

Zoo Authority Report

2017-2018

Introduction by the Chair of the Zoo Authority Board

Acknowledgements

2018 Fresno County Zoo Authority Board and Staff

2017-2018 Milestones and Highlights

Treasurer's Exhibits

Introduction to Zoo Authority Financial Statements

Appendix A - Financial Statement with Independent Auditor's Report

Page

1

3

4

•

5

7

9

10

Connect to nature at Fresno Chaffee Zoo's newest attaction!



MICHELLE ROMAN CHAIRMAN

PAUL A. TOSTE, DVM VICE CHAIRMAN

> PETER HERZOG BOARD NEMBER

GERALD V. LYLES
BOARD MEMBER

KENT L. STRATFORD BOARD MEMBER

RALPH WATERHOUSE BOARD MEMBER

> LEE BRAND BOARD MEMBER

OLIVER BAINES MAYOY'S ALTERNATE ADDRESS: 2220 Tulare Street, 6th Floor Fresno, CA 93721

PHONE: 559.600.4305 EMAIL: zooauthority@co.fresno.ca.us

WEB: www.zooauthority.org

News from The Zoo Authority

Fresno County Board of Supervisors Hall of Records 2281 Tulare Street, Room 300 Fresno, CA 936721

Dear Supervisors,

On behalf of the members of the Fresno County Zoo Authority Board, I am pleased to present our Annual Report for fiscal year 2016-17 that concluded on June 30.

During 2016, Fresno Chaffee Zoo well a ed recon 964,09 visitors. A significant contribution to a cord attail dance came come the African Adventure extend, fund a by M soure Z. Dure to the 2 month original manufacture and department of the contribution of the contrib

The Luth by Board is happy to announce that further construction is under why or planned for new and expanded Measure Z funded projects at Fresno Chaffee Zoo. Coming in 2018 visitors can look forward to Wilderness Falls, a Sierra Nevada river-themed water play area and expansion of the popular Dino Dig. Behind the scenes, the Zoo will benefit from a new nutrition center for efficient animal food preparation and storage, as well as a building for the Zoomobile's education animals. Currently in design are orangutan improvements and attractions including warthog, hippo, crocodile, Malayan tiger and sloth bear exhibits.

For the fiscal year concluded on June 30, 2016, total Measure Z proceeds received were \$13,347,631 and there was a total balance of \$31,782,697 available to Fresno Chaffee Zoo for future projects or maintenance and operations. Reimbursements for expenses funded by Measure Z totaled \$4,547,665 including \$4,443,979 for maintenance and



News from The Zoo Authority

Free with admission, Wilderness Falls is an interactive area, that allows children to cool off and make a splash in a waterfall, follow footprints, explore the wilderness, and discover the fire lookout tower plus more!







operations, and \$103,686 for capital projects, primarily for behind the scenes improvements and the design of future exhibits.

The one-tenth of one percent sales tax proceeds for Measure Z are received into three Fresno County managed funds: one third for maintenance and operations, two thirds for capital projects, and two percent for Authority administrative costs.

Total proceeds from tax received since inception in April 2005 through a new 2017 there \$139,007,320. To date, Fresno Chaffee Zoo has been reimbursed \$40,421. From the intendicte and operations, and \$70,295,767 for various capital projects.

The Authority's administra & expense are charily or professional and pecialized services provided by Fresno County staff, a gluding many enal, decal, a counting, and legal services, as well costs associated with the annual independent audit out do Appendix A. Both the Zoo Authority Board and the Fresno's Chaffee Zoo Corporation Board are very mindful of our responsibility for Measure Z funds. Reporting on the use of these funds for versight purposes is provided by this audit and the Fresno County Treasury staff, as well as Zoo Corporation staff and an independent external audit performed by the Zoo Corporation's auditor and reported to the Authority Board on a calendar year basis.

In closing, I would like to express our appreciation for the contribution of former Fresno Mayor Ashley Swearengin and welcome Mayor Lee Brand to the Authority Board. The collaborative efforts of the City of Fresno, Zoo Corporation, and the Authority are appreciated as all parties continue to guide future development of Fresno Chaffee Zoo.

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

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

Respectfully,

michelle Roman

Michelle Roman 2017 Board Chairman Fresno County Zoo Authority Final Text on letter will extend into this space



Acknowledgements

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

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

ADMINISTRATIVE OFFICE

JOHN HAYS / Principal Administrative Analyst

AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR

ELIZ MANOUKIAN / Accounting and Financial Manager **PAI HER**, Account Clerk I

COUNTY COUNSEL

JOAN CUADROS / Executive Assistant

FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

DONALD KENDIG / Retirement Administrator **ELIZABETH AVALOS** / Administrative Secretary **KIM ZEPEDA** / Systems Procedures Analyst II **STEVE MAYER** / Systems Procedures Analyst I

INTERNAL SERVICES DEPARTMENT, GRAPHIC COMMUNICATION SERVICES

GINA BARR-HILL / Graphic Arts Specialist II

INTERNAL SERVICES DEPARTMENT, INFORMATION TECHNOLOGY DIVISION

DANIEL MOORE / Information Technology Manager **RAMIRO PUENTES** / Information Technology Analyst II

PUBLIC WORKS AND PLANNING

CAROL PRATT / Principal Accountant

KAYING VANG / Principal Accountant

SHERRI GRAHAM / Program Technician II

JASON YANG / Information Technology Analyst III

PAT SRISUKWATANA / Senior Systems & Procedures Analyst



ANNUAL REPORT DESIGNED BY:

GINA BARR-HILL | Graphic Arts Specialist II
The County of Fresno, Internal Services
Graphic Communication Services Division





ZOO AUTHORITY BOARD 2017-18	Position / Term Expiration	Original Appointment
PAUL A. TOSTE, DVM Nominated by: District 1 Supervisor, Brian Pacheco	Vice Chairman Term Expiration: 1/7/2019	2/8/2005
GERALD V. LYLES Nominated by: Distict 2 Supervisor, Andreas Borgeas	Board Member Term Expiration: 1/9/2021	3/8/2005
KENT L. STRATFORD Nominated by: District 3 Supervisor, Sal Quintero	Board Member Term Expiration: 1/9/2021	2/8/2005
MICHELLE ROMAN Nominated by: District 4 Supervisor, Buddy Mendes	Chairman Term Expiration: 1/7/2019	7/14/2015
PETER HERZOG Nominated by: District 5 Supervisor, Nathan Magsig	Board Member Term Expiration: 1/4/2021	9/10/2013
RALPH WATERHOUSE Nominated by: 2018 Board of Supervisors, Chairman, Sal Quintero	Board Member Term Expiration: 1/7/2019	1/10/2006
LEE BRAND Ex Officio - Mayor of Fresno	Board Member	Upon oath of office 1/5/2017
OLIVER BAINES Mayor's Appointment, Fresno City Councilmember, District 3	Mayor's Alternate	1/28/2011

Staff Member	Zoo Authority Title	County Department	County Title
JEAN ROUSSEAU	Administrator	County Administrative Office	County Administrative Officer
CATHERINE CROSBY	Coordinator	Public Works and Planning	Staff Analyst III
JANE T. SMITH Through March 2018	Counsel	County Counsel	Deputy County Counse
LINDSAY BEAVERS From April 2018	Counsel	County Counsel	Deputy County Counse
MEGAN MARKS Through May 2018	Treasurer	Auditor-Controller/ Treasurer-Tax Collector	Accounting & Finance Manager
JOSE REYNOSO From May 2018	Treasurer	Auditor-Controller/ Treasurer-Tax Collector	Accountant II
APAO XIONG Through November 2017	Accountant	Auditor-Controller/ Treasurer-Tax Collector	Accountant I
BECKY REYES From April 2018	Accountant	Auditor-Controller/ Treasurer-Tax Collector	Supervising Account Clerk II
			SD 424



BIG DINO DIG ENHANCEMENTS!

More fun added for families to have a roaring good time!



MEASURE 7 & FUNDING RESULTS 2003

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

2017~18 Milestones & Highth

2004

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

2006

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

2007

 Maintenance and renovation projects throughout the Zoo

2008

 Master planning and pre-design engineering in progress.

2009

 Preparation of Environmental Impact Report and Roeding Park tree survey.

2010

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

2012

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

2013

 King Cobra, Komodo dragon and renovated Reptile House exhibits open

2014

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

2015

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

2016

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

2017

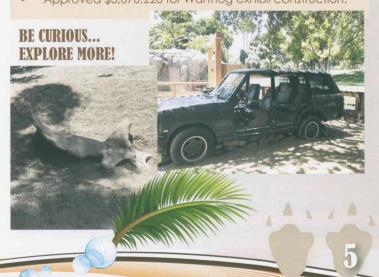
- Funding approved and projects completed for storm drain extension and lines for Wilderness Falls.
- Funding approved for schematic design African River, design of Orangutan improvements, Ambassador Animal building and construction of Wilderness Falls.

FISCAL YEAR 2017-18

- Zoo presents updated Master Plan.
- Approved \$193,000 for Belmont Basin Relief Line construction.
- Approved \$889,000 for Zooplex design.
- Approved \$267,000 for Asian Exhibits conceptual and schematic design.

2018

- Approved \$119,350 for South Corridor Infrastructure project design and \$2,985,794 for construction of new utilities including fiber optic, electric, water, storm water and sewer lines.
- Approved \$3,070,228 for Warthog exhibit construction.



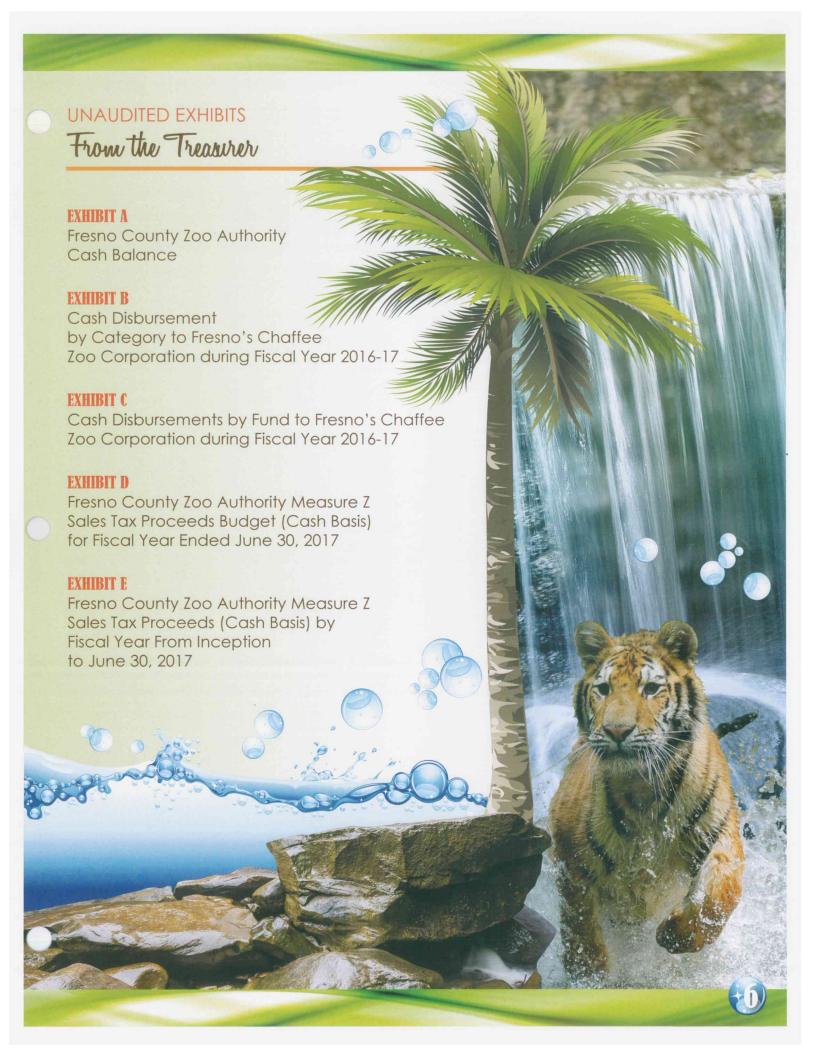
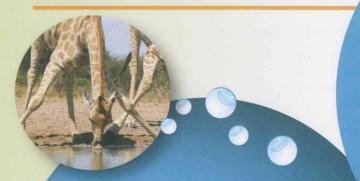


EXHIBIT A

UNAUDITED EXHIBITS

From the Treasurer

EXHIBIT A, B & C



Cash Disbursements by Category
To Fresno's Chaffee Zoo Corporation
During Fiscal Year 2017-18

FOR OPERATIONS

 Salaries & Benefits
 3,740,661

 Animal Feed
 386,670

 Utilities
 368,158

 Bank Charges
 120

TOTAL OPERATIONS
Disbursed to FCZC
During Fiscal Year 2017-18

\$4,495,609

EXHIBIT B

FOR CAPITAL PROJECTS

Project Capital Impro

Capital Improvements
Bank Charges

Total Capital Projects Disbursed to FCZC During Fiscal Year 2017-18 \$3,770,891

TOTAL FCZC DISBURSEMENTS

\$8,266,500

Fiscal Year Cash Disbursements by Fund to Fresno's Chaffee Zoo Corp.

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

FY 2006-16

 Operations
 35,977,941

 Capital Projects
 70,165,081

Total Disbursements \$106,143,022

FY 2017

Operations 4,443,979 Capital Projects 130,686

Total Disbursements \$4,574,665

FY 2018

 Operations
 4,495,609

 Capital Projects
 3,770,891

TOTAL DISBURSEMENTS \$8,266,500

Measure Z Cash Balance
As of June 30, 2018

CASH AVAILABLE FOR ADMINISTRATION (2%)
Fresno County Zoo Authority 1,551,011

CASH FOR ZOOLOGICAL ACTIVITIES (98%)

Operations 6,325,142 Capital Projects 32,039,802

Total Cash Available for Zoological Activities

38,364, 944

TOTAL CASH BALANCE as of June 30, 2018

\$39,915,955



3,770,731

160





EXHIBIT C

TOTAL 2006-2018

Operations 44,917,529 Capital Projects 74,066,658

\$118,984,187



UNAUDITED EXHIBITS

From the Treasurer

EXHIBIT D & E



Fresno County Zoo Authority Measure Z Sales Tax Proceeds Budget (Cash Basis)
For the Fiscal Year Ended June 30, 2018



EXHIBIT 1

Fresno County Zoo Authority Measure Z Sales Tax Proceeds (Cash Basis) By Fiscal Year From Inception to June 30, 2018



INTRODUCTION TO AUDITED FINANCIAL STATEMENTS

Audited Financial Statements

The Zoo Authority's financial statements for fiscal year ended June 30, 2018 were audited by Brown Armstrong, Certified Public Accountants, which is an independent accounting firm. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These audited financial statements, as well as the independent auditor's report are presented in Appendix A. The notes to the financial statements should be read in conjunction with the statements as they are an integral part of the statements and provide disclosures required by generally accepted accounting principles (GAAP).

Financial highlights can be found on page 3 of the financial statements. Additional information, which is an integral part of the financial statements, can be found on pages 16-22.

Financial information for administration by the Zoo Authority is presented in pages 9-12. Financial information in relation to the operations and capital projects trust funds (funds for zoological purposes) is presented in pages 13-14.

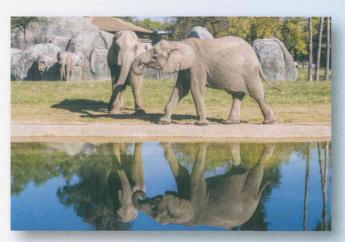
As further discussed on page 17 of the financial statements, the Authority adopted an operating budget for fiscal year ended June 30, 2018. The variation between estimated and actual revenue and expenditures is presented in the Budgetary Comparison Schedule on page 25.

DISBURSEMENTS TO FRESNO'S CHAFFEE ZOO CORPORATION

During fiscal year 2018, a total of \$was disbursed to the Fresno's Chaffee Zoo Corporation; \$for operations and \$for capital projects.1 The Statement of Fiduciary Net Position on page 13 presents cash balances available for operations and capital projects to be used for Zoological purposes as of June 30, 2018. This statement also presents funds held in trust for operations and capital projects based on the accrual basis of accounting.

Due to the time required to prepare the Annual Report prior to the completion of the independent audit, the Authority has included cash basis figures from the June 30, 2018 Treasurer's Report for the front pages of the Annual Report. These differ slightly from the audit.





APPENDIX A

Financial Statement With Independent Auditor's Report

Design pending for this page as of 8/21/18. Will be on the 2nd draft.