# **Meeting Agenda**

June 17, 2025, 10:00 a.m.

<u>Location: Detroit Zoo\*, Ford Education Center, LEAF Room</u>
<u>8450 W. Ten Mile Road, Royal Oak, Michigan</u>

\*MEMBERS OF THE PUBLIC WHO WISH TO ATTEND THE MEETING SHOULD INFORM DETROIT ZOO SECURITY OFFICERS UPON ENTERING THE ZOO THE DAY OF THE MEETING.

### AGEND Page 2 of 84

### **AGENDA**

- I. Welcome and Call to Order Brandon Kolo, Chair
- II. Roll Call
- III. Approval of Previous Meeting Minutes July 22, 2024
- IV. Approval of Agenda
- V. Public Comment\*
- VI. Election of Officers
- VII. 2024 Audit Report Rehmann representative
- VIII. Update from Detroit Zoo Dr. Hayley Murphy, Director and CEO
- IX. Report for OCZA DZS Board members
- X. Detroit Zoological Society Finance Report 2024
- XI. Treasurer's Report Robert Wittenberg
- XII. Update from Oakland County Older Adult Services Jim Ellison, Chief
- XIII. Budget Approvals
  - Item XIII(A) Approval of amendments to FY 2024/2025 Budget
  - Item XIII(B) Approval of FY 2025/2026 Budget
- XIV. Resolution Levy and Collection of Millage
- XV. Future Millage Discussion
- XVI. Approval of Contract Oakland County Board of Commissioners Administrative Services
- XVII. Other Business/Next Meeting Date
- XVIII. Adjournment

1200 NORTH TELEGRAPH ROAD, PONTIAC, MICHIGAN 48341-0470 Telephone: (248) 858-0100 FAX: (248) 858-1572

Brandon Kolo, Chairperson

(Alternate: Robert Kalman)
Jennifer M. Grieco, Secretary
(Alternate: Gretchen Parks)

July 22, 2024

Alex Cooper (Alternate: Tameka Ramsey) Millie Hall (Alternate: Helaine Zack)

Elizabeth Howe

(Alternate: Richard Strenger)

Chair Brandon Kolo called the meeting of the Oakland County Zoological Authority to order at 10:05 a.m., at the Detroit Zoo, Administration Boardroom, 8450 W. Ten Mile Road, Royal Oak, Michigan.

### **MEMBERS PRESENT:**

Brandon Kolo, Jennifer M. Grieco, Alex Cooper, Millie Hall, Elizabeth Howe

### **ALTERNATE MEMBERS PRESENT:**

Robert Kalman, Gretchen Parks, Helaine Zack

### **MEMBERS ABSENT WITH NOTICE:**

None

### **APPROVAL OF PREVIOUS MINUTES**

Alex Cooper requested the addition of a heading to Dr. Hayley Murphy's presentation in the previous minutes. There were no objections.

Cooper moved approval of the minutes from November 29, 2023, as amended. Seconded by Howe.

Motion carried.

### APPROVAL OF AGENDA

Grieco moved approval of the agenda, as presented. Seconded by Hall.

Motion carried.

### **PUBLIC COMMENT**

None.

### UPDATE FROM DETROIT ZOO - DR. HAYLEY MURPHY, DIRECTOR AND CEO

Dr. Hayley Murphy, Chief Executive Officer of the Detroit Zoo, gave a PowerPoint presentation which highlighted recent events at the zoo. Dr. Murphy answered Authority members'

OAKLAND COUNTY ZOOLOGICAL AUTHORITY July 22, 2024

Page 2

questions.

### REPORT FOR OCZA DZS BOARD MEMBERS

Chair Kolo gave a brief update regarding the Detroit Zoological Society (DZS).

### <u>DETROIT ZOOLOGICAL SOCIETY FINANCE REPORT - 2023</u>

Robert Schumaker, Chief Financial Officer of the Detroit Zoo, gave an overview of the 2023 Detroit Zoological Society Finance Report, which includes statements of the society's financial position, activities and cash flows. The 2023 financial audit reflected no material findings with no opinion issues.

### TREASURER'S REPORT - ROBERT WITTENBERG

Robert Wittenberg, Oakland County Treasurer, gave an overview of the Treasurer's Report for FY 2023-2024, Month 6, Balance sheet as of May 31, 2024.

### 2023 AUDIT REPORT - STEPHANIE ATKINSON

Stephanie Atkinson, Audit Manager, Plante Moran, reported on the results of the 2023 year-end audit.

# AUTHORITY DISCUSSION ON THE RESPONSIBILITY OF MANAGING PUBLIC FUNDS AND OVERSIGHT – CORPORATION COUNSEL

Aleanna Siacon, Attorney, Dickinson Wright, gave a brief overview of fiduciary responsibilities and duties, along with highlighting best practices.

### FIRST AMENDMENT TO THE FY 2023/2024 BUDGET

Chair Kolo explained that the current year expenditures came in higher than expected due to increased legal costs. The amended 2023/2024 Budget addresses this increase.

Grieco moved approval of the amended FY2023/2024 Budget, as presented. Seconded by Hall.

Motion carried unanimously on a roll call vote.

### APPROVAL OF THE FY2024/2025 BUDGET RESOLUTIONS

Robert Wittenberg presented the FY2024/2025 Budget and Chair Kolo presented the following four resolutions:

### **Resolution One: Budget**

Be it hereby resolved, the 2024-2025 Oakland County Zoological Authority budget for each fund is hereby appropriated as presented by the Treasurer.

OAKLAND COUNTY ZOOLOGICAL AUTHORITY July 22, 2024

Page 3

### **Resolution Two: Purchasing**

Whereas the Oakland County Zoological Authority finds it necessary to incur budgeted expenses;

Now therefore be it resolved, the Oakland County Zoological Authority Chair is authorized to place orders for and make payment of these expenses.

### **Resolution Three: Transfers**

Now therefore be it resolved the Treasurer is authorized to make administrative transfers within appropriate centers.

### **Resolution Four: Contracts**

Whereas the Oakland County Zoological Authority finds it necessary to contract for services;

Now therefore be it resolved the Oakland County Zoological Authority Chair is authorized to enter into contracts on behalf of the Authority, provided the contracts do not exceed budgeted expenses.

Grieco moved approval of the FY2024/2025 Budget and Resolutions One through Four, as presented. Seconded by Howe.

Motion carried unanimously on a roll call vote.

### RESOLUTION - LEVY AND COLLECTION OF MILLAGE

Cooper moved approval of the Reso<mark>lut</mark>ion for Levy and Collection of Millage and the accompanying 2024 Tax Rate Request Form (L-4029). Seconded by Grieco.

Motion carried unanimously on a roll call vote.

### **OTHER BUSINESS**

None.

### **NEXT MEETING DATE**

Chair Kolo suggested that the next meeting be scheduled in April of 2025. There were no objections.

### **ADJOURNMENT**

Grieco moved to adjourn the meeting. Seconded by Howe.

Motion carried.

The meeting was adjourned at 11:27 a.m.

OAKLAND COUNTY ZOOLOGICAL AUTHORITY July 22, 2024

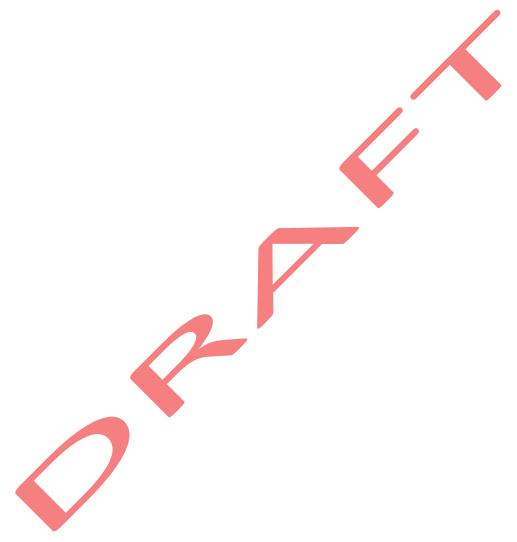
Page 4

Tracy Stolzenfeld, Committee Coordinator Senior Oakland County Board of Commissioners

Jennifer M. Grieco, Secretary Oakland County Zoological Authority

ennifer M. Grieco

**NOTE:** The foregoing minutes are subject to Authority approval.



### AGEND Page 7 of 84

### OAKLAND COUNTY ZOOLOGICAL AUTHORITY

1200 NORTH TELEGRAPH ROAD, PONTIAC, MICHIGAN 48341-0470

Brandon Kolo, Chairperson (Alternate: Robert Kalman) Jennifer Grieco, Secretary (Alternate: Gretchen Parks) Alex Cooper (Alternate: Tameka Ramsey) Millie Hall) (Alternate: Helaine Zack) Elizabeth Howe

(Alternate: Richard Stenger)

TO: Oakland County Zoo Authority Board Members

FROM: Brandon Kolo, Chairperson

DATE: June 11, 2025

RE: Agenda Item VI – Election of Officers

### **Summary:**

Pursuant to <u>Article VII, Section 1 of the Authority's Articles of Incorporation</u> (<u>link</u>), the Oakland County Zoo Authority must elect, by majority vote, a **Chairperson** and a **Secretary** from among its members. As the Authority has not adopted bylaws, the Articles provide that officers serve for **one year or until their successors are elected**.

These elections are typically held at the Authority's first meeting each calendar year. Currently, I serve as Chairperson and Jennifer Grieco serves as Secretary.

Under Article VII, Section 2, the Chairperson presides over all meetings of the Authority and, under its direction, executes and delivers all documents and takes any steps deemed necessary or advisable to effectuate the actions and policies of the Authority. These responsibilities are supported by administrative staff from the Oakland County Board of Commissioners and the Oakland County Treasurer's Office.

Under Article VII, Section 3, the Secretary is responsible for maintaining minutes of all Authority proceedings. This function is supported by the Board of Commissioners administrative staff.

Additionally, per Article VII, Section 4, the Oakland County Treasurer serves as the Treasurer of the Authority. The Treasurer performs all duties incidental to that position, including the receipt, custody, and disbursement of Authority funds in compliance with applicable laws and agreements.

### AGEND Page 8 of 84

### **Election Procedure:**

- 1. Nominations will be opened for the position of **Chairperson**.
- 2. Following the close of nominations, the Authority will vote to elect the Chairperson.
- 3. The process will then be repeated for the position of **Secretary**.

Respectfully Submitted,

Brandon Kolo

Chairperson, Oakland County Zoological Authority

Brando Kolo

### AGEND Page 9 of 84

### OAKLAND COUNTY ZOOLOGICAL AUTHORITY

1200 NORTH TELEGRAPH ROAD, PONTIAC, MICHIGAN 48341-0470

Brandon Kolo, Chairperson (Alternate: Robert Kalman) Jennifer Grieco, Secretary (Alternate: Gretchen Parks) Alex Cooper (Alternate: Tameka Ramsey) Millie Hall) (Alternate: Helaine Zack) Elizabeth Howe (Alternate: Richard Stenger)

TO: Oakland County Zoo Authority Board Members

FROM: Brandon Kolo, Chairperson

DATE: June 11, 2025

RE: Agenda Item VII- Audit Report

### **Summary:**

In accordance with the Zoological Authorities Act (<u>Act 49 of 2008</u>) and Sections 5 to 9 & 13 of the Uniform Budgeting and Accounting Act (<u>1968 PA 2</u>), the Oakland County Zoological Authority is required to obtain an annual audit conducted in accordance with generally accepted government auditing standards as promulgated by the U.S. Government Accountability Office.

The audit for the fiscal year ending November 30, 2024, has been completed and is presented for the Board's review. The audit was conducted by our independent CPA firm, Rehmann, and found:

- An **unmodified opinion** was issued, indicating the financial statements fairly present the Authority's financial position and operations in accordance with GAAP.
- **Total revenues** were \$6,872,799, composed of:
  - \$6,744,642 in property tax revenue
  - o \$77,972 in state revenue
  - \$50,185 in interest income
- Total expenditures matched revenues, with over 99% distributed to the Detroit Zoological Society and \$16,125 used for administrative expenses.
- There were no material audit findings or internal control deficiencies reported.

As required under Act 49 of 2008, the Authority also prepares its annual budget in accordance with Sections 14 to 19 of the Uniform Budgeting and Accounting Act. There was no deficit condition reported, so no financial recovery plan is required under Act 49 of 2008.

### AGEND Page 10 of 84

### **Action:**

No formal action is required. The audit is presented for the Authority's review and acceptance. If there are no objections, the Chair will accept the audit as presented and ensure it is filed accordingly.

Respectfully Submitted,

Brandon Kolo

Brandon Kolo, Chair



### INDEPENDENT AUDITORS' COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

May 30, 2025

**Board of Commissioners** Oakland County Zoological Authority Oakland County, Michigan

We have audited the financial statements of the governmental activities and the major fund of the Oakland County Zoological Authority (the "Authority"), as of and for the year ended November 30, 2024, and have issued our report thereon dated May 30, 2025. Professional standards require that we advise you of the following matters relating to our audit.

### Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 17, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Authority solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter.



### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

### **Qualitative Aspects of the Authority's Significant Accounting Practices**

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Authority is included in Note 1 to the financial statements.

There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during the year.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The Authority had no sensitive accounting estimates affecting its financial statements.

### **Significant Difficulties Encountered During the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We did not identify any misstatements during our audit.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Authority's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in Attachment B to this letter.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Authority, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Authority's auditors.

### **Upcoming Changes in Accounting Standards**

Generally accepted accounting principles (GAAP) are continually changing in order to promote the usability and enhance the applicability of information included in external financial reporting. While it would not be practical to include an in-depth discussion of every upcoming change in professional standards, Attachment A to this letter contains a brief overview of recent pronouncements of the Governmental Accounting Standards Board (GASB) and their related effective dates. Management is responsible for reviewing these standards, determining their applicability, and implementing them in future accounting periods.

This information is intended solely for the use of the governing body and management of the *Oakland County Zoological Authority* and is not intended to be and should not be used by anyone other than these specified parties.

Rehmann Loham LLC



### Attachment A – Upcoming Changes in Accounting Standards / Regulations

For the November 30, 2024 Audit

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the Authority in the near future. We encourage management to review the following information and determine which standard(s) may be applicable to the Authority. For the complete text of these and other GASB standards, visit www.gasb.org and click on the "Standards & Guidance" tab. If you have questions regarding the applicability, timing, or implementation approach for any of these standards, please contact your audit team.

### GASB 101 ■ Compensated Absences

Effective 12/15/2024 (your FY 2025)

This standard revises the liability governments record for compensated absences payable to include any sick, vacation, personal time, or other PTO reasonably expected to be used by employees or paid out to them at termination.

### GASB 102 ■ Certain Risk Disclosures

Effective 06/15/2025 (your FY 2025)

This standard requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

### **GASB 103** ■ Financial Reporting Model Improvements

Effective 06/15/2026 (your FY 2026)

This standard establishes new accounting and financial reporting requirements—or modifies existing requirements—related to the following: a. management's discussion and analysis (MD&A), b. unusual or infrequent items, c. presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position, d. information about major component units in basic financial statements, e. budgetary comparison information, and f. financial trends information in the statistical section.

### GASB 104 ■ Disclosure of Certain Capital Assets

Effective 06/15/2026 (your FY 2026)

This standard requires certain types of capital assets to be disclosed separately in the capital assets note disclosures, requires certain intangible assets to be disclosed separately by major class, and requires additional disclosures for capital assets held for sale.



# **Attachment B – Management Representations**

For the November 30, 2024 Audit

The following pages contain the written representations that we requested from management.



Robert Wittenberg, Treasurer

1200 N. Telegraph Road, Dept. 479 Pontiac, MI 48341-0479 (248) 858-0611 oakgov.com/treasurer

Jody Weissler DeFoe, Chief Deputy Treasurer

May 30, 2025

Rehmann Robson 675 Robinson Road Jackson, Michigan 49203

This representation letter is provided in connection with your audit of the financial statements of the governmental activities and the major fund of *Oakland County Zoological Authority* (the "Authority"), as of and for the year ended November 30, 2024, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and the budgetary comparison for the general fund of the general fund of the Authority in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of May 30, 2025:

### **Financial Statements**

- 1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 17, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- 2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP, and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
- 3. With respect to the nonattest services provided, which include any assistance you provided in drafting the financial statements and related notes, proposing standard, adjusting or conversion journal entries, we have performed the following:
  - a. Made all management decisions and performed all management functions;
  - b. Assigned a competent individual to oversee the services;
  - c. Evaluated the adequacy of the services performed;
  - d. Evaluated and accepted responsibility for the result of the service performed; and
  - e. Established and maintained internal controls, including monitoring ongoing activities.

