



FRESNO COUNTY ZOO AUTHORITY

SPECIAL MEETING AGENDA

9:00 AM, Wednesday, April 12, 2023

Fresno County Employees' Retirement Association

7772 N. Palm Ave. Fresno, CA 93711

(559) 457-0681

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 February 22, 2023
 - b. Review and approve payment of County of Fresno Revised February 2023 invoice for Professional and Specialized Services in the amount of \$19,013.99 for services through January 2023
 - c. Review and approve payment of County of Fresno March 2023 invoice for Professional and Specialized Services in the amount of \$1,192.50 for services through February 2023
 - d. Receive Treasurer's Reports for February 2023
6. Receive Zoo Authority Year Ended June 30, 2022 financial statements with independent auditor's report from Brown Armstrong Accountancy Corporation

7. Adopt Budget Resolution increasing FY 2022-23 appropriations for Professional & Specialized Services in the amount of \$113,534 using the excess revenue in the original approved budget
8. Approve and authorize release of retention withheld on construction work provided by BMV Construction Group, Inc., related to Zooplex (\$1,052,377.36)
9. Receive Fresno Chaffee Zoo Director's Report
10. Receive Fresno Chaffee Zoo Corporation's January 2023 Year-to-Date Financial Report and February 2023 Early Insights
11. Review next meeting date and revise if necessary:
 - Wednesday, April 26, 2023
12. Receive staff reports
13. Chair's comments
14. Board Member comments
15. 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, February 22, 2023

Fresno Chaffee Zoo

Simba Room

894 West Belmont Avenue Fresno, CA 93728

(559) 498-5910

1. Call to Order
VICE CHAIRMAN GARABEDIAN CALLED THE MEETING TO ORDER AT 9:02AM.
2. Roll Call
A QUORUM WAS PRESENT WITH MEMBERS GARABEDIAN, TOSTE, WATERHOUSE, WESTERLUND AND ARIAS IN ATTENDANCE.
3. Approve Agenda
MEMBER ARIAS MOVED TO APPROVE THE AGENDA. SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.
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
HELD. LISA FLORES STATED THAT SHE HAS BEEN ASKING FOR YEARS FOR A COPY OF THE PARKING PLAN FOR THE ZOO AND HOW IT WILL AFFECT THE PARK. SHE HAS NEVER RECEIVED IT AND ASKED IF ONE EXISTS, SPECIFICALLY, THE PARKING PLAN FOR EXPANSION. JON DOHLIN STATED HE CAN SHARE WHAT THE CITY AND ZOO HAD WORKED ON PRIOR TO HIS ARRIVAL.
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 18, 2023
- b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$16,245.70 for services through January 2023
- c. Receive Treasurer's Reports for January 2023

MEMBER ARIAS MOVED TO APPROVE THE CONSENT ITEMS. SECONDED BY MEMBER TOSTE. THE MOTION PASSED UNANIMOUSLY.

6. Approve Fresno's Chaffee Zoo Corporation fiscal year 2023 Measure Z Operating funds totaling \$7,605,000, for reimbursement of Animal Care, Commissary, Maintenance and Horticulture Salaries and Benefits, Animal Feed, Animal Exhibit Supplies, Veterinary Supplies, Water Quality Supplies, Utilities and Bank Fees to wire reimbursement funds to the Zoo
REVISITED THIS ITEM AS IT WAS TABLED DURING THE JANUARY 18, 2023, MEETING. DISCUSSED DEFICIT BUDGET, STAFFING, AND PROJECTIONS. CFO CONFIRMED THAT ANY MERIT INCREASES/BONUSES WILL NOT BE PAID WITH MEASURE Z FUNDS. MEMBER WATERHOUSE MOVED TO APPROVE THE 2023 MEASURE Z OPERATING BUDGET. SECONDED BY MEMBER ARIAS. THE MOTION PASSED UNANIMOUSLY.
7. Receive and approve Fresno Chaffee Zoo Director's Master Plan presentation
TABLED UNTIL THE NEXT MEETING.
8. Receive Fresno Chaffee Zoo Corporation's December 2022 Year-to-Date Financial Report and January 2023 Early Insights
NOT PRESENTED DUE TO BOARD MEMBER TIME CONSTRAINTS.
9. Review next meeting date and revise if necessary:
 - Wednesday, March 29, 2023**NO REVISIONS TO THE CALENDAR WERE MADE.**
10. Receive staff reports
NOT PRESENTED DUE TO BOARD MEMBER TIME CONSTRAINTS.
11. Chair's comments
NOT PRESENTED DUE TO BOARD MEMBER TIME CONSTRAINTS.
12. Board Member comments
NOT PRESENTED DUE TO BOARD MEMBER TIME CONSTRAINTS.
13. Adjourn
THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, VICE-CHAIRMAN GARABEDIAN ADJOURNED THE MEETING AT 10:10AM.

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

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



Invoice for Professional Services in Support of the Zoo Authority
Billing Hours and Expenses through January 2023

Invoice Number
02-ZOO-022223

February 22, 2023

REVISED 3/21/23

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

Department / Title	Hours	Rates	Hours	Rates Effective 11/25/22	Cost
<i>ACTTC FR&A</i>					
<i>Accounting & Finance Div Chief</i>	1.00	\$92.49	2.25	\$171.00	\$477.24
<i>Accounting & Finance Manager</i>	0.00	\$91.80	5.75	\$137.60	\$791.20
<i>Accountant II</i>	5.42	\$80.92	6.75	\$124.30	\$1,277.61
<i>Accountant I</i>	39.50	\$62.78	90.38	\$98.20	\$11,355.17
<i>Account Clerk II</i>	14.75	\$59.94	43.86	\$94.60	\$5,033.27
<i>County Counsel</i>					
<i>Deputy County Counsel</i>	0.50	\$159.00			\$79.50
<i>CAO</i>					
<i>Board Coordinator</i>		\$130.52			\$0.00
Professional Services Total	61.17		148.99		\$19,013.99
Office Expense Total					
Invoice Total					\$19,013.99



Invoice Date	Invoice Number	Due Date
1/12/2023	2570	2/12/2023

MAKE YOUR REMITTANCE PAYABLE TO:

FRESNO COUNTY TREASURER

AND SEND IT TO THE FOLLOWING ADDRESS:

Oscar J. Garcia, CPA

AUDITOR-CONTROLLER/TREASURER TAX
COLLECTOR - ADMINISTRATION DIVISION

PO BOX 1247
FRESNO, CA 93715-1247

BILL TO:

Zoo Authority

Email to:

ronalexander@fresnocountyca.gov

PLEASE INCLUDE THE INVOICE NUMBER ON YOUR CHECK OR MONEY ORDER

[illegible]



Invoice

Invoice Date	Invoice Number	Due Date
1/26/2023	2604	2/26/2023
<p>MAKE YOUR REMITTANCE PAYABLE TO:</p> <p>FRESNO COUNTY TREASURER</p>		
<p>AND SEND IT TO THE FOLLOWING ADDRESS:</p> <p>Oscar J. Garcia, CPA AUDITOR-CONTROLLER/TREASURER TAX COLLECTOR - ADMINISTRATION DIVISION</p> <p>PO BOX 1247 FRESNO, CA 93715-1247</p>		

PLEASE INCLUDE THE INVOICE NUMBER ON YOUR CHECK OR MONEY ORDER

[illegible]



Invoice

FOR COUNTY USE ONLY				
ACCOUNT	FUND	ORG	PROGRAM	SUBCLASS
4885	0001	0300	0	10000

BILL TO:

Zoo Authority

Email to:

ronalexander@fresnocountyca.gov

Invoice Date	Invoice Number	Due Date
3/3/2023	2626	4/3/2023

MAKE YOUR REMITTANCE PAYABLE TO:

FRESNO COUNTY TREASURER

AND SEND IT TO THE FOLLOWING ADDRESS:

Oscar J. Garcia, CPA

AUDITOR-CONTROLLER/TREASURER TAX

COLLECTOR - ADMINISTRATION DIVISION

PO BOX 1247

FRESNO, CA 93715-1247

PLEASE INCLUDE THE INVOICE NUMBER ON YOUR CHECK OR MONEY ORDER

[illegible]



Invoice for Professional Services in Support of the Zoo Authority
Billing Hours and Expenses through February 2023

Invoice Number
03-ZOO-032923

March 29, 2023

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

Department / Title	Hours	Rates	Cost
ACTTC FR&A			
Accounting & Finance Div Chief		\$171.00	\$0.00
Accounting & Finance Manager		\$137.60	\$0.00
Accountant II		\$124.30	\$0.00
Accountant I		\$98.20	\$0.00
Account Clerk I		\$56.16	\$0.00
Account Clerk II		\$94.60	\$0.00
County Counsel			
Deputy County Counsel	7.50	\$159.00	\$1,192.50
CAO			
Board Coordinator		\$130.52	\$0.00
Professional Services Total	7.50		\$1,192.50
Office Expense Total			
Invoice Total			\$1,192.50

Statement

Date: March 15, 2023

Invoice # 23-09

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

Bill to: Zoo Authority
VIA Email to Ron Alexander

Comments:

Date	Description	Balance	Amount	
3/15/23	Invoice# 23-09 Billing for Professional Services for 2/6/23-3/5/23		\$	715.00
	PAST DUE:			
1/21/23	Invoice# 23-07 Billing for Professional Services for 12/12/22-1/8/23		\$	79.50
2/15/23	Invoice# 23-08 Billing for Professional Services for 1/9/23-2/5/23		\$	477.00
	PLEASE EMAIL COPY OF JV TO jmontoya@fresnocountyca.gov			
Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	Over 90 Days Past Due
\$1,271.50				\$1,271.50

Remittance			
Invoice #	23-09		
Date			
Amount Due	\$1,271.50		
Amount Enclosed			

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



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended February 28, 2023**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	2,189,377.55
	Total Proceeds Received:	\$	2,189,377.55
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		43,787.55
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		2,145,590.00
	Total Proceed Allocations	\$	2,189,377.55
Cash Balance by Fund			
Zoo Authority Fund			
	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	2,782,239.70
Receipts:	- Measure Z Sales Tax Proceeds		43,787.55
	Net Increase/(Decrease) to Cash		43,787.55
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	2,826,027.25
Trust Fund for FCZC Operations and Capital Projects			
	98%		
	Beginning Cash Balance	\$	36,106,144.82
	>>> Operations Fund		
	Beginning Cash Balance		7,632,648.10
Receipts:	- Measure Z Sales Tax Proceeds-		715,196.67
Disbursements:	- FCZC Operations Claim 2022-12		(265,044.56)
	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		450,132.11
	Ending Cash Balance - Available for Operations	\$	8,082,780.21
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	28,473,496.72
Receipts:	- Measure Z Sales Tax Proceeds		1,430,393.33
Disbursements:	- FCZC Capital Claim #2022-12C		(546,611.09)
	Net Increase/(Decrease) to Cash		883,782.24
	Ending Cash Balance - Available for Capital Projects		29,357,278.96
	Ending Balance Available for Operations and Capital Projects	\$	37,440,059.17
	Total Interest Received During the Month		-

By Staff _____

Date _____

Accepted _____

Date _____



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2019-2020	2020-21	2021-22	2022-23			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 1,436,673	1,493,025	2,124,574	\$ 2,188,311	\$ 2,050,253	\$ (138,058)	-6.31%
August	1,123,640	1,669,386	1,637,692	1,588,561	1,848,761	260,200	16.38%
September	1,367,439	1,417,789	1,638,799	1,622,411	1,702,532	80,121	4.94%
October	1,571,111	1,609,453	1,919,542	1,977,128	1,857,650	(119,478)	-6.04%
November	1,073,344	1,437,716	1,649,471	1,698,955	1,871,323	172,368	10.15%
December	1,194,027	1,302,722	1,573,898	1,558,159	1,739,869	181,710	11.66%
January	1,263,406	1,388,858	1,555,927	1,602,605	1,599,634	(2,971)	-0.19%
February	1,707,967	1,728,158	2,256,736	2,234,169	2,189,378	(44,791)	-2.00%
March	1,063,584	1,292,553	1,529,499		-	-	
April	1,031,402	1,513,199	1,542,639		-	-	
May	989,444	1,632,214	1,972,403		-	-	
June	1,105,857	1,682,042	1,712,649		-	-	
Total	\$ 14,927,894	18,167,115	21,113,829	\$ 14,470,299	\$ 14,859,400	\$ 389,101	2.69%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 237,893,470



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended February 28, 2023**

Summary of Quarterly Interest Receipts											
Fund	Subclass	Description	1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Interest
			1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	
Date Received			7/19/2022	9/13/2022	10/20/2022	12/20/2022	1/19/2023				
4845	10000	Zoo Authority	665.80	8,254.38	723.75	10,015.21	707.81		-		\$ 20,366.95
4850	10000	FCZC - Operations	1,964.27	24,352.41	1,995.06	27,607.34	1,889.68		-		\$ 57,808.76
4850	42700	FCZC - CP	6,972.61	86,444.11	7,402.20	102,430.68	6,958.25		-		\$ 210,207.85
Total			\$ 9,602.68	\$ 119,050.90	\$ 10,121.01	\$ 140,053.23	\$ 9,555.74	\$ -	\$ -	\$ -	\$ 288,383.56
For Fiscal Year Ending June 30, 2023											



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended February 28, 2023**

Cash Balance as of 02/28/2023 **\$ 29,357,279**

DEDUCTIONS (earmarked projects, FY22-23 expenditures paid through claim 2022-12C):

Zooplex Construction - June 2020	699,245
Asia Construction -July 2020	4,485,355
Asia Design - December 2017	502,847
Zooplex Design- August 2017	105,565
African River - June 2016	2,830,350
Mixed Species Exhibit Design - June 2021	65,170
SLC Biotank Design - Jan 2022	70
Mixed Species Exhibit Construction - July 2022/Nov 2022	7,587,844
SLC Biotank/Chiller - Construction - June 2022	1,133,762
Conservation Building - Construction - Sept 2022	1,664,675
Energy Efficiency - June 2022	1,037,674

Total Deductions:	<u><u>\$ (20,112,557)</u></u>
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TOTAL:	<u><u>\$ 9,244,722</u></u>
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**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended February 28, 2023**

Cash Balance as of 02/28/2023 \$ 8,082,780

DEDUCTIONS (Remaining budgets, paid through claim 2022-12):

Marketing	440
Veterinary	110,877
Interest/Bank Charges	(40)
Visitor Services	55,050

Total Deductions:	<u>\$ (166,327)</u>
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TOTAL:	<u><u>\$ 7,916,453</u></u>
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**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended February 28, 2023**

Cash Balance as of 02/28/2023 \$ 2,826,027

DEDUCTIONS

(FY 22-23 Remaining budgets, ZA Claim paid through February 28, 2023):

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	731
Professional & Specialized Ser	388
Data Processing Services	1,500
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Deductions:	<u>\$ (13,369)</u>
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TOTAL:	<u><u>\$ 2,812,658</u></u>
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AGENDA ITEM 6

DATE: April 12, 2023

TO: Fresno County Zoo Authority Board

FROM: Eric Xin, Partner, Brown Armstrong Accountancy Corporation

SUBJECT: Zoo Authority Year Ended June 30, 2022 Financial Statements and Auditor's Report

RECOMMENDED ACTION:

Receive Zoo Authority Year Ended June 30, 2022 financial statements with independent auditor's report from Brown Armstrong Accountancy Corporation.

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, 2022 Financial Statements and Auditor's Report

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

We have audited the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Fresno County Zoo Authority (the Authority) as of and for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 26, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. During the year ended June 30, 2022, the Authority adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*; GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*; GASB Statement No. 92, *Omnibus 2020*; GASB Statement No. 93, *Replacement of Interbank Offered Rates*; GASB Statement No. 97, *Certain Component Units Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an Amendment to GASB Statements No. 14 and No. 84 and a Supersession of GASB Statement No. 32*; and GASB Statement No. 98, *The Annual Comprehensive Financial Report*. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 22, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the management's discussion and analysis and budgetary comparison information, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
February 22, 2023

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

For the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the 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 (the Authority), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's 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 Authority as of June 30, 2022, the respective changes in financial position, and the respective budgetary comparison for the general fund, 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 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 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.

