to June 30). The adoption of the annual budget shall be done during an Authority public meeting no later than one day prior to the start of the next fiscal year. The Authority's proposed annual budget will be available for public inspection at least fifteen days prior to the meeting. The Authority is not required to adhere to the specific requirements of the County Budget Act.

While the Authority may vary from this schedule, the anticipated timeline for the Authority to prepare and approve its own budget is as follows:

Suggested Budget Timeline	
March	Review Authority's current year spending and create forecasts for next fiscal year (Measure Z revenues, administrative 2%, and expenditures)
April	Present and discuss draft Authority Budget at Public Meeting
May	Review and Approve Budget at Public Meeting

The annual budget is a line item budget consisting of several categories (object level) which may include Salaries and Employee Benefits, Services and Supplies, Equipment, and Other Charges. It is the Authority's policy that revenue exceeding expenditures during the budget/fiscal year will be added to the Administrative fund balance and held there until otherwise designated by the Authority Board.

II. Contracted Staff Responsibilities

As per the *Agreement Between the Fresno County Zoo Authority and County of Fresno for Professional and technical Services*,⁵ Fresno County will provide staff for the following tasks:

A. Auditor-Controller/Treasurer-Tax Collector:

County ACTTC will provide staff to serve as accountant and provide support for fiscal functions of the Authority, and will exercise the fiscal responsibility to review, account for, and process payment of claims that are consistent with Authority approved budget appropriation limits at the line item level.

The Authority accepts the County ACTTC's opinion on generally accepted accounting principles (GAAP) and will defer to the County ACTTC on the appropriate accounting and reporting treatment for financial transactions related to the Administration, recording, and disbursement of Measure Z funds.

⁵Appendix V, Document B

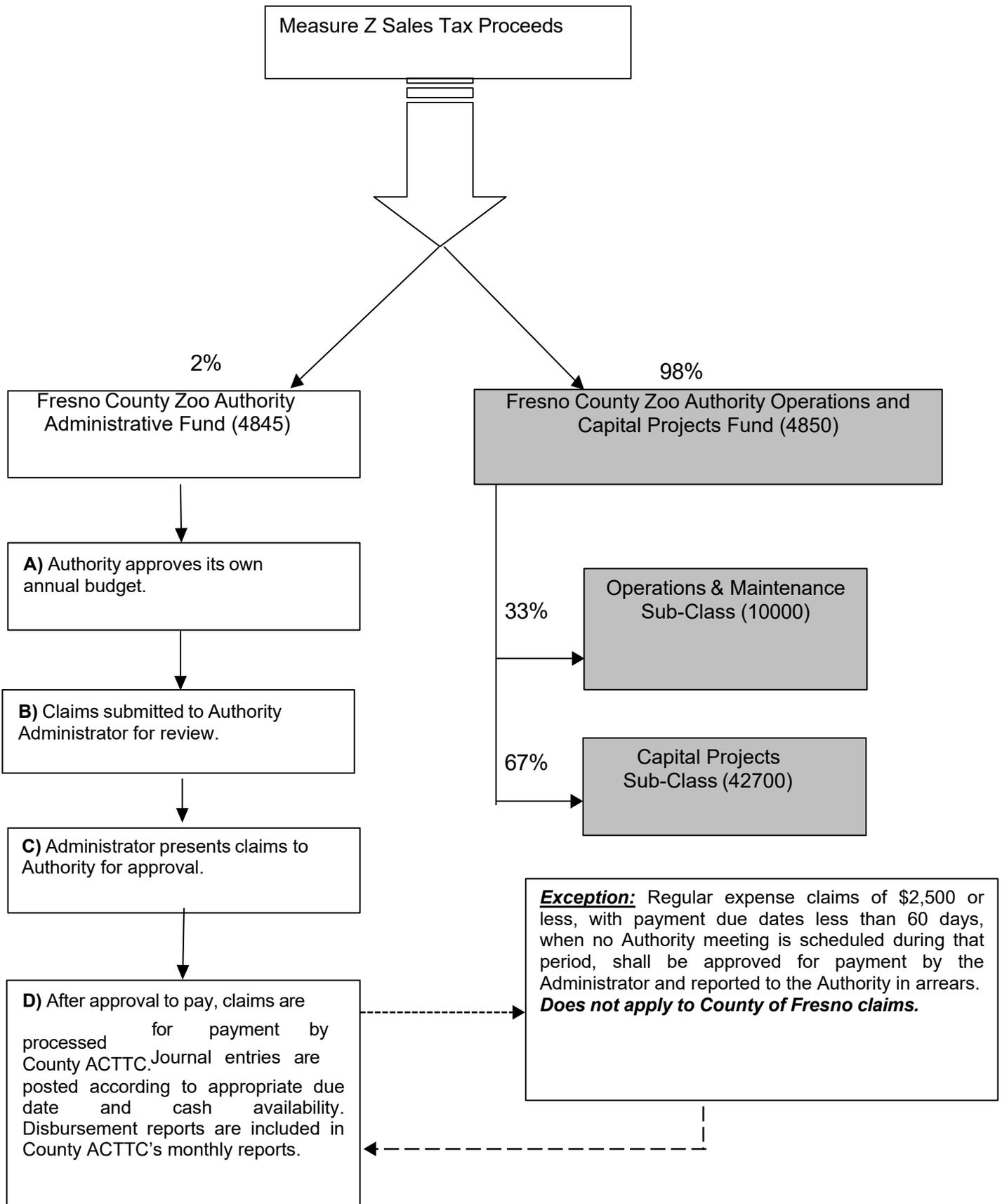
B. Responsibilities of Authority Administrator (or Designated Coordinator):

The Authority Administrator (County Administrative Officer) will act as a management official of the Authority to provide full administrative support, and to ensure separation of duties for internal control purposes. The Authority Administrator, or designated Coordinator, will act on behalf of the Authority to perform all of the following functions:

- 1) Make allowed/authorized purchasing requests.
- 2) Receive, review, and gain appropriate approval for Authority administrative claims prior to submitting them to the County ACTTC for payment.
- 3) Receive, review, and approve or deny payment of all ZooCorp claims based on supporting documentation submitted to substantiate each claim; ensure that claims are consistent with the Board-authorized project plan, and approved budget appropriation limits at the line item and project levels.
- 4) Forward approved claims to the County ACTTC for payment
- 5) Request for and review all documentation required by these procedures from external entities (including ZooCorp and the City of Fresno) to ensure compliance by ZooCorp. This documentation includes, but is not limited to, reports on annual audit and agreed-upon procedures engagement required of ZooCorp. In addition, the Administrator will communicate any findings or reportable conditions identified in the review of these documents to the Authority Board.