- 4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 6. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- 7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. For the purposes of this letter, related parties mean members of the governing body; board members; administrative officials; immediate families of administrative officials, board members, and members of the governing body; and any companies affiliated with or owned by such individuals.
- 8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 9. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- 10. With regard to items reported at fair value:
  - a. The underlying assumptions are reasonable, and they appropriately reflece t management's intent and ability to carry out its stated courses of action.
  - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
  - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- 11. All funds and activities are properly classified.
- 12. All funds that meet the quantitative GASB criteria for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- 13. All components of net position and fund balance classifications have been properly reported.
- 14. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 15. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- 16. Deposit and investment risks have been properly and fully disclosed.
- 17. All required supplementary information is measured and presented within the prescribed guidelines.

### **Information Provided**

- 18. We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- 19. All transactions have been recorded in the accounting records and are reflected in the financial statements.

- 20. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 21. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others where the fraud could have a material effect on the financial statements.
- 22. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
- 23. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 24. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 25. We have a process to track the status of audit findings and recommendations.
- 26. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 27. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation or claims.
- 28. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- 29. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- 30. The Authority has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- 31. We have disclosed to you all guarantees, whether written or oral, under which the Authority is contingently liable.
- 32. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- 33. There are no:
  - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Statement No. 62.
- 34. The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

- 35. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 36. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

### **Required Supplementary Information**

- 37. With respect to the required supplementary information accompanying the financial statements:
  - a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.
  - b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.
  - d. We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Signed by:

Jody Weissler DeFou

1703F6100568447F...

Jody Weissler DeFoe, Chief Deputy Treasurer

Docusigned by:

Brandon Kolo, Oakland County Zoological Authority Chairperson

Oakland County Zoological Authority

For the Year Ended November 30, 2024 Financial Statements



# **Table of Contents**

	<u>Page</u>
Independent Auditors' Report	1
Management's Discussion and Analysis	4
Basic Financial Statements	
Statement of Net Position and Governmental Fund Balance Sheet	8
Statement of Activities and Governmental Fund Revenues,	
Expenditures and Changes in Fund Balance	9
Statement of Revenue, Expenditures, and Changes in Fund Balance -	
Budget and Actual - General Fund	10
Notes to Financial Statements	11

----



### **INDEPENDENT AUDITORS' REPORT**

May 30, 2025

**Board of Directors** Oakland County Zoological Authority Oakland County, Michigan

### **Opinions**

We have audited the financial statements of the governmental activities and the major fund of the Oakland County Zoological Authority (the "Authority"), as of and for the year ended November 30, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Authority as of November 30, 2024, and the respective changes in financial position thereof and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Independent Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

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



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

### Independent Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

### Required Supplementary Information

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

Rehmann Loban LLC

### Management's Discussion and Analysis

This discussion and analysis of the Oakland County Zoological Authority's (the "Authority") financial performance provides an overview of the Authority's financial activities for the fiscal year ended November 30, 2024. Please read it in conjunction with the Authority's financial statements.

### **Overview of the Financial Statements**

This discussion and analysis is intended to provide a basis of understanding the Authority's basic financial statements. The government-wide and fund financial statements are presented in a single column in the basic financial statements as the Authority has no reconciling items between its fund balance for governmental fund and net position for governmental activities.

The basic financial statements are comprised of the Statement of Net Position and Governmental Fund Balance Sheet, the Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance, the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund, and the Notes to Financial Statements.

The Statement of Net Position and Governmental Fund Balance Sheet presents information on all of the Authority's assets and liabilities, with the difference reported as fund balance/net position. Over time, increases or decreases in fund balance/net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating.

The Statement of Activities and Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance presents information showing how the Authority's fund balance/net position changed during the most recent fiscal year.

The Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund presents information showing the comparison of the Authority's actual revenues and expenditures to what was budgeted.

The *Notes to 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 to the financial statements can be found after the basic financial statement section of this report.

## **Management's Discussion and Analysis**

### **Condensed Financial Information**

Net position may serve over time as a useful indicator of a government's financial position. The following table shows key financial information in a condensed format.

	Net Position			
	2024		2023	
Assets Cash and cash equivalents	\$ 50,220	\$	186,071	
Liabilities				
Due to Detroit Zoological Society	 50,220		186,071	
Net position - unrestricted	\$ -	\$		
	Change in N	let Position		
	2024	2023		
Revenues General revenues:				
Property taxes	\$ 6,744,642	\$	6,513,085	
State revenue	77,972		70,925	
Interest income  Total revenues	 50,185 6,872,799		28,812 6,612,822	
Emana				
Expenses Distributions to the Detroit Zoological Society	6,856,674		6,601,806	
Administrative	16,125		11,016	
Total expenses	 6,872,799		6,612,822	
Change in net position	-		-	
Net position, beginning of year	 			
Net position, end of year	\$ -	\$		

The Authority distributes all of its revenue to the Detroit Zoological Society with the exception of amounts withheld at the beginning of the year to pay administrative costs. At the end of the year, all cash on hand is reported as payable to the Detroit Zoological Society.

### Management's Discussion and Analysis

### **General Fund Budgetary Highlights**

The original budget was amended during the year. Budgetary variances when compared to the amended budget are as follows:

- Net property taxes in excess of distributions withheld for administrative expenses were over budget by \$51,020, primarily due to interest income.
- Interest income was over budget by \$50,185, primarily due to interest income is always budgeted at zero.
- Expenditures overall were less than budget by \$835, primarily due to BOC administrative service fees did not meet budgeted expense for the year.

### **Contacting the Authority's Management**

This financial report is intended solely to provide a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have any questions about this report or need additional information, we welcome you to contact the Authority's administration.

### **BASIC FINANCIAL STATEMENTS**

### Statement of Net Position and Governmental Fund Balance Sheet

November 30, 2024

	Governmental Activities	
Assets Cash and cash equivalents	\$	50,220
Liabilities  Due to Detroit Zoological Society		50,220
Net position/fund balance	\$	-

The accompanying notes are an integral part of these financial statements.

### Statement of Activities and

Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance For the Year Ended November 30, 2024

Revenues Property taxes State revenue - local community stabilization authority revenue sharing Interest income	\$ 6,744,642 77,972 50,185
Total revenues	 6,872,799
Expenditures/expenses Current:	
Distributions to the Detroit Zoological Society	6,856,674
Audit	7,000
Accounting	2,500
Legal	5,356
Other professional services	 1,269
Total expenditures/expenses	 6,872,799
Changes in fund balance/net position	-
Fund balance/net position, beginning of year	 
Fund balance/net position, end of year	\$ <u>-</u>

### Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund For the Year Ended November 30, 2024

	Original Budget	Final Budget		Actual	Actual Over (Under) Final Budget
Revenues					
Property taxes State revenue - local community stabilization	\$ 6,744,642	\$ 6,744,642	\$	6,744,642	\$ -
authority state shared revenue	77,972	77,972		77,972	-
Net property taxes in excess of distributions	,	ŕ		,	
withheld for administrative expenses	(6,809,314)	(6,805,654)		(6,856,674)	51,020
Interest income	 	 		50,185	50,185
Total revenues	 13,300	 16,960	-	16,125	(835)
Expenditures					
Current:					
Audit	7,500	7,500		7,000	(500)
Accounting	2,500	2,500		2,500	-
BOC administrative services	2,500	2,500		1,269	(1,231)
Legal	-	3,660		5,356	1,696
Miscellaneous	 800	 800		<u> </u>	(800)
Total expenditures	 13,300	 16,960		16,125	(835)
Net change in fund balance	-	-		-	-
Fund balance, beginning of year	 <u>-</u> .	 			
Fund balance, end of year	\$ 	\$ 	\$		\$ -

# **NOTES TO FINANCIAL STATEMENTS**

### **Notes to Financial Statements**

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Reporting Entity**

These financial statements present the activities of the Oakland County Zoological Authority (the "Authority"). the Authority was established based on a resolution adopted on May 14, 2008 and is overseen by the appointed members of the board. Based on the significance of any operational or financial relationships with the Authority, there are no component units to be included in the Authority's financial report.

All of the activities of the Authority are accounted for in a single governmental fund. The government-wide and fund financial statements are presented in a single column in the basic financial statements as the Authority has no reconciling items between its fund balance for the governmental fund and net position for governmental activities.

### **Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., 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 interfund 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 had no business-type activities during the year.

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*.

### Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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. Property taxes are recognized as revenues in the year for which they are levied.

### **Notes to Financial Statements**

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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Property taxes received and interest income earned within the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Authority.

The financial activities of the general fund are generally limited to the collection of amounts that are subsequently passed through to the Detroit Zoological Society; however, the general fund is also responsible for the payment of various operating expenses of the Authority and, therefore, is classified as a governmental fund.

### Assets, Liabilities, and Equity

### Cash and Cash Equivalents

The Authority's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

### **Property Taxes**

Property taxes are levied on each December 1 on the taxable valuation of property as of the preceding December 31. Taxes are considered delinquent on March 1 of the following year, at which time penalties and interest are assessed.

The Authority is authorized to levy a tax of no more than 0.1 mills, permanently reduced to 0.0945 mills by the Headlee Amendment, on real and personal property in Oakland County for a period of 10 years, from 2019 through 2028. The related property taxes are billed by the cities, villages, and townships (CVTs) of Oakland County, Michigan on December 1. The CVTs remit the appropriate tax collections to Oakland County, Michigan, which, in turn, remits the taxes collected on the millage to the Oakland County Zoological Authority.

### **Notes to Financial Statements**

### 2. BUDGETARY INFORMATION

Budgets are adopted annually. The general fund is under formal budgetary control. Budgets shown in the financial statements are adopted on a basis consistent with generally accepted accounting principles (GAAP), except that property tax revenue of \$6,744,642 and State revenue of \$70,925 were budgeted, net of distributions, to the Detroit Zoological Authority of \$6,798,607. The budget for the general fund is adopted on a line-item basis; expenditures at this level in excess of final budgeted amounts are a violation of Michigan law.

During the year ended November 30, 2024, the Authority incurred expenditures in the general fund which were in excess of the amounts appropriated, as follows:

	otal priations	Actual Expenditures		Budget /ariance
Current - Legal	\$ 3,660	\$	5,356	\$ 1,696

### 3. DEPOSITS

The Authority, along with the various other funds and component units of Oakland County, Michigan participates in the County's pooled cash management accounts. Information regarding this cash management pool is presented in the County's annual comprehensive financial report.

State statutes authorize the government to deposit in the accounts of federally insured banks, credit unions and savings and loan associations and to invest in obligations of the United States, certain commercial paper, repurchase agreements, banker acceptances and mutual funds composed of otherwise legal investments.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a deposit policy for custodial credit risk. As discussed above, the Authority's cash is pooled with the County; therefore, the amount that was uninsured and uncollateralized cannot be determined.

### 4. AUTHORITY OPERATIONS

Based on the authorization of the electors of Oakland County, Michigan at the August 2, 2016 primary election, the Authority is authorized to levy a tax of no more than 0.1 mills on real and personal property for a period of 10 years, from 2019 through 2028, to provide revenue for the continuation of zoological services to benefit the residents of Oakland County. All property tax collections received by the Authority are remitted to the Detroit Zoological Society, with the exception of amounts withheld to pay for operating expenditures.

#### OAKLAND COUNTY ZOOLOGICAL AUTHORITY

#### **Notes to Financial Statements**

#### 5. TAX ABATEMENTS

The Authority received reduced property tax revenue during the year as a result of personal property tax (PA 328) and certain tax abatement programs, including industrial facilities tax exemptions and Brownfield redevelopment agreements, entered into by certain participating local units of government in the County. Personal property tax exemptions are intended to promote purchase of new equipment. Industrial facility exemptions are intended to promote construction of new industrial facilities or to rehabilitate historical facilities. Under the program, local units of government grant reductions of 50 percent of the property tax bill for new property (or it can freeze taxable values for rehabilitation properties) for up to 10 years. Brownfield redevelopment agreements are intended to promote environmental remediation of eligible properties.

For the fiscal year ended November 30, 2024, as a result of participating local units of government entering into certain tax abatement programs, the Authority abated \$88,629 under these programs. There are no provisions to recapture taxes; however, certain abatements may be eliminated if taxes are not paid timely.

----



M\*ch@an O.putmentoflr.Hury

Auditing Procedures Report

#### Local Umt Basic Infonnation

County: OAKLAND Type: Authority Local Unit Name: Oakland County Zoological Authority

 Municode:
 63-7-610
 FY Ending:
 2024
 Year End Month:
 11

 Form ID: 136053
 Instructions
 FAQs

Please do not use the browser refresh, back or forward buttons as your data may not be saved.

Attachment Filename Description

AUDITRPT Oakland County Zoological Authority 11 30 24-SOM.pdf Please attach Audit Report

Successful submission May 30 2025 4:25PM.

Confirmation number: 136053 Please print for your records.

MJ.gQY I::!!!nN

Copyright 2018 State of Michigan

#### AGEND Page 17 of 84

## OAKLAND COUNTY ZOOLOGICAL AUTHORITY

1200 NORTH TELEGRAPH ROAD, PONTIAC, MICHIGAN 48341-0470

Brandon Kolo, Chairperson (Alternate: Robert Kalman) Jennifer Grieco, Secretary (Alternate: Gretchen Parks) Alex Cooper (Alternate: Tameka Ramsey) Millie Hall) (Alternate: Helaine Zack) Elizabeth Howe (Alternate: Richard Stenger)

TO: Oakland County Zoo Authority Board Members

FROM: Brandon Kolo, Chairperson

DATE: June 11, 2025

RE: Agenda Item VIII - Update from Detroit Zoo

#### **Summary:**

Dr. Hayley Murphy, Director and CEO of the Detroit Zoological Society (DZS), will provide an update on the operations and initiatives of the Detroit Zoo. This presentation traditionally includes a review of key programs, capital projects, educational initiatives, and community engagement efforts.

Members are encouraged to ask questions or raise items of interest during or following the presentation. No formal action is required, but the information shared will support the Authority's understanding of how millage funds are being leveraged for the benefit of Oakland County residents.

#### Action:

No formal action is required.

Respectfully Submitted,

Brandon Kolo

Chairperson, Oakland County Zoological Authority

Branda Kolo

#### AGEND Page 18 of 84

#### **OAKLAND COUNTY ZOOLOGICAL AUTHORITY**

1200 NORTH TELEGRAPH ROAD, PONTIAC, MICHIGAN 48341-0470

Brandon Kolo, Chairperson (Alternate: Robert Kalman) Jennifer Grieco, Secretary (Alternate: Gretchen Parks) Alex Cooper (Alternate: Tameka Ramsey) Millie Hall) (Alternate: Helaine Zack) Elizabeth Howe (Alternate: Richard Stenger)

TO: Oakland County Zoo Authority Board Members

FROM: Brandon Kolo, Chairperson

DATE: June 11, 2025

**RE: Agenda Item IX – Report for OCZA DZS Board Members** 

## **Summary:**

Per the interlocal framework established in the **Zoological Services Agreement (link)**, the Oakland County Zoo Authority appoints two of its members to serve concurrently on the **Detroit Zoological Society (DZS) Board of Directors**. This arrangement provides direct oversight and regional representation from Oakland County.

Jennifer Grieco, Authority Secretary, and I both serve as OCZA-appointed representatives to the DZS Board. Together, we will provide a brief report on recent discussions and developments from DZS Board meetings, including operational priorities, governance matters, and any items of relevance to the Authority's responsibilities.

#### Action:

No formal action is required.

