



FRESNO COUNTY ZOO AUTHORITY

AGENDA

9:00 AM, Wednesday, December 22, 2021

To Be Held Via Zoom

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

SPECIAL NOTICE REGARDING PUBLIC PARTICIPATION DUE TO COVID-19

Due to the current Shelter-in-Place Order covering the State of California and Social Distance Guidelines issued by Federal, State, and Local Authorities, the Zoo Authority is implementing the following changes for attendance and public comment at all Board meetings until notified otherwise. The Board room will not be open to the public. Any member of the public and the Zoo Authority Board may participate from a remote location by teleconference. 15 minutes will be allotted for the public comment period and a total of 15 minutes (three minutes per person) following each agenda item. Should no members of the public immediately speak following each agenda item, five minutes will be allotted to provide sufficient time for members of the public to do so.

The meeting will be a Zoom meeting and can be accessed at:

<https://us06web.zoom.us/j/84174999282?pwd=UHUyOUeZMlpXVEg3dDVqd205c3Yvdz09>

Meeting ID: 841 7499 9282

Passcode: 641564

One tap mobile

+16699006833,,84174999282# US (San Jose)

+12532158782,,84174999282# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 929 436 2866 US (New York)

Meeting ID: 841 7499 9282

Find your local number: <https://us06web.zoom.us/j/kbh5W8Bac9>

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. Should no members of the public immediately speak during this time, 15 minutes will be allotted to provide sufficient time for members of the public to do so.
5. Approve Consent Agenda Items (a – d)
These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar.
 - a. Review and approve minutes of November 24, 2021
 - b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$1,875 for services through November 2021
 - c. Receive Treasurer's Reports for November 2021
 - d. Approve and adopt resolution re-acknowledging the Governor's Proclamation of a State of Emergency, and finding that the Fresno County Zoo Authority Board has reconsidered the circumstances of the state of emergency, and conditions causing imminent risk to attendees, including widespread local transmission of COVID-19, the presence of the highly transmissible COVID-19 Delta variant, limited availability of intensive care and hospital beds in local hospitals, and relatively confined Board meeting space, which restricts social distancing, have caused, and will continue to cause, conditions of peril to the safety of persons attending Board meetings of the Fresno County Zoo Authority, and continue to directly impact the ability of the Board members to meet safely in person, and re-authorizing the Fresno County Zoo Authority to conduct its Board meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, provided that Fresno County Zoo Authority shall comply with all requirements of Government Code section 54953 to provide the public with access to all Board meetings.
6. Receive Zoo Authority Year Ended June 30, 2021 financial statements with independent auditor's report from Brown Armstrong Accountancy Corporation
7. Receive Fresno Chaffee Zoo Director's report
8. Receive Fresno Chaffee Zoo Corporation October 2021 Year-to-Date Financial Report and November 2021 Early Insights

9. Approve Fresno's Chaffee Zoo Corporation fiscal year 2022 Measure Z Operating funds totaling \$6,903,000, for reimbursement of Animal Care, Veterinary, Commissary and Maintenance & Horticulture Salaries and Benefits, Animal Feed, Animal Exhibit Supplies, Veterinary Supplies, Water Quality Supplies, Utilities and Bank Fees to wire reimbursement funds to the Zoo
10. Approve and authorize release of retention withheld on the Ambassador Building Project (\$285,344.57)
11. Approve next meeting date:
 - Wednesday, January 19, 2022
 - Wednesday, January 26, 2022 (Regularly Scheduled Meeting)
 - Wednesday, February 16, 2022
 - Wednesday, February 23, 2022 (Regularly Scheduled Meeting)
12. Receive staff reports
13. Chair's comments
14. Board Member comments
15. Adjourn

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

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



FRESNO COUNTY ZOO AUTHORITY

ACTION SUMMARY MINUTES

9:00 AM, Wednesday, November 24, 2021

Held Via Zoom

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

1. Call to Order
CHAIRMAN TOSTE CALLED THE MEETING TO ORDER AT 9:00 AM
2. Roll Call
A QUORUM WAS PRESENT WITH MEMBERS TOSTE, ROMAN, GARABEDIAN, STRATFORD, WATERSHOUSE AND MAYOR DYER PRESENT.
3. Approve Agenda
MEMBER ROMAN MOVED TO ADOPT THE AGENDA. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.
4. Approve Consent Agenda Items (a – d)
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 September 29, 2021 and October 27, 2021
 - b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$25,544.45 for services through October 2021
 - c. Receive Treasurer's Reports for 1st Quarter 2021 and October 2021
 - d. Approve and adopt resolution re-acknowledging the Governor's Proclamation of a State of Emergency, and finding that the Fresno County Zoo Authority Board has reconsidered the circumstances of the state of emergency, and conditions causing imminent risk to attendees, including widespread local transmission of COVID-19, the presence of the highly transmissible COVID-19 Delta variant, limited availability of intensive care and hospital beds in local hospitals, and relatively confined Board meeting space, which restricts social

distancing, have caused, and will continue to cause, conditions of peril to the safety of persons attending Board meetings of the Fresno County Zoo Authority, and continue to directly impact the ability of the Board members to meet safely in person, and re-authorizing the Fresno County Zoo Authority to conduct its Board meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, provided that Fresno County Zoo Authority shall comply with all requirements of Government Code section 54953 to provide the public with access to all Board meetings.

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

5. Receive Fresno Chaffee Zoo Director's report
RECEIVED. DIRECTOR JON DOHLIN REPORTED ON CURRENT PROJECTS STATUS.
6. Receive Fresno Chaffee Zoo Corporation September 2021 Year-to-Date Financial Report and October 2021 Early Insights
RECEIVED. INTERIM CFO NORA CROW REPORTED ON ATTENDANCE, REVENUES AND EXPENDITURES. PPPC FORGIVENESS APPLICATION SUBMISSION IN PROGRESS. REVIEWED THE BALANCE SHEET.
7. Receive staff reports
RON ALEXANDER REPORTED ON THE NEED TO HOLD A BOARD MEETING PRIOR TO THE NEXT REGULARLY SCHEDULED MEETING TO MEET THE AB 361 30-DAY REQUIREMENT TO CONTINUE TO CONDUCT MEETINGS VIA ZOOM.

MEMBER ROMAN MOVED TO ADD THE DISCUSSION TO THE AGENDA. SECONDED BY MEMBER WATERHOUSE.

FOLLOWING DISCUSSION, MEMBER ROMAN MOVED TO HOLD THE NEXT MEETING ON DECEMBER 22, 2021. SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.

8. Chair's comments
NO ADDITIONAL COMMENTS
9. Board Member comments
NO ADDITIONAL COMMENTS
10. 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. Should no members of the public immediately speak during this time, 15 minutes will be allotted to provide sufficient time for members of the public to do so.
HELD. NONE RECEIVED.
11. Adjourn
THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, MEMBER ROMAN MOVED TO ADJOURN, SECONDED BY MAYOR DYER AND PASSED UNANIMOUSLY. CHAIRMAN TOSTE ADJOURNED THE MEETING AT 9:49 AM.

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

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



Invoice for Professional Services in Support of the Zoo Authority
Billing Hours and Expenses through November 2021

Invoice Number
01-ZOO-122221

December 22, 2021

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

Department / Title	Hours	Rates	Cost
<i>Brown Armstrong Accountancy 2021 Audit</i>			\$1,200.00
<i>ACTTC FR&A</i>			
<i>Accounting & Finance Div Chief</i>		\$92.49	\$0.00
<i>Accounting & Finance Manager</i>		\$91.80	\$0.00
<i>Accountant II</i>		\$74.80	\$0.00
<i>Accountant I</i>		\$62.78	\$0.00
<i>Account Clerk I</i>		\$48.46	\$0.00
<i>Account Clerk II</i>		\$56.16	\$0.00
<i>County Counsel</i>			
<i>Deputy County Counsel</i>	4.50	\$150.00	\$675.00
CAO			
Board Coordinator		\$130.52	\$0.00
Professional Services Total	4.50		\$1,875.00
Office Expense Total			\$0.00
Invoice Total			\$1,875.00

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. 262005
Date November 28, 2021
Client No. 29029.010

Final on 2021 audit:

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

Current Invoice Amount	\$	1,200.00
Beginning Balance		<u>1,600.00</u>
Balance Due	\$	<u>2,800.00</u>

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

Please remit by: December 25, 2021
Credit Card and ACH Payments Accepted on BA Payment Portal, Bacpas.com
Click on "Make a Payment"
(3% Convenience Fee will Apply on Credit Cards)
Make checks payable to: **Brown Armstrong**
E-mail billing inquiries to: Sherry Stewart
sstewart@bacpas.com