As management for the Authority, the Coordinator will have the authority (on approval by the Authority Board Chair) to request from other Authority Staff the preparation of documents that may provide additional financial information to the Board. This includes, but is not limited to, additional accounting reports from the County ACTTC and legal opinions from Legal Counsel that may clarify financial matters. Such requests should be made in writing or via e-mail. Authority staff (County ACTTC, Legal Counsel, etc.) should provide the requested documentation within 14 business days of the request.

Exhibit 2 – Zoo Authority Claims Approval Process Overview



III. Authority Financial Policies:

- A. In the absence of an Authority policy to the contrary, the Standards and Procedures for Counties, State of California, will be used as the Authority guide on fiscal matters.
- B. All expenditures of the Authority will be on a “claims” approval basis tracked against approved budget categories. (See *Authority Claims Approval Process/Procedures* below.)

IV. Authority Administrative Claims Approval Process/Procedures:

The following information pertains to payment for Authority expenses, based on the Authority’s own approved administrative budget. These adopted procedures, as part of the financial management system of the Authority, provide for a high degree of accountability, monitoring, and tracking. All expenditures must be claim based, i.e., a bill or claim for payment in writing.

Only claims for reimbursements or for payments for goods and services, acceptable in the Measure Z Ordinance and Authority Bylaws will be accepted and approved by the Authority Administrator, reviewed by the Authority Board, and processed for payment by the County ACTTC. For the most expeditious reimbursement, claims from supporting County departments should be submitted to the Administrator on a regular basis in order to be considered for approval at the next scheduled Authority Board meeting.

A. Non Fresno-County Related Expenses

- 1) All claims must be submitted to the Authority Administrator. The County ACTTC will not accept any direct requests for claims of Authority administrative expenses.
- 2) The Administrator will review all claims and/or vendor invoices against the approved budget line items (i.e., funds must be in the appropriate category).
- 3) Claims submitted with insufficient/inappropriate documentation, against an unapproved budget line item, or exceeding budget limits will be rejected by the Administrator and returned to vendors for revision.
- 4) Upon completion of review and approval of claims, the Administrator will forward them to the County ACTTC for payment processing.
- 5) Once an Administrator-approved claim is received the County ACTTC will review, account for, and process payment in a timely manner, provided the claim is within budget appropriation limits at the line item level.
- 6) If sufficient cash is not available to pay a valid claim, the County ACTTC will contact the Administrator, who will seek direction from the Authority at the next public meeting by presenting the claim and a recommendation to the Authority.
- 7) County ACTTC’s reports will be available monthly, tracking the expenditures, the categories, the level of expenditures and the amount available for future spending.
- 8) In addition, the Administrative and Trust Funds will be reconciled and reports will be furnished to the Authority as part of the County ACTTC’s Report for further tracking of expenditures and reporting their status.

B. Fresno-County Related Expenses

- 1) All claims must be submitted to the Authority Administrator. The County ACTTC will not accept any direct requests for claims of Authority administrative expenses.
- 2) The Administrator will review and summarize all claims, forward to the County ACTTC for review, and present the summary to the Authority for its approval prior to submitting the claims to the County ACTTC for payment.
 - a) *Exception:* Where summarizing and seeking Authority approval prior to submission to County ACTTC would delay payment more than sixty days from the claim due date, the Administrator is authorized to submit claims of less than \$2,500 on an individual basis to the County ACTTC for expeditious payment processing, and the Administrator is further directed to report the payment in arrears to the Authority.
- 3) Authority approval will be documented in the Board's meeting minutes authorizing the specific payment within a rounding tolerance of \$1.00. Unpaid County of Fresno invoices have no expiration date and will be paid as presented to the Board.
- 4) Claims will be reviewed by the County ACTTC for their appropriateness and to ensure it is within budget appropriation limits at the line item level.
- 5) No claim for reimbursement shall be paid without formal approval of the Authority, unless the approval is delegated to the Authority Administrator.
- 6) Where approval is delegated to the Authority Administrator, authorization to pay claims is derived from an approved budget.
- 7) Claims for reimbursement or payment of administrative expenses on behalf of the Authority shall be approved by the Authority Administrator, or his or her designee, reference the source of the authorizing approved budget (specifically, the account to be charged) and be submitted to the County ACTTC in writing.
- 8) Records of all claims paid will be kept in accordance with the County of Fresno Records Retention Schedule and may be maintained as paper records ("hard copy") or scanned and maintained electronically ("soft copy") for audit purposes and future reference.

V. Authority Purchasing Policies:

The Authority may contract with any department or agency of the United States, with any public agency, including but not limited to, the County of Fresno, or any county, city or district, with any vendor or with any person upon any terms and conditions that the Authority finds in its best interest.

With the exception of the contract with the County of Fresno for staff services, contracts for the purchase of services, supplies, equipment, and materials in excess of ten thousand dollars (\$10,000.00) shall be awarded through competitive bidding processes, except in an emergency declared by the Authority, or by an executive committee to which the Authority has delegated responsibility to make that declaration.

If after rejecting bids received under the above, the Authority determines and declares that, in its opinion, the services, supplies, equipment or materials may be purchased at a lower price on the open market, the Authority may proceed to purchase these services, supplies, equipment, or materials in the open market without further observance of the provisions regarding contracts, bids, or advertisements.

The Authority may use the purchasing/bidding capabilities of the County where timely application and the combining with its larger volume purchasing abilities would be advantageous to the Authority.

Wherever feasible, the Authority will establish contracts that are negotiated and created on a not to exceed basis with a delineation of the goods and/or services to be provided.

VI. Authority Contract Policies:

The Authority Administrator is authorized on behalf of the Authority to enter into agreements and contracts or purchases for services and supplies up to a maximum amount of \$5,000 per vendor per year, or for multi-year contracts up to a maximum of \$5,000, in accordance with an approved budget.