Respectfully Submitted,

Brandon Kolo

Chairperson, Oakland County Zoological Authority

Brandon Kolo

#### AGEND Page 19 of 84

## OAKLAND COUNTY ZOOLOGICAL AUTHORITY

1200 NORTH TELEGRAPH ROAD, PONTIAC, MICHIGAN 48341-0470

Brandon Kolo, Chairperson (Alternate: Robert Kalman) Jennifer Grieco, Secretary (Alternate: Gretchen Parks) Alex Cooper
(Alternate: Tameka Ramsey)
Millie Hall)
(Alternate: Helaine Zack)
Elizabeth Howe
(Alternate: Richard Stenger)

TO: Oakland County Zoo Authority Board Members

FROM: Brandon Kolo, Chairperson

DATE: June 11, 2025

RE: Agenda Item X – Detroit Zoological Society Finance Report 2024

## **Summary:**

Pursuant to the **Zoological Services Agreement** (<u>link</u>) between the Oakland County Zoo Authority and the Detroit Zoological Society (DZS), the Society provides an annual financial report to the Authority detailing its financial activities for the prior year. This is a key element of the accountability framework for the millage funds levied under the Authority's oversight.

Robert Schumaker, Chief Financial Officer of DZS, will present the 2024 Finance Report. The report includes audited financial statements that detail the Society's financial position, revenues and expenditures, and use of millage funds. These materials support the Authority's fiduciary responsibility to ensure that public funds are being used in alignment with the purposes approved by Oakland County voters.

Board members are encouraged to review the report carefully and ask any questions that may assist in understanding the Society's financial management and performance.

#### Action:

No formal action is required.

Respectfully Submitted,

Brandon Kolo

Chairperson, Oakland County Zoological Authority

Brandon Kolo

## FINANCIAL STATEMENTS

The Detroit Zoological Society Years Ended December 31, 2024 and 2023 With Report of Independent Auditors



## Financial Statements

Years Ended December 31, 2024 and 2023

## **Contents**

Report of Independent Auditors	1
Financial Statements	
Statements of Financial Position	. :
Statements of Activities	4
Statements of Cash Flows	
Notes to Financial Statements	(



Ernst & Young LLP One Kennedy Square Suite 1000 777 Woodward Avenue Detroit, MI 48226-5495

Tel: +1 313 628 7100 Fax: +1 313 628 7101

ev.com

## Report of Independent Auditors

The Board of Directors The Detroit Zoological Society

## Opinion

We have audited the financial statements of The Detroit Zoological Society (the Society), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities and cash flows for the years then ended, and the related notes (collectively referred to as the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society at December 31, 2024 and 2023, and the results of its operations and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

## **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Society and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Society's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.



#### Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Ernst + Young LLP

May 23, 2025

## Statements of Financial Position

			Dec	ember 31, 2024			1	Dece	mber 31, 202	3	
		Without		With			Without		With		
		Donor		Donor			Donor		Donor		
		Restrictions		Restrictions	Total	F	Restrictions	F	Restrictions		Total
Assets					_						
Cash and cash equivalents	S	8,265,495	\$	_	\$ 8,265,495	\$	14,454,910	\$	_	\$	14,454,910
Investments		42,279,233		10,435,350	52,714,583		37,816,511		9,765,877		47,582,388
Receivable from county authorities		3,260,004		_	3,260,004		3,090,011		_		3,090,011
Pledges receivable		511,500		855,029	1,366,529		655,932		990,932		1,646,864
Other receivables		543,894		437,441	981,335		851,746		330,301		1,182,047
Due (from) to other funds		(5,923,167)		5,923,167	_		(7,205,130)		7,205,130		_
Prepaid expenses		907,001		9,800	916,801		825,609		9,800		835,409
Leased asset		460,605		_	460,605		_		_		_
Building and equipment, net		2,481,625		_	2,481,625		1,959,522		_		1,959,522
Total assets	S	52,786,191	\$	17,660,786	\$ 70,446,977	S	52,449,111	\$	18,302,040	\$	70,751,151
Liabilities and net assets											
Accounts payable and other	s	4,641,864	\$	155,047	\$ 4,796,911	\$	4,493,434	\$	155,047	\$	4,648,481
Accrued payroll and related liabilities		1,776,024		_	1,776,024		1,483,154		_		1,483,154
Deferred revenue		3,237,770		91,680	3,329,451		2,993,861		1,080		2,994,941
Lease liability		317,726		_	317,726		_		_		_
Agency accounts		271,055		_	271,055		252,708		_		252,708
Total liabilities		10,244,439		246,727	10,491,167		9,223,157		156,127		9,379,284
Net assets		42,541,751		17,414,059	59,955,810		43,225,954		18,145,913		61,371,867
Total liabilities and net assets	s	52,786,191	\$	17,660,786	\$ 70,446,977	S	52,449,111	\$	18,302,040	\$	70,751,151

See accompanying notes.

## Statements of Activities

		Year E	nde	December 31, 2	024		Year E	nde	d December 31	, 20	23
		Without		With			Without		With		
		Donor		Donor			Donor		Donor		
	1	Restrictions	F	Restrictions	Total	1	Restrictions	F	Restrictions		Total
Revenue, gains, and other support											
Admissions, parking, and rentals	s	11,719,907	s	- <b>s</b>	11,719,907	S	10,611,013	\$	_	\$	10,611,013
Membership dues		5,678,508		-	5,678,508		5,655,238		_		5,655,238
Special events		5,445,958		75,237	5,521,195		5,869,940		158,642		6,028,582
Concessions		2,531,594		_	2,531,594		2,394,125		_		2,394,125
Rides and attractions		2,007,817		-	2,007,817		1,099,608		_		1,099,608
Investment income		4,036,959		1,081,773	5,118,732		5,550,407		1,471,493		7,021,900
Other		548,532		_	548,532		350,827		_		350,827
Government and public support:											
County authority service agreements		15,992,853		_	15,992,853		15,028,726		_		15,028,726
City of Detroit		2,436,000		2,000,000	4,436,000		570,000		1,000,000		1,570,000
Other support:											
Contributions and annual gifts		5,296,147		4,136,547	9,432,694		5,125,957		2,569,217		7,695,174
Donated services and materials		3,020,255		_	3,020,255		2,502,705		_		2,502,705
Net assets released from restrictions:											
Satisfaction of program restrictions		8,025,411		(8,025,411)	_		3,608,356		(3,608,356)		_
Total revenue		66,739,941		(731,854)	66,008,087	_	58,366,902		1,590,996		59,957,898
Expenses											
Program:											
Animal care		10,987,857		-	10,987,857		10,497,952		_		10,497,952
Education		2,843,930		-	2,843,930		2,458,144		-		2,458,144
Donated services		3,020,255		-	3,020,255		2,502,705		_		2,502,705
Guest services		4,813,965		-	4,813,965		4,504,903		_		4,504,903
Membership services		524,478		-	524,478		488,692		-		488,692
Rides and attractions		1,741,547		-	1,741,547		1,867,853		_		1,867,853
Marketing and public relations		3,182,105		-	3,182,105		2,797,609		_		2,797,609
Maintenance and park operations		11,451,672		_	11,451,672		11,066,870		_		11,066,870
Other program services		11,241,968		-	11,241,968		6,218,444		_		6,218,444
Support services:											
Management and administrative		3,187,038		_	3,187,038		2,922,814		_		2,922,814
Fundraising		2,371,893		-	2,371,893		2,248,328		_		2,248,328
Total expenses		55,366,708		-	55,366,708		47,574,314		_		47,574,314
Excess of revenue over expenses											
(expenses over revenue)		11,373,233		(731,854)	10,641,379		10,792,588		1,590,996		12,383,584
Other changes in net assets											
Capital acquisitions		(12,057,436)		_	(12,057,436)		(9,109,014)		-		(9,109,014)
(Decrease) increase in net assets		(684,203)		(731,854)	(1,416,057)	_	1,683,574		1,590,996		3,274,570
Net assets, beginning of year		43,225,954		18,145,913	61,371,867		41,542,380		16,554,917		58,097,297
Net assets, end of year	s	42,541,751	s	17,414,059 \$	59,955,810	S	43,225,954	S	18,145,913	S	61,371,867

See accompanying notes.

## Statements of Cash Flows

	Year Ended	December 31
	2024	2023
Operating activities		
(Decrease) increase in net assets	\$ (1,416,057)	\$ 3,274,570
Depreciation	705,425	440,107
Change in unrealized gains	(1,551,389)	(5,150,242)
Changes in operating assets and liabilities:		
Receivable from county authorities	(169,993)	(215,006)
Pledges receivable	280,335	1,651,063
Other receivables	200,712	(386,048)
Prepaid expenses	(81,392)	1,393,747
Accounts payable and other	148,430	942,644
Accrued payroll and related liabilities	292,870	11,034
Deferred revenue	334,510	(651,426)
Agency accounts	18,347	45,658
Net cash (used in) provided by operating activities	(1,238,202)	1,356,101
Investing activities		
Purchase of investments	(21,311,156)	(14,473,751)
Proceeds from sale of investments	17,730,351	12,366,165
Purchase of depreciable assets	(1,135,408)	(1,068,910)
Net cash used in investing activities	(4,716,213)	(3,176,496)
Financing activities		
Lease payments	(235,000)	_
Net cash used in financing activities	(235,000)	
rice cash asea in imahenig activities	(233,000)	
Net decrease in cash and cash equivalents	(6,189,415)	(1,820,395)
Cash and cash equivalents at beginning of year	14,454,910	16,275,305
Cash and cash equivalents at end of year	\$ 8,265,495	\$ 14,454,910

See accompanying notes.

#### Notes to Financial Statements

December 31, 2024

#### 1. Organization

The Detroit Zoological Society (the Society) is a tax-exempt charitable organization. The Society's mission is "celebrating and saving wildlife" through excellence in animal management, educational programs, and community activities while providing the Society's visitors and members with an enjoyable, recreational, family-oriented experience. There were 42,148 and 42,395 active memberships of the Society at December 31, 2024 and 2023, respectively.

## Agreement With the City of Detroit

The Society entered into a Memorandum of Agreement (the City Agreement) with the City of Detroit (the City), acting through the Detroit Zoological Society, whereby the Society agreed to take full responsibility for the governance, operations, and management of the assets of the Detroit Zoo and the Belle Isle Nature Center (collectively, the Zoo), including identifying and securing sustainable non-City sources of revenue. The effective date of the City Agreement was May 25, 2006, and continues through June 30, 2030. There is an option to renew for ten-year terms, unless either party provides five years' written notice of its intent not to renew.

In the event the Society determines it is not economically feasible to continue its operation of the Zoo, the Society may effect an early termination of the City Agreement with a one-year notice of its intention to exercise early termination.

As part of the City Agreement, the City retains ownership of all animals, buildings, grounds, collections, artifacts, exhibits, and selected furnishings. The Society received \$2,400,000 and \$36,000 for reimbursement of security and insurance costs, and Senior Transportation, respectively, from the City during the year ended December 31, 2024, and \$570,000 for the year ended December 31, 2023, which were recorded in net assets without donor restrictions. The Society also received \$2,000,000 and \$1,000,000 from the City during the years ended December 31, 2024 and 2023, respectively, for capital appropriation, which was recorded in net assets with donor restrictions.

#### 2. Summary of Significant Accounting Policies

#### **Subsequent Events**

The Society evaluates subsequent events, which are events that occur after the statement of financial position date, but before the financial statements are issued or available to be issued, for recognition in the financial statements as of the statement of financial position date. For the year

## Notes to Financial Statements (continued)

#### 2. Summary of Significant Accounting Policies (continued)

ended December 31, 2024, the Society evaluated the impact of subsequent events through May 23, 2025, representing the date on which the accompanying financial statements were available to be issued. No recognized or non-recognized subsequent events were identified for recognition or disclosure on the statements of financial position or statements of activities, or in the accompanying notes to the financial statements.

#### **Basis of Presentation**

The accompanying financial statements of the Society have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Society and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Society. The Society's board may designate assets without restrictions for specific operational purposes from time to time. Refer to Note 5 for board-designated net assets.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Society or by the passage of time (temporarily restricted). Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity (permanently restricted). Refer to Note 4 for temporarily and permanently restricted net assets.

## **Use of Estimates in Preparing Financial Statements**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## Notes to Financial Statements (continued)

#### 2. Summary of Significant Accounting Policies (continued)

#### Cash and Cash Equivalents

The Society considers all highly liquid instruments with maturity of three months or less when purchased to be cash equivalents.

The Society concentrates the majority of its cash at JPMorgan Chase Bank, N.A. and First Independence Bank for cash management purposes. This typically results in cash investments exceeding Federal Deposit Insurance Corporation (FDIC) limits. At December 31, 2024, the Society had balances at JPMorgan Chase Bank, N.A.; Key Bank; and Huntington Bank of \$2,692,671, 2,866,702, and \$1,867,606, respectively, which exceeded the FDIC insurance limits of \$250,000.

## Pledges Receivable

Pledges receivable, which are unconditional promises to give, are recognized as revenue in the period such promises are received. Pledges are discounted to net realizable value.

Pledges receivable are recorded at amounts estimated to be collectible. The Society estimates its allowance for doubtful accounts by specific identification. Accounts are written off when the amount is believed to be uncollectible based on age from the contractual due date or donor economic circumstances. At December 31, 2024 and 2023, no allowance for doubtful accounts was recognized.

#### Investments

The Society maintains investments consisting of diversified mutual funds and equity securities designed to provide long-term financial support for current budget requirements and future capital expenditures. These investments are stated at fair market value, with any realized or unrealized gains and losses on those investments being reported net on the accompanying statements of activities. Investment income (loss) is presented net of investment fees on the statements of activities. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). See Note 10 for further discussion and disclosure related to fair value measurements.

## Notes to Financial Statements (continued)

#### 2. Summary of Significant Accounting Policies (continued)

#### **Building and Equipment**

The Society depreciates its membership building, machinery, and equipment, which are recorded at cost, using the straight-line method over the estimated useful lives of the assets. Useful lives vary but generally fall within the range of 5 to 20 years. According to the City Agreement, all assets remain the property of the City with the exception of the membership building, the simulator vehicles, and office equipment that belonged to the Society at transition. Expenditures for maintenance and repairs are expensed as incurred.

## Accounting for Assets Held by Community Foundation

The Society established an endowment through The Van Dusen Endowment Challenge program, initiated by The Kresge Foundation in partnership with the Community Foundation of Southeast Michigan (the Community Foundation). The Community Foundation holds and invests the funds. The Society receives a portion of the interest on these investments but may not withdraw the principal. In 2009, another endowment was established with the Community Foundation from the Emory Ford Fund Foundation on the Society's behalf. The Community Foundation held total endowment investments of \$2,251,632 and \$2,125,663 at December 31, 2024 and 2023, respectively. Income received on the endowment investments for the years ended December 31, 2024 and 2023, was \$330,052 and \$289,307, respectively. Consistent with the provisions of Accounting Standards Codification (ASC) 958, *Not-for-Profit Entities*, the Society does not record funds held by the Community Foundation, as the Community Foundation has variance authority.

#### **Donated Services**

The Society is the recipient of certain donated services, including the time of board members of the Society and 2,292 volunteers giving their time performing services throughout the Zoo. The amount of donated services is included in both support and expenses when the value is objectively determinable at estimated fair value. Donated services reflected on the statements of activities consist primarily of volunteer time and promotional and advertising services.

## Notes to Financial Statements (continued)

#### 2. Summary of Significant Accounting Policies (continued)

#### Revenue and Support Recognition

Contributions without donor restrictions and annual gifts are recorded as revenue when such promises are received. All revenue is available for unrestricted use unless specifically restricted by the donor. When gifts of cash and other assets are received with donor stipulations that limit the use of the donations other than on a permanent basis, the Society reports these gifts as net assets with donor restrictions (temporarily restricted) support.

When a donor restriction expires (i.e., when a stipulated time restriction ends or a gift's restricted purpose is accomplished), net assets with donor restrictions (temporarily restricted) are reclassified to net assets without donor restrictions and reported on the statements of activities as net assets released from restrictions.

When gifts of cash and other assets are received with donor restrictions that stipulate that such support be maintained permanently, yet permit the Society to expend part of or all of the income derived from the donated assets, the Society reports these gifts as permanently restricted assets.

Admissions, parking, and rental revenue (e.g., strollers, wagons, and wheelchairs) is recognized as revenue as visitors pay and enter the facility. Special events, concessions, and rides and attractions revenues are recognized as the services or events occur.