Auditor's 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 auditor's 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America 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 the 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 the 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2023, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 the Authority's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
February 22, 2023

FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2022

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, 2022. 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 2021-2022 fiscal year by \$2,755,537. This amount is considered restricted net position.
- Liabilities of the Authority totaled \$17,078 at June 30, 2022. 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 \$358,858 during fiscal year 2021-2022.

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 Statements* are reported using the modified accrual basis of accounting, which was designed to reflect budgetary processes used by governments. See Note 1-C for further information regarding the modified

FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2022

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, 2022</u>	<u>June 30, 2021</u>
Assets:		
Current assets	\$ 2,772,615	\$ 2,398,941
Total assets	<u>\$ 2,772,615</u>	<u>\$ 2,398,941</u>
Liabilities:		
Current liabilities	\$ 17,078	\$ 2,262
Total liabilities	<u>\$ 17,078</u>	<u>\$ 2,262</u>
Net position:		
Restricted	\$ 2,755,537	\$ 2,396,679
Total net position	<u>\$ 2,755,537</u>	<u>\$ 2,396,679</u>

Statement of Activities (condensed)

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Revenues:		
General revenues	\$ 458,714	\$ 408,524
Total revenues	<u>\$ 458,714</u>	<u>\$ 408,524</u>
Expenses:		
Governmental activities	\$ 99,856	\$ 65,854
Total expenses	<u>\$ 99,856</u>	<u>\$ 65,854</u>
Net position beginning	\$ 2,396,679	\$ 2,054,009
Change in net position	358,858	342,670
Net position ending	<u>\$ 2,755,537</u>	<u>\$ 2,396,679</u>

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Authority's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The Authority's General Fund budgetary comparison schedule is presented in Required Supplementary Information. The Authority adopts an annual

**FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

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

The fiduciary 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 14-20 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 \$2,755,537 at the close of fiscal year 2021-2022. The Authority has no investments in capital assets.

Governmental activities: Governmental activities increased the Authority's net position by \$358,858 during fiscal year 2021-2022. The key element of this increase relates to sales tax revenue exceeding total expenditures by \$325,156.

FINANCIAL ANALYSIS OF THE AUTHORITY FUNDS

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

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

At June 30, 2022, the Authority's governmental fund reported a fund balance of \$2,755,537, an increase of \$358,858 in comparing to the balance of \$2,396,679 reported at June 30, 2021.

**FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2022**

Revenues for the governmental fund totaled \$458,714 in fiscal year 2021-2022. Revenue was primarily comprised from Measure Z sales tax revenue (93%). The remaining 7% was interest.

Expenditures for governmental funds totaled \$99,856 in fiscal year 2021-2022.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2021-2022 fiscal year, actual revenues were above those estimated in the final budget by \$78,786 due to a net increase in sales tax revenue and interest revenue. Actual expenditures were below current year budgeted amounts by \$32,102. This difference in expenditures is primarily due to the consolidation of certain positions and a more efficient delegation of professional service hours provided by the County of Fresno.

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, 2022

		Governmental Activities
ASSETS		
Cash and investments		\$ 2,685,728
Interest receivable		8,907
Due from other governments		<u>77,980</u>
Total assets		<u>2,772,615</u>
LIABILITIES		
Accrued liabilities		<u>17,078</u>
Total liabilities		<u>17,078</u>
NET POSITION		
Restricted		<u>2,755,537</u>
Total net position		<u>\$ 2,755,537</u>

The accompanying notes are an integral part of this statement.

FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues - Charges for Services	Operating Grants and Contributions	Net Expenses and Changes in Net Position of Governmental Activities
Governmental activities-				
General government	\$ 99,856	\$ -	\$ -	\$ (99,856)
Total	<u>\$ 99,856</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (99,856)</u>
General revenues:				
Sales tax				425,012
Interest				<u>33,702</u>
Total general revenues				<u>458,714</u>
Change in net position				<u>358,858</u>
Net position - beginning				<u>2,396,679</u>
Net position - ending				<u>\$ 2,755,537</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
BALANCE SHEET
GOVERNMENTAL FUND
June 30, 2022**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>General Fund</u>
Cash and investments	\$ 2,685,728
Interest receivable	8,907
Due from other governments	77,980
Total assets	<u>2,772,615</u>
Deferred outflows of resources	-
Total assets & deferred outflows of resources	<u>\$ 2,772,615</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	
Liabilities:	
Accrued liabilities	<u>\$ 17,078</u>
Total liabilities	<u>17,078</u>
Deferred inflows of resources	<u>-</u>
Fund balance:	
Restricted	<u>2,755,537</u>
Total fund balance	<u>2,755,537</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,772,615</u>
 Reconciliation of the Balance Sheet to the Statement of Net Position	
Total fund balance - governmental fund	\$ 2,755,537
Differences	<u>-</u>
Net position - governmental activities	<u>\$ 2,755,537</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, 2022**

REVENUES	<u>General Fund</u>
Measure Z sales tax	\$ 425,012
Interest	<u>33,702</u>
Total revenues	<u>458,714</u>
EXPENDITURES	
Current:	
PeopleSoft charges	616
Professional and specialized services	<u>99,240</u>
Total expenditures	<u>99,856</u>
Excess of revenues over expenditures	<u>358,858</u>
Net change in fund balance	358,858
FUND BALANCE	
Fund balance - beginning	<u>2,396,679</u>
Fund balance - ending	<u><u>\$ 2,755,537</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	\$ 358,858
Differences	<u>-</u>
Change in net position - governmental activities	<u>\$ 358,858</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2022**

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 7,594,532	\$ 27,305,987	\$ 34,900,519
Due from other governments	1,273,677	2,547,356	3,821,033
Interest receivable	26,316	93,416	119,732
Total assets	<u>8,894,525</u>	<u>29,946,759</u>	<u>38,841,284</u>
LIABILITIES			
Due to non-profit	1,184,141	2,189,683	3,373,824
Total liabilities	<u>1,184,141</u>	<u>2,189,683</u>	<u>3,373,824</u>
NET POSITION			
Held in trust for operations	7,710,384	-	7,710,384
Held in trust for capital projects	<u>-</u>	<u>27,757,076</u>	<u>27,757,076</u>
Total net position	<u>\$ 7,710,384</u>	<u>\$ 27,757,076</u>	<u>\$ 35,467,460</u>

The accompanying notes are an integral part of this statement.

FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Year Ended June 30, 2022

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ADDITIONS			
Measure Z sales tax	\$ 6,941,855	\$ 13,883,709	\$ 20,825,564
Interest	107,168	428,971	536,139
Reimbursements	<u>-</u>	<u>-</u>	<u>-</u>
Total additions	<u>7,049,023</u>	<u>14,312,680</u>	<u>21,361,703</u>
DEDUCTIONS			
Disbursements to non-profit	<u>7,602,845</u>	<u>22,888,475</u>	<u>30,491,320</u>
Total deductions	<u>7,602,845</u>	<u>22,888,475</u>	<u>30,491,320</u>
Change in net position	(553,822)	(8,575,795)	(9,129,617)
Net position held in trust - beginning	<u>8,264,206</u>	<u>36,332,871</u>	<u>44,597,077</u>
Net position held in trust - ending	<u>\$ 7,710,384</u>	<u>\$ 27,757,076</u>	<u>\$ 35,467,460</u>

The accompanying notes are an integral part of this statement.

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. Basis of Presentation

Government-wide Financial Statements

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

The fund financial statements provide information about the Authority's individual funds including governmental and fiduciary funds. Separate statements for each fund category are presented. The balance sheet and statement of revenues, expenditures, and changes in fund balance focus on the presentation of the major governmental fund, the General Fund. These two statements are used to report information regarding the Authority's own operations and programs (up to 2% of Measure Z sales tax revenue). The statement of fiduciary net position and the statement of changes in fiduciary net position provide information regarding the 98% of sales tax proceeds and related disbursements, which are exclusively restricted for the support of zoos, zoological facilities, and related zoological purposes within the County. Disbursements of Measure Z funds during the fiscal year ended June 30, 2022, 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, 2022, disbursements of Measure Z funds were made to the Fresno's Chaffee Zoo Corporation (FCZC), which is the entity operating the Fresno Chaffee Zoo.

C. Measurement Focus and Basis of Accounting

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Authority considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under the accrual basis of accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due and payable.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Cash and Investments

Investments for the Authority are reported at fair value.

Due from Other Governments

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

Accrued Liabilities

The Authority has agreements with the County, 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.

Use of Management Estimates

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

NOTES TO THE FINANCIAL STATEMENTS

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

A reconciliation of the total fund balance for the governmental fund to the total net position of governmental activities has been prepared as part of the basic financial statements. However, no differences were reported between total fund balance and total net position for the fiscal year ended June 30, 2022.

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, 2022.

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 2021 and 2022 were approved by the Authority's board members. FCZC is the entity operating the Fresno Chaffee Zoo and functions separately from the Authority, operating on a calendar year basis (ending December 31). The Authority's oversight of FCZC extends only to the administration of Measure Z funds.

During fiscal year ended June 30, 2022, disbursements totaling \$30,491,320 were made to FCZC: \$7,602,845 for operations and \$22,888,475 for capital projects.

Undistributed sales tax revenue net of expenses incurred during the fiscal year are classified as "net position held in trust" in the statement of fiduciary net position. The balance reported at June 30, 2022, is as follows:

Held in Trust For:	
Operations	\$ 7,710,384
Capital projects	27,757,076
Total	\$ 35,467,460

NOTE 5 – LIABILITIES

Liabilities of the Authority totaled \$17,078 at June 30, 2022. This amount primarily consisted of expenses related to professional and specialized services provided by the County of Fresno.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6 - FUND BALANCE

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

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

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

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

The Authority's General Fund balance of \$2,755,537 is considered restricted. This is because the monies are derived from Measure Z and are required to be spent in a manner that is consistent with the limitations placed on its use.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 7 – RECENTLY RELEASED STANDARDS BY GASB

During the fiscal year ending June 30, 2022, the Authority implemented the following standards:

GASB Statement No. 87 – Leases. The requirements of this statement are effective for periods beginning after June 15, 2021.

GASB Statement No. 89 – Accounting for Interest Cost Incurred before the End of a Construction Period. The provisions of GASB Statement No. 89 are effective for financial statements beginning after December 15, 2020.

GASB Statement No. 92 – Omnibus 2020. The requirements of this statement are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 93 – Replacement of Interbank Offered Rates. The removal of LIBOR as an appropriate benchmark for interest rate is effective for reporting periods ending after December 31, 2022. All other requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 97 – Certain Component Units Criteria, and Accounting and Financial Reporting of Internal Revenue Code Section 457 Deferred Compensation Plans – an Amendment to GASB Statements No. 14 and No. 84 and a Supersession of GASB Statement No. 32. The requirements in paragraph 4 as it applies to defined contribution plans, defined other postemployment benefit (OPEB) plans, and other employee benefit plans, and paragraph 5 are effective immediately. All other requirements are applicable for reporting periods beginning after June 15, 2021.

GASB Statement No. 98 – The Annual Comprehensive Financial Report. The requirements of this statement are effective for fiscal years ending after December 15, 2021.

Recently released GASB standards affecting future years are as follows:

GASB Statement No. 91 – Conduit Debt Obligations. The requirements of this statement are effective for reporting periods beginning after December 15, 2021.

GASB Statement No. 94 – Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Arrangements. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 96 – Subscription-Based Information Technology Arrangements. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 99 – Omnibus 2022. The requirements of this statement are effective as follows: The requirements related to extension of the use of London Interbank Offered Rate (LIBOR), accounting for Supplemental Nutrition Assistance Program (SNAP) distributions disclosure of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement No. 34, as amended, and terminology updates related to Statement No. 53 and Statement No. 63 are effective upon issuance. The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

NOTES TO THE FINANCIAL STATEMENTS

Note 7... (Continued)

GASB Statement No. 100 – *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*. The requirements of this statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 101 – *Compensated Absences*. The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

NOTE 8 – SUBSEQUENT EVENTS

In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the basic financial statements. Events were considered through February 22, 2023 which is the date of issuance of the Authority's independent auditor's report.

REQUIRED SUPPLEMENTARY INFORMATION
(Other than MD&A)

**FRESNO COUNTY ZOO AUTHORITY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2022**

	<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	\$ 342,928	\$ 342,928	\$ 425,012	\$ 82,084
Interest	37,000	37,000	33,702	(3,298)
Total resources	<u>379,928</u>	<u>379,928</u>	<u>458,714</u>	<u>78,786</u>
Charges to appropriations:				
Current:				
Office expenses	6,000	6,000	-	6,000
Professional and specialized services	118,908	118,908	99,240	19,668
Postage	1,000	1,000	-	1,000
Data processing services	1,500	1,500	-	1,500
Memberships	500	500	-	500
Transportation, travel, and education	2,500	2,500	-	2,500
Publications and legal notices	500	500	-	500
Telephone	250	250	-	250
PeopleSoft charges	800	800	616	184
Total charges to appropriations	<u>131,958</u>	<u>131,958</u>	<u>99,856</u>	<u>32,102</u>
Change in net position	<u>\$ 247,970</u>	<u>\$ 247,970</u>	358,858	<u>\$ 110,888</u>
NET POSITION				
Net position - beginning			<u>2,396,679</u>	
Net position - ending			<u>\$ 2,755,537</u>	

The accompanying note is an integral part of this schedule.

**NOTE TO BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

Budgets and Budgetary Data

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

A budgetary comparison schedule for the General Fund is presented on Page 21. Its purpose is to demonstrate compliance with the approved budget for fiscal year 2021-2022. 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 AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of Fresno County Zoo Authority (the Authority), as of and for the year ended June 30, 2022, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated February 22, 2023.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
February 22, 2023



DATE: April 12, 2023

TO: Fresno County Zoo Authority Board

FROM: Sam Vang, Zoo Authority Auditor Staff

SUBJECT: Increase appropriations for Zoo Authority Administration for Fiscal Year 2022-23

RECOMMENDED ACTION:

Adopt Budget Resolution increasing FY 2022-23 appropriations for Professional & Specialized Services in the amount of \$113,534 using the excess revenue in the original approved budget.

ALTERNATIVE ACTION:

An alternative action is to approve and authorize the use of the Zoo Authority's Net Position, which is \$2,826,027 as of February 28, 2023, to pay for administration claims.

FISCAL IMPACT:

If Recommended Action was to be approved, this will result in the reduction of excess revenue in the original approved budget from \$266,066 to \$152,532. Alternatively, if Alternative Action was to be approved, the Authority's Net Position will be reduced from \$2,826,027 to \$2,712,493.

DISCUSSION:

Expenditure appropriations for Professional & Specialized Services for the fiscal year 2022-23 did not anticipate the charges for Measure Z election services in June 2022.

The request is to increase appropriations by the amount of \$113,534 which will pay for Measure Z election services not included in the original approved budget.

BEFORE THE BOARD MEMBERS
OF THE
COUNTY OF FRESNO, ZOO AUTHORITY

IN THE MATTER OF INCREASING THE FY)	
2022-23 APPROPRIATIONS IN THE FRESNO)	
COUNTY ZOO AUTHORITY ACCOUNT 7295 IN)	RESOLUTION
THE AMOUNT OF \$113,534.)	

WHEREAS, the Fresno County Zoo Authority Professional & Specialized Service Account 7295 requires an increase by \$113,534 to account for expenses associated with the election services for the Measure Z on the June 2022 ballot.

WHEREAS, said monies are not included in the FY 2022-23 adopted appropriations for Professional & Specialized Services Account 7295.

WHEREAS, \$113,534 is available in the cash balance of Fresno County Zoo Authority Fund 4845, Subclass 10000, Fresno County Zoo Authority Organization 9810.