Contracts or purchases with vendors exceeding \$5,000 limit must be presented to the Authority Board for approval. Any contract with the County of Fresno (for contracted staff services) must be presented to the Authority Board for approval.

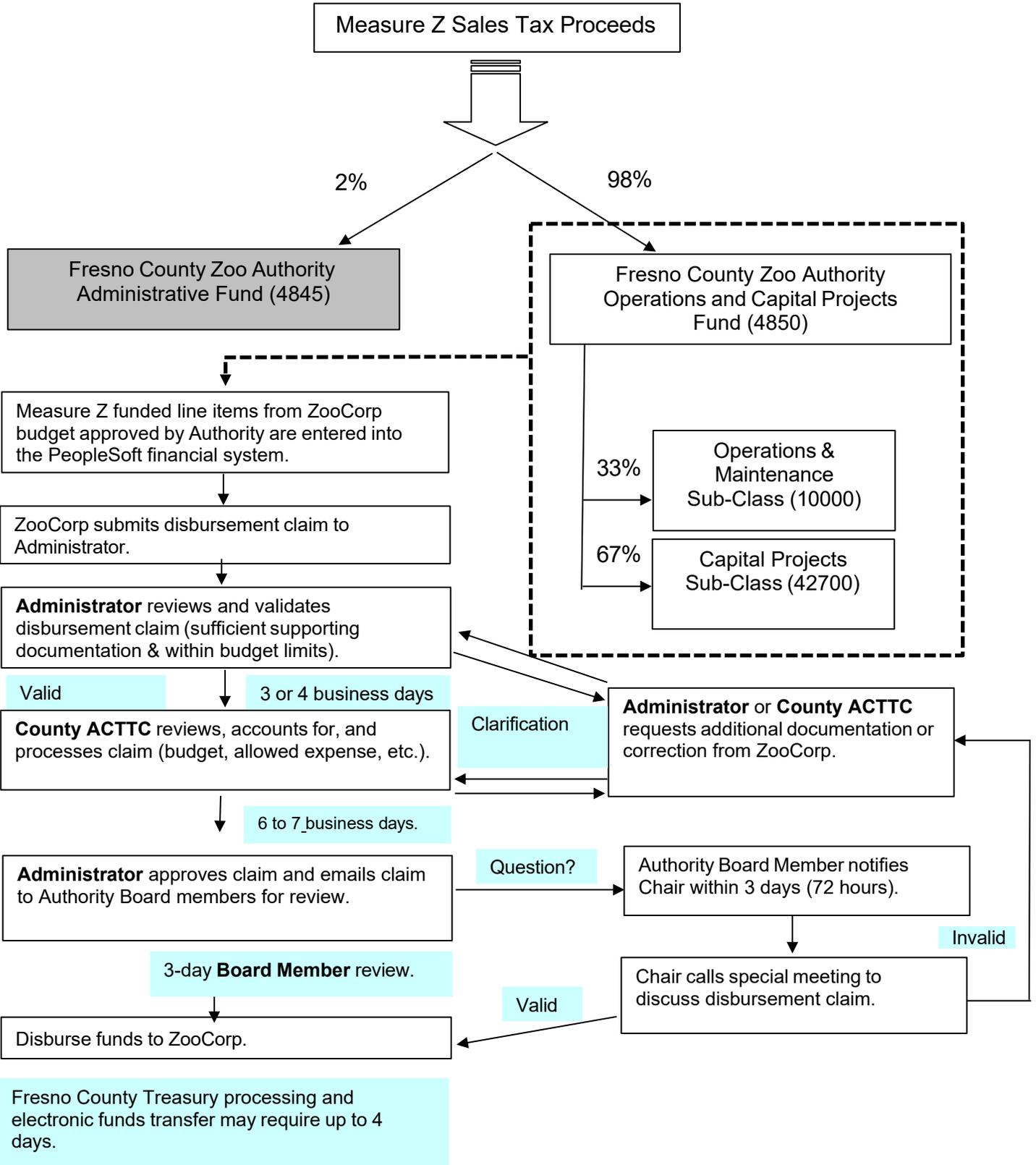
VII. Authority Financial Reporting and Audits:

County ACTTC will prepare the Authority's Financial Statements at the end of each fiscal year. These financial statements will be audited by an external certified public accountant or firm (independent auditor) as selected by the Authority Board or committee appointed by the Board. The annual audit will be conducted 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. The report issued by the independent auditor as well as the related financial statements will be presented to the Authority Board and the general public at an Authority publicly noticed meeting. Notice of this presentation will be communicated to the public via the Authority's website at least 15 days prior to the meeting.

Inquiries Related to these Policies and Procedures:

Questions regarding these policies and procedures should be directed to the Administrator or may be raised during public comment at any Authority publicly noticed meeting.

Exhibit 3– Zoo Corporation Claims Approval Overview



SECTION 2

ZOO AUTHORITY POLICIES AND PROCEDURES FOR APPROVAL AND DISBURSEMENT OF FUNDS TO FRESNO'S CHAFFEE ZOO CORPORATION

I. Operations

A. *Operations Budget*

- 1) Each year, ZooCorp shall present operations budget line items (accounts) to be funded by Measure Z for approval by the Authority Board. At least 30 days prior to requesting approval, the budget shall be provided for Board and staff review. The segregated line items shall be specifically identified in ZooCorp's budget and shall be funded up to 100% (up to the budget amount) with Measure Z operations funds, in accordance with the Measure Z Operations Fund Cash Balance Policy, attached as Appendix VI.
- 2) When ZooCorp's operations budget has been presented and Measure Z funded line items have been approved by the Authority, and as long as all other funding criteria as specified in the bylaws and claim supporting documentation requirements are met, the Authority adopts a policy of a standing authorization delegating final claim approval authority to the Administrator (or designated Coordinator) and approving the County ACTTC to release funds to ZooCorp in accordance with the Administrator's signed approval and Board approved budget limits.

