



## **FRESNO COUNTY ZOO AUTHORITY MEETING**

June 27, 2007

9:00 AM

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

(559) 457-0681

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### **AGENDA**

1. Call to Order by Chair Brina Harwood

**We are broadcasting our meeting via streaming audio. Please silence your cell phones and pagers.**

2. Public Comments

**This time is made available to receive comments from the public 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. Time will be made available for comments from the public for each item on the Agenda. In order to accurately record the minutes, members of the public are asked to speak only from the podium. Before beginning comments, please state for the record your name and affiliation, if any.**

3. Consent Agenda

**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 Consent Calendar.**

A. Review and approve minutes of March and April 2007.

B. Review and approve payment of invoices to County of Fresno in the amount of \$29,274.31 for professional and specialized services, and supplies, for March, April and May 2007.

C. Receive Treasurer's Reports for 3<sup>rd</sup> Quarter 06-07, and March, April and May 2007.

4. Receive Fresno Chaffee Zoo reports and/or presentations.
  - a. Receive Zoo Director's Report.
  - b. Receive Finance Director's Report.
5. Receive Treasurer's report on Timing Differences and Other Adjustments regarding Fresno's Chaffee Zoo Corporation Monthly Reports.
6. DELETED
7. Receive Coordinator's report on 2006-2007 Annual Report development and presentation.
8. Receive Counsel's Report.
9. Receive Administrator's Report.
10. Confirm next meetings for 9 am, Wednesday
  - July 25
  - November 28
11. Chair's comments
12. Board Member comments
13. Adjournment

For further information, please contact Catherine Crosby, Zoo Authority Coordinator at 262-4385.

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 MEETING

March 28, 2007

9:00 AM

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

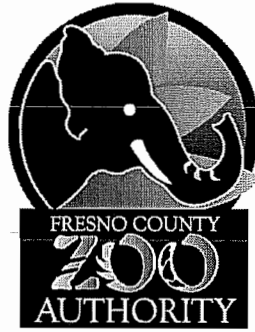
(559) 457-0681

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### ACTION SUMMARY MINUTES

1. Call to Order by Chair Brina Harwood  
**CHAIRMAN BRINA HARWOOD CALLED THE MEETING TO ORDER; JOHN GRAY, KENT STRATFORD, RALPH WATERHOUSE AND CHAIR HARWOOD WERE PRESENT; ALAN AUTRY, GERALD LYLES AND MANUEL CUNHA WERE ABSENT**
2. Public Comments  
**HELD**
3. Consent Agenda  
**APPROVED AS RECOMMENDED WITH THE EXCEPTION OF ITEM NOS. 3A AND 3D WHICH WERE PULLED FOR DISCUSSION AND SEPARATE VOTE – RW/JG, AA, MC AND GL ABSENT**
  - a. Review and approve minutes of January 17, 2007  
**APPROVED AS REVISED: CORRECTION TO ITEM NO. 7, MOTION MADE BY JG RATHER THAN GJ; CORRECTION TO ITEM NO. 10, MOTION MADE BY GL/JG VERSUS JG/GL; JG/RW, AA, MC AND GL ABSENT**
  - b. Approve payment of invoices to County of Fresno in the amount of \$25,754.41 for professional and specialized services, and supplies, for January and February 2007.
  - c. Receive Treasurer's Reports for January and February 2007
  - d. Approve FCZC budget amendment to increase appropriations of \$120 in the operational budget, and \$80 in the capital projects budget for bank charges (for disbursement fees by wire).  
**APPROVED AS RECOMMENDED; CHAIR BRINA HARWOOD REQUESTED THAT THE BUDGET AMENDMENTS NOT BE ON THE CONSENT CALENDAR IN THE FUTURE - JG/BH, AA, MC AND GL ABSENT**