NOW, THEREFORE, IT IS ORDERED that the Auditor-Controller/ Treasurer-Tax Collector is authorized to increase the appropriations in the FY 2022-23 Account 7295 as follows:

FUND	4845	Fresno County Zoo Authority
SUBCLASS	10000	
ORGANIZATION	9810	Fresno County Zoo Authority

7000 - SERVICES AND SUPPLIES

ACCOUNT	7295	Professional & Specialized Ser	\$113,534
---------	------	--------------------------------	-----------

1 TOTAL SERVICES AND SUPPLIES \$113,534
2 TOTAL APPROPRIATIONS \$113,534
3

4 BE IT FURTHER RESOLVED, that the appropriations for the FY 2022-23
5 Fresno County Zoo Authority Account 7295 be increased as follows:

6 FUND 4845 Fresno County Zoo Authority
7 SUBCLASS 10000
8 ORGANIZATION 9810 Fresno County Zoo Authority
9 ACCOUNT 7295 Professional & Specialized Ser \$113,534
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11 TOTAL APPROPRIATIONS \$113,534
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AGENDA ITEM 8

DATE: April 12, 2023

TO: Fresno County Zoo Authority Board

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

SUBJECT: Request to Release Retention for BMY Construction Group, Inc. for Zooplex

RECOMMENDED ACTION:

Approve and authorize release of retention withheld on construction work provided by BMY Construction Group, Inc., related to Zooplex (\$1,052,377.36).

DISCUSSION:

In accordance with the Retention Policy Adopted September 30, 2015, and Revised January 30, 2019, retention of 10% was withheld on the Construction work provided by BMY Construction Group, Inc., as related to the Zooplex capital project.

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

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

Attached is a notice of completion of the Zooplex facility and final retention releases totaling \$1,052,377.36.

Fresno's Chaffee Zoo Corporation Board of Directors approved this request at their meeting on March 23, 2023.

ATTACHMENTS:

Certificate of Substantial Completion
Inspection Record Card

Major Project Card
Notice of Completion
Application and Certificate for Payment



**Zooplex Complex
Contractor Retention Release**

March 10, 2023

Fresno's Chaffee Zoo Corporation Board

RE: BMY Construction Group, Inc. Retention Release

In reference to the above mentioned project we have verified that all work has been completed per contract documents and all applicable codes. The authority's having jurisdiction including the project architect have also signed off the completion of work.

We are requesting release of retention in the amount of \$1,052,377.36.

Please contact me if you have any questions.

Respectfully,

Jesse Santiago
Construction Project Manager
JSantiago@fresnochaffeezoo.org



AIA® Document G704® – 2017

Certificate of Substantial Completion

PROJECT: <i>(name and address)</i> Fresno Chaffee Zoo - Zooplex Building	CONTRACT INFORMATION: Contract For: Fresno' Chaffee Zoo Corporation - Standard form of Agreement between Owner and contractor Date: July, 13, 2020	CERTIFICATE INFORMATION: Certificate Number: 001 Date: March 8, 2023
OWNER: <i>(name and address)</i> Fresno Chaffee Zoo Corporation 389 W. Belmont Ave. Fresno, CA 93612	ARCHITECT: <i>(name and address)</i> Paul Halajian Architects 389 Clovis, Ave. - suite 100 Clovis, CA 93619	CONTRACTOR: <i>(name and address)</i> BMY Construction Group Incorporated 5485 E. Olive Ave. Fresno, CA 93727

The Work identified below has been reviewed and found, to the Architect's best knowledge, information, and belief, to be substantially complete. Substantial Completion is the stage in the progress of the Work when the Work or designated portion is sufficiently complete in accordance with the Contract Documents so that the Owner can occupy or utilize the Work for its intended use. The date of Substantial Completion of the Project or portion designated below is the date established by this Certificate.
(Identify the Work, or portion thereof, that is substantially complete.)

NA

Paul Halajian Architects
ARCHITECT *(Firm Name)*

SIGNATURE

Paul Halajian, AIA LEED
AP, Principal
PRINTED NAME AND TITLE

July 20, 2022
DATE OF SUBSTANTIAL COMPLETION

WARRANTIES

The date of Substantial Completion of the Project or portion designated above is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:

(Identify warranties that do not commence on the date of Substantial Completion, if any, and indicate their date of commencement.)
NA

WORK TO BE COMPLETED OR CORRECTED

A list of items to be completed or corrected is attached hereto, or transmitted as agreed upon by the parties, and identified as follows:
(Identify the list of Work to be completed or corrected.)

NA

The failure to include any items on such list does not alter the responsibility of the Contractor to complete all Work in accordance with the Contract Documents. Unless otherwise agreed to in writing, the date of commencement of warranties for items on the attached list will be the date of issuance of the final Certificate of Payment or the date of final payment, whichever occurs first. The Contractor will complete or correct the Work on the list of items attached hereto within NA () days from the above date of Substantial Completion.

Cost estimate of Work to be completed or corrected: \$NA

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work, insurance, and other items identified below shall be as follows:

(Note: Owner's and Contractor's legal and insurance counsel should review insurance requirements and coverage.)

NA

The Owner and Contractor hereby accept the responsibilities assigned to them in this Certificate of Substantial Completion:

BMY Construction
CONTRACTOR *(Firm Name)*

SIGNATURE

PRINTED NAME AND TITLE

DATE

Fresno Chaffee Zoo
Corporation

OWNER *(Firm Name)*

SIGNATURE

PRINTED NAME AND TITLE

DATE

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

For Inspections Call: 621-8116

INSPECTION RECORD CARD

LOCATION 894 W BELMONT AVE OWNER _____

PERMIT B19-16125 CONTRACTOR _____

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

Building Section	Electrical Section	Plumbing/Mechanical Section
Compaction	Temporary Power Pole	On-Site Sewer
Ufer Ground	Temporary Power	• Green & Waste EP 12-24-20 • Freeway EP 2-10-21 Heat Tap/Insul
Foundation	Underground <u>UNDER SLAB OK</u>	Manholes
• ELEVATOR PIT SLAB	<u>(B) 2/19/21</u>	Storm Drains
<u>12/18/20 TK</u>	<u>UNDER SLAB PHASE 2 OK</u>	Catch Basins
• Elevator walls <u>12/14/20 TK</u>	<u>(B) 3/6/21</u>	On-Site Water
• Elevator Pit waterproofing <u>1/5/21 TK</u>	Rough Wire	Chlorination Test
• FOUNDATION FOOTINGS <u>1/13/21 TK</u>	<u>ROUGH BOX'S IN NORTH</u>	Thrust Blocks <u>6" FIRE MAIN SUB IN 12-30-20</u>
• MASONRY WALL STEEL SATO 10G	<u>CMU WALL OK (B) 4/16/21</u>	Fire Main Rgh.
<u>1st LIFT 4'</u> <u>2/18/21 TK</u>		Fire Main / 200# test
• Masonry wall steel Line 5 South	<u>ROUGH BOX'S OK IN CMU</u>	Fire Hydrant Flush
<u>16" Above FF</u> <u>2/19/21 TK</u>	<u>WALL ANOP E301</u>	U.G. Rough Water
• Line 5 - Line 2 masonry wall steel	<u>(B) 4/23/21</u>	Rough Waste <u>Grid 1 to b+ stub out 12-14-20</u>
<u>16" Above FF</u> <u>2/10/21 TK</u>	<u>VERIFY GFC CONNECTIONS</u>	Rough Gas <u>12-3-21 KB LESS SEISMIC</u>
• Line 2 - 1 masonry wall steel	<u>AT ORANGE AREAS.</u>	Vents <u>12-3-21 KB</u>
<u>16" AFF</u> <u>2/11/21 TK</u>	<u>Grid line 5,6 walls OK 4-30-21</u>	Water Pipe <u>12-3-21 KB LESS SWAY</u>
• SOG <u>3/22/21 TK</u>	<u>OK</u>	Condensate Drains <u>Partial 12-3-21 KB</u>
• 2nd lift masonry Line 10 A-B	<u>5/7/21 2ND PUR OK ANOP</u>	H.W. Insulation <u>12-8-21 KB</u>
<u>Line B-10-7</u> <u>4/13/21 TK</u>	<u>PA E301 (ALL GREEN HIGHURE)</u>	Roof Drains <u>12-8-21 KB</u>
• 2nd lift masonry A-1/4-6	<u>11/5/21 - WALLS OK ANOP</u>	Ducts Partial <u>EP 11-12-21</u>
<u>4/19/21</u>	<u>E301, STAIRWELL HARDLID</u>	Ducts Complete <u>Mechanical</u>
• 2nd lift B-1-5, 10-F, I-1-2	<u>OK (B) MARKED WORK</u>	Fireplace Flue
<u>4/20/21 TK</u>		A.C. Smoke Test <u>All units & added</u>
• 3rd lift Line 10 A-B / B 1-6	<u>11/9/21 - HARDLID OK ANOP</u>	Comm. Hood Shaft
• 3rd lift Line 6-4 / A-J	<u>E301 (B)</u>	Comm. Hood Duct
• 3rd lift Line 1-4 / A-J <u>4/28/21</u>	<u>12/2/21 - ROUGH WORK</u>	Comm. Hood Wall
• 4th lift Line 10 B-F / B 1-6 <u>5/13/21</u>	<u>9 HARD LIDS OK</u>	Fire Suppresion Test
• 4th lift to Ledger J-A / 6-4	<u>ANOP E301 to Grid 10</u>	R. P. Device
<u>5/17/21 TK</u>	<u>V.G. OK ANOP PA E101</u>	Landscape Spkr.
• 4th lift to Ledger 1-4 / A-J <u>5/10/21</u>	<u>(B)</u>	Med. Gas Rgh.
• Tow Line 10 A-B / 1-6 <u>5/11/21 TK</u>		Med Gas Test
• 5th lift J-A / 6-4 <u>5/12/21 TK</u>	<u>2/27/22</u>	<u>6" FIRE MAIN SUB W EP 12-29-20</u>
• 5th lift 1-4 / A-J <u>5/13/21 TK</u>	Final Inspection <u>Bur</u>	<u>W/ Thrust Block</u>
• 6th lift J-A / 6-4 <u>5/17/21 TK</u>	Fire Prevention: 621-4181	Water Service N. Side <u>EP 12-30-20</u>
• 6th lift 1-4 / A-J <u>5/18/21 TK</u>	<u>5/12/22 (BLM)</u>	Gas Test <u>med from the building</u>
• Tow Line J-A / 6-4 <u>5/20/21 TK</u>	<u>FINAL GRANTED</u>	Temporary Gas
• 7th lift 1-4 / A-J <u>5/21/21 TK</u>	<u>9/6/22 FIRE ALARM FINAL</u>	Gas Meter Clearance
• Tow Line 1-4 / A-J <u>5/24/21 TK</u>	<u>(BLM)</u>	Safe - to - Stock
• 2nd lift 2-5 / A-J INTERIOR &		Safe - to - Occupy <u>10-10-22 KB</u>
Final Inspection <u>Exit Ext 1/2/21</u>		Mechanical Final
<u>3/2/23 TK</u>		Plumbing Final

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

MAJOR PROJECT CARD

LOCATION 894 W BELMONT AVE OWNER _____

PERMIT B19-16125 CONTRACTOR _____

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

BUILDING	ELECTRICAL	PLUMBING/MECHANICAL
• 2ND LIFT 1-5/A-I 6/17/21 TK	ROUGH WALL ALL GOOD	OK TO INSULATE DUCTS at First Floor, LESS grease duct 10-15-21 KB
• 2ND LIFT 4-6/KJ-A 6/19/21 TK	2ND FLOOR	OK TO INSULATE DUCTS 2nd Floor 10-22-21 KB
• 3RD LIFT 1-5/A-I 6/14/21 TK	12/16/21 M.F.	Vent Test marked on No 1/2 1st floor 1-4 Grid LINE 6 11-9-21
• 4TH LIFT 4-6/KJ-A 6/17/21 TK		Water Insulation
• 4TH LIFT/TOW 1-5/A-I 6/22/21 TK		Grid 1-4 good 11-9-21
• 5TH LIFT 4-6/KJ-A 6/23/21 TK	12/26/21- 2ND FLOOR	Vents, 2nd floor waste & PRESSURE TEST at DCW North of Grid Line 6 11-17-21 KB
• TOW 1-5/A-I 6/28/21 TK	HARD LIDS ONLY (B)	Plumbing TOP OUT
• TOW 4-6/AJ 6/29/21 TK	12/30/21- WARS & HARD LIDS	North of Grid Line 6 OK LESS 2nd Floor condensates and one vent 11-19-21 KB
• 2nd lift line 9-6/AJ 7/15/21 TK	OK MUD FOR FILL	Visual at grease duct OK pending air balance report, per changes from approved plans 11-23-21 KB
• 3rd lift line 9-6/AJ 7/15/21 TK	GRID 6-B (B)	1st Layer of Fire wrap partial OK 11-24-21 KB
• 4th lift line 9-6/AJ 7/28/21 TK	3/4 22 Electrical OK	Visual at storm curb inlet, pending approved addendum 12-3-21 KB
• Masonry Complete 8/2/21 TK	waiting on 114 T-Box	Visual at pre-pour at top of curb inlet, pending approved addendum 12-7-21 KB
• 2nd Floor steel Deck	NO tiles until cat 5 off	Roof Drains South End OK only 12-8-21 KB
• Reinforcement 9/1/21 TK	Grid. Rpt. 7/11	Grease duct connection at hood OK 12-21-21 KB
• 3 Exterior Hard Lids		Rough duct North of Grid Line 6 OK pending Fire wrap complete at Grease duct. All dryers installed to be residential only, complete all
• 9/8/21 TK Pending Dates		Catwalk, platform access panel and light & switches 12-27-21 KB
• Curb & House Pdr 9/13/21 TK		Pictures of remainder of 1st Layer of Fire wrap 1-5-22 KB
• Hard Lids & Base Lath		2nd Layer of Fire wrap at grease duct OK, pending installers certification 1-5-22 KB
• 9/22/21 TK		Grease waste Building to Interceptor 1-12-22 KB
• Roof Frame 9/27/21 TK		Building sawar East side OK LESS Sample tank 1-12-22 KB
• ELECTRICAL Room WALL & HARD LID FRAME 9/29/21 TK		
• Root Mech. Screen Frame 10-11-21 TK		
• Mech Screen Shear Nail 10/14/21 TK		
• Mech Platform Framy 10/22/21 TK		
• 1ST Floor Framy Line 6-1/A-J		
• HAROLD AT STAIRWELL 11/5/21 TK		
• Stairwell Ceiling Fire wall & Stairwell wall Framy 11/9/21 TK		
• Stairwell Screws 11/19/21 TK		
• Line 6-1/A-J Insulation		
• 1ST Floor 12/13/21 TK		
• 1ST Floor Line 6-1/A-J Frame 12/13/21 TK		
• Trellis Piers 10 th 12/18/21 TK		
• Recharge Room BBA Fire wall 12/18/21 TK		
• Loading Dock Roofing 12/19/21 TK		
• Freezer Slab on Grade 12/21/21 TK		
• Truck Dock walls 1/17/22 TK		

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

MAJOR PROJECT CARD

LOCATION 884 W BELMONT OWNER _____

PERMIT B19-16125 CONTRACTOR _____

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

[illegible]

NOTE: Signature of Inspector after ALL items designates approval.

See Reverse Side of this card for minimum FIRE PROTECTION REQUIREMENTS during construction.