B. *Disbursement of Measure Z Funds for Operations*

- 1) ZooCorp shall submit a monthly operations claim separately for each month of the year within 60 days after the end of the month, with the exception of the first claim of ZooCorp's fiscal year, which shall be submitted within 90 days after the end of the month of December. Expenditures submitted more than 6 months after expenses are incurred will require explanation before processing. In addition, expenditures submitted more than 12 months after expenses are incurred will require Authority Board action.
- 2) The Disbursement Claim form (Appendix I) shall be used by ZooCorp. This form may be modified as mutually agreed by the Authority and ZooCorp.
- 3) Reimbursement shall be requested for incurred expenses only, with the exception of prepaid expenses or deposits on goods/services previously authorized through an Authority Board action at a public meeting.
- 4) Each operations claim shall contain expenses incurred only during the current ZooCorp budget year (January 1-December 31). Reimbursement will not be processed for expenses incurred in prior years, unless authorized through an Authority Board action at a public meeting. The lone exception is the claim for December expenses, which will occur in the subsequent Zoo Corp budget year.
- 5) Claims submitted shall have supporting documentation for expenses, including copies of the general ledger and/or other financial reports extracted from ZooCorp official accounting system, invoices and vendor contracts. Copies of invoices of \$2,500 or more shall also be included. Additional supporting documentation, including but not limited to invoices below \$2,500, may be requested of ZooCorp at the discretion of the Authority Board and/or staff.
- 6) In general, disbursements to ZooCorp will be equal to or greater than \$100,000 at a time.

- 7) The Authority does not need to take action for each disbursement or release of funds subsequent to approval of the ZooCorp budget line items. The Administrator is granted standing authority to approve claims submitted by ZooCorp. The County ACTTC is granted authority to disburse funds (initiate the cash transaction) in accordance with budget limits, when the County ACTTC receives the approved claim from the Administrator. Except in the absence of the Administrator, the County ACTTC will not accept claims directly from ZooCorp. While the County ACTTC can *receive* claims, it should be noted that *approval* must still be provided by the Administrator before the claim can be processed.
- 8) All disbursement claims shall be submitted to the attention of the Administrator, or in the absence of the Administrator, to the County ACTTC. The disbursement request may be submitted as a “hard copy” (paper with an original ink signature) or emailed with an electronic or digital signature (preferred) from the ZooCorp Chief Financial Officer (CFO) or authorized person. See Section V.B., page 16 for documentation of authorized persons.
 - a) Hard copy disbursement claims shall be sent to: County of Fresno, Administrative Office Attn: Zoo Authority Coordinator, 2281 Tulare Street, Room 304 Mail Stop #20, Fresno, CA 93721.
 - b) E-mailed disbursement claims shall be sent to the Authority Coordinator, and a copy emailed to the County ACTTC.
- 9) Disbursement claims shall reference the Operations Fund as the source of the approved budget. (See Disbursement Claim Form, Appendix I.)
 - a) Any disbursement request that would exceed the monthly budgeted amount of a particular Measure Z funded line item shall include explanations by ZooCorp management and details of variances of 25% or \$25,000 (whichever is less).
 - b) The Administrator will work directly with ZooCorp to ensure all required documentation to support the claim is provided, and to verify that the claim request is within approved budget limits at the line item level. Through each step in the claim process, the Administrator, County ACTTC and ZooCorp CFO or designee will maintain communication by email to track the claim, anticipate and manage any problems, and minimize delays.
- 10) Payment of the claims will be processed as expeditiously as possible, within a maximum 16 business days from receipt of a complete claim to the Administrator: three days for Administrator review, six days for County ACTTC review, three days for Board review, and up to four days for Fresno County Treasury processing and electronic funds transfer, unless extraordinary circumstances allow faster or require slower processing of the request.
 - a) Requests for clarification or additional documentation may delay the review process until resolved.
 - b) Claims will be processed in the order received, although ZooCorp may request that claims be processed in a particular order (e.g. an Operations claim before a Capital claim).
 - c) Claims will not be processed concurrently; each claim will be processed to the point of Authority Board review before a subsequent claim is processed.
- 11) After review, the Administrator will notify the ZooCorp CFO, and forward the claim to the County ACTTC for review.

- 12) The County ACTTC will review the claim for accounting form to ensure disbursement is in compliance with the approved budget limits, and accounting principles generally accepted in the United States (GAAP).
- 13) If sufficient cash is not available to pay a valid disbursement claim, the County ACTTC will seek direction from the Authority at the next regularly scheduled public meeting, or specially requested meeting, by presenting the claim and a recommendation to the Authority.
- 14) Upon the completion of review of a claim, the County ACTTC will email the claim to the Administrator for approval. The Administrator will then forward the claim to all members of the Zoo Authority Board for review and notify the ZooCorp CFO.
 - a) Any Authority Board member wishing to question or object to the claim must contact the Chair and Administrator, within 3 business days of the date and time of the claim email, and request a special meeting be arranged.
 - b) The Chair will notify the Authority Administrator to call a meeting for discussion of the claim. The special meeting called by the Chair shall be held as soon as it can be reasonably arranged for a quorum to be present at said meeting.

Note: No discussion of the disbursement claim or approval/denial can happen among Board members via email. Discussion and action must be taken during a public meeting.
 - c) If no request for a special meeting is received by the Administrator from a Board member by the expiration of the time specified in 13a above, the County ACTTC will then direct payment for the claim to be processed expeditiously.
- 15) Disbursement of Funds:
 - a) The County ACTTC will forward EFT confirmation or other record of disbursement to the Administrator and ZooCorp. The Administrator will then post the claim to the Zoo Authority website.
 - b) EFT fees will be charged at the current County of Fresno rate published in the annual Master Schedule of Fees. The disbursement claim must reference the appropriate banking information.

II. Capital Projects

A. *Capital Projects Budget and Plan*

ZooCorp shall provide reports on current and future projects at each Authority Board meeting, and provide updates as needed to the Zoo's Master Plan.