4. Receive FCZC reports and/or presentations
  - a. Receive Director's Report  
**RECEIVED**
  - b. Receive Fresno's Chaffee Zoo Corporation's 2006 DRAFT Audited Financial Statements and presentation by Kelli Steele of Moore, Grinder and Co., CPA.  
**RECEIVED**
  - c. Approve Fresno's Chaffee Zoo Corporation's request to apply 2006 payroll disbursements exceeding payroll expenses to other actual expense line items incurred, but not previously claimed.  
**APPROVED AS RECOMMENDED – RW/KS, AA, MC AND GL ABSENT**
5. Approve Zoo Authority budget for fiscal year 2007-2008.  
**APPROVED WITH THE REVISION TO THE TRANSPORTATION TRAVEL LINE ITEM AMOUNT BEING \$5,000 RATHER THAN \$1,500 – RW/KS, AA, MC AND GL ABSENT**
6. Approve final draft of annual report.  
**APPROVED AS RECOMMENDED – RW/BH, AA, MC AND GL ABSENT**
7. Appoint ad hoc committee to attend and report on master plan workshop.  
**APPROVED AD HOC COMMITTEE CONSISTING OF MEMBER GRAY AND CHAIRMAN HARWOOD; CHAIRMAN HARWOOD TO APPOINT A THIRD MEMBER TO THE AD HOC COMMITTEE AT A LATER DATE – RW/JG, AA, MC AND GL ABSENT**
8. Receive Administrator's Report  
**RECEIVED**
9. Receive Counsel's Report  
**RECEIVED**
10. Confirm next meeting for Wednesday, May 30 or July 25, 2007.  
**CONFIRMED NEXT MEETING FOR JUNE 27, 2007, AT 9:00 A.M. – BH/RW, AA, MC AND GL ABSENT**
11. Board Member comments  
**HELD**
12. Adjournment  
**CHAIR BRINA HARWOOD ADJOURNED THE MEETING AT 10:10 A.M.**



**FRESNO COUNTY ZOO AUTHORITY  
SPECIAL MEETING**

April 25, 2007

9:00 AM

Fresno County Employees' Retirement Association  
1111 H Street, Fresno, CA 93721  
(559) 457-0681

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**ACTION SUMMARY MINUTES**

1. Call to Order by Chair Brina Harwood

**CHAIR BRINA HARWOOD CALLED THE MEETING TO ORDER; JOHN GRAY, GERALD LYLES, KENT STRATFORD, RALPH WATERHOUSE AND CHAIR HARWOOD WERE PRESENT; MANUAL CUNHA, JR. ARRIVED AT 9:05; AND ALAN AUTRY WAS ABSENT**

2. Hear report from ad hoc committee appointed to attend master plan workshop; discuss, provide direction to staff

**RECEIVED AND DISCUSSED; DETERMINED THAT MEASURE Z FUNDS MAY BE USED OUTSIDE GEOGRAPHIC AREA OF EXPANDED ZOO IF APPROPRIATE SHOWING MADE THAT IMPROVEMENTS BENEFIT THE ZOO; INDIVIDUAL DETERMINATION WILL BE MADE FOR EACH PROJECT; GAVE SUGGESTIONS TO ZOO STAFF FOR PRESENTATION OF MASTER PLAN TO THE PUBLIC**

3. Consider requests from Fresno Chaffee Zoo for capital facilities funding for:
  - a. Contract with EIR consultant
  - b. Small capital projects within current zoo

**APPROVED \$157,895 CONTRACT WITH ENVIRONMENTAL IMPACT REPORT CONSULTANT, PAOLI AND ODELL, INC., GL/MC; APPROVED \$1,250,000 FOR SMALL PROJECTS WITHIN CURRENT ZOO AS PRESENTED WITH THE REQUESTED CHANGE FROM CAPITAL TO OPERATING BUDGET, MC/GL; DIRECTED STAFF TO RETURN WITH DRAFT POLICY ON PROCUREMENT PROCESS BY ZOO CORPORATION FOR CONTRACTS USING MEASURE Z FUNDS**

