



FRESNO COUNTY ZOO AUTHORITY

MEETING AGENDA

9:00 AM, Wednesday, May 29, 2024

Fresno Chaffee Zoo

Tonle Classroom located inside of Kingdoms of Asia

894 West Belmont Avenue, Fresno, CA 93728

(559) 498-5910

1. Call to Order
2. Roll Call
3. Approve Agenda
4. Public Comments
This portion of the meeting is reserved for persons desiring to address the board on matters within the Board's jurisdiction that are not on the agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. Before beginning comments, please state for the record your name and affiliation, if any
5. Approve Consent Agenda Items
These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar:
 - a. Review and approve minutes of March 27, 2024
 - b. Review and approve payment of County of Fresno May 2024 invoice for Professional and Specialized Services in the amount of \$29,672.10 for services through April 2024
 - c. Receive Treasurer's Report for quarter ending March 2024 and month ending April 2024
6. Receive Fresno Chaffee Zoo Director's report
7. Receive Fresno Chaffee Zoo Corporation's March 2024 Year-to-Date Financial Report and April 2024 Early Insights

8. Approve and authorize release of retention withheld on construction work provided by Durham Construction (\$59,670.86) and Harris Electric (\$17,709.50), related to the Conservation Action Center
9. Receive and approve request from Fresno's Chaffee Zoo Corporation to release remaining Measure Z budgeted funds from the SLC Biotank/Chillers in the total combined amount of \$46,286.50; this includes \$878.50 in remaining design funds and \$45,408.00 in remaining construction funds
10. Receive Zoo Authority Year Ended June 30, 2023 financial statements with independent auditor's report from Brown Armstrong Accountancy Corporation.
11. Receive and approve Fiscal Year 2022-23 Annual Report
12. Approve proposed amendments to the Fresno County Zoo Authority Procedures, sections VI, Authority Contract Policies and VII, Authority Financial Reporting and Audits
13. Approve the Fiscal Year 2024-25 Administrative Budget
14. Review next meeting date and revise if necessary:
 - Wednesday, June 26, 2024
15. Receive staff reports
16. Chair's comments
17. Board Member comments
18. 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, March 27, 2024

Fresno Chaffee Zoo

Tonle Classroom located inside of Kingdoms of Asia

894 West Belmont Avenue, Fresno, CA 93728

(559) 498-5910

1. Call to Order
CHAIRMAN ROMAN CALLED THE MEETING TO ORDER AT 9:00AM
2. Roll Call
A QUORUM WAS PRESENT WITH MEMBERS ROMAN, GARABEDIAN, HERZOG, TOSTE, WATERHOUSE, AND ARIAS IN ATTENDANCE.
3. Approve Agenda
MEMBER ARIAS MOVED TO APPROVE THE AGENDA. SECONDED BY MEMBER GARABEDIAN. 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. NONE RECEIVED.
5. Approve Consent Agenda Items
These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar:
 - a. Review and approve minutes of January 31, 2024
 - b. Review and approve payment of County of Fresno March 2024 invoice for Professional and Specialized Services in the amount of \$15,982.32 for services through February 2024
 - c. Receive Treasurer's Report for months ending January and February 2024

MEMBER HERZOG MOVED TO APPROVE THE CONSENT ITEMS. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.

6. Receive Fresno Chaffee Zoo Director's report
RECEIVED. CEO JON DOHLIN PROVIDED AN UPDATE ON THE CONSERVATION ACTION CENTER PROJECT, KINGDOMS OF ASIA PHASE 2, AND THE SECONDARY TIGER HOLDING BUILDING.
7. Approve Fresno Chaffee Zoo Corporation's repayment terms for African River Project expenditures of \$838,722.70
MEMBER HERZOG MOVED TO APPROVE THE PAYMENT STRUCTURE OF THE \$838,722.70 RELATED TO THE AFRICAN RIVER PROJECT EXPENDITURES TO INCLUDE PAYMENTS DUE QUARTERLY, FIVE-YEAR AMORTIZATION, AT AN INTEREST RATE OF FOUR PERCENT. ZOO CORP COUNSEL WILL DRAFT AN AGREEMENT, WHICH WILL BE REVIEWED BY ZOO AUTHORITY COUNSEL AND BROUGHT BACK BEFORE THE ZOO AUTHORITY BOARD FOR APPROVAL. SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.
8. Receive and approve request from Fresno Chaffee Zoo Corporation to release remaining Measure Z budgeted funds from the Zooplex Facility in the total combined amount of \$424,542.51; this includes \$105,572.09 in remaining design funds and \$318,970.42 in remaining construction funds
MEMBER ARIAS MOVED TO APPROVE THE RELEASE OF MEASURE Z BUDGTED FUNDS FROM THE ZOOPLEX FACILITY. SECONDED BY MEMBER HERZOG. THE MOTION PASSED UNANIMOUSLY.
9. Review next meeting date and revise if necessary:
 - Wednesday, April 24, 2024**REVIEWED. MEMBER GARABEDIAN MOVED TO CANCEL THE APRIL 24, 2024 MEETING WITH THE NEXT MEETING TO BE HELD AS SCHEDULED ON MAY 29, 2024. SECONDED BY MEMBER TOSTE. THE MOTION PASSED UNANIMOUSLY.**
10. Receive staff reports
NO FURTHER REPORTS RECEIVED.
11. Chair's comments
THANKED THE ZOO FOR ALLOWING THE MEETING TO BE HELD IN THE NEW LOCATION – THE TONLE ROOM.
12. Board Member comments
MEMBER GARABEDIAN STATED THAT SHE VISITED THE ZOO RECENTLY AND HAD FUN SEEING ALL THE VISITORS AT THE ZOO.
13. Adjourn
THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, CHAIRMAN ROMAN ADJOURNED THE MEETING AT 9:42AM.

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 April 2024

Invoice Number
5-ZOO-52924

May 29, 2024

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

Department / Title	Hours	Rates	Cost
ACTTC FR&A			
<i>Brown Armstrong Accounting Corp 2023 Audit Report (Final)</i>			\$1,200.00
<i>Accounting & Finance Div Chief</i>	3.00	\$171.00	\$513.00
<i>Accounting & Finance Manager</i>	12.50	\$137.60	\$1,720.00
<i>Accountant II</i>	27.91	\$110.60	\$3,086.84
<i>Accountant I</i>	0.00	\$98.20	\$0.00
<i>Account Clerk I</i>	4.42	\$68.50	\$302.77
<i>Account Clerk II</i>	56.63	\$94.60	\$5,357.20
<i>Supervising Account Clerk</i>	0.00	\$91.80	\$0.00
<i>County Counsel</i>			
<i>Deputy County Counsel</i>	3.30	\$159.00	\$524.70
CAO			
<i>Board Coordinator</i>	130.00	\$130.52	\$16,967.60
Professional Services Total	237.76		\$29,672.10
Office Expense Total			
Invoice Total			\$29,672.10

Brown Armstrong Accountancy Corporation

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

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

Invoice No. 274428

Date Sunday, March 31, 2024

Client No. 29029.010

Final on 2023 audit:

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

Current Invoice Amount \$ 1,200.00

Beginning Balance 0.00

Balance Due \$ 1,200.00 / *PS*

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

Please remit by: April 25, 2024

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

Click on "ONLINE PAY"

(3.5% Convenience Fee will Apply on Credit Cards)

Make checks payable to: **Brown Armstrong**

E-mail billing inquiries to: Bianca Maravilla

bmaravilla@ba.cpa



Invoice

Invoice Date	Invoice Number	Due Date
4/15/2024	24222	5/15/2024

FOR COUNTY USE ONLY

ACCOUNT	FUND	ORG	PROGRAM	SUBCLASS
4885	0001	0300	0	10000

BILL TO:

Zoo Authority

Email to:

ronalexander@fresnocountyca.gov

MAKE YOUR REMITTANCE PAYABLE TO:

FRESNO COUNTY TREASURER

AND SEND IT TO THE FOLLOWING ADDRESS:

Oscar J. Garcia, CPA

AUDITOR-CONTROLLER/TREASURER TAX

COLLECTOR - ADMINISTRATION DIVISION

PO BOX 1247

FRESNO, CA 93715-1247

PLEASE INCLUDE THE INVOICE NUMBER ON YOUR CHECK OR MONEY ORDER

[illegible]



Invoice

Invoice Date	Invoice Number	Due Date
5/7/2024	24250	6/7/2024

FOR COUNTY USE ONLY

ACCOUNT	FUND	ORG	PROGRAM	SUBCLASS
4885	0001	0300	0	10000

BILL TO:

Zoo Authority

Email to:

ronalexander@fresnocountyca.gov

MAKE YOUR REMITTANCE PAYABLE TO:

FRESNO COUNTY TREASURER

AND SEND IT TO THE FOLLOWING ADDRESS:

Oscar J. Garcia, CPA

AUDITOR-CONTROLLER/TREASURER TAX

COLLECTOR - ADMINISTRATION DIVISION

PO BOX 1247

FRESNO, CA 93715-1247

PLEASE INCLUDE THE INVOICE NUMBER ON YOUR CHECK OR MONEY ORDER

[illegible]

Statement

Date: May 6, 2024

Invoice # 24-11

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

Bill to: Zoo Authority
VIA Email to Ron Alexander

Comments:[illegible]

Remittance	
Invoice #	24-11
Date	
Amount Due	\$524.70
Amount Enclosed	

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

AGENDA ITEM 5c



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

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	5,352,933.96
	Total Proceeds Received:	\$	5,352,933.96
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		107,058.68
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		5,245,875.28
	Total Proceed Allocations	\$	5,352,933.96
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	3,099,399.38
Receipts:	- Measure Z Sales Tax Proceeds		107,058.68
	- Interest Received		39,304.99
Disbursements:	- PeopleSoft Financial Charges		(126.37)
	- ITSD Data Processing Charges		(1,436.52)
	- ZA Staff Invoice Reimbursement for Professional Services		(32,724.81)
	Net Increase/(Decrease) to Cash		112,075.97
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	3,211,475.35
	Trust Fund for FCZC Operations and Capital Projects	98%	
	Beginning Cash Balance	\$	35,943,098.44
	>>> Operations Fund		
	Beginning Cash Balance		6,554,443.25
Receipts:	- Measure Z Sales Tax Proceeds		1,748,625.10
	- Interest Received		88,690.11
Disbursements:	- FCZC Operations Claim #2023-11		(171,987.19)
	- FCZC Operations Claim #2023-12		(16,240.87)
	- FCZC Operations Claim #2024-01		(737,562.40)
	- Wire Fees		(60.00)
	Net Increase/(Decrease) to Cash		911,464.75
	Ending Cash Balance - Available for Operations	\$	7,465,908.00
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	29,388,655.19
Receipts:	- Measure Z Sales Tax Proceeds		3,497,250.18
	- Interest Received		387,422.19
Disbursements:	- FCZC Capital Claim #2023-11C		(1,137,100.49)
	- FCZC Capital Claim #2023-12C		(674,395.01)
	- FCZC Capital Claim #2024-01C		(761,362.04)
	Net Increase/(Decrease) to Cash		1,311,814.83
	Ending Cash Balance - Available for Capital Projects		30,700,470.02
	Ending Balance Available for Operations and Capital Projects		38,166,378.02
	Total Interest Received During the Quarter		515,417.29

By Staff _____

Date _____

Accepted _____

Date _____

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



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	Prior Fiscal Years			CURRENT FISCAL YEAR			
	2020-21	2021-22	2022-23	2023-24			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	1,493,025	2,124,574	2,050,253	\$ 2,052,303	\$ 1,995,098	\$ (57,205)	-2.79%
August	1,669,386	1,637,692	1,848,761	1,850,610	1,894,187	43,577	2.35%
September	1,417,789	1,638,799	1,702,532	1,704,235	1,704,489	254	0.01%
October	1,609,453	1,919,542	1,857,650	1,859,508	1,828,102	(31,406)	-1.69%
November	1,437,716	1,649,471	1,871,323	1,873,194	1,896,677	23,483	1.25%
December	1,302,722	1,573,898	1,739,869	1,741,609	1,653,448	(88,161)	-5.06%
January	1,388,858	1,555,927	1,599,634	1,601,234	1,608,374	7,140	0.45%
February	1,728,158	2,256,736	2,189,378	2,191,567	2,082,571	(108,996)	-4.97%
March	1,292,553	1,529,499	1,622,972	1,624,595	1,661,989	37,394	2.30%
April	1,513,199	1,542,639	1,518,282		-	-	
May	1,632,214	1,972,403	1,807,486		-	-	
June	1,682,042	1,712,649	1,679,730		-	-	
Total	18,167,115	21,113,829	21,487,870	\$ 16,498,855	\$ 16,324,935	\$ (173,920)	-1.05%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 260,457,774



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

Summary of Quarterly Interest Receipts											
Fund	Subclass	Description	1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total
			1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	Interest
Date Received			7/21/2023	9/27/2023	10/20/2023	Qtr 2-2nd Alloc received 1/2/24	1/24/2024	3/27/2024			
4845	10000	Zoo Authority	593.77	18,475.88	643.11	18,946.56	663.57	19,694.86			\$ 59,017.75
4850	10000	FCZC - Operations	1,532.38	47,681.59	1,517.71	44,712.63	1,433.42	42,544.06			\$ 139,421.79
4850	42700	FCZC - CP	5,962.82	185,539.14	6,290.08	185,310.10	6,587.74	195,524.35			\$ 585,214.23
Total			\$ 8,088.97	\$ 251,696.61	\$ 8,450.90	\$ 248,969.29	\$ 8,684.73	\$ 257,763.27	\$ -	\$ -	\$ 783,653.77
For Fiscal Year Ending June 30, 2024											



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

Cash Balance as of 3/31/2024 **\$ 30,700,470**

ENCUMBRANCES (earmarked projects, FY23-24 expenditures paid through claim 2024-01C):

Asia Construction -July 2020	21,980
African River - June 2016	2,830,343
Mixed Species Exhibit Design - June 2021	33,231
SLC Biotank Design - Jan 2022	879
Mixed Species Exhibit Construction - July 2022/Nov 2022	1,691,784
SLC Biotank/Chiller - Construction - June 2022	47,350
Conservation Building - Construction - Sept 2022	517,149

Total Encumbrances:	<u><u>\$ (5,142,716)</u></u>
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TOTAL:	<u><u>\$ 25,557,754</u></u>
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**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Quarter Ended March 31, 2024**

Cash Balance as of 3/31/2024 **\$ 7,465,908**

ENCUMBRANCES (Remaining budgets, paid through claim 2024-01):

Animal	3,448,125
Veterinary	341,365
Utilities	644,012
Animal Feed	432,935
Interest/Bank Charges	100
Maintenance-General Equipment	37,029
Maint.-Water/Water Standby	83,701
Commissary	282,796
Maintenance	989,633
Medical, Dental & Lab Supplies	87,726

Total Encumbrances:	<u><u>\$ (6,347,422)</u></u>
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TOTAL:	<u><u>\$ 1,118,486</u></u>
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**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Quarter Ended March 31, 2024**

Cash Balance as of 3/31/2024 \$ 3,211,475

ENCUMBRANCES

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

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	237
Professional & Specialized Ser	102,110
Data Processing Services	(1,852)
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Encumbrances:	<u>\$ (111,245)</u>
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TOTAL:	<u><u>\$ 3,100,230</u></u>
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**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended April 30, 2024**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,519,602.05
	Total Proceeds Received:	\$	1,519,602.05
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	30,392.04
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,489,210.01
	Total Proceed Allocations	\$	1,519,602.05
Cash Balance by Fund			
Zoo Authority Fund			
>> Administrative Fund		2%	
	Beginning Cash Balance	\$	3,211,475.35
Receipts:	- Measure Z Sales Tax Proceeds		30,392.04
Receipts:	- Interest Received		667.18
Disbursements:	- ZA Staff Invoice Reimbursement for Professional Services		(15,982.32)
	- PeopleSoft Financial Charges		(52.66)
	- ITSD Data Processing Charges		(478.84)
	Net Increase/(Decrease) to Cash		14,545.40
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	3,226,020.75
Trust Fund for FCZC Operations and Capital Projects			
		98%	
	Beginning Cash Balance	\$	38,166,378.02
>>> Operations Fund			
	Beginning Cash Balance		7,465,908.00
Receipts:	- Measure Z Sales Tax Proceeds		496,403.34
	- Interest Received		1,501.28
Disbursements:	- FCZC Operations Claim #2024-02		(917,364.05)
	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		(419,479.43)
	Ending Cash Balance - Available for Operations	\$	7,046,428.57
>>> Capital Facilities Project Fund			
	Beginning Cash Balance	\$	30,700,470.02
Receipts:	- Measure Z Sales Tax Proceeds		992,806.67
	- Interest Received		6,348.22
Disbursements:	- FCZC Capital Claim #2024-02C		(325,615.78)
	Net Increase/(Decrease) to Cash		673,539.11
	Ending Cash Balance - Available for Capital Projects		31,374,009.13
	Ending Balance Available for Operations and Capital Projects	\$	38,420,437.70
	Total Interest Received During the Month		8,516.68

By Staff _____

Date _____

Accepted _____

Date _____

*Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percentage rate of 2.776% as of March 31, 2024.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	Prior Fiscal Years			CURRENT FISCAL YEAR			
	2020-21	2021-22	2022-23	2023-24			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	1,493,025	2,124,574	2,050,253	\$ 2,052,303	\$ 1,995,098	\$ (57,205)	-2.79%
August	1,669,386	1,637,692	1,848,761	1,850,610	1,894,187	43,577	2.35%
September	1,417,789	1,638,799	1,702,532	1,704,235	1,704,489	254	0.01%
October	1,609,453	1,919,542	1,857,650	1,859,508	1,828,102	(31,406)	-1.69%
November	1,437,716	1,649,471	1,871,323	1,873,194	1,896,677	23,483	1.25%
December	1,302,722	1,573,898	1,739,869	1,741,609	1,653,448	(88,161)	-5.06%
January	1,388,858	1,555,927	1,599,634	1,601,234	1,608,374	7,140	0.45%
February	1,728,158	2,256,736	2,189,378	2,191,567	2,082,571	(108,996)	-4.97%
March	1,292,553	1,529,499	1,622,972	1,624,595	1,661,989	37,394	2.30%
April	1,513,199	1,542,639	1,518,282	1,519,800	1,519,602	(198)	-0.01%
May	1,632,214	1,972,403	1,807,486		-	-	
June	1,682,042	1,712,649	1,679,730		-	-	
Total	18,167,115	21,113,829	21,487,870	\$ 18,018,655	\$ 17,844,537	\$ (174,118)	-0.97%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 261,977,376



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended April 30, 2024**

Summary of Quarterly Interest Receipts											
Fund	Subclass	Description	1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Interest
			1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	
Date Received			7/21/2023	9/27/2023	10/20/2023	Qtr 2-2nd Alloc received 1/2/24	1/24/2024	3/27/2024	4/19/2024		
4845	10000	Zoo Authority	593.77	18,475.88	643.11	18,946.56	663.57	19,694.86	667.18		\$ 59,684.93
4850	10000	FCZC - Operations	1,532.38	47,681.59	1,517.71	44,712.63	1,433.42	42,544.06	1,501.28		\$ 140,923.07
4850	42700	FCZC - CP	5,962.82	185,539.14	6,290.08	185,310.10	6,587.74	195,524.35	6,348.22		\$ 591,562.45
Total			\$ 8,088.97	\$ 251,696.61	\$ 8,450.90	\$ 248,969.29	\$ 8,684.73	\$ 257,763.27	\$ 8,516.68	\$ -	\$ 792,170.45
For Fiscal Year Ending June 30, 2024											



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended April 30, 2024**

Cash Balance as of 4/30/2024 **\$ 31,374,009**

ENCUMBRANCES (earmarked projects, FY23-24 expenditures paid through claim 2024-02C):

Asia Construction -July 2020	21,980
African River - June 2016	2,830,343
Mixed Species Exhibit Design - June 2021	31,781
SLC Biotank Design - Jan 2022	879
Mixed Species Exhibit Construction - July 2022/Nov 2022	1,427,968
SLC Biotank/Chiller - Construction - June 2022	45,409
Conservation Building - Construction - Sept 2022	458,740

Total Encumbrances:	<u><u>\$ (4,817,100)</u></u>
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TOTAL:	<u><u>\$ 26,556,909</u></u>
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**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended April 30, 2024**

Cash Balance as of 4/30/2024 **\$ 7,046,429**

ENCUMBRANCES (Remaining budgets, paid through claim 2024-02):

Animal	2,979,987
Veterinary	288,294
Utilities	518,253
Animal Feed	408,653
Interest/Bank Charges	80
Maintenance-General Equipment	34,529
Maint.-Water/Water Standby	49,236
Commissary	246,140
Maintenance	829,328
Medical, Dental & Lab Supplies	75,538

Total Encumbrances:

\$ (5,430,038)

TOTAL:

\$ 1,616,391



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended April 30, 2024**

Cash Balance as of 4/30/2024 **\$ 3,226,021**

ENCUMBRANCES

(FY 23-24 Remaining budgets, ZA Claim paid through April 30, 2024):

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	184
Professional & Specialized Ser	86,128
Data Processing Services	(2,331)
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Encumbrances:	\$ (94,731)
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TOTAL:	\$ 3,131,290
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AGENDA ITEM 6

DATE: May 29, 2024

TO: Fresno County Zoo Authority Board

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

SUBJECT: Zoo Director's Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Director's report.