- 1) For each capital project funding request, ZooCorp shall provide to the Administrator an agenda item for the proposed project for the Authority's consideration, including a description of the proposed project, conceptual design, major contractors, a summary of bid proposals, as well as a ZooCorp approved estimated budget, and Zoo Project Manager and contractor(s) agreements and/or proposal(s) that include a detailed scope of work. These documents shall be provided to Authority Board members and staff for review at least 30 days before requesting approval by the Zoo Authority Board. The budget shall include segregated line items (accounts) and related request amounts that may be adjusted within the total budget. If a project budget includes a contingency line item, and contingency funds are later requested for reimbursement, an explanation of the expenditure will be noted on the Disbursement Claim form (Appendix I). Funding requests for project design or construction over \$30,000, and/or for projects with a contract that includes a Construction Manager at Risk shall follow the Authority's Retention Policy, adopted September 30, 2015. (See Appendix II, Definitions, Paragraph 3, and Requirements, Paragraph 1.) The Authority Board or staff may request additional information from ZooCorp on the planned projects prior to hearing a request for funding.
- 2) The budget for a specific major project may be requested in one lump sum, but will only be approved at the discretion of the Authority Board. In the event that a budget is approved for an entire project that will be constructed over a period of time exceeding one Authority fiscal year (July 1-June 30), any unexpended appropriations will be encumbered (rolled over) at year end. The encumbered appropriations will be available to pay for construction in progress for a period not to exceed two (2) fiscal years or 24 months, after which ZooCorp may request approval of a re-appropriation of unspent funds for incomplete projects at an Authority Board meeting. The request shall include a presentation on the projects and progress to date.
- 3) ZooCorp may present to the Authority Board an annual capital projects budget request, and/or at any meeting may request funds for specific capital projects. At the request of ZooCorp and with the approval of the Authority Board, a specific project budget may be modified for large project changes. If after funding has been approved for a project, there is a change in scope involving the cost, budget, design, or timeline of the project, or a change with a previously contracted service provider, ZooCorp shall notify the Authority, and take appropriate action as possible to modify agreements with contractors or sub-contractors, and provide them to the Authority. ZooCorp shall then request re-approval of the project's funding under the new scope of work or new or amended agreements at the next Authority meeting, after which further reimbursement may be claimed.
- 4) When ZooCorp capital projects budgets have been approved by the Authority, and as long as all other funding criteria as specified in Authority bylaws, financial procedures, and claim supporting documentation requirements are met, the Authority adopts a policy of a standing authorization, delegating final claim approval authority to the Administrator (or designated Coordinator) and approving the County ACTTC to release funds to ZooCorp in accordance with the Administrator's signed approval and Board approved budget limits.

B. *Capital Projects Policy*

All capital project claims submitted by ZooCorp for reimbursement shall be in accordance with the Authority's Measure Z Capital Projects Policy. Adopted June 24, 2009, the Policy defines the criteria of capital projects that qualify for reimbursement of Measure Z funds. (See Appendix III.)

C. *Disbursement of Measure Z Funds for Capital Projects*

Procedures for the disbursement of funds for Capital Projects claims are similar but not identical to Operations claims. Differences are found below in paragraphs 1, 5, 9a, 10, 13 and 14c.

- 1) The ZooCorp may submit capital claims on an as-needed basis, usually within 60 days after the end of a month, with the exception of the first claim of the ZooCorp's fiscal year, which shall be submitted within 90 days after the end of the month of December. Expenditures submitted more than 6 months after expenses are incurred will require explanation before processing. In addition, expenditures submitted more than 12 months after expenses are incurred will require formal Zoo Authority Board action.
- 2) The Disbursement Claim form shall be used by ZooCorp. This form may be modified as mutually agreed by the Authority and ZooCorp.
- 3) Reimbursement shall be requested for incurred expenses only. No prepaid expenses or deposits on goods/services will be reimbursed, unless authorized through an Authority Board action at a public meeting.
- 4) Each Capital claim shall contain expenses incurred only during the current ZooCorp budget year (January 1-December 31). Reimbursement will not be processed for expenses incurred in prior years, unless authorized through an Authority Board action at a public meeting. The lone exception is the claim for December expenses, which will occur in the subsequent Zoo Corp budget year.
- 5) Claims submitted shall have supporting documentation for expenses, including copies of the general ledger and/or other financial reports extracted from ZooCorp's official accounting system. Claims will be reviewed and processed for reimbursement only after Authority staff determines that provided signed contracts or proposals, bonds, and invoices include sufficient detail of work. Invoices of Project Managers and their employees under contract with ZooCorp who may simultaneously work on multiple projects, and design firms or contractors whose agreements or proposals include hourly rates rather than progress billing, shall also include each employee name or job title, duties or tasks accomplished, hourly rate and hours worked on each project. (See new Appendix IV, Employee Hours Template for Invoices for Measure Z Funds.) Copies of invoices of \$2,500 or more shall also be included. Additional supporting documentation, including but not limited to invoices below \$2,500, may be requested of ZooCorp at the discretion of the Authority Board and/or staff.
- 6) In general, disbursements to ZooCorp will be equal to or greater than \$100,000 at a time.
- 7) The Authority Board does not need to take action for each disbursement or release of funds subsequent to approval of the project budget. The Administrator is granted standing authority to approve claims submitted by ZooCorp based on the approved project budget, and the Authority's Capital Projects Policy. The County ACTTC is granted authority to disburse funds (initiate the cash transaction) in accordance with project budget limits for line items when the County ACTTC receives the approved claim from the Administrator. Except in the absence of the Administrator, the County ACTTC

will not accept claims directly from ZooCorp. While the County ACTTC can *receive* claims, it should be noted that *approval* must still be provided by the Administrator before the claim can be processed.