Recording Requested By:

Fresno Chaffee Zoo Corporation

When Recorded Mail To:

Name Jesse Santiago
Street
Address 1250 W Olive Ave
City & State Fresno, CA 93728



2023-0021208

FRESNO County Recorder
Paul Dictos, CPA

Wednesday, Mar 08, 2023 03:42:45 PM

Titles: 1 Pages: 2

Fees: \$97.00
CA SB2 Fee: \$75.00
Taxes: \$0.00
Total: \$97.00
FRESNO CHAFFEE ZOO

SPACE ABOVE THIS LINE FOR RECORDERS USE

NOTICE OF COMPLETION

(CA Civil Code §§ 8180-8190, 8100-8118, 9200-9208)

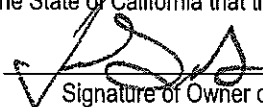
NOTICE IS HEREBY GIVEN THAT:

- The undersigned is an owner of an interest of estate in the hereinafter described real property, the nature of which interest or estate is:
Jesse Santiago, Project Manager Fresno Chaffee Zoo (e.g. fee, leasehold, joint tenancy, etc.)
- The full name and address of the undersigned owner or reputed owner and of all co-owners or reputed co-owners are:
Name Street and No. City State
Fresno Chaffee Zoo Corporation 1250 W Olive Ave Fresno CA
- The name and address of the direct contractor for the work of improvement as a whole is:
BMY Construction Group Inc. 5485 E Olive Ave, Fresno, CA 93727
- This notice is given for (check one):
☒ Completion of the work of improvement as a whole.
☐ Completion of a contract for a particular portion of the work of improvement (per CA Civ. Code § 8186).
- If this notice is given only of completion of a contract for a particular portion of the work of improvement (as provided in CA Civ. Code § 8186), the name and address of the direct contractor under that contract is:
N/A
- The name and address of the construction lender, if any, is:
N/A
- On the 2nd day of March, 2023, there was completed upon the herein described property a work of improvement as a whole (or a particular portion of the work of improvement as provided in CA Civ. Code § 8186) a general description of the work provided:
Construction of the new Zooplex Complex B19-16125
- The real property herein referred to is situated in the City of Fresno, County of Fresno, State of California, and is described as follows:
Fresno Chaffee Zoo Corporation
- The street address of said property is:
894 W Belmont Ave Fresno CA 93728
- If this Notice of Completion is signed by the owner's successor in interest, the name and address of the successor's transferor is:
N/A

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date: 3/8/2023

By:


Signature of Owner or Owner's Authorized Agent

Jesse Santiago, Project Manager

Print Name

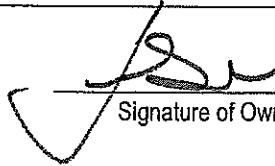
Fresno Chaffee Zoo

VERIFICATION

I, Jesse Santiago, state: I am the Authorized Agent ("Owner", "President", "Authorized Agent", "Partner", etc.) of the Owner identified in the foregoing Notice of Completion. I have read said Notice of Completion and know the contents thereof; the same is true of my own knowledge.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on _____, 3/8/202 (date), at Fresno (City), CA (State).



Signature of Owner or Owner's Authorized Agent

APPLICATION AND CERTIFICATE FOR PAYMENT AIA DOCUMENT G702 (Revised Format)

PAGE ONE OF PAGES

TO OWNER: Fresno Chaffee Corporation
1250 W Olive Ave
FRESNO CA 93728

PROJECT: FRESNO CHAFFEE ZOO - ZOOPLEX BUILDING
894 W. Belmont Ave
FRESNO CA 93728

APPLICATION NO.: 201225
PERIOD TO: 10/31/22
PROJECT NOS.: 20012

Distribution to:
☐ OWNER
☐ ARCHITECT
☐ CONTRACTOR
☐
☐

FROM CONTRACTOR: BMY CONSTRUCTION GROUP, INC.
5485 E. Olive Ave.
FRESNO CA 93727

VIA ARCHITECT: ARCH: PAUL HALAJIAN ARCHITECTS
START:
COMPLETION:

CONTRACT DATE:

CONTRACT FOR:

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet, AIA Document G703, is attached.

1. **ORIGINAL CONTRACT SUM**\$ 9,985,000.00
2. **Net change by Change Orders**\$ 646,064.01
3. **CONTRACT SUM TO DATE** (Line 1 ± 2)\$ 10,631,064.01
4. **TOTAL COMPLETED & STORED TO DATE**\$ 10,533,203.41
(Column G on G703)
5. **RETAINAGE:**
 - a. 0.00 % of Completed Work\$ 0.00
(Columns D + E on G703)
 - b. 0.00 % of Stored Material\$ 0.00
(Column F on G703)

Total Retainage (Line 5a + 5b or
Total in Column I of G703)\$ 0.00
6. **TOTAL EARNED LESS RETAINAGE**\$ 10,533,203.41
(Line 4 less Line 5 Total)
7. **LESS PREVIOUS CERTIFICATES FOR PAYMENT**
(Line 6 from prior Certificate)\$ 9,480,826.05
8. **CURRENT PAYMENT DUE**\$ 1,052,377.36
9. **BALANCE TO FINISH, INCLUDING RETAINAGE**
(Line 3 less Line 6)\$ 97,860.60

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner		
Total approved this Month		
TOTALS	718,610.25	-72,546.24
NET CHANGES by Change Order		646,064.01

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR:

By: 

Date: 12-22-22

State of:

County of:

Subscribed and sworn to before me this day of

Notary Public:

My Commission expires:

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED\$

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to conform to the amount certified.)

ARCHITECT:

By: 

Date:

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.



AIA DOCUMENT G702 • APPLICATION AND CERTIFICATE FOR PAYMENT • 1992 EDITION • AIA® • ©1992 • THE AMERICAN INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVENUE, N.W., WASHINGTON, D.C. 20006-5292 • WARNING: Unlicensed photocopying violates U.S. copyright laws and will subject the violator to legal prosecution.

G702-1992

CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.

CONTINUATION SHEET

AIA DOCUMENT G703

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In tabulations below, amounts are stated to the nearest dollar.
Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0002	Mobilization	75000.00	75000.00	0.00	0.00	75000.00	100	0.00	0.00
0003	General Conditions	947320.00	947320.00	0.00	0.00	947320.00	100	0.00	0.00
0008	Bonds	73319.00	73319.00	0.00	0.00	73319.00	100	0.00	0.00
0009	Insurance	129908.00	129908.00	0.00	0.00	129908.00	100	0.00	0.00
0011	SWPPP	27315.00	27315.00	0.00	0.00	27315.00	100	0.00	0.00
0012	Punchlist	2046.00	2046.00	0.00	0.00	2046.00	100	0.00	0.00
0013	Close Outs /O&M	475.00	475.00	0.00	0.00	475.00	100	0.00	0.00
0016	Demobilization	54328.00	54328.00	0.00	0.00	54328.00	100	0.00	0.00
0017	Final Clean	10250.00	10250.00	0.00	0.00	10250.00	100	0.00	0.00
0019	SUBMITTALS	1.00	0.00	0.00	0.00	0.00	0	1.00	0.00
0019	SUBMITTALS	-1.00	0.00	0.00	0.00	0.00	0	-1.00	0.00
0023	Concrete	4058.00	4058.00	0.00	0.00	4058.00	100	0.00	0.00
0026	SS Deck, Metal Fab & Emb	30000.00	30000.00	0.00	0.00	30000.00	100	0.00	0.00
0027	Carpentry	2500.00	2500.00	0.00	0.00	2500.00	100	0.00	0.00
0028	Sheet Metal	4500.00	4500.00	0.00	0.00	4500.00	100	0.00	0.00
0029	Aluminum Windows & STFNT	2200.00	2200.00	0.00	0.00	2200.00	100	0.00	0.00
0030	Folding Doors	2000.00	2000.00	0.00	0.00	2000.00	100	0.00	0.00
0031	Skylights	1600.00	1600.00	0.00	0.00	1600.00	100	0.00	0.00
0032	Glass	1200.00	1200.00	0.00	0.00	1200.00	100	0.00	0.00
0033	Mirrors	1500.00	1500.00	0.00	0.00	1500.00	100	0.00	0.00
0034	Doors, Frames & Hardware	1500.00	1500.00	0.00	0.00	1500.00	100	0.00	0.00
0035	Overhead Doors	577.50	577.50	0.00	0.00	577.50	100	0.00	0.00
0036	Ceramic Tile	2800.00	2800.00	0.00	0.00	2800.00	100	0.00	0.00
TOTALS SUBTOTAL:		1374396.50	1374396.50	0.00	0.00	1374396.50		0.00	0.00

CONTINUATION SHEET

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ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0037	Stucco	3409.00	3409.00	0.00	0.00	3409.00	100	0.00	0.00
0038	Metal Framing	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0039	Insulation	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0040	Gypsum Board	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0041	Acoustical Panel & FRP	4750.00	4750.00	0.00	0.00	4750.00	100	0.00	0.00
0043	Loading Dock	3675.00	3675.00	0.00	0.00	3675.00	100	0.00	0.00
0044	Metal Shelving	6750.00	6750.00	0.00	0.00	6750.00	100	0.00	0.00
0045	Toilet Compart/Accessorie	20.00	20.00	0.00	0.00	20.00	100	0.00	0.00
0046	Metal Lockers & Benches	2109.00	2109.00	0.00	0.00	2109.00	100	0.00	0.00
0047	Window Coverings	750.00	750.00	0.00	0.00	750.00	100	0.00	0.00
0048	Kitchen Equip & Walk Ins	25000.00	25000.00	0.00	0.00	25000.00	100	0.00	0.00
0049	Roof Fall Protection	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0050	Elevator Deposit	47990.00	47990.00	0.00	0.00	47990.00	100	0.00	0.00
0051	Fire Sprinkler (Deferred)	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0052	HVAC	31255.00	31255.00	0.00	0.00	31255.00	100	0.00	0.00
0053	Plumbing & Utility	22160.00	22160.00	0.00	0.00	22160.00	100	0.00	0.00
0054	Electrical	1250.00	1250.00	0.00	0.00	1250.00	100	0.00	0.00
0055	Electrical Generator	1250.00	1250.00	0.00	0.00	1250.00	100	0.00	0.00
0056	Elec Lighting Package	1250.00	1250.00	0.00	0.00	1250.00	100	0.00	0.00
0057	PV System	1250.00	1250.00	0.00	0.00	1250.00	100	0.00	0.00
0061	Subsurface Investigation	2500.00	2500.00	0.00	0.00	2500.00	100	0.00	0.00
0062	Fencing/Gate Controller	4000.00	4000.00	0.00	0.00	4000.00	100	0.00	0.00
0063	Marker Boards	2395.00	2395.00	0.00	0.00	2395.00	100	0.00	0.00
TOTALS SUBTOTAL :		186763.00	186763.00	0.00	0.00	186763.00		0.00	0.00

CONTINUATION SHEET

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APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work In Place	Stored Materials (not in D or E)				
0065	Polished Concrete	6286.00	6286.00	0.00	0.00	6286.00	100	0.00	0.00
0067	Paint	6286.00	6286.00	0.00	0.00	6286.00	100	0.00	0.00
0068	Epoxy Flooring	6288.00	6288.00	0.00	0.00	6288.00	100	0.00	0.00
0069	Decorative Conc Panels	3600.00	3600.00	0.00	0.00	3600.00	100	0.00	0.00
0070	Waste Management	2500.00	2500.00	0.00	0.00	2500.00	100	0.00	0.00
0072	Fire Extinguisher & Cabs	1894.00	1894.00	0.00	0.00	1894.00	100	0.00	0.00
0073	Access Doors & Frames	1940.00	1940.00	0.00	0.00	1940.00	100	0.00	0.00
0076	Signage	250.00	250.00	0.00	0.00	250.00	100	0.00	0.00
0079	MATERIAL PROCUREMENT	1.00	0.00	0.00	0.00	0.00	0	1.00	0.00
0079	MATERIAL PROCUREMENT	-1.00	0.00	0.00	0.00	0.00	0	-1.00	0.00
0080	Structural Steel	141750.00	141750.00	0.00	0.00	141750.00	100	0.00	0.00
0081	Floor Decking	9500.00	9500.00	0.00	0.00	9500.00	100	0.00	0.00
0082	Steel Canopy	52650.00	52650.00	0.00	0.00	52650.00	100	0.00	0.00
0083	Int/Ext Staircases	129600.00	129600.00	0.00	0.00	129600.00	100	0.00	0.00
0084	Roof Access Ladder	1000.00	1000.00	0.00	0.00	1000.00	100	0.00	0.00
0085	Lumber	34500.00	34500.00	0.00	0.00	34500.00	100	0.00	0.00
0086	Glue LAM Beams	83000.00	83000.00	0.00	0.00	83000.00	100	0.00	0.00
0087	Trex Decking	22500.00	22500.00	0.00	0.00	22500.00	100	0.00	0.00
0088	Stairs & Railings	2930.00	2930.00	0.00	0.00	2930.00	100	0.00	0.00
0089	Trash Encl Gates, Struct	27350.00	27350.00	0.00	0.00	27350.00	100	0.00	0.00
0090	Load Dk, Guard/Stair Rlg	2930.00	2930.00	0.00	0.00	2930.00	100	0.00	0.00
0091	Trellis	53650.00	53650.00	0.00	0.00	53650.00	100	0.00	0.00
0094	Aluminum Storefront	61300.00	61300.00	0.00	0.00	61300.00	100	0.00	0.00
TOTALS SUBTOTAL:		651704.00	651704.00	0.00	0.00	651704.00		0.00	0.00

CONTINUATION SHEET

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A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0095	Folding Doors	24000.00	24000.00	0.00	0.00	24000.00	100	0.00	0.00
0096	Aluminum Windows	62300.00	62300.00	0.00	0.00	62300.00	100	0.00	0.00
0097	Skylights	12840.00	12840.00	0.00	0.00	12840.00	100	0.00	0.00
0098	ABSS Film	33000.00	33000.00	0.00	0.00	33000.00	100	0.00	0.00
0099	Brake Metal	6000.00	6000.00	0.00	0.00	6000.00	100	0.00	0.00
0100	Glass - Add to Schedule	11300.00	11300.00	0.00	0.00	11300.00	100	0.00	0.00
0101	Mirrors	2550.00	2550.00	0.00	0.00	2550.00	100	0.00	0.00
0102	Door Hardware	65684.00	65684.00	0.00	0.00	65684.00	100	0.00	0.00
0103	Fiberglass Doors, Frames	91883.00	91883.00	0.00	0.00	91883.00	100	0.00	0.00
0104	Wood Doors	19855.00	19855.00	0.00	0.00	19855.00	100	0.00	0.00
0105	Traffic Doors	6059.00	6059.00	0.00	0.00	6059.00	100	0.00	0.00
0106	Interior Alumn Frames	26519.00	26519.00	0.00	0.00	26519.00	100	0.00	0.00
0107	Overhead Doors	19796.70	19796.70	0.00	0.00	19796.70	100	0.00	0.00
0108	Metal Panels, Roof, Wall	52000.00	52000.00	0.00	0.00	52000.00	100	0.00	0.00
0109	Metal Lockers	40071.00	40071.00	0.00	0.00	40071.00	100	0.00	0.00
0110	Ceramic Tile	19500.00	19500.00	0.00	0.00	19500.00	100	0.00	0.00
0111	Carpet	5014.08	5014.08	0.00	0.00	5014.08	100	0.00	0.00
0112	Base, Strair Tread/RbTile	3766.70	3766.70	0.00	0.00	3766.70	100	0.00	0.00
0113	Luxury Tile Flooring	6159.99	6159.99	0.00	0.00	6159.99	100	0.00	0.00
0114	Metal Shelving	11539.00	11539.00	0.00	0.00	11539.00	100	0.00	0.00
0115	Roller Shades	7927.00	7927.00	0.00	0.00	7927.00	100	0.00	0.00
0116	Roof Top Fall Protection	20000.00	20000.00	0.00	0.00	20000.00	100	0.00	0.00
0117	Dock Equipment	8575.00	8575.00	0.00	0.00	8575.00	100	0.00	0.00
TOTALS SUBTOTAL:		556339.47	556339.47	0.00	0.00	556339.47		0.00	0.00

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ARCHITECT'S PROJECT NO: 20012