Contributions from the county authority service agreements are recognized over the fiscal year of the counties as the performance-related barrier (i.e., maintain and operate the Zoo throughout the year) is overcome and are reported at estimated realizable amounts. Amounts received from the respective authorities are subject to retroactive adjustment should taxable values be changed upon appeal. Provisions for adjustments are recognized in the period they are received.

Membership dues are recognized over the term of the contract. The term of the contract is generally 12 months.

## Notes to Financial Statements (continued)

## 2. Summary of Significant Accounting Policies (continued)

#### **Deferred Revenue**

The Society records revenue on an accrual basis. Revenue from memberships, gift cards, event rentals, sponsorship, and other transactions where performance obligations have not been satisfied is recorded in deferred revenue and classified as revenue when the performance obligations have been satisfied. The following is a summary of deferred revenue at December 31:

	2	024	2023
Membership dues	\$ 2,8	345,441	\$ 2,527,304
Grants		91,681	1,077
Gift cards		79,070	83,359
Rentals	1	33,583	147,039
Sponsorship		45,475	112,500
Other	1	34,201	123,662
Total	\$ 3,3	329,451	\$ 2,994,941

#### Federal Income Taxes

The Society has been recognized by the Internal Revenue Service as an organization exempt from federal taxation under Section 501(c)(3) of the Internal Revenue Code (the Code). The Society is a public charity by reason of being described in Code Section 509(a)(2). The Society is exempt from federal income taxes except to the extent of income derived from unrelated business activities. Unrelated business income is not material to the financial statements.

The Society completed an analysis of its tax positions, in accordance with ASC 740, *Income Taxes*, and determined that no amounts were required to be recognized in the financial statements at December 31, 2024 or 2023.

#### Advertising Expense

Advertising is expensed when incurred. For the years ended December 31, 2024 and 2023, advertising costs of \$2,124,916 and \$1,808,329, respectively, were expensed, of which \$981,439 and \$691,775, respectively, were donated services.

## Notes to Financial Statements (continued)

## 2. Summary of Significant Accounting Policies (continued)

#### Works of Art

The Society maintains numerous works of art accumulated over the years. Consistent with financial statement presentations followed by other institutions (primarily museums), the Society excludes the value of its works of art from the statements of financial position. The works of art are held for educational and exhibition purposes.

#### Leases

The Society records right-of-use assets and related lease obligations on the statement of financial position in accordance with ASC 842, *Leases*, for leases with terms greater than 12 months. Each lease component of a contract and its associated non-lease components are treated as a single component. Leases with terms, at the commencement date, of 12 months or less with no option to purchase the underlying asset are treated as short-term leases in accordance with the short-term lease exemption. During 2024, the Society recognized a leased asset and liability of \$552,726. As of December 31, 2024, the Society had a leased asset of \$460,665 and a liability of \$317,726 recorded on the balance sheet.

## 3. County Authority Services Agreements

During 2008, the counties of Macomb, Oakland, and Wayne established Zoological Authorities (the Authorities) pursuant to Public Act 49, the Zoological Authorities Act. The Authorities entered into separate service agreements with the Society, which provided for the continued provision of zoological services to residents of the respective counties upon receipt of tax monies levied by the respective Authorities.

During 2016, the voters in the respective counties voted to approve the extension of the millage through 2028. The millage rate approved was 0.1 mill per \$1,000 of taxable value and was based on property appraisals to provide revenue annually to the Society. The Society has recognized such contributions over the fiscal year of the counties as the performance-related barrier is overcome. During the years ended December 31, 2024 and 2023, the Society has recognized \$15,992,853 and \$15,028,726, respectively, of contributions under the agreements. As of December 31, 2024 and 2023, the Society had receivables from county authorities of \$3,260,004 and \$3,090,011, respectively. Due to the uncertainty in tax collections and amounts under appeal, there is at least a

## Notes to Financial Statements (continued)

## 3. County Authority Services Agreements (continued)

reasonable possibility that recorded estimates will change in the near term. The Society has recognized an allowance for credit losses, based on historical experience, as well as current conditions and forecasts that affect the collectability of the reported amount, of \$25,000 at December 31, 2024 and 2023, related to the receivable from the counties.

# 4. Net Assets With Donor Restrictions (Temporarily and Permanently Restricted Net Assets)

Temporarily restricted net assets are available for the following purposes:

		Decen	iber 31
		2024	2023
Animal care Capital projects	\$	1,440,134 760,006	\$ 1,301,282 1,767,529
Programs: Education		1,952,144	2,433,380
Other		2,348,077	2,396,997
Total	<u>\$</u>	6,500,361	\$ 7,899,188

Permanently restricted net assets are restricted for the following purposes:

	December 31		
	2024	2023	
Education program	\$ 3,968,018	\$ 3,714,610	
Maintenance and acquisition of art collection	1,681,881	1,573,454	
General operations	1,228,303	1,149,610	
Animal care	1,584,714	1,504,899	
Discretionary	522,447	488,868	
Child admission	790,762	748,616	
Animal conservation	1,137,573	1,066,669	
Total	\$ 10,913,698	\$ 10,246,726	

## Notes to Financial Statements (continued)

#### 5. Board-Designated Net Assets

At December 31, 2024 and 2023, investments of \$20,792,027 and \$22,433,768, respectively, were designated by the Board of Directors for endowment and are included in net assets without donor restrictions on the accompanying statements of financial position.

At December 31, 2024 and 2023, net assets of the Society have been designated by the Board of Directors for operating purposes in the amount of \$6,790,940 and \$6,637,256, respectively, and are included in net assets without donor restrictions on the accompanying statements of financial position.

#### 6. Net Assets Released From Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors. These expenses are net of interest income transferred into a temporary restricted fund from the endowment fund. Donor-restricted net assets were released from restrictions after accomplishment of the following purposes:

	December 31			
	_	2024	2023	
Animal care	\$	55,557	\$ 55,872	
Capital projects		3,836,721	2,620,544	
Programs:				
General operations		3,076,620	190,994	
Education		1,056,513	740,946	
Art acquisition and maintenance		_	_	
	\$	8,025,411	\$ 3,608,356	
	_			

## Notes to Financial Statements (continued)

#### 7. Investments

The aggregate carrying amounts of investments at fair value by major type are as follows:

	December 31			
	2024	2023		
Cash equivalents Equity securities Publicly traded mutual funds:	\$ 5,645,439 1,538,223	,		
Fixed income Traditional equities	13,438,074 32,092,847			
-	\$ 52,714,583	\$ 47,582,388		

Investment income (loss) included in revenue is summarized as follows:

	Year Ended December 3			cember 31
	_	2024		2023
Interest, dividends, and fees	\$	2,155,942	\$	2,193,356
Net realized (loss) gains		1,411,401		(321,698)
Net unrealized income (loss)		1,551,389		5,150,242
Net investment income (loss)	\$	5,118,732	\$	7,021,900

#### 8. Expenditures

The Board of Directors of the Society approves the nature and amount of anticipated program service expenditures for the succeeding year as part of the annual budgeting process. Those program services projects that, in either nature or amount, were unanticipated at that time are brought to the Board of Directors for approval during the year on a project-by-project basis. Expenditures are funded largely from revenue and support generated in the year of the project, and, to the extent approved expenditures exceed such available amounts, the excess essentially constitutes a designation of net assets without donor restrictions.

## Notes to Financial Statements (continued)

#### 9. Pledges Receivable

Unconditional contributions and gifts pledged but not received are included in pledges receivable on the statements of financial position.

Pledges receivable are expected to be collected as follows:

		Decen	ıbe	r 31
	_	2024		2023
Less than one year	\$	1,316,529	\$	1,646,864
One to five years		50,000		_
	\$	1,366,529	\$	1,646,864

The amounts are recorded at the estimated present value of future cash flows.

#### 10. Fair Value Measurements

ASC 820, Fair Value Measurement, establishes a three-level valuation hierarchy for disclosure of fair value measurements. The valuation hierarchy is based upon the transparency of inputs to the valuation of an asset or a liability as of the measurement date. A financial instrument's categorization within the hierarchy is based upon the lowest level of input that is significant to the fair value measurement. The three levels are defined as follows:

Level 1 – Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the same term of the financial instrument.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

As of December 31, 2024 and 2023, the assets listed in the fair value hierarchy tables below are cash and cash equivalents, publicly traded equity securities, and mutual funds. The fair values of the fixed-income and traditional equity securities are based on the closing price reported on the active market on which the individual securities are traded.

## Notes to Financial Statements (continued)

## 10. Fair Value Measurements (continued)

The following tables present the financial instruments carried at fair value as of December 31 by caption on the statements of financial position:

			20	024		
	in . Mar Identi	ed Prices Active kets for cal Items evel 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)		Total
Cash and cash equivalents	\$ 8	,265,495	s –	<b>s</b> –	\$	8,265,495
Investments	_					
Cash equivalents		,645,439	_	_		5,645,439
Equity securities	1	,538,223	_	_		1,538,223
Publicly traded mutual funds:		420.054				42 420 074
Fixed income		,438,074	_	_		13,438,074
Equities		,092,847	_		-	32,092,847
	\$ 60	,980,078	<u>s</u> –	<u>s</u> –	<u>s</u>	60,980,078
			2	023		
	in Mar Ident	ed Prices Active kets for ical Items evel 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	•	Total
Cash and cash equivalents	in Mar Ident (L	Active kets for ical Items evel 1)	Significant Other Observable Inputs	Significant Unobservable Inputs	\$	
Cash and cash equivalents  Investments	in Mar Ident (L	Active kets for ical Items evel 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)		
Investments	in Mar Ident (L	Active kets for ical Items evel 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)		
•	in Mar Ident (L \$ 14	Active kets for ical Items evel 1) ,454,910	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)		14,454,910
Investments Cash equivalents	in Mar Ident (L \$ 14	Active kets for ical Items evel 1) ,454,910	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)		14,454,910 662,193
Investments Cash equivalents Equity securities	in Mar Identi (L \$ 14	Active kets for ical Items evel 1) ,454,910	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)		14,454,910 662,193
Investments Cash equivalents Equity securities Publicly traded mutual funds:	in Mar Identi (L \$ 14	Active rkets for ical Items evel 1) ,454,910   662,193 ,159,083	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)		14,454,910 662,193 1,159,083

The carrying values of cash and cash equivalents, accounts receivable, and accounts payable are reasonable estimates of fair value due to the short-term nature of these financial instruments and have carrying values that approximate fair value.

## Notes to Financial Statements (continued)

#### 11. Endowment

The Society's endowment consists of 17 individual funds established for a variety of purposes. The endowment includes both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. Net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Society follows Michigan's State Management of Institutional Funds Act (SMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result, the Society classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the organization in a manner consistent with standards prescribed by SMIFA. In accordance with SMIFA, the Society considers the following factors in making a determination to appropriate or accumulate donor-restricted funds:

- 1. The duration and preservation of the fund
- The purposes of the Society and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- 5. The expected total return from income and the appreciation of investments
- 6. Other resources of the Society
- 7. The investment policies of the Society

## Notes to Financial Statements (continued)

#### 11. Endowment (continued)

The Society has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment, while seeking to maintain purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Society must hold in perpetuity or for a donor-specific period, as well as board-designated funds. Under this policy, the endowment assets are invested in a manner that is intended to produce a real return, net of inflation and investment management costs, of at least 5% over the long term. Actual returns in any given year may vary from this amount.

To satisfy its long-term rate-of-return objectives, the Society relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Society targets a diversified asset allocation that places emphasis on equity-based and fixed-income investments to achieve its long-term objective within prudent risk constraints.

The Society is to record the annual income as temporarily restricted and appropriated for expenditure upon meeting donor stipulations. If donor stipulations are broad, the annual income is recognized as without donor restrictions. In establishing this policy, the Society considered the long-term expected return on its endowment. Accordingly, over the long term, the Society expects the current spending policy to allow its endowment to grow at an average of 5%. This is consistent with the Society's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term, as well as to provide additional real growth through new gifts and investment returns.

At December 31, 2024, the endowment net asset composition by type of fund consisted of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted funds Board-designated funds Ending net assets	19,830,004	\$ 14,504,310 - \$ 14,504,310	19,830,004

## Notes to Financial Statements (continued)

## 11. Endowment (continued)

Changes in endowment net assets for the year ended December 31, 2024, consisted of the following:

	Without Donor	With Donor	
	Restrictions	Restrictions	Total
Beginning net assets: Investment income:	\$ 22,094,112	\$ 13,844,330	\$ 35,938,442
Interest, dividends, and fees	1,009,735	480,088	1,489,823
Realized and unrealized income	1,467,559	581,685	2,049,244
Endowment income for use	(20,000)	20,000	_
Total investment income	2,457,294	1,081,773	3,539,067
Contributions	178,598	40,681	219,279
Funds released from restrictions	_	(462,474)	(462,474)
Other changes	(4,900,000)	_	(4,900,000)
Ending net assets	\$ 19,830,004	\$ 14,504,310	\$ 34,334,314

At December 31, 2023, the endowment net asset composition by type of fund consisted of the following:

Without Donor	With Donor	
Restrictions	Restrictions	Total
	\$ 13,844,330	. , ,
22,094,112	_	22,094,112
\$ 22,094,112	\$ 13,844,330	\$ 35,938,442
	Donor Restrictions \$ - 22,094,112	Donor RestrictionsDonor Restrictions\$ -\$13,844,330

## Notes to Financial Statements (continued)

#### 11. Endowment (continued)

Changes in endowment net assets for the year ended December 31, 2023, consisted of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Beginning net assets: Investment income:	\$ 18,413,759	\$ 12,490,528	\$ 30,904,287
Interest, dividends, and fees	1,133,899	485,023	1,618,922
Realized and unrealized income	2,437,278	966,472	3,403,750
Endowment income for use	(20,000)	20,000	
Total investment income	3,551,177	1,471,495	5,022,672
Contributions	229,176	88,731	317,907
Funds released from restrictions	_	(206,424)	(206,424)
Other changes	(100,000)	_	(100,000)
Ending net assets	\$ 22,094,112	\$ 13,844,330	\$ 35,938,442

## 12. Employee Retirement Benefits

Effective April 1, 1999, the Society converted the former Profit Sharing Plan and Trust (the Plan) (placed into service April 1, 1992) into a defined contribution retirement plan in accordance with the provisions of Section 401(k) of the Code. The Plan covers substantially all full-time employees of the Society who have at least three months of service and are age 21 or older. Participants may contribute up to the lesser of 90% of eligible compensation or \$23,000 in calendar year 2024. A profit-sharing contribution may be contributed at the discretion of the Society's Board of Directors. In addition to meeting the general eligibility requirements of the Plan, employees must have completed 501 hours of service or be an active employee on the last day of the plan year to be eligible for profit-sharing contributions. The Society's matching contributions to the Plan were \$713,748 and \$686,708 for the years ended December 31, 2024 and 2023, respectively. The Society's profit-sharing contribution to the Plan was \$0 for the years ended December 31, 2024 and 2023.

## Notes to Financial Statements (continued)

#### 13. Concession and Merchandising Contract With Service Systems Associates, Inc. (SSA)

SSA operates the food services and retail operations at the Zoo through a contract that commenced on January 1, 2011, and has been extended until December 31, 2029. The payment to the Society is on a commission basis based on sales, with a minimum guaranteed payment based on attendance. SSA will also contribute \$13,000 to the Society's annual fundraiser. SSA has agreed to fund approximately \$5,000,000 in additional capital improvements to the Zoo's facilities through the term of the agreement per the extension effective January 1, 2023.