4. Board Member comments

**RECEIVED BOARD MEMBER COMMENTS INCLUDING PRESENTATION OF FUTURE ANNUAL REPORTS TO BOS BEFORE END OF CALENDAR YEAR**

5. Confirm next meeting for Wednesday, May 30 or June 27, 2007

**CONFIRMED JUNE 27, 2007, AS NEXT REGULAR MEETING DATE; SPECIAL MEETING MAY BE CALLED PRIOR TO JUNE 27 FOR PRESENTATION OF MASTER PLAN**

6. Adjournment

**CHAIR HARWOOD ADJOURNED THE MEETING AT 10:24 A.M.**



## Agenda Item 3B

Invoice Number 030405-ZOO-062007

Invoice Date June 27, 2007

Invoice for Professional Services in support of the Zoo Tax / Zoo Authority  
Billing Hours and Expenses for March, April and May 2007

TO: Zoo Authority Board  
c/o County of Fresno  
2220 Tulare St, 6th Floor MS 214  
Fresno, CA 93721

<b>Department / Title</b>	<b>Time (Hours)</b>	<b>Hourly Rate</b>	<b>Cost</b>
<i>Financial Reporting &amp; Audits</i>			
<i>Acct. &amp; Financial Division Chief</i>	8.50	\$64.77	\$550.55
<i>Acct. &amp; Financial Manager</i>	1.25	\$60.92	\$76.15
<i>Accountant II</i>	98.50	\$54.33	\$5,351.51
<i>Accountant I</i>	165.10	\$46.50	\$7,677.15
	273.35		\$13,655.35
<i>County Counsel</i>	40.70	\$99.00	\$4,029.30
<i>Clerk to the Board</i>	7.50	\$48.60	\$364.50
<i>Public Works &amp; Planning</i>	219.80	\$43.62	\$9,587.68
<b>County Staff Total</b>	<b>541.35</b>		<b>\$27,636.83</b>
<i>Office Supplies and Annual Report</i>			\$1,637.48
<b>Balance Due</b>			<b>\$29,274.31</b>



**Fresno County Zoo Authority**  
**Treasurer's Report**  
**For the Quarter Ended March 31, 2007**

**Monthly Activity of Trust Fund 4840-10000**

Undistributed Balance as of Last Report at January 31, 2007 471.77

## Revenue Received:

Measure Z - Sales Tax Revenue	2,801,077.17
Interest Revenue	<u>2,111.04</u>
Total Revenue	<u>2,803,188.21</u>

## Revenue Allocation:

Allocation to Zoo Authority Board Trust Fund (2%)	56,042.57
Allocation to Fresno Chaffee Zoo Corporation (98%)	<u>2,746,085.96</u>
Total Revenue Allocation	<u>2,802,128.53</u>

Undistributed Balance as of This Report (*Interest - 2nd Allocation of 2nd Quarter*) 1,531.45

Cash Balance By Entity		
Zoo Authority Fund <span style="float: right;">2%</span>		
4845-10000	Beginning Cash Balance	245,098.92
	Revenue: Measure Z Sales Tax Revenue (Jan-Feb-Mar 2007)	56,021.54
	Interest Revenue	2,595.55
	Expenses: Invoices 10-12 ZOO-012007-(Item 14) Approved January 17, 2007	(26,575.80)
	Office Expense - Postage	(87.00)
	Net Increase/(Decrease) to Cash	31,954.29
	<b>Ending Cash Balance in Fund 4845-10000 - Zoo Authority Board</b>	<b>277,053.21</b>
Trust Fund for Operations and Capital Projects <span style="float: right;">98%</span>		
	<i>Beginning Balance for Operations and Capital Projects</i>	<i>14,798,007.04</i>
4850-10000	>>> <b>Operations Fund</b>	
	Beginning Balance	2,909,659.77
	Revenue: Measure Z Sales Tax Revenue (Jan-Feb-Mar 2007)	915,018.55
	Interest Revenue	31,217.27
	Disbursements: FCZC-Operation Claim #4 dated Feb. 20, 2007 & Claim #5 dated Mar. 20, 2007	(402,262.09)
	Wire Fees (Feb-Mar 2007)	(20.00)
	Net Increase/(Decrease) to Cash	543,953.73
	<b>Ending Cash Balance in Fund 4850-10000 - Available for Operations</b>	<b>3,453,613.50</b>
4850-42700	>>> <b>Capital Facilities Project Fund</b>	
	Beginning Balance	11,888,347.27
	Revenue: Measure Z Sales Tax Revenue (Jan-Feb-Mar 2007)	1,830,037.08
	Interest Revenue	130,340.73
	Disbursement: FCZC Claim #1C-Capital Projects dated March 8, 2007	(87,770.44)
	Wire Fee (Mar 2007)	(10.00)
	Net Increase/(Decrease) to Cash	1,872,597.37
	<b>Ending Cash Balance in Fund 4850-42700 - Available for Capital Projects</b>	<b>13,760,944.64</b>
	<b>Ending Balance Available for Operations and Capital Projects</b>	<b>17,214,558.14</b>