AGENDA ITEM 7

DATE: May 29, 2024

TO: Fresno County Zoo Authority Board

FROM: Nora Crow, Chief Financial Officer
Fresno Chaffee Zoo Corporation

SUBJECT: March 2024 Year-to-Date Financial Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Corporation's March 2024 Year-to-Date Financial Report and April 2024 Early Insights.

ATTACHMENTS:

March 2024 Financial Report



Financial Report

March 2024 YTD

April 2024 Early Insights

Summary

March 2024

Key Takeaway: Attendance in March was below monthly budget, but year-to-date attendance is over budget due to robust attendance in February.

- \$3,428,665 self-generated revenue YTD (26% below budget)
- \$6,417,902 total expenses (10% below budget)
- \$2,989,247 operating deficit (more than budgeted deficit of \$2,514,447)
- **\$432,409 operating deficit with Measure Z support (budgeted surplus of \$105,499)**
- \$297,998 net surplus – MZ Capital Funds, Depreciation, Investment Income/Interest

April 2024 Preliminary:

Key Takeway: Attendance in April was below monthly budget; Butterflies & Big Bugs opened to visitors on April 12th!

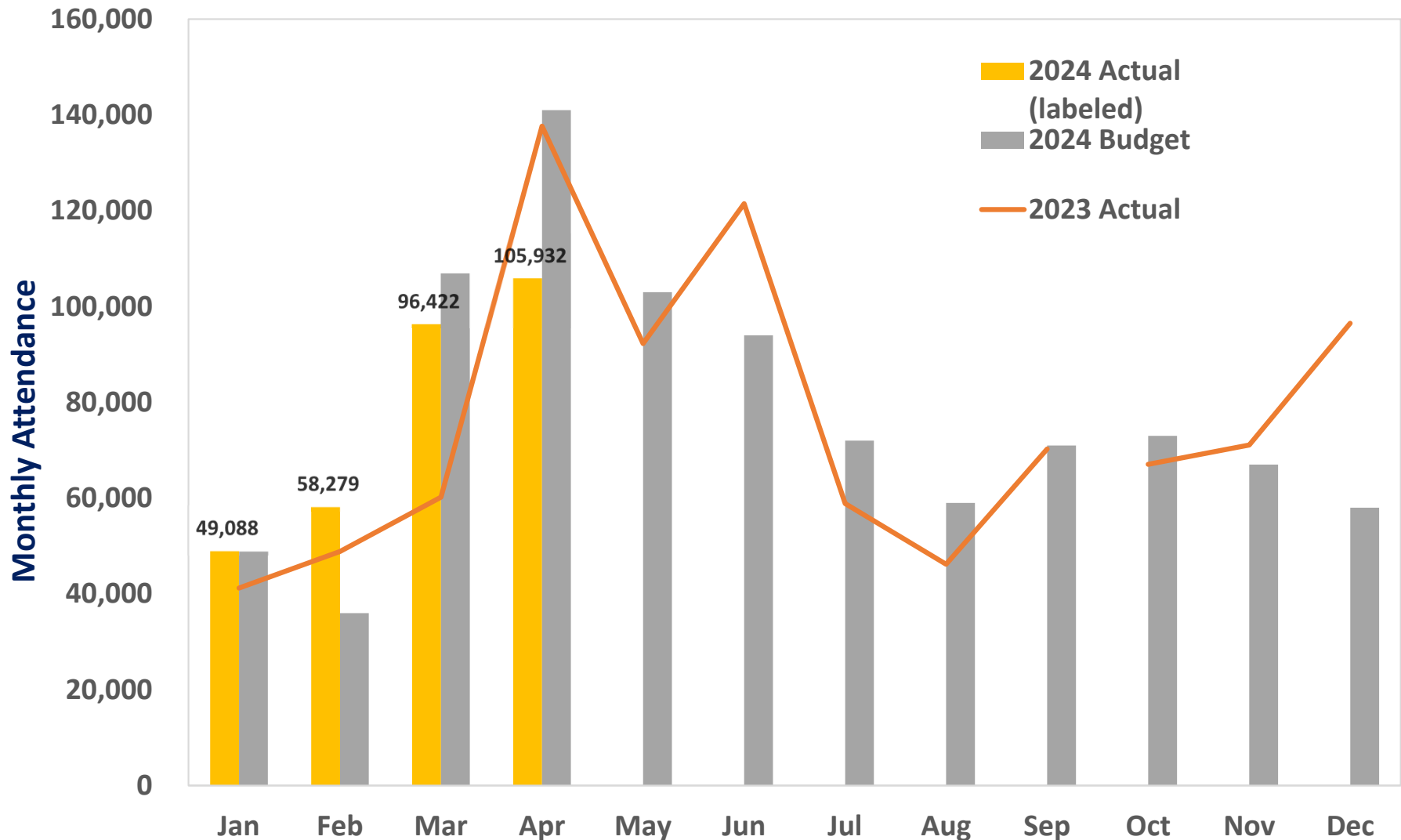
- \$5.1m self generated revenue YTD (33% below budget)
- \$8.4m total expenses (11% below budget)
- \$3.3m operating deficit (more than budgeted deficit of \$2.0m)
- \$781k operating deficit with Measure Z support (budgeted surplus of \$1.5m)

2024 – Attendance

March 2024 = 96,422 (160% of 2023, 90% of budget)

March 2024 YTD attendance = 203,789 (136% of 2023, 106% of budget)

April 2024 YTD attendance = 309,721 (108% of 2023, 93% of budget)



March '24 YTD – Variance Analysis vs. Budget

Summary	FY 24 Actual	FY 24 Budgeted	FY 24 Diff.	% Diff.	FY 23 Actual	FY 23 Diff.	% Diff.
Attendance	203,789	192,000	11,789	6%	90,122	113,667	126%
Revenue	\$3,428,655	\$4,650,448	(\$1,221,792)	(26%)	\$2,435,473	\$993,182	41%
Personnel Expenses	\$4,254,550	\$4,207,518	\$47,032	1%	\$3,567,467	\$687,083	19%
Other Expenses	\$2,163,352	\$2,957,377	(\$794,025)	(27%)	\$2,048,986	\$114,366	6%
Operations Surplus (Deficit)	(\$2,989,247)	(\$2,514,447)	(\$474,799)	(19%)	(\$3,180,980)	\$191,733	6%
Measure Z Operating	\$2,556,838	\$2,619,946	(\$63,108)	(2%)	\$2,203,719	\$353,119	16%
Operations + MZ Surplus (Deficit)	(\$432,409)	\$105,499	(\$537,907)	nm	(\$977,261)	\$544,852	56%
Other Non-Operating	\$730,407	\$603,086	\$127,321	nm	\$3,631,693	(\$2,901,286)	(80%)
Net Surplus (Deficit)	\$297,998	\$708,585	(\$410,586)	(58%)	\$2,654,432	(\$2,356,434)	(89%)

Revenue - Selected Detail	FY 24 Actual	FY 24 Budgeted	FY 24 Diff.	% Diff.	FY 23 Actual	FY 23 Diff.	% Diff.
Admissions	\$1,462,222	\$1,673,184	(\$210,962)	(13%)	\$886,324	\$575,898	65%
Membership	\$627,920	\$712,248	(\$84,328)	(12%)	\$541,430	\$86,490	16%
Food Services/Gift Shop	\$396,017	\$460,800	(\$64,783)	(14%)	\$294,618	\$101,399	34%
Special Exhibit	\$545	\$141,240	(\$140,695)	(100%)	\$10,060	(\$9,515)	(95%)
Grants/Fundraising, ex-bequest	\$34,073	\$298,980	(\$264,907)	(89%)	\$36,487	(\$2,414)	(7%)
Bequest - unrestricted	-	nm	nm	nm	nm	nm	nm
Other	\$907,878	\$1,363,996	(\$456,118)	(33%)	\$666,554	\$241,324	36%
Revenue	\$3,428,655	\$4,650,448	(\$1,221,792)	(26%)	\$2,435,473	\$993,182	41%

Expenses - Selected Detail	FY 24 Actual	FY 24 Budgeted	FY 24 Diff.	% Diff.	FY 23 Actual	FY 23 Diff.	% Diff.
Personnel - Animal/Vet.	\$1,492,094	\$1,467,586	\$24,508	2%	\$1,292,573	\$199,521	15%
Personnel - Education	\$303,425	\$294,959	\$8,466	3%	\$514,600	(\$211,175)	(41%)
Personnel - Maint./Hort.	\$464,482	\$471,776	(\$7,294)	(2%)	\$409,710	\$54,772	13%
Personnel - Other	\$1,994,549	\$1,973,197	\$21,352	1%	\$1,350,584	\$643,965	48%
Animal Services	\$181,991	\$162,831	\$19,160	12%	\$137,048	\$44,943	33%
Special Exhibit	\$179	\$51,963	(\$51,784)	(100%)	\$40,081	(\$39,902)	(100%)
Utilities	\$269,312	\$203,200	\$66,112	33%	\$225,570	\$43,742	19%
Repairs & Replacements	\$197,430	\$342,888	(\$145,458)	(42%)	\$187,677	\$9,753	5%
Contracted/Prof. Services	\$307,151	\$451,390	(\$144,239)	(32%)	\$302,495	\$4,655	2%
Conservation	\$74,420	\$84,903	(\$10,483)	(12%)	\$7,836	\$66,584	850%
Accumulated Op Ex - Other	\$1,132,869	\$1,660,202	(\$527,333)	(32%)	\$1,148,278	(\$15,409)	(1%)
Operating Expenses	\$6,417,902	\$7,164,895	(\$746,993)	(10%)	\$5,616,453	\$801,449	14%

Per Capita Spending on Grounds (1 of 3)

Price Reference

Selected Ticket Prices	Non-Member				Member			
	2024	2023	2022	2021	2024	2023	2022	2021
Adult Ticket County	\$16.95	\$14.95	\$14.95	\$14.95	-	-	-	-
Adult Ticket Out of County	\$19.95							
Child Ticket County	\$10.95	\$8.95	\$8.95	\$8.95	-	-	-	-
Child Ticket Out of County	\$13.95							
Giraffe Feeding	\$6.00	\$6.00	\$5.00	\$5.00	\$5.00	\$5.00	\$4.00	\$3.00
Stingray Bay Admission	\$5.00	\$5.00	\$4.00	\$4.00	-	-	-	-
Stingray Bay Feeding	\$3.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Adult Zoorassic Park			\$6.00	\$6.00			\$5.00	\$5.00
Child Zoorassic Park			\$5.00	\$5.00			\$4.00	\$4.00
Butterfly Garden	\$5.00	\$5.00			\$4.00	\$4.00		

Note: Additional prices/discounts offered for seniors, groups, admission premium, & admission plus ticketholders, etc. Free attendance includes babies, complimentary ticketholders, etc.

Per Capita Spending on Grounds (2 of 3)

	Mar 2024	Feb 2024	Jan 2024	Mar 2023
Attendance	96,422	58,279	49,089	60,199
General Admission	49,526	25,460	19,853	26,510
Total Experience GA	16,920	7,314	6,461	9,583
Members	28,581	21,576	19,125	13,909
Programs & Events (P&E)	18,315	11,243	10,111	19,780
Giraffe Feeding				
Attendance	33,512	14,815	13,267	24,491
Total Experience	16,920	7,314	6,461	9,583
Revenue	\$137,130	\$65,383	\$62,524	\$93,943
Capture Rate	35%	25%	27%	41%
Capture Rate, ex. P&E	35%	27%	29%	49%
Average Revenue	\$4.09	\$4.41	\$4.71	\$3.84
Stingray Bay				
Attendance	32,768	15,380	12,546	25,805
Total Experience	16,920	7,314	6,461	9,583
Revenue	\$92,865	\$39,380	\$30,179	\$67,696
Capture Rate	34%	26%	26%	43%
Capture Rate, ex. P&E	42%	33%	32%	64%
Average Revenue	\$2.83	\$2.56	\$2.41	\$2.62
Special Exhibit				
Attendance	0	0	0	0
Total Experience	16,920	7,314	6,461	9,583
Revenue	\$530	\$0	\$0	\$9,970
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)

	Mar 2024	Feb 2024	Jan 2024	Mar 2023
General Admission	49,526	25,460	19,853	26,510
Total Experience GA	16,920	7,314	6,461	9,583
	34%	29%	33%	36%
Members	28,581	21,576	19,125	13,909
Attendance ex P&E	78,107	47,036	38,978	40,419
Giraffe	33,512	14,815	13,267	24,491
Stingray	32,768	15,380	12,546	25,805
Special Exhibit	-	-	-	-
P&E attendance	18,315	11,243	10,111	19,780
Total attendance	96,422	58,279	49,089	60,199
Admissions	\$788,883	\$389,890	\$283,201	\$374,982
Food	\$143,142	\$139,352	\$54,139	\$66,674
Gift Shop	\$67,052	\$69,161	\$25,442	\$61,717
Giraffe	\$137,130	\$65,383	\$62,524	\$93,943
Stingray	\$92,865	\$39,380	\$30,179	\$67,696
Special Exhibit	\$530	\$0	\$0	\$9,970
Revenue sub-total	\$1,229,602	\$703,166	\$455,485	\$674,982
Admissions	\$10.10	\$8.29	\$7.27	\$9.28
Food	\$1.83	\$2.96	\$1.39	\$1.65
Gift	\$0.86	\$1.47	\$0.65	\$1.53
Giraffe	\$1.76	\$1.39	\$1.60	\$2.32
Stingray	\$1.19	\$0.84	\$0.77	\$1.67
Special Exhibit	\$0.01	-	-	\$0.25
Per capita (GA & members)	\$15.74	\$14.95	\$11.69	\$16.70
Admissions	\$8.18	\$6.69	\$5.77	\$6.23
Food	\$1.48	\$2.39	\$1.10	\$1.11
Gift	\$0.70	\$1.19	\$0.52	\$1.03
Giraffe	\$1.42	\$1.12	\$1.27	\$1.56
Stingray	\$0.96	\$0.68	\$0.61	\$1.12
Special Exhibit	\$0.01	-	-	\$0.17
Per capita (all attendance)	\$12.75	\$12.07	\$9.28	\$11.21

FCZC Balance Sheet – March 2024

	March 2024	March 2023
ASSETS		
Current Assets		
Cash	\$1,851,927	\$825,991
Short Term Investments-Retention	\$677,130	\$2,841,505
Accounts Receivable	\$4,008,587	\$6,905,006
Prepaid Expenses	\$605,700	\$641,422
Total Current Assets	\$7,143,345	\$11,213,924
Other Assets		
Long Term Investments	\$18,331,168	\$17,501,438
Buildings, Equipment, Vehicles, and Furniture (net)	\$4,707,403	\$4,250,834
Exhibits	\$105,446,278	\$65,268,100
Construction in Progress	\$11,983,763	\$44,544,789
Goodwill	\$54,798	\$66,335
Beneficial Use of Land	\$5,124,751	\$5,212,326
Total Other Assets	\$145,648,160	\$136,843,822
TOTAL ASSETS	\$152,791,506	\$148,057,745
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$2,559,921	\$4,118,869
Deferred Revenue	\$1,788,949	\$1,367,320
Line of Credit/Loan Amount	\$1,506,008	\$2,261,204
Retention Payable	\$825,501	\$2,403,656
Long-Term Liabilities	\$183,726	\$185,917
Total Liabilities	\$6,864,106	\$10,336,966
Net Assets (Equity)		
Fund Balance-Without donor restriction	\$128,986,868	\$121,854,282
Fund Balance-With donor restriction	\$6,584,415	\$6,193,853
Fund Balance-Permanently Restricted	\$91,378	\$78,170
Fund Balance-Board Designated	\$10,264,739	\$9,594,474
Total Net Assets (Equity)	\$145,927,400	\$137,720,779
TOTAL LIABILITIES AND NET ASSETS	\$152,791,506	\$148,057,745

FCZC Balance Sheet – April 2024

	April 2024	April 2023
ASSETS		
Current Assets		
Cash	\$1,806,062	\$2,947,960
Short Term Investments-Retention	\$764,420	\$1,854,100
Accounts Receivable	\$2,268,738	\$6,944,984
Prepaid Expenses	\$752,915	\$577,003
Total Current Assets	\$5,592,134	\$12,324,047
Other Assets		
Long Term Investments	\$18,331,168	\$17,718,268
Buildings, Equipment, Vehicles, and Furniture (ne	\$4,732,825	\$4,233,771
Exhibits	\$105,524,598	\$64,862,254
Construction in Progress	\$12,123,851	\$46,022,291
Goodwill	\$54,798	\$65,374
Beneficial Use of Land	\$5,124,751	\$5,212,326
Total Other Assets	\$145,891,991	\$138,114,283
TOTAL ASSETS	\$151,484,126	\$150,438,330
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$1,908,071	\$4,270,356
Deferred Revenue	\$1,933,259	\$2,529,306
Line of Credit/Loan Amount	\$1,006,008	\$1,521,490
Retention Payable	\$825,501	\$1,956,596
Long-Term Liabilities	\$180,815	\$182,435
Total Liabilities	\$5,853,655	\$10,460,183
Net Assets (Equity)		
Fund Balance-Without donor restriction	\$128,660,661	\$124,101,585
Fund Balance-With donor restriction	\$6,613,193	\$6,194,463
Fund Balance-Permanently Restricted	\$91,378	\$78,650
Fund Balance-Board Designated	\$10,265,239	\$9,603,448
Total Net Assets (Equity)	\$145,630,471	\$139,978,147
TOTAL LIABILITIES AND NET ASSETS	\$151,484,126	\$150,438,330

DRAFT – subject to
final month-end
adjustments



AGENDA ITEM 8

DATE: May 29, 2024

TO: Fresno County Zoo Authority Board

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

SUBJECT: Request to Release Retention for Durham Construction and Harris Electric for
Conservation Action Center

RECOMMENDED ACTION:

Approve and authorize release of retention withheld on construction work provided by Durham Construction (\$59,670.86) and Harris Electric (\$17,709.50), related to the Conservation Action Center.

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 Durham Construction and Harris Electric, as related to the Conservation Action Center.

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

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

Attached is a notice of completion of the Conservation Action Center and final retention releases as follows:

- Durham Construction, totaling \$116,906.46, of which \$59,670.86 related to the portion of the contract funded by Measure Z.
- Harris Electric, totaling \$23,557.50, of which \$17,709.50 related to the portion of the contract funded by Measure Z.

The remaining portions of the retention held on these contractors were funded by federal grants from the Bureau of Reclamation and/or Fish and Wildlife Services.

Fresno's Chaffee Zoo Corporation Board of Directors approved this request at their meeting on April 11, 2024.