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ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0118	Kitchen Equipment	125000.00	125000.00	0.00	0.00	125000.00	100	0.00	0.00
0119	Walk In Refrig/Freezer	120000.00	120000.00	0.00	0.00	120000.00	100	0.00	0.00
0120	Elevator	23995.00	23995.00	0.00	0.00	23995.00	100	0.00	0.00
0121	ODU's	56665.00	56665.00	0.00	0.00	56665.00	100	0.00	0.00
0122	IDU's	93560.00	93560.00	0.00	0.00	93560.00	100	0.00	0.00
0123	Energy Recovery Ventilatr	56795.00	56795.00	0.00	0.00	56795.00	100	0.00	0.00
0124	Exhaust Fans	6785.00	6785.00	0.00	0.00	6785.00	100	0.00	0.00
0125	Direct Digital Cont Syst	197775.00	197775.00	0.00	0.00	197775.00	100	0.00	0.00
0126	Fly Fans	12055.00	12055.00	0.00	0.00	12055.00	100	0.00	0.00
0127	Water Heaters	23940.00	23940.00	0.00	0.00	23940.00	100	0.00	0.00
0128	Cirulating Pump	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0129	Grease Interpt	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0130	Sump Pump	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0131	Trench Drain	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0132	Elec Panels & Transfmer	75400.00	75400.00	0.00	0.00	75400.00	100	0.00	0.00
0133	Generator	97500.00	97500.00	0.00	0.00	97500.00	100	0.00	0.00
0134	Lighting Package	310500.00	310500.00	0.00	0.00	310500.00	100	0.00	0.00
0135	Solar Equipment	255000.00	255000.00	0.00	0.00	255000.00	100	0.00	0.00
0136	Gate Controller	2000.00	2000.00	0.00	0.00	2000.00	100	0.00	0.00
0137	Toilet Compart & Access	22582.00	22582.00	0.00	0.00	22582.00	100	0.00	0.00
0138	Decorative Conc Panels	5930.00	5930.00	0.00	0.00	5930.00	100	0.00	0.00
0139	Cabinets	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0141	Signage	6329.00	6329.00	0.00	0.00	6329.00	100	0.00	0.00
TOTALS SUBTOTAL:		1588991.00	1588991.00	0.00	0.00	1588991.00		0.00	0.00

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ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0143	SITE WORK	1.00	0.00	0.00	0.00	0.00	0	1.00	0.00
0143	SITE WORK	-1.00	0.00	0.00	0.00	0.00	0	-1.00	0.00
0145	Underground Locator	4200.00	4200.00	0.00	0.00	4200.00	100	0.00	0.00
0150	Arborist, Tree Health Rpt	1200.00	1200.00	0.00	0.00	1200.00	100	0.00	0.00
0151	Arborist, Tree Trimming	6800.00	6800.00	0.00	0.00	6800.00	100	0.00	0.00
0152	Clear & Grub	23000.00	23000.00	0.00	0.00	23000.00	100	0.00	0.00
0155	Sawcut,Rmv Pvmnt,Curb,Gttr	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0156	Demo Drain Inlet, STM DRN	2500.00	2500.00	0.00	0.00	2500.00	100	0.00	0.00
0157	Demo Main Irrigation Line	9000.00	9000.00	0.00	0.00	9000.00	100	0.00	0.00
0159	Re-Route Fiber & PH Cable	45000.00	45000.00	0.00	0.00	45000.00	100	0.00	0.00
0160	Bldg Pad,Over Ex,Compact	46000.00	46000.00	0.00	0.00	46000.00	100	0.00	0.00
0161	Storm Drain, Sewer, Water	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0162	Install BF, RP & Detectr	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0163	Relocate Fire Hydrant	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0164	Fire Line Main	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0165	Offsite Fire System	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0166	Ex/Pipe/Set Grease Trap	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0167	Gas	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0170	Underground Electrical	40000.00	40000.00	0.00	0.00	40000.00	100	0.00	0.00
0171	Elect Fire Alarm Roughin	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0172	Elec Elevator Pit Roughin	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0173	Elec Data Comm Rough In	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0174	Elec Low Voltage Rough In	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
TOTALS SUBTOTAL:		364015.00	364015.00	0.00	0.00	364015.00		0.00	0.00

CONTINUATION SHEET

AIA DOCUMENT G703

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In tabulations below, amounts are stated to the nearest dollar.
Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0176	Fine Grade	24000.00	24000.00	0.00	0.00	24000.00	100	0.00	0.00
0178	Irrigation Sleeves	12000.00	12000.00	0.00	0.00	12000.00	100	0.00	0.00
0179	Concrete Pave, Walks	84597.00	84597.00	0.00	0.00	84597.00	100	0.00	0.00
0180	Agg.Seal,Sterilant,ACPAVE	50000.00	50000.00	0.00	0.00	50000.00	100	0.00	0.00
0181	Curb & Walk Path Paint	7394.00	7394.00	0.00	0.00	7394.00	100	0.00	0.00
0182	Chainlink Fence & Gates	20000.00	20000.00	0.00	0.00	20000.00	100	0.00	0.00
0183	Gate Control Installation	8485.00	8485.00	0.00	0.00	8485.00	100	0.00	0.00
0184	Finish Electrical	29227.00	29227.00	0.00	0.00	29227.00	100	0.00	0.00
0186	ZOOPLEX BUILDING	1.00	0.00	0.00	0.00	0.00	0	1.00	0.00
0186	ZOOPLEX BUILDING	-1.00	0.00	0.00	0.00	0.00	0	-1.00	0.00
0187	FIRST FLOOR	1.00	0.00	0.00	0.00	0.00	0	1.00	0.00
0187	FIRST FLOOR	-1.00	0.00	0.00	0.00	0.00	0	-1.00	0.00
0189	Layout & Excavate Ftgs	52526.00	52526.00	0.00	0.00	52526.00	100	0.00	0.00
0191	Elev, Backfill & Compact	3465.00	3465.00	0.00	0.00	3465.00	100	0.00	0.00
0192	Form/Rebar/Temp/Embeds	71166.00	71166.00	0.00	0.00	71166.00	100	0.00	0.00
0194	Underslab Plumbing	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0195	Rough In Fire Riser	8000.00	8000.00	0.00	0.00	8000.00	100	0.00	0.00
0196	Underslab Electrical	40000.00	40000.00	0.00	0.00	40000.00	100	0.00	0.00
0198	Pour Ftgs F1, F2, P1-P3	30470.00	30470.00	0.00	0.00	30470.00	100	0.00	0.00
0199	Strip Footings	2993.00	2993.00	0.00	0.00	2993.00	100	0.00	0.00
0200	CMU Starter & 1st Course	42000.00	42000.00	0.00	0.00	42000.00	100	0.00	0.00
0201	Form Work @ Drs Windows	6072.00	6072.00	0.00	0.00	6072.00	100	0.00	0.00
0202	Elec Rough In CMU Wall	20000.00	20000.00	0.00	0.00	20000.00	100	0.00	0.00
TOTALS SUBTOTAL:		535440.00	535440.00	0.00	0.00	535440.00		0.00	0.00

CONTINUATION SHEET

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APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0204	Sand & Vapor Barrier	21025.00	21025.00	0.00	0.00	21025.00	100	0.00	0.00
0205	Rebar SOG	9775.00	9775.00	0.00	0.00	9775.00	100	0.00	0.00
0208	Pour SOG #1	24451.00	24451.00	0.00	0.00	24451.00	100	0.00	0.00
0209	Pour SOG #2	24451.00	24451.00	0.00	0.00	24451.00	100	0.00	0.00
0210	Pour SOG #3	24451.00	24451.00	0.00	0.00	24451.00	100	0.00	0.00
0212	Form/Set/Place/H-Keep Pad	4904.00	4904.00	0.00	0.00	4904.00	100	0.00	0.00
0214	CMU Wall 1st Lift Grid1-6	89000.00	89000.00	0.00	0.00	89000.00	100	0.00	0.00
0215	Set Dr & Window Bucks	42120.00	42120.00	0.00	0.00	42120.00	100	0.00	0.00
0216	CMU Grt 1st Lift Grid 1-6	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0217	Rough In Plumging-Sleeves	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0218	R-In Overhead FS Sleeves	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0219	Rough In Mech Sleeves	8220.00	8220.00	0.00	0.00	8220.00	100	0.00	0.00
0220	Rough In Elec Sleeves	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0221	Rough In Solar Sleeves	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0222	Set Elec Transformer	5650.00	5650.00	0.00	0.00	5650.00	100	0.00	0.00
0223	Set Generator	5650.00	5650.00	0.00	0.00	5650.00	100	0.00	0.00
0226	CMU Walls 2nd Lift	331000.00	331000.00	0.00	0.00	331000.00	100	0.00	0.00
0228	HM Frame Sill Flashing	1500.00	1500.00	0.00	0.00	1500.00	100	0.00	0.00
0231	CMU Grout 2nd Lift	11000.00	11000.00	0.00	0.00	11000.00	100	0.00	0.00
0232	CMU Walls 3rd Lift	203000.00	203000.00	0.00	0.00	203000.00	100	0.00	0.00
0233	CMU Grout 3rd Lift	11000.00	11000.00	0.00	0.00	11000.00	100	0.00	0.00
0234	CMU Walls 4th Lift	144000.00	144000.00	0.00	0.00	144000.00	100	0.00	0.00
0235	CMU Grout 4th Lift	7000.00	7000.00	0.00	0.00	7000.00	100	0.00	0.00
TOTALS SUBTOTAL :		1011242.00	1011242.00	0.00	0.00	1011242.00		0.00	0.00

CONTINUATION SHEET

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APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0236	CMU Walls 5th Lift	57000.00	57000.00	0.00	0.00	57000.00	100	0.00	0.00
0237	CMU Grout 5th Lift	3000.00	3000.00	0.00	0.00	3000.00	100	0.00	0.00
0238	CMU Walls 6th Lift	56000.00	56000.00	0.00	0.00	56000.00	100	0.00	0.00
0239	CMU Grout 6th Lift	3000.00	3000.00	0.00	0.00	3000.00	100	0.00	0.00
0240	Decorative Conc Panels	7200.00	7200.00	0.00	0.00	7200.00	100	0.00	0.00
0241	Metal Roof Canopy	30320.00	30320.00	0.00	0.00	30320.00	100	0.00	0.00
0242	Portland Cement Plaster	25567.50	25567.50	0.00	0.00	25567.50	100	0.00	0.00
0243	Manuf Stone Install	42500.00	42500.00	0.00	0.00	42500.00	100	0.00	0.00
0244	Set Electrical Panels	30000.00	30000.00	0.00	0.00	30000.00	100	0.00	0.00
0245	Set Fire Alarm Panels	4000.00	4000.00	0.00	0.00	4000.00	100	0.00	0.00
0246	Set Struct Steel Columns	30320.00	30320.00	0.00	0.00	30320.00	100	0.00	0.00
0247	Interior Stair & Rails	4048.00	4048.00	0.00	0.00	4048.00	100	0.00	0.00
0248	Exterior Stair & Rails	3048.00	3048.00	0.00	0.00	3048.00	100	0.00	0.00
0249	Set Metal Deck	7144.00	7144.00	0.00	0.00	7144.00	100	0.00	0.00
0250	Form & Pour Stairs	7190.00	7190.00	0.00	0.00	7190.00	100	0.00	0.00
0251	Grout Baseplate	1504.00	1504.00	0.00	0.00	1504.00	100	0.00	0.00
0252	Pour Back Diamond Blkouts	2000.00	2000.00	0.00	0.00	2000.00	100	0.00	0.00
0253	Roof Wood Framing	33873.00	33873.00	0.00	0.00	33873.00	100	0.00	0.00
0254	Framing Thru RF Penetrat	33111.00	33111.00	0.00	0.00	33111.00	100	0.00	0.00
0255	Roof Sheathing	17437.00	17437.00	0.00	0.00	17437.00	100	0.00	0.00
0256	Build Roof Crickets	20724.00	20724.00	0.00	0.00	20724.00	100	0.00	0.00
0257	Rough In Fire Sprinklers	10000.00	10000.00	0.00	0.00	10000.00	100	0.00	0.00
0258	Roof Curbs	16437.00	16437.00	0.00	0.00	16437.00	100	0.00	0.00
TOTALS SUBTOTAL :		445423.50	445423.50	0.00	0.00	445423.50		0.00	0.00

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APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0259	Lower Roofing System	56000.00	56000.00	0.00	0.00	56000.00	100	0.00	0.00
0260	Install Fall Protection	7000.00	7000.00	0.00	0.00	7000.00	100	0.00	0.00
0261	Sheet Metal Flashing	19890.00	19890.00	0.00	0.00	19890.00	100	0.00	0.00
0262	Roof Curb Cap	7360.00	7360.00	0.00	0.00	7360.00	100	0.00	0.00
0263	Gutters & Downspouts	6600.00	6600.00	0.00	0.00	6600.00	100	0.00	0.00
0264	Lift Line Saftey Cable	1000.00	1000.00	0.00	0.00	1000.00	100	0.00	0.00
0265	Set Mech Units	16220.00	16220.00	0.00	0.00	16220.00	100	0.00	0.00
0266	Roof Condensate Lines	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0267	Build Mech Screen	21000.00	21000.00	0.00	0.00	21000.00	100	0.00	0.00
0268	Set Solar Skylights	10560.00	10560.00	0.00	0.00	10560.00	100	0.00	0.00
0270	Freezer/Cooler Panel Inst	100000.00	100000.00	0.00	0.00	100000.00	100	0.00	0.00
0271	Fezr-Foam/Rebar/Pour Flr	25350.00	25350.00	0.00	0.00	25350.00	100	0.00	0.00
0272	Frame Inter Walls/Soffits	126930.00	126930.00	0.00	0.00	126930.00	100	0.00	0.00
0273	Furred Wall Elec Rough In	30000.00	30000.00	0.00	0.00	30000.00	100	0.00	0.00
0274	Furred Wall Plumb RoughIn	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0275	Furred Wall Mech Rough In	77715.00	77715.00	0.00	0.00	77715.00	100	0.00	0.00
0278	Set Alum Storefront Fmes	31900.00	31900.00	0.00	0.00	31900.00	100	0.00	0.00
0279	Set FG Frames	4875.00	4875.00	0.00	0.00	4875.00	100	0.00	0.00
0280	Set Inter Alum Dr Frames	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0281	Set Alum Window Frames	18900.00	18900.00	0.00	0.00	18900.00	100	0.00	0.00
0282	Insulation	24346.50	24346.50	0.00	0.00	24346.50	100	0.00	0.00
0283	Drywall/Tile Wall Board	59130.00	59130.00	0.00	0.00	59130.00	100	0.00	0.00
0284	Tape/Float/Texture	50320.00	50320.00	0.00	0.00	50320.00	100	0.00	0.00
TOTALS SUBTOTAL:		746186.50	746186.50	0.00	0.00	746186.50		0.00	0.00

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APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0285	FRP Paneling	3000.00	3000.00	0.00	0.00	3000.00	100	0.00	0.00
0286	Firestopping	9750.00	9750.00	0.00	0.00	9750.00	100	0.00	0.00
0287	Paint	27750.50	27750.50	0.00	0.00	27750.50	100	0.00	0.00
0288	Install Marker Boards	1500.00	1500.00	0.00	0.00	1500.00	100	0.00	0.00
0289	Install Signage	2500.00	2500.00	0.00	0.00	2500.00	100	0.00	0.00
0290	Install Fire Ext Cabs	2952.00	2952.00	0.00	0.00	2952.00	100	0.00	0.00
0292	Install TV Mounts	1800.00	1800.00	0.00	0.00	1800.00	100	0.00	0.00
0293	Casework	60750.00	60750.00	0.00	0.00	60750.00	100	0.00	0.00
0294	Mortar Bed	5850.00	5850.00	0.00	0.00	5850.00	100	0.00	0.00
0295	Tile Floor / Walls	22000.00	22000.00	0.00	0.00	22000.00	100	0.00	0.00
0296	Acoustical Grid	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0297	Plumbing Finish	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0298	Toilet Partitions	2300.00	2300.00	0.00	0.00	2300.00	100	0.00	0.00
0299	Toilet Accessories	3200.00	3200.00	0.00	0.00	3200.00	100	0.00	0.00
0301	Electrical Finish	100000.00	100000.00	0.00	0.00	100000.00	100	0.00	0.00
0303	Mechanical Finish	20220.00	20220.00	0.00	0.00	20220.00	100	0.00	0.00
0304	Install ACT	4375.00	4375.00	0.00	0.00	4375.00	100	0.00	0.00
0305	Set Fire Alarm Devices	4000.00	4000.00	0.00	0.00	4000.00	100	0.00	0.00
0306	Fire Sprinkler Finish	2000.00	2000.00	0.00	0.00	2000.00	100	0.00	0.00
0307	Test Fire Sprinkler Syst	3000.00	3000.00	0.00	0.00	3000.00	100	0.00	0.00
0309	Polished Concrete	4621.00	4621.00	0.00	0.00	4621.00	100	0.00	0.00
0310	Epoxy Flrg Add to Schedul	3507.50	3507.50	0.00	0.00	3507.50	100	0.00	0.00
0311	Sealed Concrete	99236.00	99236.00	0.00	0.00	99236.00	100	0.00	0.00
TOTALS SUBTOTAL:		412357.00	412357.00	0.00	0.00	412357.00		0.00	0.00