By Staff \_\_\_\_\_

Date \_\_\_\_\_

Accepted \_\_\_\_\_

Date \_\_\_\_\_





**Fresno County Zoo Authority**  
**Treasurer's Report**  
**For Quarter Ended March 31, 2007**

<b>SUMMARY OF INTEREST REVENUE PAID DURING 3RD QUARTER</b>						
<b>Fund</b>	<b>Description</b>	<b>1st Allocation January</b>	<b>2nd Allocation March</b>	<b>Allocated Total Interest</b>	<b>Remaining Unallocated (4840)</b>	<b>Total</b>
4845-10000	Zoo Authority	718.43	1,867.68	2,586.11	30.63	2,616.74
4850-10000	FCZC - Operations	8,665.81	22,397.35	31,063.16	500.27	31,563.43
4850-42700	FCZC - CP	35,975.43	94,057.08	130,032.51	1,000.55	131,033.06
<b>Total</b>		<b>45,359.67</b>	<b>118,322.11</b>	<b>163,681.78</b>	<b>1,531.45</b>	<b>165,213.23</b>



Fresno County Zoo Authority  
Measure Z Sales Tax

**Treasurer's Report**  
For the Month Ended March 31, 2007

**Monthly Activity of Trust Fund 4840-10000**

Undistributed Balance as of Last Report

**579.59**

Revenue Received:

Measure Z - Sales Tax Revenue	905,577.17
Interest Revenue	1,531.45
Total Revenue	907,108.62

Revenue Allocation:

Allocation to Zoo Authority Fund (2%)	18,123.13
Allocation to Trust Fund for Operations and Capital Projects (98%)	888,033.63
Total Revenue Allocation	906,156.76

**Undistributed Balance as of This Report (Interest-2nd Allocation of 2nd Quarter)**

**1,531.45**

<b>Cash Balance By Entity</b>		
<b>Zoo Authority Fund</b>		
	2%	
4845-10000	Beginning Cash Balance	257,062.40
Revenue:	Measure Z Sales Tax Revenue	18,111.54
	Interest Revenue Allocated from Trust Fund 4840 (2nd Qtr., 1st Alloc.)	11.59
	Interest Revenue Earned by Fund 4845 (2nd Qtr., 2nd Alloc.)	1,867.68
	Net Increase/(Decrease) to Cash	19,990.81
	<b>Ending Cash Balance in Fund 4845-10000 - Zoo Authority Board</b>	<b>277,053.21</b>
<b>Trust Fund for Operations and Capital Projects</b>		
	98%	
	Beginning Balance for Operations and Capital Projects	16,466,000.31
4850-10000	>>> <b>Operations Fund</b>	
	Beginning Balance	3,303,354.73
Revenue:	Measure Z Sales Tax Revenue	295,821.88
	Interest Revenue Allocated from Trust Fund 4840 (2nd Qtr., 1st Alloc.)	189.33
	Interest Revenue Earned by Fund 4850 (2nd Qtr., 2nd Alloc.)	22,397.35
Disbursements:	FCZC Claim #5-Operations dated March 20, 2007	(168,139.79)
	Wire Fees	(10.00)
	Net Increase/(Decrease) to Cash	150,258.77
	<b>Ending Cash Balance in Fund 4850-10000 - Available for Operations</b>	<b>3,453,613.50</b>
4850-42700	>>> <b>Capital Facilities Project Fund</b>	
	Beginning Balance	13,162,645.58
Revenue:	Measure Z Sales Tax Revenue	591,643.75
	Interest Revenue Allocated from Trust Fund 4840 (2nd Qtr., 1st Alloc.)	378.67
	Interest Revenue Earned by Fund 4850 (2nd Qtr., 2nd Alloc.)	94,057.08
Disbursements:	FCZC Claim #1C-Capital Projects dated March 8, 2007	(87,770.44)
	Wire Fee	(10.00)
	Net Increase/(Decrease) to Cash	598,299.06
	<b>Ending Cash Balance in Fund 4850-42700 - Available for Capital Projects</b>	<b>13,760,944.64</b>
	<b>Ending Balance Available for Operations and Capital Projects</b>	<b>17,214,558.14</b>