ATTACHMENTS:

Certificate of Substantial Completion
Notice of Completion
Application and Certificate for Payment

Conservation Action Center

Pay App No.	12
Period of Pay App:	2/29/2024
Current Completed:	\$0.00
Retention (10%):	\$0.00
Total Billed:	\$0.00
Billing Code:	1-1602-22- -Construction
Change Orders:	\$0.00
Retention (10%):	\$0.00
Total Billed:	\$0.00
Billing Code:	1-1602-22-0303-Contingency
Total Billing this Period:	\$0.00
Total Retention this Period:	\$116,906.46
Current Payment Due:	\$116,906.46

Change Orders included in this pay app:



AIA[®] DOCUMENT G702™

APPLICATION AND CERTIFICATION FOR PAYMENT - Fresno Chaffee Zoo Conservation Building

TO OWNER: Fresno's Chaffee Zoo Corporation 894 W. Belmont Ave. Fresno, CA 93278	PROJECT: Fresno Chaffee Zoo Conservation Building	APPLICATION NO: Pay App #11 2/29/2024	Distribution to: OWNER <input checked="" type="checkbox"/> ARCHITECT <input checked="" type="checkbox"/> CONTRACTOR <input checked="" type="checkbox"/> FIELD <input type="checkbox"/> OTHER <input type="checkbox"/>
FROM CONTRACTOR: Durham Construction Company, Inc. 1025 Holland Ave. Clovis, CA 93612	VIA ARCHITECT: Trinity System Group, Inc. P.O. Box 46 Kingsburg, CA 93631 Attn: Christian Hill	PERIOD TO: CONTRACT FOR: NTP DATE: PROJECT NOS:	 1/10/2023 22-16

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.....	\$	1,143,000.00
2. Net change by Change Orders.....	\$	26,064.56
3. CONTRACT SUM TO DATE (Line 1 ± 2).....	\$	1,169,064.56
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703).....	\$	1,169,064.56
5. RETAINAGE:		
a. 10 % of Completed Work (Column D + E on G703)	\$	-
b. 0 % of Stored Material (Column F on G703)	\$	-
Total Retainage (Lines 5a + 5b or Total in Column I of G703).....		\$0.00
6. TOTAL EARNED LESS RETAINAGE..... (Line 4 Less Line 5 Total)		\$1,169,064.56
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT..... (Line 6 from prior Certificate)		\$1,052,158.10
8. CURRENT PAYMENT DUE.....		\$116,906.46
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less 4)	\$	-

INSPECTOR OF RECORD:

By: _____ Date: _____

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$ 26,064.56	\$ -
Total approved this Month		\$ -
TOTALS	\$ 26,064.56	\$ -
NET CHANGES by Change Order	\$	26,064.56

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by the 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: 3/29/2024

GENERAL CONTRACTOR:

By: N/A Date: 03/29/24

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the 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. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with 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.

DURHAM CONSTRUCTION COMPANY, INC.

1025 Holland Ave.
Clovis, CA 93612
Telephone: (559) 204-0500
FAX: (559) 204-0200
www.durham-construction.com

**APPLICATION FOR PAYMENT**

Application Date: 3/1/2024
Billing Period To: 2/29/2024

Contractor Job No: 22-16
Project Bid Date # 44790
Contract Date: 1/10/2023

Invoice #:
Project: Fresno Chaffee Zoo Conservation Building

Application Number: #12 Retention

SEND REMITTANCE TO: Durham Construction Company, Inc.

BILL TO: Fresno's Chaffee Zoo Corporation
894 W. Belmont Ave.
Fresno, CA 93278

ARCHITECT: Trinity System Group, Inc.
P.O. Box 46,
Kingsburg, CA 93631
Attn: Christian Hill

1025 Holland Ave.
Clovis, CA 93612
ATTN: Julio Marroquin

SECTION	DESCRIPTION OF WORK	SCHEDULED VALUE	PREVIOUS APPLICATIONS	CURRENT COMPLETED	STORED MATERIALS	TOTAL COMPLETED	% COMPLETE	BALANCE TO FINISH	RETAINAGE
FRENO CHAFFEE ZOO - CONSERVATION BUILDING									
13113	GENERAL REQUIREMENTS - SUPERVISION - PROJECT MANAGEMENT	\$142,520	\$142,520.00	\$0.00	\$0	\$142,520	100%	\$0.00	\$0.00
13114	CERTIFIED PAYROLL ADMINISTRATION	\$6,200	\$6,200.00	\$0.00	\$0	\$6,200	100%	\$0.00	\$0.00
13200	CONSTRUCTION PROGRESS DOCUMENTATION	\$4,400	\$4,400.00	\$0.00	\$0	\$4,400	100%	\$0.00	\$0.00
13300	SUBMITTALS	\$16,220	\$16,220.00	\$0.00	\$0	\$16,220	100%	\$0.00	\$0.00
13200	TEMPORARY FACILITIES AND CONTROL	\$66,400	\$66,400.00	\$0.00	\$0	\$66,400	100%	\$0.00	\$0.00
13300	GROUND PENETRATING RADAR	\$4,220	\$4,220.00	\$0.00	\$0	\$4,220	100%	\$0.00	\$0.00
17419	CONSTRUCTION WASTE MANAGEMENT	\$6,500	\$6,500.00	\$0.00	\$0	\$6,500	100%	\$0.00	\$0.00
17700	CLOSEOUTS PROCEDURES	\$3,600	\$3,600.00	\$0.00	\$0	\$3,600	100%	\$0.00	\$0.00
17839	PROJECT RECORD DRAWINGS	\$2,410	\$2,410.00	\$0.00	\$0	\$2,410	100%	\$0.00	\$0.00
33000	CAST-IN-PLACE CONCRETE (Building)	\$111,880	\$111,880.00	\$0.00	\$0	\$111,880	100%	\$0.00	\$0.00
33010	REINFORCEMENT	\$25,173	\$25,173.00	\$0.00	\$0	\$25,173	100%	\$0.00	\$0.00
33020	SITE CONCRETE	\$2,797	\$2,797.00	\$0.00	\$0	\$2,797	100%	\$0.00	\$0.00
42200	CONCRETE UNIT MASONRY	\$55,800	\$55,800.00	\$0.00	\$0	\$55,800	100%	\$0.00	\$0.00
61000	ROUGH CARPENTRY	\$258,750	\$258,750.00	\$0.00	\$0	\$258,750	100%	\$0.00	\$0.00
72101	THERMAL INSULATION	\$6,410	\$6,410.00	\$0.00	\$0	\$6,410	100%	\$0.00	\$0.00
73113	ASPHALT SHINGLE ROOFING	\$18,960	\$18,960.00	\$0.00	\$0	\$18,960	100%	\$0.00	\$0.00
74646	SIDING	\$54,210	\$54,210.00	\$0.00	\$0	\$54,210	100%	\$0.00	\$0.00
79200	JOINT SEALANTS	\$4,100	\$4,100.00	\$0.00	\$0	\$4,100	100%	\$0.00	\$0.00
81743	FIBERGLASS DOORS AND FRAMES	\$31,200	\$31,200.00	\$0.00	\$0	\$31,200	100%	\$0.00	\$0.00
85113	ALUMINUM WINDOWS/GLAZING	\$14,960	\$14,960.00	\$0.00	\$0	\$14,960	100%	\$0.00	\$0.00
86213	SKYLIGHTS	\$9,400	\$9,400.00	\$0.00	\$0	\$9,400	100%	\$0.00	\$0.00
87100	DOOR HARDWARE	\$8,400	\$8,400.00	\$0.00	\$0	\$8,400	100%	\$0.00	\$0.00
92900	GYPSON BOARD	\$42,140	\$42,140.00	\$0.00	\$0	\$42,140	100%	\$0.00	\$0.00
96513	RESILIENT BASE	\$1,740	\$1,740.00	\$0.00	\$0	\$1,740	100%	\$0.00	\$0.00
96723	RESINOUS FLOORING	\$26,520	\$26,520.00	\$0.00	\$0	\$26,520	100%	\$0.00	\$0.00
99100	PAINTING	\$24,100	\$24,100.00	\$0.00	\$0	\$24,100	100%	\$0.00	\$0.00
101400	SIGNAGE	\$860	\$860.00	\$0.00	\$0	\$860	100%	\$0.00	\$0.00
311100	CLEARING AND DEMOLITION	\$48,620	\$48,620.00	\$0.00	\$0	\$48,620	100%	\$0.00	\$0.00
312000	EARTHWORK, EXCAVATION, FILLING & GRADING	\$118,830	\$118,830.00	\$0.00	\$0	\$118,830	100%	\$0.00	\$0.00
323115	WOOD FENCES AND GATES	\$25,680	\$25,680.00	\$0.00	\$0	\$25,680	100%	\$0.00	\$0.00
ORIGINAL CONTRACT TOTALS:		\$1,143,000	\$1,143,000.00	\$0.00	\$0	\$1,143,000.00	100%	\$0.00	\$0.00
COR 01	Provide premium color and finish, match existing (CMU)	\$8,137.50	\$8,137.50	\$0.00	\$0	\$8,137.50	100.00%	\$0.00	\$0.00
COR 02	Provide and install offset CMU wall cap	\$667.80	\$667.80	\$0.00	\$0	\$667.80	100.00%	\$0.00	\$0.00
COR 03	Demo concrete seat walls	\$5,568.19	\$5,568.19	\$0.00	\$0	\$5,568.19	100.00%	\$0.00	\$0.00
COR 05	Provide & install additional exterior door & hardware	\$5,458.53	\$5,458.53	\$0.00	\$0	\$5,458.53	100.00%	\$0.00	\$0.00
COR 08	Paint exterior conduit & seal interior of CMU wall	\$3,084.59	\$3,084.59	\$0.00	\$0	\$3,084.59	100.00%	\$0.00	\$0.00
COR 10	Reset batter boards and re-layout of footings due to incorrect survey provided	\$3,147.95	\$3,147.95	\$0.00	\$0	\$3,147.95	100.00%	\$0.00	\$0.00
			\$0.00	\$0.00	\$0	\$0.00	#DIV/0!	\$0.00	\$0.00
			\$0.00	\$0.00	\$0	\$0.00	#DIV/0!	\$0.00	\$0.00
			\$0.00	\$0.00	\$0	\$0.00	#DIV/0!	\$0.00	\$0.00
			\$0.00	\$0.00	\$0	\$0.00	#DIV/0!	\$0.00	\$0.00
CHANGE ORDER TOTALS:		\$26,064.56	\$26,064.56	\$0.00	\$0	\$26,064.56		\$0	\$0.00

CONTRACTOR'S APPLICATION FOR PAYMENT

ORIGINAL CONTRACT SUM: \$1,143,000.00 \$1,143,000.00
 NET CHANGE BY CHANGE ORDERS: \$26,064.56
 CONTRACT SUM TO DATE: \$1,169,064.56
 TOTAL COMPLETED & STORED TO DATE: \$1,169,064.56
 TOTAL RETAINAGE: \$0.00
 TOTAL EARNED LESS RETAINAGE: \$1,169,064.56
 LESS PREVIOUS BILLINGS: \$1,052,158.10
CURRENT PAYMENT DUE: \$116,906.46

The undersigned 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 that current payment shown here is now due.

BY: 

DATE: 3-29-24

ARCHITECT'S CERTIFICATE FOR FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above 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.

BY: 

DATE: _____

AMOUNT CERTIFIED: \$ _____

OWNER'S CERTIFICATE FOR FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Owner certifies to the Owner that to the best of the Owner'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.

BY: _____

DATE: _____

AMOUNT CERTIFIED: \$ _____

INSPECTOR OF RECORD

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Inspector of Record certifies to the Owner that to the best of the IOR'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.

BY: _____

DATE: _____

Harris Electric, Inc.
License NO. 505816
4679 N. El Capitan
Fresno CA 93722
(559) 271-0970


Page: 1

HARRIS
ELECTRIC



Fresno Chaffee Zoo
1250 W. Olive Ave.
Fresno, CA 93728

INVOICE NUMBER: 0030704-IN
INVOICE DATE: 2/29/2024
CUSTOMER NO: FRE012
JOB NO:
CUSTOMER P.O.: Conservation Bldg
TERMS: NET 30

Description	Amount
Zoo Conservation Bldg, 894 W. Belmont, Fresno	
Retention Billing	\$23,557.50
<div>1-1402-22- CAL</div> <div> JPS 3/11/24</div>	
INVOICE TOTAL: \$23,557.50	

 ENTERED

Conservation Building				Schedule of Values		2/29/2024
Job #8840						
				CONTRACT AMOUNT	% OF COMPLETION	BALANCE
Power Equipment				\$ 25,023.00	100%	\$ 25,023.00
Light Fixtures				\$ 8,628.00	100%	\$ 8,628.00
Rough Electric				\$ 86,645.00	100%	\$ 86,645.00
Finish Electric				\$ 46,504.00	100%	\$ 46,504.00
Site Electrical and Low voltage				\$ 58,480.00	100%	\$ 58,480.00
TOTAL				\$ 225,280.00	100%	\$ 225,280.00
CO #1	Site Feed Relocate4d (Quote 4/4/23)			\$ 9,735.00	100%	\$ 9,735.00
CO #2	(1) Exit Light as per Cut Sheet (Quote 9/13/23)			\$ 155.00	100%	\$ 155.00
CO #3	Site lighting repair			\$ 405.00	100%	\$ 405.00
				\$ 235,575.00		\$ 235,575.00
						\$ 235,575.00
					Less Previously Billed	\$ 212,017.50
					RETENTION BILLING	\$ 23,557.50



**Conservation Action Center
Contractor Retention Release**

March 28, 2024

Fresno County Zoo Authority

RE: Durham Construction Company, 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 authorities having jurisdiction including the project architect have also signed off the completion of work, this along with the notice of completion have been provided.

We are requesting the full release of retention.

Please contact me if you have any questions.

Respectfully,

A handwritten signature in red ink, appearing to read 'JS' or 'Jesse'.

Jesse Santiago
Construction Project Manager
JSantiago@fresnochaffeezoo.org

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



2
2024-0029152

FRESNO County Recorder
Paul Dictos, CPA

Thursday, Mar 28, 2024 02:25:47 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:

1. 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 (e.g. fee, leasehold, joint tenancy, etc.)
2. 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
3. The name and address of the direct contractor for the work of improvement as a whole is:
Durham Construction Company Inc. 1025 Holland Ave Clovis, CA 93612
4. 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).
5. 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
6. The name and address of the construction lender, if any, is:
N/A
7. On the 9th day of February, 2024, 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:
Fresno Chaffee Zoo Conservation Building - Record B21-08667
8. 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
9. The street address of said property is:
894 W Belmont Ave Fresno CA 93728
10. 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: 3-28-24

By:

Signature of Owner of Owner's Authorized Agent

Jesse Santiago, Project Manager

Print Name

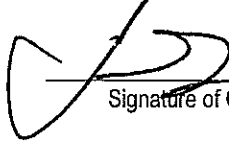
Fresno Chaffee Zoo

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 _____, 3-28-24 (date), at Fresno (City), CA (State).



Signature of Owner or Owner's Authorized Agent

PROOF OF SERVICE DECLARATION

I, _____, declare that I served copies of the above NOTICE OF COMPLETION, (check appropriate box):

- a. ☐ By personally delivering copies to _____ (name(s) and title(s) of person served) at _____ (address), on _____ (date), at _____ m. (time)
- b. ☐ By Registered or Certified Mail, Express Mail or Overnight Delivery by an express service carrier, addressed to each of the parties at the address shown above on _____ (date).
- c. ☐ By leaving the notice and mailing a copy in the manner provided in § 415.20 of the California Code of Civil Procedure for service of Summons and Complaint in a Civil Action.

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

Executed on _____ (date), at _____ (City), _____ (State).

(Signature of Person Making Service)

A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA COUNTY OF _____

On _____ (date), before me, _____, Notary Public (name and title of officer) personally appeared _____ who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.



**Conservation Action Center
Contractor Retention Release**

March 28, 2024

Fresno County Zoo Authority

RE: Harris Electric 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 authorities having jurisdiction including the project architect have also signed off the completion of work, this along with the notice of completion have been provided.

We are requesting the full release of retention.

Please contact me if you have any questions.

Respectfully,

A handwritten signature in red ink, appearing to read 'Jesse'.

Jesse Santiago
Construction Project Manager
JSantiago@fresnochaffeezoo.org

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



2024-0029151

FRESNO County Recorder
Paul Dictos, CPA

Thursday, Mar 28, 2024 02:25:47 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 (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:
Harris Electric Inc 4679 N El Capitan Ave, Fresno, CA 93722
- 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 9th day of February, 2024, 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:
Fresno Chaffee Zoo Conservation Building - Record B21-08667
- 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: 3-28-24

By:

Signature of Owner or Owner's Authorized Agent

Jesse Santiago, Project Manager

Fresno Chaffee Zoo

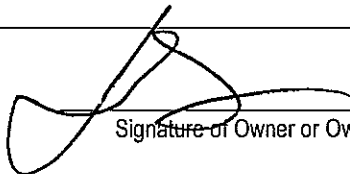
Print Name

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 _____, 3-28-24 (date), at Fresno (City), CA (State).



Signature of Owner or Owner's Authorized Agent

PROOF OF SERVICE DECLARATION

I, _____, declare that I served copies of the above NOTICE OF COMPLETION, (check appropriate box):

- a. ☐ By personally delivering copies to _____ (name(s) and title(s) of person served) at _____ (address), on _____ (date), at _____ m. (time)
- b. ☐ By Registered or Certified Mail, Express Mail or Overnight Delivery by an express service carrier, addressed to each of the parties at the address shown above on _____ (date).
- c. ☐ By leaving the notice and mailing a copy in the manner provided in § 415.20 of the California Code of Civil Procedure for service of Summons and Complaint in a Civil Action.

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

Executed on _____, _____ (date), at _____ (City), _____ (State).

(Signature of Person Making Service)

A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA COUNTY OF _____

On _____ (date), before me, _____, Notary Public (name and title of officer) personally appeared _____ who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.



AGENDA ITEM 9

DATE: May 29, 2024

TO: Fresno County Zoo Authority Board

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

SUBJECT: Completed Project Remaining Funds – SLC Biotank/Chillers

RECOMMENDED ACTION:

Receive and approve request from Fresno's Chaffee Zoo Corporation to release remaining Measure Z budgeted funds from the SLC Biotank/Chillers in the total combined amount of \$46,286.50; this includes \$878.50 in remaining design funds and \$45,408.00 in remaining construction funds.



AGENDA ITEM 10

DATE: May 29, 2024

TO: Fresno County Zoo Authority Board

FROM: Eric Xin, Partner, Brown Armstrong Accountancy Corporation

SUBJECT: Zoo Authority Year Ended June 30, 2023 Financial Statements and Auditor's Report

RECOMMENDED ACTION:

Receive Zoo Authority Year Ended June 30, 2023 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, 2023 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, general fund, and the aggregate remaining fund information of the Fresno County Zoo Authority (the Authority) for the year ended June 30, 2023. 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 August 21, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

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, 2023, the Authority adopted Governmental Auditing Standards Board (GASB) Statement No. 91, *Conduit Debt Obligations*; GASB Statement No. 94, *Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Arrangements*; GASB Statement No. 96, *Subscription-Based Technology Arrangements*; and GASB Statement No. 99, *Omnibus 2022*. 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 such 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.

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

FRESNO
10 River Park Place East, Suite 208
Fresno, CA 93720
559-476-3592

STOCKTON
2423 West March Lane, Suite 202
Stockton, CA 95207
209-451-4833

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 22, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to Management's Discussion and 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 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
March 22, 2024

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

For the Year Ended June 30, 2023

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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, 2023, 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, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 March 22, 2024, 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
March 22, 2024

FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2023

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, 2023. 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 2022-2023 fiscal year by \$3,011,458. This amount is considered restricted net position.
- Liabilities of the Authority totaled \$16,527 on June 30, 2023. 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 \$255,921 during fiscal year 2022-2023.

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, 2023

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, 2023</u>	<u>June 30, 2022</u>
Assets:		
Current assets	\$ 3,027,985	\$ 2,772,615
Total assets	<u>\$ 3,027,985</u>	<u>\$ 2,772,615</u>
Liabilities:		
Current liabilities	\$ 16,527	\$ 17,078
Total liabilities	<u>\$ 16,527</u>	<u>\$ 17,078</u>
Net position:		
Restricted	\$ 3,011,458	\$ 2,755,537
Total net position	<u>\$ 3,011,458</u>	<u>\$ 2,755,537</u>

Statement of Activities (condensed)

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Revenues:		
General revenues	\$ 490,348	\$ 458,714
Total revenues	<u>\$ 490,348</u>	<u>\$ 458,714</u>
Expenses:		
Governmental activities	\$ 234,427	\$ 99,856
Total expenses	<u>\$ 234,427</u>	<u>\$ 99,856</u>
Net position beginning	\$ 2,755,537	\$ 2,396,679
Change in net position	255,921	358,858
Net position ending	<u>\$ 3,011,458</u>	<u>\$ 2,755,537</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

FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2023

governmental funds and governmental activities. The Authority's General Fund budgetary comparison schedule is presented in Required Supplementary Information. The Authority adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule is thus provided for the General Fund to demonstrate compliance with this budget.