- 8) All disbursement claims shall be submitted to the attention of the Administrator, or in the absence of the Administrator, to the County ACTTC. The disbursement request may be submitted as a “hard copy” (paper with an original ink signature) or emailed with an electronic or digital signature (preferred) from the ZooCorp CFO or authorized person See Section V.B., page 18 for documentation of authorized persons.
 - a) Hard copy disbursement claims shall be sent to: County of Fresno, Administrative Office Attn: Zoo Authority Coordinator, 2281 Tulare Street, Room 304, Mail Stop #20, Fresno, CA 93721.
 - b) E-mailed disbursement claims shall be sent to the Authority Coordinator, and a copy emailed to the County ACTTC.
- 9) Disbursement claims shall reference the Capital Projects Fund as the source of the approved budget. (See Disbursement Claim Form, Appendix I.)
 - a) The Administrator will work directly with ZooCorp to ensure all required documentation to support the claim is provided, and to verify that the claim request is within approved budget limits at the line item level. Through each step in the claim process, the Administrator, County ACTTC and the ZooCorp Chief Financial Officer (CFO) or designee will maintain communication by email to track the claim, anticipate and manage any problems, and minimize delays.
- 10) Payment of the claims will be processed as expeditiously as possible, within a maximum of 18 business days from receipt of a complete claim to the Administrator: four days for Administrator review, seven days for County ACTTC review, three days for Board review, and up to four days for Fresno County Treasury processing and electronic funds transfer, unless extraordinary circumstances allow faster or require slower processing of the request.
 - a) Requests for clarification or additional documentation may delay the review process until resolved.
 - b) Claims will be reviewed in the order received, although ZooCorp may request that claims be processed in a particular order (for example, an Operations claim before a Capital claim).
 - c) Claims will not be reviewed concurrently; each claim will be processed to the point of Authority Board review before a subsequent claim is processed.
- 11) After review, the Administrator will notify the ZooCorp CFO, and forward the claim by email to the County ACTTC for review.
- 12) The County ACTTC will review the claim for accounting form to ensure disbursement is in compliance with the approved budget limits, and accounting principles generally accepted in the United States (GAAP).

If sufficient cash is not available to pay a valid disbursement claim, the County ACTTC will seek direction from the Authority at the next regularly scheduled public meeting, or specially requested meeting, by presenting the claim and a recommendation to the Authority.

Upon the completion of review of a claim, the County ACTTC will email the claim to the

Administrator for approval. The Administrator will then forward the claim to all members of the Zoo Authority Board for review and notify the Zoo Corp CFO. If a project budget included a contingency line item and contingency funds were requested for reimbursement, an explanation of the expenditure will be noted on the Disbursement Claim form.

- a) Any Authority Board member wishing to question or object to the claim must contact the Chair and Administrator, within 3 business days of the date and time of the claim email, and request a special meeting be arranged.
- b) The Chair will notify the Authority Administrator to call a meeting for discussion of the claim. The special meeting called by the Chair shall be held as soon as it can be reasonably arranged for a quorum to be present at said meeting.
Note: No discussion of the disbursement claim or approval/denial can happen among Board members via email. Discussion and action must be taken during a public meeting.
- c) If no request from a Board member for a special meeting is received by the Administrator by the expiration of the time specified in 13a above, the Administrator will then direct the County ACTTC to process payment of the claim expeditiously.

13) Disbursement of Funds:

- a) The County ACTTC will forward the EFT confirmation or other record of disbursement to the Administrator and ZooCorp. The Administrator will then post the claim to the Zoo Authority website.
- b) The EFT fees will be charged at the current County of Fresno rate published in the annual Master Schedule of Fees. The disbursement claim must reference the appropriate banking information.
- c) As per Agreement,⁶ for contracts with retention, confirmation of the deposit of funds into an escrow account shall be provided by ZooCorp to the Administrator within 3 days of disbursement.

III. Authority Staff Accounting Records and Reporting:

- A. At time of approval, Measure Z funded line items (estimated expenditures and/or disbursements), and estimated sales tax revenue information from ZooCorp budgets will be loaded into the County's PeopleSoft financial system.
- B. ZooCorp disbursements will be tracked against those Measure Z related line items.
- C. At each Board meeting staff will present monthly reports to the Authority regarding Measure Z funds and disbursements to ZooCorp.
- D. Records of all claims paid will be kept in accordance with the County of Fresno's records retention policies and may be maintained as paper records ("hard copy") or scanned and maintained electronically ("soft copy") for audit purposes and future reference.

⁶ See Appendix V, Document D

- E. Each uniquely identifiable Capital Project will be assigned a project number in PeopleSoft that will be used to track the project budget as well as transactions to date and to facilitate project level reporting to the Board, ZooCorp or public.

IV. Fresno’s Chaffee Zoo Corporation Accounting Records and Reporting:

- A. To ensure expenses for claims submitted are not also being reimbursed by a third party (such as the City of Fresno), ZooCorp must track expenses for a single project to be reimbursed by multiple entities on separate general ledger accounts (i.e., Improvements-Measure Z, separate from Improvements-City of Fresno).
- B. At least on a monthly basis, ZooCorp shall provide a financial report including variance analysis against budget to the Authority. This report shall consist at a minimum of a Profit & Loss Statement and shall specifically identify Measure Z funded expenditures line items, and shall include explanations and details of any line item variances. ZooCorp shall have a representative at each of the Authority Board meetings who shall be prepared to answer questions from the Board and/or public related to its financial report.
- C. In accordance with Authority requests or other agreements, ZooCorp will generate reports of disbursed amounts tracking the expenditures, categories, level of expenditures, and amounts available for future spending.

V. Additional Documentation:

- A. Before any disbursement requests are honored, ZooCorp shall provide to the County ACTTC a completed “Request for Taxpayer Identification Number and Certification” (IRS form W-9) and a list of persons authorized to approve funding requests on behalf of ZooCorp.
- B. Annually, or when changes in personnel occur, ZooCorp shall provide a list of ZooCorp officials to the Authority, including signatures and email addresses, who are authorized to approve and submit claims for disbursement of Measure Z funds.

VI. Fresno’s Chaffee Zoo Corporation Financial Reporting and Audits:

- A. ZooCorp shall provide the Authority with audited financial statements and an audit report for each fiscal year. The audit of these financial statements shall be performed by an external certified public accountant or firm (Independent Auditor) and shall be conducted in accordance with auditing standards generally accepted in the United States of America. As a specific requirement of the Authority, the audited financial statements shall disclose “separately” (on a Measure Z Tax footnote) all financial activity related to the revenue and expenditures of Measure Z funds by ZooCorp. Operations expenses should be segregated by account name, while capital project expenses should be segregated by both account name and project.
- B. ZooCorp shall also provide to the Authority with an “Independent Accountant’s Report on Applied Agreed-Upon Procedures” to be performed by ZooCorp external auditor. As part of these Agreed-Upon Procedures, the external auditor must at a minimum, perform the following procedures: (1) review all (100%) reimbursements to ZooCorp for Measure Z funded expense line items paid by “all other entities or third parties (other than the Authority)”, for purposes of determining if any operating and/or capital project expenses reimbursed by the Authority (Measure Z funds) were also reimbursed by a different entity or third party, and (2) review a sample (at least 75% population coverage) of Measure Z claims submitted for operations and capital projects, to determine if Measure Z-funded expenses were accounted for separately.
- C. The audit report, related financial statements, and the “Independent Accountant’s Report on Agreed-Upon Procedures” issued by the independent auditor shall be *received* by the Authority no later than

June 30th of the year following the end of the ZooCorp fiscal year. As Authority or ZooCorp business warrants, the Authority may choose to hear the report presentation by June 30th, or at their next meeting. At least 15 days prior to the meeting, ZooCorp shall provide a copy of the audit presentation for the Authority's meeting agenda, and the Administrator will post a notice of the presentation to the Authority's website.