## 14. Functional Expenses

The Society's expenses by their natural and functional classification for the year ended December 31, 2024, were as follows:

		Program	Activities			_			
	Animal Care, Welfare, and Conservation	and	Guest Engagement	Programs Subtotal	Administrative Support	Facilities and Operation and Maintenance	Fundraising	Supporting Subtotal	Total Expenses
Salaries and benefits Grants to other	\$ 8,760,675	\$ 3,287,844	\$ 5,255,856	\$ 17,304,375	\$ 4,388,481	\$ 5,174,137	\$ 1,650,439	\$ 11,213,057	\$ 28,517,432
organizations	413,058	452	-	413,510	-	-	-	-	413,510
Supplies and travel	1,194,852	357,921	846,405	2,399,178	1,094,006	1,060,830	258,560	2,413,396	4,812,574
Services and									
professional fees	1,130,928	975,361	3,399,616	5,505,905	8,628,397	2,915,144	456,027	11,999,568	17,505,473
Office and occupancy	9,346	2,552,762	18,166	2,580,274	813,176	75	6,868	820,119	3,400,393
Depreciation and									
interest	_	-	-	-	11,901	705,425	-	717,326	717,326
Total expenses	\$ 11,508,859	\$ 7,174,340	\$ 9,520,043	\$ 28,203,242	\$ 14,935,961	\$ 9,855,611	\$ 2,371,894	\$ 27,163,466	\$ 55,366,708

The Society's expenses by their natural and functional classification for the year ended December 31, 2023, were as follows:

				Program	Ac	tivities	ties Supporting Activities								
	Aı	nimal Care,		Education						F	acilities and				-
	W	elfare, and		and		Guest	Programs	A	dministrative	O	peration and			Supporting	Total
	C	onservation	St	ustainability	E	Ingagement	Subtotal		Support	1	Maintenance	F	undraising	Subtotal	Expenses
Salaries and benefits	S	8,150,076	s	2,791,343	\$	5,258,686	\$ 16,200,105	\$	3,571,482	\$	4,684,876	\$	1,465,099	\$ 9,721,457	\$ 25,921,562
Grants to other															
organizations		367,121		1,387		-	368,508		1,645		_			1,645	370,153
Supplies and travel		1,119,224		233,950		1,089,461	2,442,635		788,029		930,999		170,529	1,889,557	4,332,192
Services and															
professional fees		1,394,800		780,270		2,814,606	4,989,676		4,329,826		3,206,674		606,588	8,143,088	13,132,764
Office and occupancy		11,570		2,483,321		28,301	2,523,192		844,241		1,640		6,111	851,992	3,375,184
Depreciation and															
interest	_	-		_		_	_		2,352		_		440,107	442,459	442,459
Total expenses	\$	11,042,791	ŝ	6,290,271	\$	9,191,054	\$ 26,524,116	S	9,537,575	\$	8,824,189	\$	2,688,434	\$ 21,050,198	\$ 47,574,314

The Society allocates certain costs between program and supporting functions.

## Notes to Financial Statements (continued)

## 15. Liquidity and Availability

The Society's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

	December 31			
	2024	2023		
Cash and cash equivalents	\$ 8,265,495	\$ 14,454,910		
Investments	42,279,233	37,816,511		
Less amounts due to donor restricted	(5,923,167)	(7,205,128)		
County receivable	3,260,004	3,090,011		
Pledges receivable	511,500	655,932		
Other receivables	543,894	851,746		
	\$ 48,936,959	\$ 49,663,982		

As part of the Society's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Society invests cash in excess of daily requirements in investments.

During 2024, the Society obtained a \$10 million Line of Credit which provides financing through October 2026. At December 31, 2024, there was no balance outstanding on the line of credit.

## EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multidisciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

#### All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

Ernst & Young LLP is a client-serving member firm of Ernst & Young Global Limited operating in the US.

© 2025 Ernst & Young LLP. All Rights Reserved.

ey.com

AGEND Page 20 of 84

#### **OAKLAND COUNTY ZOOLOGICAL AUTHORITY**

1200 NORTH TELEGRAPH ROAD, PONTIAC, MICHIGAN 48341-0470

Brandon Kolo, Chairperson (Alternate: Robert Kalman) Jennifer Grieco, Secretary (Alternate: Gretchen Parks) Alex Cooper
(Alternate: Tameka Ramsey)
Millie Hall)
(Alternate: Helaine Zack)
Elizabeth Howe
(Alternate: Richard Stenger)

TO: Oakland County Zoo Authority Board Members

FROM: Brandon Kolo, Chairperson

DATE: June 11, 2025

RE: Agenda Item XI – Treasurer's Report – Robert Wittenberg

## **Summary:**

Per Article VIII, Section 4 of the Oakland County Zoo Authority Articles of Incorporation (link), the Authority shall appoint the Oakland County Treasurer to serve as its Treasurer. The Treasurer performs all duties customary to the role and as outlined in the Articles or any adopted Bylaws. This appointment ensures professional financial oversight and integration with county fiscal management.

Oakland County Treasurer Robert Wittenberg will present the Treasurer's Report for FY 2024–2025 as of May 31, 2025. The report will include:

- Fund balances and cash position
- Interest earned through county-managed investments
- Year-to-date expenditures compared to the adopted administrative budget

In his broader capacity, Treasurer Wittenberg manages county finances, including custodian responsibilities for all county funds, investment policy implementation, and maintaining the county's AAA bond rating. His service to the Authority ensures that public funds are administered with the same level of fiduciary responsibility applied to all county-managed resources.

## **Action:**

No formal action is required; the report is presented for information and discussion.

Respectfully Submitted,

Brandon Kolo

Chairperson, Oakland County Zoological Authority

Brando Kolo

## Oakland County Zoological Authority FY 2024-2025 Month 6 Balance sheet as of: May 31, 2025

Cash & Short Term Investments 18,507.67

Total Assets \$ \_\_\_\_18,507.67

**Liabilities** 

Accounts Payable-Zoo Society 0.00 Investment Interest less Fees 10,757.67

**Total Liabilities** 

\$ 10,757.67

**Fund Equity** 

Fund Equity \$ 7,750.00

Total Liabilities & Fund Equity

\$ 18,507.67

# Oakland County Zoological Authority FY 2024-2025 Month 6 Revenue and Expenditures as of: May 31, 2025

	FY 2025 Budget	Actual May	Actual to Date	Balance	% of Budget
Revenue	40.500.00	0.00		40.500.00	20/
Annual Contributions	16,500.00	0.00		16,500.00	0%
Total Revenue	16,500.00	0.00	0.00	16,500.00	0%
<b>Expenditures</b>					
Audit	7,000.00	0.00	7,500.00	(500.00)	107%
Accounting	2,500.00	208.34	1,250.00	1,250.00	50%
BOC Admin Services	2,500.00	0.00	0.00	2,500.00	0%
Legal	4,000.00	0.00	0.00	4,000.00	0%
Miscellaneous	<u>500.00</u>	<u>0.00</u>	0.00	500.00	0%
Total Expenditures	16,500.00	208.34	8,750.00	7,750.00	53%

# Oakland County Zoological Authority FY 2024-2025 Month 6 Expenditures as of: May 31, 2025

	Service						
Payee T	otal	Fees	Audit	Misc.	Paid		
Oakland County Treasurer (Dec)		208.33			12/31/2024		
Oakland County Treasurer (Jan)		208.33			1/10/2025		
Oakland County Treasurer (Feb)		208.34			2/19/2025		
Rehmann LLC			5,500.00		3/15/2025		
Oakland County Treasurer (March)		208.33			3/24/2025		
Oakland County Treasurer (April)		208.33			4/21/2025		
Rehman LLC			2,000.00		4/30/2025		
Oakland County Treasurer (May)		208.34			5/6/2025		

Totals 8,750.00 1,250.00 7,500.00 0.00

# Oakland County Zoological Authority FY 2024-2025 Month 6 Non Expenditure Payments as of: May 31, 2025

		Voucher or	Date
Payee	Total	JE#	Paid
Detroit Zoological Society	43,210.37	SINV00308451	12/31/2025
Detroit Zoological Society	550,866.24	SINV00310925	1/15/2025
Detroit Zoological Society	1,844,368.87	SINV00314987	1/31/2025
Detroit Zoological Society	1,612,258.78	SINV00318312	2/17/2025
Detroit Zoological Society	932,527.15	SINV00321406	2/28/2025
Detroit Zoological Society	1,202,722.30	SINV00324996	3/17/2025
Detroit Zoological Society	692,324.86	SINV00327117	3/31/2025
Detroit Zoological Society	89,185.32	SINV00330418	4/15/2025
Detroit Zoological Society	27,565.40	SINV00334828	4/30/2025

YTD Totals 6,995,029.29

# Oakland County Zoological Authority FY 2024-2025 Month 6

# Transfers from Tax Collection/Payments to Detroit Zoological Society as of: May 31, 2025

<b>Month to Zoo Authority</b> 1st half of December	<b>Tax Roll Type</b> Ad Valorem	A	Amount 43,210.37	SINV00308451
				12/31/2025
2nd half of December	CRA-Frozen		20.33	
	IFT Rehab Rates		103.51	
	Ad Valorem		550,742.40	SINV00310925
		ţ	550,866.24	1/15/2025
1st half of January	CRA-Frozen		4.15	
	PILT 211.7d Senior Citizen & Disabled			
	Housing-2008		1,823.12	
	PILT 211.7d Senior Citizen & Disabled		400.00	
	Housing-2011 PILT 211.7d Senior Citizen & Disabled		108.36	
	Housing -2015		303.95	
	State Land Bank Sale Rates		0.09	
	IFT Post 1994 Rates		693.85	
	IFT Rehab Rates		321.55	
	Ad Valorem	1,8	856,958.89	
	PA277 Charter Schools		314.91	
		to set up budget for FY 2025	(16,160.00)	SINV00314987
		1,8	844,368.87	1/31/2025
2nd half of January	CRA-Frozen		208.12	
	PILT 211.7d Senior Citizen & Disabled			
	Housing-2008		716.21	
	State Land Bank Sale Rates		1.16	
	IFT Post 1994 Rates		850.95	
	IFT Rehab Rates		11.57	
	Ad Valorem PA 277 Charter Schools	1,0	610,364.44	CINI\/00349343
	FAZII CHARLEI SCHOOIS	11	106.33 <b>612,258.78</b>	SINV00318312 2/17/2025
		1,	012,230.70	LITILULI

# AGEND Page 6 of 84

Month to Zoo Authority	Tax Roll Type	Amount	
1st half of February CF	RA-Frozen	137.73	
	PRA-Frozen Rates	300.82	
	LT 211.7d Senior Citizen & Disabled		
	pusing-2008	1,034.37	
	ate Land Bank Sale Rates	1.87	
	T Post 1994 Rates	5,535.03	
	d Valorem A 277 Charter Schools	925,308.19	CINIVOO22440C
PP	A 277 Charter Schools	932,527.15	SINV00321406 2/28/2025
		932,327.13	212012025
2nd half of February CF	FT-Restored	8.86	
•	LT DNR Rates	3,757.71	
PII	LT Housing	167.80	
	LT Private Forestry	34.58	
	T Post 1994 Rates	3,539.31	
Ad	d Valorem	1,195,554.04	
		1,203,062.30	
addition	al amount to set up budget for FY 2025 for a total budget of \$16,500.00 _	(340.00)	SINV00324996
addinor		1,202,722.30	3/17/2025
	RA-Frozen	116.55	
	PRA-Frozen Rates	96.72	
	LT DNR Rates	1,002.32	
	T Post 1994 Rates	1,145.00	01111/00007447
Ad	d Valorem		SINV00327117
		692,324.86	3/31/2025
2nd half of March CF	RA-Frozen	9.51	
PII	LT DNR Rates	17.79	
IF <sup>-</sup>	T on Commercial Personal Property	164.54	
IF <sup>-</sup>	T Post 1994 Rates	598.25	
Ad	d Valorem		SINV00330418
		89,185.32	4/15/2025
1st half of April PII	LT DNR Rates	74.30	
•	d Valorem		SINV00334828
		27,565.40	4/30/2025

Oakland County Zoological Authority FY 2024-2025 Month 6 Interest Earned as of: May 31, 2025

Month	Month	a/c 655385	_	Net	Net YTD
Earned	Recorded	Interest	Fees	Int - Fees	Int - Fees
Dec	Jan	234.72	(2.18)	232.54	232.54
Jan	Feb	3,826.93	(36.45)	3,790.48	4,023.02
Feb	March	3,107.81	(28.42)	3,079.39	7,102.41
March	April	3,168.27	(29.90)	3,138.37	10,240.78
April	May	521.57	(4.68)	516.89	10,757.67

AGEND Page 8 of 84

#### **OAKLAND COUNTY ZOOLOGICAL AUTHORITY**

1200 NORTH TELEGRAPH ROAD, PONTIAC, MICHIGAN 48341-0470

Brandon Kolo, Chairperson (Alternate: Robert Kalman) Jennifer Grieco, Secretary (Alternate: Gretchen Parks) Alex Cooper (Alternate: Tameka Ramsey) Millie Hall) (Alternate: Helaine Zack) Elizabeth Howe

(Alternate: Richard Stenger)

TO: Oakland County Zoo Authority Board Members

FROM: Brandon Kolo, Chairperson

DATE: June 11, 2025

RE: Agenda Item XII – Update from Oakland County – Older Adult Services – Jim

**Ellison** 

#### **Summary:**

Pursuant to the **Zoological Services Agreement** (<u>link</u>) between the Oakland County Zoo Authority and the Detroit Zoological Society, the Authority allocates a portion of its millage funding to support senior-focused outreach programming in partnership with Oakland County.

Jim Ellison, Chief of Older Adult Services, will provide an update on current and planned collaboration between the County and the Detroit Zoo. One of the key initiatives supported by this partnership is **Senior Day at the Detroit Zoo**, an annual event for seniors in Oakland, Macomb, and Wayne counties.

The next **Senior Day** is scheduled for **Wednesday**, **September 10**, from **9 a.m. to 3 p.m.** It features:

- Free admission and parking for adults age 62 and older and one caregiver
- Live entertainment, informational tram tours, bingo, zookeeper talks, and a Senior Resource Area

Older Adult Services coordinates outreach to ensure that Oakland County residents are informed about and able to benefit from this event.

#### **Action:**

No formal action is required; the report is presented for information and discussion.

Respectfully Submitted,

Brandon Kolo

Chairperson, Oakland County Zoological Authority

Brando Kolo

AGEND Page 10 of 84

#### OAKLAND COUNTY ZOOLOGICAL AUTHORITY

1200 NORTH TELEGRAPH ROAD, PONTIAC, MICHIGAN 48341-0470

Brandon Kolo, Chairperson (Alternate: Robert Kalman) Jennifer Grieco, Secretary (Alternate: Gretchen Parks) Alex Cooper (Alternate: Tameka Ramsey) Millie Hall) (Alternate: Helaine Zack) Elizabeth Howe (Alternate: Richard Stenger)

TO: Oakland County Zoo Authority Board Members

FROM: Brandon Kolo, Chairperson

DATE: June 11, 2025

RE: Agenda Item XIII(a) - Amendment to FY 2024-2025 Budget

#### **Summary:**

The Oakland County Zoo Authority is asked to approve an amended budget for FY 2024–2025 to reflect actual revenues received and updated totals for discretionary spending line items.

In accordance with the Uniform Budgeting and Accounting Act (<u>1968 PA 2</u>), local units of government are required to adopt budget amendments when there are material changes in expected revenues or expenditures. This amendment ensures the Authority remains in full compliance with that requirement.

The originally approved budget anticipated \$16,160.00 in revenue and expenditures. However, actual contributions were higher than projected, and final expenditures in discretionary categories—such as audit and legal services—have exceeded earlier estimates. In addition, a miscellaneous line item is being reintroduced at \$2,500.00 to provide flexibility for any remaining or future overages. This is consistent with Budget Resolution No. 3, which authorizes the Treasurer to transfer funds within approved line items as needed.

The proposed amended budget reflects \$19,500.00 in both revenue and expenditures, maintains a balanced position, and supports the operational needs of the Authority.

#### **Recommended Motion:**

Be it resolved, the Oakland County Zoological Authority approves the amended FY 2024–2025 budget as presented in the meeting packet.