By Staff \_\_\_\_\_

Date \_\_\_\_\_

Accepted \_\_\_\_\_

Date \_\_\_\_\_



**Fresno County Zoo Authority**  
**Treasurer's Report**  
**For the Month Ended March 31, 2007**

<b>Interest Received during the Month Ended March 31, 2007</b>				
<b>Fund</b>	<b>Description</b>	<b>March</b>	<b>Remaining Unallocated (4840)</b>	<b>Total</b>
4845-10000	Zoo Authority (Administration)	1,867.68	30.63	1,898.31
4850-10000	Operations	22,397.35	500.27	22,897.62
4850-42700	Capital Projects	94,057.08	1,000.55	95,057.63
<b>Total</b>		<u>118,322.11</u>	<u>1,531.45</u>	<u><b>119,853.56</b></u>



Fresno County Zoo Authority  
Measure Z Sales Tax

**Treasurer's Report**  
For the Month Ended April 30, 2007

**Monthly Activity of Trust Fund 4840-1000 0**

Undistributed Balance as of Last Report

1,531.45

Revenue Received:

Measure Z - Sales Tax Revenue	748,000.00
Interest Revenue	<u>3.27</u>
Total Revenue	<u>748,003.27</u>

Revenue Allocation:

Allocation to Zoo Authority Fund (2%)	14,990.63
Allocation to Trust Fund for Operations and Capital Projects (98%)	<u>734,540.82</u>
Total Revenue Allocation	<u>749,531.45</u>

Undistributed Balance as of This Report (Interest-1st Allocation of 3rd Quarter)

3.27

**Cash Balance By Entity**

Zoo Authority Fund		2%
4845-10000	Beginning Cash Balance	277,053.21
Revenue:	Measure Z Sales Tax Revenue	14,960.00
	Interest Revenue Allocated from Trust Fund 4840 (2nd Qtr., 2nd Alloc.)	30.63
	Interest Revenue Earned by Fund 4845 (3rd Qtr., 1st Alloc.)	1,257.37
Expenses:	Invoices 01-02-ZOO-032007-(Item 3b) Approved March 28, 2007	(25,667.41)
	Postage (check no. 140196992, dated 4/25/2007)	(92.78)
	Net Increase/(Decrease) to Cash	(9,512.19)
	<b>Ending Cash Balance in Fund 4845-10000 - Zoo Authority Board</b>	<b>267,541.02</b>
Trust Fund for Operations and Capital Projects		98%
	Beginning Balance for Operations and Capital Projects	17,214,558.14
4850-10000	>>> <b>Operations Fund</b>	
	Beginning Balance	3,453,613.50
Revenue:	Measure Z Sales Tax Revenue	244,346.67
	Interest Revenue Allocated from Trust Fund 4840 (2nd Qtr., 2nd Alloc.)	500.27
	Interest Revenue Earned by Fund 4850 (3rd Qtr., 1st Alloc.)	16,134.80
Disbursements:	FCZC Claim #6-Operations dated April 24, 2007	(425,808.88)
	Wire Fees	(10.00)
	Net Increase/(Decrease) to Cash	(164,837.14)
	<b>Ending Cash Balance in Fund 4850-10000 - Available for Operations</b>	<b>3,288,776.36</b>
4850-42700	>>> <b>Capital Facilities Project Fund</b>	
	Beginning Balance	13,760,944.64
Revenue:	Measure Z Sales Tax Revenue	488,693.33
	Interest Revenue Allocated from Trust Fund 4840 (2nd Qtr., 2nd Alloc.)	1,000.55
	Interest Revenue Earned by Fund 4850 (3rd Qtr., 1st Alloc.)	64,079.20
Disbursements:	FCZC Claim #2C-Capital Projects dated April 24, 2007	(28,361.16)
	Wire Fee	(10.00)
	Net Increase/(Decrease) to Cash	525,401.92
	<b>Ending Cash Balance in Fund 4850-42700 - Available for Capital Projects</b>	<b>14,286,346.56</b>
	<b>Ending Balance Available for Operations and Capital Projects</b>	<b>17,575,122.92</b>

By Staff \_\_\_\_\_

Date \_\_\_\_\_

Accepted \_\_\_\_\_

Date \_\_\_\_\_



**Fresno County Zoo Authority**  
**Treasurer's Report**  
**For the Month Ended April 30, 2007**

<b>Interest Received during the Month Ended April 30, 2007</b>				
<b>Fund</b>	<b>Description</b>	<b>April</b>	<b>Remaining Unallocated (4840)</b>	<b>Total</b>
4845-10000	Zoo Authority (Administration)	1,257.37	0.07	1,257.44
4850-10000	Operations	16,134.80	1.07	16,135.87
4850-42700	Capital Projects	64,079.20	2.13	64,081.33
<b>Total</b>		<b>81,471.37</b>	<b>3.27</b>	<b>81,474.64</b>



Fresno County Zoo Authority  
Measure Z Sales Tax

**Treasurer's Report**  
For the Month Ended May 31, 2007

**Monthly Activity of Trust Fund 4840-10000**

Undistributed Balance as of Last Report

3.27

Revenue Received:

Measure Z - Sales Tax Revenue	997,300.00
Interest Revenue	-
<b>Total Revenue</b>	<b><u>997,300.00</u></b>

Revenue Allocation:

Allocation to Zoo Authority Fund (2%)	19,946.07
Allocation to Trust Fund for Operations and Capital Projects (98%)	<u>977,357.20</u>
<b>Total Revenue Allocation</b>	<b><u>997,303.27</u></b>

**Undistributed Balance as of This Report**

-

Cash Balance By Entity			
<b>Zoo Authority Fund</b>		2%	
4845-10000	Beginning Cash Balance		267,541.02
Revenue:	Measure Z Sales Tax Revenue		19,946.00
	Interest Revenue Allocated from Trust Fund 4840 (3rd Qtr., 1st Alloc.)		0.07
Expenses:			
	Net Increase/(Decrease) to Cash		19,946.07
	<b>Ending Cash Balance in Fund 4845-10000 - Zoo Authority Board</b>		<b><u>287,487.09</u></b>
<b>Trust Fund for Operations and Capital Projects</b>		98%	
	Beginning Balance for Operations and Capital Projects		17,575,122.92
4850-10000	>>> <b>Operations Fund</b>		
	Beginning Balance		3,288,776.36
Revenue:	Measure Z Sales Tax Revenue		325,784.67
	Interest Revenue Allocated from Trust Fund 4840 (3rd Qtr., 1st Alloc.)		1.07
Disbursements:	FCZC Claim #7 (Operations) - Paid 5/30/07		(252,947.20)
	Wire Fee		(10.00)
	Net Increase/(Decrease) to Cash		72,828.53
	<b>Ending Cash Balance in Fund 4850-10000 - Available for Operations</b>		<b><u>3,361,604.90</u></b>
4850-42700	>>> <b>Capital Facilities Project Fund</b>		
	Beginning Balance		14,286,346.56
Revenue:	Measure Z Sales Tax Revenue		651,569.33
	Interest Revenue Allocated from Trust Fund 4840 (3rd Qtr., 1st Alloc.)		2.13
Disbursements:	FCZC Claim #3C (Capital Projects) - Paid 5/30/07		(23,908.79)
	Wire Fee		(10.00)
	Net Increase/(Decrease) to Cash		627,652.67
	<b>Ending Cash Balance in Fund 4850-42700 - Available for Capital Projects</b>		<b><u>14,913,999.23</u></b>
	<b>Ending Balance Available for Operations and Capital Projects</b>		<b><u>18,275,604.13</u></b>

By Staff \_\_\_\_\_

Date \_\_\_\_\_

Accepted \_\_\_\_\_

Date \_\_\_\_\_

## AGENDA ITEM 5

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DATE: June 27, 2007

TO: Board of Fresno County Zoo Authority

FROM: Mavet Mora, Treasurer

RE: FCZC Reports – Time Differences and Other Adjustments

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### **DISCUSSION:**

The Procedures for Approving and Administering Measure Z Funds (Procedures) as approved by your Board (last revised in January 2007) provide guidelines for the administration of Measure Z funds by the Authority, as well as reporting requirements of both, the Fresno County Zoo Authority, and the Fresno's Chaffee Zoo Corporation (FCZC).

Page 17 of the Procedures indicates that "At least on a monthly basis, FCZC shall present a financial report including variance analysis against budget to the Zoo Authority Board. This report shall consist at a minimum of a Profit & Loss Statement (P&L) and shall specifically identify Measure Z funded expenditures line items and shall include explanations and details of any line item variances." As you are aware, FCZC financial reports are included with each agenda packet or monthly mailing for your board's review.

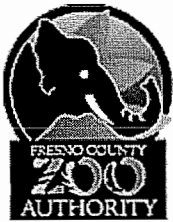
Accounting staff has had the opportunity to evaluate financial reports provided by FCZC. Although these reports are accurate as of the date they are issued, staff has identified certain difference in the information reported on these reports when compared to that reported on a "final" report submitted to the Zoo Authority with claims for reimbursement. This is primarily as a result of timing differences and other adjustments made subsequent to the distribution of the report, but prior to the submission of claims for the month. Staff feels that it is important for your board to be aware of and understand the reason for these differences.

FCZC's Director of Administration and Finance is required to submit financial reports to the FCZC Board by the second week of the month following the month being reported. The financial information provided is the most up-to-date information as of the day it is submitted, and the same report that is presented to the FCZC Board is presented to your Board.

However, because of the time constraints of submitting a financial report immediately following the end of the month, not all expenses incurred by FCZC have been paid when the report is prepared and issued. For example, a vendor invoice for the month of April, may have been received by FCZC on May 8<sup>th</sup> and processed for payment on May 18<sup>th</sup>, accounting for a timing difference between the report issued on May 14<sup>th</sup> and the final report submitted to the Zoo Authority with a claim for reimbursement. Other differences between both reports are a result of necessary financial adjustments that normally take place in the course of operation which include, but are not limited to, check voids and transaction reclassifications.

Recognizing that these reporting differences exist, both Zoo Authority and FCZC staff are committed to working together, meeting when necessary, at least on a quarterly basis, in order to identify and reconcile differences between the reports. Following reconciliation, accounting staff will include the "final" FCZC report for your Board's review, either as part of the agenda packet's additional materials, or as part of a mailed packet. This will ensure that your Board is provided with reports that have been reviewed by Zoo Authority accounting staff and reconciled to the Authority's records for claim disbursements.





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## AGENDA ITEM 7

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DATE: June 27, 2007

TO: Board of Fresno County Zoo Authority

FROM: Catherine Crosby, Coordinator

RE: **2006-2007 Annual Report Development and Presentation**

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### DISCUSSION:

When the 2005-2006 annual report was presented to the Board of Supervisors on April 24, 2007, they requested more timely receipt of the next annual report. At your Board's last meeting on April 25, 2007, your Board directed staff to plan to complete the next report by the end of the year.

Staff has begun planning for their portions of the report and coordination with the external auditor and the Graphics staff, and feels confident that the 2006-2007 audit will be completed in time to include it in the annual report for presentation to the Board of Supervisors on Tuesday, December 18, 2007. To meet this date, staff has developed the attached preparation timeline which meets financial reporting requirements, and allows time for printing and the Board of Supervisors agenda deadlines.

Staff proposes to have a draft of the report, without the Audited Financial Statements, completed and mailed to your Board for review in late October. Staff further proposes that your Board meet in November to approve the Audited Financial Statements and the final draft of the report.



# Annual Report Timeline

**September**

- Staff "draft" sections (except Financial Statements) & Chair's letter to Cathy Crosby by Sept. 5th

September 30th

- Preparation of Z.A financial statements finalized (as permitted by standards-require at least 90 days past fiscal year-end)

**October**

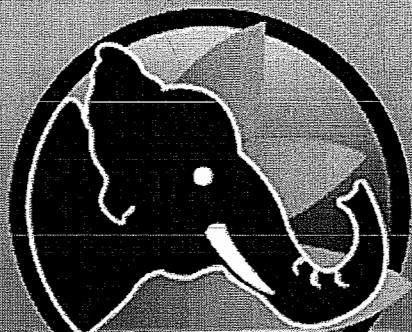
1. Staff "final" sections (except Financial Statements) & Chair's letter to Cathy Crosby by Oct. 10th
2. Draft Annual Report mailed to ZAB for review
3. Audit of Z.A financial statements in progress

**November**

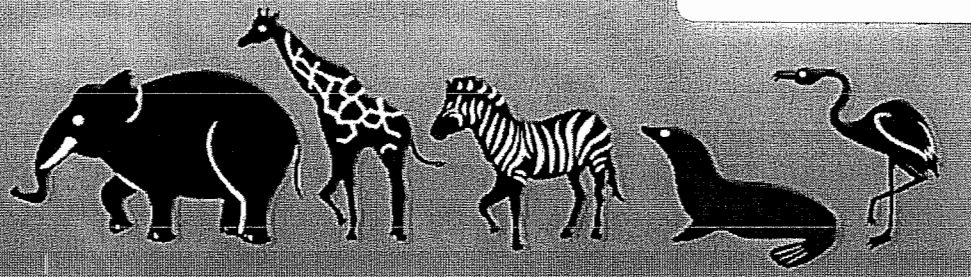
- November 28th  
ZAB to Approve:  
• Audited Financial Statements  
• Annual Report (Chair Letter \$ amounts revised to Audited \$)

**December**

- December 18th  
Annual Report Presentation to Board of Supervisors



FRESNO COUNTY  
**ZOO**  
AUTHORITY



## Board Meetings

The Fresno County Zoo Authority bylaws require the Board to meet at least four times a year, although business may require meeting more frequently.

Board Meetings are generally held on the 4th Wednesday of the month at 9:00 a.m at the Fresno County Employees' Retirement Association Building, 1111 H. Street, Fresno, CA 93721

Board Meeting Agendas / Minutes  
Board Meeting Streaming Audio Information

### 2007 Reserved Meeting Dates:

January 17, 2007	July 25, 2007
February - No Meeting	August 22, 2007
March 28, 2007	September 26, 2007
April 25, 2007	October 24, 2007
May - No Meeting	November 14 or 28, 2007
June 27, 2007	December 19, 2007

The Zoo Authority board has been meeting since July of 2004. Prior to February 8, 2005, the Fresno County Board of Supervisors sat as the Board of the Zoo Authority. [Click here to view historical Agendas/Minutes for the Fresno County Board of Supervisors.](#)



DISCLAIMER | ACCESSIBILITY