- D. The Zoo Corp shall maintain inventory of all capital improvements purchased with Measure Z capital projects funds regardless of whether the improvements are capitalized or not. ZooCorp management shall present an annual report of capital assets inventory including additions and deletions. The inventory report shall cover a full calendar year (January-December) utilizing the accrual basis of accounting, and should be certified/attested to by ZooCorp external auditor (in writing). The report shall be presented to the Authority Board during a regular public meeting by June 30th of each year, or its next scheduled meeting.

Inquiries of ZooCorp's Financial Position:

For questions related to the financial position of the ZooCorp should be directed to the organization.

Inquiries Related to these Policies and Procedures:

Questions regarding these policies and procedures should be directed to the Administrator, or may be raised during public comment at any publicly noticed meeting of the Authority.

APPENDIX

Appendix I

Disbursement Claim for Measure Z Funds

Please remit to:
Fresno's Chaffee Zoo Corporation
894 W. Belmont Ave.
Fresno, California 93728

 Disburse via Wire Transfer

Receiving Bank ABA# _____
ABA # _____
Account # _____
Account Title _____

Disbursement Claim #: _____ Claim Submission Date: _____

Operations Capital Projects

For questions regarding the status of this disbursement request, please contact the Office of the Auditor/Controller-Treasurer/Tax Collector, Financial Reporting & Audits Division, (559) 600-1373.

Check here if this disbursement request is electronically submitted to the Zoo Authority Administrator

Check here if this disbursement request is electronically approved for payment by the Zoo Authority Administrator.

Fresno's Chaffee Zoo Corporation
Chief Financial Officer or designee
Approval Signature

Fresno County Zoo Authority
Administrator/Coordinator
Approval Signature

Appendix II

Retention Policy

Adopted September 30, 2015

Revised January 30, 2019

Purpose

This Policy provides requirements for Agreements between the Fresno Chaffee Zoo Corporation (ZooCorp) and any party acting as a Construction Manager at Risk, or as Project Manager, in the event there is no Construction Manager at Risk, for construction of Measure Z funded capital projects, and the process for the disbursement of Measure Z funds and release of funds in escrow when there is agreement for security deposits in lieu of retention.

Definitions

1. "Agreement" shall be defined herein as a valid executed contract.
2. "Construction Manager at Risk" shall be defined as an individual, partnership, joint venture, corporation, or other recognized legal entity, that is appropriately licensed in this state, including a contractor's license issued by the Contractors' State License Board, and that guarantees the cost of a project and furnishes construction management services, including but not limited to, preparation and coordination of bid packages, scheduling, cost control, value engineering, evaluation, preconstruction services, and construction administration.
3. "Project Manager" shall be defined as a qualified individual or firm authorized by contract with ZooCorp to be responsible for planning, organizing, and overseeing the various tasks of a construction project, including overseeing schedules, budgets, and communication between ZooCorp and contractors in order to ensure that a project can meet expected scope and performance requirements according to plans and specifications on budget and on schedule, and at acceptable risk, quality, safety and security levels.
4. "Retention" shall be defined as the percentage of the Measure Z funds retained by the ZooCorp for security purposes relating to work to be performed on claims reimbursed for Capital Projects over \$30,000, and/or for which there is a Construction Manager at Risk, or Project Manager, in the event there is no Construction Manager at Risk. Retention shall be no less than five percent (5%). If the Authority has approved a finding by the ZooCorp, on a project by project basis, during a properly noticed and normally scheduled public hearing and prior to bid, that a project is substantially complex and therefore requires a higher retention amount, Retention may be greater than 5%, but not more than ten percent (10%). The bid documents must include details explaining the basis for the finding and the actual retention amount. The finding that a project is substantially complex shall include a description of the specific project and why it is a unique project that is not regularly, customarily, or routinely performed by the agency or licensed contractors.
5. "Escrow Account" shall mean an account established at a financial institution or bank by ZooCorp for purposes of depositing and holding Retention funds paid by the Authority to ZooCorp, pending disbursement, to the Construction Manager at Risk, or Project Manager, in the event there is no Construction Manager at Risk,

Requirements

1. ZooCorp requests for funding for construction of Capital Projects over \$30,000 and/or for which there is a Construction Manager at Risk, (or Project Manager, in the event there is no Construction Manager at Risk), shall be received for staff and Board member review at least 30 days before the Board meeting at which the funding request will be made, and shall include an Agreement with the construction firm or Project Manager stating the requirement for Retention and its terms.

Appendix II

Page 2

2. Requests for funding for the design of Capital Projects over \$30,000 shall be received for staff and Board member review at least 30 days before the Board meeting at which the funding request will be made, and shall include an Agreement with the design firm stating the requirement for Retention and its terms.

Procedures for Payment of Invoices by the Authority

ZooCorp invoices are received, reviewed, and paid in accordance with the terms of the December 21, 2005 Agreement Regarding Procedures For Distribution Of Tax Revenue To The Chaffee Zoo, as amended, and with the Authority's Procedures for Approving and Administering Measure Z Funds.

ZooCorp's Deposit of Funds Received from Authority

No later than two business days from its receipt of funds from the Authority for reimbursement of project invoices, ZooCorp shall deposit Retention funds in the appropriate Escrow Account. Within one business day of deposit of Retention funds in the Escrow Account, ZooCorp shall send proof of the deposit to the Authority.