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended November 30, 2021**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds		\$ 1,649,470.94
	Total Proceeds Received:		\$ 1,649,470.94
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		32,989.42
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,616,481.52
	Total Proceed Allocations		\$ 1,649,470.94
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance		\$ 2,461,070.85
Receipts:	- Measure Z Sales Tax Proceeds		32,989.42
Disbursements:	- PeopleSoft Financial Charges		(44.16)
	Net Increase/(Decrease) to Cash		32,945.26
	Ending Cash Balance - Zoo Authority Administrative Fund		\$ 2,494,016.11
Trust Fund for FCZC Operations and Capital Projects	98%		
	Beginning Cash Balance		\$ 42,051,182.20
	>>> Operations Fund		
	Beginning Cash Balance		8,454,830.53
Receipts:	- Measure Z Sales Tax Proceeds		538,827.17
Disbursements:	- FCZC Operations Claim #2021-09		(659,150.54)
	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		(120,343.37)
	Ending Cash Balance - Available for Operations		\$ 8,334,487.16
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance		\$ 33,596,351.67
Receipts:	- Measure Z Sales Tax Proceeds		1,077,654.35
Disbursements:	- FCZC Capital Claim #2021-09C		(2,711,695.30)
	Net Increase/(Decrease) to Cash		(1,634,040.95)
	Ending Cash Balance - Available for Capital Projects		31,962,310.72
	Ending Balance Available for Operations and Capital Projects		\$ 40,296,797.88
	Total Interest Received During the Month		-

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 of 1.433 as of September 30, 2021.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2018-2019 ACTUAL TAX RECEIPTS	2019-2020 ACTUAL TAX RECEIPTS	2020-21 ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	2021-22 ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 1,227,435	\$ 1,436,673	1,493,025	\$ 1,537,816	\$ 2,124,574	\$ 586,758	38.16%
August	928,052	1,123,640	1,669,386	1,619,304	1,637,692	18,388	1.14%
September	1,171,132	1,367,439	1,417,789	1,403,611	1,638,799	235,188	16.76%
October	1,619,199	1,571,111	1,609,453	1,657,737	1,919,542	261,805	15.79%
November	1,531,072	1,073,344	1,437,716	1,480,847	1,649,471	168,624	11.39%
December	1,392,262	1,194,027	1,302,722	1,289,695			
January	1,345,542	1,263,406	1,388,858	1,430,524			
February	1,118,789	1,707,967	1,728,158	1,710,876			
March	1,327,543	1,063,584	1,292,553	1,279,627			
April	1,318,821	1,031,402	1,513,199	1,558,595			
May	868,850	989,444	1,632,214	1,049,701			
June	1,263,124	1,105,857	1,682,042	1,128,085			
Total	<u>\$ 15,111,821</u>	<u>\$ 14,927,894</u>	<u>18,167,115</u>	<u>\$ 17,146,418</u>	<u>\$ 8,970,078</u>	<u>\$ 1,270,763</u>	<u>7.41%</u>

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 210,501,218



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended Novemebr 30, 2021

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			7/20/2021	9/3/2021	10/20/2021						
4845	10000	Zoo Authority	705.85	7,224.03	717.57	-	-	-	-	-	\$ 8,647.45
4850	10000	FCZC - Operations	1,951.27	19,970.22	2,337.26	-	-	-	-	-	\$ 24,258.75
4850	42700	FCZC - CP	12,681.48	129,788.10	11,193.97	-	-	-	-	-	\$ 153,663.55
Total			\$ 15,338.60	\$ 156,982.35	\$ 14,248.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,569.75

For Fiscal Year Ending June 30, 2022



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended November 30, 2021**

Cash Balance as of 11/30/21	\$ 31,962,311
DEDUCTIONS (earmarked projects, FY21-22 expenditures paid through claim 2021-09C):	
Zooplex Construction - June 2020	4,764,445
Ambassador Animal Building Construction - June 2020	142,653
Asia Construction - July 2020	16,561,117
Warthog Exhibit - May 2018	189,440
South Corridor Infrastructure - February 2018	153,170
Asia Design - December 2017	970,942
Zooplex Design- August 2017	241,633
Ambassador Animal Building Design - August 2017	25,878
Water Play Area - January 2017	92,260
African River - June 2016	2,830,350
Dino Dig Expansion - June 2016	154,220
Mixed Species Exhibit Design - June 2021	211,080
Total Deductions:	<u><u>\$ (26,337,188)</u></u>
TOTAL:	<u><u>\$ 5,625,123</u></u>



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended November 30, 2021**

Cash Balance as of 11/30/21 **\$ 8,334,487**

DEDUCTIONS (Remaining budgets, paid through claim 2021-09):

Marketing	440	
Animal	1,159,926	
Veterinary	141,030	
Utilities	244,399	
Animal Feed	90,707	
Interest/Bank Charges	(100)	
Maintenance-General Equipment	12,416	
Maint.-Water/Water Standby	21,617	
Visitor Services	339,063	
Maintenance	340,305	
Education	293,314	
Medical, Dental & Lab Supplies	18,298	
Total Deductions:		<u><u>\$ (2,661,415)</u></u>
TOTAL:		<u><u>\$ 5,673,072</u></u>



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended November 30, 2021**

Cash Balance as of 11/30/21 \$ 2,494,016

DEDUCTIONS

(FY 21-22 Remaining budgets, paid through ZA Claim November 2021):

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	608
Professional & Specialized Ser	109,329
Data Processing Services	1,500
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Deductions: \$ (122,187)

TOTAL: \$ 2,371,829



AGENDA ITEM 5.d

DATE: December 22, 2021
TO: Fresno County Zoo Authority Board
FROM: Ron Alexander, Zoo Authority Board Coordinator
SUBJECT: AB 361 Resolution

RECOMMENDED ACTION:

Approve and adopt resolution re- acknowledging the Governor’s Proclamation of a State of Emergency, and finding that the Fresno County Zoo Authority Board has reconsidered the circumstances of the state of emergency, and conditions causing imminent risk to attendees, including widespread local transmission of COVID-19, the presence of the highly transmissible COVID-19 Delta variant, limited availability of intensive care and hospital beds in local hospitals, and relatively confined Board meeting space, which restricts social distancing, have caused, and will continue to cause, conditions of peril to the safety of persons attending Board meetings of the Fresno County Zoo Authority, and continue to directly impact the ability of the Board members to meet safely in person, and re-authorizing the Fresno County Zoo Authority to conduct its Board meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, provided that Fresno County Zoo Authority shall comply with all requirements of Government Code section 54953 to provide the public with access to all Board meetings.

ATTACHMENTS:

Resolution

BEFORE THE BOARD
OF THE
FRESNO COUNTY ZOO AUTHORITY

FRESNO COUNTY, CALIFORNIA

In the Matter of)
THE FRESNO COUNTY ZOO AUTHORITY)
RE-ACKNOWLEDGING THE PROCLAMATION OF)
A STATE OF EMERGENCY BY GOVERNOR'S)
ORDER, DATED MARCH 4, 2020, AND)
RE-AUTHORIZING REMOTE TELECONFERENCE))
BOARD MEETINGS OF THE FRESNO COUNTY)
ZOO AUTHORITY FOR THE PERIOD OF)
DECEMBER 22, 2021 THROUGH)
JANUARY 22, 2022, PURSUANT TO BROWN)
ACT PROVISIONS.)

Resolution No. 21-003

WHEREAS, the Fresno County Zoo Authority is committed to preserving and nurturing public access and participation in Board meetings of the Fresno County Zoo Authority; and

WHEREAS, all Board Meetings of the Fresno County Zoo Authority are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the Fresno County Zoo Authority Board conduct its business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the State's boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the Fresno County Zoo Authority Board meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Fresno County Zoo Authority Board previously adopted Resolution No. 21-001, finding that the requisite conditions exist for the Fresno County Zoo Authority Board to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

WHEREAS, as a condition of extending the use of the provisions found in section 54953(e), the Fresno County Zoo Authority Board must reconsider the circumstances of the state of emergency that exists the State, and the Fresno County Zoo Authority Board has done so; and

WHEREAS, such conditions persist in the State, specifically, Governor Gavin Newsom has declared a state of emergency, due to the outbreak of novel coronavirus COVID-19 in the State of California ("State of Emergency"); and

WHEREAS, because COVID-19 transmission continues to be widespread in Fresno County, the COVID-19 Delta variant is highly transmissible, and may cause more severe illness, local hospitals currently have few available intensive care and hospital beds, and the meeting space of the Fresno County Zoo Authority Board is a relatively confined space, which restricts social distancing, meeting in person would present imminent risks to the health or safety of attendees; and

WHEREAS, the Fresno County Zoo Authority Board does hereby find that the proclaimed State of Emergency, and conditions causing imminent risk to attendees have caused, and will continue to cause, conditions of peril to the safety of persons attending Board meetings of the Fresno County Zoo Authority, and continue to directly impact the ability of the Board members to meet safely in person, and the Board desires to re-acknowledge the proclamation of the State of Emergency by the Governor of the State of California; and

WHEREAS, as a consequence of the State of Emergency persisting, the Fresno County Zoo Authority Board does hereby find that the Fresno County Zoo Authority shall continue to conduct its Board meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that the Fresno County Zoo Authority shall continue to comply with the requirements to provide the public with access to its Board meetings, as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, the Fresno County Zoo Authority shall continue to conduct teleconference Board meetings in a manner that protects the statutory and constitutional rights of the parties and the public appearing before the Fresno County Zoo Authority Board, including, but not limited to: the Fresno County Zoo Authority shall continue to give notice of the meeting and post agendas, use Zoom for its remote Board meetings, comply with the required comment periods for the public attending its meetings remotely, not require public comments to be submitted in advance of the meeting, and if the Fresno County Zoo Authority experiences any technical difficulties transmitting the Board meeting, or allowing real-time comments during a Board meeting, the Fresno County Zoo Authority Board shall take no further actions until those problems are resolved.