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APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work In Place	Stored Materials (not in D or E)				
0312	LVP	876.80	876.80	0.00	0.00	876.80	100	0.00	0.00
0313	Resinous Flooring	632.13	632.13	0.00	0.00	632.13	100	0.00	0.00
0314	Roll Up Doors	2725.80	2725.80	0.00	0.00	2725.80	100	0.00	0.00
0317	Kitchen Hood	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0323	Install Arch Woodwork	32430.00	32430.00	0.00	0.00	32430.00	100	0.00	0.00
0325	Install Mtl Lock & Bench	10545.00	10545.00	0.00	0.00	10545.00	100	0.00	0.00
0326	Install Metal Shelving	4526.00	4526.00	0.00	0.00	4526.00	100	0.00	0.00
0331	Set Alumn BiFold Doors	12750.00	12750.00	0.00	0.00	12750.00	100	0.00	0.00
0332	Install Doors	4875.00	4875.00	0.00	0.00	4875.00	100	0.00	0.00
0333	Door Hardware	10405.00	10405.00	0.00	0.00	10405.00	100	0.00	0.00
0334	Glass & Glazing	3200.00	3200.00	0.00	0.00	3200.00	100	0.00	0.00
0335	2ND FLOOR	1.00	0.00	0.00	0.00	0.00	0	1.00	0.00
0335	2ND FLOOR	-1.00	0.00	0.00	0.00	0.00	0	-1.00	0.00
0336	Set Steel Embeds	13450.00	13450.00	0.00	0.00	13450.00	100	0.00	0.00
0337	Rebar SOD	5750.00	5750.00	0.00	0.00	5750.00	100	0.00	0.00
0339	Electrical Conduit in SOD	17400.00	17400.00	0.00	0.00	17400.00	100	0.00	0.00
0341	Pour SOD	22150.00	22150.00	0.00	0.00	22150.00	100	0.00	0.00
0342	Roof Framing	26298.00	26298.00	0.00	0.00	26298.00	100	0.00	0.00
0343	Portland Cement Plaster	39203.50	39203.50	0.00	0.00	39203.50	100	0.00	0.00
0344	Manuf Stone Install	42500.00	42500.00	0.00	0.00	42500.00	100	0.00	0.00
0345	Upper Roofing System	54000.00	54000.00	0.00	0.00	54000.00	100	0.00	0.00
0346	Install Fall Protection	3600.00	3600.00	0.00	0.00	3600.00	100	0.00	0.00
0347	Office & Break Rm Soffit	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
TOTALS SUBTOTAL:		317317.23	317317.23	0.00	0.00	317317.23		0.00	0.00

CONTINUATION SHEET

AIA DOCUMENT G703

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APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0348	Roof Access Panels	3152.00	3152.00	0.00	0.00	3152.00	100	0.00	0.00
0350	Install RF Access Ladder	3665.00	3665.00	0.00	0.00	3665.00	100	0.00	0.00
0351	Frame Int Walls/Soffits	80160.00	80160.00	0.00	0.00	80160.00	100	0.00	0.00
0352	Rough In Plumbing Cont	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0353	Rough In Overhead FS	10000.00	10000.00	0.00	0.00	10000.00	100	0.00	0.00
0354	Rough In Mechical Cont	232555.00	232555.00	0.00	0.00	232555.00	100	0.00	0.00
0355	Rough In Electrical Cont	30000.00	30000.00	0.00	0.00	30000.00	100	0.00	0.00
0356	Rough In Mechanical	165980.00	165980.00	0.00	0.00	165980.00	100	0.00	0.00
0357	Rough In Solar	40000.00	40000.00	0.00	0.00	40000.00	100	0.00	0.00
0358	Set Solar Panels	20000.00	20000.00	0.00	0.00	20000.00	100	0.00	0.00
0359	Set New Panel Boxes	30000.00	30000.00	0.00	0.00	30000.00	100	0.00	0.00
0362	Set Alumn Storefront Fmes	21000.00	21000.00	0.00	0.00	21000.00	100	0.00	0.00
0363	Set FG Frames	4875.00	4875.00	0.00	0.00	4875.00	100	0.00	0.00
0364	Set Alum Window Frames	27300.00	27300.00	0.00	0.00	27300.00	100	0.00	0.00
0365	Set Alum Clad Wd Frames	5600.00	5600.00	0.00	0.00	5600.00	100	0.00	0.00
0366	Insulation	24346.50	24346.50	0.00	0.00	24346.50	100	0.00	0.00
0367	Drywall	43700.00	43700.00	0.00	0.00	43700.00	100	0.00	0.00
0368	Tape/Float/Texture	40850.00	40850.00	0.00	0.00	40850.00	100	0.00	0.00
0369	FRP Paneling	3000.00	3000.00	0.00	0.00	3000.00	100	0.00	0.00
0370	Firestopping	1750.00	1750.00	0.00	0.00	1750.00	100	0.00	0.00
0371	Paint	27750.50	27750.50	0.00	0.00	27750.50	100	0.00	0.00
0372	Install Marker Boards	2674.00	2674.00	0.00	0.00	2674.00	100	0.00	0.00
0373	Install Signage	3176.00	3176.00	0.00	0.00	3176.00	100	0.00	0.00
TOTALS SUBTOTAL:		844579.00	844579.00	0.00	0.00	844579.00		0.00	0.00

CONTINUATION SHEET

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APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0374	Install Fire Ext Cabinets	4500.00	4500.00	0.00	0.00	4500.00	100	0.00	0.00
0376	Install TV Mounts	1800.00	1800.00	0.00	0.00	1800.00	100	0.00	0.00
0377	Casework	65750.00	65750.00	0.00	0.00	65750.00	100	0.00	0.00
0378	Tiel Floor/Walls	5821.00	5821.00	0.00	0.00	5821.00	100	0.00	0.00
0379	Acoustical Grid	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0380	Plumbing Finish	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0381	Kitchen Hood	5000.00	5000.00	0.00	0.00	5000.00	100	0.00	0.00
0383	Toilet Accessories	830.00	830.00	0.00	0.00	830.00	100	0.00	0.00
0384	Toilet Partitions	850.00	850.00	0.00	0.00	850.00	100	0.00	0.00
0387	Electrical Finish	100000.00	100000.00	0.00	0.00	100000.00	100	0.00	0.00
0389	Mechanical Finish	14700.00	14700.00	0.00	0.00	14700.00	100	0.00	0.00
0390	Install ACT	4375.00	4375.00	0.00	0.00	4375.00	100	0.00	0.00
0391	Set Fire Alarm Devices	14500.00	14500.00	0.00	0.00	14500.00	100	0.00	0.00
0392	Fire Sprinkler Finish	1695.00	1695.00	0.00	0.00	1695.00	100	0.00	0.00
0394	Polished Concrete	4621.00	4621.00	0.00	0.00	4621.00	100	0.00	0.00
0395	Sealed Concrete	3507.50	3507.50	0.00	0.00	3507.50	100	0.00	0.00
0396	Break Room Equipment	31080.00	31080.00	0.00	0.00	31080.00	100	0.00	0.00
0397	LVP	1863.21	1863.21	0.00	0.00	1863.21	100	0.00	0.00
0398	Base/Stair Treads,RubTile	245.83	245.83	0.00	0.00	245.83	100	0.00	0.00
0399	Carpet	1515.92	1515.92	0.00	0.00	1515.92	100	0.00	0.00
0400	Stair Treads/Rub Land Tle	4070.34	4070.34	0.00	0.00	4070.34	100	0.00	0.00
0404	Install Arch Woodwork	42430.00	42430.00	0.00	0.00	42430.00	100	0.00	0.00
0407	Install Doors	4875.00	4875.00	0.00	0.00	4875.00	100	0.00	0.00
TOTALS SUBTOTAL :		342074.80	342074.80	0.00	0.00	342074.80		0.00	0.00

CONTINUATION SHEET

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APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work In Place	Stored Materials (not In D or E)				
0408	Door Hardware	10405.00	10405.00	0.00	0.00	10405.00	100	0.00	0.00
0409	Install Window Coverings	1500.00	1500.00	0.00	0.00	1500.00	100	0.00	0.00
0410	Ansul System	3000.00	3000.00	0.00	0.00	3000.00	100	0.00	0.00
0411	Elect Continuity Test	7700.00	7700.00	0.00	0.00	7700.00	100	0.00	0.00
0412	Pre Wire Test Cont Test	3000.00	3000.00	0.00	0.00	3000.00	100	0.00	0.00
0413	HVAC Balance Test	13200.00	13200.00	0.00	0.00	13200.00	100	0.00	0.00
0414	Testing Bac-T	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0415	TRASH ENCLOSURE	1.00	0.00	0.00	0.00	0.00	0	1.00	0.00
0415	TRASH ENCLOSURE	-1.00	0.00	0.00	0.00	0.00	0	-1.00	0.00
0416	Form, Palce, Pour Ftgs	2233.00	2233.00	0.00	0.00	2233.00	100	0.00	0.00
0417	Form Rebar/Pour Slab&Curb	2233.00	2233.00	0.00	0.00	2233.00	100	0.00	0.00
0418	Steel Roof Strct	10995.00	10995.00	0.00	0.00	10995.00	100	0.00	0.00
0419	CMU	7000.00	7000.00	0.00	0.00	7000.00	100	0.00	0.00
0421	Grout, Fille Wall & Cap	1000.00	1000.00	0.00	0.00	1000.00	100	0.00	0.00
0422	Install Prefin RF Panels	12000.00	12000.00	0.00	0.00	12000.00	100	0.00	0.00
0423	Gate	36650.00	36650.00	0.00	0.00	36650.00	100	0.00	0.00
0424	Paint Steel Tube & Canopy	7394.00	7394.00	0.00	0.00	7394.00	100	0.00	0.00
0425	ELEVATOR	1.00	0.00	0.00	0.00	0.00	0	1.00	0.00
0425	ELEVATOR	-1.00	0.00	0.00	0.00	0.00	0	-1.00	0.00
0426	Form/Rebar Pit & Walls	11705.00	11705.00	0.00	0.00	11705.00	100	0.00	0.00
0428	Strip/Clean Pit & Walls	824.00	824.00	0.00	0.00	824.00	100	0.00	0.00
0429	Waterproof Pit	9000.00	9000.00	0.00	0.00	9000.00	100	0.00	0.00
0430	Set/Dry Pack HSS Column	18325.00	18325.00	0.00	0.00	18325.00	100	0.00	0.00
TOTALS SUBTOTAL:		181209.00	181209.00	0.00	0.00	181209.00		0.00	0.00

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APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0431	CMU Guide Support Walls	6800.00	6800.00	0.00	0.00	6800.00	100	0.00	0.00
0432	Spray Applied Fire Rest	9750.00	9750.00	0.00	0.00	9750.00	100	0.00	0.00
0433	Rough In Rails & Equip	11997.50	11997.50	0.00	0.00	11997.50	100	0.00	0.00
0434	Set Cab	11997.50	11997.50	0.00	0.00	11997.50	100	0.00	0.00
0436	LOADING DOCK	1.00	0.00	0.00	0.00	0.00	0	1.00	0.00
0436	LOADING DOCK	-1.00	0.00	0.00	0.00	0.00	0	-1.00	0.00
0437	Layout/Dig Ftg @8" Retwal	9554.00	9554.00	0.00	0.00	9554.00	100	0.00	0.00
0438	Form Rebar Ftg Retain Wal	6228.00	6228.00	0.00	0.00	6228.00	100	0.00	0.00
0439	Rebar Install, Retain WL	1920.00	1920.00	0.00	0.00	1920.00	100	0.00	0.00
0441	Pour Ftgs, Retaining Wall	7504.00	7504.00	0.00	0.00	7504.00	100	0.00	0.00
0442	Layout/Form/Rebar Walls	17816.00	17816.00	0.00	0.00	17816.00	100	0.00	0.00
0444	Pour 8" Retaining Wall	7447.00	7447.00	0.00	0.00	7447.00	100	0.00	0.00
0445	Strip/Clean Wall	3812.00	3812.00	0.00	0.00	3812.00	100	0.00	0.00
0446	Waterproofing Bck Walls	10000.00	10000.00	0.00	0.00	10000.00	100	0.00	0.00
0447	Backfill Compact/Walls	1000.00	1000.00	0.00	0.00	1000.00	100	0.00	0.00
0448	Form,Rebar Conc WhlGrd	8999.00	8999.00	0.00	0.00	8999.00	100	0.00	0.00
0452	Set Sump Pump/Sewer T-in	23045.00	23045.00	0.00	0.00	23045.00	100	0.00	0.00
0453	Tie-In Electric	7950.00	7950.00	0.00	0.00	7950.00	100	0.00	0.00
0456	Layout/Form/Rebar Stairs	3807.00	3807.00	0.00	0.00	3807.00	100	0.00	0.00
0459	Dock Equipment	12250.00	12250.00	0.00	0.00	12250.00	100	0.00	0.00
0460	IRRIGATION	1.00	0.00	0.00	0.00	0.00	0	1.00	0.00
0460	IRRIGATION	-1.00	0.00	0.00	0.00	0.00	0	-1.00	0.00
0461	Main Lline/BFP/Booster	16540.00	16540.00	0.00	0.00	16540.00	100	0.00	0.00
TOTALS SUBTOTAL:		178417.00	178417.00	0.00	0.00	178417.00		0.00	0.00

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APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0462	Branch Lines Install	15000.00	15000.00	0.00	0.00	15000.00	100	0.00	0.00
0463	Heads/Drip Line Install	7868.00	7868.00	0.00	0.00	7868.00	100	0.00	0.00
0464	Amendments/Soil Prep	20000.00	20000.00	0.00	0.00	20000.00	100	0.00	0.00
0465	Planting Trees/Bushes	4000.00	4000.00	0.00	0.00	4000.00	100	0.00	0.00
0466	Run Systems/OK	460.00	460.00	0.00	0.00	460.00	100	0.00	0.00
0469	TRELLI	1.00	0.00	0.00	0.00	0.00	0	1.00	0.00
0469	TRELLIS	-1.00	0.00	0.00	0.00	0.00	0	-1.00	0.00
0470	Dig Footings, Set Rebar	2553.00	2553.00	0.00	0.00	2553.00	100	0.00	0.00
0471	Electrical Stub Out	7950.00	7950.00	0.00	0.00	7950.00	100	0.00	0.00
0472	Set Steel Columns	36650.00	36650.00	0.00	0.00	36650.00	100	0.00	0.00
0473	Pour Concrete	1005.00	1005.00	0.00	0.00	1005.00	100	0.00	0.00
0474	Set & Weld Cover	10995.00	10995.00	0.00	0.00	10995.00	100	0.00	0.00
0477	Paint 2x2 TS Posts	7394.00	7394.00	0.00	0.00	7394.00	100	0.00	0.00
0481	Floor Protection	7668.00	7668.00	0.00	0.00	7668.00	100	0.00	0.00
0482	Grout Beam Pockets	14086.00	14086.00	0.00	0.00	14086.00	100	0.00	0.00
0483	CMU Lay Out	15691.00	15691.00	0.00	0.00	15691.00	100	0.00	0.00
0484	CMU Ledger Install	14227.00	14227.00	0.00	0.00	14227.00	100	0.00	0.00
0485	Grout HM Frames	18014.00	18014.00	0.00	0.00	18014.00	100	0.00	0.00
0486	Caulking	19939.00	19939.00	0.00	0.00	19939.00	100	0.00	0.00
0487	Access Panel Install	3300.00	3300.00	0.00	0.00	3300.00	100	0.00	0.00
0488	Seal Coating/Fog Coat	3500.00	3500.00	0.00	0.00	3500.00	100	0.00	0.00
0489	Striping/Painting	1500.00	1500.00	0.00	0.00	1500.00	100	0.00	0.00
0490	Planting Accessories	31500.00	31500.00	0.00	0.00	31500.00	100	0.00	0.00
TOTALS SUBTOTAL:		243300.00	243300.00	0.00	0.00	243300.00		0.00	0.00

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APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
0491	Tree Protection	5245.00	5245.00	0.00	0.00	5245.00	100	0.00	0.00
	CHANGE ORDERS								
1	CO#1 PC0#1 Water Line	2293.24	2293.24	0.00	0.00	2293.24	100	0.00	0.00
2	CO#2 CE#12 Hdwe Set25 Mod	3403.94	3403.94	0.00	0.00	3403.94	100	0.00	0.00
2	CO#4 CE#14 Sub#32 Commt	3845.89	3845.89	0.00	0.00	3845.89	100	0.00	0.00
2	CO#5 CE#15 Truck Dock Mod	-3800.00	-3800.00	0.00	0.00	-3800.00	100	0.00	0.00
2	CO#6 CE#16 ASI#11	2031.88	2031.88	0.00	0.00	2031.88	100	0.00	0.00
2	CO#7 CE#18 Remv Water Lin	1655.13	1655.13	0.00	0.00	1655.13	100	0.00	0.00
3	CO#3 PC0#9.2 Rev Elev Dr	10597.77	10597.77	0.00	0.00	10597.77	100	0.00	0.00
8	CO#8 PC#15 Delay by Lab	1724.01	1724.01	0.00	0.00	1724.01	100	0.00	0.00
9	CO#9 PC0#16 Elev Laminate	1998.41	1998.41	0.00	0.00	1998.41	100	0.00	0.00
10	CO#10 PC0#17 Fire Line	5556.76	5556.76	0.00	0.00	5556.76	100	0.00	0.00
11	CO#11 PC0#18 Plumb Coord	18131.04	18131.04	0.00	0.00	18131.04	100	0.00	0.00
12	CO#12 PC0#19 Omit Curtain	-1560.10	-1560.10	0.00	0.00	-1560.10	100	0.00	0.00
13	CO#13 PC0#21 Food Service	2661.95	2661.95	0.00	0.00	2661.95	100	0.00	0.00
14	CO#14 CO#22 Credit Tables	-84.36	-84.36	0.00	0.00	-84.36	100	0.00	0.00
15	CO#15 PC0#24 Credit DrHdw	-562.00	-562.00	0.00	0.00	-562.00	100	0.00	0.00
16	CO#16 PC0#25 Pass Thru	1955.18	1955.18	0.00	0.00	1955.18	100	0.00	0.00
17	CO#17 PC0#26 Add Wtrstp	2213.47	2213.47	0.00	0.00	2213.47	100	0.00	0.00
18	CO#18 PC0#27 Reform Edge	1513.60	1513.60	0.00	0.00	1513.60	100	0.00	0.00
19	CO#19 PC0#28 Pwr Chg Oven	794.96	794.96	0.00	0.00	794.96	100	0.00	0.00
20	CO#20 PC0#30 Ultrafiber500	4251.97	4251.97	0.00	0.00	4251.97	100	0.00	0.00
TOTALS SUBTOTAL :		63867.74	63867.74	0.00	0.00	63867.74		0.00	0.00

CONTINUATION SHEET

AIA DOCUMENT G703

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing Contractor's signed Certification is attached.
In tabulations below, amounts are stated to the nearest dollar.
Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
21	C0#21 Const Delay	134711.75	134711.75	0.00	0.00	134711.75	100	0.00	0.00
22	C0#22 PC0#32 Shade Power	1130.48	1130.48	0.00	0.00	1130.48	100	0.00	0.00
23	C0#23 PC0#33 Window Film	566.17	566.17	0.00	0.00	566.17	100	0.00	0.00
24	C0#24 PC0#34 ASI#12	-10259.00	-10259.00	0.00	0.00	-10259.00	100	0.00	0.00
25	C0#25 PC0#35 Key Card Chg	2582.59	2582.59	0.00	0.00	2582.59	100	0.00	0.00
26	C0#26 PC0#37 Omit Plaster	-28200.00	-28200.00	0.00	0.00	-28200.00	100	0.00	0.00
27	C0#27 PC0#31 Chg FM Size	14255.80	14255.80	0.00	0.00	14255.80	100	0.00	0.00
28	C0#28 PC0#36 Wtr Htr Chg	1529.75	1529.75	0.00	0.00	1529.75	100	0.00	0.00
29	C0#29 PC0#38 Mtl Dckg Chg	44873.93	44873.93	0.00	0.00	44873.93	100	0.00	0.00
30	C0#30 PC0#39 Gate S01 Chg	300.00	300.00	0.00	0.00	300.00	100	0.00	0.00
31	C0#31 PC0#42.2 ASI#12R	-5482.76	-5482.76	0.00	0.00	-5482.76	100	0.00	0.00
32	C0#32 PC0#40.1 CRB 06	-5571.19	-5571.19	0.00	0.00	-5571.19	100	0.00	0.00
33	C0#33 PC0#4 SD Connection	968.11	968.11	0.00	0.00	968.11	100	0.00	0.00
34	C0#34 PC0#53 RFI#142	1686.66	1686.66	0.00	0.00	1686.66	100	0.00	0.00
35	C0#35 PC0#48 RFI#132	1670.59	1670.59	0.00	0.00	1670.59	100	0.00	0.00
36	C0#36 PC0#50 ASI#34	4114.42	4114.42	0.00	0.00	4114.42	100	0.00	0.00
37	C0#37 PC0#52 RFI#137	5614.60	5614.60	0.00	0.00	5614.60	100	0.00	0.00
38	C0#38 PC0#46.1 CE#63	5312.86	5312.86	0.00	0.00	5312.86	100	0.00	0.00
39	C0#39 PC0#57 CE#85	-857.56	-857.56	0.00	0.00	-857.56	100	0.00	0.00
40	C0#40 PC0#58 CE#07	1753.62	1753.62	0.00	0.00	1753.62	100	0.00	0.00
41	C0#41 PC0#45.1 CE#62	35646.46	35646.46	0.00	0.00	35646.46	100	0.00	0.00
42	C0#42 PC0#49 RFI#123	9918.01	9918.01	0.00	0.00	9918.01	100	0.00	0.00
43	C0#43 PC0#56 CE#81	6443.96	6443.96	0.00	0.00	6443.96	100	0.00	0.00
TOTALS SUBTOTAL :		222709.25	222709.25	0.00	0.00	222709.25		0.00	0.00

CONTINUATION SHEET

AIA DOCUMENT G703

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing Contractor's signed Certification is attached.
In tabulations below, amounts are stated to the nearest dollar.
Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
44	CO#44 PCO#47 RFI#116	8182.80	8182.80	0.00	0.00	8182.80	100	0.00	0.00
45	CO#45 PCO#63 CE#88	1.00	0.00	0.00	0.00	0.00	0	1.00	0.00
45	CO#45 PCO#63 CE#88	-1.00	0.00	0.00	0.00	0.00	0	-1.00	0.00
46	CO#46 PCO#59 ASI#37	15782.42	15782.42	0.00	0.00	15782.42	100	0.00	0.00
47	CO#47 PCO#65 RFI#144	3521.68	3521.68	0.00	0.00	3521.68	100	0.00	0.00
48	CO#48 PCO#67.1 RFI#151	1897.24	1897.24	0.00	0.00	1897.24	100	0.00	0.00
49	CO#49 PCO#69.1 CE97	3053.77	3053.77	0.00	0.00	3053.77	100	0.00	0.00
50	CO#50 PCO#54.2 Acoust Clg	48246.00	48246.00	0.00	0.00	48246.00	100	0.00	0.00
51	CO#51 PCO#61 Omit T Encl	-16168.27	-16168.27	0.00	0.00	-16168.27	100	0.00	0.00
52	CO#52 PCO#62.1 FH & EC Pr	8598.59	8598.59	0.00	0.00	8598.59	100	0.00	0.00
53	CO#53 PCO#64 Sump ReRoute	5057.69	5057.69	0.00	0.00	5057.69	100	0.00	0.00
54	CO#54 PCO#68.1 IDF & IDU	15811.43	15811.43	0.00	0.00	15811.43	100	0.00	0.00
55	CO#55 PCO#70 Trellis Ftg	3025.43	3025.43	0.00	0.00	3025.43	100	0.00	0.00
57	CO#57 PCO#71 RFS Boots	1646.15	1646.15	0.00	0.00	1646.15	100	0.00	0.00
58	CO#58 PCO#73 Ldscp Mod	2699.91	2699.91	0.00	0.00	2699.91	100	0.00	0.00
59	CO#59 PCO#78 Pwr Disposal	939.33	939.33	0.00	0.00	939.33	100	0.00	0.00
60	CO#60 OCI#80 Rel Light	4581.64	4581.64	0.00	0.00	4581.64	100	0.00	0.00
61	CO#61 PCO#81 Add Stand	1423.58	1423.58	0.00	0.00	1423.58	100	0.00	0.00
62	CO#62 PCO#83 T&M Rel Duct	1622.40	1622.40	0.00	0.00	1622.40	100	0.00	0.00
63	CO#63 PCO#84 Pendant Lght	5334.37	5334.37	0.00	0.00	5334.37	100	0.00	0.00
64	CO#64 PCO#43 Duct Detect	10069.75	10069.75	0.00	0.00	10069.75	100	0.00	0.00
65	CO#65 PCO#51 OH DR Mat'l	6441.81	6441.81	0.00	0.00	6441.81	100	0.00	0.00
66	CO#66 PCO#76 Utility	8928.27	8928.27	0.00	0.00	8928.27	100	0.00	0.00
TOTALS SUBTOTAL:		140695.99	140695.99	0.00	0.00	140695.99		0.00	0.00

CONTINUATION SHEET

AIA DOCUMENT G703

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APPLICATION NUMBER: 201225
APPLICATION DATE: 10/31/2022
PERIOD FROM:
TO: 10/31/22
ARCHITECT'S PROJECT NO: 20012

A	B	C	D	E	F	G		H	I
ITEM No.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED			TOTAL COMPLETED & STORED TO DATE (D+E+F)	% (G/C)	BALANCE TO COMPLETE (C-G)	RETAINAGE
			Previous Applications	This Application					
				Work in Place	Stored Materials (not in D or E)				
67	C0#67 PC0#79 S. Entrance	7620.98	7620.98	0.00	0.00	7620.98	100	0.00	0.00
68	C0#68 PC0#77 Paint Trex	6649.20	6649.20	0.00	0.00	6649.20	100	0.00	0.00
69	C0#69 PC0#82.1 JT Sealnt	5569.67	5569.67	0.00	0.00	5569.67	100	0.00	0.00
70	C0#70PC0#85 Table Du	1710.00	1710.00	0.00	0.00	1710.00	100	0.00	0.00
71	C0#71 PC0#86 New T.Encl	97860.60	0.00	0.00	0.00	0.00	0	97860.60	0.00
72	C0#72 PC0#87 Misc Work	10655.77	10655.77	0.00	0.00	10655.77	100	0.00	0.00
73	C0#73 PC0#88 Misc Elec	16931.80	16931.80	0.00	0.00	16931.80	100	0.00	0.00
74	C0#74 PC0#89 Carpet Tile	13620.00	13620.00	0.00	0.00	13620.00	100	0.00	0.00
75	C0#75 PC0#90 ASI#39	39549.64	39549.64	0.00	0.00	39549.64	100	0.00	0.00
76	C0#76 RFI#150 Trellis	457.20	457.20	0.00	0.00	457.20	100	0.00	0.00
78	C0#78 PC0#92 FA Permit	11835.63	11835.63	0.00	0.00	11835.63	100	0.00	0.00
79	C0#79 PC0#93 ShutDwn SU	4430.48	4430.48	0.00	0.00	4430.48	100	0.00	0.00
80	C0#80 PC0#94 Insp Correct	7145.06	7145.06	0.00	0.00	7145.06	100	0.00	0.00
TOTALS PROJECT TOTALS:		10631064.01	10533203.41	0.00	0.00	10533203.41	99	97860.60	0.00

**CONDITIONAL WAIVER AND RELEASE ON
PROGRESS PAYMENT
(CA CIVIL CODE §8132)**

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

Name of Claimant: BMY Construction Group, Inc.

Name of Customer: Fresno Chaffee Corporation

Job Location: Fresno Chaffee Zoo – Zooplex Building, 894 W. Belmont Ave., Fresno, CA 93728

Owner: Fresno Chaffee Corporation

Through Date: October 31, 2022

Conditional Waiver and Release

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

Maker of Check: Fresno Chaffee Corporation

Amount of Check: \$1,052,377.36

Check Payable to: BMY Construction Group, Inc.

Exceptions

This document does not affect any of the following:

- 1) Retentions.
- 2) Extras for which the claimant has not received payment.
- 3) The following progress payments for which the claimant has previously given a conditional waiver and release but has not received payment:
Date(s) of waiver and release: 10/31/22
Amount(s) of unpaid progress payment(s): \$106,699.00
- 4) Contract rights, including:
 - a) a right based on rescission, abandonment, or breach of contract, and
 - b) the right to recover compensation for work not compensated by the payment.

SIGNATURE

Claimant's Signature:

Claimant's Title:

Date of Signature:

Janna Jones
Business Manager
12-22-22



AGENDA ITEM 9

DATE: April 12, 2023

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 10

DATE: April 12, 2023
TO: Fresno County Zoo Authority Board
FROM: Nora Crow, Chief Financial Officer
Fresno Chaffee Zoo Corporation
SUBJECT: January 2023 Year-to-Date Financial Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Corporation's January 2023 Year-to-Date Financial Report and February 2023 Early Insights.