### Respectfully Submitted,

Brandon Kolo

Chairperson, Oakland County Zoological Authority

Brando Kolo

AGEND Page 12 of 84

# Oakland County Zoological Authority FY24-25 Budget

Approved Budget Ai	mended Budget
Revenue Annual Contributions 16,160.00	19,500.00
Total Revenue <u>16,160.00</u>	<u>19,500.00</u>
Expenditures         Audit       7,500.00       300.00         Accounting       2,500.00       -         BOC Admin Services       2,500.00       -         Legal Expenses       3,660.00       540.00	7,800.00 2,500.00 2,500.00 4,200.00
Miscellaneous        2,500.00         Total Expenditures       16,160.00       3,340.00	<u>2,500.00</u> <u>19,500.00</u>

#### OAKLAND COUNTY ZOOLOGICAL AUTHORITY

1200 NORTH TELEGRAPH ROAD, PONTIAC, MICHIGAN 48341-0470

Brandon Kolo, Chairperson (Alternate: Robert Kalman) Jennifer Grieco, Secretary (Alternate: Gretchen Parks) Alex Cooper
(Alternate: Tameka Ramsey)
Millie Hall)
(Alternate: Helaine Zack)
Elizabeth Howe
(Alternate: Richard Stenger)

TO: Oakland County Zoo Authority Board Members

FROM: Brandon Kolo, Chairperson

DATE: June 11, 2025

RE: Agenda Item XIII(B) – Approval of the FY 2025/2026 Budget

#### **Summary:**

The Oakland County Zoo Authority is asked to approve the proposed **FY 2025–2026** budget, as well as four associated resolutions that provide administrative authority to implement the budget. The budget supports the Authority's mission under **Act 49 of 2008** (link), its **Articles of Incorporation** (link), and the **Zoological Services Agreement** (link) with the Detroit Zoological Society (DZS).

The proposed budget includes **total revenues of \$7,916,987.58** and **total expenditures of \$7,848,640.29**, with a projected year-end fund balance of **\$68,347.29**.

#### **Revenue Overview:**

#### Property Taxes – \$7,828,840.29

Raised through the Authority's dedicated millage, this is the core funding source approved by Oakland County voters in 2016. The FY 2025–2026 amount reflects the adjusted Headlee rate.

#### State Sources – Local Community Stabilization Authority – \$74,457.01

These payments reimburse the Authority for losses related to personal property tax exemptions or delinquencies. The intent is to stabilize revenues so that distributions to DZS are not negatively affected.

#### Interest Income – \$13,690.28

Earned while Authority funds are held in Oakland County's investment accounts prior to distribution. Managed according to the County's conservative investment policies.

### **Expenditure Overview:**

#### • Audit – \$8,100.00

Contracted CPA services for the annual financial audit.

#### • Accounting – \$2,500.00

Paid to the Oakland County Treasurer for management of tax collection, fund transfers, and financial reporting.

#### • Miscellaneous – \$2,500.00

For unforeseen administrative needs or overages.

#### • BOC Administrative Services - \$2,500.00

Covers support provided by Oakland County Board of Commissioners staff as defined in the interlocal agreement.

#### • Legal Expenses – \$4,200.00

Anticipated legal services related to contracts, governance, or compliance.

#### • Millage Expenses – \$500,000.00

A new category this year, these funds are reserved for public outreach and education related to the upcoming millage renewal. All activities will comply with applicable election laws.

#### Distributions to the Detroit Zoological Society – \$7,328,840.29

As required under the Zoological Services Agreement, these funds support the operations, maintenance, and educational programming of the Zoo.

# **Budget Resolutions One through Four:**

To accompany the budget, the Authority will also consider adoption of the following four resolutions:

#### • Resolution One: Budget

Formally appropriates the FY 2025–2026 budget as presented by the Treasurer. This resolution is required to authorize spending in accordance with state law and internal controls.

#### • Resolution Two: Purchasing

Authorizes the Chairperson of the Authority to place orders and authorize payment of expenses included in the approved budget. This enables day-to-day functioning without requiring Board action on each purchase.

#### • Resolution Three: Transfers

Grants the Treasurer the ability to make administrative transfers within budget categories as needed, provided total expenditures do not exceed appropriated amounts. This supports flexibility and responsiveness throughout the fiscal year.

#### Resolution Four: Contracts

Authorizes the Chairperson to execute contracts on behalf of the Authority, provided they are within approved budget amounts. This supports timely execution of agreements such as audit and legal services.

#### **Recommended Motion:**

Be it resolved, the Oakland County Zoological Authority approves the FY 2025–2026 budget and adopts Budget Resolutions One through Four as presented.

Respectfully Submitted,

Brandon Kolo

Chairperson, Oakland County Zoological Authority

Brandon Kolo

# Oakland County Zoological Authority Budget Comparison

	FY 2020-2021 Budget	FY2021-2022 Budget	FY2022-2023 Budget	FY2023-2024 Budget	FY2024-2025 Amended Budget	FY2025-2026 Budget
Revenue						
Property Taxes	\$ 5,791,568.37	6,078,292.26	6,289,273.13	6,503,108.42	7,159,433.28	7,828,840.29
State sources-Local Community						
Stablilization Authority	72,824.61	75,567.41	70,924.73	72,691.53	80,276.75	74,457.01
Interest Income	18,712.82	2,517.16	27,651.46	12,220.36	13,163.73	13,690.28
Total revenue	5,883,105.80	6,156,376.83	6,387,849.32	6,588,020.31	7,252,873.76	7,916,987.58
Expenditures						
Audit	6,600.00	6,700.00	6,700.00	7,500.00	7,800.00	8,100.00
Accounting	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Miscellaneous	3,400.00	800.00	800.00	800.00	2,500.00	2,500.00
BOC Admin Services	0.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Legal Expenses	0.00	0.00	0.00	0.00	4,200.00	4,200.00
Millage Expenses	0.00	0.00	0.00	0.00	0.00	500,000.00
Distributions to Detroit Zoological Society	5,539,866.13	6,122,157.38	6,276,773.13	6,490,183.42	7,156,932.29	7,328,840.29
Total expenditures	5,552,366.13	6,134,657.38	6,289,273.13	6,503,483.42	7,176,432.29	7,848,640.29
Net Change in Fund Balance/Net Position	330,739.67	21,719.45	98,576.19	84,536.89	76,441.47	68,347.29
Fund Balance Net Position - Beginning of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Net Position - End of year	\$ 330,739.67	\$ 21,719.45	98,576.19	\$ 84,536.89	\$ 76,441.47	\$ 68,347.29

AGEND Page **17** of **84** 

# Oakland County Zoological Authority FY25-26 Budget

# Revenue

Property Taxes	7,828,840.29
Stabilization Authority	74,457.01
Interest Income	13,690.28
Total Revenue	<u>7,916,987.58</u>
<u>Expenditures</u>	
Millage Expense	500,000.00
Audit	8,100.00
Accounting	2,500.00
BOC Admin Services	2,500.00
Legal Expenses	4,200.00
Miscellaneous	2,500.00
Distributions to Detroit Zoological Society	7,328,840.29
Total Expenditures	<u>7,848,640.29</u>
Projected Year End Fund Balance	68,347.29

#### **Resolution One: Budget**

Be it resolved, the 2025-2026 Oakland County Zoo Authority budget for each fund is hereby approved as presented by the Treasurer.

#### **Resolution Two: Purchasing**

Whereas the Oakland County Zoo Authority finds it necessary to incur budgeted expenses;

Now, therefore, be it resolved, the Oakland County Zoo Authority Chair is authorized to place orders for and make payment of these expenses.

#### **Resolution Three: Transfers**

Now, therefore, be it resolved, the Treasurer is authorized to make administrative transfers within appropriation centers.

#### **Resolution Four: Contracts**

Whereas the Oakland County Zoo Authority finds it necessary to contract for services;

Now, therefore, be it resolved, the Oakland County Zoo Authority Chair is authorized to enter into contracts on behalf of the Authority, provided the contracts do not exceed budgeted expenses.

AGEND Page 19 of 84

#### OAKLAND COUNTY ZOOLOGICAL AUTHORITY

1200 NORTH TELEGRAPH ROAD, PONTIAC, MICHIGAN 48341-0470

Brandon Kolo, Chairperson (Alternate: Robert Kalman) Jennifer Grieco, Secretary (Alternate: Gretchen Parks) Alex Cooper (Alternate: Tameka Ramsey) Millie Hall) (Alternate: Helaine Zack) Elizabeth Howe (Alternate: Richard Stenger)

TO: Oakland County Zoo Authority Board Members

FROM: Brandon Kolo, Chairperson

DATE: June 11, 2025

RE: Agenda Item XIV – Resolution to Levy and Collect 2025 Millage

#### **Summary:**

The Authority is asked to approve the **annual resolution to levy and collect the 2025 zoological millage**, originally approved by Oakland County voters in 2016 at a rate of **0.10 mills**. This millage supports the operations, programming, and maintenance of the **Detroit Zoological Society (DZS)** as outlined in the **Zoological Services Agreement (link)**.

Due to provisions in the **Headlee Amendment** to the Michigan Constitution, the millage rate has been subject to annual rollbacks. Headlee requires that millage rates be reduced if total property tax revenue would otherwise grow faster than the rate of inflation, thereby limiting automatic tax increases without voter approval.

As a result, the authorized 0.10 mills has been **rolled back to 0.0935 mills** for the 2025 tax year. This rate has been **certified by Oakland County Equalization** and reflects compliance with the Headlee rollback formula.

The "Resolution for Levy and Collection of Millage" included in your packet (page 17) authorizes:

- Levying 0.0935 mills on all taxable property in Oakland County for tax year 2025
- Collection of the millage on the **December 2025** property tax bill by the Oakland County Treasurer
- Distribution of millage proceeds to the **Detroit Zoological Society**, in accordance with the interlocal agreement

This levy represents the **final year of the current 10-year millage cycle** approved in 2016 and is essential to ensuring uninterrupted funding for zoo services and community outreach.

#### **Recommended Motion:**

Be it resolved, the Oakland County Zoological Authority approves the Resolution for Levy and Collection of Millage as presented in the meeting packet.

Respectfully Submitted,

Brandon Kolo

Chairperson, Oakland County Zoological Authority

Brando Kolo

Michigan Department of Treasury

614 (Rev. 2-25)

ORIGINAL TO: County Clerk(s)

COPY TO: Equalization Department(s) COPY TO: Each township or city clerk

L-4029

#### 2025 Tax Rate Request (This form must be completed and submitted on or before September 30, 2025)

	d under authority of MCL Se Where the Local G					f ALL Properties in the	Unit as of 5-27-2025.				
	OAKLAND						84,299,6	86,138			
ocal Gove	rnment Unit Reque		y CAL AUTHORITY			stricts: 2025 Taxable Varcial Personal Propertie			ed Agricultural, Qualifie	ed Forest, Industrial	
	omplete this form fo	or each unit of go	vernment for whic	h a property tax	c is levied. Penalt	y for non-filing is p	provided under M	CL Sec 211.119.			
			(4) Original	(5)** 2024 Millage Rate	(6) 2025 Current Year	(7) 2025 Millage Rate	(8) Sec 211.34 Truth in Assessing or	(9)	(10) Millage	(11) Millage	(12)
(1) Source	(2) Purpose of Millage	(3) Date of Election	Millage Authorized by Election, Charter, etc.	Permanently Reduced by MCL 211.34d "Headlee"	"Headlee" Millage Reduction Fraction	Permanently Reduced by MCL 211.34d "Headlee"	Equalization Millage Rollback Fraction	Maximum Allowable Millage Levy*	Requested to be Levied July 1	Requested to be Levied Dec. 1	Expiration Date of Millage Authorize
oted	Operating	08/02/16	0.1000	0.0941	0.9940	0.0935	1.0000	0.0935		0.0935	12/31/202
epared by			Telephone Number			Title of Preparer			Date		
duced, if ne	ATION: As the represent to comply we comply with MCL S	vith the state cons	titution (Article 9, Se	ection 31), and th	nat the requested le	evy rates have also	been reduced, if	1	Local School Dist millage to be levie ions on	rict Use Only. Comp d. See STC Bulletin mpl th section	ete if requestir 2 of 2025 for 1.
erk cretary	Signature				Print Name			Date	Total School Distr Rates to be Levie and NH Oper ON	ed (HH/Supp	Rate
airperson esident	Signature				Print Name			Date	For Principal Res	idence, Qualified	
	in Taxation, MCL So			•	•			_	Personal For Commercial F	Personal	
	in column 9. The req er than the rate in		211.24e must be n	net prior to levyir	ng an operating levy	/ wnich is larger tha	in the base tax rat	e	For all Other		

<sup>\*\*</sup> IMPORTANT: See instructions on page 2 regarding where to find the millage rate used in column (5).

# OAKLAND COUNTY ZOOLOGICAL AUTHORITY RESOLUTION FOR LEVY AND COLLECTION OF MILLAGE

WHEREAS Act 49 of the Public Acts of 2008 authorizes the Oakland County Zoological Authority to levy a tax of not more than 0.1 mill for a period of not more than 20 years on all taxable property within the County of Oakland, upon the approval of the tax by a majority of the electors in Oakland County voting at a statewide general or primary election, for the purpose of providing revenue to an accredited zoological institution to continue providing zoological services for the benefit of the residents of Oakland County; and

WHEREAS a majority of Oakland County electors voting in the Primary Election August 2, 2016, authorized the Authority to levy a tax of not more than 0.1 mil (10 cents per \$1,000 of taxable value) on real and personal property within Oakland County for a period of ten (10) years, being years 2018 through 2027. This year, due to the Headlee Rollback Amendment, the Authority is authorized to levy a tax of not more than 0.0935 for FY 2025.

NOW THEREFORE BE IT RESOLVED that the Oakland County Zoological Authority hereby declares and certifies the levy on the real and personal property within Oakland County of 0.0935 mill (about 10 cents per \$1,000) on each dollar of the taxable value of real and personal property within Oakland County, in conformance with the Michigan Constitution 1963, Article 9, Section 31, and any legislation implementing said section of the Constitution.

BE IT FURTHER RESOLVED that the taxes shall be levied and collected in December.

BE IT FURTHER RESOLVED that this resolution shall be forwarded to the appropriate officials of Oakland County and all taxing jurisdictions within the County, advising them to take whatever action is necessary and proper to effectuate the levy and collection of the authorized tax mill in compliance with this resolution.

BE IT FURTHER RESOLVED that the Chairperson of the Oakland County Zoological Authority is authorized to execute all documents necessary for the levy and collection of the authorized referenced tax mill.

Motion for approval by	, supported by	·
OAKLAND COUNTY ZOOLOGICAL AUTHORITY		
Brandon Kolo, Chair	DATE	

#### OAKLAND COUNTY ZOOLOGICAL AUTHORITY

1200 NORTH TELEGRAPH ROAD, PONTIAC, MICHIGAN 48341-0470

Brandon Kolo, Chairperson (Alternate: Robert Kalman) Jennifer Grieco, Secretary (Alternate: Gretchen Parks) Alex Cooper
(Alternate: Tameka Ramsey)
Millie Hall)
(Alternate: Helaine Zack)
Elizabeth Howe
(Alternate: Richard Stenger)

TO: Oakland County Zoo Authority Board Members

FROM: Brandon Kolo, Chairperson

DATE: June 11, 2025

RE: Agenda Item XV – Discussion on Future Millage Renewal

#### **Summary:**

The current zoological millage was last approved by Oakland County voters on **August 2, 2016**, for a period of ten years. This funding has been essential in supporting operations and educational programming at the Detroit Zoo as outlined in the **Zoological Services Agreement**.

As the millage sunsets following the **2025 tax year**, the Authority must begin discussions on a potential renewal to ensure continued support beyond that point.

Under **Act 49 of 2008** (MCL 123.1181 et seq.), the Authority may request approval from the Oakland County Board of Commissioners to place a millage question on the ballot. The statute outlines the steps for initiating and approving such a measure, including certification of ballot language and timing in coordination with the County Clerk and local election officials. You can review this process in full in the enabling law here:

Act 49 of 2008 - Enabling Law

As part of preparation, the Authority has set aside \$500,000 in its FY 2025–2026 budget to support educational outreach to ensure that voters have access to factual, legally compliant information about the existing millage and its uses. This is consistent with both Michigan election law and established county practices for informational efforts related to public millages.

In addition, any future millage proposal should be considered **in collaboration with our regional partners in Wayne and Macomb Counties**, who also contribute to the operation of the Zoo through their own millages. Coordination with these partners and the **Detroit Zoological Society** will be critical to align needs, timelines, and messaging.

#### **Action:**

No formal action is required at this time. This discussion is intended to guide early planning, identify key milestones, and begin coordination with the Detroit Zoological Society and regional partners.