NOW, THEREFORE, THE FRESNO COUNTY ZOO AUTHORITY BOARD DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct, and are incorporated into this Resolution by this reference.

Section 2. Affirmation that State of Emergency Persists. The Fresno County Zoo Authority Board hereby reconsiders the conditions of the State of Emergency, and affirms that because

COVID-19 transmission continues to be widespread in Fresno County, the COVID-19 Delta variant is highly transmissible, and may cause more severe illness, local hospitals currently have few available intensive care and hospital beds, the meeting space of the Fresno County Zoo Authority Board is a relatively confined space, which restricts social distancing, the State of Emergency continues to directly impact the ability of the Board members to meet safely in person, and meeting in person would continue to present imminent risks to the health or safety of attendees.

Section 3. Re-acknowledgement of Governor's Proclamation of a State of Emergency. The Fresno County Zoo Authority Board hereby re-acknowledges the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

Section 4. Description of Imminent Risk. The Fresno County Zoo Authority Board does hereby find that the proclaimed State of Emergency, and conditions causing imminent risk to attendees, as described above, continue to directly impact the ability of the Board members to meet safely in person, and have caused, and will continue to cause, conditions of peril to the safety of persons attending Board meetings of the Fresno County Zoo Authority.

Section 5. Remote Teleconference Meetings. The staff and Board of the Fresno County Zoo Authority are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution, including conducting open and public Board meetings in accordance with Government Code section 54953(e), and all other applicable provisions of the Brown Act.

Section 6. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption, and shall be effective until the earlier of (i) January 22, 2022, or such time the Fresno County Zoo Authority Board adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the Fresno County Zoo Authority Board may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Fresno County Zoo Authority Board this 22nd day of December, 2021, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Paul A. Toste, DVM
Chairman
Fresno County Zoo Authority Board



AGENDA ITEM 6

DATE: December 22, 2021

TO: Fresno County Zoo Authority Board

FROM: Eric Xin, Partner, Brown Armstrong Accountancy Corporation

SUBJECT: Zoo Authority Year Ended June 30, 2021 Financial Statements and Auditor's Report

RECOMMENDED ACTION:

Receive Zoo Authority Year Ended June 30, 2021 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, 2021 Financial Statements and Auditor's Report

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

We have audited the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Fresno County Zoo Authority (the Authority) as of and for the year ended June 30, 2021. 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 30, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. During the year ended June 30, 2021, the Authority adopted Governmental Accounting Standards Board (GASB) Statement No 84, *Fiduciary Activities*, and GASB Statement No. 90, *Majority Equity Interests*. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 10, 2021.

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 Fresno County Zoo Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 10, 2021

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

For the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Fresno County Zoo Authority (the Authority), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the Authority, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2021, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 10, 2021

FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2021

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, 2021. 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 2020-2021 fiscal year by \$2,396,679. This amount is considered restricted net position.
- Liabilities of the Authority totaled \$2,262 at June 30, 2021. 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 \$342,670 during fiscal year 2020-2021.

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 7-8 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, 2021

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, 2021</u>	<u>June 30, 2020</u>
Assets:		
Current assets	\$ 2,398,941	\$ 2,071,246
Total assets	<u>\$ 2,398,941</u>	<u>\$ 2,071,246</u>
Liabilities:		
Current liabilities	\$ 2,262	\$ 17,237
Total liabilities	<u>\$ 2,262</u>	<u>\$ 17,237</u>
Net position:		
Restricted	\$ 2,396,679	\$ 2,054,009
Total net position	<u>\$ 2,396,679</u>	<u>\$ 2,054,009</u>

Statement of Activities (condensed)

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Revenues:		
General revenues	\$ 408,524	\$ 350,134
Total revenues	<u>\$ 408,524</u>	<u>\$ 350,134</u>
Expenses:		
Governmental activities	\$ 65,854	\$ 92,391
Total expenses	<u>\$ 65,854</u>	<u>\$ 92,391</u>
Net position beginning	\$ 2,054,009	\$ 1,796,266
Change in net position	342,670	257,743
Net position ending	<u>\$ 2,396,679</u>	<u>\$ 2,054,009</u>

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

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

**FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2021**

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 9-10 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 11-12 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 13-19 of this report.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$2,396,679 at the close of fiscal year 2020-2021. The Authority has no investments in capital assets.

Governmental activities: Governmental activities increased the Authority's net position by \$342,670 during fiscal year 2020-2021. The key element of this increase relates to sales tax revenue exceeding total expenditures by \$309,485.

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, 2021**

At June 30, 2021, the Authority's governmental fund reported a fund balance of \$2,396,679, an increase of \$342,670 in comparing to the balance of \$2,054,009 reported at June 30, 2020.

Revenues for the governmental fund totaled \$408,524 in fiscal year 2020-2021. Revenue was primarily comprised from Measure Z sales tax revenue (89%). The remaining 11% was interest.

Expenditures for governmental funds totaled \$65,854 in fiscal year 2020-2021.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2020-2021 fiscal year, actual revenues were above those estimated in the final budget by \$81,808 due to a net increase in sales tax revenue and interest revenue. Actual expenditures were below current year budgeted amounts by \$84,886. This difference in expenditures is primarily due to the consolidation of certain positions and a more efficient delegation of professional service hours provided by the County of Fresno.

REQUEST FOR INFORMATION

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

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BASIC FINANCIAL STATEMENTS

FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF NET POSITION
June 30, 2021

	Governmental Activities
ASSETS	
Cash and investments	\$ 2,308,501
Interest receivable	15,195
Due from other governments	75,245
Total assets	2,398,941
 LIABILITIES	
Accrued liabilities	2,262
Total liabilities	2,262
 NET POSITION	
Restricted	2,396,679
Total net position	\$ 2,396,679

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021**

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	\$ 65,854	\$ -	\$ -	\$ (65,854)
Total	\$ 65,854	\$ -	\$ -	\$ (65,854)
General revenues:				
Sales tax				375,339
Interest				33,185
Total general revenues				408,524
Change in net position				342,670
Net position - beginning				2,054,009
Net position - ending				\$ 2,396,679

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
BALANCE SHEET
GOVERNMENTAL FUND
June 30, 2021**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>General Fund</u>
Cash and investments	\$ 2,308,501
Interest receivable	15,195
Due from other governments	75,245
Total assets	<u>2,398,941</u>
Deferred outflows of resources	-
Total assets & deferred outflows of resources	<u>\$ 2,398,941</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	
Liabilities:	
Accrued liabilities	<u>\$ 2,262</u>
Total liabilities	<u>2,262</u>
Deferred inflows of resources	<u>-</u>
Fund balance:	
Restricted	<u>2,396,679</u>
Total fund balance	<u>2,396,679</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,398,941</u>
 Reconciliation of the Balance Sheet to the Statement of Net Position	
Total fund balance - governmental fund	\$ 2,396,679
Differences	<u>-</u>
Net position - governmental activities	<u>\$ 2,396,679</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, 2021**

REVENUES	<u>General Fund</u>
Measure Z sales tax	\$ 375,339
Interest	<u>33,185</u>
Total revenues	<u>408,524</u>
EXPENDITURES	
Current:	
PeopleSoft charges	632
Professional and specialized services	<u>65,222</u>
Total expenditures	<u>65,854</u>
Excess of revenues over expenditures	<u>342,670</u>
Net change in fund balance	342,670
FUND BALANCE	
Fund balance - beginning	<u>2,054,009</u>
Fund balance - ending	<u><u>\$ 2,396,679</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	\$ 342,670
Differences	<u>-</u>
Change in net position - governmental activities	<u><u>\$ 342,670</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, 2021**

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 7,100,201	\$ 38,088,961	\$ 45,189,162
Due from other governments	1,229,006	2,458,014	3,687,020
Interest receivable	43,157	287,815	330,972
Total assets	<u>8,372,364</u>	<u>40,834,790</u>	<u>49,207,154</u>
LIABILITIES			
Due to non-profit	108,159	4,501,919	4,610,078
Total liabilities	<u>108,159</u>	<u>4,501,919</u>	<u>4,610,078</u>
NET POSITION			
Held in trust for operations	8,264,205	-	8,264,205
Held in trust for capital projects	-	36,332,871	36,332,871
Total net position	<u>\$ 8,264,205</u>	<u>\$ 36,332,871</u>	<u>\$ 44,597,076</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, 2021**

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ADDITIONS			
Measure Z sales tax	\$ 6,140,874	\$ 12,250,757	\$ 18,391,631
Interest	107,970	687,717	795,687
Reimbursements	-	-	-
Total additions	<u>6,248,844</u>	<u>12,938,474</u>	<u>19,187,318</u>
DEDUCTIONS			
Disbursements to non-profit	<u>6,423,067</u>	<u>23,228,411</u>	<u>29,651,478</u>
Total deductions	<u>6,423,067</u>	<u>23,228,411</u>	<u>29,651,478</u>
Change in net position	(174,223)	(10,289,937)	(10,464,160)
Net position held in trust - beginning	<u>8,438,428</u>	<u>46,622,808</u>	<u>55,061,236</u>
Net position held in trust - ending	<u>\$ 8,264,205</u>	<u>\$ 36,332,871</u>	<u>\$ 44,597,076</u>

The accompanying notes are an integral part of this statement.

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. Basis of Presentation

Government-wide Financial Statements

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

The fund financial statements provide information about the Authority's individual funds including governmental and fiduciary funds. Separate statements for each fund category are presented. The balance sheet and statement of revenues, expenditures, and changes in fund balance focus on the presentation of the major governmental fund, the General Fund. These two statements are used to report information regarding the Authority's own operations and programs (up to 2% of Measure Z sales tax revenue). The statement of fiduciary net position and the statement of changes in fiduciary net position provide information regarding the 98% of sales tax proceeds and related disbursements, which are exclusively restricted for the support of zoos, zoological facilities, and related zoological purposes within the County. Disbursements of Measure Z funds during the fiscal year ended June 30, 2021, 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, 2021, 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, 2021.

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, 2021.

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 2020 and 2021 were approved by the Authority's board members. FCZC is the entity operating the Fresno Chaffee Zoo and functions separately from the Authority, operating on a calendar year basis (ending December 31). The Authority's oversight of FCZC extends only to the administration of Measure Z funds.

During fiscal year ended June 30, 2021, disbursements totaling \$29,651,478 were made to FCZC: \$6,423,067 for operations and \$23,228,411 for capital projects.

Undistributed sales tax revenue net of expenses incurred during the fiscal year are classified as "net position held in trust" in the statement of fiduciary net position. The balance reported at June 30, 2021, is as follows:

Held in Trust For:	
Operations	\$ 8,264,205
Capital projects	36,332,871
Total	\$ 44,597,076

NOTE 5 – LIABILITIES

Liabilities of the Authority totaled \$2,262 at June 30, 2021. This amount primarily consisted of expenses related to professional and specialized services provided by the County of Fresno.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6 - FUND BALANCE

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

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

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

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

The Authority's General Fund balance of \$2,396,679 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, 2021, the Authority implemented the following standards:

GASB Statement No. 84 – *Fiduciary Activities*. The requirements of this statement are effective for periods beginning after December 15, 2019. The Authority has determined the implementation of GASB Statement No. 84 has no effect on the basic financial statements.

GASB Statement No. 90 – *Majority Equity Interests*. The provisions of GASB Statement No. 90 are effective for financial statements beginning after December 15, 2019. The Authority has determined the implementation of GASB Statement No. 90 has no effect on the basic financial statements.

Recently released GASB standards affecting future years are as follows:

GASB Statement No. 87 – *Leases*. The requirements of this statement are effective for periods beginning after June 15, 2021. The Authority has determined the implementation of GASB Statement No. 87 has no effect on the basic financial statements.

GASB Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period*. The provisions of GASB Statement No. 89 are effective for financial statements beginning after December 15, 2020. The Authority has determined the implementation of GASB Statement No. 89 has no effect on the basic financial statements.

GASB Statement No. 91 – *Conduit Debt Obligations*. The provisions of GASB Statement No. 91 are effective for financial statements beginning after December 15, 2021. The Authority has determined the implementation of GASB Statement No. 91 has no effect on the basic financial statements.

GASB Statement No. 92 – *Omnibus 2020*. The requirements of this statement are effective for reporting periods beginning after June 15, 2021. The Authority has not fully judged the effect of the implementation of this statement as of the date of these financial statements.

GASB Statement No. 93 – *Replacement of Interbank Offered Rates*. The removal of LIBOR as an appropriate benchmark for interest rate is effective for reporting periods ending after December 31, 2022. All other requirements of this statement are effective for reporting periods beginning after June 15, 2022. The Authority has not fully judged the effect of the implementation of this statement as of the date of these financial statements.

GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022. The Authority has not fully judged the impact of implementation of this statement on the financial statements.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022. The Authority has not fully judged the effect of the implementation of this standard on the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

Note 7... (Continued)

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

GASB Statement No. 98 – *The Annual Comprehensive Financial Report.* The requirements of this statement are effective for fiscal years ending after December 15, 2021. The Authority has determined the implementation of GASB Statement No. 98 has no effect on the basic 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 November 10, 2021 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, 2021**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
Resources:				
Measure Z Sales tax	\$ 301,716	\$ 301,716	\$ 375,339	\$ 73,623
Interest	25,000	25,000	33,185	8,185
Total resources	<u>326,716</u>	<u>326,716</u>	<u>408,524</u>	<u>81,808</u>
Charges to appropriations:				
Current:				
Office expenses	6,000	6,000	-	6,000
Professional and specialized services	119,258	137,690	65,222	72,468
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	632	168
Contingencies	-	-	-	-
Total charges to appropriations	<u>132,308</u>	<u>150,740</u>	<u>65,854</u>	<u>84,886</u>
Change in net position	<u>\$ 194,408</u>	<u>\$ 175,976</u>	342,670	<u>\$ 166,694</u>
NET POSITION				
Net position - beginning			<u>2,054,009</u>	
Net position - ending			<u>\$ 2,396,679</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 20. Its purpose is to demonstrate compliance with the approved budget for fiscal year 2020-2021. Actual expenditures appearing on the schedule are presented using the accrual basis of accounting.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of Fresno County Zoo Authority (the Authority), as of and for the year ended June 30, 2021, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated November 10, 2021.

Internal Control Over Financial Reporting

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

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

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

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
November 10, 2021



AGENDA ITEM 7

DATE: December 22, 2021

TO: Fresno County Zoo Authority Board

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

SUBJECT: Zoo Director's Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Director's report.



AGENDA ITEM 8

DATE: December 22, 2021

TO: Fresno County Zoo Authority Board

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

SUBJECT: October 2021 Year-to-Date Financial Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Corporation October 2021 Year-to-Date Financial Report and November 2021 Early Insights

ATTACHMENTS:

October 2021 Financial Report



Financial Report

October 2021 YTD
November 2021 Early Insights

Summary

October 2021

Key Takeaway: Attendance in October and November was above monthly budget partially attributed to Zoo Boo and Zoo Lights; Zoorassic continues to exceed revenue expectations, bringing in approx. \$814K more than budget; Safari Night was held in September and netted \$128k after expenses; accreditation costs YTD reflected in financials is \$287K

- \$12,516,736 self-generated revenue YTD (26% above budget)
- \$14,100,401 total expenses (2% below budget)
- \$1,583,665 operating deficit (less than budgeted deficit of \$4,470,828)
- \$1,822,239 operating surplus with MZ support (budgeted deficit of \$185,828)
- \$25,753,056 net surplus – MZ Capital Funds, Depreciation, Investment Income/Interest, PPP1 Forgiveness

November Preliminary 2021 Key Notes:

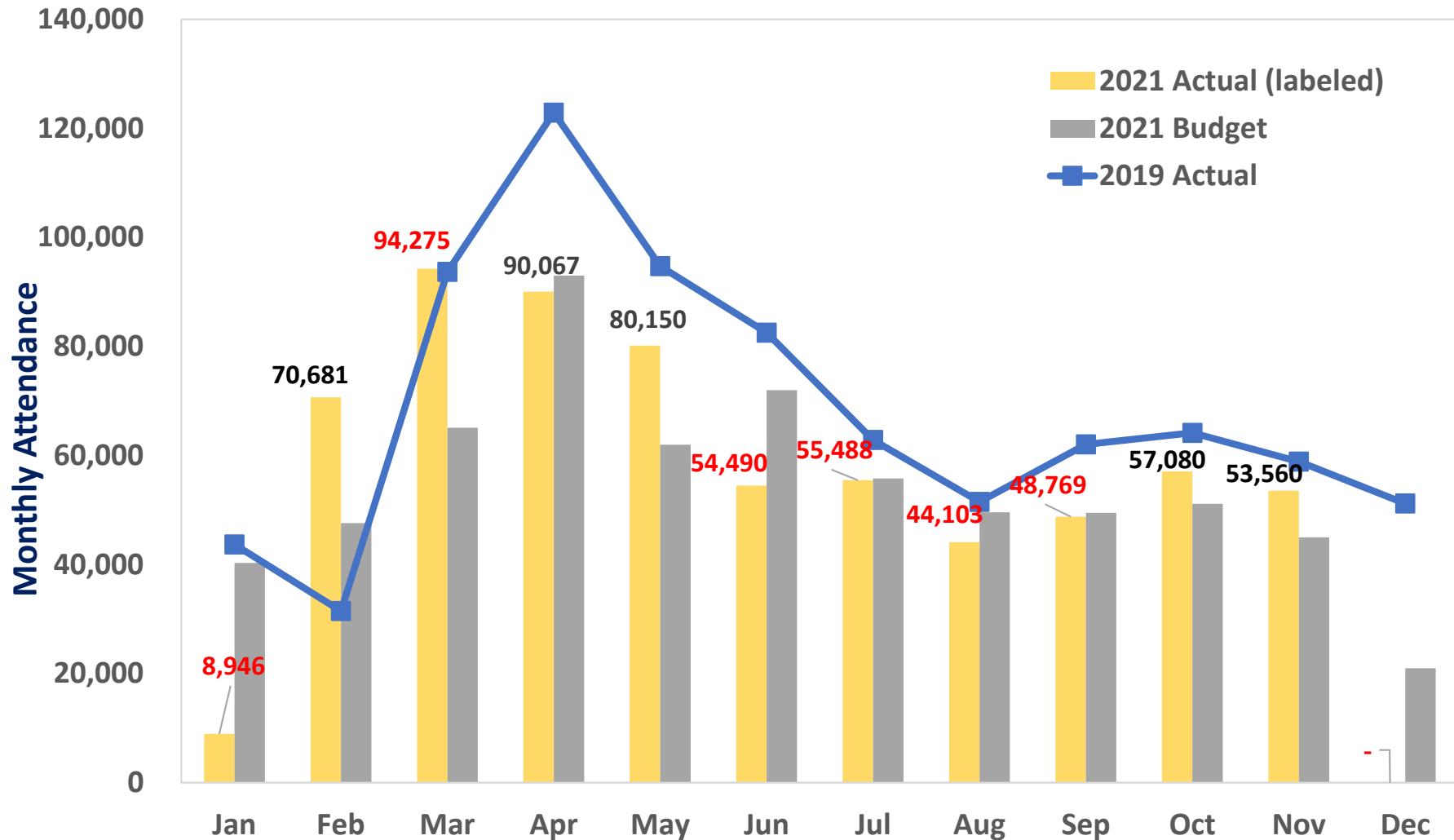
- PPP2 Forgiveness application submission in process –
- ERC applications filed -- expected to net roughly \$2M
- Accreditation work continues on strong, with approximately \$320K in expenses incurred YTD of the anticipated \$400-550K, excluding SLC Biotanks of \$600K
- Zoo Lights started off on very successful first weekend with attendance of 5,943
- Preliminary self-generated revenue YTD of approx. \$13,472,000 (Budget: \$10,698,000)

2021 – Attendance

October 2021 = 57080 (89% of 2019, 112% of budget)

October 2021 YTD Attendance = 640,049 (85% of 2019, 103% of budget)

November 2021 YTD attendance = 657,609 (86% of 2019, 104% of budget)



Oct. '21 YTD – Variance Analysis vs. Budget

Summary	Actuals	FY 21 Budgeted	FY 20 Diff.	% Diff.	FY 20 Actual	FY 20 Diff.	% Diff.
Attendance	57,080	51,150	5,930	12%	73,233	(16,153)	(22%)
Revenue	\$12,516,736	\$9,933,650	\$2,583,086	26%	\$7,186,022	\$5,330,714	74%
Personnel Expenses	\$8,017,314	\$9,224,937	(\$1,207,623)	(13%)	\$7,801,034	\$216,280	3%
Other Expenses	\$6,083,087	\$5,179,541	\$903,546	17%	\$4,329,361	\$1,753,726	41%
Operations Surplus (Deficit)	(\$1,583,665)	(\$4,470,828)	\$2,887,163	65%	(\$4,944,373)	\$3,360,708	68%
Measure Z Operating	\$3,405,904	\$4,285,000	(\$879,096)	(21%)	\$5,335,677	(\$1,929,774)	(36%)
Operations + MZ Surplus (Deficit)	\$1,822,239	(\$185,828)	\$2,008,067	nm	\$391,305	\$1,430,934	366%
Other Non-Operating	\$23,930,817	\$679,100	\$23,251,717	nm	\$4,457,536	\$19,473,281	437%
Net Surplus (Deficit)	\$25,753,056	\$493,272	\$25,259,784	5121%	\$4,848,840	\$20,904,215	431%

Revenue - Selected Detail	Actuals	FY 21 Budgeted	FY 20 Diff.	% Diff.	FY 20 Actual	FY 20 Diff.	% Diff.
Admissions	\$4,800,268	\$3,751,000	\$1,049,268	28%	\$2,169,821	\$2,630,447	121%
Membership	\$2,151,430	\$1,720,000	\$431,430	25%	\$1,093,563	\$1,057,867	97%
Food Services/Gift Shop	\$1,415,793	\$1,250,000	\$165,793	13%	\$682,748	\$733,044	107%
Dinosaur Exhibit	\$1,458,397	\$644,000	\$814,397	126%	\$613,979	\$844,418	138%
Grants/Fundraising, ex-bequest	\$154,197	\$229,000	(\$74,803)	(33%)	\$225,049	(\$70,852)	(31%)
Bequest - unrestricted	-	nm	nm	nm	\$318,750	nm	nm
Other	\$2,536,651	\$2,339,650	\$197,001	8%	\$1,125,861	\$1,410,790	125%
Revenue	\$12,516,736	\$9,933,650	\$2,583,086	26%	\$7,186,022	\$5,330,714	74%

Expenses - Selected Detail	Actuals	FY 21 Budgeted	FY 20 Diff.	% Diff.	FY 20 Actual	FY 20 Diff.	% Diff.
Personnel - Animal/Vet.	\$3,410,193	\$3,700,361	(\$290,168)	(8%)	\$3,400,385	\$9,808	0%
Personnel - Education	\$1,060,158	\$1,046,108	\$14,050	1%	\$887,588	\$172,570	19%
Personnel - Maint./Hort.	\$779,415	\$1,091,458	(\$312,043)	(29%)	\$710,724	\$68,691	10%
Personnel - Other	\$2,767,548	\$3,387,010	(\$619,462)	(18%)	\$2,802,336	(\$34,788)	(1%)
Animal Services	\$408,621	\$361,320	\$47,301	13%	\$358,109	\$50,512	14%
Dinosaur Exhibit	\$465,711	\$532,700	(\$66,989)	(13%)	\$525,364	(\$59,653)	(11%)
Utilities	\$646,796	\$810,830	(\$164,034)	(20%)	\$675,133	(\$28,338)	(4%)
Repairs & Replacements	\$703,393	\$336,685	\$366,708	109%	\$377,410	\$325,983	86%
Contracted/Prof. Services	\$961,221	\$564,085	\$397,136	70%	\$632,509	\$328,712	52%
Conservation	\$221,998	\$240,000	(\$18,002)	(8%)	\$39,500	\$182,498	462%
Other	\$2,675,348	\$2,333,921	\$341,427	15%	\$1,721,337	\$954,011	55%
Operating Expenses	\$14,100,401	\$14,404,478	(\$304,077)	(2%)	\$12,130,395	\$1,970,006	16%

Per Capita Spending on Grounds (1 of 3)

Price Reference

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

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

Per Capita Spending on Grounds (2 of 3)

Capture Rates & Average Revenue for Experiences

	October 2021	September 2021	August 2021	October 2019
Attendance	57,080	48,769	44,103	64,163
General Admission	22,484	28,876	27,044	27,040
Total Experience GA	5,374	7,310	7,482	4,036
Members	13,999	17,839	16,342	16,459
Programs & Events (P&E)	20,597	2,054	717	20,664
Giraffe Feeding				
Attendance	11,619	13,121	13,594	15,376
Total Experience	5,374	7,310	9,486	4,036
Revenue	\$51,554	\$62,802	\$42,887	\$40,043
Capture Rate	20%	27%	31%	24%
Capture Rate, ex. P&E	28%	24%	27%	32%
Average Revenue	\$4.44	\$4.79	\$3.15	\$2.60
Stingray Bay				
Attendance	13,508	13,975	13,034	15,329
Total Experience	5,374	7,310	9,486	4,036
Revenue	\$27,344	\$32,720	\$17,201	\$16,659
Capture Rate	24%	29%	30%	24%
Capture Rate, ex. P&E	37%	30%	30%	35%
Average Revenue	\$2.02	\$2.34	\$1.32	\$1.09
Zoorassic Park				
Attendance	20,353	21,511	20,700	25,206
Total Experience	5,374	7,310	9,486	4,036
Revenue	\$86,389	\$97,942	\$82,946	\$89,810
Capture Rate	36%	44%	47%	39%
Capture Rate, ex. P&E	56%	46%	48%	58%
Average Revenue	\$4.24	\$4.55	\$4.01	\$3.56