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

The governmental fund financial statements can be found on pages 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 \$3,011,458 at the close of fiscal year 2022-2023. The Authority has no investments in capital assets.

Governmental activities: Governmental activities increased the Authority's net position by \$255,921 during fiscal year 2022-2023. The key element of this increase relates to sales tax revenue exceeding total expenditures by \$195,136.

FINANCIAL ANALYSIS OF THE AUTHORITY FUNDS

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

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

FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2023

On June 30, 2023, the Authority's governmental fund reported a fund balance of \$3,011,458, an increase of \$255,921 in comparing to the balance of \$2,755,537 reported on June 30, 2022.

Revenues for the governmental fund totaled \$490,348 in fiscal year 2022-2023. Revenue was primarily comprised from Measure Z sales tax revenue (88%). The remaining 12% was interest.

Expenditures for governmental funds totaled \$234,427 in fiscal year 2022-2023.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2022-2023 fiscal year, actual revenues were above those estimated in the final budget by \$50,810 due to a net increase in sales tax revenue and interest revenue. Actual expenditures were below current year final budgeted amounts by \$52,639. An amendment to the original budget was approved by the Board of Directors to account for the increase 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, 2023

	Governmental Activities
ASSETS	
Cash and investments	\$ 2,931,130
Interest receivable	19,069
Due from other governments	<u>77,786</u>
Total assets	<u>3,027,985</u>
LIABILITIES	
Accrued liabilities	<u>16,527</u>
Total liabilities	<u>16,527</u>
NET POSITION	
Restricted	<u>3,011,458</u>
Total net position	<u><u>\$ 3,011,458</u></u>

The accompanying notes are an integral part of this statement.

FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

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	\$ 234,427	\$ -	\$ -	\$ (234,427)
Total	<u>\$ 234,427</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (234,427)</u>

General revenues:

Sales tax	429,563
Interest	<u>60,785</u>

Total general revenues	<u>490,348</u>
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Change in net position	<u>255,921</u>
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Net position - beginning	<u>2,755,537</u>
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Net position - ending	<u>\$ 3,011,458</u>
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The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
BALANCE SHEET
GOVERNMENTAL FUND
June 30, 2023**

ASSETS AND	<u>General Fund</u>
DEFERRED OUTFLOWS OF RESOURCES	
Cash and investments	\$ 2,931,130
Interest receivable	19,069
Due from other governments	77,786
Total assets	<u>3,027,985</u>
Deferred outflows of resources	-
Total assets & deferred outflows of resources	<u>\$ 3,027,985</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	
Liabilities:	
Accrued liabilities	<u>\$ 16,527</u>
Total liabilities	<u>16,527</u>
Deferred inflows of resources	<u>-</u>
Fund balance:	
Restricted	<u>3,011,458</u>
Total fund balance	<u>3,011,458</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,027,985</u>
Reconciliation of the Balance Sheet to the Statement of Net Position	
Total fund balance - governmental fund	\$ 3,011,458
Differences	<u>-</u>
Net position - governmental activities	<u>\$ 3,011,458</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, 2023**

REVENUES	<u>General Fund</u>
Measure Z sales tax	\$ 429,563
Interest	<u>60,785</u>
Total revenues	<u>490,348</u>
 EXPENDITURES	
Current:	
PeopleSoft charges	570
Professional and specialized services	<u>233,857</u>
Total expenditures	<u>234,427</u>
Excess of revenues over expenditures	<u>255,921</u>
Net change in fund balance	255,921
 FUND BALANCE	
Fund balance - beginning	<u>2,755,537</u>
Fund balance - ending	<u><u>\$ 3,011,458</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	\$ 255,921
Differences	<u>-</u>
Change in net position - governmental activities	<u><u>\$ 255,921</u></u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2023**

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 7,433,485	\$ 28,810,395	\$ 36,243,880
Due from other governments	1,270,500	2,541,000	3,811,500
Interest receivable	49,214	191,502	240,716
Total assets	<u>8,753,199</u>	<u>31,542,897</u>	<u>40,296,096</u>
LIABILITIES			
Due to non-profit	1,782,045	1,937,735	3,719,780
Total liabilities	<u>1,782,045</u>	<u>1,937,735</u>	<u>3,719,780</u>
NET POSITION			
Held in trust for operations	6,971,154	-	6,971,154
Held in trust for capital projects	<u>-</u>	<u>29,605,162</u>	<u>29,605,162</u>
Total net position	<u>\$ 6,971,154</u>	<u>\$ 29,605,162</u>	<u>\$ 36,576,316</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, 2023

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ADDITIONS			
Measure Z sales tax	\$ 7,016,195	\$ 14,032,387	\$ 21,048,582
Interest	163,731	615,344	779,075
Reimbursements	<u>-</u>	<u>-</u>	<u>-</u>
Total additions	<u>7,179,926</u>	<u>14,647,731</u>	<u>21,827,657</u>
DEDUCTIONS			
Disbursements to non-profit	<u>7,919,156</u>	<u>12,799,645</u>	<u>20,718,801</u>
Total deductions	<u>7,919,156</u>	<u>12,799,645</u>	<u>20,718,801</u>
Change in net position	(739,230)	1,848,086	1,108,856
Net position held in trust - beginning	<u>7,710,384</u>	<u>27,757,076</u>	<u>35,467,460</u>
Net position held in trust - ending	<u><u>\$ 6,971,154</u></u>	<u><u>\$ 29,605,162</u></u>	<u><u>\$ 36,576,316</u></u>

The accompanying notes are an integral part of this statement.

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Fresno County Zoo Authority (Authority) was created by the approval of Measure Z by the voters of Fresno County (County) in November 2004. Measure Z authorized the imposition of a 0.1% sales and use tax (the sales tax) in the County for 10 years. The Authority may spend up to 2% of the revenue for its own administrative expenses. The remaining 98% of the revenue must be used exclusively for the support of zoos, zoological facilities, and related zoological purposes within the County. Of this 98%, at least 2/3 must be spent on capital improvement projects, and up to 1/3 may be spent on operations and maintenance of the facilities. The 0.1% sales tax commenced April 1, 2005, expired on April 30, 2015, and on November 4, 2014, the measure was approved by the voters for an additional ten years. The Ordinance approved on November 2014 is set to expire in the year 2025. On June 7, 2022, Measure Z was approved for an additional fifteen years set to expire in 2040.

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

B. Basis of Presentation

Government-wide Financial Statements

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

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

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

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, 2023, 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, 2023, 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, 2023.

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, 2023.

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 2022 and 2023 were approved by the Authority's board members. FCZC is the entity operating the Fresno Chaffee Zoo and functions separately from the Authority. FCZC operates on a calendar year basis (ending December 31). The Authority's oversight of FCZC extends only to the administration of Measure Z funds.

During the fiscal year ended June 30, 2023, disbursements totaling \$20,718,801 were made to FCZC: \$7,919,156 for operations and \$12,799,645 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 on June 30, 2023, is as follows:

Held in Trust For:	
Operations	\$ 6,971,154
Capital projects	29,605,162
Total	\$36,576,316

NOTE 5 – LIABILITIES

Liabilities of the Authority totaled \$16,527 on June 30, 2023. 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 \$3,011,458 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, 2023, the Authority implemented the following standards:

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 (SBITAs)*. 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.

Recently released GASB standards affecting future years are as follows:

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.

GASB Statement No. 102 – *Certain Risk Disclosures*. The requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 – SUBSEQUENT EVENTS

In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the basic financial statements. Events were considered through March 25, 2024, 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, 2023**

	<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	\$ 402,538	\$ 402,538	\$ 429,563	\$ 27,025
Interest	37,000	37,000	60,785	23,785
Total resources	<u>439,538</u>	<u>439,538</u>	<u>490,348</u>	<u>50,810</u>
Charges to appropriations:				
Current:				
Office expenses	6,000	6,000	-	6,000
Professional and specialized services	160,482	274,016	233,857	40,159
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	570	230
Total charges to appropriations	<u>173,532</u>	<u>287,066</u>	<u>234,427</u>	<u>52,639</u>
Change in net position	<u>\$ 266,006</u>	<u>\$ 152,472</u>	255,921	<u>\$ 103,449</u>
NET POSITION				
Net position - beginning			<u>2,755,537</u>	
Net position - ending			<u>\$ 3,011,458</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 2022-2023. Actual expenditures appearing on the schedule are presented using the accrual basis of accounting.

OTHER AUDITOR'S REPORT

**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, 2023, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated March 22, 2024.

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 or significant deficiencies may exist that were not 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*.

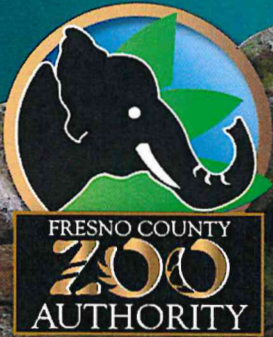
Purpose of this Report

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
March 22, 2024.

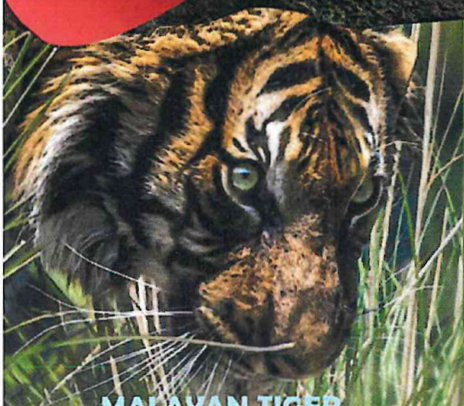


Zoo Authority Report

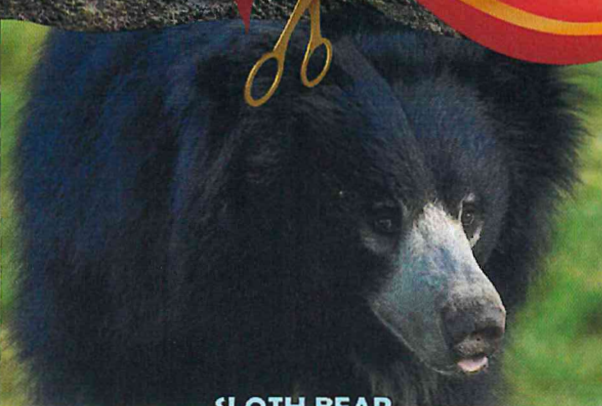
2022-2023



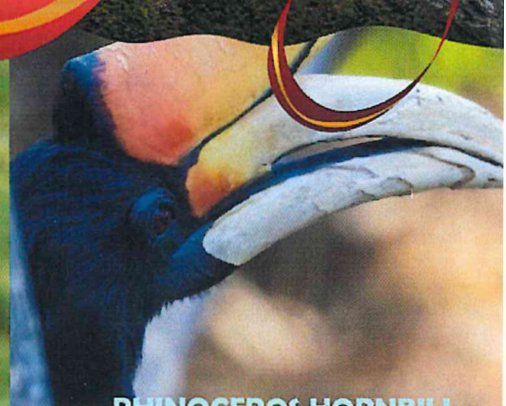
**THE
RISE OF
A NEW
Land
TO
EXPLORE!**



MALAYAN TIGER



SLOTH BEAR



RHINOCEROS HORNBILL

Zoo Authority Report **2022-2023**

Introduction by the Chair of the Zoo Authority Board

Acknowledgments

2022-2023 Fresno County Zoo Authority Board and Staff

2022-2023 Milestones and Highlights

Treasurer's Exhibits

Introduction to Zoo Authority Financial Statements

Appendix A - Financial Statement

MANY PHOTOS COURTESY OF FRESNO CHAFFEE ZOO

PAGE

1

3

4

5

7

9

10

**FIND
YOUR
Inner Zen
AT OUR
NEW
EXHIBITS!**



RED RUFFED LEMURS



Michelle Roman
CHAIRMAN

Paul A. Toste, DVM
VICE CHAIRMAN

Kristina Garabedian
BOARD MEMBER

Peter Herzog
BOARD MEMBER

Kent L. Stratford
BOARD MEMBER

Ralph Waterhouse
BOARD MEMBER

Jerry Dyer
BOARD MEMBER

Miguel Arias
MAYOR'S ALTERNATE

ADDRESS: 2221 Tulare Street, Room 304, Fresno, CA 93721
PHONE: 559.600.1710 **EMAIL:** zooauthority@fresnocountyca.gov
WEB: www.zooauthority.org

News from The Zoo Authority

CELEBRATING THE *Grand Opening!* **OF KINGDOMS OF ASIA!**

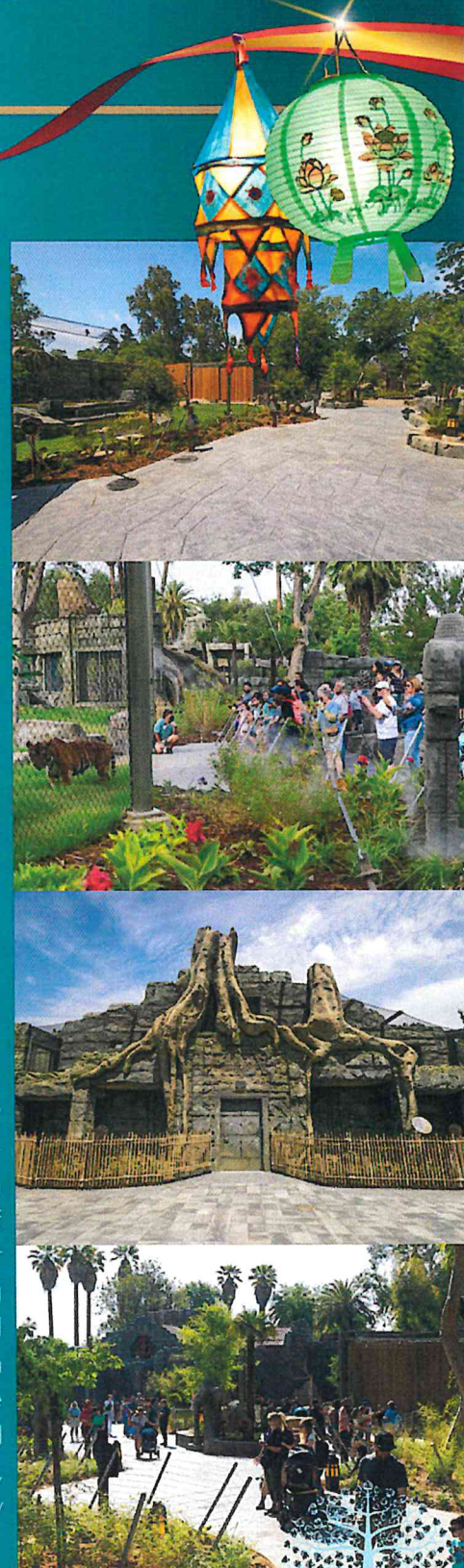
Fresno County Board of Supervisors
Hall of Records
2281 Tulare Street, Room 300
Fresno, CA 93721

Dear Supervisors,

On behalf of the members of the Fresno County Zoo Authority Board, I am pleased to present our Annual Report for fiscal year 2022-23 that concluded on June 30.

The Fresno Chaffee Zoo was very busy this fiscal year! This year's report features the opening of Kingdoms of Asia, the latest addition to the Fresno Chaffee Zoo. The new exhibit opened in June of 2023, which immerses guests in the culture and wildlife of Southeast Asia. Themed after Angkor Wat in Cambodia, the exciting Kingdoms of Asia project creates expansive new exhibits for Malayan tigers, Komodo dragons, sloth bears, Asian songbirds, and more.

Additionally, the Zooplex building, a two-story facility, was completed, which adds the infrastructure necessary to enhance the health and vitality of not only the animals but the staff as well. The ground floor features facilities for animal food storage, preparation, handling and distribution, a generous staff lounge, and shower/locker rooms. The Zoo broke ground on the Conservation Action Center, which will be the new home to our Blunt Nosed Leopard Lizard program. The Zoo celebrated World Giraffe Day, World Lion Day, and hosting their new holiday event – IllumiNature.





News from The Zoo Authority



In the fiscal year concluded on June 30, 2023, Measure Z proceeds received were \$21,487,870 with a total cash balance of \$39,75,010 available to Fresno Chaffee Zoo for future projects or maintenance and operations. Disbursements for expenses funded by Measure Z totaled \$20,718,801, which includes \$12,799,645 for improvements and \$7,919,156 for maintenance and operations.

The one-tenth of one percent sales tax proceeds for Measure Z are received into three Fresno County managed funds: one third for maintenance and operations, two thirds for capital projects, and two percent for Authority administrative costs. To date, Fresno Chaffee Zoo has been reimbursed \$75,911,846 for maintenance and operations, and \$141,838,761 for capital projects.

The Authority's administrative expenses are primarily for professional and specialized services provided by Fresno County staff, including managerial, clerical, accounting, and legal services, as well costs associated with the annual independent audit found in Appendix A.

Both the Zoo Authority Board and the Fresno's Chaffee Zoo Corporation Board are very mindful of our responsibility for Measure Z funds. Reporting on the use of these funds for oversight purposes is provided each fiscal year by Brown Armstrong Accountancy Corporation, our independent external auditor and by Fresno County Treasury staff. The Zoo Corporation's external auditor, Price Paige & Company, and Zoo Corporation's staff also report to the Authority Board on the Zoo's audit of Measure Z funds on a calendar year basis.

I know you will agree that our Zoo is a special jewel in California's Central Valley, and I speak for all Authority Board members when I say that we look forward to many successful years to come.

If you have any questions regarding the Authority Board or the management of Measure Z funds, please feel free to contact me or one of our staff members at any time.

Respectfully,

Michelle Roman

Michelle Roman
Chairman
Fresno County Zoo Authority



Animal Stats:

5,653 total animals now at the Zoo

Includes:

46 births or hatchings

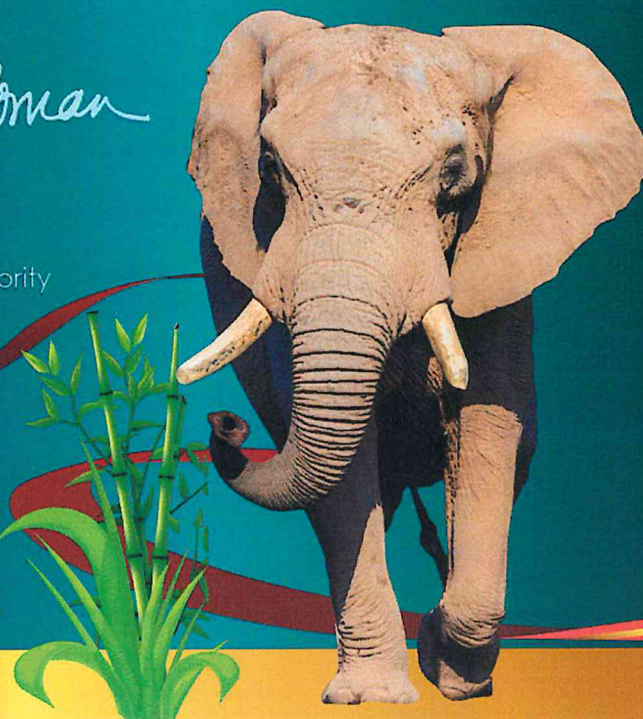
3,970 animals added

(Including through acquisition, we received a large number of fish for our new exhibit!)

Happy Zoo Campers:

July/August 2022
1,887 campers

June 2023
460 campers



2022-2023 Acknowledgments

Many
blessings
abound at

KINGDOMS
OF ASIA
FRESCO CHAFFEE ZOO

The Fresno County Zoo Authority greatly appreciates the investment of personal time and effort by board members of Fresno's Chaffee Zoo Corporation, and the cordial and collaborative relationship between the staff of the Authority and the Corporation.

We also acknowledge and appreciate the prompt and enthusiastic assistance from many Fresno County employees, without whom the needs and goals of the Zoo Authority Board could not be met.

Auditor-Controller/Treasurer-Tax Collector

Carmen Leal, Account Clerk

Angelica Arrelano, Accounting & Finance Manager

Rochelle M. Garcia, Accounting & Finance Division Chief

County Counsel

Juanita Montoya, Accountant

Fresno County Employees' Retirement Association

Merelle Buttner, Administrative Assistant

Steve Mayer, Business Systems Analyst

Anthony Ramirez, Business Systems Analyst

Donald Kendig, Retirement Administrator

Internal Services Department / Graphic Communication Services

Gina Hill, Graphic Arts Specialist

Internal Services Department / Information Technology Division

Erik Vogeler, Business Systems Analyst

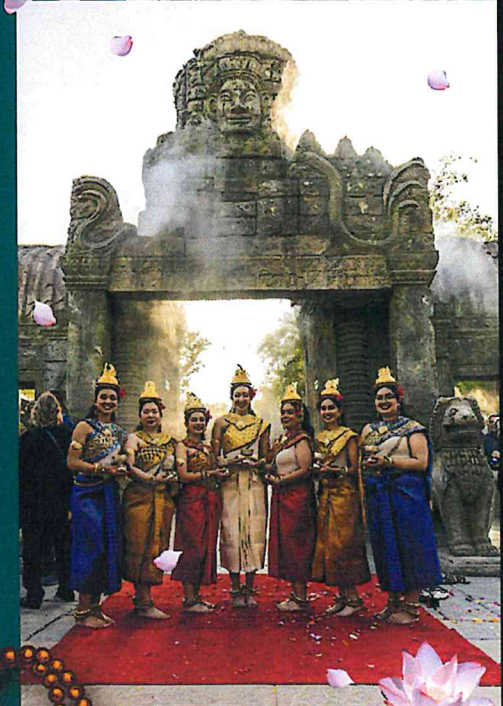
Certain Stats Generously Shared By:

Steven Gonzales - Warkentin, Chief of Staff
The Fresno Chaffee Zoo

Annual Report Designed By:

Gina Hill | Graphic Arts Specialist
The County of Fresno, Internal Services
Graphic Communication Services Division

Attendees enjoyed a special preview of Kingdoms of Asia. The Night included a blessing from the monks from Fresno Cambodian Buddhist Temple accompanied by the United Khmer Cultural Preservation (UKCP), of Fresno. The blessing welcomes guests to this special exhibit and is meant to bring good luck, joy, prosperity, and success to everyone and everything surroundings.



2022-2023 Board and Staff

Come see all the
new smiling faces!



ZOO AUTHORITY BOARD MEMBERS

POSITION / TERM EXPIRATION

ORIGINAL APPOINTMENT

Michelle Roman

Nominated by: District 4 Supervisor Buddy Mendes

Chairman
Term Expiration: 1/4/2027

7/14/2015

Paul A. Toste, DVM

Nominated by: District 1 Supervisor Brian Pacheco

Vice Chairman
Term Expiration: 1/4/2027

2/8/2005

Kristina Garabedian

Nominated by: District 2 Supervisor Steve Brandau

Board Member
Term Expiration: 1/6/2025

7/9/2019

Dora Westerlund

Nominated by: District 3 Supervisor Sal Quintero

Board Member
Term Expiration: 1/6/2025

11/8/2022

Peter Herzog

Nominated by: District 5 Supervisor Nathan Magsig

Board Member
Term Expiration: 1/6/2025

9/10/2013

Ralph Waterhouse

Nominated by: 2018 Board of Supervisors Chairman Sal Quintero

Board Member
Term Expiration: 1/6/2025

1/10/2006

Jerry Dyer

Ex Officio - Mayor of Fresno

Board Member

Upon oath of office
1/5/2021

Miguel Arias

Mayor's Appointment - Fresno City Councilmember, District 3

Mayor's Alternate

1/17/2019

ZOO AUTHORITY STAFF

STAFF MEMBER

ZOO AUTHORITY TITLE

COUNTY DEPARTMENT

COUNTY TITLE

Paul Nerland

Administrator

County Administrative Office

County Administrative Officer

Ron Alexander

Coordinator

County Administrative Office

Senior Administrative Analyst

Lindsay Beavers

Counsel

County Counsel

Deputy County Counsel

Sam Vang

Auditor Staff

Auditor-Controller/
Treasurer-Tax Collector

Auditor-Controller/
Treasurer-Tax Collector

Fun Facts About the Orangutan!

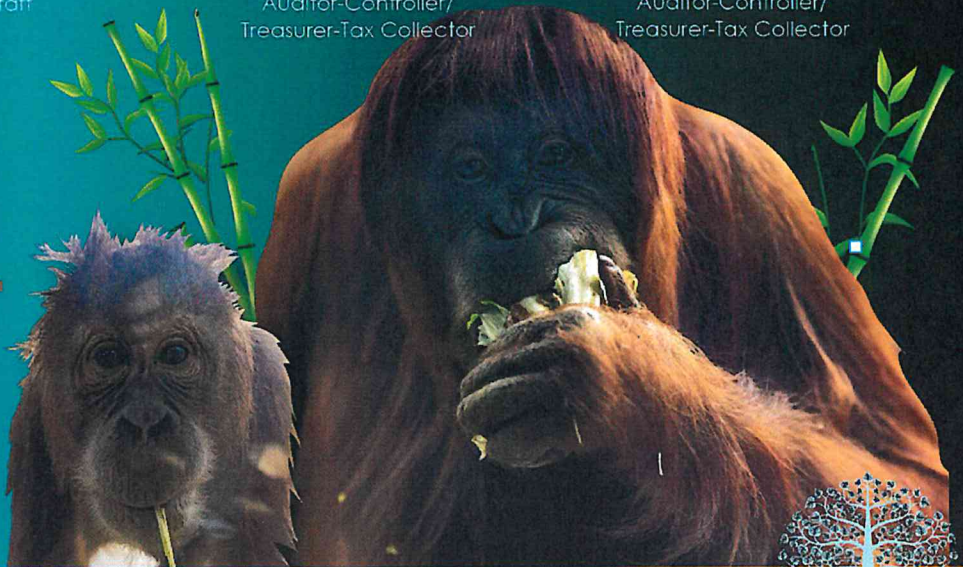
3 species: Bornean, Sumatran and Tapanuli

Size: Some can reach up to 300 lbs

Longevity: In prime condition can live 60 years

Food: They have been observed to eat over 300 different types of fruit

Toes and Thumbs: Are both opposable, but they do not have nails on their big toes



2022-2023 Zoo Authority Highlights



NOTABLE BIRTHS!

Cute as two Buttons!
Baby Red Ruffed Lemurs
Born May 2023



Muhimu
Masai Giraffe
Born May 2023



Bohmuni
White Rhino
Born Late 2022



2003

- Nine-year-old Angel Arellano writes to The Fresno Bee, enclosing her \$1 donation inspiring the effort to save Fresno Chaffee Zoo.

2004

- Board of Supervisors creates Zoo Authority, adopts ordinance for a special tax of 1/10th of one cent for ten years and approves placing ordinance on November ballot.
- Measure Z sales tax passes with 73.42% of votes.

2006

- Fresno's Chaffee Zoo Corporation takes over operation of the Zoo from the City of Fresno.

2007

- Maintenance and renovation projects throughout the Zoo.

2008

- Master planning and pre-design engineering in progress.

2009

- Preparation of Environmental Impact Report and Roeding Park tree survey.

2010

- Stingray Bay becomes a permanent exhibit.
- Dino Dig opens!
- Fresno Planning Commission certifies Roeding Park Master Plan Environmental Impact Report.

2012

- Purchase of portable digital X-Ray machine.
- August-Sea Lion Cove opens; September attendance increased 93% over September 2011!

2013

- King Cobra, Komodo dragon and renovated Reptile House exhibits open.

2014

- January construction begins on African Adventure, 75% of construction firms are local.
- Tiger cubs bring more than 100,000 Zoo visitors in April.
- 72% of voters approve Measure Z for another 10 years.
- Annual visitors surpass 700,000 - an increase of 70% in 5 years.

2015

- Funding approved for African animal acquisition, utilities upgrades and expansion of Dino Dig.
- October African Adventure opening increases attendance by 95% over October 2014.

2016

- Between October 2015 and September 2016, the Zoo welcomed 1,020,700 visitors.
- Funding approved for Dino Dig, consult and design of Warthog exhibit, and conceptual design of African River.
- A record 964,091 guests visited the Zoo.

2017

- Funding approved and projects completed for storm drain extension and lines for Wilderness Falls.
- Funding approved for schematic design African River, design of Orangutan improvements, Ambassador Animal building and construction of Wilderness Falls.

2018

- Approved \$889,000 for Zooplex design.
- Approved \$267,000 for Asian Exhibits conceptual and schematic design.

2019

- Completed Warthog exhibit construction.
- Completed South Corridor Infrastructure Project construction of new utilities including fiber optic, electric, water, storm water and sewer lines.
- Zoorasic Park came roaring in with 21 lifelike and life-size dinosaurs that moved and made sounds.

2020

- Start construction for Zooplex.
- Start build for Ambassador Complex.
- Construction begins for Kingdoms of Asia.

2021

- Grand Opening for Ambassador Complex.
- Continued construction on Zooplex.
- Continued construction on Kingdoms of Asia.
- First ever Zoo Brew!
- Conservation efforts produced 19 successful hatchlings of Blunt Nose Lizards with long term goal to release them to the Panoche Plateau.

2022

- The Zoo signed an MOU with Fresno State to encourage and promote cooperative relationships between Zoo Staff and academic departments for internships.
- The Zoo signed an MOU with the Fresno Housing Authority to encourage and promote cooperative relationships such as paid internships and unique learning opportunities.
- Continued construction on Zooplex, the new Animal Nutrition and staff support center.
- Continued construction on Kingdoms of Asia, which includes new exhibits for tigers, sloth bears, Sunda gharials, Asian songbirds, Komodo dragons, Rhinoceros hornbill, and a major renovation to the orangutan and siamang habitat.

ACTION PACKED Highlights IN 2023

Saving the Blunt Nose, one lizard at a time!

Ground breaking for the Conservation Action Center!



CONSTRUCTION

- **February 2023** Broke ground for the Conservation Action Center. This will be the new home to our Blunt Nosed Leopard Lizard program.
- **March 2023** Zooplex building completed.
- **June 2023** Kingdoms of Asia completed and opened.
- **June 2023** Kingdoms of Asia Phase 2 under construction. This is the former Asian Rhino exhibit. It is being reimagined into a mixed species exhibit that will house Tapir, Muntjac and Babirusa! Stay tuned!

GOVERNMENT AFFAIRS

- **January 2023** Assemblymember Jim Patterson visited the Zoo and learned about husbandry. He observed Target practice with our sealion Wishbone.
- **January 2023** Councilmember Annalisa Perea met with our Zoo team and toured Kingdoms of Asia while under construction.
- **February 2023** Many members of government attended our groundbreaking for the Conservation Action Center.
- **April 2023** Members of the Zoo team visited Washington DC for AZA Advocacy Day to garner support from our political leaders around conservation action and policy.
- **May 2023** Congressman Jim Costa visited Kingdoms of Asia.

Grand Opening of the Zooplex!



Grand Opening of Phase 1 for Kingdoms of Asia!



Celebrated 2nd Annual Black History Month!



Celebrated World Lion Day!



EVENTS

- **September 2022** We celebrated World Giraffe Day
- **August 2022** We celebrated World Lion Day and held a Members only viewing of a carcass feed. It was a huge hit!
- **September 2022** Safari Night
- **October 2022** ZooBoo
- **November 2022 - January 2023** Zoo's first time hosting our new holiday event - IllumiNature that featured a festive Chinese New Year Celebration on January 21st!

Turn the page to read more!



Exhibit A

Fresno County Zoo Authority
Cash Balance

Exhibit B

Cash Disbursement
by Category to Fresno's Chaffee
Zoo Corporation during Fiscal Year 2022-23

Exhibit C

Cash Disbursements by Fund to Fresno's Chaffee
Zoo Corporation during Fiscal Year 2022-23

Exhibit D

Fresno County Zoo Authority Measure Z
Sales Tax Proceeds Budget (Cash Basis)
for Fiscal Year Ended June 30, 2023

Exhibit E

Fresno County Zoo Authority Measure Z
Sales Tax Proceeds (Cash Basis) by
Fiscal Year From Inception to June 30, 2023



ARTICLE OBTAINED FROM THE ARCHIVES OF:

<https://www.kvpr.org/local-news/2023-06-21/a-sacred-piece-of-southeast-asia-rises-in-californias-central-valley>

Hidden Meaning Upon Grand Entry

The carved head of Brahma – a Hindu god with four faces, one for each cardinal direction – tops the entrance of the new Fresno Chaffee Zoo's Kingdom's of Asia exhibit. Below, two mythical lion statues called "singha" guard the entrance. They symbolize protection.

This is the dramatic entrance into the new "Kingdoms of Asia" exhibit that opened this month to more than 8,000 visitors. The \$38 million project funded by Measure Z took just over two years to complete. And it's not finished, yet. A second phase of the exhibit will be completed at the end of the year, raising the total cost to \$46 million.

Such a high price tag came with precise detail of a world thousands of miles away in Southeast Asia. The exhibit's design is inspired by Cambodia's landmark Angkor Wat temple. The 12th century is considered one of the most important archaeological sites in Southeast Asia and the largest religious complex in the world.

The main entrance into Kingdoms of Asia features statues and carvings inspired by artwork found at Cambodia's Angkor Wat temple. "It looks like you're traveling back to Cambodia," said Danny Kim, a Fresno police sergeant and member of the zoo's cultural advisory committee, which oversaw the cultural and religious details of the exhibit.

The advisors worked with artists to guide the construction of the entrance, for example, with a scaled model, which outlined every detail of the carvings.

The group included members from Fresno's Cambodian, Thai and Hmong community. Kim represented the Cambodian or "Khmer" community. Kim said he's proud of the final outcome and the reaction of visitors so far.

Like many other Cambodians, Kim's family survived the Khmer Rouge genocide from 1975 - 1979. His family escaped to a refugee camp in Thailand before they were sponsored to come to the U.S.

Fresno Chaffee Zoo CEO and director Jon Forrest Dohlin joined the zoo staff after the design of the exhibit was complete, but he was fully immersed in the construction phase. Dohlin said modeling the exhibit in the middle of California after a world-renowned site was something he would have originally shied away from.

"This is religious and cultural iconography of great significance. You can't play around with that," Dohlin said.

But Dohlin said the five-member cultural advisory committee gave him confidence the work was going in the right direction. The group was consulted on every carving and statue inside the exhibit.

"Our advisors are with us every step of the way saying, 'not like that, must be like this,'" he said.

Great teamwork to all involved!

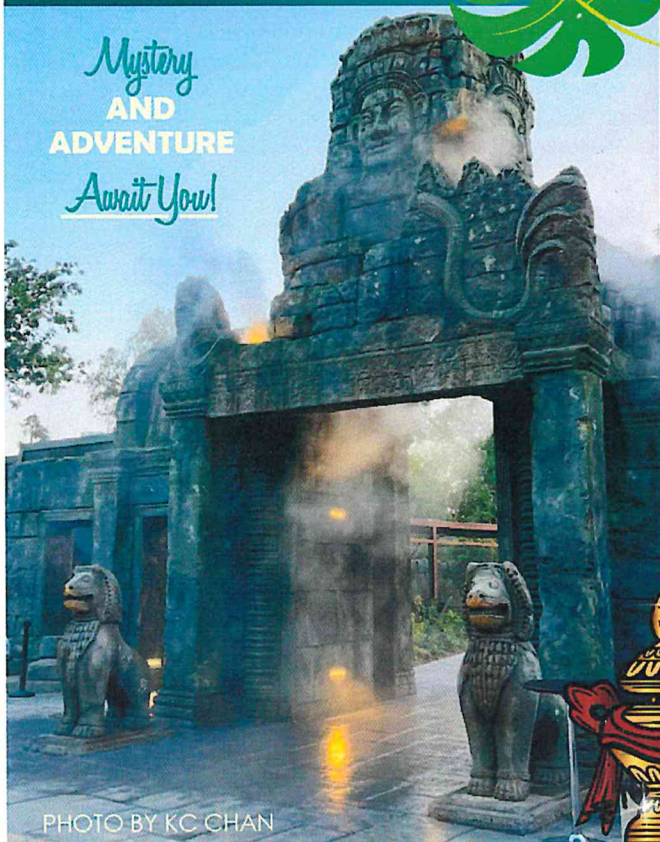


PHOTO BY KC CHAN



UNAUDITED EXHIBITS

From the Treasurer

EXHIBIT A, B & C

Find your inner joy at the
Giraffe Feeding Station!



EXHIBIT A: Measure Z Cash Balance

As of June 30, 2022

Cash Available For Administration (2%)

Fresno County Zoo Authority

Cash For Zoological Activities (98%)

Operations

Capital Projects

Total Cash Available for Zoological Activities



7,433,485
28,810,395

\$2,931,130

36,243,880

TOTAL CASH BALANCE as of June 30, 2023

\$39,175,010

EXHIBIT B: Cash Disbursements by Category to Fresno's Chaffee Zoo Corporation

During Fiscal Year 2022-23

For Operations

Salaries & Benefits

Animal Feed & Supplies

Maintenance & Utilities

Bank Charges

6,321,060

528,461

1,069,395

240

TOTAL OPERATIONS Disbursed to FCZC During Fiscal Year 2022-23

\$7,919,156

For Capital Projects

Project

Capital Improvements

12,799,645

Total Capital Projects Disbursed to FCZC During Fiscal Year 2022-23 12,799,645

TOTAL FCZC DISBURSEMENTS

\$20,718,801

EXHIBIT C: Fiscal Year Disbursements by Fund to Fresno Chaffee Zoo Corporation

FROM INCEPTION TO JUNE 30, 2018 (FIRST 10 YEARS)

FY 2006-16

Operations 35,977,941

Capital Projects 70,165,081

TOTAL DISBURSEMENTS \$106,143,022

TOTAL DISBURSEMENTS

FY 2017-2021

Operations 32,014,749

Capital Projects 58,874,035

TOTAL DISBURSEMENTS \$90,888,784

TOTAL DISBURSEMENTS

FY 2022

Operations 7,919,156

Capital Projects 12,799,645

TOTAL DISBURSEMENTS \$20,718,801

Total Recap

2006-2023

Operations: \$75,911,846 + Capital Projects: \$141,838,761 = \$217,750,607

NOTE: No disbursements were made prior to FY-2006



UNAUDITED EXHIBITS

From the Treasurer

EXHIBIT D & E

Illuminature lights up the night sky!



EXHIBIT D: Fresno County Zoo Authority Measure Z Sales Tax Proceeds Budget (Cash Basis)

For the Fiscal Year Ended June 30, 2023

■ BUDGET ■ ACTUAL

FY-2022 TOTAL

JULY 2022	AUGUST 2022	SEPTEMBER 2022	OCTOBER 2022	NOVEMBER 2022	DECEMBER 2022	TOTAL BUDGET FOR 2022-23
BUDGET \$2,188,311	BUDGET \$1,588,561	BUDGET \$1,622,411	BUDGET \$1,977,128	BUDGET \$1,698,955	BUDGET \$1,558,159	BUDGET \$20,126,957
ACTUAL \$2,050,253	ACTUAL \$1,848,761	ACTUAL \$1,702,532	ACTUAL \$1,857,650	ACTUAL \$1,871,323	ACTUAL \$1,739,869	
JANUARY 2023	FEBRUARY 2023	MARCH 2023	APRIL 2023	MAY 2023	JUNE 2023	ACTUAL BUDGET FOR 2022-23
BUDGET \$1,602,605	BUDGET \$2,234,169	BUDGET \$1,514,204	BUDGET \$1,588,918	BUDGET \$1,265,653	BUDGET \$1,287,883	ACTUAL \$21,487,870
ACTUAL \$1,599,634	ACTUAL \$2,189,378	ACTUAL \$1,622,972	ACTUAL \$1,518,282	ACTUAL \$1,807,486	ACTUAL \$1,679,730	ACTUAL ABOVE BUDGET \$1,360,913

EXHIBIT E: Fresno County Zoo Authority Measure Z Sales Tax Proceeds (Cash Basis)

By Fiscal Year From Inception to June 30, 2023

Total Measure Z Proceeds (Cash Basis) from Inception to 6/30/23: \$ _____



NOTE: Fiscal year 2004-2005 was the first year of the Measure Z tax resulting in partial year proceeds.