Certification to the Authority

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.

Disputes

1. The ZooCorp shall advise the Authority in writing of any dispute between ZooCorp and the Construction Manager at Risk, (or Project Manager, in the event there is no Construction Manager at Risk), regarding retention funds within 30 days of such dispute coming to the attention of ZooCorp.
2. The construction contract shall require that any settlement agreement between the Construction Manager at Risk, (or Project Manager, in the event there is no Construction Manager at Risk), and ZooCorp involving retention funds be made public.
3. Any previously released retention funds that are recouped by ZooCorp as part of a settlement with the Construction Manager at Risk, (or Project Manager, in the event there is no Construction Manager at Risk) shall be returned by ZooCorp to the Measure Z Capital Fund.

Authority Consent to Distribution of Escrow Funds

Upon receipt of the required written certification from ZooCorp that the project is final and complete in accordance with the construction contract, the Authority will not unreasonably withhold its consent to the release of the funds held in escrow. If it withholds consent, the Authority will set forth in writing its objections, stating those items that are not final and complete according to the construction contract.

Appendix III

Measure Z Capital Projects Policy

Adopted June 24, 2009

Purpose

The purpose of this policy is to define the criteria of capital projects that qualify for reimbursement of Measure Z Capital Project Funds. In addition to meeting the requirements of this policy, the project and related budget must have been previously approved by the Zoo Authority Board (as required by Ordinance 2004-1) either through the Master Plan or Annual Capital Projects Plan and an adopted capital projects budget.

Measure Z-funded capital improvement projects must meet one of the conditions 1-3.

1. The construction or purchase of a Fresno Chaffee Zoo fixed asset (building, facility, structure, or exhibit), that has a useful operational life of 5 years or longer, and a cost of \$30,000 or more. Capital outlay expenditures required for the intended use of the construction or purchase of the asset may be included at the discretion of the Zoo Authority Board.

OR

2. A major renovation, expansion, or replacement of a current Fresno Chaffee Zoo fixed asset (building, facility, structure, or exhibit) that extends the useful operational life of the asset by 5 years or more, or expands the capacity of an existing asset, and has a cost of \$30,000 or more. Capital outlay expenditures required for the intended use of the renovation, expansion, or replacement of the asset may be included at the discretion of the Zoo Authority Board.

OR

3. Cost required for the acquisition and safe transport of animals that would have a useful life to the Fresno Chaffee Zoo of at least 5 years, including transportation, travel, and health expenses during such transportation and travel.

Appendix IV

Employee Hours Template For Invoices For Measure Z Funds

Reserved for business name, addresss, logo, etc.

Prepared for Invoice # _____
 Billing Period _____

Page ____ of ____
 Date _____

Project Name				
Per agreement, is Retention applicable to this project? Yes _____ No _____				
Employee Name or Title	Duties/Tasks Accomplished this Period	Hours Worked	Pay Rate	Subtotal
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
Project Total				\$

Project Name				
Per agreement, is Retention applicable to this project? Yes _____ No _____				
Employee Name or Title	Duties/Tasks Accomplished this Period	Hours Worked	Pay Rate	Subtotal
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
Project Total				\$

Project Name				
Per agreement, is Retention applicable to this project? Yes _____ No _____				
Employee Name or Title	Duties/Tasks Accomplished this Period	Hours Worked	Pay Rate	Subtotal
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
Project Total				\$

Appendix V

Referenced Documents

These documents can be viewed on the Authority's website: <http://www.zooauthority.org/Documents.asp>

<u>Document</u>	<u>Title</u>	<u>Referenced on Page</u>
A	Agreement Regarding Procedures for the Distribution of Tax Revenue to the Fresno Chaffee Zoo (December 21, 2005)	1
B	Agreement Between Fresno County Zoo Authority and County of Fresno for Professional and Technical Services (#05-237, June 14, 2005)	1, 4
C	Fresno County Zoo Authority Bylaws (Amended December 9, 2015)	3
D	Agreement Regarding Escrow Agreements for Security Deposits in Lieu of Retention (October 10, 2014)	15, 18

Appendix VI

Measure Z Operations Fund Cash Balance Policy

Adopted December 18, 2024

PURPOSE

The purpose of this policy is to define the optimal available cash balance carried from year to year so as not to impede cash flows of the Measure Z Operations Fund (the Fund), meet future needs, and protect against financial instability. The optimal cash balance in the Fund is not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of the Authority for the optimal cash balance to be used and be replenished within a reasonably short period of time.

As provided for by Ordinance 2004-1, and subsequently extended by Ordinances 2014-01 and 2022-01, The Fresno County Zoo Authority Transactions and Use Tax Ordinance provides that no less than 98% of the proceeds generated by the retail transactions and use tax shall be distributed to the Fresno Chaffee Zoo, on a reimbursement basis. Of this, up to one-third of the funds may be available for operations and maintenance of the Fresno Chaffee Zoo.

CASH BALANCE TARGET

The Fund optimal cash balance (“Fund Optimal Cash Balance”) shall be defined as no less than six (6) and no more than nine (9) months of the average Measure Z tax receipts allocated to operations for the most recently completed fiscal year ended June 30th. This range ensures that there is sufficient cash available to provide timely reimbursement of approved operations expenditures in the event of a disruption in the receipt of tax proceeds to the Fund. The amount of the Fund Optimal Cash Balance shall be calculated 90 days after each fiscal year end, and shall be presented as an approval item during the regular Zoo Authority Board meeting. The total available Measure Z operations funds shall be broken into Fund Optimal Cash Balance and Unreserved Balance.

MAINTENANCE OF FUND OPTIMAL CASH BALANCE AND DEVIATION FROM FUND OPTIMAL CASH BALANCE

Each year during the presentation of the operations budget to be funded by Measure Z, Fresno’s Chaffee Zoo Corporation shall be required to provide an analysis of the impact of such request on the Fund Optimal Cash Balance. The Zoo Authority Board shall have the authority to approve the cash balance of the Measure Z Operations Fund to fall below the Fund Optimal Cash Balance. The Measure Z Operations Fund cash balance shall thereafter be replenished back to the Fund Optimal Cash Balance described in this Policy by surpluses from revenue received during the succeeding months.