Per Capita Spending on Grounds (3 of 3)

	October 2021	September 2021	August 2021	October 2019
General Admission	22,484	28,876	27,044	27,040
Total Experience GA	5,374	7,310	9,486	4,036
	24%	25%	35%	15%
Members	13,999	17,839	16,342	16,459
Attendance ex P&E	36,483	46,715	43,386	43,499
Giraffe	11,619	13,121	13,594	15,376
Stingray	13,508	13,975	13,034	15,329
Zoorassic	20,353	21,511	20,700	25,206
P&E attendance	20,597	2,054	717	20,664
Total attendance	57,080	48,769	44,103	64,163
Admissions	\$271,005	\$347,182	\$276,110	\$281,749
Food	\$69,752	\$66,708	\$52,156	\$62,190
Gift Shop	\$39,278	\$36,069	\$28,668	\$30,644
Giraffe	\$51,554	\$62,802	\$42,887	\$40,043
Stingray	\$27,344	\$32,720	\$17,201	\$16,659
Zoorassic	\$86,389	\$97,942	\$82,946	\$89,810
Revenue sub-total	\$545,322	\$643,423	\$499,968	\$521,096
Admissions	\$7.43	\$7.43	\$6.36	\$6.48
Food	\$1.91	\$1.43	\$1.20	\$1.43
Gift	\$1.08	\$0.77	\$0.66	\$0.70
Giraffe	\$1.41	\$1.34	\$0.99	\$0.92
Stingray	\$0.75	\$0.70	\$0.40	\$0.38
Zoorassic	\$2.37	\$2.10	\$1.91	\$2.06
Per capita (GA & members)	\$14.95	\$13.77	\$11.52	\$11.98
Admissions	\$4.75	\$7.12	\$6.26	\$4.39
Food	\$1.22	\$1.37	\$1.18	\$0.97
Gift	\$0.69	\$0.74	\$0.65	\$0.48
Giraffe	\$0.90	\$1.29	\$0.97	\$0.62
Stingray	\$0.48	\$0.67	\$0.39	\$0.26
Zoorassic	\$1.51	\$2.01	\$1.88	\$1.40
Per capita (all attendance)	\$9.55	\$13.19	\$11.34	\$8.12

FCZC Balance Sheet – October 2021

	October 2021	October 2020
ASSETS		
Current Assets		
Cash	\$3,472,701	\$2,470,754
Short Term Investments-Retention	\$1,842,416	\$167,288
Accounts Receivable	\$6,497,505	\$4,917,255
Prepaid Expenses	\$232,012	\$310,675
Deferred Maintenance	\$1,561	\$72,402
Total Current Assets	\$12,046,195	\$7,938,374
Other Assets		
Long Term Investments	\$18,518,186	\$12,444,134
Buildings, Equipment, Vehicles, and Furniture (net)	\$3,737,474	\$3,699,903
Exhibits	\$56,088,554	\$63,166,249
Construction in Progress	\$37,535,813	\$9,376,717
Goodwill	\$82,678	\$103,829
Total Other Assets	\$115,962,705	\$88,790,833
TOTAL ASSETS	\$128,008,900	\$96,729,207
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$6,908,723	\$6,557,255
Line of Credit/Loan Account	\$0	\$1,023,617
Loan Account PPP	\$1,853,770	\$1,702,700
Retention Payable	\$2,076,177	\$304,660
Long-Term Liabilities	\$243,779	\$0
Total Liabilities	\$11,082,449	\$9,588,232
Net Assets		
Fund Balance-Without donor restriction	\$115,879,972	\$85,862,610
Fund Balance-With donor restriction	\$955,151	\$1,206,786
Fund Balance-Permanently Restricted	\$91,328	\$71,578
Fund Balance-Board Designated	\$0	\$0
Total Net Assets	\$116,926,451	\$87,140,975
TOTAL LIABILITIES AND NET ASSETS	\$128,008,900	\$96,729,207

FCZC Balance Sheet –November 2021 DRAFT

	November 2021	November 2020
ASSETS		
Current Assets		
Cash	\$6,214,677	\$2,338,862
Short Term Investments-Retention	\$2,006,490	\$167,287
Accounts Receivable	\$3,126,400	\$6,292,245
Prepaid Expenses	\$243,284	\$331,076
Deferred Maintenance	\$1,561	\$72,402
Total Current Assets	\$11,592,412	\$9,201,872
Other Assets		
Long Term Investments	\$18,219,433	\$13,500,003
Buildings, Equipment, Vehicles, and Furniture (net)	\$3,712,479	\$3,668,653
Exhibits	\$55,748,225	\$63,166,249
Construction in Progress	\$37,536,705	\$12,407,268
Goodwill	\$81,717	\$103,829
Total Other Assets	\$115,298,560	\$92,846,002
TOTAL ASSETS	\$126,890,972	\$102,047,874
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$6,757,854	\$9,107,194
Line of Credit/Loan Account	\$0	\$1,026,834
Loan Account PPP	\$1,853,770	\$1,702,700
Retention Payable	\$2,076,177	\$499,711
Long-Term Liabilities	\$243,779	\$0
Total Liabilities	\$10,931,580	\$12,336,439
Net Assets		
Fund Balance-Without donor restriction	\$113,066,959	\$88,409,782
Fund Balance-With donor restriction	\$960,851	\$1,223,655
Fund Balance-Permanently Restricted	\$89,759	\$77,998
Fund Balance-Board Designated	\$1,841,823	\$0
Total Net Assets	\$115,959,393	\$89,711,435
TOTAL LIABILITIES AND NET ASSETS	\$126,890,972	\$102,047,874

DRAFT - subject to
final month-end
adjustments



AGENDA ITEM 9

DATE: December 22, 2021

TO: Fresno County Zoo Authority Board

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

SUBJECT: 2022 Measure Z Operations Funds

RECOMMENDED ACTION:

Approve Fresno's Chaffee Zoo Corporation fiscal year 2022 Measure Z Operating funds totaling \$6,903,000, for reimbursement of Animal Care, Veterinary, Commissary and Maintenance & Horticulture Salaries and Benefits, Animal Feed, Animal Exhibit Supplies, Veterinary Supplies, Water Quality Supplies, Utilities and Bank Fees to wire reimbursement funds to the Zoo.

DISCUSSION:

The 2022 budget was developed by the management team of the Fresno Chaffee Zoo. The 2022 Measure Z Operating request is \$6,903,000, and all line items are included in the Zoo's operating budget. Tax receipts in 2022 are expected to exceed tax receipts in 2021; the 2022 budget request represents a 30% increase over the 2021 budget request. The Zoo's management understands that the COVID-19 pandemic has had a significant economic hardship on a substantial subset of the community we serve. In response, we have again forgone general admission price increases that were originally scheduled to take effect in fiscal year 2021. The increased budget request is to compensate for the lost revenue of the foregone price increase in order to ensure our facilities stay affordable and accessible to our community.

If 2022 tax receipts are lower than expected due to the ongoing COVID-19 pandemic, there will still be sufficient funds available to cover the 2022 budget request. As of October 31, 2021, the Fresno County Zoo Authority reported \$5,134,245 in funds available for operations. For the first fiscal quarter of the Fresno Zoo Authority's 2021-2022 fiscal budget, actual tax receipts have exceeded the FZA's budget by an average of 18.68% per month.

Fresno's Chaffee Zoo Corporation Board of Directors approved the 2022 budget on November 10, 2021.

Measure Z Operations Budget for 2022	Proposed
Animal Care Salaries & Benefits	\$ 3,955,000
Commissary Salaries & Benefits	\$ 205,000
Veterinary Salaries & Benefits	\$ 525,000
Maintenance & Horticulture Salaries & Benefits	\$ 728,690
Animal Feed	\$ 435,000
Animal Exhibit Supplies	\$ 40,090
Veterinary Supplies	\$ 51,600
Water Quality Supplies	\$ 87,500
Utilities	\$ 875,000
Wire Fees	\$ 120
Total	\$6,903,000

ATTACHMENT(S):

2022 Budget – Reinvest and Reset



2022 Budget
Reinvest and Reset

Preface

Board Members:

FCZ's 2022 approved budget utilizes our exceedingly strong current financial position to *reinvest* in our organization and prepare for the future. This budget also embodies several major themes that are coming out in the early workings of our Purpose Planning Process:

- A commitment to fair compensation for our employees
- A commitment to accessibility and affordability to our community
- A commitment to conservation for our planet

Moreover, management has pledged to operate this facility at an AZA-accredited standard on a continual basis. The approved budget provides us the ability *reset* our spending habits in order to be *reactive* to pre-existing facility issues and *proactive* in preventative maintenance.

While 2020 was an exceptionally challenging year, 2021 has delivered many opportunities. The Zoo has been the benefactor of several significant one-time financial events that have put us in an enviable position as we look to the next year.

It is the belief of the Executive Team, with the support of the Finance Committee and our Board of Directors, that a planned budget deficit for 2022 is the right decision at this time. It is from the opportunity to invest in our organization from the windfall of 2021 that we will be best prepared for the opening of Kingdoms of Asia, our AZA accreditation, and to reap the rewards of a strong Development & Marketing Team from 2023 and beyond.

Respectfully submitted,
Nora Crow, CFO

2022 Budget Summary

Notable Highlights:

- **720,000 Attendance**, excluding programs and events (a 4% growth over 2021 budget)
- **\$21,010,256 Revenue & Support for Operations (19% above 2021)**
 - \$13,330,372 self-generated revenue (16% above 2021)
 - \$6,903,000 Measure Z Support for operations (30% above 2021)
 - \$776,884 support from Board-designated and restricted funds (9% below 2021)
- **\$22,598,172 Total Expenses (29% above 2021)**
 - \$13,772,439 Personnel Expenses (17% above 2021; 61% of total)
 - “Living wage” and actual-to-market adjustments, new positions
 - \$8,825,733 Other Expenses (31% above 2021; 39% of total)
 - Repairs & Replacements – budget increase of \$350,000
 - Information Technology – budget increase of \$213,000
 - Conservation – Increased by 5%; first annual increase since 2018
 - Development & Marketing – Expanded combined budgets of \$960,000
- **\$1,587,916 Operating Deficit**, excluding amortization and depreciation
- **Non-Measure Z Capital Projects:** Requests of \$320,000

2022 Measure Z Operating Budget

- **\$6,903,000 Measure Z support for operations**
 - Approximately 33% of 2022 FCZ operating budget
 - FCZ Board of Directors approved the operating budget on November 10, 2021

Measure Z Operations Budget for 2022	Proposed
Animal Care Salaries & Benefits	\$ 3,955,000
Commissary Salaries & Benefits	\$ 205,000
Veterinary Salaries & Benefits	\$ 525,000
Maintenance & Horticulture Salaries & Benefits	\$ 728,690
Animal Feed	\$ 435,000
Animal Exhibit Supplies	\$ 40,090
Veterinary Supplies	\$ 51,600
Water Quality Supplies	\$ 87,500
Utilities	\$ 875,000
Wire Fees	\$ 120
Total	\$ 6,903,000

Exhibit Maintenance & Capital Projects

<u>Exhibit Renovations/Repairs</u>	
Asia West	
Trap Cage	10,000
Condor Shifts	14,000
Outlets Reptiles	<u>7,000</u>
Total	31,000
LSS	
EMS	28,000
Shed	10,000
Boiler heat xchanger	7,000
African elephant leak fix	29,500
Wilderness Falls acid chamber	5,000
SLC Fiberglass Tanks	<u>52,000</u>
Total	131,500
Outreach	
Misc dept in flux, possible	
Valley Farm reopen	<u>5,000</u>
Total	5,000
Central Asia	
Ant doors	2,000
Otter pool	5,000
o bars	<u>10,000</u>
Total	17,000
Africa	
Vein gate	3,000
ERD	4,000
E gate	15,000
R gate	<u>9,200</u>
Total	31,200
Total	<u>215,700</u>

<u>Capital Projects</u>	
Measure Z	
SLC Bio Towers/Chiller	<u><u>600,000</u></u>
Non-Measure Z	
Birdshow Mews	50,000
Ungulate Shelters	150,000
Cheetah Moat Wall	50,000
Savannah 4 Fence Extension	39,049
Orangutan Patios - Secondary Contair	<u>30,000</u>
Non Measure-Z Total	<u><u>319,049</u></u>

2022 Price Sheet

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

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

Selected Membership Prices	2021	2020	2019
Family Membership	\$125.00	\$99.00	\$99.00
Individual Membership	\$75.00	\$69.00	\$69.00
Membership - Additional Adult	\$25.00	\$25.00	\$25.00
Membership - Additional Child	\$15.00	\$15.00	\$15.00

Note: Club memberships, which include additional benefits as well as a donation, are also offered.





AGENDA ITEM 10

DATE: December 22, 2021

TO: Fresno County Zoo Authority Board

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

SUBJECT: Request to Release Retention for the Ambassador Building Project

RECOMMENDED ACTION:

Approve and authorize release of retention withheld on the Ambassador Building Project (\$285,344.57).

DISCUSSION:

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

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

Attached is a notice of completion of the Ambassador Building and final retention releases totaling \$285,344.57.

ATTACHMENTS:

Certificate of Substantial Completion
Inspection Record Card
Application and Certification for Payment
Notice of Completion



AIA Document G704® – 2017

Certificate of Substantial Completion

PROJECT: *(name and address)*
Fresno Chaffee Zoo
Ambassador Building

CONTRACT INFORMATION:
Contract For: Fresno's Chaffee Zoo
Corporation - Standard Form of
Agreement Between Owner and
Contractor Where the Basis of Payment is
a Stipulated Sum
Date: July 27, 2020

CERTIFICATE INFORMATION:
Certificate Number: 001

Date: November 30, 2021

OWNER: *(name and address)*
Fresno Chaffee Zoo Corporation
894 W. Belmont Ave.
Fresno, CA 93728

ARCHITECT: *(name and address)*
Paul Halajian Architects, Inc.
389 Clovis Ave.
Clovis, CA 93612

CONTRACTOR: *(name and address)*
Durham Construction Company, Inc.
1025 Holland Avenue
Clovis, CA 93612

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

Paul Halajian Architects,
Inc.

ARCHITECT *(Firm Name)*

SIGNATURE

Paul N. Halajian, Principal
Architect

PRINTED NAME AND TITLE

July, 27, 2021

DATE OF SUBSTANTIAL COMPLETION

WARRANTIES

The date of Substantial Completion of the Project or portion designated above is also the date of commencement of applicable warranties required by the Contract Documents, except as stated below:
(Identify warranties that do not commence on the date of Substantial Completion, if any, and indicate their date of commencement.)

WORK TO BE COMPLETED OR CORRECTED

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

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

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

The responsibilities of the Owner and Contractor for security, maintenance, heat, utilities, damage to the Work, insurance, and other items identified below shall be as follows:
(Note: Owner's and Contractor's legal and insurance counsel should review insurance requirements and coverage.)

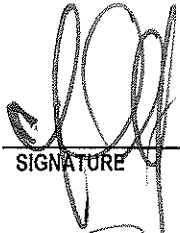
The Owner and Contractor hereby accept the responsibilities assigned to them in this Certificate of Substantial Completion:

Durham Construction
Company, Inc.
1025 Holland Avenue
Clovis, CA 93612

CONTRACTOR (Firm
Name)

Fresno Chaffee Zoo
Corporation
894 W. Belmont, Ave
Fresno, CA 93728

OWNER (Firm Name)



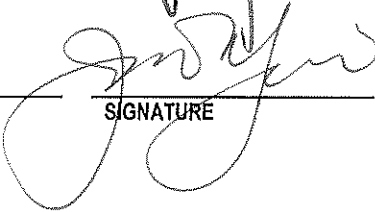
SIGNATURE

~~Jon Forrest~~

PRINTED NAME AND TITLE

12/13/21

DATE



SIGNATURE

Jon Forrest
Dohlin; CEO

PRINTED NAME AND TITLE

12/09/21

DATE



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

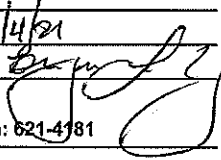
For Inspections Call: 621-8116

INSPECTION RECORD CARD

LOCATION 894 W. Belmont OWNER _____

PERMIT # B20-00094 CONTRACTOR _____

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

Building Section	Electrical Section	Plumbing/Mechanical Section
Compaction	Temporary Power Pole	On-Site Sewer
Ufer Ground	Temporary Power	Manholes
Foundation	Underground	Storm Drains
		Catch Basins
		On-Site Water
	Rough Wire	Chlorination Test
		Thrust Blocks
		Fire Main Rgh.
		Fire Main / 200# test
		Fire Hydrant Flush
		U.G. Rough Water
		Rough Waste
		Rough Gas
		Vents
		Water Pipe
		Condensate Drains
		H.W. Insulation
		Roof Drains
		Ducts Partial
		Ducts Complete
		Fireplace Flue
		A.C. Smoke Test
		Comm. Hood Shaft
		Comm. Hood Duct
		Comm. Hood Wall
		Fire Suppression Test
		R. P. Device
		Landscape Spkr.
		Med. Gas Rgh.
		Med Gas Test
		Gas Test
		Temporary Gas
		Gas Meter Clearance
		Safe - to - Stock
		Safe - to - Occupy
		Mechanical Final 11-3-21 KB
		Plumbing Final 11-3-21 KB
Final Inspection 11/4/21 JC	Final Inspection ^{11/4/21} 	
	Fire Prevention: 621-4181	

NOTE: Signature of Inspector after ALL items designates approval.
 See Reverse Side of this card for minimum FIRE PROTECTION REQUIREMENTS during construction. G-6

MAJOR PROJECT CARD

LOCATION 894 W. Belmont OWNER _____

PERMIT # B20-00093 CONTRACTOR _____

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

BUILDING	ELECTRICAL	PLUMBING/MECHANICAL
UPPER 11/10/20 TX		
AMBASSADOR BLDG FOOTINGS 11/10/20 TX	POUR 10/14	Rough Waste at Ambassador Building OK Stub out only pending ASBUILT 10-22-20 KB
ANIMAL HOLDING FOOTINGS 11/10/20 TX	AMBASSADOR AND	Building Sewer at animal Holding OK pending ASBUILT 12-16-20 ok to install rock at perf drain 12-16-20 KB
(2) RAYOR BLDG FOOTINGS 11/10/20 TX	ANIMAL HOLDING	Partial Water Service Visual only NO R.P. device 12-16-20 KB
Ambassador Bldg 1st Course 11/18/20 TX	FOR ENTIRE ANIMAL	Working Pressure of water service and R.P. device pending ASBUILT OK 12-21-20 KB
Ambassador Bldg Slab 11/30/20 TX	PG. E201 (B)	Rough Gas at underground P.E. pending ASBUILT 12-21-20 KB
Roof Nuse Slab & Frame 12/14/20 TX	2/24/21	Rough Waste at Animal Holding pending ASBUILT connector to Bldg Sewer OK 12-21-20 KB
Animal Holding SOG 12/29/20 TX	CONDUIT ONLY!	ambassador Building/ water & condensate 2-17-21 KB
Roof Nail Ambassador & Animal Holding 2/19/21 TX	7/27/21 - SAFE TO	Vents at Animal Holding 2-17-2021 KB
Ambassador both e Eaves 2/11/21 TX	OCCUPY AMBASSADOR	Rough Duct Less outside Line set at Ambassador Bldg 2-25-2021
Animal Holding Lot @ Eave 2/12/21 TX	BLDG. (B)	OK TO sheetrock at Animal Holding 2-25-2021 KB
Ambassador/Animal Holding Frame 2/26/21 TX		Waste Vents at ambassador 2-25-2021 KB
INSULATION 3/7/21 TX		Dryer vent for Residential Dryer only 2-25-2021 KB
Ambassador & Animal Holding		EP Safe to Stack P 6-24-21
STO AMBASSADOR BLDG		EP Safe to Stack M 6-24-21
PENDING ELECT FINAL STD		Final Pending ASBUILTS & Addendums
AS GRADE APPROVAL OR BOND		Not a complete List
7/27/21 TX		
		Smoke Test at 3 units Ambassador Bldg 7-16-21 KB
		Medium pressure gas test OK 7-16-21 KB
		Low pressure gas test to Animal Holding at WH 60 psi test OK 7-16-21 KB
		Gas test at Animal Holding OK 7-16-21 KB
		Plumbing/Mechanical Final Ambassador Bldg OK only 7-27-21 KB

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

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

For Inspections Call: 621-8116

INSPECTION RECORD CARD

LOCATION 894 W BELMONT AVE CARPORT STRUCTURE OWNER _____
 PERMIT B20-12770 CONTRACTOR _____

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

Building Section	Electrical Section	Plumbing/Mechanical Section
Compaction	Temporary Power Pole	On-Site Sewer
Ufer Ground	Temporary Power	
Foundation	Underground	Manholes
<u>Footings, 4/19/21 JK</u>		Storm Drains
		Catch Basins
		On-Site Water
	Rough Wire	Chlorination Test
		Thrust Blocks
	<u>SAFE TO OCCUPY</u>	Fire Main Rgh.
	<u>OK (RL)</u>	Fire Main / 200# test
	<u>6/24/21</u>	Fire Hydrant Flush
		U.G. Rough Water
		Rough Waste
		Rough Gas
		Vents
		Water Pipe
		Condensate Drains
		H.W. Insulation
		Roof Drains
		Ducts Partial
		Ducts Complete
		Fireplace Flue
		A.C. Smoke Test
		Comm. Hood Shaft
		Comm. Hood Duct
		Comm. Hood Wall
		Fire Suppression Test
		R. P. Device
		Landscape Spkr.
		Med. Gas Rgh.
		Med Gas Test
	Final Inspection <u>6/24/21 DL</u>	Gas Test
	Fire Prevention: 621-4181	Temporary Gas
		Gas Meter Clearance
		Safe - to - Stock
		Safe - to - Occupy
Final Inspection <u>6/29/21 JK</u>		Mechanical Final
		Plumbing Final

NOTE: Signature of Inspector after ALL items designates approval.
 See Reverse Side of this card for minimum FIRE PROTECTION REQUIREMENTS during construction. G-6



APPLICATION AND CERTIFICATION FOR PAYMENT - Fresno Chaffee Zoo Ambassador Building

TO OWNER: Fresno's Chaffee Zoo Corporation 894 W. Belmont Ave. Fresno, CA 93278	PROJECT: Fresno Chaffee Zoo Ambassador Building	APPLICATION NO: Final & Retention 7/30/2021	Distribution to: OWNER <input checked="" type="checkbox"/>
FROM CONTRACTOR: Durham Construction Company, Inc. 1025 Holland Ave. Clovis, CA 93612	VIA ARCHITECT: Paul Halajian Architects 389 Clovis Ave. Suite 100 Clovis, CA 93612 Attn: Peter Lau	PERIOD TO: 7/30/2021	ARCHITECT <input checked="" type="checkbox"/>
		CONTRACT FOR: Bid #	CONTRACTOR <input checked="" type="checkbox"/>
		NTP DATE: 7/27/2020	FIELD <input type="checkbox"/>
		PROJECT NOS: 20-11	OTHER <input type="checkbox"/>

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.....	\$ 2,752,000.00
2. Net change by Change Orders.....	\$ 101,445.75
3. CONTRACT SUM TO DATE (Line 1 ± 2).....	\$ 2,853,445.75
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703).....	\$ 2,853,445.75

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..... **\$2,853,445.75**
(Line 4 Less Line 5 Total)

7. LESS PREVIOUS CERTIFICATES FOR PAYMENT..... **\$2,568,101.18**
(Line 6 from prior Certificate)

8. CURRENT PAYMENT DUE..... **\$285,344.57**

9. BALANCE TO FINISH, INCLUDING RETAINAGE
(Line 3 less 4) \$ -

INSPECTOR OF RECORD:

By: _____ Date: _____

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: 7/30/2021

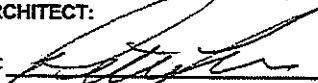
CONSTRUCTION MANAGER:
By: N/A Date: _____

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..... **\$ 285,344.57**

(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: 11-30-21

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.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$ 101,445.75	\$ -
Total approved this Month	\$ -	\$ -
TOTALS	\$ 101,445.75	\$ -
NET CHANGES by Change Order	\$	101,445.75


12/1/21

2

Recording Requested By:

Fresno's Chaffee Zoo Corporation

When Recorded Mail To:

Jesse Santiago
1250 W. Olive Ave.
Fresno, CA 93728



2021-0196790

FRESNO County Recorder
Paul Dictos, CPA

Tuesday, Nov 30, 2021 02:51:12 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

APN: 450-020-08T

File No.: _____

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

NOTICE IS HEREBY GIVEN THAT:

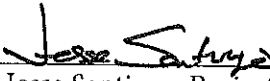
- The undersigned is an owner of an interest or estate in the hereinafter described real property, the nature of which interest or estate is: (e.g. fee, leasehold, joint tenancy, etc.)
Fee
- The full name and address of the undersigned owner or reputed owner and of all co-owners or reputed co-owners are:

Name	Street and No.	City	State
<u>Fresno's Chaffee Zoo Corporation</u>	<u>1250 W. Olive Ave.</u>	<u>Fresno</u>	<u>CA</u>

- 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
- 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: (if none, please state)
N/A
- The name and address of the construction lender, if any, is:
N/A
- On the 4th day of November, 2021, there was completed upon the herein described property a work of Improvement as a whole (or a particular portion of the work of improvement as provided in CA Civ. Code § 8186) a general description of the work provided:
Construction of the new Ambassador Complex B20-00093, B20-00093, B20-12770
- 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's 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: (if none, please state)
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: 11/23/21



Jesse Santiago, Project Manager

VERIFICATION

I, Jesse Santiago, state: I am the Project Manager of the Fresno Chaffee Zoo ("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 November 22, 2021, at Fresno, California.



Jesse Santiago, Project Manager