INTRODUCTION TO AUDITED FINANCIAL STATEMENTS

Audited Financial Statements

Come Join Us!
Fresno Chaffee Zoo hosts fun events
for all in the community year round!



The Zoo Authority's financial statements for fiscal year ended June 30, 2023 were audited by Brown Armstrong, Certified Public Accountants, which is an independent accounting firm. The audit was 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. These audited financial statements, as well as the independent auditor's report are presented in Appendix A. The notes to the financial statements should be read in conjunction with the statements as they are an integral part of the statements and provide disclosures required by generally accepted accounting principles (GAAP).

Financial highlights can be found on page 3 of the financial statements. Additional information, which is an integral part of the financial statements, can be found on pages 13-19.

Financial information for administration by the Zoo Authority is presented in pages 7-10. Financial information in relation to the operations and capital projects trust funds (funds for zoological purposes) is presented in pages 11-12.

As further discussed on page 16 of the financial statements, the Authority adopted an operating budget for fiscal year ended June 30, 2023. The variation between estimated and actual revenue and expenditures is presented in the Budgetary Comparison Schedule on page 20.

DISBURSEMENTS TO FRESNO'S CHAFFEE ZOO CORPORATION

During fiscal year 2023, a total of \$217,750,607 was disbursed to the Fresno's Chaffee Zoo Corporation; \$75,911,846 for operations and \$141,838,761 for capital projects.

The Statement of Fiduciary Net Position on page 11 presents cash balances available for operations and capital projects to be used for Zoological purposes as of June 30, 2023. This statement also presents funds held in trust for operations and capital projects based on the accrual basis of accounting.



APPENDIX A

Our featured spotlight shines brightly!

Financial Statements with Independent Auditor's Report

A SPECIAL VISIT FROM:

Rosanne Cash

Fresno Chaffee Zoo held a special reception as part of their support of San Joaquin Valley Town Hall. Rosanne Cash and Fresno Chaffee Zoo CEO and Director Jon Forrest Dohlin participated in a "Conservation Conversation".

THANK YOU FOR COMING OUT AND CONTRIBUTING YOUR TIME AND TALENT TO PARTICIPATING RESIDENTS AT THE ZOO!

What an honor to receive her!

One of the country's pre-eminent singer-songwriters, Rosanne Cash has released 15 albums that have earned 4 Grammys and 12 additional nominations.

Cash is also an author of four books including the best-selling memoir *Composed*, which the Chicago Tribune called "one of the best accounts of an American life you'll likely ever read." Her essays have appeared in *The New York Times*, *Rolling Stone*, *The Atlantic*, *The Oxford American*, and more. A new book, *Bird on a Blade*, combines images by artist Dan Rizzie with Cash's lyrics.

In addition to touring, Cash has partnered in programming with Carnegie Hall, Lincoln Center, the Minnesota Orchestra, and the Library of Congress. Cash was awarded the SAG/AFTRA Lifetime Achievement Award for Sound Recordings in 2012 and the 2014 Smithsonian Ingenuity Award in the Performing Arts. She was a Carnegie Hall Perspectives artist in 2015-16 and was a 2015 Artist-In-Residence at the Country Music Hall of Fame and Museum. She is currently Artist-in-Residence at NYU. She is one of only a handful of women to be elected to the Nashville Songwriters Hall of Fame. In 2017-18, she was a resident artistic director at SFJAZZ and will continue her partnership in 2022. In 2018, Cash awarded the "Spirit of Americana" Free Speech Award by the AMA and received an honorary doctorate from Berklee College of Music. In 2021, Cash was the first female composer to receive the MacDowell Medal, awarded since 1960 to an artist who has made an outstanding contribution to American culture.

SOURCE: [://www.rosannecash.com/](http://www.rosannecash.com/)



COMMENTS FROM: ZOO AUTHORITY BOARD MEMBER RALPH WATERHOUSE

"I really enjoyed the Rosanne Cash reception at the zoo. The invitation only event was an introduction to her Valley Town Hall lecture the following morning at Saroyan Theater. Upwards of 100 guests enjoyed refreshments, and the opportunity to meet this remarkable woman, and listen to some of her original music. I didn't realize before the gathering that she also writes and composes her music. I particularly enjoyed her interview with Jon Dohlin. I've listened to her music for years but had no idea that she has won more music awards than any other female musician."

The entire evening was wonderful!





AGENDA ITEM 12

DATE: May 29, 2024

TO: Fresno County Zoo Authority Board

FROM: Ron Alexander, Zoo Authority Board Coordinator

SUBJECT: Proposed Amendments to the Fresno County Zoo Authority Procedures

RECOMMENDED ACTION:

Approve proposed amendments to the Fresno County Zoo Authority Procedures, sections VI. Authority Contract Policies and VII. Authority Financial Reporting and Audits, to reflect that the County of Fresno issues the Request for Proposal and obtains the certified public accounting firm to provide audit services for the Zoo Authority.

DISCUSSION:

The County of Fresno Administrative Office, through a Request for Proposal (RFP) process, contracts with an external certified public accounting firm to provide audit services for several County departments, including, but not limited to the Fresno County In-Home Supportive Service Public Authority, the Fresno County Tobacco Funding Corporation, the Fresno County Service Areas, the Fresno County Community Corrections Partnership Executive Committee, as well as the Fresno County Zoo Authority. The current agreement expires June 30, 2024. The County of Fresno issued an RFP, and a selected vendor will be presented to the Fresno County Audit Committee and then to the Board of Supervisors for approval, with an effective date of July 1, 2024.

Section VI "Authority Contract Policies" of the Fresno County Zoo Authority procedures document, revised January 30, 2019, states, "Contracts or purchases with vendors exceeding \$5,000 limit must be presented to the Authority Board for approval. Any contract with the County of Fresno (for contracted staff services) must be presented to the Authority Board for approval."

Section VII "Authority Financial Reporting and Audits" states, "The office of the Auditor/Controller–Treasurer/Tax Collector will prepare the Authority's Financial Statements at the end of each fiscal year. These financial statements will be audited by an external certified public accountant or firm (independent auditor) as selected by the Authority."

Outside audit services are and have been contracted for by the Fresno County Administrative Office, so staff recommends that these sections of the Fresno County Zoo Authority procedures be revised to accurately reflect the Zoo Authority's process for obtaining these audit services.

Section VI will be revised to, “Contracts or purchases with vendors exceeding \$5,000 limit must be presented to the Authority Board for approval. Any contract with the County of Fresno (for contracted staff services) must be presented to the Authority Board for approval, except the Fresno County Audit Services Agreement as provided in section VII, “Authority Financial Reporting and Audits,” below.”

Section VII will be revised to, “The office of the Auditor/Controller–Treasurer/Tax Collector will prepare the Authority’s Financial Statements at the end of each fiscal year. These financial statements will be audited by an external certified public accountant or firm (independent auditor). The County of Fresno contracts with an independent auditor, through a Request for Proposal process, for several Fresno County departments, as well as the Fresno County Zoo Authority.”

All other sections of the Fresno County Zoo Authority Procedures for Approving and Administering Measure Z Funds will remain unchanged.

ATTACHMENT(S):

Fresno County Zoo Authority Procedures Redline
Fresno County Zoo Authority Procedures



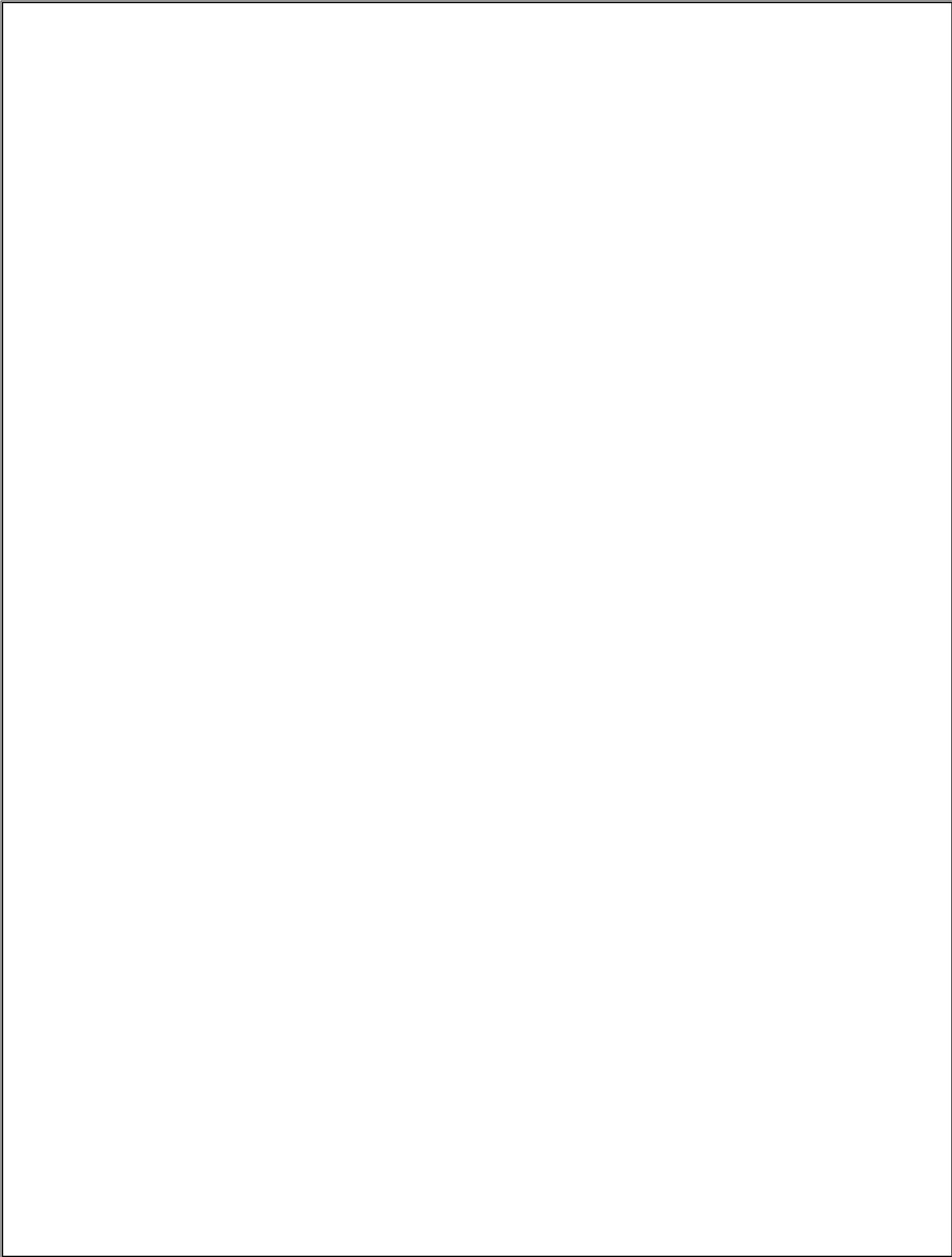
Fresno County Zoo Authority Procedures for Approving and Administering Measure Z Funds

**Adopted
November 11, 2005**

**Revised
~~January 30, 2019~~ May 29, 2024**

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INTRODUCTION

PURPOSE

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

OVERVIEW

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

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

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

Notes:

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

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

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

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

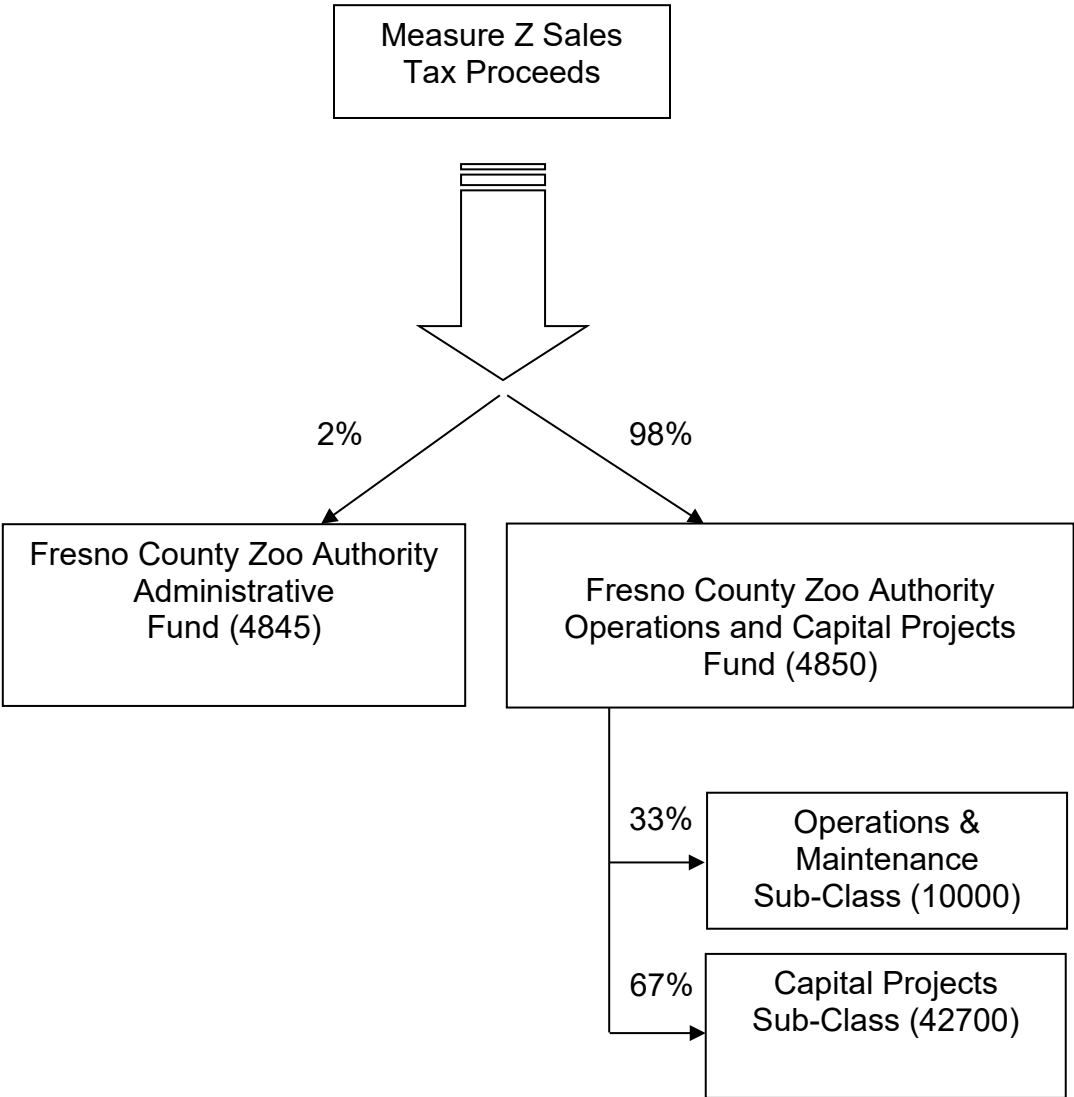
4) As per the AGREEMENT BETWEEN FRESNO COUNTY ZOO AUTHORITY AND THE COUNTY OF FRESNO FOR PROFESSIONAL AND TECHNICAL SERVICES (#05-237),³ dated June 14, 2005, the County of Fresno Auditor-Controller/Treasurer-Tax Collector or his/her designee serves as Treasurer for the Authority.

¹ See Appendix V, Document A

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

³ See Appendix V, Document B

Exhibit 1 – Financial Management System Overview



FINANCIAL MANAGEMENT SYSTEM

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

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

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

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

⁴ Appendix V, Document C

SECTION 1

ZOO AUTHORITY POLICIES AND ADMINISTRATIVE PROCEDURES

I. Authority Annual Budget and Control Policies:

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

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

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

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

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

II. Contracted Staff Responsibilities

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

A. Auditor-Controller/Treasurer-Tax Collector:

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

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

⁵Appendix V, Document B

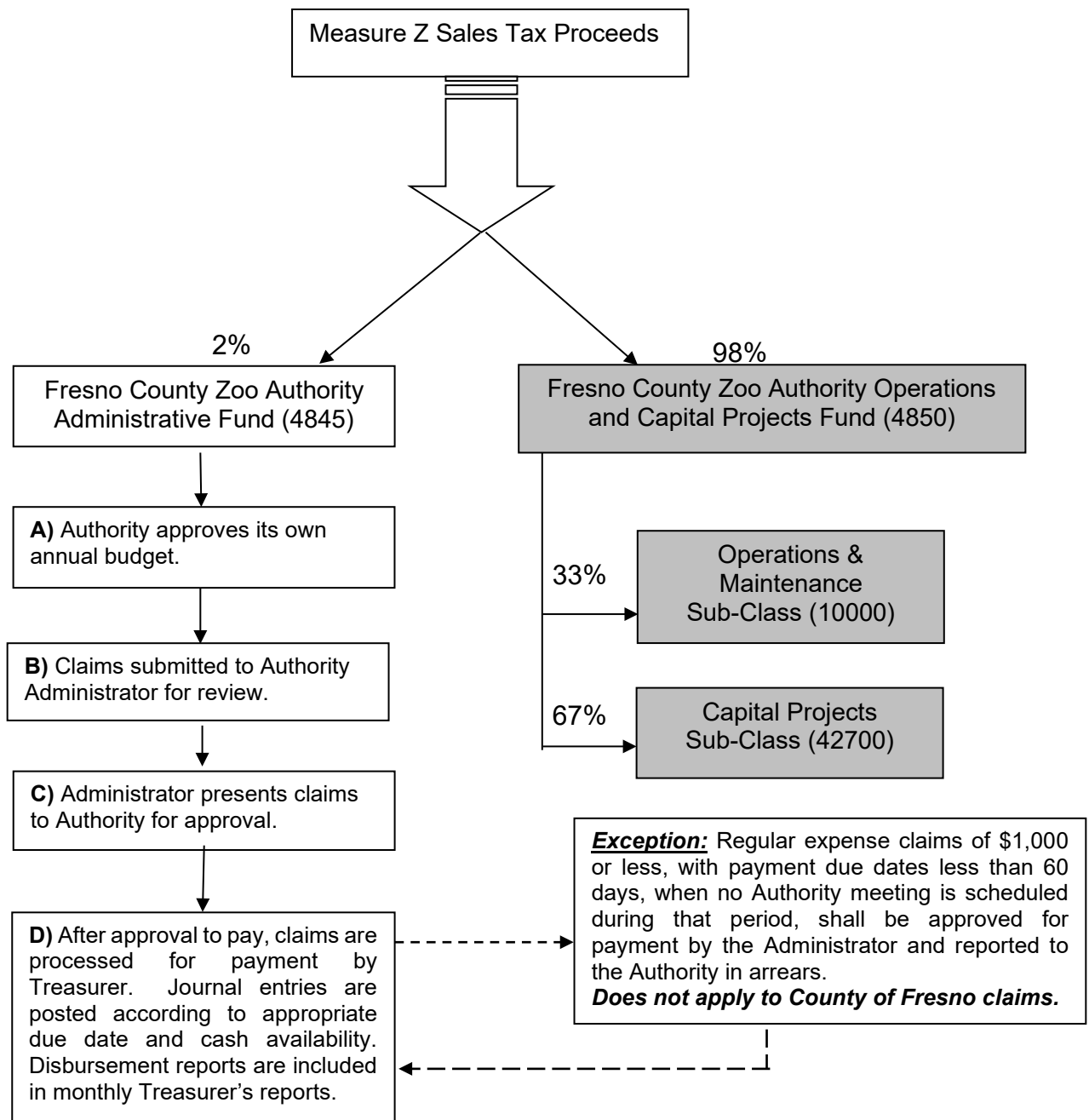
B. Responsibilities of Authority Administrator (or Designated Coordinator):

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

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

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

Exhibit 2 – Zoo Authority Claims Approval Process Overview



III. Authority Financial Policies:

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

IV. Authority Administrative Claims Approval Process/Procedures:

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

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

A. Non Fresno-County Related Expenses

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

B. Fresno-County Related Expenses

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

V. Authority Purchasing Policies:

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

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

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

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

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

VI. Authority Contract Policies:

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

Contracts or purchases with vendors exceeding \$5,000 limit must be presented to the Authority Board for approval. Any contract with the County of Fresno (for contracted staff services) must be presented to the Authority Board for approval, except the County of Fresno Audit Services Agreement, as provided in section VII, "Authority Financial Reporting and Audits," below.