Respectfully Submitted,

Brandon Kolo

Chairperson, Oakland County Zoological Authority

Branda Kolo

AGEND Page 25 of 84

#### OAKLAND COUNTY ZOOLOGICAL AUTHORITY

1200 NORTH TELEGRAPH ROAD, PONTIAC, MICHIGAN 48341-0470

Brandon Kolo, Chairperson (Alternate: Robert Kalman) Jennifer Grieco, Secretary (Alternate: Gretchen Parks) Alex Cooper
(Alternate: Tameka Ramsey)
Millie Hall)
(Alternate: Helaine Zack)
Elizabeth Howe
(Alternate: Richard Stenger)

TO: Oakland County Zoo Authority Board Members

FROM: Brandon Kolo, Chairperson

DATE: June 11, 2025

RE: Agenda Item XVI.– Approval of Contract with Oakland County Board of Commissioners for Administrative Services

#### **Summary:**

The Oakland County Zoo Authority is an independent unit of government, separate from the County itself. However, the **Oakland County Board of Commissioners (BOC)** provides administrative support to the Authority, including:

- Agenda preparation and public posting
- Meeting coordination and logistics
- Minute-taking and records management
- General administrative assistance to ensure compliance with transparency laws

As a separate entity, the Zoo Authority is responsible for paying for these services. The County may only charge the Authority **actual costs** associated with the provision of services. Similar administrative services contracts have been executed with other independent public bodies, such as the Parks and Road Commissions.

It is important to note that the Zoo Authority already pays for other County-provided services—including financial and distribution support from the Oakland County Treasurer's Office—through its approved annual budget.

Payment for this contract will be made using funds from the Authority's dedicated property tax millage, as permitted under Act 49 of 2008 (link), which states:

"An authority may... enter into contracts incidental or necessary for the accomplishment of this act."

#### AGEND Page 26 of 84

The requested contract aligns with the Authority's operational needs and longstanding service relationship with Oakland County.

Agreement shall remain in effect for five (5) years from the date the Agreement is completely executed by all Parties or until cancelled or terminated by any of the Parties pursuant to the terms of the Agreement.

#### **Recommended Motion:**

Be it resolved, the Oakland County Zoological Authority approves the contract for administrative services with the Oakland County Board of Commissioners and authorizes the Chairperson to execute the agreement.

Respectfully Submitted,

Brandon Kolo

Chairperson, Oakland County Zoological Authority

Brankn Kolo

# AGREEMENT FOR BOARD OF COMMISSIONERS SERVICES BETWEEN OAKLAND COUNTY AND OAKLAND COUNTY ZOOLOGICAL AUTHORITY

This Agreement (the "Agreement") is made between Oakland County, a Municipal and Constitutional Corporation, 1200 North Telegraph Road, Pontiac, Michigan 48341 ("County"), and the Oakland County Zoological Authority, 1200 North Telegraph Road, Pontiac, Michigan 48341 an Authority or Public Authority formed in accordance with the provisions of Act 49, Public Act of Michigan, 2008 ("Public Authority"). County and Public Authority may be referred to individually as a "Party" and jointly as "Parties".

**PURPOSE OF AGREEMENT**. The purpose of this Agreement is for County, or its authorized agent, to provide Public Authority with certain administrative support and/or training services (collectively, "Administrative Support Services") as agreed upon by the Parties from time-to-time during the term of, and in accordance with, this Agreement.

In consideration of the mutual promises, obligations, representations, and assurances in this Agreement, the Parties agree as follows:

- 1. **<u>DEFINITIONS</u>**. In addition to the capitalized terms otherwise defined in this Agreement, the following words and expressions, whether used in the singular or plural, within or without quotation marks, or possessive or nonpossessive, used throughout this Agreement shall be defined and interpreted as follows:
  - 1.1. **Agreement** means the terms and conditions of this Agreement and any other mutually agreed to written and executed modification, amendment, Exhibit and attachment.
  - 1.2. Claims mean any alleged losses, claims, complaints, demands for relief or damages, lawsuits, causes of action, proceedings, judgments, penalties, costs, or liabilities of any kind, which is imposed on, incurred by, or asserted against a Party or for which a Party may become legally or contractually obligated to pay or defend against, whether commenced or threatened, including, but not limited to, reimbursement for reasonable attorney fees, mediation, facilitation, or arbitration fees, witness fees, court costs, investigation expenses, litigation expenses, or amounts paid in settlement, whether direct, indirect or consequential.
  - 1.3. <u>Concurrent Board Member</u> means any Oakland County Commissioner who is also serving as a member of the Public Authority Board.
  - 1.4. Confidential Information means all information and data that County is required or permitted by law to keep confidential, including records of County's security measures, including security plans, security codes and combinations, passwords, keys, and security procedures, to the extent that the records relate to ongoing security of County as well as records or information to protect the security or safety of persons or property, whether public or private, including, but not limited to, building, public works, and public water supply designs relating to ongoing security measures, capabilities and plans for responding to violations of the Michigan Anti-Terrorism Act, emergency response plans, risk planning documents, threat assessments and domestic preparedness strategies.
  - 1.5. <u>County Agent</u> means any County elected official, appointed official, director, board member, commissioner, authority, other board, committee, commission, employee, third-party contractor, department, division, volunteer, representative, Concurrent Board Member, or any such person's successors (whether such persons act or acted in their

### AGEND Page 2 of 84

personal representative or official capacities). "County Agent" shall also include any

- person who was a County Agent any time during the term of this Agreement but, for any reason, is no longer employed, appointed, elected, or otherwise serving as a County Agent.
- 1.6. **Day** means any calendar day beginning at 12:00 a.m. and ending at 11:59 p.m.
- 1.7. **Public Authority Agent** means any Public Authority elected official, appointed official, director, board member, officer, employee, member, trustee, volunteer, attorney, licensee, third-party contractor, department, division, vendor, agent or representatives, and any persons acting by, through, under, or in concert with any of the above (whether such persons act or acted in their personal representative or official capacities). Public Authority Agent shall also include any person who was a Public Authority Agent at any time during the term of this Agreement but, for any reason, is no longer acting in that capacity. Notwithstanding the above definition, Public Authority Agent shall not include a County Agent or any Concurrent Board Member.
- 1.8. **Points of Contact** means the individuals designated by Public Authority and identified to County to act as primary and secondary contacts for communication and other purposes as described in this Agreement.
- 1.9. **Exhibit** means the "Exhibit I Administrative Support Services" exhibit, which is attached to and governed by this Agreement.
- 1.10. <u>Administrative Support Services</u> means the general administrative services described in Exhibit I that is provided by the County's Board of Commissioners ("BOC") Administrative staff for the Public Authority.

#### 2. <u>COUNTY RESPONSIBILITIES</u>.

- 2.1. County, through its BOC Administrative staff, will provide the Administrative Support Services described on Exhibit I and the services as subsequently requested by an authorized Public Authority Agent and approved by the BOC's Chief of Staff in accordance with the terms of this Agreement. County is not obligated or required to provide any additional services that are not specified in this Agreement or otherwise agreed upon by County.
- 2.2. County may access, use, and disclose transaction information and any content to comply with the law such as a subpoena, court order or Freedom of Information Act request. County shall first refer all such requests for information to Public Authority's Points of Contact for their response within the required time frame, if permitted by law. County shall provide assistance for the response if requested by Public Authority's Points of Contact and if able to access the requested information. County shall not distribute Public Authority's data to other entities for reasons other than when it is required by law.

#### 3. <u>PUBLIC AUTHORITY RESPONSIBILITIES</u>.

- 3.1. Public Authority shall comply with all terms and conditions in this Agreement, including each selected Exhibit.
- 3.2. Public Authority shall designate two representatives to act as a primary and secondary Points of Contact with County. The Points of Contact responsibilities shall include:
  - 3.2.1. Direct coordination and interaction with County staff.
  - 3.2.2. Communication with the general public when appropriate.
- 3.3. Public Authority shall pay to County the Support Services Fees and Expenses pursuant to Section 6, below.

- 3.4. Public Authority shall respond to and be responsible for Freedom of Information Act requests relating to Public Authority's records, data, or other information.
- 3.5. Third-party product or service providers may require County to pass through to Public Authority certain terms and conditions contained in license agreements, vendor agreements, service agreements, acceptable use policies and similar terms of service or usage, in order to provide Administrative Support Services to Public Authority. Public Authority agrees to comply with these terms and conditions. Public Authority must follow the termination provisions of this Agreement if it determines that it cannot comply with any of the terms and conditions.

#### 4. REQUEST AND APPROVAL FOR ADMINISTRATIVE SUPPORT SERVICES.

- 4.1. If Public Authority desires to receive Administrative Support Services, Public Authority shall submit to the BOC's Chief of Staff a completed (filled in) Administrative Support Services Job Order Sheet (attached as Addendum A to Exhibit I) that is signed by an authorized Public Authority Agent. Public Authority shall provide any clarifying information as requested by County to review and consider the job order request. Public Authority understands and agrees that its submission of an Administrative Support Services Job Order Sheet does not obligate County to perform such services and County shall only be obligated to perform the services described in the Administrative Support Services Job Order Sheet upon the execution (signature) and delivery of such Administrative Support Services Job Order Sheet by the BOC's Chief of Staff.
- 4.2. Upon receiving an Administrative Support Services Job Order Sheet, County shall respond to such request within a reasonable period of time by either requesting further information and/or revisions to the request, declining the request, or delivering to the Public Authority the Administrative Support Services Job Order Sheet that has been executed by the BOC's Chief of Staff.
- 4.3. Upon delivery by County of an Administrative Support Services Job Order Sheet that has been executed by both Parties, County shall provide the Administrative Support Services described in such Administrative Support Services Job Order Sheet and Public Authority shall take any actions and perform such obligations as necessary or appropriate for County to perform the services.
- 4.4. An Administrative Support Services Job Order Sheet executed by both Parties shall be deemed an addendum to this Agreement and the terms of which incorporated in this Agreement and shall not require an executed amendment to this Agreement.

#### 5. **DURATION OF INTERLOCAL AGREEMENT.**

- 5.1. This Agreement and any amendments shall be effective when executed by both Parties with resolutions passed by the governing bodies of each Party except as otherwise specified below. The approval and terms of this Agreement and any amendments, except as specified below, shall be entered in the official minutes of the governing bodies of each Party. An executed copy of this Agreement and any amendments shall be filed by the County Clerk with the Secretary of State.
- 5.2. Notwithstanding Section 5.1, the Chairperson of the Oakland County Board of Commissioners is authorized to approve and execute amendments to this Agreement, provided that an amendment does not modify the Agreement by more than fifteen percent (15%) of the original total value of the Agreement. An amendment signed by the Board Chairperson under this Section must be sent to the Election Division in the County Clerk's Office to be filed with the Agreement once it is signed by both Parties.

5.3. Unless extended by an amendment, this Agreement shall remain in effect for five (5) years from the date the Agreement is completely executed by all Parties or until cancelled or terminated by any of the Parties pursuant to the terms of the Agreement.

#### 6. PAYMENTS.

- 6.1. Administrative Support Services shall be provided to Public Authority at the rates and for the charges specified in Exhibit I.
- 6.2. If County is legally obligated for any reason, e.g. subpoena, court order, or Freedom of Information Request, to search for, identify, produce or testify regarding Public Authority's records, data, or information that is stored by County relating to Administrative Support Services that Public Authority receives under this Agreement, then Public Authority shall reimburse County for all reasonable costs County incurs in searching for, identifying, producing or testifying regarding such records, data, or information. County may waive this requirement in its sole discretion.
- 6.3. County shall provide Public Authority with an invoice/explanation of County's costs for Administrative Support Services provided herein and/or a statement describing any amounts owed to County. Public Authority shall pay the full amount shown on any such invoice within sixty (60) calendar days after the date shown on any such invoice. Payment shall be sent along with a copy of the invoice to: Oakland County Treasurer Cash Acctg, Bldg 12 E, 1200 N. Telegraph Road, Pontiac, MI 48341.
- 6.4. If Public Authority, for any reason, fails to pay County any monies when and as due under this Agreement, Public Authority agrees that unless expressly prohibited by law, County or the Oakland County Treasurer, at their sole option, shall be entitled to set off from any other Public Authority funds that are in County's possession for any reason, including but not limited to, the Oakland County Delinquent Tax Revolving Fund ("DTRF"), if applicable. Any setoff or retention of funds by County shall be deemed a voluntary assignment of the amount by Public Authority to County. Public Authority waives any Claims against County or its Officials for any acts related specifically to County's offsetting or retaining of such amounts. This paragraph shall not limit Public Authority's legal right to dispute whether the underlying amount retained by County was actually due and owing under this Agreement.
- 6.5. If County chooses not to exercise its right to setoff or if any setoff is insufficient to fully pay County any amounts due and owing County under this Agreement, County shall have the right to charge up to the then-maximum legal interest on any unpaid amount. Interest charges shall be in addition to any other amounts due to County under this Agreement. Interest charges shall be calculated using the daily unpaid balance method and accumulate until all outstanding amounts and accumulated interest are fully paid.
- 6.6. Nothing in this Section shall operate to limit County's right to pursue or exercise any other legal rights or remedies under this Agreement or at law against Public Authority to secure payment of amounts due to County under this Agreement. The remedies in this Section shall be available to County on an ongoing and successive basis if Public Authority becomes delinquent in its payment. Notwithstanding any other term and condition in this Agreement, if County pursues any legal action in any court to secure its payment under this Agreement, Public Authority agrees to pay all costs and expenses, including attorney fees and court costs, incurred by County in the collection of any amount owed by Public Authority.
- 6.7. Either Party's decision to terminate and/or cancel this Agreement, or any one or more of the individual Administrative Support Services identified herein, shall not relieve Public Authority of any payment obligation for any Administrative Support Services rendered prior to the

effective date of any termination or cancellation of this Agreement. The provisions of this Section shall survive the termination, cancellation, and/or expiration of this Agreement.

#### 7. ASSURANCES.

- 7.1. Responsibility for Claims. Each Party shall be responsible for any Claims made against that Party by a third party, and for the acts of its employees arising under or related to this Agreement.
- 7.2. Responsibility for Attorney Fees and Costs. Except as provided for in Section 6.6, in any Claim that may arise from the performance of this Agreement, each Party shall seek its own legal representation and bear the costs associated with such representation, including judgments and attorney fees.
- 7.3. **No Indemnification.** Except as otherwise provided for in this Agreement, neither Party shall have any right under this Agreement or under any other legal principle to be indemnified or reimbursed by the other Party or any of its agents in connection with any Claim.
- 7.4. Costs, Fines, and Fees for Noncompliance. Public Authority shall be solely responsible for all costs, fines and fees associated with any misuse of the Administrative Support Services and/or for noncompliance with this Agreement by Pubic Body Agents.
- 7.5. **Reservation of Rights.** This Agreement does not, and is not intended to, impair, divest, delegate or contravene any constitutional, statutory, and/or other legal right, privilege, power, obligation, duty, or immunity of the Parties. Nothing in this Agreement shall be construed as a waiver of governmental immunity for either Party.
- 7.6. Authorization and Completion of Agreement. The Parties have taken all actions and secured all approvals necessary to authorize and complete this Agreement. The persons signing this Agreement on behalf of each Party have legal authority to sign this Agreement and bind the Parties to the terms and conditions contained herein.
- 7.7. <u>Compliance with Laws</u>. Each Party shall comply with all federal, state, and local ordinances, regulations, administrative rules, and requirements applicable to its activities performed under this Agreement.

#### 8. <u>USE OF CONFIDENTIAL INFORMATION</u>

- 8.1. The Parties shall not reproduce, provide, disclose, or give access to Confidential Information to County or to a Public Authority Agent not having a legitimate need to know the Confidential Information, or to any third-party. County and Public Authority Agents shall only use the Confidential Information for performance of this Agreement. Notwithstanding the foregoing, the Parties may disclose the Confidential Information if required by law, statute, or other legal process provided that the Party required to disclose the information: (i) provides prompt written notice of the impending disclosure to the other Party, (ii) provides reasonable assistance in opposing or limiting the disclosure, and (iii) makes only such disclosure as is compelled or required. This Agreement imposes no obligation upon the Parties with respect to any Confidential Information when it can be established by legally sufficient evidence that the Confidential Information: (i) was in possession of or was known by Party prior to its receipt from the other Party, without any obligation to maintain its confidentiality; or (ii) was obtained from a third party having the right to disclose it, without an obligation to keep such information confidential.
- 8.2. Within five (5) business days after receiving a written request from the other Party, or upon termination of this Agreement, the receiving Party shall return or destroy all of the disclosing Party's Confidential Information.