ATTACHMENTS:

January 2023 Financial Report



Financial Report

January 2023 YTD

February 2023 Early Insights

Summary

January 2023

Key Takeaway: Attendance in January was below monthly budget due primarily to inclement weather; Illuminature event YTD net revenue was \$624K

- \$582,880 self-generated revenue YTD (37% above budget)
- \$1,570,168 total expenses (35% below budget)
- \$987,288 operating deficit (less than budgeted deficit of \$1,478,641)
- **\$375,620 operating deficit with Measure Z support (budgeted deficit of \$751,360)**
- **\$766,995 net surplus – MZ Capital Funds, Depreciation, Investment Income/Interest**

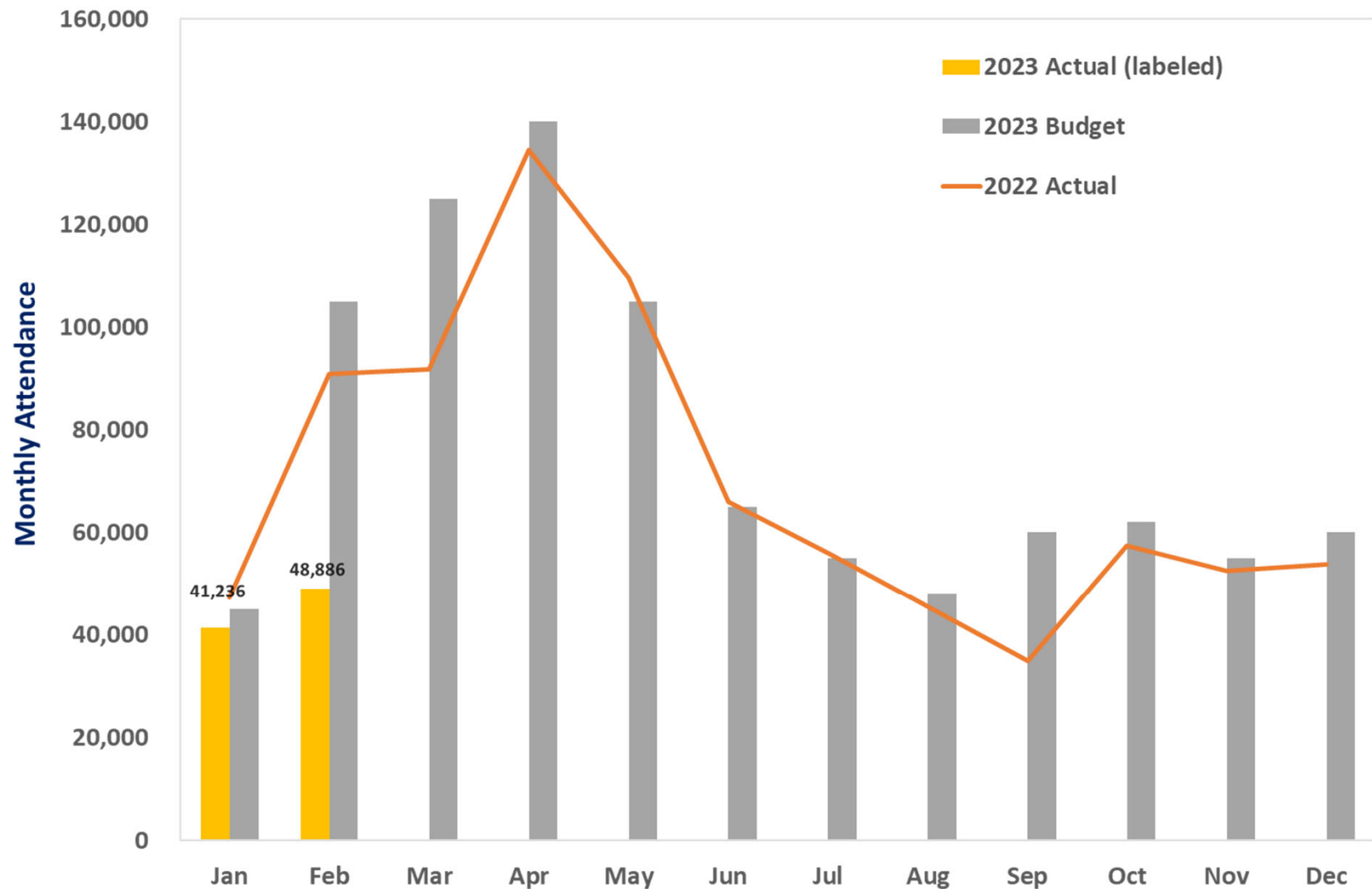
February 2023 Key Notes:

- Very early preliminary self-generated year-to-date revenue is \$1,463,533K compared to budget of \$2,574,161K (not including interfund operational support)
- Initial budget plans anticipated KOA opening in mid-February, which has been delayed due to unexpectedly wet winter.
- Attendance below budget due in large part to continued wet weather and delayed KOA opening.
- Hosted successful Black History Month celebration

2023 – Attendance

January 2023 = 41,236 (87% of 2022, 92% of budget)

February 2023 YTD attendance = 90,122 (65% of 2022, 60% of budget)



Jan '23 YTD – Variance Analysis vs. Budget

Summary	FY 23 Actual	FY 23 Budgeted	FY 23 Diff.	% Diff.	FY 22 Actual	FY 22 Diff.	% Diff.
Attendance	41,236	45,000	(3,764)	(8%)	47,135	(5,899)	(13%)
Revenue	\$582,880	\$921,230	(\$338,350)	(37%)	\$758,639	(\$175,759)	(23%)
Personnel Expenses	\$1,140,238	\$1,282,853	(\$142,615)	(11%)	\$864,398	\$275,840	32%
Other Expenses	\$429,930	\$1,117,018	(\$687,088)	(62%)	\$501,534	(\$71,604)	(14%)
Operations Surplus (Deficit)	(\$987,288)	(\$1,478,641)	\$491,353	33%	(\$607,293)	(\$379,995)	(63%)
Measure Z Operating	\$611,668	\$727,281	(\$115,613)	(16%)	\$564,726	\$46,942	8%
Operations + MZ Surplus (Deficit)	(\$375,620)	(\$751,360)	\$375,740	50%	(\$42,567)	(\$333,054)	(782%)
Other Non-Operating	\$1,142,615	\$56,993	\$1,085,622	nm	\$489,993	\$652,622	133%
Net Surplus (Deficit)	\$766,995	(\$694,367)	\$1,461,362	nm	\$447,426	\$319,568	71%

Revenue - Selected Detail	FY 23 Actual	FY 23 Budgeted	FY 23 Diff.	% Diff.	FY 22 Actual	FY 22 Diff.	% Diff.
Admissions	\$175,543	\$303,750	(\$128,207)	(42%)	\$316,484	(\$140,940)	(45%)
Membership	\$149,445	\$208,125	(\$58,680)	(28%)	\$196,724	(\$47,279)	(24%)
Food Services/Gift Shop	\$68,053	\$94,050	(\$25,997)	(28%)	\$78,564	(\$10,512)	(13%)
Special Exhibit	-	-	-	nm	\$14,644	(\$14,644)	nm
Grants/Fundraising, ex-bequest	\$14,320	\$25,000	(\$10,680)	(43%)	\$21,325	(\$7,005)	(33%)
Bequest - unrestricted	-	nm	nm	nm	nm	nm	nm
Other	\$175,519	\$290,305	(\$114,786)	(40%)	\$130,898	\$44,621	34%
Revenue	\$582,880	\$921,230	(\$338,350)	(37%)	\$758,639	(\$175,759)	(23%)

Expenses - Selected Detail	FY 23 Actual	FY 23 Budgeted	FY 23 Diff.	% Diff.	FY 22 Actual	FY 22 Diff.	% Diff.
Personnel - Animal/Vet.	\$92,335	\$138,681	(\$46,346)	(33%)	\$98,864	(\$6,529)	(7%)
Personnel - Education	\$157,435	\$173,891	(\$16,456)	(9%)	\$102,860	\$54,575	53%
Personnel - Maint./Hort.	\$120,257	\$150,184	(\$29,927)	(20%)	\$95,099	\$25,157	26%
Personnel - Other	\$770,212	\$820,097	(\$49,885)	(6%)	\$567,574	\$202,638	36%
Animal Services	\$46,012	\$82,492	(\$36,480)	(44%)	\$27,035	\$18,977	70%
Special Exhibit	\$12,211	-	\$12,211	nm	\$51,087	(\$38,875)	(76%)
Utilities	\$23,122	\$22,000	\$1,122	5%	\$60,798	(\$37,676)	(62%)
Repairs & Replacements	\$56,996	\$165,635	(\$108,639)	(66%)	\$20,399	\$36,597	179%
Contracted/Prof. Services	\$78,152	\$156,175	(\$78,023)	(50%)	\$93,599	(\$15,448)	(17%)
Conservation	\$794	\$1,250	(\$456)	(36%)	\$599	\$195	33%
Accumulated Op Ex - Other	\$212,642	\$689,466	(\$476,824)	(69%)	\$248,017	(\$35,375)	(14%)
Operating Expenses	\$1,570,168	\$2,399,871	(\$829,703)	(35%)	\$1,365,932	\$204,236	15%

Per Capita Spending on Grounds (1 of 3)

Price Reference

Selected Ticket Prices	Non-Member					Member				
	2023	2022	2021	2020	2019	2023	2022	2021	2020	2019
Adult Ticket	\$14.95	\$14.95	\$14.95	\$14.95	\$12.95	-	-	-	-	-
Child Ticket	\$8.95	\$8.95	\$8.95	\$8.95	\$7.95	-	-	-	-	-
Giraffe Feeding	\$6.00	\$5.00	\$5.00	\$3.00	\$3.00	\$5.00	\$4.00	\$3.00	\$3.00	\$3.00
Stingray Bay Admission	\$5.00	\$4.00	\$4.00	\$2.00	\$2.00	-	-	-	-	-
Stingray Bay Feeding	\$3.00	\$2.00	\$2.00	\$2.00	\$1.00	\$2.00	\$2.00	\$2.00	\$2.00	\$1.00
Adult Zoorassic Park	\$6.00	\$6.00	\$6.00	\$5.00	\$4.00		\$5.00	\$5.00	\$5.00	\$4.00
Child Zoorassic Park	\$5.00	\$5.00	\$5.00	\$4.00	\$3.00		\$4.00	\$4.00	\$4.00	\$3.00

Note: Additional prices/discounts offered for seniors, groups, total experience ticketholders, etc. Free attendance includes babies, complimentary ticketholders, etc. Members can purchase Zoorassic Park season passes.

Per Capita Spending on Grounds (2 of 3)

	Jan 2023	Dec 2022	Nov 2022	Jan 2022	Dec 2021
Attendance	41,236	53,782	52,519	47,135	56,012
General Admission	14,351	8,367	20,218	26,180	11,727
Total Experience GA	5,032	2,837	7,109	6,456	2,925
Members	12,930	6,866	13,801	19,561	8,036
Programs & Events (P&E)	13,955	38,549	18,500	1,394	36,249
Giraffe Feeding					
Attendance	8,356	5,777	13,890	14,139	6,258
Total Experience	5,032	2,837	7,109	6,456	2,925
Revenue	\$47,405	\$23,272	\$56,403	\$60,844	\$27,881
Capture Rate	20%	11%	26%	30%	11%
Capture Rate, ex. P&E	26%	32%	34%	27%	28%
Average Revenue	\$5.67	\$4.03	\$4.06	\$4.30	\$4.46
Stingray Bay					
Attendance	6,837	4,487	12,883	12,534	5,207
Total Experience	5,032	2,837	7,109	6,456	2,925
Revenue	\$21,734	\$11,360	\$30,222	\$30,804	\$14,332
Capture Rate	17%	8%	25%	27%	9%
Capture Rate, ex. P&E	25%	29%	38%	27%	26%
Average Revenue	\$3.18	\$2.53	\$2.35	\$2.46	\$2.75
Zoorassic Park					
Attendance	0	0	0		0
Total Experience	5,032	2,837	7,109	6,456	2,925
Revenue	\$0	\$0	\$0	\$14,644	\$0
Capture Rate	0%	0%	0%		0%
Capture Rate, ex. P&E	0%	0%	0%		0%
Average Revenue	\$0.00	\$0.00	\$0.00		\$0.00

Per Capita Spending on Grounds (3 of 3)

	Jan 2023	Dec 2022	Nov 2022	Jan 2022	Dec 2021
General Admission	14,351	8,367	20,218	26,180	11,727
Total Experience GA	5,032	2,837	7,109	6,456	2,925
	35%	34%	35%	25%	25%
Members	12,930	6,866	13,801	19,561	8,036
Attendance ex P&E	27,281	15,233	34,019	45,741	19,763
Giraffe	8,356	5,777	13,890	14,139	6,258
Stingray	6,837	4,487	12,883	12,534	5,207
Zoorassic	-	-	-	-	-
P&E attendance	13,955	38,549	18,500	1,394	36,249
Total attendance	41,236	53,782	52,519	47,135	56,012
Admissions	\$175,453	\$100,816	\$254,597	\$316,484	\$153,222
Food	\$40,107	\$53,404	\$54,056	\$41,293	\$47,774
Gift Shop	\$27,946	\$33,505	\$40,086	\$37,272	\$33,075
Giraffe	\$47,405	\$23,272	\$56,403	\$60,844	\$27,881
Stingray	\$21,734	\$11,360	\$30,222	\$30,804	\$14,332
Zoorassic	\$0	\$0	\$0	\$14,644	\$0
Revenue sub-total	\$312,645	\$222,357	\$435,363	\$501,341	\$276,284
Admissions	\$6.43	\$6.62	\$7.48	\$6.92	\$7.75
Food	\$1.47	\$3.51	\$1.59	\$0.90	\$2.42
Gift	\$1.02	\$2.20	\$1.18	\$0.81	\$1.67
Giraffe	\$1.74	\$1.53	\$1.66	\$1.33	\$1.41
Stingray	\$0.80	\$0.75	\$0.89	\$0.67	\$0.73
Zoorassic	-	-	-	\$0.32	-
Per capita (GA & members)	\$11.46	\$14.60	\$12.80	\$10.96	\$13.98
Admissions	\$4.25	\$1.87	\$4.85	\$6.71	\$2.74
Food	\$0.97	\$0.99	\$1.03	\$0.88	\$0.85
Gift	\$0.68	\$0.62	\$0.76	\$0.79	\$0.59
Giraffe	\$1.15	\$0.43	\$1.07	\$1.29	\$0.50
Stingray	\$0.53	\$0.21	\$0.58	\$0.65	\$0.26
Zoorassic	-	-	-	\$0.31	-
Per capita (all attendance)	\$7.58	\$4.13	\$8.29	\$10.64	\$4.93

FCZC Balance Sheet – January 2023

	January 2023	January 2022
ASSETS		
Current Assets		
Cash	\$497,349	\$3,136,355
Short Term Investments-Retention	\$2,743,590	\$1,996,159
Accounts Receivable	\$4,265,247	\$7,134,024
Prepaid Expenses	\$524,884	\$514,541
Total Current Assets	\$8,031,069	\$12,781,080
Other Assets		
Long Term Investments	\$18,011,637	\$17,690,627
Buildings, Equipment, Vehicles, and Furniture (net)	\$4,254,466	\$3,817,725
Exhibits	\$66,485,638	\$58,356,560
Construction in Progress	\$41,159,953	\$39,829,343
Goodwill	\$69,219	\$79,794
Total Other Assets	\$129,980,913	\$119,774,050
TOTAL ASSETS	\$138,011,983	\$132,555,129
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$3,212,870	\$4,885,059
Deferred Revenue	\$1,301,796	\$1,263,051
Line of Credit/Loan Account	\$0	\$0
Loan Account PPP	\$0	\$1,647,424
Retention Payable	\$2,765,393	\$2,144,155
Long-Term Liabilities	\$112,067	\$91,376
Total Liabilities	\$7,392,127	\$10,031,065
Net Assets (Equity)		
Fund Balance-Without donor restriction	\$119,370,202	\$110,124,645
Fund Balance-With donor restriction	\$971,598	\$980,633
Fund Balance-Permanently Restricted	\$79,057	\$87,044
Fund Balance-Board Designated	\$10,198,999	\$11,331,741
Total Net Assets (Equity)	\$130,619,856	\$122,524,064
TOTAL LIABILITIES AND NET ASSETS	\$138,011,983	\$132,555,129

DRAFT – subject to
final audit
adjustments

FCZC Balance Sheet – February 2023

	February 2023	February 2022
ASSETS		
Current Assets		
Cash	\$1,170,087	\$4,359,132
Short Term Investments-Retention	\$2,778,664	\$2,098,370
Accounts Receivable	\$3,376,219	\$8,162,056
Prepaid Expenses	\$587,884	\$526,425
Total Current Assets	\$7,912,853	\$15,145,983
Other Assets		
Long Term Investments	\$17,828,137	\$17,324,123
Buildings, Equipment, Vehicles, and Furniture (net)	\$4,253,789	\$3,837,625
Exhibits	\$66,485,638	\$58,002,116
Construction in Progress	\$41,255,953	\$41,915,277
Goodwill	\$69,219	\$78,833
Total Other Assets	\$129,892,736	\$121,157,974
TOTAL ASSETS	\$137,805,590	\$136,303,957
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$2,567,528	\$6,664,758
Deferred Revenue	\$1,297,772	\$1,259,495
Line of Credit/Loan Account	\$750,000	\$0
Loan Account PPP	\$0	\$1,647,424
Retention Payable	\$2,765,393	\$2,289,499
Long-Term Liabilities	\$111,390	\$91,376
Total Liabilities	\$7,492,084	\$11,952,553
Net Assets (Equity)		
Fund Balance-Without donor restriction	\$119,050,582	\$112,104,370
Fund Balance-With donor restriction	\$982,349	\$984,333
Fund Balance-Permanently Restricted	\$79,057	\$85,190
Fund Balance-Board Designated	\$10,201,519	\$11,177,510
Total Net Assets (Equity)	\$130,313,506	\$124,351,404
TOTAL LIABILITIES AND NET ASSETS	\$137,805,590	\$136,303,957

DRAFT – subject to
final month-end
adjustments