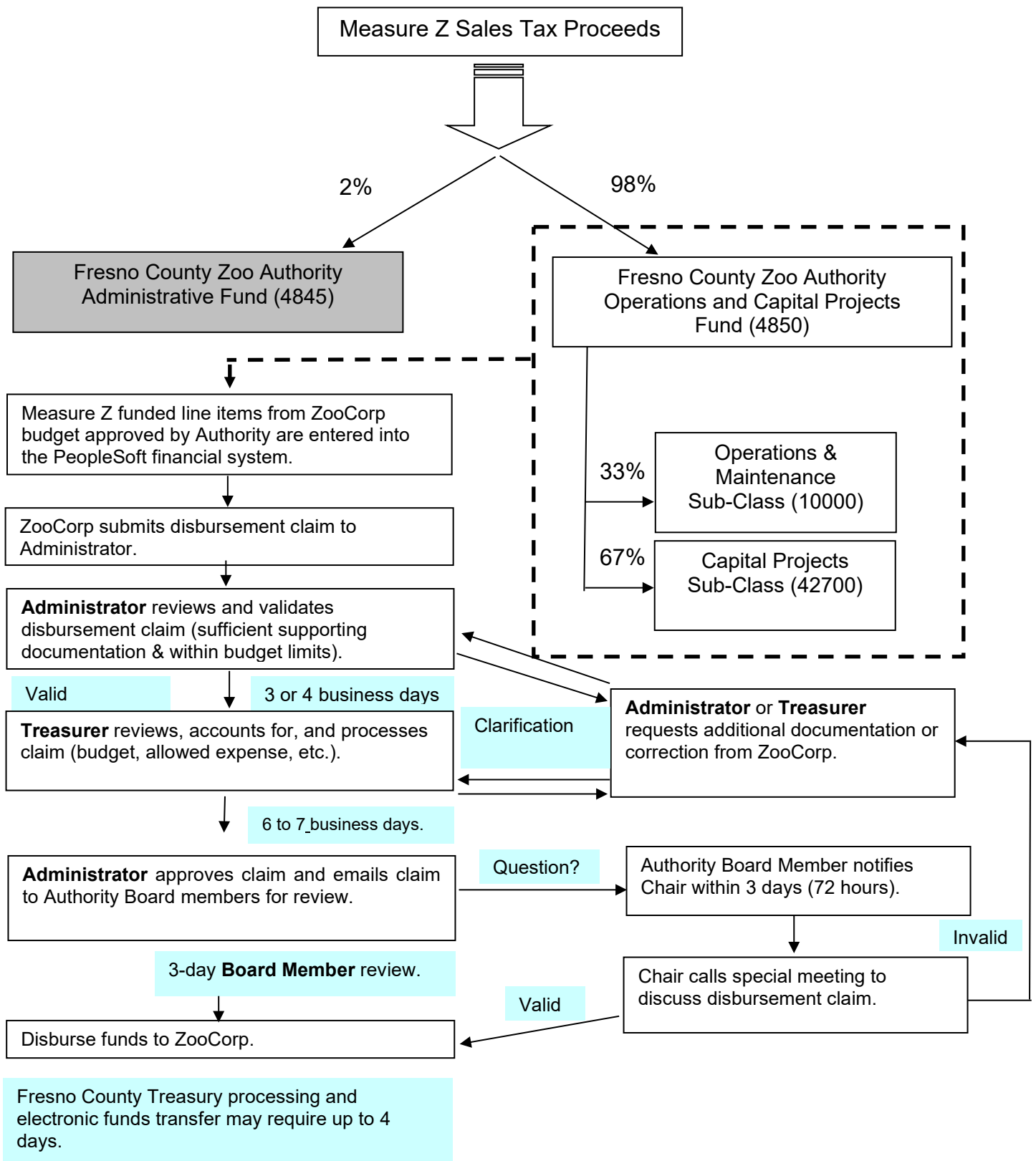
VII. Authority Financial Reporting and Audits:

The office of the Auditor/Controller-Treasurer/Tax Collector will prepare the Authority's Financial Statements at the end of each fiscal year. These financial statements will be audited by an external certified public accountant or firm (independent auditor) ~~as selected by the Authority.~~ The County of Fresno contracts with an independent auditor, through a Request for Proposal process, for several County departments, as well as the Fresno County Zoo Authority Board or committee appointed by the Board. The annual audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The report issued by the independent auditor as well as the related financial statements will be presented to the Authority Board and the general public at an Authority publicly noticed meeting. Notice of this presentation will be communicated to the public via the Authority's website at least 15 days prior to the meeting.

Inquiries Related to these Policies and Procedures:

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

Exhibit 3– Zoo Corporation Claims Approval Overview



SECTION 2

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

I. Operations

A. Operations Budget

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

B. Disbursement of Measure Z Funds for Operations

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

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

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

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

II. Capital Projects

A. Capital Projects Budget and Plan

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

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

B. Capital Projects Policy

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

C. Disbursement of Measure Z Funds for Capital Projects

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

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

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

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

If sufficient cash is not available to pay a valid disbursement claim, the Treasurer will seek direction from the Authority at the next regularly scheduled public meeting, or specially requested meeting, by presenting the claim and a recommendation to the Authority.
- 13) Upon the completion of review of a claim, the Treasurer will email the claim to the Administrator for approval. The Administrator will then forward the claim to all members of the Zoo Authority Board for review and notify the Zoo Corp CFO. If a project budget included a contingency line item

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

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

14) Disbursement of Funds:

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

III. Authority Staff Accounting Records and Reporting:

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

⁶ See Appendix V, Document D

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

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

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

V. Additional Documentation:

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

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

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

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

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

Inquiries of ZooCorp's Financial Position:

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

Inquiries Related to these Policies and Procedures:

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

APPENDIX

Appendix I

Disbursement Claim for Measure Z Funds

Please remit to:

Fresno's Chaffee Zoo Corporation

894 W. Belmont Ave.

Fresno, California 93728



_____ Disburse via Wire Transfer

Receiving Bank ABA# _____

ABA # _____

Account # _____

Account Title _____

Disbursement Claim #: _____ Claim Submission Date: _____

☐ Operations

☐ Capital Projects

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

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

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

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

Fresno County Zoo Authority
Administrator/Coordinator
Approval Signature

Disbursement Claim for Measure Z Funds

Disbursement Claim #: _____ Claim Submission Date: _____

Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Budget Line Item	General Ledger Account No. and Description	Amount Requested
			Wire Fee	
			TOTAL AMOUNT REQUESTED	

Capital Claim contingency usage, or Operations Claim budget variance explanation:

--

Appendix II

Retention Policy

Adopted September 30, 2015

Revised January 30, 2019

Purpose

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

Definitions

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

Requirements

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

(continued)

Appendix II

Page 2

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

Procedures for Payment of Invoices by the Authority

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

ZooCorp's Deposit of Funds Received from Authority

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

Certification to the Authority

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

Disputes

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

Authority Consent to Distribution of Escrow Funds

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

Appendix III

Measure Z Capital Projects Policy

Adopted June 24, 2009

Purpose

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

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

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

OR

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

OR

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

Appendix IV

Employee Hours Template For Invoices For Measure Z Funds

Reserved for business name, addresss, logo, etc.

Prepared for Invoice # _____

Page ____ of ____

Billing Period _____

Date _____

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

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

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

Appendix V

Referenced Documents

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

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



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

**Adopted
November 11, 2005**

**Revised
May 29, 2024**

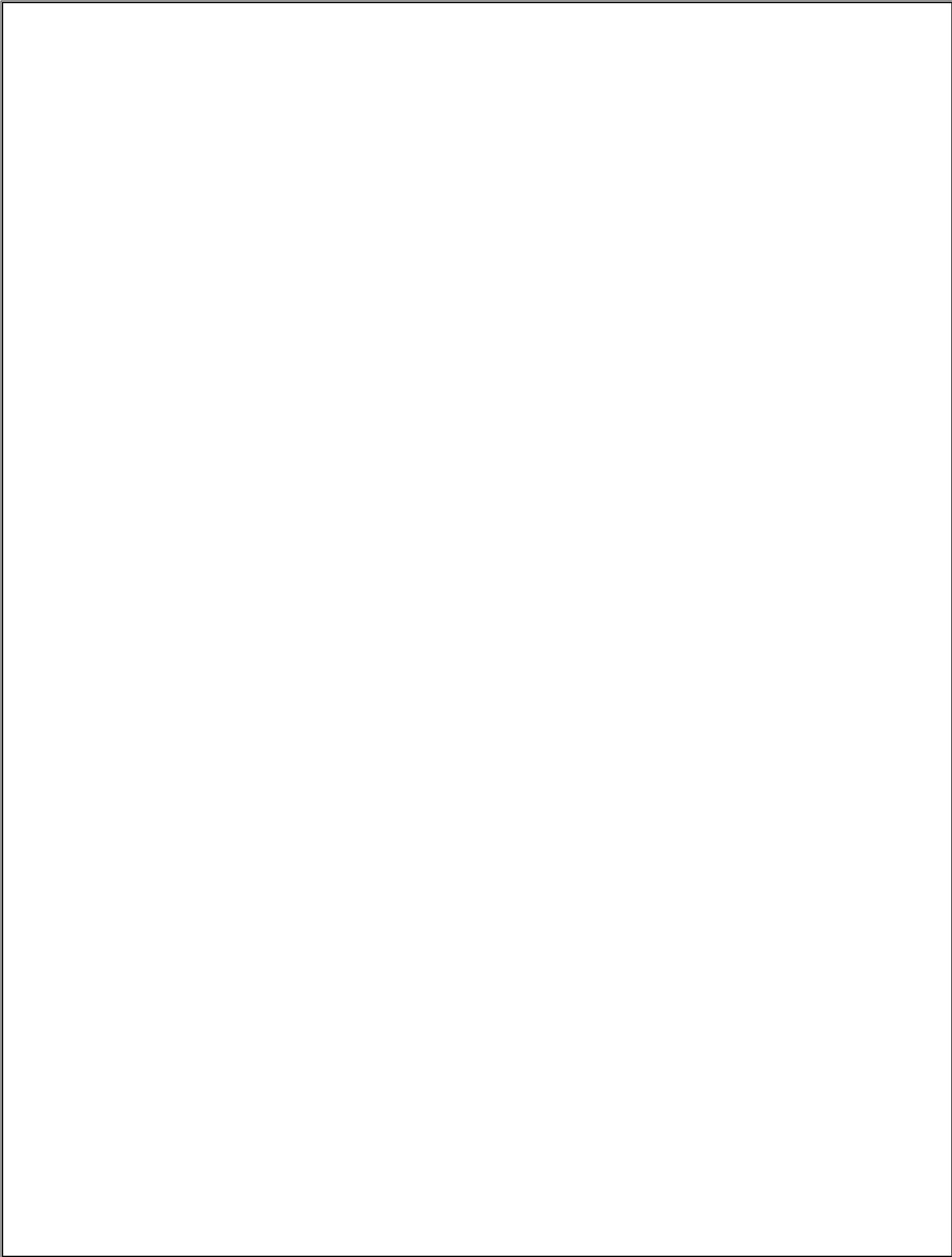
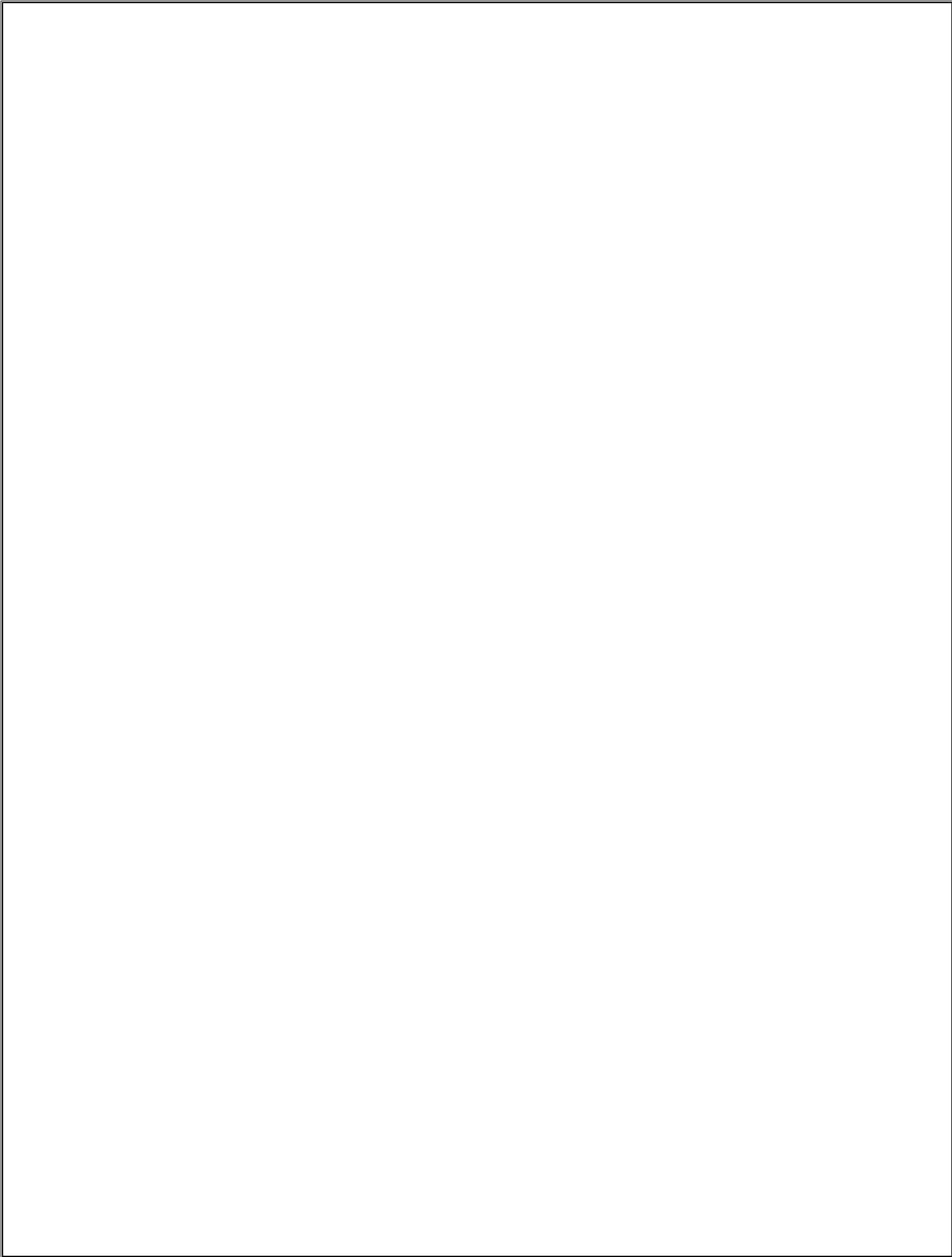


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INTRODUCTION

PURPOSE

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

OVERVIEW

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

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

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

Notes:

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

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

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

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

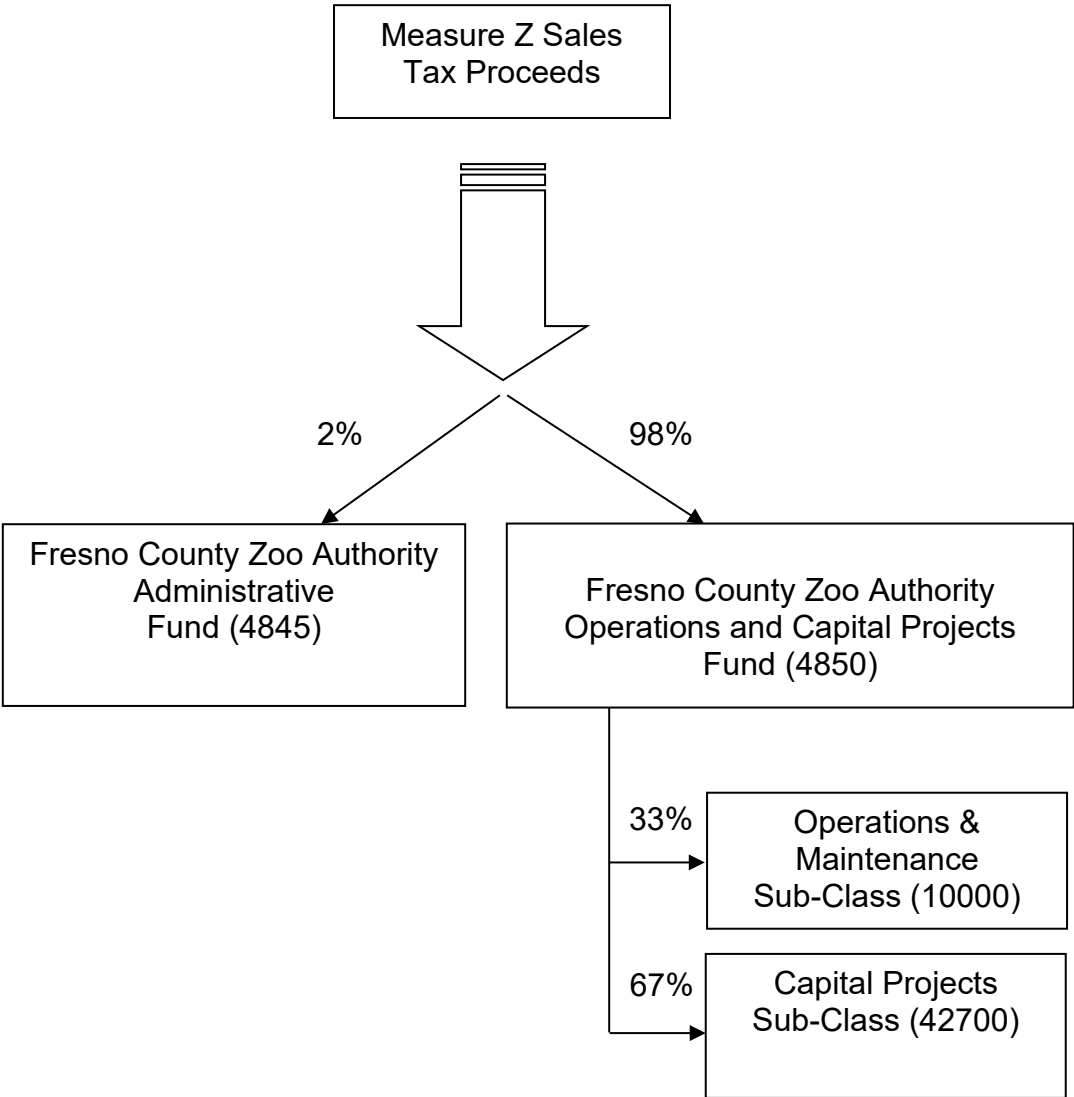
4) As per the AGREEMENT BETWEEN FRESNO COUNTY ZOO AUTHORITY AND THE COUNTY OF FRESNO FOR PROFESSIONAL AND TECHNICAL SERVICES (#05-237),³ dated June 14, 2005, the County of Fresno Auditor-Controller/Treasurer-Tax Collector or his/her designee serves as Treasurer for the Authority.

¹ See Appendix V, Document A

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

³ See Appendix V, Document B

Exhibit 1 – Financial Management System Overview



FINANCIAL MANAGEMENT SYSTEM

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

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

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

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

⁴ Appendix V, Document C

SECTION 1

ZOO AUTHORITY POLICIES AND ADMINISTRATIVE PROCEDURES

I. Authority Annual Budget and Control Policies:

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

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

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

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

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

II. Contracted Staff Responsibilities

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

A. Auditor-Controller/Treasurer-Tax Collector:

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

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

⁵Appendix V, Document B

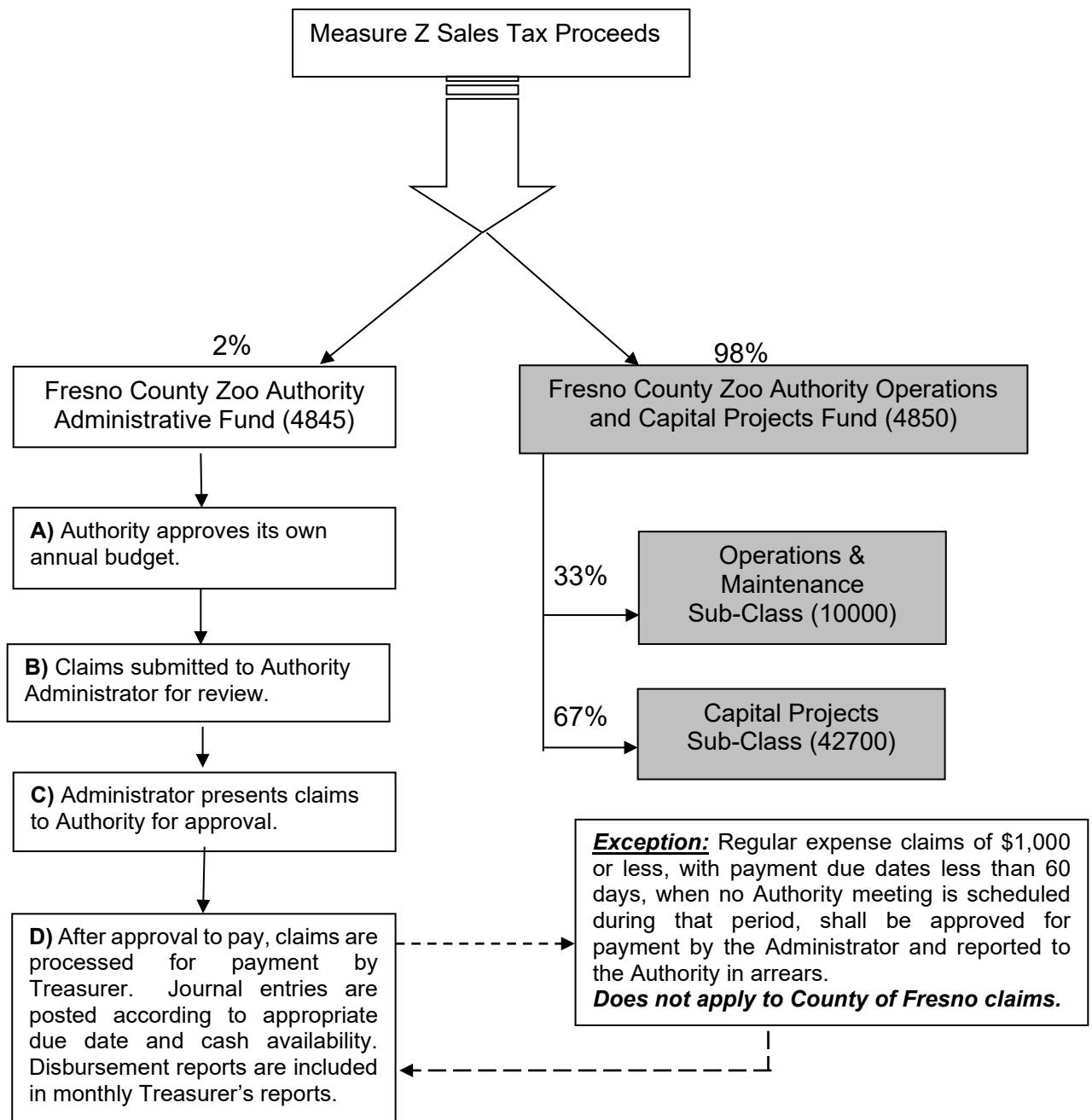
B. Responsibilities of Authority Administrator (or Designated Coordinator):

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

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

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

Exhibit 2 – Zoo Authority Claims Approval Process Overview



III. Authority Financial Policies:

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

IV. Authority Administrative Claims Approval Process/Procedures:

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

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

A. Non Fresno-County Related Expenses

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

B. Fresno-County Related Expenses

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

V. Authority Purchasing Policies:

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

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

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

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

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

VI. Authority Contract Policies:

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

Contracts or purchases with vendors exceeding \$5,000 limit must be presented to the Authority Board for approval. Any contract with the County of Fresno (for contracted staff services) must be presented to the Authority Board for approval, except the County of Fresno Audit Services Agreement, as provided in section VII, "Authority Financial Reporting and Audits," below.

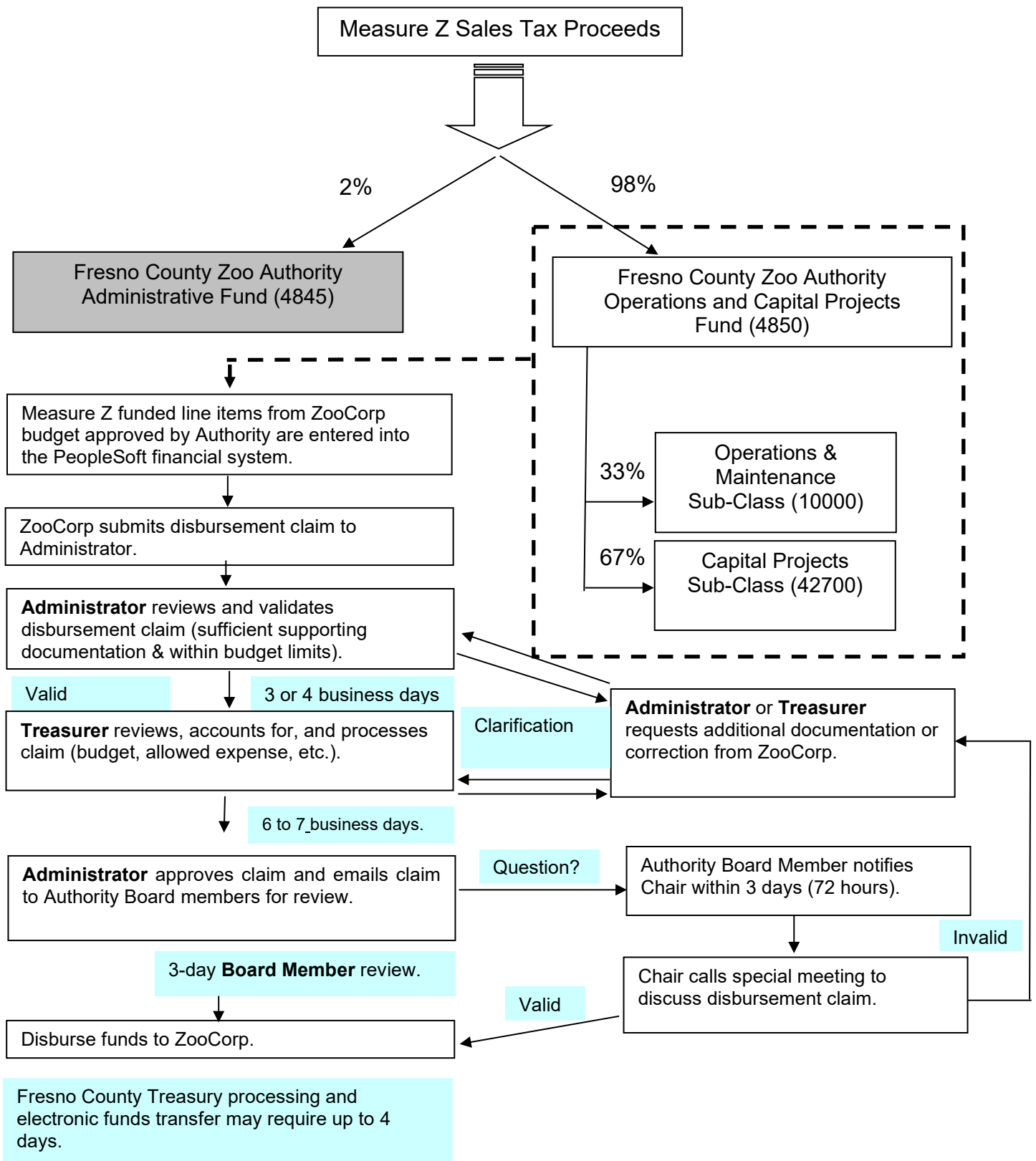
VII. Authority Financial Reporting and Audits:

The office of the Auditor/Controller–Treasurer/Tax Collector will prepare the Authority's Financial Statements at the end of each fiscal year. These financial statements will be audited by an external certified public accountant or firm (independent auditor). The County of Fresno contracts with an independent auditor, through a Request for Proposal process, for several County departments, as well as the Fresno County Zoo Authority. The annual audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The report issued by the independent auditor as well as the related financial statements will be presented to the Authority Board and the general public at an Authority publicly noticed meeting. Notice of this presentation will be communicated to the public via the Authority's website at least 15 days prior to the meeting.

Inquiries Related to these Policies and Procedures:

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

Exhibit 3– Zoo Corporation Claims Approval Overview



SECTION 2

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

I. Operations

A. Operations Budget

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

B. Disbursement of Measure Z Funds for Operations

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

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

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

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

II. Capital Projects

A. Capital Projects Budget and Plan

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

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

B. Capital Projects Policy

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

C. Disbursement of Measure Z Funds for Capital Projects

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

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

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

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

If sufficient cash is not available to pay a valid disbursement claim, the Treasurer will seek direction from the Authority at the next regularly scheduled public meeting, or specially requested meeting, by presenting the claim and a recommendation to the Authority.
- 13) Upon the completion of review of a claim, the Treasurer will email the claim to the Administrator for approval. The Administrator will then forward the claim to all members of the Zoo Authority Board for review and notify the Zoo Corp CFO. If a project budget included a contingency line item

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

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

14) Disbursement of Funds:

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

III. Authority Staff Accounting Records and Reporting:

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

⁶ See Appendix V, Document D

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

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

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

V. Additional Documentation:

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

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

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

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

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

Inquiries of ZooCorp's Financial Position:

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

Inquiries Related to these Policies and Procedures:

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

APPENDIX

Appendix I

Disbursement Claim for Measure Z Funds

Please remit to:

Fresno's Chaffee Zoo Corporation

894 W. Belmont Ave.

Fresno, California 93728



_____ Disburse via Wire Transfer

Receiving Bank ABA# _____

ABA # _____

Account # _____

Account Title _____

Disbursement Claim #: _____ Claim Submission Date: _____

☐ Operations

☐ Capital Projects

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

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

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

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

Fresno County Zoo Authority
Administrator/Coordinator
Approval Signature

Disbursement Claim for Measure Z Funds

Disbursement Claim #: _____ Claim Submission Date: _____

Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Budget Line Item	General Ledger Account No. and Description	Amount Requested
			Wire Fee	
			TOTAL AMOUNT REQUESTED	

Capital Claim contingency usage, or Operations Claim budget variance explanation:

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Appendix II

Retention Policy

Adopted September 30, 2015

Revised January 30, 2019

Purpose

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

Definitions

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

Requirements

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

(continued)

Appendix II

Page 2

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

Procedures for Payment of Invoices by the Authority

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

ZooCorp's Deposit of Funds Received from Authority

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

Certification to the Authority

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

Disputes

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

Authority Consent to Distribution of Escrow Funds

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

Appendix III

Measure Z Capital Projects Policy

Adopted June 24, 2009

Purpose

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

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

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

OR

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

OR

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

Appendix IV

Employee Hours Template For Invoices For Measure Z Funds

Reserved for business name, addresss, logo, etc.

Prepared for Invoice # _____

Page ____ of ____

Billing Period _____

Date _____

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

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

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

Appendix V

Referenced Documents

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

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



AGENDA ITEM 13

DATE: May 29, 2024
TO: Fresno County Zoo Authority Board
FROM: Sam Vang, Zoo Authority Auditor Staff
SUBJECT: Zoo Authority Budget for Budget Year 2024-25

RECOMMENDED ACTION:

Approve the Fiscal Year 2024-2025 Administrative Budget.

ALTERNATIVE ACTION:

An alternative action is to solely use the Zoo Authority's Net Position, which was \$3,226,020 as of May 7, 2024.

DISCUSSION:

Expenditure appropriations for Other Services and Supplies budgeted at \$16,050 represents an increase of 22.99% due to proper budgeting of IT services. Professional and Specialized Services budgeted at \$161,667 represents a decrease of \$9,122 (-5.34%) compared to the current year adopted budget due to a decrease in budgeted hours.

The budget, as presented, would utilize none of the available net position from the Zoo Authority fund, assuming that all revenues and appropriations occur as outlined.

FISCAL IMPACT:

There are sufficient revenues, available net position, and proposed appropriations to cover the cost associated with Zoo Authority administration.

ATTACHMENTS:

Budget Presentation



Fiscal Year 2024-25 Budget Proposal

Presented by
Sam Vang
May 29, 2024

Summarized Proposed Budget vs Prior Year Adopted/Adjusted Budget



FRESNO COUNTY ZOO AUTHORITY Proposed Administrative Budget For Fiscal Year 2024-25

<u>Fiscal Summary</u>	<u>Draft Budget FY 2024-25</u>	<u>Adopted Budget FY 2023-24</u>
<u>Revenues</u>		
Measure Z Administration (2%)	\$ 433,225	\$ 434,466
Interest	<u>60,000</u>	<u>44,000</u>
Total Revenues	<u>\$ 493,225</u>	<u>\$ 478,466</u>
<u>Appropriations</u>		
Professional & Specialized Services	\$ 161,667	\$ 170,789
Other Services & Supplies	16,050	13,050
Budget Resolution (CDTEFA)	<u>-</u>	<u>32,577</u>
Total Appropriations	<u>\$ 177,717</u>	<u>\$ 216,416</u>
Revenue in Excess of Appropriations	\$ 315,508	\$ 262,050
Available Net Position Used	\$ -	\$ -
Contracted FTE (Based on 2080 hrs):	0.63	0.67

Revenue Forecast

Fresno County Zoo Authority

Fiscal Year 2024-25 Revenue Estimates

	PRIOR YEARS		CURRENT FISCAL YEAR				NEXT FISCAL YEAR	
	2021-2022	2022-2023	2023-2024				2024-2025	
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ADOPTED BUDGET TAX RECEIPTS	ACTUAL & ESTIMATED TAX RECEIPTS	ADOPTED TO ACTUAL/ESTIMATED VARIANCE		REVENUE ESTIMATE MEASURE Z	REVENUE ESTIMATE (ZA 2%)
July	2,124,574	2,050,253	2,052,303	1,995,098	(57,205)	-2.79%	2,005,473	40,109
August	1,637,692	1,848,761	1,850,610	1,894,187	43,577	2.35%	1,904,037	38,081
September	1,638,799	1,702,532	1,704,235	1,704,489	254	0.01%	1,713,352	34,267
October	1,919,542	1,857,650	1,859,508	1,828,102	(31,406)	-1.69%	1,837,608	36,752
November	1,649,471	1,871,323	1,873,194	1,896,677	23,483	1.25%	1,906,540	38,131
December	1,573,898	1,739,869	1,741,609	1,653,448	(88,161)	-5.06%	1,662,046	33,241
January	1,555,927	1,599,634	1,601,234	1,608,374	7,140	0.45%	1,616,738	32,335
February	2,256,736	2,189,378	2,191,567	2,082,571	(108,996)	-4.97%	2,093,400	41,868
March	1,529,499	1,622,972	1,624,595	1,661,989	37,394	2.30%	1,670,631	33,413
April	1,542,639	1,518,282	1,519,800	1,519,602	(198)	-0.01%	1,527,504	30,550
May	1,972,403	1,807,486	2,014,828	+ 2,014,828	-	0.00%	2,025,305	40,506
June	1,712,649	1,679,730	1,689,822	+ 1,689,822	-	0.00%	1,698,609	33,972
Total	<u>\$ 21,113,829</u>	<u>\$ 21,487,870</u>	<u>\$ 21,723,305</u>	<u>\$ 21,549,187</u>	<u>\$ (174,118)</u>	<u>-0.80%</u>	<u>\$ 21,661,243</u>	<u>\$ 433,225</u>
Estimated Interest Revenue (based on PY actuals)								<u>\$ 60,000</u>
Total Projected Revenue								<u>\$ 493,225</u>

* Estimated Measure Z tax receipts

Revenue Forecast (continue)

Highlights from FY 23-24

- Actual and Estimated tax revenue for FY 23-24 are expected to be roughly about \$21,549,187, a decrease of \$174,118 from what we budgeted for.
- Estimated FY 24 allocation of \$430,984 for Zoo Authority, a \$3,482 difference compared to what we projected.

Highlights for FY 24-25

- Revenues for FY 24-25 are projected to increase by 0.52% or \$112,056
- This will provide \$433,225 for Zoo Authority operations
- Interest revenue is estimated to be around \$60,000.

Administrative Budget-Detail

- Recommended appropriations for Professional & Specialized Services are \$161,677; a decrease of \$9,122 or 5.34% from prior year's adopted budget.

Highlights

- Increase in Account 7296 for IT service charges
- Decrease in labor hours

**Fresno County Zoo Authority
Draft Administrative Budget
Fiscal Year 2024-25**

		Recommended Appropriations 2024-25
Account	Account Description	
7040	Telephone Charges	\$ 250
7265	Office Expense	5,000
7268	Postage	1,000
7287	PeopleSoft Financials Charges	1,000
7295	Professional & Specialized Services	161,667
7296	Data Processing Services	5,800
7325	Publications & Legal Notices	500
7415	Trans, Travel & Education	2,500
	Total Services and Supplies	177,717
Total Appropriations		\$ 177,717

Professional Services Detail

2024-25 Proposed Budget

Estimated Professional & Specialized Services FY 2024-25

Title	Budget Hours	Estimated Rates	Line Item % to 100%	FY24-25 Budget
Coordinator	450	\$ 131	36%	\$ 58,734
Account Intern		-		-
Account Clerk I	50	69	2%	3,425
Account Clerk II	300	95	18%	28,380
Accountant I	-	-		-
Accountant II	300	111	21%	33,180
Senior Accountant	-	-		-
A & F Manager	100	138	9%	13,760
A & F Division Chief	18	171	2%	3,078
County Counsel	90	159	9%	14,310
PWP - IT Website	-	-		
Audit Fees	-	-	4%	6,800
Total	1,308		100%	<u>\$ 161,667</u>

Professional Service Detail

Estimated Professional & Specialized Services FY 2024-25 Prior Year Comparison

Title	2023-24 Budget Hours	*2023-24 Actual Hours	2024-25 Proposed Budget Hours	Adjusted Budget % Variance	Original Budget % Variance	Rates effective 11/25/2022
Coordinator	540	294	450	53%	-17%	130.52
Account Clerk I	-	3	50	0%	50%	68.50
Account Clerk II	325	278	300	8%	-8%	94.60
Supervising Clerk	-	2	-	-100%	0%	91.80
Accountant I	325	41	-	-100%	0%	98.20
Accountant II	-	206	300	45%	-8%	110.60
Senior Accountant	-	-	-	0%	0%	124.30
A & F Manager	100	82	100	23%	0%	137.60
A & F Division Chief	18	14	18	26%	0%	171.00
County Counsel	90	21	90	325%	0%	159.00
	1,398	942	1,308	39%	-6%	

Title	FY22-23 Original Budget	*2023-24 Actual Hours	2024-25 Proposed Budget Hours	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	\$ 70,481	\$ 38,372.9	\$ 58,734	53%	-17%
Account Clerk I	-	223	3,425	1438%	100%
Account Clerk II	30,745	26,320	28,380	8%	-8%
Supervising Clerk	-	184	-	-100%	0%
Accountant I	31,915	4,001	-	-100%	0%
Accountant II	-	22,830	33,180	45%	4%
Senior Accountant	-	-	-	0%	0%
A & F Manager	13,760	11,225	13,760	23%	0%
A & F Division Chief	3,078	2,437	3,078	26%	0%
County Counsel	14,310	3,371	14,310	325%	0%
	\$ 164,289	\$ 108,961	\$ 154,867	42%	-6%

* Actual hours through 3rd Quarter + estimated 4th Quarter

Fiscal Year 24-25 Budget Approval

- Revenues in excess of appropriations will be recognized as available net position should any budget amendments be required.
- Requesting approval of the budget as recommended or subject to changes per your discussion.