#### 9. **DISCLAIMER OF WARRANTIES**.

- 9.1. THE ADMINISTRATIVE SUPPORT SERVICES, INCLUDING ANY GOODS, PARTS, SUPPLIES, EQUIPMENT, OR OTHER ITEMS THAT ARE PROVIDED TO PUBLIC AUTHORITY BY COUNTY, ARE PROVIDED ON AN "AS IS" AND "AS AVAILABLE" BASIS "WITH ALL FAULTS."
- 9.2. COUNTY EXPRESSLY DISCLAIMS ALL WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON- INFRINGEMENT.
- 9.3. COUNTY MAKES NO WARRANTY THAT: (I) THE ADMINISTRATIVE SUPPORT SERVICES WILL MEET PUBLIC AUTHORITY'S REQUIREMENTS; OR (II) THE ADMINISTRATIVE SUPPORT SERVICES WILL BE UNINTERRUPTED, TIMELY, SECURE, OR ERROR-FREE.

#### 10. LIMITATION OF LIABILITY.

- 10.1. IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY OR ANY OTHER PERSON, FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, SPECIAL, AND/OR PUNITIVE DAMAGES ARISING OUT OF THIS AGREEMENT, REGARDLESS OF WHETHER THE OTHER PARTY HAS BEEN INFORMED OF THE POSSIBILITY OF SUCH DAMAGES.
- 10.2. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED IN THIS AGREEMENT AND TO THE EXTENT PERMITTED BY LAW, THE TOTAL LIABILITY OF COUNTY UNDER THIS AGREEMENT (WHETHER BY REASON OF BREACH OF CONTRACT, TORT, OR OTHERWISE) SHALL NOT EXCEED THE AMOUNT PAID BY PUBLIC AUTHORITY TO COUNTY WITH RESPECT TO THE PARTICULAR ADMINISTRATIVE SUPPORT SERVICE GIVING RISE TO SUCH LIABILITY.
- 11. **<u>DISPUTE RESOLUTION</u>**. All disputes relating to the execution, interpretation, performance, or nonperformance of this Agreement involving or affecting the Parties may first be submitted to BOC's Chief of Staff and Public Authority's Points of Contact for possible resolution. The BOC's Chief of Staff and Public Authority's Points of Contact may promptly meet and confer in an effort to resolve such dispute. If they cannot resolve the dispute in five (5) business days, the dispute may be submitted to the signatories of this Agreement or their successors in office. The signatories of this Agreement may meet promptly and confer in an effort to resolve such dispute.

#### 12. TERMINATION OR CANCELLATION OF AGREEMENT.

- 12.1. Either Party may terminate or cancel this entire Agreement or any one of the Administrative Support Services described in the attached Exhibit, upon thirty (30) days written notice, if either Party decided, in its sole discretion, to terminate this Agreement for any reason, including convenience.
- 12.2. Early termination fees may apply to Public Authority if provided for in the Exhibit.
- 12.3. The effective date of termination and/or cancellation shall be clearly stated in the written notice. The BOC's Chief of Staff is authorized to terminate this Agreement for County under this provision.
- 13. <u>SUSPENSION OF SERVICES</u>. County, through the BOC's Chief of Staff, may immediately suspend Administrative Support Services for any of the following reasons: (i) requests by law enforcement or other governmental agencies; (ii) engagement by Public Authority in fraudulent or illegal activities relating to the Administrative Support Services provided herein; (iii) breach of the terms

- and conditions of this Agreement; or (iv) unexpected technical or security issues. The right to suspend Administrative Support Services is in addition to the right to terminate or cancel this Agreement according to the provisions in Section 12. County shall not incur any penalty, expense or liability if Administrative Support Services are suspended under this Section.
- 14. **<u>DELEGATION OR ASSIGNMENT</u>**. Neither Party shall delegate or assign any obligations or rights under this Agreement without the prior written consent of the other Party.
- 15. **NO EMPLOYEE-EMPLOYER RELATIONSHIP**. Nothing in this Agreement shall be construed as creating an employee-employer relationship between County and Public Authority. At all times and for all purposes under this Agreement, the Parties' relationship to each other is that of an independent contractor. Each Party will be solely responsible for the acts of its own employees, agents, and servants during the term of this Agreement. No liability, right or benefits arising out of an employer/employee relationship, either express or implied, shall arise or accrue to either Party as a result of this Agreement.
- 16. **NO THIRD-PARTY BENEFICIARIES**. Except as provided for the benefit of the Parties, this Agreement does not and is not intended to create any obligation, duty, promise, contractual right or benefit, right to indemnification, right to subrogation, and/or any other right in favor of any other person or entity.
- 17. **NO IMPLIED WAIVER**. Absent a written waiver, no act, failure, or delay by a Party to pursue or enforce any rights or remedies under this Agreement shall constitute a waiver of those rights with regard to any existing or subsequent breach of this Agreement. No waiver of any term, condition, or provision of this Agreement, whether by conduct or otherwise, in one or more instances shall be deemed or construed as a continuing waiver of any term, condition, or provision of this Agreement. No waiver by either Party shall subsequently affect its right to require strict performance of this Agreement.
- 18. **SEVERABILITY**. If a court of competent jurisdiction finds a term or condition of this Agreement to be illegal or invalid, then the term or condition shall be deemed severed from this Agreement. All other terms, conditions, and provisions of this Agreement shall remain in full force.
- 19. **PRECEDENCE OF DOCUMENTS.** In the event of a conflict between the terms and conditions of any of the documents that comprise this Agreement, the terms in the Agreement shall prevail and take precedence over any allegedly conflicting terms and conditions in the Exhibit or other documents that comprise this Agreement.
- 20. <u>CAPTIONS</u>. The section and subsection numbers, captions, and any index to such sections and subsections contained in this Agreement are intended for the convenience of the reader and are not intended to have any substantive meaning. The numbers, captions, and indexes shall not be interpreted or be considered as part of this Agreement. Any use of the singular or plural, any reference to gender, and any use of the nominative, objective or possessive case in this Agreement shall be deemed the appropriate plurality, gender or possession as the context requires.
- 21. **FORCE MAJEURE**. Notwithstanding any other term or provision of this Agreement, neither Party shall be liable to the other for any failure of performance hereunder if such failure is due to any cause beyond the reasonable control of that Party and that Party cannot reasonably accommodate or mitigate the effects of any such cause. Such cause shall include, without limitation, acts of God, fire, explosion, vandalism, national emergencies, insurrections, riots, wars, strikes, lockouts, work stoppages, other labor difficulties, or any law, order, regulation, direction, action, or request of the United States government or of any other government. Reasonable notice shall be given to the affected Party of any such event.

#### AGEND Page 9 of 84

- 22. <u>NOTICES</u>. Except as otherwise provided in the Exhibits, notices given under this Agreement shall be in writing and shall be personally delivered, sent by express delivery service, certified mail, or first class U.S. mail postage prepaid, and addressed to the person listed below. Notice will be deemed given on the date when one of the following first occur: (i) the date of actual receipt; (ii) the next business day when notice is sent express delivery service or personal delivery; or (iii) three days after mailing first class or certified U.S. mail.
  - 22.1. If Notice is sent to County, it shall be addressed and sent to: the Chief of Staff of the Oakland County Board of Commissioners, 1200 N. Telegraph Road, Pontiac, MI 48341, and the Chairperson of the Oakland County Board of Commissioners, 1200 North Telegraph Road, Pontiac, Michigan 48341.
  - 22.2. If Notice is sent to Public Authority, it shall be addressed to address set forth in the first paragraph of this Agreement.
  - 22.3. Either Party may change the individual to whom Notice is sent and/or the mailing address by notifying the other Party in writing of the change.
- 23. **GOVERNING LAW/CONSENT TO JURISDICTION AND VENUE**. This Agreement shall be governed, interpreted, and enforced by the laws of the State of Michigan. Except as otherwise required by law or court rule, any action brought to enforce, interpret, or decide any Claim arising under or related to this Agreement shall be brought in the 6th Judicial Circuit Court of the State of Michigan, the 50th District Court of the State of Michigan, or the United States District Court for the Eastern District of Michigan, Southern Division, as dictated by the applicable jurisdiction of the court. Except as otherwise required by law or court rule, venue is proper in the courts set forth above.
- 24. <u>SURVIVAL OF TERMS</u>. The following terms and conditions shall survive and continue in full force beyond the termination or cancellation of this Contract (or any part thereof) until the terms and conditions are fully satisfied or expire by their nature: Definitions (Section 1); Assurances (Section 7); Use of Confidential Information (Section 8); Disclaimer of Warranties (Section 9); Limitation of Liability (Section10); Dispute Resolution (Section 11); No Employee-Employer Relationship (Section 15); No Third-Party Beneficiaries (Section 16); No Implied Waiver (Section 17); Severability (Section 18); Precedence of Documents (Section 19); Force Majeure (Section 21); Governing Law/Consent to Jurisdiction and Venue (Section 23); Survival of Terms (Section 24); Entire Agreement (Section 25).

#### 25. ENTIRE AGREEMENT.

- 25.1. This Agreement represents the entire agreement and understanding between the Parties regarding the specific Administrative Support Services described in the attached Exhibits. With regard to those Administrative Support Services, this Agreement supersedes all other oral or written agreements between the Parties.
- 25.2. The language of this Agreement shall be construed as a whole according to its fair meaning, and not construed strictly for or against any Party.

IN WITNESS WHEREOF, Brandon Kolo, Chairperson acknowledges that he/she has been authorized by
a resolution of the Oakland County Zoological Authority, a certified copy of which is attached, to execute
this Agreement on behalf of Public Authority and hereby accepts and binds Public Authority to the terms
and conditions of this Agreement.

EXECUTED:		DATE: _	
Brandon Kolo	Chairnerson Oakland County Zoological Aut	hority	

# AGEND Page 10 of 84

WITNESSED:		DATE:
	Jennifer Grieco, Secretary Oakland County	
	Zoological Authority	
AGREEMENT	Γ	
	ATOR:	DATE:
(IF APPLICA)		<i></i>
	,	
	WHEREOF, David Woodward, Chairperson,	
	ledges that he has been authorized by a res	
	to execute this Agreement on behalf of Oakl	• • • • • • • • • • • • • • • • • • • •
Oakland County	y to the terms and conditions of this Agreemen	nt.
EXECUTED:		DATE
	David Woodward, Chairperson	DATE:
	Oakland County Board of Commissioners	
WITNESSED:		
WIII LOOLD.	Oakland County Board of Commissioners	DATE:
	County of Oakland	
	<i>y</i> =	

#### **EXHIBIT I**

#### ADMINISTRATIVE SUPPORT SERVICES

#### INTRODUCTION

The administrative staff (herein "BOC Staff") for the Oakland County Board of Commissioners ("BOC") performs Administrative Support Services (defined below) for the BOC. Public Authority has a need for and would like BOC Staff to perform some or all of Administrative Support Services for Public Authority. BOC Staff is willing to perform the Administrative Support Services for Public Authority in accordance with the Agreement and this Exhibit.

"Administrative Support Services" means any or all of the following: recording and transcription of the official proceedings of meetings; collecting agenda data, distributing the agenda and assuring proper distribution of items to other committees or agencies for action and/or conclusion; providing clerical and research support for the Public Authority.

#### 1. OAKLAND COUNTY RESPONSIBILITIES.

- 1.1. County will provide Public Authority with the Administrative Support Services described on the Administrative Support Services Job Order Sheet, which is attached and incorporated into this Exhibit as Addendum A, that has been signed by both Parties. County will perform the Administrative Support Services during County's normal business hours.
- 1.2. County will provide Public Authority with an invoice/explanation of the amount that Public Authority owes County for the Administrative Support Services job order based on the rates and fees provided in this Exhibit.
- 1.3. County may periodically change the rates and fees for Administrative Support Services. County will provide Public Authority with advance written notice and the effective date of any changes to the rates and fees for Administrative Support Services. Any changes to rates and fees for Administrative Support Services will be effective on the date stated in County's notice.

#### 2. PUBLIC AUTHORITY RESPONSIBILITIES.

- 2.1. Public Authority shall describe the Administrative Support Services that it requests County to perform by providing County with a completed Administrative Support Services Job Order Sheet (Addendum A) for each Administrative Support Services job order. The Administrative Support Services Job Order Sheet (Addendum A) that is submitted to County must be approved and signed by a Public Authority Agent that is authorized to legally bind Public Authority and submit the Administrative Support Services job order to County.
- 2.2. Public Authority shall deliver all materials necessary for County to perform the Administrative Support Services to the Chief of Staff of the Oakland County Board of Commissioners, 1200 N. Telegraph Road, Pontiac, MI 48341.

#### AGEND Page 12 of 84

- 2.3. Public Authority shall provide County with all necessary information for County to perform the Administrative Support Services.
- 2.4. Public Authority shall pay County for all Administrative Support Services that County performs for Public Authority as stated on an invoice that County provides to Public Authority.
- 2.5. Public Authority shall only request Administrative Support Services for official Public Authority government purposes.
- 2.6. Public Authority understands and acknowledges that County will prioritize performing Administrative Support Services for County over Public Authority. However, County will make a reasonable effort to timely perform Administrative Support Services for Public Authority.
- 2.7. Public Authority is not obligated to exclusively use the Administrative Support Services provided by County. Public Authority may have services performed by entities other than County.
- 2.8. At County's request and Public Authority's sole cost, Public Authority shall promptly remove any and all materials related to the Administrative Support Services from County property.

#### 3. RATES AND FEES.

- 3.1. The County will provide the Administrative Support Services agreed to in the attached Addendum A Administrative Support Services Job Order Sheet to Public Authority for the following rates:
  - 3.1.1. From January 1, 2025, to December 31, 2025, the rate of fifty-eight dollars per hour (\$58/hour) for each applicable BOC Staff person.
  - 3.1.2. Annual Rate Increase. At the beginning of each year from 2026 through 2029, the rate shall increase from the previous year's rate by the Inflation Rate Multiplier (IRM), rounded to the nearest whole dollar, as adopted by the State Tax Commission in the previous year.

# ADDENDUM A ADMINISTRATIVE SUPPORT SERVICES JOB ORDER SHEET

Name of Public Authority ("Public Authority"): Oakland County Zoological Authority

Name of Public Authority Agent: Brandon Kolo, Chairperson

Mailing Address: 1200 North Telegraph Road, Pontiac, Michigan 48341

Phone Number: (248)858-0100

E-Mail Address: brandonkolo@gmail.com

#### DESCRIPTION OF JOB ORDER:

#### **Meeting Coordination**

Recording and transcription of the official proceedings of meetings;

3-5 regular

meetings per year Collecting agenda data, distributing the agenda and assuring proper distribution of

items to other committees or agencies for action and/or conclusion;

Providing clerical and research support

#### **Special Project Facilitation**

Special Research

1-2 per yr. Special Reports

Other Projects

#### **Other Administrative Services and Supplies**

**Printing** 

As needed Postage mailing

Office materials - envelopes

Mileage

#### THIS JOB ORDER WILL APPLY TO THE FOLLOWING TIME PERIOD:

January 1, 2025 - December 31, 2029

# AGEND Page 14 of 84

# **Public Authority:**

By signing below, I agree that I have been authorized by the Public Authority listed above to submit this Administrative Support Services job order on its behalf to County and to legally bind Public Authority for the payment obligations arising from the Administrative Support Services.	
Signature:	Job Title: Chairperson, OC Zoological Authority
Printed Name: Brandon Kolo_	Date:
Oakland County:	
By signing below, I agree that I have been authorized by the County to bind County to perform the Administrative Support Services job order described above for the time period provided above.	
Signature:	Job Title: Chief of Staff, Oakland County Board of Commissioners
Printed Name: Michael Andrews	Date: