



FRESNO COUNTY ZOO AUTHORITY

9:00 AM, Wednesday, December 9, 2015

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

(559) 457-0681

AGENDA

1. Call to Order

2. Public Comments

This time is made available to receive comments from the public on matters within the Board's jurisdiction that are not on the Agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the Agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. In order to accurately record the minutes, members of the public are asked to speak only from the podium. Before beginning comments, please state for the record your name and affiliation, if any.

3. Consent Agenda

These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar.

a. Review and approve minutes of September 30, 2015

b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$31,269.01 for September and October 2015

c. Receive Treasurer's Reports for September and October 2015

4. Receive Fresno County Zoo Authority 2014-15 audited financial statements and independent auditor's report from Brown Armstrong Accountancy Corporation

5. Receive Fresno Chaffee Zoo Director's report

6. Receive Fresno Chaffee Zoo Corporation Chief Financial Officer's reports for September and October 2015

7. Conduct second reading of Zoo Authority Bylaws, incorporating Board of Supervisors recommendations, and
 - a. Approve Bylaws and waive reading in their entirety
 - b. Approve letter of response to the Board of Supervisors
8. Adopt Annual Conflict of Interest Affidavit proposed by the Fresno County board of Supervisors, as corrected by Counsel for Zoo Authority Board.
9. Receive and approve Final Draft of 2014-15 annual report and provide direction to staff
10. Receive staff reports
11. Board meetings
 - a. Confirm or cancel next meeting date of December 30, 2015
 - b. Adopt 2016 meeting calendar, and set first meeting date of 2016
Dates include; Wednesday, January 27, 2016
 Wednesday February 24, 2016
 Wednesday, March 30, 2016
12. Chair's comments
13. Board Member comments
14. Adjourn

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2220 Tulare Street, 6th Floor, Fresno, 93721, during regular business hours.

For further information, please contact Catherine Crosby, Zoo Authority Coordinator, at 600-4305, email zooauthority@co.fresno.ca.us, or visit www.zooauthority.org. Requests for disability-related modification or accommodation needed in order to participate in the meeting must be made to the Zoo Authority Coordinator no later than 9:00 a.m. on the day prior to the meeting.



FRESNO COUNTY ZOO AUTHORITY

9:00 AM, Wednesday, September 30, 2015

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

(559) 457-0681

ACTION SUMMARY MINUTES

1. Call to Order

VICE CHAIRMAN GERALD LYLES CALLED THE MEETING TO ORDER AT 9:05 AM. A QUORUM OF SIX MEMBERS WAS PRESENT, INCLUDING THE VICE CHAIRMAN, MICHELLE ROMAN, KENT STRATFORD, ASHLEY SWEARENGIN, PAUL TOSTE, AND RALPH WATERHOUSE. CHAIRMAN HERZOG WAS ABSENT.

0:00:41

VICE CHAIRMAN LYLES WELCOMED NEW MEMBER MICHELLE ROMAN AND ANNOUNCED THE PRESENTATION OF A PLAQUE TO OUTGOING MEMBER DR. JOHN GRAY, DVM.

BOARD COORDINATOR CATHY CROSBY HIGHLIGHTED DR. GRAY'S SERVICE OF OVER TEN YEARS TO THE ZOO AUTHORITY. DR. GRAY THANKED THE MEMBERS, SAYING IT WAS A PLEASURE SERVING ON THE BOARD, AND WELCOMED NEW MEMBER ROMAN. VICE CHAIRMAN LYLES COMPLEMENTED DR. GRAY ON HIS ASSISTANCE TO CHAIRMEN ON MEETING PROCEDURE.

VICE CHAIRMAN LYLES ALSO NOTED THAT CERTIFICATES OF APPRECIATION FOR STAFF SERVICE TO THE BOARD WOULD BE GIVEN TO FORMER COUNSELS JANELLE KELLEY AND ARTHUR WILL, AND ACCOUNTANT ERIC BORGES.

0:04:19

VICE CHAIRMAN LYLES ANNOUNCED THAT THE ORDER OF SOME AGENDA ITEMS WOULD BE CHANGED TO ALLOW MAYOR SWEARENGIN TO LEAVE BY 10 O'CLOCK.

0:04:52

2. Public Comments

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well as for each item on the agenda. In order to accurately record the minutes, members of the public are asked to speak only from the podium. Before beginning comments, please state for the record your name and affiliation, if any.

HELD; NONE OFFERED.

0:5:35

3. Consent Agenda

These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar.

PT/RW; APPROVED UNANIMOUSLY; CHAIRMAN HERZOG ABSENT

- a. Review and approve minutes of June 24, 2015
- b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$38,267.88 for June, July and August 2015
- c. Receive Treasurer's Reports for June, July and August 2015

0:6:38

VICE CHAIRMAN LYLES STATED THAT ITEMS 8 AND 9 WOULD BE HEARD AT THIS TIME.

1:08:10

4. Receive Fresno Chaffee Zoo Director's report

RECEIVED; DIRECTOR SCOTT BARTON COMPLEMENTED THE BOARD ON THEIR SERVICE TO THE COMMUNITY. MEMBERS RECEIVED THE 2014 FRESNO CHAFFEE ZOO ANNUAL REPORT, HE UPDATED THE BOARD ON AFRICAN ADVENTURE AND PARKING. THE AND DIRECTOR BARTON STATED 2014 HAD BEEN A REMARKABLE YEAR WITH ATTENDANCE EXCEEDING 700,000 FOR THE FIRST TIME, INCLUDING GUESTS FROM ALL 50 STATES AND 19 COUNTRIES. MEMBER TOSTE COMPLEMENTED MR BARTON ON THE ANNUAL REPORT.

1:12:30

5. Receive Fresno Chaffee Zoo Corporation Chief Financial Officer's reports for June, July and August

RECEIVED; CHIEF FINANCIAL OFFICER BRIAN GOLDMAN REPORTED THAT AS OF THE END OF AUGUST, ATTENDANCE WAS EQUAL TO LAST YEAR, SLIGHTLY AHEAD FOR SEPTEMBER, AND 8% AHEAD OF BUDGET. REVENUE EXCEEDS BUDGETED ESTIMATES, AND EXPENSES ARE UNDER BUDGET. HE HIGHLIGHTED THE 81% INCREASE IN COMBO TICKET SALES THAT INCLUDE STINGRAY BAY AND GIRAFFE FEEDING.

1:18:28

6. Approve Fresno Chaffee Zoo's request for FY 2015 Measure Z Capital funds totaling \$142,000 for transportation of animals for African Adventure

RW/MR – APPROVED UNANIMOUSLY; CHAIRMAN HERZOG ABSENT

1:20:55

7. Receive first Draft of 2014-15 annual report and provide direction to staff

RECEIVED; BOARD COORDINATOR CROSBY REVIEWED THE DRAFT; TREASURER JEFFREY BLANKS REPORTED THAT THE AUTHORITY'S AUDIT WAS UNDERWAY; MEMBERS DISCUSSED THE REPORT'S DISTRIBUTION, PRESENTATION AND A PRESS RELEASE FOR IT. VICE CHAIRMAN LYLES DIRECTED STAFF THAT UPON APPROVAL AT THE NEXT MEETING AND PRINTING, THE REPORT WAS TO BE DISTRIBUTED.

1:28:15

VICE CHAIRMAN LYLES STATED THAT ITEM 10, STAFF REPORTS, WOULD BE HEARD AT THIS TIME.

6:35

8. Discuss and approve Retention Policy for Capital Projects agreements, and direct staff to incorporate it the next revision of the Authority's Procedures for Approving and Administering Measure Z Funds.

MS. CROSBY PRESENTED THE ITEM AND STATED IF IT WAS APPROVED, IT COULD BECOME EFFECTIVE IMMEDIATELY AND INCORPORATED INTO THE AUTHORITY'S PROCEDURES FOR APPROVING AND ADMINISTERING MEASURE Z FUNDS.

PT/KS -- APPROVED UNANIMOUSLY, WITHOUT COMMENT; CHAIRMAN HERZOG ABSENT

9:25

9. Amendments to Zoo Authority Bylaws

- a. Conduct first reading and consider modifications to Bylaws suggested by the Board of Supervisors, and**
 - 1. Approve revisions, or**
 - 2. Direct staff to prepare a letter of response for the Chairman's signature explaining why the Authority declines to adopt such revisions.**

- b. Consider sample Annual Conflict of Interest Affidavit, as requested by the Board of Supervisors, and**
 - 1. Approve adoption of the document, or**
 - 2. Direct staff to return with a similar document containing language relevant to the Authority, or**
 - 3. Direct staff to prepare a letter of response for the Chairman's signature explaining why the Authority declines to adopt such document.**

REGARDING 9.a., BOARD OF SUPERVISORS' (BOS) SUGGESTED MODIFICATION #1 (FOUND IN ATTACHMENT A); AFTER DISCUSSION, MEMBERS VOTED TO APPROVE THE SUGGESTED LANGUAGE, EXCEPT TO STRIKE THE THIRD SENTENCE ON PAGE 2 OF THE DRAFT BYLAWS (ATTACHMENT C), PARAGRAPH I.b.1, AND SUBSTITUTE:

"The Authority shall meet a minimum of four times per year."

AS/PT -- APPROVED 5-1 -- CHAIRMAN HERZOG ABSENT.

18:31

REGARDING 9.a., BOS SUGGESTED MODIFICATION #2; AFTER DISCUSSION, MEMBERS VOTED TO APPROVE THE SUGGESTED LANGUAGE ON PAGE 4 OF BYLAWS, PARAGRAPH III.B.1.

PT/AS -- APPROVED UNANIMOUSLY -- CHAIRMAN HERZOG ABSENT.

20:15

REGARDING 9.a., THE BOS REQUEST THAT THE BYLAWS INCLUDE A NEW SECTION ON PAGE 7 FOR THE ZOO AUTHORITY'S CONFLICT OF INTEREST (COI) POLICY; AFTER DISCUSSION, MEMBERS VOTED TO APPROVE PARAGRAPH A.

PT/AS -- APPROVED UNANIMOUSLY; CHAIRMAN HERZOG ABSENT.

23:00

REGARDING 9.b, THE BOS REQUESTED ADDITION TO THE BYLAWS, SECTION IV, PARAGRAPH B; AFTER DISCUSSION, MEMBERS VOTED TO APPROVE PARAGRAPH B TO READ AS FOLLOWS:

“B. The Conflict of Interest Policy shall be at a disclosure level greater than or equal to the standard established by the Fair Political Practices Commission.”

AS/PT – APPROVED UNANIMOUSLY; MEMBER HERZOG ABSENT

33:18

REGARDING PARAGRAPH C, THE BOS REQUESTED ADOPTION OF A CONFLICT OF INTEREST (COI) AFFIDAVIT; MEMBER SWEARENGIN SUGGESTED THAT THE FIRST PARAGRAPH OF THE DRAFT PROPOSED AFFIDAVIT (ATTACHMENT E) BE REVISED TO READ AS FOLLOWS AND RETURN FOR ADOPTION:

“During the above period, I have properly disclosed any financial interest according to FPPC regulations, and have abided by those regulations as a member of this Board.”

AFTER DISCUSSION, MEMBERS VOTED TO “ADOPT THIS COI (AFFIDAVIT), WITH INTERPRETATIONS BY COUNSEL (THE LANGUAGE AS SUBMITTED), AND COMMUNICATE BACK TO THE BOARD (BOS) OUR ACTIONS TODAY, AND OUR RECOMMENDATION THAT ALL COUNTY BOARDS AND COMMISSIONS, WHETHER THEY BE ADMINISTERING REVENUE STREAMS OR NOT, REVISIT THEIR BYLAWS, EMBRACE BEST PRACTICES, AND CODIFY THEIR COMPLIANCE WITH FPPC STANDARDS.”

AS/MR – APPROVED UNANIMOUSLY; CHAIRMAN HERZOG ABSENT.

MEMBER SWEARENGIN LEFT THE MEETING.

1:07:40

VICE CHAIRMAN LYLES STATED THAT ITEM 4, THE ZOO DIRECTOR'S REPORT, WOULD BE HEARD AT THIS TIME.

1:28:19

10. Staff Reports

MS. CROSBY COMPLEMENTED THE COUNTY STAFF WHO PROVIDE THE ZOO AUTHORITY WEBSITE SUPPORT, MENTIONED THE SITE'S DOMAIN NAME WAS UP FOR A FIVE-YEAR RENEWAL, AND ASKED IF MEMBERS WOULD LIKE TO CONSIDER UPDATING THE SITE AFTER 10 YEARS. MS. CROSBY STATED SHE WOULD REPORT BACK ON THIS AT THE NEXT MEETING. MEMBERS ALSO DISCUSSED NAME BADGES AND BUSINESS CARDS. VICE CHAIRMAN LYLES STATED THAT MEMBERS WHO WISHED TO HAVE THEM MAY REQUEST THEM.

1:34:00

TREASURER JEFF BLANKS ASKED THE MEMBERS IF THEY WOULD LIKE A REPORT ON BUDGET-TO-ACTUAL COSTS FOR AFRICAN ADVENTURE, SINCE THE PROJECT IS NOW NEAR COMPLETION. VICE CHAIRMAN LYLES REQUESTED THE REPORT.

1:34:45

MS. CROSBY RECALLED CONTRIBUTIONS TO THE AUTHORITY OF FORMER ACCOUNTANT ERIC BORGES, AND FORMER COUNSELS JANELLE KELLEY AND ARTHUR WILLE, AND PRESENTED CERTIFICATES OF APPRECIATION. SHE ALSO EXPRESSED GRATITUDE FOR THE WILLING ASSISTANCE OF MANY OTHER COUNTY STAFF MENTIONED IN THE ANNUAL REPORT.

1:37:40

11. Confirm next meeting date(s)

**Adopted meeting dates include: October 28, 2015
 November 25, 2015
 December 30, 2015**

AFTER DISCUSSION, MEMBERS DETERMINED THAT THE OCTOBER AND NOVEMBER MEETING DATES WERE NOT NEEDED, AND VOTED TO HOLD THE NEXT MEETING ON WEDNESDAY, DECEMBER 9, 2015

RW/KS – APPROVED UNANIMOUSLY, CHAIRMAN HERZOG AND MEMBER SWEARENGIN ABSENT.

1:43:42

12. Chair's comments

VICE CHAIRMAN LYLES WELCOMED NEW MEMBER ROMAN TO THE BOARD, AND SAID THE BOARD BENEFITED FROM HAVING REPRESENTATION FROM THROUGHOUT THE COUNTY, RECOGNIZING HER RESIDENCE IN KINGSBURG AND MEMBER TOSTE'S IN KERMAN. CONSIDERING THE VARIOUS ISSUES THAT HAD COME BEFORE THE AUTHORITY OVER 10 YEARS, HE OFFERED HER HIS ASSISTANCE.

1:44:00

13. Board Member comments

MEMBER TOSTE MENTIONED HE ATTENDED SAFARI NIGHT AND CONGRATULATED THE ZOO ON THE EVENT, AND WELCOMED MEMBER ROMAN.

MEMBER ROMAN THANKED THE MEMBERS, RECALLED HER MANY VISITS TO THE ZOO OBSERVING THE CHANGES OVER THE YEARS AS AN ELEMENTARY SCHOOL TEACHER, MOTHER AND MEMBER. SHE STATED THAT HER FAMILY HAD BEEN INVOLVED WITH THE MEASURE Z CAMPAIGN FROM THE BEGINNING, AND THE CITY OF KINGSBURG WAS SUPPORTIVE OF HER APPOINTMENT.

MEMBER WATERHOUSE ASKED COUNSEL SMITH IF SEVERAL MEMBERS ATTENDING THE OCTOBER 11TH EVENT WOULD CONSTITUTE A BOARD MEETING. COUNSEL SMITH RESPONDED THAT THERE WAS NOT AN ISSUE, AS LONG AS MEMBERS DID NOT DISCUSS BUSINESS.

1:47:25

14. Adjourn

SEEING NO FURTHER BUSINESS, VICE CHAIRMAN LYLES ADJOURNED THE MEETING AT 10:52 AM.

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2220 Tulare Street, 6th Floor, Fresno, 93721, during regular business hours.

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Invoice for Professional Services in Support of the Zoo Authority
Billing Hours and Expenses for June, September and October 2015

Invoice Number 0910-ZOO-1215

December 9, 2015

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

Department / Title	Hours	Rate	Cost Fiscal Year 15-16	
<i>Financial Reporting & Audits</i>				
<i>Division Chief</i>	1.50	\$106.83	\$160.25	
<i>Supervising Accountant</i>	25.25	\$90.25	\$2,278.83	
<i>Accountant I</i>	57.25	\$65.32	\$3,739.57	
<i>Public Works & Planning</i>				
<i>Analyst III</i>	282.10	\$76.53	\$20,828.79	
<i>County Counsel</i>				
<i>Deputy County Counsel</i>	20.50	\$122.00	\$2,501.00	
Professional Services Total	386.60		\$29,508.44	\$67,776.32
<i>Audit</i>			\$1,500.00	
<i>Website Domain Name Renewal</i>			\$184.95	
<i>Postage</i>			\$50.53	
<i>Office Supplies</i>			\$14.38	
Office Expense Total			\$1,760.57	\$1,849.07
			\$31,269.01	\$69,625.39
		Invoice Total		FY 15-16 Total



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Quarter Ended September 30, 2015**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
- Measure Z - Sales Tax Proceeds	\$	3,509,936.50	
Total Proceeds Received:	\$	3,509,936.50	
Tax Proceeds Allocated:			
- Allocation to Zoo Authority Fund (2%)		70,198.73	
- Allocation to Trust Fund for Operations and Capital Projects (98%)		3,439,737.77	
Total Proceed Allocations	\$	3,509,936.50	
Detail by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	1,107,827.24
Receipts:	- Measure Z Sales Tax Proceeds		70,198.73
	- Interest Received		3,979.81
Disbursements:	- PeopleSoft Charges		(335.69)
	- Office Expense		(59.52)
	Net Increase/(Decrease) to Cash		73,783.33
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	1,181,610.57
Trust Fund for FCZC Operations and Capital Projects			
		98%	
	Beginning Cash Balance	\$	25,620,566.81
>> Operations Fund			
	Beginning Cash Balance		5,917,249.99
Receipts:	- Measure Z Sales Tax Proceeds		1,146,579.25
	- Interest Received		21,070.34
Disbursements:	- FCZC Operations Claim # 2015-06		(363,261.02)
	- FCZC Operations Claim # 2015-07		(351,515.10)
	- FCZC Operations Claim # 2015-08		(292,729.72)
	- Wire Fees		(60.00)
	Net Increase/(Decrease) to Cash		160,083.75
	Ending Cash Balance - Available for Operations	\$	6,077,333.74
>> Capital Facilities Project Fund			
	Beginning Cash Balance	\$	19,703,316.82
Receipts:	- Measure Z Sales Tax Proceeds		2,293,158.52
	- Interest Received		79,877.40
	- FCZC Capital Projects Claim #2015-06C		(764,125.28)
	- FCZC Capital Projects Claim #2015-07C		(1,973,948.72)
Disbursements:	- FCZC Capital Projects Claim #2015-08C		(1,910,899.72)
	- FCZC Capital Projects Claim #2015-09C		(1,477,457.71)
	- FCZC Capital Projects Claim #2014-18C		(517,897.67)
	- FCZC Capital Projects Claim #2014-10C		(639,689.84)
	Net Increase/(Decrease) to Cash		(4,910,983.02)
	Ending Cash Balance - Available for Capital Projects		14,792,333.80
	Ending Balance Available for Operations and Capital Projects	\$	20,869,667.54
	Total Interest Received During the Month		104,927.55

By Staff _____ Date _____

Accepted _____ Date _____

* Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percentage rate of 1.394 as of June 30, 2015.



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended September 30, 2015**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
- Measure Z - Sales Tax Proceeds	\$	1,408,036.50	
Total Proceeds Received:		\$	1,408,036.50
Tax Proceeds Allocated:			
- Allocation to Zoo Authority Fund (2%)		28,160.73	
- Allocation to Trust Fund for Operations and Capital Projects (98%)		1,379,875.77	
Total Proceed Allocations		\$	1,408,036.50
Zoo Authority Fund			
>> Administrative Fund	2%		
Beginning Cash Balance		\$	1,150,219.87
Receipts:	- Measure Z Sales Tax Proceeds		28,160.73
	- Interest Received		3,331.36
Disbursements:	- PeopleSoft Charges		(41.87)
	- Office Expense		(59.52)
Net Increase/(Decrease) to Cash			31,390.70
Ending Cash Balance - Zoo Authority Administrative Fund		\$	1,181,610.57
Trust Fund for FCZC Operations and Capital Projects			
		98%	
Beginning Cash Balance		\$	20,337,721.48
>> Operations Fund			
Beginning Cash Balance			5,892,477.62
Receipts:	- Measure Z Sales Tax Proceeds		459,958.59
	- Interest Received		17,637.25
Disbursements:	- FCZC Operations Claim # 2015-08		(292,729.72)
	- Wire Fees		(10.00)
Net Increase/(Decrease) to Cash			184,856.12
Ending Cash Balance - Available for Operations		\$	6,077,333.74
>> Capital Facilities Project Fund			
Beginning Cash Balance		\$	14,445,243.87
Receipts:	- Measure Z Sales Tax Proceeds		919,917.18
	- Interest Received		66,862.59
Disbursements:	- FCZC Capital Projects Claim #2015-10C		(639,689.84)
Net Increase/(Decrease) to Cash			347,089.93
Ending Cash Balance - Available for Capital Projects			14,792,333.80
Ending Balance Available for Operations and Capital Projects		\$	20,869,667.54
Total Interest Received During the Month			87,831.20

By Staff _____

Date _____

Accepted _____

Date _____

* Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percentage rate of 1.394 as of June 30, 2015.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS				CURRENT FISCAL YEAR				
	2010-2011 ACTUAL RECEIPTS	2011-2012 ACTUAL TAX RECEIPTS	2012-2013 ACTUAL TAX RECEIPTS	2013-2014 ACTUAL TAX RECEIPTS	2014-2015 ACTUAL TAX RECEIPTS	2015-2016 ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 659,300	\$ 719,800	\$ 826,000	\$ 903,500	\$ 864,900	\$ 900,800	\$ 873,549	\$ 27,251	3.12%
August	857,600	921,200	1,033,100	1,106,000	1,149,600	1,201,100	1,161,096	40,004	3.45%
September	895,691	1,057,603	1,028,369	1,097,605	1,199,226	1,408,037	1,211,218	196,819	16.25%
October	677,000	694,100	850,500	857,400	879,100	887,891	887,891		
November	879,500	878,500	1,056,800	1,143,200	1,172,100	1,207,263	1,207,263		
December	932,350	1,240,028	1,083,021	1,076,977	1,147,219	1,170,163	1,170,163		
January	710,700	770,100	799,900	836,700	884,100	901,782	901,782		
February	919,900	978,600	1,086,700	1,101,200	1,178,800	1,202,376	1,202,376		
March	821,858	1,006,649	1,021,734	1,113,584	1,087,121	1,076,250	1,076,250		
April	618,400	716,100	846,500	788,000	804,100	796,059	796,059		
May	876,500	897,100	1,493,700	1,050,600	1,072,100	1,061,379	1,061,379		
June	963,040	1,191,689	1,015,391	1,139,360	1,231,366	1,193,479	1,193,479		
Total	\$ 9,811,839	\$ 11,071,469	\$ 12,141,715	\$ 12,214,126	\$ 12,669,732	\$ 3,509,937	\$ 12,742,505	\$ 264,074	4.06%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 115,576,331



Fresno County Zoo Authority
Receipt of Interest
Unaudited Cash Basis
For the Quarter Ended
September 30, 2015

Summary of Quarter One Interest Receipts					
Fund	Subclass	Description	1st Alloc. July	2nd Alloc. Sept	Interest Received
4845	10000	Zoo Authority	\$ 648.45	\$ 3,331.36	\$ 3,979.81
4850	10000	FCZC - Operations	3,433.09	17,637.25	21,070.34
4850	42700	FCZC - CP	13,014.81	66,862.59	79,877.40
Total			\$ 17,096.35	\$ 87,831.20	\$ 104,927.55



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Quarter Ended September 30, 2015**

Cash Balance as of 09/30/2015 \$ 14,792,334

DEDUCTIONS (earmarked projects, paid through claim 2015-10C):

2015 Utility Design-March 2015	176,075
2015 Animal Acquisition-February 2015	23,000
2014 Graphics-2011	33,598
2014 Reptile Plaza-2011	50,000
2014 Entrance/Vault-2011	85,000
2014 Cobra Exhibit-2011	171,829
2014 Animal Acquisition-January 2013	20,000
2014 African Project-December 2013	4,351,098

Total Deductions: \$ (4,910,600)

TOTAL: \$ 9,881,734



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Quarter Ended September 30, 2015**

Cash Balance as of 09/30/2015 \$ 6,077,334

DEDUCTIONS (Remaining budgets, paid through claim 2015-07):

2015 Visitor Services	291,698
2015 Animal	979,836
2015 Veterinary	124,401
2015 Maintenance	332,908
2015 Utilities	98,741
2015 Animal Feed	80,111
2015 Interest/Bank Charges	210

Total Deductions: \$ (1,907,905)

TOTAL: \$ 4,169,429



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Quarter Ended September 30, 2015**

Cash Balance as of 09/30/2015 \$ 1,181,611

DEDUCTIONS (Remaining budgets, paid through claim 0304-ZOO-62415):

2016 Telephone Charges	500	
2016 Memberships	1,000	
2016 Office Expense	5,940	
2016 Postage	1,500	
2016 PeopleSoft Financials Charges	464	
2016 Professional Services	166,104	
2016 Data Processing Services	3,000	
2016 Publications & Legal Notices	1,000	
2016 Trans, Travel & Education	5,000	
2015 Telephone Charges	500	
2015 Memberships	1,000	
2015 Office Expense	2,158	
2015 Postage	1,361	
2015 PeopleSoft Financials Charges	189	
2015 Professional Services	66,388	
2015 Data Processing Services	3,000	
2015 Publications & Legal Notices	1,000	
2015 Trans, Travel & Education	4,996	
Total Deductions:		\$ (347,546)
 TOTAL:		\$ 834,065

* Note: Committed funds for FY 2014-2015 will be used to pay remaining FY 2014-2015 expenses.



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended October 31, 2015**

Summary of Measure Z Proceeds		
Tax Proceeds Received:		
- Measure Z - Sales Tax Proceeds		\$ 911,400.00
Total Proceeds Received:		\$ 911,400.00
Tax Proceeds Allocated:		
- Allocation to Zoo Authority Fund (2%)		18,228.00
- Allocation to Trust Fund for Operations and Capital Projects (98%)		893,172.00
Total Proceed Allocations		\$ 911,400.00
Cash Balance by Fund		
Zoo Authority Fund	>> Administrative Fund	2%
	Beginning Cash Balance	\$ 1,181,610.57
Receipts:	- Measure Z Sales Tax Proceeds	18,228.00
	- Interest Received	834.98
Disbursements:	- PeopleSoft Charges	(45.36)
	- Professional Services	(38,267.89)
	- Postage	(28.98)
	Net Increase/(Decrease) to Cash	(19,279.25)
	Ending Cash Balance - Zoo Authority Administrative Fund	\$ 1,162,331.32
	Trust Fund for FCZC Operations and Capital Projects	98%
	Beginning Cash Balance	\$ 20,869,667.54
	>> Operations Fund	
	Beginning Cash Balance	6,077,333.74
Receipts:	- Measure Z Sales Tax Proceeds	297,724.00
	- Interest Received	4,335.86
Disbursements:	- FCZC Operations Claim # 2015-09	(389,511.95)
	- Wire Fees	(20.00)
	Net Increase/(Decrease) to Cash	(87,472.09)
	Ending Cash Balance - Available for Operations	\$ 5,989,861.65
	>> Capital Facilities Project Fund	
	Beginning Cash Balance	\$ 14,792,333.80
Receipts:	- Measure Z Sales Tax Proceeds	595,448.00
	- Interest Received	11,761.43
Disbursements:	- FCZC Capital Projects Claim #2015-11C	(911,836.97)
	Net Increase/(Decrease) to Cash	(304,627.54)
	Ending Cash Balance - Available for Capital Projects	14,487,706.26
	Ending Balance Available for Operations and Capital Projects	\$ 20,477,567.91
	<i>Total Interest Received During the Month</i>	<i>16,932.27</i>

By Staff _____ Date _____

Accepted _____ Date _____

* Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percentage rate of 1.412 as of September 30, 2015.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS				CURRENT FISCAL YEAR				BUDGET TO ACTUAL VARIANCE
	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2015-2016 ACTUAL	2015-2016 ACTUAL	
	RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	
July	\$ 659,300	\$ 719,800	\$ 826,000	\$ 903,500	\$ 864,900	\$ 873,549	\$ 900,800	\$ 27,251	3.12%
August	857,600	921,200	1,033,100	1,106,000	1,149,600	1,161,096	1,201,100	\$ 40,004	3.45%
September	895,691	1,057,603	1,028,369	1,097,605	1,199,226	1,211,218	1,408,037	\$ 196,819	16.25%
October	677,000	694,100	850,500	857,400	879,100	887,891	911,400	\$ 23,509	2.65%
November	879,500	878,500	1,056,800	1,143,200	1,172,100	1,207,263			
December	932,350	1,240,028	1,063,021	1,076,977	1,147,219	1,170,163			
January	710,700	770,100	799,900	836,700	884,100	901,782			
February	919,900	978,600	1,086,700	1,101,200	1,178,800	1,202,376			
March	821,858	1,006,649	1,021,734	1,113,584	1,087,121	1,076,250			
April	618,400	716,100	846,500	788,000	804,100	796,059			
May	876,500	897,100	1,493,700	1,050,600	1,072,100	1,061,379			
June	963,040	1,191,689	1,015,391	1,139,360	1,231,366	1,193,479			
Total	\$ 9,811,839	\$ 11,071,469	\$ 12,141,715	\$ 12,214,126	\$ 12,669,732	\$ 12,742,505	\$ 4,421,337	\$ 287,563	4.42%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 116,487,731



Fresno County Zoo Authority
Receipt of Interest
Unaudited Cash Basis
For the Month Ended
October 31, 2015

Summary of Quarter Two Interest Receipts					
Fund	Subclass	Description	1st Alloc. October	2nd Alloc. December	Interest Received
4845	10000	Zoo Authority	\$ 834.98	\$ -	\$ 834.98
4850	10000	FCZC - Operations	4,335.86	-	4,335.86
4850	42700	FCZC - CP	11,761.43	-	11,761.43
Total			\$ 16,932.27	\$ -	\$ 16,932.27



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended October 31, 2015**

Cash Balance as of 10/31/2015 \$ 14,487,706

DEDUCTIONS (earmarked projects, paid through claim 2015-11C):

2016 Animal Acquisition-September 2015	142,000
2015 Utility Design-March 2015	121,988
2015 Animal Acquisition-February 2015	23,000
2014 Graphics-2011	33,598
2014 Reptile Plaza-2011	50,000
2014 Entrance/Vault-2011	85,000
2014 Cobra Exhibit-2011	171,829
2014 Animal Acquisition-January 2013	20,000
2014 African Project-December 2013	3,493,348

Total Deductions: \$ (3,998,763)

TOTAL: \$ 10,488,943



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended October 31, 2015**

Cash Balance as of 10/31/2015 \$ 5,989,862

DEDUCTIONS (Remaining budgets, paid through claim 2015-09):

2015 Visitor Services	241,944
2015 Animal	773,582
2015 Veterinary	97,459
2015 Maintenance	294,338
2015 Utilities	56,006
2015 Animal Feed	54,852
2015 Interest/Bank Charges	190

Total Deductions: \$ (1,518,371)

TOTAL: \$ 4,471,491



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended October 31, 2015**

Cash Balance as of 10/31/2015 \$ 1,162,331

DEDUCTIONS (Remaining budgets, paid through claim 0608-ZOO-0915):

2016 Telephone Charges	500	
2016 Memberships	1,000	
2016 Office Expense	5,940	
2016 Postage	1,500	
2016 PeopleSoft Financials Charges	419	
2016 Professional Services	151,252	
2016 Data Processing Services	3,000	
2016 Publications & Legal Notices	1,000	
2016 Trans, Travel & Education	5,000	
2015 Telephone Charges	500	
2015 Memberships	1,000	
2015 Office Expense	2,158	
2015 Postage	1,332	
2015 PeopleSoft Financials Charges	189	
2015 Professional Services	42,972	
2015 Data Processing Services	3,000	
2015 Publications & Legal Notices	1,000	
2015 Trans, Travel & Education	4,996	
Total Deductions:		\$ (309,204)
 TOTAL:		\$ 853,127

* Note: Committed funds for FY 2014-2015 will be used to pay remaining FY 2014-2015 expenses.



BROWN ARMSTRONG

Certified Public Accountants

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

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REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

We have audited the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of Fresno County Zoo Authority (the Authority) for the year ended June 30, 2015. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 27, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Authority adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*; GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*; and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68* during the fiscal year ended June 30, 2015. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 20, 2015.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to management's discussion and analysis and budgetary comparison information, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the introductory section, which accompanies the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of Fresno Zoo Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 20, 2015

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

For the Year Ended June 30, 2015

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**BROWN
ARMSTRONG**
—
CERTIFIED
PUBLIC
ACCOUNTANTS

BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Fresno County Zoo Authority (the Authority), as of and for the year ended June 30, 2015, and the related notes to the financial statements which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the Authority, as of June 30, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2015, on our consideration of Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 20, 2015

FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2015

This section of the Fresno County Zoo Authority (Authority) financial report presents a discussion and analysis of the Authority's financial performance during the fiscal year ended June 30, 2015. Please read the information contained in this discussion and analysis in conjunction with the Authority's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Authority exceeded liabilities and deferred inflows of resources (referred to as net position) at the end of the 2014-2015 fiscal year by \$1,139,575. This amount is considered restricted net position.
- Liabilities of the Authority totaled \$20,134 at June 30, 2015. This amount primarily consists of expenses related to professional and specialized services provided by the County of Fresno.
- The Authority's total net position increased by \$69,791 from fiscal year 2013-2014 to 2014-2015.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. The Authority's basic financial statements are comprised of three components 1) **Government-wide** financial statements; 2) **Fund** financial statements, and 3) **Notes** to the basic financial statements. Required Supplementary Information (RSI) is included in addition to the basic financial statements.

Government-wide Financial Statements are designed to provide readers with a broad overview of the Authority's finances, in a manner similar to a private-sector business. Therefore, the statements are reported using the accrual basis of accounting. Please refer to Note 1, for further information on the accrual basis of accounting.

The *statement of net position* presents information on all of the Authority's assets and deferred outflows of resources, along with its liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating.

The *statement of activities* presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of these government-wide financial statements distinguish functions of the Authority that are principally supported by intergovernmental revenues and sales taxes (*governmental activities*) from other functions that are intended to recover all, or a portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Authority are general government activities only. During the fiscal year reported, the Authority did not have any business-type activities.

The government-wide financial statements can be found on pages 8-9 of this report.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. The fund financial statements are reported using the modified accrual basis of accounting, which was designed to reflect budgetary processes used by governments. See Note 1-C, for further

**FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2015**

information regarding the modified accrual basis of accounting. The Authority's funds can be divided into two categories: governmental fund (general fund), and fiduciary funds (private-purpose trust fund).

Statement of Net Position (condensed)

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Assets:		
Current assets	\$ 1,159,709	\$ 1,118,284
Total assets	<u>\$ 1,159,709</u>	<u>\$ 1,118,284</u>
Liabilities:		
Current liabilities	\$ 20,134	\$ 48,500
Total liabilities	<u>\$ 20,134</u>	<u>\$ 48,500</u>
Net positions:		
Restricted	\$ 1,139,575	\$ 1,069,784
Total net position	<u>\$ 1,139,575</u>	<u>\$ 1,069,784</u>

Statement of Activities (condensed)

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Revenues:		
General revenues	\$ 272,141	\$ 257,258
Total revenues	<u>\$ 272,141</u>	<u>\$ 257,258</u>
Expenses:		
Governmental activities	\$ 202,350	\$ 153,080
Total expenses	<u>\$ 202,350</u>	<u>\$ 153,080</u>
Net position beginning	\$ 1,069,784	\$ 965,606
Change in net position	<u>69,791</u>	<u>104,178</u>
Net position ending	<u>\$ 1,139,575</u>	<u>\$ 1,069,784</u>

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

FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2015

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

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

The governmental funds financial statements can be found on pages 10-11 of this report.

Fiduciary funds are used to account for resources held by the Authority in a trustee or agency capacity for others (i.e. Fresno Chaffee Zoo). Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Authority's own programs. The type of fiduciary fund used by the Authority can be further classified as a *private-purpose trust fund*. There are two basic financial statements used to report information on fiduciary funds: the statement of fiduciary net position (required for all fiduciary funds), and the statement of changes in fiduciary net position (required for all fiduciary funds except agency funds).

The fiduciary fund financial statements can be found on pages 12-13 of this report.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 15-20 of this report.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets exceeded liabilities by \$1,139,575 at the close of fiscal year 2014-2015. The Authority has no investments in capital assets.

Governmental activities: Governmental activities increased the Authority's net position by \$69,791 from fiscal year 2013-2014 to 2014-2015. The key element of this increase relates to sales tax revenue exceeding total expenditures by \$56,844.

FINANCIAL ANALYSIS OF THE AUTHORITY FUNDS

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

FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2015

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

At June 30, 2015, the Authority's governmental fund reported a fund balance of \$1,139,575, an increase of \$69,791 in comparison with the balance of \$1,069,784 reported at June 30, 2014.

Revenues for the governmental fund totaled \$272,141 in fiscal year 2014-2015. Revenue was primarily comprised from Measure Z sales tax (94%). The remaining 6% was interest.

Expenditures for governmental funds totaled \$202,350 in fiscal year 2014-2015.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2014-2015 fiscal years, actual revenues were above those estimated in the final budget by \$73,953. Actual expenditures were below budgeted amounts by \$56,032. This difference in expenditures is primarily due to no expenses being incurred in many of the budgeted line items such as data processing, transportation and travel, publications, memberships, and less than anticipated expenditures for professional and specialized services.

REQUEST FOR INFORMATION

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

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BASIC FINANCIAL STATEMENTS

FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF NET POSITION
June 30, 2015

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 1,107,827
Interest receivable	3,331
Due from other governments	<u>48,551</u>
Total assets	<u>1,159,709</u>
LIABILITIES	
Accrued liabilities	<u>20,134</u>
Total liabilities	<u>20,134</u>
NET POSITION	
Restricted	<u>1,139,575</u>
Total net position	<u><u>\$ 1,139,575</u></u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2015**

Functions/Programs	<u>Expenses</u>	<u>Program Revenues - Charges for Services</u>	<u>Net Expenses and Changes in Net Position of Governmental Activities</u>
Governmental activities-			
General government	202,350	\$ -	\$ (202,350)
Total	<u>\$ 202,350</u>	<u>\$ -</u>	<u>\$ (202,350)</u>

General revenues:

Sales tax	256,756
Interest	15,385
Total general revenues	<u>272,141</u>
Change in net position	<u>69,791</u>
Net position - beginning	<u>\$ 1,069,784</u>
Net position - ending	<u>\$ 1,139,575</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
BALANCE SHEET
GOVERNMENTAL FUND
June 30, 2015**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>General Fund</u>
Cash and investments	\$ 1,107,827
Interest receivable	3,331
Due from other governments	48,551
 Total assets	 <u>\$ 1,159,709</u>
 Deferred outflows of resources	 -
Total assets & deferred outflows of resources	<u>\$ 1,159,709</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	
Liabilities:	
Accrued liabilities	<u>20,134</u>
 Total liabilities	 <u>\$ 20,134</u>
 Deferred inflows of resources	 -
Fund balance:	
Restricted	<u>1,139,575</u>
 Total fund balance	 <u>1,139,575</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 1,159,709</u>

Reconciliation of the Balance Sheet to the Statement of Net Position

Total fund balance - governmental fund	\$ 1,139,575
 Differences	 <u>-</u>
 Net position - governmental activities	 <u>\$ 1,139,575</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – GOVERNMENTAL FUND
For the Year Ended June 30, 2015**

REVENUES	<u>General Fund</u>
Measure Z sales tax	\$ 256,756
Interest	<u>15,385</u>
Total revenues	<u>\$ 272,141</u>
EXPENDITURES	
Current:	
Office Expense	3,897
Postage	148
PeopleSoft Charges	640
Professional and specialized services	<u>197,665</u>
Total expenditures	<u>202,350</u>
Excess of revenues over expenditures	<u>69,791</u>
Net change in fund balance	69,791
FUND BALANCE	
Fund balance - beginning	<u>1,069,784</u>
Fund balance - ending	<u>\$ 1,139,575</u>
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities	
Net change in fund balance - governmental fund	\$ 69,791
Differences	<u>-</u>
Change in net position - governmental activities	<u>\$ 69,791</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUND
June 30, 2015**

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 5,917,250	\$ 19,703,317	\$ 25,620,567
Due from other governments	793,036	1,586,073	2,379,109
Interest receivable	17,637	66,863	84,500
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 6,727,923</u>	<u>\$ 21,356,253</u>	<u>\$ 28,084,176</u>
LIABILITIES			
Due to other funds	-	517,898	517,898
Total liabilities	<u>-</u>	<u>517,898</u>	<u>517,898</u>
NET POSITION			
Held in trust for operations	6,727,923	-	6,727,923
Held in trust for capital projects	<u>-</u>	<u>20,838,355</u>	<u>20,838,355</u>
	<u> </u>	<u> </u>	<u> </u>
Total net position	<u>\$ 6,727,923</u>	<u>\$ 20,838,355</u>	<u>\$ 27,566,278</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUND
For the Year Ended June 30, 2015**

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ADDITIONS			
Measure Z Sales tax	\$ 4,193,712	\$ 8,387,424	\$ 12,581,136
Interest	80,432	460,758	541,190
Total additions	<u>4,274,144</u>	<u>8,848,182</u>	<u>13,122,326</u>
DEDUCTIONS			
Disbursements to non-profit	<u>3,713,650</u>	<u>35,798,449</u>	<u>39,512,099</u>
Total deductions	<u>3,713,650</u>	<u>35,798,449</u>	<u>39,512,099</u>
Change in net position	560,494	(26,950,267)	(26,389,773)
Net position held in trust - beginning	<u>6,167,429</u>	<u>47,788,622</u>	<u>53,956,051</u>
Net position held in trust - ending	<u>\$ 6,727,923</u>	<u>\$ 20,838,355</u>	<u>\$ 27,566,278</u>

The accompanying notes are an integral part of this statement.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

On June 17, 2014, the County of Fresno's Board of Supervisors voted to adopt a resolution that will include a renewal of Measure Z on the November 4, 2014 Fresno County General Election Ballot. The measure was approved by the voters on November 4th, which continued the sales tax measure for an additional ten years.

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

B. Basis of Presentation

Government-wide Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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*.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

The fund financial statements provide information about the Authority's individual funds including governmental and fiduciary funds. Separate statements for each fund category are presented. The balance sheet, and statement of revenues, expenditures, and changes in fund balance focus on the presentation of the major governmental fund; the general fund. These two statements are used to report information regarding the Authority's own operations and programs (up to 2% of Measure Z sales tax revenue). The statement of fiduciary net position and the statement of changes in fiduciary net position provide information regarding the 98% of sales tax proceeds and related disbursements, which are exclusively restricted for the support of zoos, zoological facilities, and related zoological purposes within the County. Disbursements of Measure Z funds during fiscal year ended June 30, 2015, were made to the Fresno's Chaffee Zoo Corporation (the entity operating the Fresno Chaffee Zoo).

The Authority reports the following major governmental fund:

- The *general fund* is used to account for the revenue (up to 2% of Measure Z sales tax revenue) and expenditures necessary to carry out basic operating activities of the Authority. Activities of the general fund include professional and specialized services required for the administration of Measure Z funds.

The Authority reports the following fiduciary fund:

- The *Private-Purpose Trust Fund* is used to account for the portion of Measure Z sales tax proceeds (and related disbursements), exclusively restricted for the support of zoos, zoological facilities, and related zoological purposes within the County (no less than 98% of total Measure Z proceeds). During fiscal year ended June 30, 2015, disbursements of measure Z funds were made to the Fresno's Chaffee Zoo Corporation (FCZC), which is the entity operating the Fresno Chaffee Zoo.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Authority considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due and payable.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Position or Fund Balance

Cash and Investments

Investments for the Authority are reported at fair value.

Due from Other Governments

Due from other governments represent sales tax receipts in the months subsequent to the Authority's fiscal year-end relating to the prior year's sales activity. The Authority has contracted with the California State Board of Equalization for collection and distribution of the 0.1% sales tax. The Board of Equalization receives an administrative fee for providing this service. The Authority records sales tax revenues net of such fees.

Accrued Liabilities

The Authority has agreements with the County of Fresno, whereby the County provides legal, accounting and other professional and technical services. Accrued liabilities reported on the financial statements of the Authority primarily consist of professional and specialized services provided by the County of Fresno.

Net Position

The classification of net position into three components – net investment in capital assets, restricted, and unrestricted – is required by GASB Statement No. 34 (and subsequently GASB Statement No. 63). These classifications are defined as follows:

- Net Investment in Capital Assets – This category consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of debt issued to finance the acquisition, improvement, or construction of those assets.
- Restricted Net Position – This category consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislations.
- Unrestricted Net Position – This category represents funds which are undesignated and available for general operations.

Use of Management Estimates

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A reconciliation of the total fund balance for governmental fund to the total net position of governmental

activities has been prepared as part of the basic financial statements. However, no differences were reported between total fund balance and total net position for the fiscal year ended June 30, 2015.

A reconciliation of the total net change in fund balance for governmental funds to the total changes in net position of governmental activities has been prepared as part of the basic financial statements. However, no differences were reported between total net change in fund balance and total changes in net position for the fiscal year ended June 30, 2015.

NOTE 3 – CASH, INVESTMENTS, AND DEPOSITS

The Authority, under contract, maintains specific cash deposits and investments with the Fresno County Auditor-Controller/Treasurer-Tax Collector, and participates in the common investment pool of the County. The County is restricted by State code in the types of investments it can engage in.

NOTE 4 – BUDGET/DISBURSEMENTS

The Authority adopts an annual appropriated budget for its General Fund which is approved by its board. A budgetary comparison schedule is thus provided for the General Fund to demonstrate compliance with this budget.

Measure Z-funded line items of the Fresno County Zoo Corporation's (FCZC) operating and capital projects budgets for calendar year 2014 and 2015 were approved by the Authority's board. FCZC is the entity operating the Fresno Chaffee Zoo and functions separately from the Authority, operating on a calendar year basis (ending December 31). The Authority's oversight of FCZC extends only to the administration of Measure Z funds.

During fiscal year ended June 30, 2015, disbursements totaling \$39,512,099 were made to FCZC; \$3,713,650 for operations, and \$35,798,449 for capital projects.

Undistributed sales tax revenue net of expenses incurred during the fiscal year are classified as "net position held in trust" in the statement of fiduciary net position. The balance reported at June 30, 2015, was as follows:

Held in Trust for:	
Operations	\$6,727,923
Capital Projects	\$20,838,355
Total	\$27,566,278

NOTE 5 – LIABILITIES

Liabilities of the Authority totaled \$20,134 at June 30, 2015. This amount primarily consisted of expenses related to professional and specialized services provided by the County of Fresno.

Note 6- FUND BALANCE

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

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

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

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

The Zoo Authority's general fund balance of \$1,139,575 is considered restricted. This is because the monies are derived from Measure Z and are required to be spent in a manner that is consistent with the limitations placed on its use.

Note 7 – RECENTLY RELEASED STANDARDS BY GASB

During the fiscal year ending June 30, 2015, the Authority implemented the following standards:

GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27.* The provisions of GASB Statement No. 68 are effective for financial statements beginning after June 15, 2014. The Authority has implemented the provisions of GASB Statement No. 68 in the current year.

GASB Statement No. 69 – *Government Combinations and Disposals of Government Operations.* The provisions of GASB Statement No. 69 are effective for financial statements beginning after December 15, 2013. There was no effect on the Authority's accounting or financial reporting as a result of implementing this standard.

GASB Statement No. 71 – *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68.* The provisions of this statement

will be applied simultaneously with the provisions of Statement 68. There was no effect on the Authority's accounting or financial reporting as a result of implementing this standard.

Recently released GASB standards affecting future years are as follows:

GASB Statement No. 72 – Fair Value Measurement and Application. The provisions of this statement are effective for financial statements for reporting periods beginning after June 15, 2015. The Authority has not fully judged the effect of the implementation of GASB Statement No. 72 as of the date of the basic financial statements.

GASB Statement No. 73 – Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and 68. The provisions of this statement are effective for fiscal years beginning after June 15, 2015 – except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of GASB Statement No. 68, which are effective for fiscal years beginning after June 15, 2016. The Authority has not fully judged the effect of the implementation of GASB Statement No. 73 as of the date of the basic financial statements.

GASB Statement No. 74 – Financial Reporting for Postemployment Benefits Other than Pension Plans. The provisions of GASB Statement No. 74 are effective for financial statements beginning after June 15, 2016. The Authority has not fully judged the effect of the implementation of GASB Statement No. 74 as of the date of the basic financial statements.

GASB Statement No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other than Pension Plans. The provisions of GASB Statement No. 75 are effective for financial statements beginning after June 15, 2017. The Authority has not fully judged the effect of the implementation of GASB Statement No. 75 as of the date of the basic financial statements.

GASB Statement No. 76 – Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. The provisions of GASB Statement No. 76 are effective for financial statements beginning after June 15, 2015. The Authority has not fully judged the effect of the implementation of GASB Statement No. 76 as of the date of the basic financial statements.

GASB Statement No. 77 – Tax Abatement Disclosures. The provisions of GASB Statement No. 77 are effective for financial statements beginning after December 15, 2015. The Authority has not fully judged the effect of the implementation of GASB Statement No. 77 as of the date of the basic financial statements.

NOTE 8 – SUBSEQUENT EVENTS

In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the basic financial statements. Events were considered through November 20, 2015, which is the date of issuance of the Authority's independent audit report. The Authority identified no subsequent events that required disclosure.

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REQUIRED SUPPLEMENTARY INFORMATION

**FRESNO COUNTY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2015**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Resources:				
Sales tax	\$ 185,688	\$ 185,688	\$ 256,756	\$ 71,068
Interest	12,500	12,500	15,385	2,885
Total resources	<u>198,188</u>	<u>198,188</u>	<u>272,141</u>	<u>73,953</u>
Charges to appropriations:				
Current:				
Office expenses	6,000	6,000	3,897	2,103
Professional and specialized services	212,242	239,632	197,665	41,967
Postage	1,500	1,500	148	1,352
Data processing services	3,000	3,000	-	3,000
Memberships	1,000	1,000	-	1,000
Trans, travel, and education	5,000	5,000	-	5,000
Publications and legal notices	1,000	1,000	-	1,000
Telephone	500	500	-	500
PeopleSoft Financials Charges	750	750	640	110
Contingencies	-	-	-	-
Total charges to appropriations	<u>230,992</u>	<u>258,382</u>	<u>202,350</u>	<u>56,032</u>
Change in net position	<u>\$ (32,804)</u>	<u>\$ (60,194)</u>	<u>\$ 69,791</u>	<u>\$ 129,985</u>
NET POSITION				
Net position - beginning			<u>1,069,784</u>	
Net position - ending			<u>\$ 1,139,575</u>	

See note to budgetary comparison schedule.

**FRESNO COUNTY ZOO AUTHORITY
NOTE TO BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2015**

Budgets and Budgetary Data

The Authority adopts a legal annual operating budget for its general fund. All budget transfers and expenditures are approved by the Zoo Authority Board or by the Authority Administrator prior to disbursement. The legal level of budgetary control is at the object level. The final budget revenue and expenditure amounts represent the original budget modified by any amendments and adjustments that have occurred during the year. Unencumbered appropriations lapse at year-end.

A budgetary comparison schedule for the general fund is presented on Page 23. Its purpose is to demonstrate compliance with the approved budget for fiscal year 2014-2015. Actual expenditures appearing on the schedule are presented using the accrual method of accounting.

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OTHER AUDITOR'S REPORT

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BROWN ARMSTRONG

Certified Public Accountants

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

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

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STOCKTON, CA 95207
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We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of Fresno County Zoo Authority (the Authority), as of and for the year ended June 30, 2015, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated November 20, 2015.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 20, 2015

Agenda Item 6a



FY15 September Financial Report

Board of Directors

Discussion of Financial Results As of September 30, 2015

- **Key Facts & Figures*:**
 - Self generated revenue is 3.3% ahead of budget.
 - Personnel expenses are 5.0% under budget and total operating expenses are 4.8% under budget.
 - Operating surplus of \$1,010,215 compared to budgeted surplus of \$638,241.
 - 2015 YTD attendance is 575,294 compared to 569,894 for the same time last year.
 - 2015 YTD attendance is 8% ahead of budget.

- * Excludes investment income (unrealized gain/loss on investments), capital fundraising, depreciation and capital expenditures.

Discussion of Financial Results

	2014		
Liquid Assets:	Audited	08/31/2015	09/30/2015
Cash	\$303,917	\$116,147	\$895,991
Short-term Investments	\$52,125	\$0	\$0
Long-term Investments	\$5,203,245	\$5,145,996	\$5,079,162
Endowment/Board Designated*	<u>\$4,169,549</u>	<u>\$4,064,310</u>	<u>\$3,975,726</u>
	\$9,728,836	\$9,326,453	\$9,950,879
Accounts Receivable:	\$7,259,190	\$2,376,932	\$2,082,903
Liabilities			
Accounts Payable	\$6,084,351	\$353,806	\$154,675
Accrued Liabilities	\$301,469	\$217,370	\$200,480
Line of Credit	<u>\$248,085</u>	<u>\$1,103,889</u>	<u>\$1,506,045</u>
	\$6,633,905	\$1,675,065	\$1,861,200
Net Assets:			
Unrestricted	\$59,198,249	\$77,314,842	\$77,805,383
Temporarily Restricted	\$565,863	\$949,689	\$1,029,891
Permanently Restricted	<u>\$50,431</u>	<u>\$49,040</u>	<u>\$48,002</u>
	\$59,814,543	\$78,313,571	\$78,883,276
Measure Z Balance @ 8/31/2015			
Operating			\$5,892,478
Capital Funds			<u>\$14,445,244</u>
			\$20,337,722

September 2015

MTD Attendance			Increase/Decrease	
	2015	2014		
Attendance	46,167	40,560		
Paid	27,074	23,259		
Members	11,484	10,405		
Group	154	937		
Other	7,455	5,959		
Giraffe Feeding	10,701	8,367		
Capture Rate	23%	21%		
Stingray Bay	20,346	17,744		
Capture Rate	44%	44%		
Combo Tickets	2,060	2,049		
YTD Attendance			Increase/Decrease	
	2015	2014		
Attendance	575,294	569,894		
Paid	325,345	320,505		
Members	125,612	129,483		
Group	72,916	68,072		
Other	51,421	51,834	-1%	
Giraffe Feeding	86,313	74,681		
Capture Rate	15%	13%		
Stingray Bay	201,284	174,517		
Capture Rate	35%	31%		
Combo Tickets	35,414	20,501		
YTD Revenue			Increase/Decrease	
	2015	2014		
Admissions	\$1,889,325	\$1,893,474		
Per Cap	\$3.28	\$3.32		
Giraffe Feeding	\$177,837	\$155,167		
Per Cap	\$0.31	\$0.27		
Stingray Bay	\$262,949	\$250,706		
Per Cap	\$0.46	\$0.44		
Membership	\$631,419	\$634,700		
YTD Revenue			Increase/Decrease	
	2015	2014		
Contracted Services	\$265,247	\$245,218		
Concessions	\$0.46	\$0.43		
Per Cap	\$326,980	\$302,340		
Gift Shop	\$0.57	\$0.53		
Per Cap				

2014	
Unaudited	
703,325	
371,843	
155,659	
74,159	
101,664	
86,107	
12%	
212,857	
30%	
24,826	
\$2,176,323	
\$3.09	
\$185,653	
\$0.26	
\$284,447	
\$0.40	
\$830,803	
\$288,513	
\$0.41	
\$357,104	
\$0.51	

Key:
 Equal to or ahead of 2014 [Redacted]
 2% or less behind 2014 [Redacted]
 More than 2% behind 2014 [Redacted]

Fresno's Chaffee Zoo Corporation
Balance Sheet
September 2015

	FY15 @ 9/30/15	FY15 @ 8/31/15	2014 Audited
ASSETS			
Cash	\$895,991	\$116,147	\$303,917
Short Term Investments	\$0	\$0	\$52,125
Long Term Investments	\$9,054,888	\$9,210,307	\$9,372,794
Accounts Receivable	\$2,082,903	\$2,376,932	\$7,259,190
Prepaid Expenses	\$78,881	\$95,261	\$123,746
Inventory	\$0	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$3,035,021	\$3,042,493	\$2,869,788
Exhibits	\$11,279,256	\$11,279,256	\$11,254,454
Construction in Progress	\$54,317,535	\$53,868,240	\$35,212,433
TOTAL ASSETS	\$80,744,476	\$79,988,636	\$66,448,448
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts Payable/Accrued Liabilities	\$355,155	\$571,176	\$6,385,820
Line of Credit	\$1,506,045	\$1,103,889	\$248,085
Total Liabilities	\$1,861,201	\$1,675,065	\$6,633,905
Net Assets			
Fund Balance-Unrestricted	\$77,805,383	\$77,314,842	\$59,198,249
Fund Balance-Temporarily Restricted	\$1,029,891	\$949,689	\$565,863
Fund Balance-Permanently Restricted	\$48,002	\$49,040	\$50,431
Total Net Assets	\$78,883,275	\$78,313,572	\$59,814,543
TOTAL LIABILITIES AND NET ASSETS	\$80,744,476	\$79,988,636	\$66,448,448

Fresno's Chaffee Zoo Corporation
Income Statement
 @ September 30, 2015

	FY15 Budget	Current Month			Year-to-Date			Actual @ 9/30/2014	FY14 Unaudited
		Month-to-Date @ 9/30/2015	Actual @ 9/30/2015	Variance	Year-to-Date @ 9/30/2015	Budget @ 9/30/2015	Actual @ 9/30/2015		
REVENUE									
Self-Generated Revenue									
Admissions	\$2,261,000	\$144,583	\$146,907	1.6%	\$1,785,000	\$1,871,860	\$1,893,474	\$2,176,323	
Adopt an Animal	\$40,000	\$750	\$965	28.7%	\$28,500	\$25,100	\$27,892	\$38,377	
Board Designated for Endow	\$50,000	\$12,500	\$200	(98.4)%	\$37,500	\$11,879	\$211,234	\$215,863	
Education	\$288,600	\$8,950	\$10,589	18.3%	\$257,750	\$280,066	\$257,181	\$308,287	
Food Services	\$319,000	\$25,000	\$27,324	9.3%	\$236,000	\$265,247	\$245,218	\$288,513	
Gift Shop	\$371,000	\$29,000	\$30,917	6.6%	\$306,000	\$326,980	\$302,340	\$357,104	
Giraffe Feeding	\$196,000	\$12,000	\$12,430	3.6%	\$164,000	\$177,837	\$155,167	\$185,653	
Grants/Fundraising	\$1,108,500	\$3,375	\$81,540	2,316.0%	\$792,375	\$495,078	\$155,383	\$388,661	
Group Event/Facility Rental	\$250,000	\$10,000	\$25,434	154.3%	\$184,000	\$301,178	\$171,665	\$233,267	
Interest Income	\$286,000	\$13,083	\$15,721	20.2%	\$183,250	\$98,433	\$132,263	\$418,991	
Investment Income	\$0	\$0	(\$171,140)	0.0%	\$0	(\$379,867)	\$83,788	(\$61,179)	
Membership	\$820,000	\$61,500	\$74,102	20.5%	\$621,000	\$631,419	\$634,700	\$830,803	
Special Events	\$630,000	\$198,917	\$165,504	(16.8)%	\$352,250	\$270,301	\$222,631	\$575,942	
Stingray Exhibit	\$287,000	\$15,400	\$17,238	11.9%	\$251,700	\$262,949	\$250,706	\$284,447	
Other	\$54,500	\$4,500	\$8,572	90.5%	\$42,000	\$43,395	\$43,523	\$59,656	
Total Self-Generated Revenue	\$6,961,600	\$539,558	\$446,304	(17.3)%	\$5,243,325	\$4,681,856	\$4,787,163	\$6,300,708	
City of Fresno	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	\$0	
Measure Z-Capital Funds	\$23,250	\$1,938	\$606,390	3,119.75%	\$17,438	\$18,446,265	\$18,238,698	\$31,938,372	
Measure Z Operating Funds	\$4,500,120	\$346,081	\$389,532	12.6%	\$3,208,260	\$2,981,908	\$2,512,792	\$3,547,371	
TOTAL REVENUE	\$11,484,970	\$887,576	\$1,442,226	62.5%	\$8,469,023	\$26,110,029	\$25,538,653	\$41,786,451	

Year-to-Date (including deferred revenue)

<u>Deferred revenue @ 9/30/15</u>	<u>Actual @ 9/30/15</u>	<u>Variance</u>
Admissions: \$17,465	YTD Revenue: \$1,889,325	5.8%
Education: \$2,832	YTD Revenue: \$282,898	9.8%
Special Events: \$6,296	YTD Revenue: \$276,597	(21.5%)

Fresno's Chaffee Zoo Corporation
Income Statement
 @ September 30, 2015

	Current Month		Year-to-Date			FY14 Unaudited
	Month-to-Date Budget @ 9/30/2015	Actual @ 9/30/2015	Year-to-Date Budget @ 9/30/2015	Actual @ 9/30/2015	Variance	
EXPENSES						
OPERATING EXPENSES						
Personnel Expenses						
Administration	\$727,278	\$51,121	\$517,037	\$510,197	(1.3)%	\$686,628
Animal	\$2,256,665	\$206,254	\$1,545,989	\$1,510,443	(2.3)%	\$1,819,693
Education	\$788,645	\$59,288	\$547,338	\$554,096	1.2%	\$624,496
Maintenance/Horticulture/Op	\$667,149	\$38,569	\$462,033	\$384,782	(16.7)%	\$512,239
Mem/Dev/Marketing	\$623,994	\$39,721	\$443,566	\$399,821	(9.9)%	\$488,570
Veterinary	\$271,093	\$26,942	\$190,734	\$177,460	(7.0)%	\$207,620
Visitor Services	\$690,153	\$49,753	\$489,802	\$450,441	(8.0)%	\$633,027
Total Personnel Expenses	\$6,024,977	\$471,648	\$4,196,500	\$3,987,241	(5.0)%	\$4,972,273
Other Expenses						
Advertising	\$315,300	\$22,891	\$231,600	\$164,030	(29.2)%	\$321,971
Animal Services	\$361,500	\$41,798	\$271,125	\$433,111	59.7%	\$332,912
Computer/Software	\$53,750	\$675	\$39,047	\$24,462	(37.4)%	\$46,800
Conservation	\$70,000	\$24,797	\$36,000	\$26,911	(25.2)%	\$80,053
Contracted Services	\$528,400	\$43,181	\$386,150	\$311,971	(19.2)%	\$502,215
Depreciation Expense	\$346,380	\$27,400	\$255,072	\$243,254	(4.6)%	\$893,313
Dues	\$39,105	\$302	\$26,404	\$23,686	(10.3)%	\$35,840
Equipment	\$179,350	\$18,795	\$132,287	\$119,191	(9.9)%	\$174,966
Fleet	\$33,220	\$2,117	\$28,165	\$31,855	13.1%	\$20,012
Food/Catering	\$134,000	\$18,622	\$104,525	\$149,986	43.5%	\$128,759
Insurance	\$155,000	\$13,361	\$144,400	\$126,580	(12.3)%	\$150,755
Miscellaneous Business	\$89,668	\$2,221	\$70,974	\$26,568	(62.6)%	\$56,086
Office Supplies	\$26,150	\$1,281	\$19,687	\$20,063	1.9%	\$22,767
Postage	\$61,160	\$5,672	\$47,714	\$36,956	(22.5)%	\$50,357
Printing	\$137,100	\$13,005	\$106,175	\$92,851	(12.5)%	\$126,859
Professional Services	\$191,000	\$11,694	\$147,970	\$139,308	(5.9)%	\$302,470
Repairs and Replacements	\$255,900	\$28,658	\$213,384	\$271,382	27.2%	\$244,185
Service/Bank/Credit Card Fee	\$127,230	\$8,695	\$96,235	\$100,057	4.0%	\$124,799

Fresno's Chaffee Zoo Corporation
Income Statement
 @ September 30, 2015

	Current Month			Year-to-Date			FY14 Unaudited
	Month-to-Date Budget @ 9/30/2015	Actual @ 9/30/2015	Variance	Year-to-Date Budget @ 9/30/2015	Actual @ 9/30/2015	Variance	
Signage	\$21,050	\$1,754	(100.0)%	\$15,787	\$12,086	(23.4)%	\$9,592
Specialized Services	\$30,500	\$2,417	40.3%	\$23,250	\$13,294	(42.8)%	\$19,244
Staff Development	\$90,550	\$5,096	30.0%	\$62,962	\$42,413	(32.6)%	\$48,384
Supplies	\$421,070	\$36,731	24.4%	\$278,377	\$241,135	(13.4)%	\$228,758
Telephone	\$40,500	\$3,375	(59.4)%	\$30,375	\$29,483	(2.9)%	\$27,999
Uniforms	\$34,900	\$1,908	34.8%	\$29,925	\$27,165	(9.2)%	\$19,846
Utilities	\$560,000	\$51,000	(7.7)%	\$371,000	\$310,822	(16.2)%	\$318,429
Other	\$26,075	\$792	1,035.6%	\$23,200	\$24,737	6.6%	\$19,328
Total Other Expenses	\$4,328,858	\$400,874	8.6%	\$3,191,791	\$3,043,359	(4.7)%	\$2,800,028
TOTAL OPERATING EXPENSES	\$10,353,835	\$872,522	1.2%	\$7,388,290	\$7,030,600	(4.8)%	\$6,193,956
Expansion/Nonoperating Exp.							
Expansion/Nonoperating Exp.	\$100,000	\$8,333	(100.0)%	\$75,000	\$10,698	(85.7)%	\$75,370
Total Expansion/Nonoperating Exp.	\$100,000	\$8,333	(100.0)%	\$75,000	\$10,698	(85.7)%	\$75,370
TOTAL EXPENSES	\$10,453,835	\$870,746	0.2%	\$7,463,290	\$7,041,297	(5.7)%	\$6,269,326
BEGINNING FUND BALANCE	\$59,814,543	\$78,313,572	0.0%	\$59,814,543	\$59,814,543	0.0%	\$27,737,148
NET SURPLUS/(DEFICIT)	\$1,031,135	\$16,830	3,285.1%	\$1,005,732	\$19,068,732	1,796.0%	\$32,077,395
ENDING FUND BALANCE	\$60,845,678	\$78,330,402	0.7%	\$60,820,276	\$78,883,275	29.7%	\$59,814,543

Measure Z Revenue Summary of Tax Proceeds

	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
July	\$671,500	\$819,900	\$813,500	\$671,700	\$659,300	\$719,800	\$826,000	\$903,500	\$864,900	\$900,800
August	895,400	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100	\$1,106,000	\$1,149,600	\$1,201,100
September	1,453,498	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369	\$1,097,605	\$1,199,226	
October	679,300	853,500	792,200	678,000	677,000	694,100	850,500	\$857,400	\$879,100	
November	1,471,000	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800	\$1,143,200	\$1,172,100	
December	1,047,118	827,112	872,815	971,061	932,350	1,240,028	1,083,021	\$1,076,977	\$1,147,219	
January	813,700	831,200	766,900	719,900	710,700	770,100	799,900	\$836,700	\$884,100	
February	1,081,800	1,108,200	841,000	944,000	919,900	978,600	1,086,700	\$1,101,200	\$1,178,800	
March	905,577	762,907	959,801	628,563	821,858	1,006,649	1,021,734	\$1,113,584	\$1,087,121	
April	748,000	699,000	652,000	594,300	618,400	716,100	846,500	\$788,000	\$804,100	
May	997,300	932,000	860,800	847,200	876,500	897,100	1,493,700	\$1,050,600	\$1,072,100	
June	900,178	1,026,580	730,781	821,511	963,040	1,191,689	1,015,391	\$1,139,360	\$1,231,366	
Total	\$11,664,370	\$11,151,879	\$10,360,883	\$9,315,775	\$9,811,839	\$11,071,469	\$12,141,715	\$12,214,126	\$12,669,732	\$2,101,900

Total received from inception **\$114,168,294**

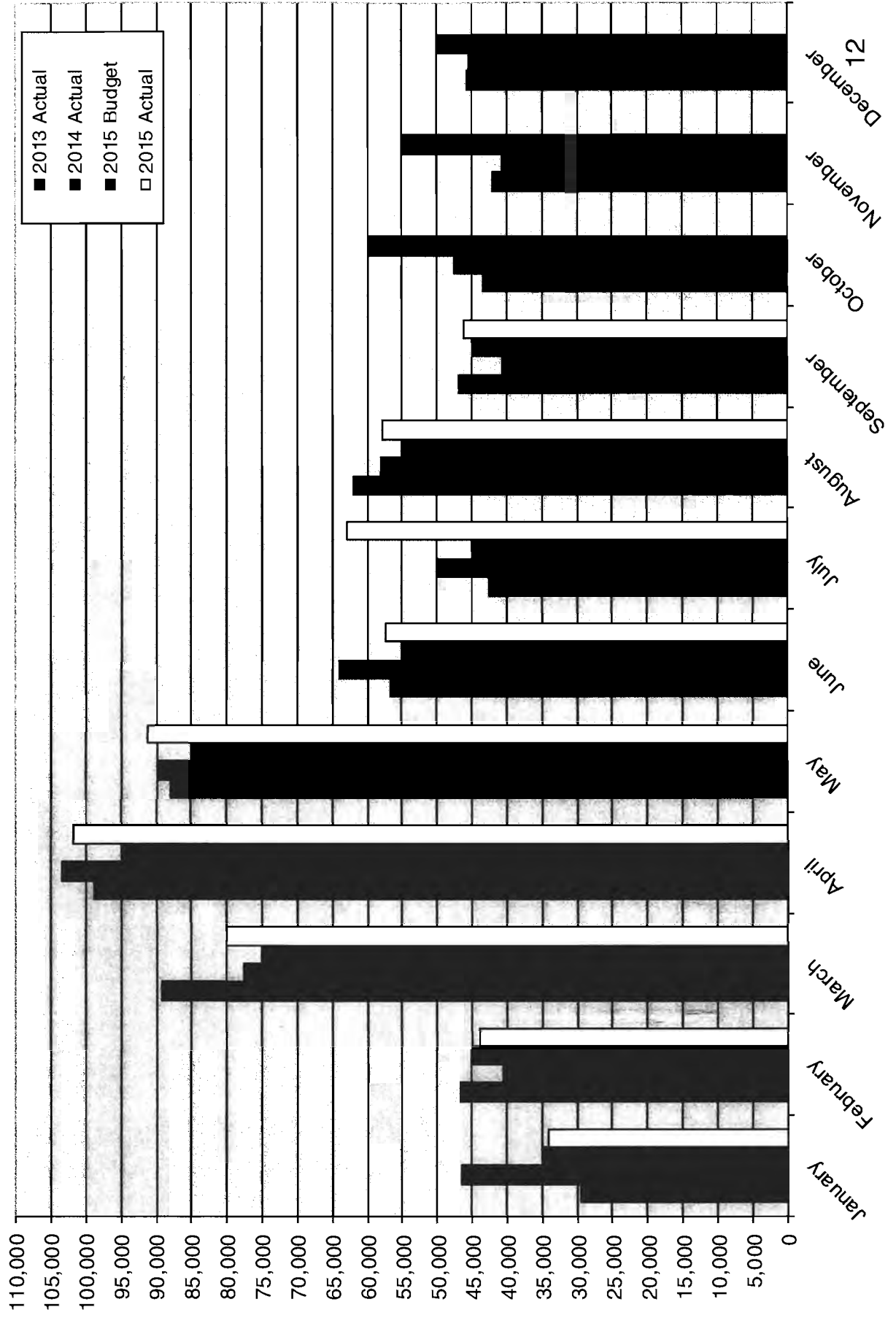
**Fresno Chaffee Zoo
2015 Measure Z Operating Summary
as of September 30, 2015**

	2015 Measure Z	
	<u>Operating Request</u>	<u>YTD Actual</u>
<u>Revenue:</u>		
Measure Z - Operating Funds	\$4,500,120	\$2,981,908
<u>Expenses:</u>		
Animal Department	\$2,256,665	\$1,483,108
Maintenance Department	\$667,149	\$372,811
Veterinary Services Department	\$271,093	\$173,634
Visitor Services Department	\$690,153	\$448,222
Animal Food	\$300,000	\$245,115
Utilities	\$314,940	\$258,938
Service Charges	<u>\$120</u>	<u>\$80</u>
	\$4,500,120	\$2,981,908

**Accounts Receivable
as of September 30, 2015**

• Fresno County Zoo Authority	\$ 1,907,729
• Sponsorships/Donations	\$ 68,626
• 3 rd party concessionaire	\$ 58,303
• City of Fresno	\$ 47,990

Fresno Chaffee Zoo Attendance Comparison 2013 - 2015



Fresno Chaffee Zoo Attendance Totals



1994	351,373
1995	367,014
1996	359,444
1997	373,501
1998	341,498
1999	368,556
2000	371,911
2001	371,967
2002	377,174
2003	341,559
2004	368,782
2005	325,224
2006	311,247
2007	398,820
2008	429,272
2009	418,285
2010	443,251
2011	511,788
2012	580,226
2013	691,320
2014	703,325



FY15 October Financial Report

Board of Directors

Discussion of Financial Results As of October 31, 2015

- **Key Facts & Figures*:**
 - Self generated revenue is 8.5% ahead of budget.
 - Personnel expenses are 4.8% under budget and total operating expenses are 4.2% under budget.
 - Operating surplus of \$1,345,091 compared to budgeted surplus of \$491,630.
 - 2015 YTD attendance is 667,886 compared to 617,399 for the same time last year, an increase of 8%.
 - 2015 YTD attendance is 12% ahead of budget.
 - No giraffe feeding or combo tickets sold in October while giraffes are acclimating to their new exhibit.

* Excludes investment income (unrealized gain/loss on investments), capital fundraising, depreciation and capital expenditures.


Discussion of Financial Results


	<u>10/31/2015</u>	<u>09/30/2015</u>	2014 <u>Audited</u>
Liquid Assets:			
Cash	\$839,859	\$918,512	\$303,917
Short-term Investments	\$0	\$0	\$52,125
Long-term Investments	\$5,241,878	\$5,079,162	\$5,203,245
Endowment/Board Designated*	<u>\$4,395,630</u>	<u>\$3,975,726</u>	<u>\$4,169,549</u>
	\$10,477,367	\$9,973,400	\$9,728,836
 Accounts Receivable:	 \$3,343,955	 \$2,074,903	 \$7,259,190
 Liabilities			
Accounts Payable	\$1,475,642	\$174,263	\$6,084,351
Accrued Liabilities	\$240,575	\$204,514	\$301,469
Line of Credit	<u>\$1,508,315</u>	<u>\$1,506,045</u>	<u>\$248,085</u>
	\$3,224,532	\$1,884,822	\$6,633,905
 Net Assets:			
Unrestricted	\$80,185,448	\$77,797,275	\$59,198,249
Temporarily Restricted	\$1,094,858	\$1,054,891	\$565,863
Permanently Restricted	<u>\$50,406</u>	<u>\$48,002</u>	<u>\$50,431</u>
	\$81,330,712	\$78,900,168	\$59,814,543
 Measure Z Balance @ 8/31/2015			
Operating	\$5,892,478		
Capital Funds	<u>\$14,445,244</u>		
	\$20,337,722		


October 2015

MTD Attendance				YTD Attendance			
	2015	2014	Increase/ Decrease	2015	2014	Increase/ Decrease	2014 Unaudited
Attendance	92,592	47,505	95%	667,886	617,399	8%	703,325
Paid	35,886	20,270	77%	361,231	340,775	6%	371,843
Members	31,194	8,928	249%	156,806	138,411	13%	155,659
Group	3,821	3,296	16%	72,070	71,368	1%	74,159
Other	21,691	15,011	45%	77,779	66,845	16%	101,664
Giraffe Feeding	203	5,744	-96%	86,516	80,425	8%	86,107
Capture Rate	0%	12%	-98%	13%	13%	-1%	12%
Stingray Bay	15,046	11,374	32%	216,330	185,891	16%	212,857
Capture Rate	16%	24%	-32%	32%	30%	8%	30%
Combo Tickets	3	1,815	-100%	35,417	22,316	59%	24,826
YTD Revenue				YTD Revenue			
	2015	2014	Increase/ Decrease	2015	2014	Increase/ Decrease	
Admissions (inc. def. rev)	\$196,654	\$111,217	77%	\$2,068,513	\$2,004,692	3%	\$2,176,323
Per Cap	\$2.12	\$2.34	-9%	\$3.10	\$3.25	-5%	\$3.09
Giraffe Feeding	\$222	\$11,805	-98%	\$178,059	\$166,973	7%	\$185,653
Per Cap	\$0.00	\$0.25	-99%	\$0.27	\$0.27	-1%	\$0.26
Stingray Bay	\$16,839	\$14,710	14%	\$279,788	\$265,416	5%	\$284,447
Per Cap	\$0.18	\$0.31	-41%	\$0.42	\$0.43	-3%	\$0.40
Membership	\$122,133	\$51,764	136%	\$753,552	\$686,464	10%	\$830,803
Contracted Services				Contracted Services			
Concessions	\$70,818	\$21,212	234%	\$336,065	\$266,430	26%	\$288,513
Per Cap	\$0.76	\$0.45	71%	\$0.50	\$0.43	17%	\$0.41
Gift Shop	\$47,920	\$22,881	109%	\$376,121	\$325,221	16%	\$357,104
Per Cap	\$0.52	\$0.48	7%	\$0.56	\$0.53	7%	\$0.51

Key:

Equal to or ahead of 2014 

2% or less behind 2014 

More than 2% behind 2014 

Fresno's Chaffee Zoo Corporation
Balance Sheet
 October 2015

	FY15 @ 10/31/15	FY15 @ 9/30/15	2014 Audited
ASSETS			
Cash	\$839,859	\$918,512	\$303,917
Short Term Investments	\$0	\$0	\$52,125
Long Term Investments	\$9,637,513	\$9,054,888	\$9,372,794
Accounts Receivable	\$3,343,955	\$2,074,903	\$7,259,190
Prepaid Expenses	\$96,515	\$78,291	\$123,746
Inventory	\$0	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$3,050,761	\$3,061,719	\$2,869,788
Exhibits	\$11,279,256	\$11,279,256	\$11,254,454
Construction in Progress	\$56,307,385	\$54,317,419	\$35,212,433
TOTAL ASSETS	\$84,555,244	\$80,784,989	\$66,448,448
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts Payable/Accrued Liabilities	\$1,716,217	\$378,777	\$6,385,820
Line of Credit	\$1,508,315	\$1,506,045	\$248,085
Total Liabilities	\$3,224,532	\$1,884,822	\$6,633,905
Net Assets			
Fund Balance-Unrestricted	\$80,185,448	\$77,797,275	\$59,198,249
Fund Balance-Temporarily Restricted	\$1,094,858	\$1,054,891	\$565,863
Fund Balance-Permanently Restricted	\$50,406	\$48,002	\$50,431
Total Net Assets	\$81,330,712	\$78,900,167	\$59,814,543
TOTAL LIABILITIES AND NET ASSETS	\$84,555,244	\$80,784,989	\$66,448,448

Fresno's Chaffee Zoo Corporation Income Statement

@ October 31, 2015

	FY15 Budget	Current Month		Year-to-Date		Variance	Actual @ 10/31/14	FY14 Unaudited
		Month-to-Date Budget @ 10/31/15	Actual @ 10/31/15	Year-to-Date Budget @ 10/31/15	Actual @ 10/31/15			
REVENUE								
Self-Generated Revenue								
Admissions	\$2,261,000	\$150,583	\$196,654	\$1,945,583	\$2,068,513	6.3%	\$2,004,682	\$2,176,323
Adopt an Animal	\$40,000	\$1,500	\$640	\$30,000	\$25,740	(14.2)%	\$29,282	\$38,377
Board Designated for Endow	\$50,000	\$0	\$0	\$37,500	\$11,879	(68.3)%	\$211,389	\$215,863
Education	\$288,600	\$12,200	\$13,993	\$269,950	\$294,059	8.9%	\$273,405	\$308,287
Food Services	\$319,000	\$30,000	\$70,818	\$266,000	\$336,065	26.3%	\$266,430	\$288,513
Gift Shop	\$371,000	\$24,000	\$47,920	\$330,000	\$376,121	14.0%	\$325,221	\$357,104
Giraffe Feeding	\$196,000	\$13,000	\$222	\$177,000	\$178,059	0.6%	\$166,973	\$185,653
Grants/Fundraising	\$1,108,500	\$104,375	\$46,989	\$896,750	\$567,066	(36.8)%	\$204,551	\$388,661
Group Event/Facility Rental	\$250,000	\$45,000	\$11,757	\$229,000	\$311,472	36.0%	\$195,421	\$233,267
Interest Income	\$286,000	\$10,083	\$11,156	\$195,333	\$109,589	(43.9)%	\$141,855	\$418,991
Investment Income	\$0	\$0	\$355,606	\$0	(\$24,261)	0.0%	\$220,251	(\$61,179)
Memberships	\$820,000	\$53,000	\$122,133	\$674,000	\$753,552	11.8%	\$686,464	\$830,803
Special Events	\$630,000	\$113,417	\$230,612	\$465,667	\$501,333	7.7%	\$380,877	\$575,942
Singray Exhibit	\$287,000	\$16,550	\$16,839	\$268,250	\$279,788	4.3%	\$265,416	\$284,447
Other	\$54,500	\$3,750	\$3,780	\$45,750	\$47,175	3.1%	\$46,019	\$59,656
Total Self-Generated Revenue	\$6,961,600	\$577,458	\$1,129,098	\$5,830,783	\$5,836,150	0.1%	\$5,418,234	\$6,300,708
City of Fresno	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
Measure Z-Capital Funds	\$23,250	\$1,938	\$1,929,479	\$19,375	\$20,341,525	104,888.5%	\$21,986,265	\$31,938,372
Measure Z Operating Funds	\$4,500,120	\$476,878	\$578,815	\$3,685,139	\$3,560,723	(3.4)%	\$2,917,092	\$3,547,371
TOTAL REVENUE	\$11,484,970	\$1,056,274	\$3,637,392	\$9,535,297	\$29,738,397	211.9%	\$30,321,590	\$41,786,451

Year-to-Date (including deferred revenue)

<u>Deferred revenue @ 10/31/15</u>	<u>Actual revenue @ 10/31/15</u>	<u>Variance</u>
Admissions: \$19,628	YTD Revenue: \$ 2,088,141	7%
Education: \$ 5,612	YTD Revenue: \$ 299,671	11%

Fresno's Chaffee Zoo Corporation

Income Statement

@ October 31, 2015

	FY15 Budget	Current Month			Year-to-Date			FY14 Unaudited	
		Month-to-Date Budget @ 10/31/15	Actual @ 10/31/15	Variance	Year-to-Date Budget @ 10/31/15	Actual @ 10/31/15	Variance		
EXPENSES									
OPERATING EXPENSES									
Personnel Expenses									
Administration	\$727,278	\$82,032	\$76,414	(6.8)%	\$599,069	\$586,610	(2.1)%	\$550,009	\$686,628
Animal	\$2,256,665	\$291,857	\$294,040	0.7%	\$1,837,846	\$1,804,483	(1.8)%	\$1,471,843	\$1,819,693
Education	\$788,645	\$100,245	\$87,084	(13.1)%	\$647,583	\$641,180	(1.0)%	\$493,784	\$624,496
Maintenance/Horticulture	\$667,149	\$83,817	\$67,544	(19.4)%	\$545,850	\$452,326	(17.1)%	\$403,999	\$512,239
Mem Dev/Marketing	\$623,994	\$72,098	\$66,409	(7.9)%	\$515,664	\$466,230	(9.6)%	\$372,760	\$488,370
Veterinary	\$271,093	\$30,984	\$38,443	24.1%	\$216,333	\$215,903	(0.2)%	\$170,608	\$207,620
Visitor Services	\$690,153	\$82,663	\$78,665	(4.8)%	\$572,465	\$529,107	(7.6)%	\$509,287	\$633,027
Total Personnel Expenses	\$6,024,977	\$743,694	\$708,599	(4.7)%	\$4,934,808	\$4,695,840	(4.8)%	\$3,972,289	\$4,972,273
Other Expenses									
Advertising	\$315,300	\$26,567	\$22,288	(16.1)%	\$258,167	\$186,318	(27.8)%	\$229,749	\$321,971
Animal Services	\$361,500	\$30,125	\$54,557	81.1%	\$301,250	\$487,668	61.9%	\$260,851	\$332,912
Computer/Software	\$53,750	\$10,568	\$7,498	(28.1)%	\$49,615	\$32,060	(35.4)%	\$38,937	\$46,800
Conservation	\$70,000	\$17,000	\$10,511	(38.2)%	\$53,000	\$37,422	(29.4)%	\$71,503	\$80,053
Contracted Services	\$528,400	\$47,450	\$49,866	5.1%	\$433,600	\$361,838	(16.6)%	\$397,856	\$502,215
Depreciation Expense	\$346,380	\$30,436	\$27,400	(10.0)%	\$285,508	\$270,654	(5.2)%	\$246,679	\$893,313
Dues	\$39,105	\$10,634	\$20,030	88.4%	\$37,037	\$43,715	18.0%	\$18,669	\$35,840
Equipment	\$179,350	\$16,354	\$18,340	12.1%	\$148,641	\$137,532	(7.5)%	\$112,975	\$174,966
Fleet	\$83,220	\$1,352	\$3,130	131.5%	\$29,517	\$34,984	18.5%	\$16,744	\$20,012
Food/Catering	\$134,000	\$21,825	\$23,205	6.8%	\$126,350	\$173,291	37.2%	\$105,364	\$128,759
Insurance	\$155,000	\$10,600	\$2,284	(78.5)%	\$155,000	\$128,864	(16.9)%	\$140,508	\$150,755
Miscellaneous Business	\$89,668	\$9,131	\$3,033	(66.8)%	\$80,106	\$29,601	(63.0)%	\$38,522	\$56,086
Office Supplies	\$26,150	\$2,238	\$2,111	(5.7)%	\$21,925	\$22,174	1.1%	\$16,107	\$22,767
Postage	\$61,160	\$6,032	\$8,244	36.7%	\$53,746	\$45,200	(15.9)%	\$42,259	\$50,357
Printing	\$137,100	\$13,725	\$32,918	139.8%	\$119,900	\$125,769	4.9%	\$110,790	\$126,859
Professional Services	\$191,000	\$15,180	\$15,145	(0.2)%	\$163,150	\$154,453	(5.3)%	\$214,186	\$302,470
Repairs and Replacements	\$255,900	\$20,283	\$26,855	32.4%	\$233,667	\$271,338	16.2%	\$191,224	\$244,185
Service/Bank/Credit Card Fees	\$127,230	\$7,332	\$9,549	30.2%	\$103,567	\$109,799	6.0%	\$99,358	\$124,799

Fresno's Chaffee Zoo Corporation
Income Statement
 @ October 31, 2015

	FY15 Budget	Current Month		Year-to-Date			FY14 Unaudited		
		Month-to-Date Budget @ 10/31/15	Actual @ 10/31/15	Variance	Year-to-Date Budget @ 10/31/15	Actual @ 10/31/15		Variance	
Signage	\$21,050	\$1,754	\$0	(100.0)%	\$17,542	\$12,086	(31.1)%	\$12,086	\$14,045
Specialized Services	\$30,500	\$2,417	\$8,394	247.3%	\$25,667	\$21,688	(15.5)%	\$20,549	\$23,606
Staff Development	\$90,550	\$13,696	\$10,497	(23.4)%	\$76,658	\$53,500	(30.2)%	\$56,123	\$73,412
Supplies	\$421,070	\$60,531	\$82,310	36.0%	\$338,908	\$323,445	(4.6)%	\$265,957	\$359,858
Telephone	\$40,500	\$3,375	\$3,574	5.9%	\$33,750	\$33,056	(2.1)%	\$30,736	\$40,042
Uniforms	\$34,900	\$1,658	\$578	(65.2)%	\$31,583	\$27,743	(12.2)%	\$21,989	\$31,185
Utilities	\$560,000	\$63,000	\$54,276	(13.8)%	\$434,000	\$365,099	(15.9)%	\$357,127	\$452,793
Other	\$26,075	\$792	\$1,455	83.7%	\$23,992	\$26,192	9.2%	\$19,690	\$20,544
Total Other Expenses	\$4,328,858	\$444,054	\$498,248	12.2%	\$3,636,845	\$3,515,691	(3.3)%	\$3,136,538	\$4,630,603
TOTAL OPERATING EXPENSES	\$10,353,835	\$1,187,748	\$1,206,847	1.6%	\$8,570,653	\$8,211,531	(4.2)%	\$7,108,827	\$9,602,876
Expansion/Nonoperating Exp.									
Expansion/Nonoperating Exp.	\$100,000	\$8,333	\$0	(100.0)%	\$83,333	\$10,698	(87.2)%	\$84,408	\$106,180
Total Expansion/Nonoperating Exp.	\$100,000	\$8,333	\$0	(100.0)%	\$83,333	\$10,698	(87.2)%	\$84,408	\$106,180
TOTAL EXPENSES	\$10,453,835	\$1,196,081	\$1,206,847	0.9%	\$8,653,986	\$8,222,228	(5.0)%	\$7,193,235	\$9,709,056
BEGINNING FUND BALANCE	\$59,814,543	\$78,900,167	\$78,900,167	0.0%	\$59,814,543	\$59,814,543	0.0%	\$27,737,148	\$27,737,148
NET SURPLUS/(DEFICIT)	\$1,031,135	(\$139,807)	\$2,430,545	(1,838.5)%	\$881,311	\$21,516,169	2,341.4%	\$23,128,355	\$32,077,395
ENDING FUND BALANCE	\$60,845,678	\$78,760,360	\$81,330,712	3.3%	\$60,695,854	\$81,330,712	34.0%	\$50,865,503	\$59,814,543

Measure Z Revenue Summary of Tax Proceeds

	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
July	\$671,500	\$819,900	\$813,500	\$671,700	\$659,300	\$719,800	\$826,000	\$903,500	\$864,900	\$900,800
August	895,400	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100	\$1,106,000	\$1,149,600	\$1,201,100
September	1,453,498	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369	\$1,097,605	\$1,199,226	
October	679,300	853,500	792,200	678,000	677,000	694,100	850,500	\$857,400	\$879,100	
November	1,471,000	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800	\$1,143,200	\$1,172,100	
December	1,047,118	827,112	872,815	971,061	932,350	1,240,028	1,083,021	\$1,076,977	\$1,147,219	
January	813,700	831,200	766,900	719,900	710,700	770,100	799,900	\$836,700	\$884,100	
February	1,081,800	1,108,200	841,000	944,000	919,900	978,600	1,086,700	\$1,101,200	\$1,178,800	
March	905,577	762,907	959,801	628,563	821,858	1,006,649	1,021,734	\$1,113,584	\$1,087,121	
April	748,000	699,000	652,000	594,300	618,400	716,100	846,500	\$788,000	\$804,100	
May	997,300	932,000	860,800	847,200	876,500	897,100	1,493,700	\$1,050,600	\$1,072,100	
June	900,178	1,026,580	730,781	821,511	963,040	1,191,689	1,015,391	\$1,139,360	\$1,231,366	
Total	\$11,664,370	\$11,151,879	\$10,360,883	\$9,315,775	\$9,811,839	\$11,071,469	\$12,141,715	\$12,214,126	\$12,669,732	\$2,101,900

Total received from inception \$114,168,294

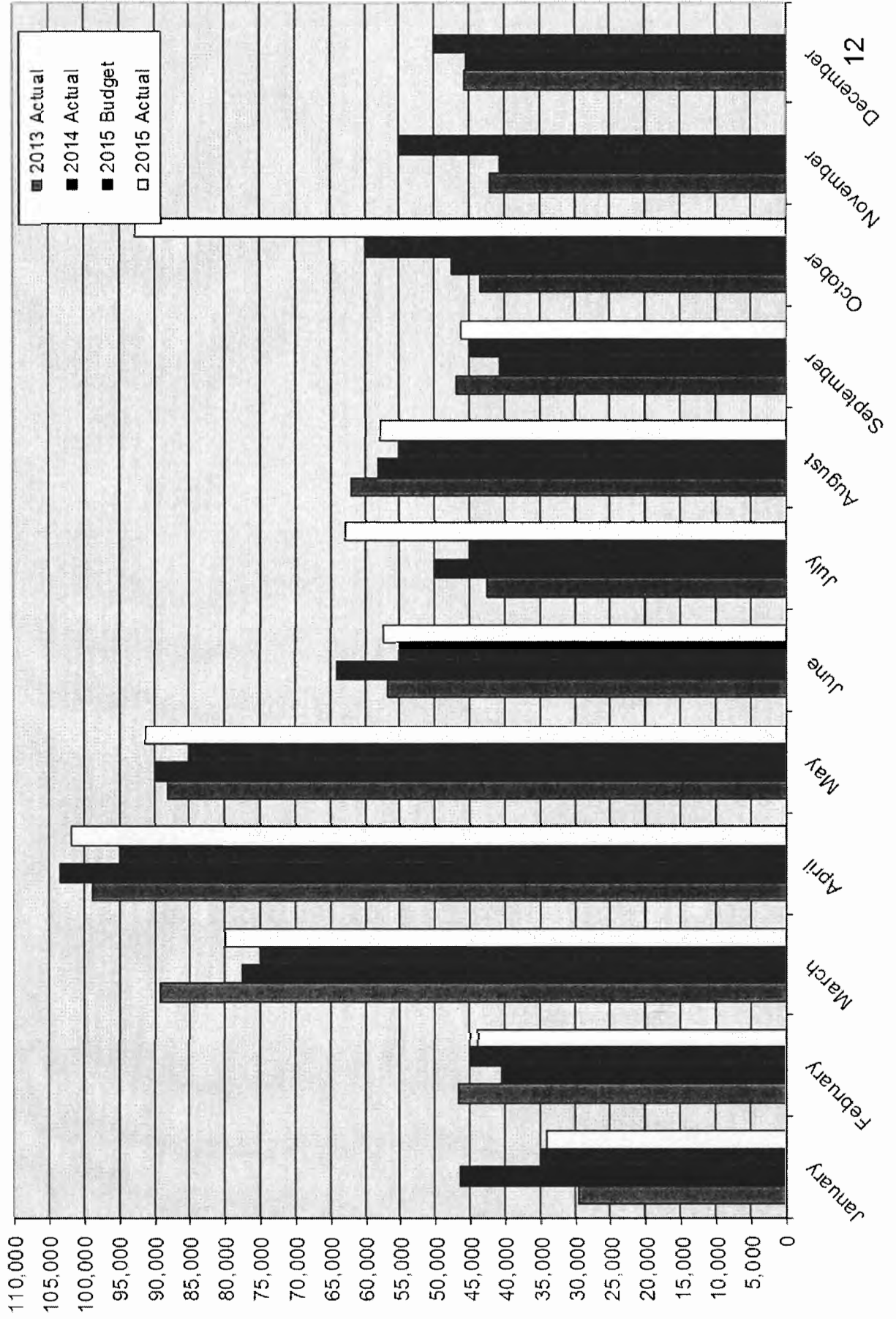
Fresno Chaffee Zoo
2015 Measure Z Operating Summary
as of October 31, 2015

	2015 Measure Z	<u>YTD Actual</u>
	<u>Operating Request</u>	
<u>Revenue:</u>		
Measure Z - Operating Funds	\$4,500,120	\$3,560,723
<u>Expenses:</u>		
Animal Department	\$2,256,665	\$1,777,148
Maintenance Department	\$667,149	\$440,355
Veterinary Services Department	\$271,093	\$212,077
Visitor Services Department	\$690,153	\$526,887
Animal Food	\$300,000	\$296,080
Utilities	\$314,940	\$308,086
Service Charges	<u>\$120</u>	<u>\$90</u>
	\$4,500,120	\$3,560,723

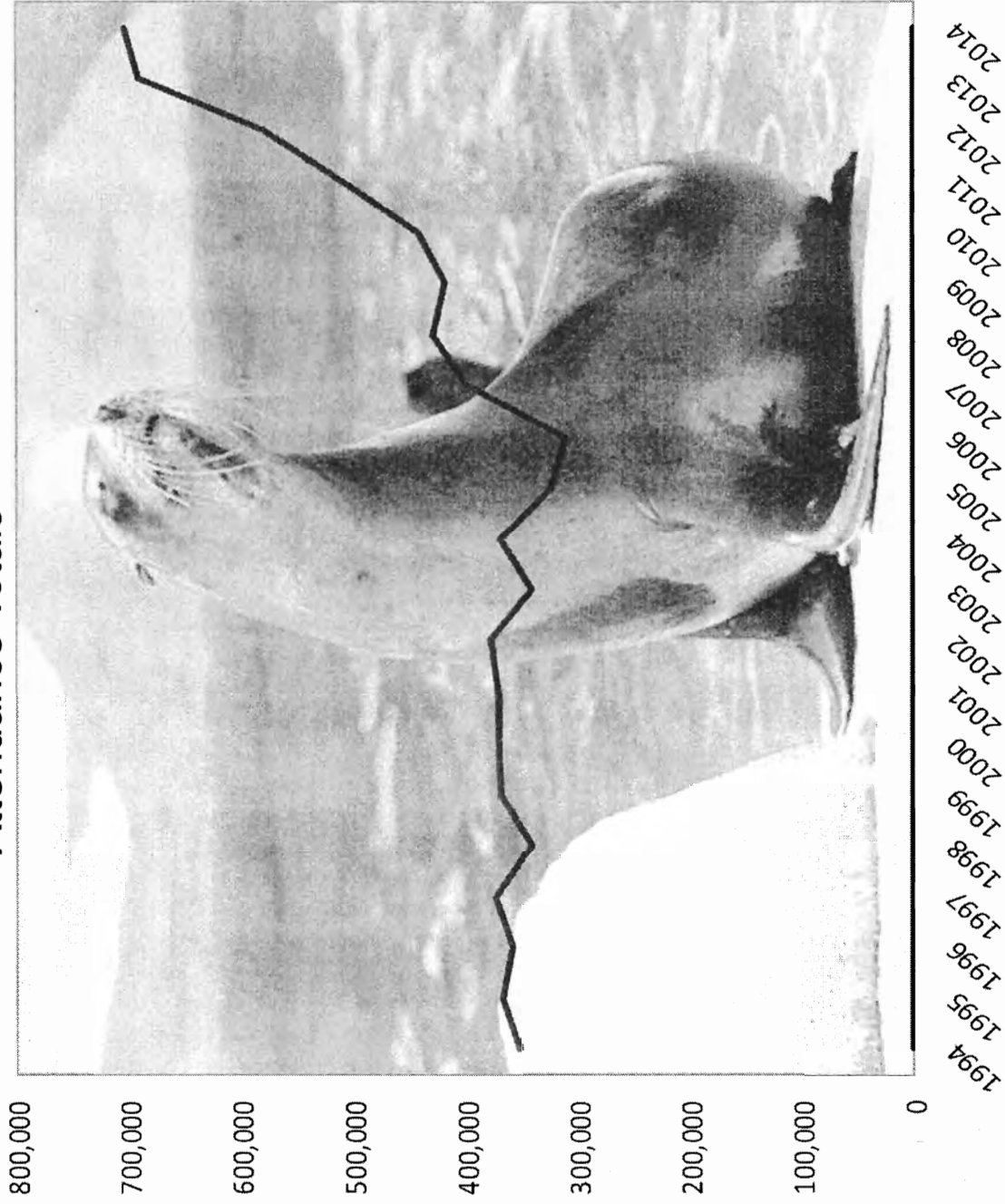
**Accounts Receivable
as of October 31, 2015**

• Fresno County Zoo Authority	\$ 3,080,434
• 3 rd party concessionaire	\$ 118,803
• Sponsorships/Donations	\$ 93,283
• City of Fresno	\$ 47,990

Fresno Chaffee Zoo Attendance Comparison 2013 - 2015



Fresno Chaffee Zoo Attendance Totals



1994	351,373
1995	367,014
1996	359,444
1997	373,501
1998	341,498
1999	368,556
2000	371,911
2001	371,967
2002	377,174
2003	341,559
2004	368,782
2005	325,224
2006	311,247
2007	398,820
2008	429,272
2009	418,285
2010	443,251
2011	511,788
2012	580,226
2013	691,320
2014	703,325

AGENDA ITEM 7



DATE: December 9, 2015
TO: Fresno County Zoo Authority Board
FROM: Catherine Crosby, Board Coordinator
SUBJECT: Amendments to Zoo Authority Bylaws

RECOMMENDED ACTION:

Conduct second reading of amended Bylaws, incorporating Board of Supervisors recommendations, and

- a. Approve Bylaws and waive reading in their entirety
b. Approve letter of response to Board of Supervisors

DISCUSSION:

Amendments to the Authority's Bylaws were approved by your Board on June 24, 2015 and submitted for the approval of the Board of Supervisors (BOS). On September 1, 2015, BOS Chairman Poochigian requested that Chairman Herzog return to your Board with Suggested Modifications for your consideration and response as set forth in Attachment A. At the Zoo Authority Board's September 30, 2015 meeting, members discussed and took action on the Suggested Modifications. Those approved changes are presented in Attachment B, Bylaws with first Reading Amendments, Approved 9/30/15, and include additional changes to Suggested Modification #1, the adoption of Suggested Modification #2; and the inclusion of a new Bylaws section for the Authority's Conflict of Interest (COI) Policy.

Suggested Modification #1 (Bylaws Section I.B, Paragraph 1 and 3 below) was further amended to change the suggestion to meet at least once each quarter to a minimum of four times per year. Two reasons members expressed for this were that the Authority has never failed to meet at least once a quarter in over eleven years; and if there were no other reason to meet, a requirement to adhere to a quarterly schedule could add unnecessarily to the Authority's administrative costs.

- 1. The Authority Board shall establish the date, time and place for its regular meetings. The date, hour, and location of regular meetings shall be fixed by resolution of the Authority Board. The Authority Board shall hold at least one regular meeting each quarter of every calendar year. The Authority shall meet a minimum of four times per year. Special meetings and adjourned meetings may be held as required or permitted by law.

- 3. The Board shall meet at least four times a year, and shall set its meeting schedule as far in advance as possible.

BOARD ACTION: DATE APPROVED AS RECOMMENDED OTHER

MOTION SECOND UNANIMOUS
HERZOG LYLES ROMAN STRATFORD SWEARENGIN TOSTE WATERHOUSE

Suggested Modification #2, modifying Section III-B1 of the Bylaws, was approved by the Authority as suggested by the BOS. It changed the language in Section III.B.1 (below) from the exact language of the Ordinance (Section 4.030.B.), by condensing what had been two sentences into one. It still includes the Ordinance provision allowing for Measure Z Funds to reimburse elections costs, but added the provision that the funds "...shall not be expended for campaign related activities." That subsection now reads:

1. The tax proceeds shall first be applied to reimburse Fresno County pursuant to Revenue and Taxation Code section 7286.43. ~~The proceeds of the tax shall also be available to pay the costs of any election for an extension of the tax.~~ Measure "Z" tax proceeds shall not be expended for campaign related activities.

Regarding the addition of a Conflict of Interest Policy section of the Bylaws, members approved Section IV, Paragraph A as suggested, and revised Paragraph B to conform to the Fair Political Practices Commission (FPPC) standard for disclosure, rather than the BOS suggestion of the standard of the Fresno Chaffee Zoo Corporation (ZooCorp), since both the Authority and ZooCorp adhere to FPPC standards.

Your Board also approved Paragraph C, which requires your Board to adopt an Annual Conflict of Interest Affidavit.

Lastly, as directed by your Board, staff prepared a draft letter (Attachment C) responding to the BOS regarding the actions the Authority has taken in response to the BOS' Suggested Modifications. If the Bylaws and letter are approved today, the Bylaws will be forwarded to the BOS for approval at the next available meeting date in January.

ATTACHMENTS

- A. September 1, 2015 BOS suggested modifications to Bylaws, including Sample Affidavit document
- B. Bylaws with First Reading Amendments, Approved 9/30/15
- C. Draft letter of Authority Board's response to suggested Bylaws changes

REFERENCE MATERIAL

- Zoo Authority Conflict of Interest Code, amended December 10, 2014 and approved by BOS February 10, 2015
<http://www.zooauthority.org/docs/Bylaws/ZA2014ConflictOfInterest.pdf>
- Measure Z extension Ordinance #2014-01, April 30, 2015
<http://www.zooauthority.org/docs/Extension/MeasureZExtentionOrdinance2014-01-4.30.15.pdf>

Suggested Modifications
Zoo Authority By-laws
September 1, 2015, BOS Agenda Item #31

Current Text: Attachment "B", Page 2

B. Organization

The Authority Board (hereinafter "Board") shall adopt policies to govern its activities. Such policies shall include, but not be limited to, the following:

1. The Board shall hold its regular meetings at the offices of the Fresno County Employees' Retirement Association, or any other appropriate designated site, at 9:00 a.m. on the fourth Wednesday of the month.
3. The Board shall meet at least four times a year, and shall set its meeting schedule as far in advance as possible.

Suggested Modification #1(Redline)

B. Organization

The Authority Board (hereinafter "Board") shall adopt policies to govern its activities. Such policies shall include, but not be limited to, the following:

- ~~1. The Board shall hold its regular meetings at the offices of the Fresno County Employees' Retirement Association, or any other appropriate designated site, at 9:00 a.m. on the fourth Wednesday of the month.~~
1. The Authority Board shall establish the date, time and place for its regular meetings. The date, hour, and location of regular meetings shall be fixed by resolution of the Authority Board. The Authority Board shall hold at least one regular meeting each quarter of every calendar year. Special meetings and adjourned meetings may be held as required or permitted by law.
3. The Board shall meet at least four times a year, and shall set its meeting schedule as far in advance as possible.

Suggested Modification #1

B. Organization

The Authority Board (hereinafter "Board") shall adopt policies to govern its activities. Such policies shall include, but not be limited to, the following:

1. The Authority Board shall establish the date, time and place for its regular meetings. The date, hour, and location of regular meetings shall be fixed by resolution of the Authority Board. The Authority Board shall hold at least one regular meeting each quarter of every calendar year. Special meetings and adjourned meetings may be held as required or permitted by law.
3. The Board shall set its meeting schedule as far in advance as possible.

III. EXPENDITURES OF TAX REVENUES

A. Statutory Requirements

As required by Revenue and Taxation Code section 7286.43, the proceeds of the transactions and use tax collected under the Ordinance shall be used exclusively for zoos, zoological facilities, and related zoological purposes within this County.

B. General Expenditure Plan

1. The tax proceeds shall first be applied to reimburse Fresno County for the costs of the election held pursuant to Revenue and Taxation Code section 7286.43. The proceeds of the tax shall also be available to pay the costs of any election for an extension of the tax.

Suggested Modification #2 (Redline)

III. EXPENDITURES OF TAX REVENUES

A. Statutory Requirements

As required by Revenue and Taxation Code section 7286.43, the proceeds of the transactions and use tax collected under the Ordinance shall be used exclusively for zoos, zoological facilities, and related zoological purposes within this County.

B. General Expenditure Plan

1. The tax proceeds shall first be applied to reimburse Fresno County for the costs of the election ~~or an extension of the tax~~ held pursuant to Revenue and Taxation Code section 7286.43. ~~The proceeds of the tax shall also be available to pay the costs of any election for an extension of the tax.~~ Measure "Z" tax proceeds shall not be expended for campaign related activities.

Suggested Modification #2

III. EXPENDITURES OF TAX REVENUES

A. Statutory Requirements

As required by Revenue and Taxation Code section 7286.43, the proceeds of the transactions and use tax collected under the Ordinance shall be used exclusively for zoos, zoological facilities, and related zoological purposes within this County.

B. General Expenditure Plan

1. The tax proceeds shall first be applied to reimburse Fresno County for the costs of the election or an extension of the tax held pursuant to Revenue and Taxation Code section 7286.43. Measure "Z" tax proceeds shall not be expended for campaign related activities.

Additional Items: New Section

CONFLICT OF INTEREST POLICY

- A. Adoption. The Authority Board shall by resolution adopt and amend a Conflict of Interest Code for the Authority Board as required by applicable law.
- B. The Conflict of Interest policy shall be at a disclosure level greater than or equal to the Conflict of Interest code adopted by the Zoo Corporation.
- C. Annual Conflict of Interest Affidavit. The Authority Board shall adopt an Annual Conflict of Interest Affidavit. (See Sample)

SAMPLE

Fresno County Zoo Authority
ANNUAL CONFLICT OF INTEREST AFFIDAVIT
For Year Ended December 31, 20XX
Government Code Section 1090/1094

During the above period, I have not had a financial interest in any contract made by me in my official capacity or by any body or board of which I am a member. Further, I have not been a purchaser at any sale or vendor at any purchase made by me in my official capacity. I have complied with the provisions of Article 4 of Chapter 1 of Division 4 of Title 1 of the Government Code (Sections 1090 et seq.).

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

Signature

Print Name

Title

Date

Fresno County Zoo Authority

Government Code Section 1094:

Members of the Legislature, state, county, district, judicial district, and city officers or employees shall not be financially interested in any contract made by them in their official capacity, or by any body or board of which they are members. Nor shall state, county, district, judicial district, and city officers or employees be purchasers at any sale or vendors at any purchase made by them in their official capacity.

As used in this article, "district" means any agency of the state formed pursuant to general law or special act, for the local performance of governmental or proprietary functions within limited boundaries.

Government Code Section 1094:

Every officer whose duty it is to audit and allow the accounts of other state, county, or city officers shall, before allowing such accounts, require each of such officers to make and file with him an affidavit or certificate under penalty of perjury that he has not violated any of the provisions of this article and any individual who willfully makes and subscribes such certificate to an account which he knows to be false as to any material matter shall be guilty of a felony and upon conviction thereof shall be subject to the penalties prescribed for perjury by the Penal Code of this S

**FRESNO COUNTY ZOO AUTHORITY
BYLAWS
WITH FIRST READING AMENDMENTS APPROVED 9/30/15**

INTRODUCTION

The Resolution creating the Authority (hereinafter "Resolution") was adopted by the Fresno County Board of Supervisors on July 13, 2004. The Board of Supervisors, sitting as the Authority Board, then adopted Ordinance No 2004-1 on July 27, 2004 (hereinafter "Ordinance"). This Ordinance, providing for a transactions and use tax of 0.1% for a period of ten years commencing on April 1, 2005, and including an expenditure plan for the use of the tax revenue was approved by the electorate on November 2, 2004, and was extended for another 10 years on November 4, 2014.

These Bylaws, adopted June 24, 2015, repeat and supplement the provisions of a subsequent Fresno County Board of Supervisors Resolution changing membership requirements (No. 08-024, January 15, 2008), Zoo Authority Ordinance No 2004-1, and Extension Ordinance 2014-01.

I. AUTHORITY BOARD

A. Members

The initial Authority Board was the Board of Supervisors. A seven-member appointed Authority Board replacing the Board of Supervisors held its first meeting on April 28, 2005, and is comprised as follows:

1. Five qualified electors, who shall be appointed by the Board of Supervisors. Each member of the Board of Supervisors shall nominate one person. Each Authority Board member appointed under this provision shall serve for a term coterminous with the term of the nominating member of the Board of Supervisors. These members may not hold any other public office which pays a salary or per diem, but may hold another public office which is not incompatible with serving on the Authority Board and which provides only reimbursement of expenses.
2. One qualified elector, who shall be selected for his or her expertise in zoo matters, shall be appointed by the Board of Supervisors. This member shall be nominated by the Chair of the Board of Supervisors, and shall serve for a term coterminous with the term of the nominating supervisor as Chair.
3. The seventh member of the Authority Board shall be the Mayor of the City of Fresno.

Proposed Amended Zoo Authority Bylaws

4. Vacancies in the appointed positions shall be filled by the Board of Supervisors as provided above. Appointed members may resign by submitting a resignation in writing to the Board of Supervisors.

B. Organization

The Authority Board (hereinafter "Board") shall adopt policies to govern its activities. Such policies shall include, but not be limited to, the following:

1. The Authority Board shall establish the date, time and place for its regular meetings. The date, hour, and location of regular meetings shall be fixed by resolution of the Authority Board. The Authority shall meet a minimum of four times per year. Special meetings and adjourned meetings may be held as required or permitted by law.
2. A chair and vice-chair shall be elected at the first meeting of each calendar year. If neither is present or able to act, the members present shall elect a chair pro tem, who shall serve only until the chair or vice-chair is present and able to act. The Administrator shall serve as the Secretary.
3. The Board shall set its meeting schedule as far in advance as possible.
4. The Brown Act (Gov. Code, § 54950 et seq.) shall govern meetings of the Board.
5. Four Board members shall constitute a quorum, provided that no action shall be taken without the affirmative vote of at least three Board members.
6. The Board shall keep minutes of its proceedings and records of its activities and actions.
7. Robert's Rules of Order shall govern the proceedings of the Board in its transaction of business unless otherwise provided herein or by general law. Unless otherwise specified by the Board, the current edition of *Robert's Rules of Order Newly Revised* shall be used by the Board.
8. No proxy or substitute may vote in place of an appointed Board member.
9. The Mayor of the City of Fresno may appoint a member of the Fresno City Council to serve as the Mayor's alternate. The Mayor shall designate the alternate in writing. The designation shall

Proposed Amended Zoo Authority Bylaws

become effective upon receipt of the notification by the Administrator.

10. In accordance with Fresno County Ordinance Code chapter 2.68, any member of the Board who is absent from the number of consecutive meetings specified in the chapter, according to the schedule of meetings adopted as required above, shall be deemed to have resigned his or her membership. The Administrator shall give prompt written notice to any member who will be deemed to have resigned upon the occurrence of one additional unexcused absence. The notice shall contain a statement advising the member of the absences and the consequences thereof, together with a copy of the ordinance code chapter. This provision may not be removed from the bylaws.
11. The Chair may make or second motions and shall have a vote on all questions. The Chair shall not be required to relinquish the chair in order to participate in discussions.

C. Compensation

Members of the Board shall not be paid a salary nor shall they be entitled to per diem for attending Board meetings.

II. POWERS AND DUTIES

A. Powers

The Board may:

1. Adopt ordinances, resolutions, policies and procedures to implement the Resolution and Ordinance;
2. Enter into contracts to accomplish the purposes of the Authority;
3. Perform duties prescribed hereunder; and
4. Take all steps necessary to implement the Resolution and Ordinance, including hiring or contracting with appropriate staff, if necessary.

Proposed Amended Zoo Authority Bylaws

B. Duties

The Board shall oversee the general administration of the funds and of the implementation of the Resolution and Ordinance, including but not limited to:

1. Requiring the Fresno Chaffee Zoo Corporation (hereinafter "Corporation") to enter into appropriate contracts to expend the tax proceeds as provided in the Ordinance.
2. Employing the services of an auditor to oversee the State Board of Equalization's records if desired, and, if deemed necessary, employing the services of an auditor or other professionals to audit and/or report on the activities of the Corporation regarding the expenditure of Authority funds and the progress of approved projects.

III. EXPENDITURES OF TAX REVENUES

A. Statutory Requirements

As required by Revenue and Taxation Code section 7286.43, the proceeds of the transactions and use tax collected under the Ordinance shall be used exclusively for zoos, zoological facilities, and related zoological purposes within this County.

B. General Expenditure Plan

1. The tax proceeds shall first be applied to reimburse Fresno County pursuant to Revenue and Taxation Code section 7286.43. Measure "Z" tax proceeds shall not be expended for campaign related activities.
2. Up to 2% of the tax proceeds shall be allocated for administrative costs of the Authority. This administrative allocation shall be made based upon budgeted estimates of administrative costs prior to any distribution of tax revenues in any fiscal year to the Corporation. "Administrative costs" shall mean actual expenses incurred by the Authority. Apportionment of any overhead and/or accounting of actual costs shall be accomplished in accordance with the standards and procedures found in Title 2 Code of Federal Regulations, Subtitle A, Chapter II, Part 225.
3. The remaining annual tax proceeds shall be distributed to the Corporation, as provided below.

C. Specific Expenditure Plan

1. The Corporation shall submit to the Authority its preliminary plans for Capital projects, as well as its plans for operations and maintenance at the Fresno Chaffee Zoo (hereinafter "Zoo"). The plans shall be submitted on an annual basis, or on such a schedule as agreed to by the Authority and the Corporation, in such numbers and in such format as required by the Authority. "Capital Projects" shall meet the definition of the Measure Z Capital Projects Policy, adopted June 24, 2009. A minimum of two-thirds of the funds shall be for capital projects, and up to one-third of the funds shall be available for operations and maintenance.
2. The Authority may approve or disapprove the Corporation's plans. If the Authority disapproves the plans, the Authority shall be under no obligation to provide tax revenues to the Corporation until the plans are revised to the satisfaction of the Authority.
3. The Authority shall have no obligation to distribute funds to the CORPORATION unless the AUTHORITY is satisfied that the CORPORATION has appropriately spent funds already distributed. (Agreement between Authority and Corporation, dated December 21, 2005, as amended)
4. The Authority may, with appropriate notice, request that the Corporation send one or more representatives to any Authority Board meeting, and may consider the cooperation of the Corporation in this regard in future funding decisions.
5. When the Authority is satisfied that the plans of the Corporation comply with the Resolution and Ordinance, the Authority shall approve the plans and enter into appropriate contracts with the Corporation to provide funding on an appropriate schedule. The Authority generally shall not enter into contracts to provide funding directly to providers of goods and/or services to the Corporation, but may do so if the Corporation requests this direct contracting.
6. The Authority may restrict the funding it provides to the Corporation to correspond with an approved time schedule, or for any other reason within the discretion of the Authority.
7. The Authority may authorize multi-year capital projects and/or programs within the time period established for the tax.
8. The Authority may pledge future annual tax proceeds as security for loans to fund capital projects at the Fresno Chaffee Zoo.

D. Reports

1. The Corporation shall provide the Authority with annual use statements demonstrating the use of funds authorized by the Authority. This statement shall be made in a form acceptable to the Authority and shall be approved by a certified public accountant prior to its submission to the Authority. The Authority may also require the Corporation to provide independently audited statements or other reports on an annual or other basis at the entity's expense.
2. The Authority may request that status reports on the progress of projects and programs be submitted by the Corporation to the Authority for public discussion at any Authority meeting from time to time.
3. The Authority shall make an annual report to the Board of Supervisors regarding its proceedings and actions.

E. Prohibited Expenditures

The Authority shall require the Corporation to agree that no tax revenue shall be expended for the following ineligible activities:

1. Activities normally funded by a city or county through federal, state, and/or local revenues such as animal control, health care, criminal justice programs, and social service programs.
2. Programs not open and available on an equal basis to all residents of Fresno County.
3. Programs which promote religious or sectarian purposes.
4. Scholarships, grants, or other payments to individuals for educational purposes.
5. Except as herein allowed, programs of federal, state, or local governments or their subsidiaries.
6. Out-of-state travel expense.
7. Programs or policies that discriminate against any individual or group on the basis of race, sex, color, ethnicity, religious preference, or national origin in the operation of facilities or in membership policies.

IV. CONFLICT OF INTEREST POLICY

A. Adoption

The Authority Board shall by resolution adopt and amend a Conflict of Interest Code for the Authority as required by applicable law.

B. The Conflict of Interest Code

The Authority's Conflict of Interest Code shall be at a disclosure level standard established by the Fair Political Practices Commission.

C. Annual Conflict of Interest Affidavit

The Authority Board shall adopt an Annual Conflict of Interest Affidavit.

V. AMENDMENT OF BYLAWS

A. Approval by Authority Board

An amendment to these Bylaws may be proposed at any time. The amendment shall be presented to the Board at two regular meetings, with at least one week between meetings. At least five members of the Board must vote in favor of the amendment at each reading in order for it to be sent to second reading or approved. If the proposed amendment is altered at the first reading, the altered version shall be presented for first reading at the next regular meeting. Corrections of typographical or clerical errors are not alterations within the meaning of this section.

B. Adoption by Board of Supervisors

If the Board approves an amendment to the bylaws, the amendment shall be submitted to the Board of Supervisors. The amendment shall become effective immediately upon adoption by the Board of Supervisors.



2220 Tulare Street • 6th Floor • Fresno, CA 93721
559.600.4305 • www.zooauthority.org • zooauthority@co.fresno.ca.us

2015 BOARD

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MICHELLE ROMAN
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BOARD MEMBER

PAUL TOSTE
BOARD MEMBER

RALPH WATERHOUSE
BOARD MEMBER

OLIVER BAINES
MAYOR'S ALTERNATE

December 9, 2015

DRAFT

Debora Poochigian, Chairman
Fresno County Board of Supervisors
Hall of Records
2281 Tulare Street
Fresno, CA 93715-1247

Dear Chairman Poochigian and members of the Board,

At your September 1, 2015 meeting, Supervisors requested that the Zoo Authority consider your Board's "Suggested Modifications" to the Zoo Authority's proposed Amended Bylaws, as well as a Sample Annual Conflict of Interest Affidavit (enclosed), and incorporate them or return to your Board with an "explanation as to why such Suggested Modifications were not incorporated".

At our September 30, 2015 meeting, a first hearing was held on amended Bylaws that incorporated the Suggested Modifications. Our Board met on December 9, 2015, held a second reading, and has now adopted the enclosed Bylaws that include additional changes to Suggested Modification #1, the adoption of Suggested Modification #2; the inclusion of a new Conflict of Interest (COI) Policy section, and the adoption of a Conflict of Interest Affidavit. These will be submitted as an Agenda Item for your further consideration shortly. A brief explanation of each change follows.

Suggested Modification #1 (Bylaws Section I.B, Paragraph 1)

We further amended the paragraph from meeting at least once each quarter to a minimum of four times per year. Two reasons for this are that the Authority has not failed to meet at least once a quarter in the last eleven years; and if there were no other reason to meet, a requirement to adhere to a quarterly schedule could add unnecessarily to the Authority's administrative costs.

As per the Measure Z Ordinance and the Bylaws, the Authority's primary duties are to oversee the general administration and distribution of the Measure Z tax funds to the Fresno Chaffee Zoo Corporation (Corporation). Therefore, the Authority meets only as needed, primarily to receive and approve budgets and funding requests for Fresno Chaffee Zoo's maintenance and capital projects. This conservative schedule has helped to keep administrative expenses to slightly more than one percent, compared to the Ordinance's allotted two percent.

Suggested Modification #2 (Bylaws Section III.B.1)

This suggestion was approved as proposed.

Adding a Conflict of Interest Policy Section to the Bylaws

The Authority approved Paragraph A as suggested, and revised Paragraph B to conform to the Fair Political Practices Commission (FPPC) standard for disclosure, rather than adopting the standard of the Corporation, since both the Authority and Corporation adhere to the FPPC standard. While consistent with our existing practice, the Authority is happy to codify these policies in our Bylaws.

Because there continues to be confusion between the names and functions of the Fresno County Zoo *Authority* and the Fresno Chaffee Zoo *Corporation*, we would like to clarify that the *Authority* does not enter into contracts, except with the County for staff support, and with the *Corporation* for the administration of Measure Z funds. The *Corporation* is reimbursed for *Authority*-approved Measure Z-funded operational budget expenses, and for projects that *only the Corporation* contracts to build.

The Authority approved Paragraph C, and the adoption of a Conflict of Interest Affidavit. Only very minor changes were made to the provided example County COI Affidavit, including adding the entirety of Government Code Section 1090.

During the matter of the Authority's Biennial Conflict of Interest Code review (Agenda Item 7), on October 28, 2014, Supervisors had discussed the possibility of the creation of a template for an Affidavit, and making the adoption of a similar document a requirement for all Fresno County Boards, Commissions and Committees (BCCs). In light of the biennial review occurring again in 2016, the Authority respectfully suggests that this coming year is an ideal time for a document similar to the Authority's adopted Affidavit to be implemented and included with the biennial review process in order to be equitable and consistent among all BCCs, regardless of their various mandates.

Please contact me or Authority staff should you have any questions.
Sincerely,

Peter Herzog,
2015 Board Chairman
Fresno County Zoo Authority

Enclosures:

- Fresno County Zoo Authority Bylaws, adopted December 9, 2015
- Fresno County Zoo Authority Annual Conflict of Interest Affidavit, adopted December 9, 2015
- Suggested Modifications Zoo Authority Bylaws, September 1, 2015 BOS Agenda Item #31



DATE: December 9, 2015
 TO: Fresno County Zoo Authority Board
 FROM: Catherine Crosby, Board Coordinator
 SUBJECT: Adoption of Annual Conflict of Interest Affidavit Document

RECOMMENDED ACTION:

Adopt Annual Conflict of Interest Affidavit proposed by Fresno County Board of Supervisors, as corrected by Counsel for Zoo Authority Board.

DISCUSSION:

Along with certain modifications to the Authority Board's proposed amended bylaws, the Board of Supervisors proposed that the Authority Board adopt a form of Conflict of Interest Affidavit to be made and filed annually by each member of the Authority Board in accordance with California Government Code sections 1090 and 1094.

Adoption of the Affidavit document proposed by the Board of Supervisors was discussed by your Board at the regular meeting held September 30, 2015. Member Swearingen requested that the Authority Board adopt the Affidavit as proposed, but only after review and approval of same by counsel for the Authority. Counsel has now had full opportunity to review the form affidavit submitted by Board of Supervisors and recommends that your Board adopt the Affidavit attached hereto as Exhibit A. This is essentially the same document submitted by the Board of Supervisors, with minor changes, including correction of typographical errors.

ATTACHMENTS

- A. Affidavit document

REFERENCE MATERIAL

Agenda Item 10, Attachment A: September 1, 2015 BOS suggested modifications to Bylaws, including Affidavit document, page 4.

Government Code §§1090-1099: Prohibitions Applicable to Specified Officers

BOARD ACTION: DATE _____ APPROVED AS RECOMMENDED _____ OTHER _____

MOTION _____ SECOND _____ UNANIMOUS _____
 HERZOG _____ LYLES _____ ROMAN _____ STRATFORD _____ SWEARENGIN _____ TOSTE _____ WATERHOUSE _____

**PROPOSED
Fresno County Zoo Authority
ANNUAL CONFLICT OF INTEREST AFFIDAVIT
For Year Ended December 31, 20__
Government Code Sections 1090 and 1094**

During the above period, I have not had a financial interest in any contract made by me in my official capacity or by any body or board of which I am a member. Further, I have not been a purchaser at any sale or vendor at any purchase made by me in my official capacity. I have complied with the provisions of Article 4 of Chapter 1 of Division 4 of Title 1 of the Government Code (Sections 1090 et seq.).

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

Signature

Print Name

Title

Date

Fresno County Zoo Authority

Government Code Section 1090:

(a) Members of the Legislature, state, county, district, judicial district, and city officers or employees shall not be financially interested in any contract made by them in their official capacity, or by any body or board of which they are members. Nor shall state, county, district, judicial district, and city officers or employees be purchasers at any sale or vendors at any purchase made by them in their official capacity.

(b) An individual shall not aid or abet a Member of the Legislature or a state, county, district, judicial district, or city officer or employee in violating subdivision (a).

(c) As used in this article, "district" means any agency of the state formed pursuant to general law or special act, for the local performance of governmental or proprietary functions within limited boundaries.

Government Code Section 1094:

Every officer whose duty it is to audit and allow the accounts of other state, county, or city officers shall, before allowing such accounts, require each of such officers to make and file with him an affidavit or certificate under penalty of perjury that he has not violated any of the provisions of this article, and any individual who willfully makes and subscribes such certificate to an account which he knows to be false as to any material matter shall be guilty of a felony and upon conviction thereof shall be subject to the penalties prescribed for perjury by the Penal Code of this State.



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DRAFT

2015 BOARD

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CHAIRMAN

GERALD V. LYLES
VICE CHAIRMAN

MICHELLE ROMAN
BOARD MEMBER

KENT L. STRATFORD
BOARD MEMBER

ASHLEY SWEARENGIN
BOARD MEMBER

PAUL TOSTE
BOARD MEMBER

RALPH WATERHOUSE
BOARD MEMBER

OLIVER BAINES
MAYOR'S ALTERNATE

Press Release

Date _____

Release Date: Immediate

Contact: Catherine Crosby
Authority Board Coordinator
559-600-4305
ZooAuthority@co.fresno.ca.us

Subject: Fresno County Zoo Authority publishes
Tenth Annual Report and Audit of Measure Z Funds

The Fresno County Zoo Authority Board announces the release of their Fiscal Year 2014-15 Annual Report, now available on the Authority's website, www.zooauthority.org. This years' report covers the extension of Measure Z and the construction of the African Adventure exhibit, as well as highlighting significant events and accomplishments made possible by Measure Z for the last 10 years. Also included are current year and historical records of tax receipts and disbursements, and the Authority's annual independent audit.

Draft
2016 Zoo Authority Meeting Calendar

January

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
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31						

February

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April

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29	30	31				

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31						

August

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September

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November

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December

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18	19	20	21	22	23	24
25	26	27	28	29	30	31

Holidays

Jan 1 New Year's Day
Jan 18 M. L. King Day
Feb 15 Presidents' Day
Mar 27 Easter

Mar 31 Cesar Chavez Day
May 30 Memorial Day
Jul 4 Independence Day
Sep 5 Labor Day

Nov 11 Veterans Day
Nov 24 Thanksgiving Day
Nov 25 County Holiday
Dec 26 Christmas Holiday

Fresno County hires new administrative officer

The Fresno Bee

October 1, 2015

By Marc Benjamin



Jean Rousseau, Tulare County's administrative officer, has been named Fresno County's new administrative officer. Rousseau has worked for Tulare County as CAO since 2007. He previously worked in Tulare County as assistant county administrative officer and as chief deputy county administrative officer of finance between 2004 and 2006. Rousseau is a certified public accountant with more than 25 years experience.

Before working in Tulare County, Rousseau was employed for 15 years by the Fresno County's Auditor-Controller/Treasurer-Tax Collector's office. He also had served as a staff accountant in private practice at Sampson & Sampson CPAs in Clovis.

Rousseau was born and raised in the San Joaquin Valley and has been married for more than 32 years to his high school sweetheart, Andria. They have three children: Jordan, Alexandra and Madison. Rousseau graduated with a bachelor's degree in business administration with an emphasis in accounting from California State University, Fresno in 1986 and is an alumnus of San Joaquin Memorial High School in Fresno.

Fresno County Board of Supervisors' Chairwoman Debbie Pochigian cited Rousseau's previous CAO experience and his work as a certified public accountant as reasons for his hiring. "Because he's a CPA, he's good with numbers and that's just what we need in Fresno County," Pochigian said. She added: "He brings a wealth of public management and accounting experience to the job, and we look forward to working closely with him in the coming years."

Supervisor Buddy Mendes said Rousseau's experience as a county administrative officer and previous work in Fresno was important in his selection. "I think he's going to be a good fit," Mendes said. "He knows Fresno, he comes from Fresno. He has been a CAO for a little while and it's pretty tough if you have never done that."

Rousseau replaces John Navarrette. Navarrette worked for Fresno County for 31 years, serving the last seven as the County Administrative Officer. He is retiring effective Oct. 23.

"John has been an outstanding leader for our county in tough times," Poochigian said Thursday.

Rousseau was selected among three finalists. Eric Fleming, Madera County administrative officer, also was a finalist for the top Fresno County post. Last week, Fleming was awarded a \$30,000 raise by the Madera County Board of Supervisors to stay there. Fresno County officials say that he dropped out of the selection process after it became apparent he would get the raise. The other finalist was Jeannie Figueroa, deputy Fresno County administrative officer.

Rousseau will be appointed formally Tuesday by the Fresno County Board of Supervisors. He will begin working in Fresno on Oct. 26.

Marc Benjamin: 559-441-6166, @beebenjamin

Zoo officials Monday, unveiled the highly anticipated "African Adventures" exhibit to its members.

Monday, October 12, 2015 04:00PM
FRESNO, Calif. (KFSN) --

After months of construction, the exhibit opened to zoo members.

"Those giraffes running through the water, frolicking really, and then running. It was incredible. It was breath taking. I was speechless," said Jan Bailey a visitor to the zoo. She couldn't believe the sights at the new exhibit.

When the gates opened to members at nine, people filled the zoo and couldn't wait for a first look.

"Gotta see some cheetahs, first time we've had a lion and I heard we're getting a hippo soon. I cant wait," said Joann Cook, zoo visitor.

CEO Scott Barton has been dreaming of this day for the past four years." We have an incredible mix of species so rhinos living with giraffes, living with impala and ostrich all in the same space. Wildebeest, and spring buck. Its amazing to see the savanna life in front of you." Monday, he saw people of all ages enjoying this new chapter for the zoo.

Terry Long, a visitor to the zoo, stated, "This is more than anyone would expect in Fresno. The zoo has always been really good, but this just made it fantastic."

The nearly \$56- million expansion project was paid for by Measure "Z".

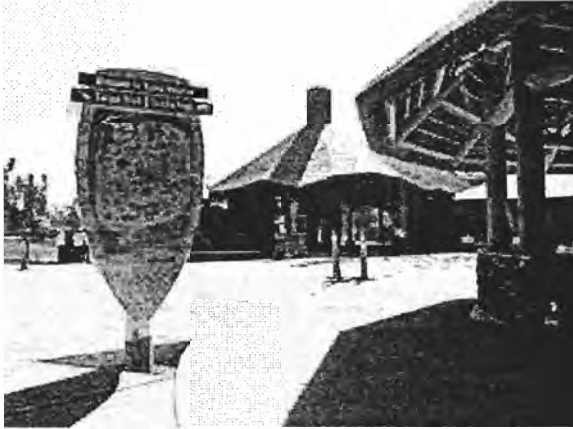
From the rhinos to the elephants and more, the African Adventures exhibit is already wowing crowds. You can see this exhibit on Thursday when it opens to the public.

African Adventure opens Thursday at Fresno Chaffee Zoo

The Fresno Bee October 12, 2015

By Marc Benjamin

mbrbenjamin@fresnobee.com



Highlights

- Project took 21 months and cost \$56 million
- African savanna features expansive views
- Project was paid for with money from 2004's Measure Z

Nearly finished, the lodge is the centerpiece to the African Adventure exhibit.
CRAIG KOHLRUSS - ckohlruuss@fresnobee.com

The largest project that will likely ever be undertaken at Fresno Chaffee Zoo is finished, except for the opening. The 13-acre African Adventure addition on the southeastern edge of Roeding Park will be unveiled to the public on Thursday. Nearly all the animals are in place and final touches were being made to the African lodge, restaurant and trails last week.

The project also features real trees, artificial trees, artificial rocks – some heated – even phony termite mounds. There are close-up animal views through glass partitions and expansive views of acreage offering a grassy African plain scene complete with wildebeests, ostriches, zebras, giraffe, rhinos, elephants and – in a separate, attached enclosure – lions.

African Adventure was mired for three years in litigation over whether the city of Fresno's environmental documents for Roeding Park were properly completed. When the city and zoo finally got the green light in 2013, designers laid out the acreage and sought ways to make the project appear seamless.

21--Number of months since groundbreaking for African Adventure

For those who visit zoos, African Adventure most closely resembles Safari Park in Escondido, said Scott Barton, Fresno Chaffee's director. Its best features are, he said, "proximity to animals and large areas for them" to roam.

Separating the lions and African elephants from other more docile savanna creatures are fenced, grassy areas dug underground that are difficult to detect from a visitor's vantage point.

Construction took 21 months and cost \$56 million. It was funded with the remainder of Measure Z money from the 2004 proposal, which also paid for Sea Lion Cove, Stingray

Bay, Dino Dig and a river otter project in the old sea lion enclosure. In the final months, the Africa project was complicated by transporting animals from across the country, and new employees were arriving and blending in, too, Barton said.

\$56 million--The cost for African Adventure

Many of the 100 animals are large, such as lions from San Diego, African elephants from Arkansas and San Diego, rhinos from Florida, cheetahs from Nebraska and pelicans from Canada.

"Animals were moved clear across the country safely, passed through quarantine, were introduced to their exhibits and each other safely," said Barton, looking out over the African elephant exhibit beside a huge, fake baobab tree. The zoo is part of the Aquarium and Zoo Association's breeding programs. A male lion will be joining the two females next month, and elephants and rhinos also could be bred.

The project, which was managed by Harris Construction, stayed on schedule with the original late summer or early fall opening date suggested by Barton last year. Eventually, after approval last year of Measure Z's extension of funding, there will be more projects.

"To tell you the truth, everyone is a little exhausted. After we open, we're going to be taking a deep breath.--Scott Barton, Fresno Chaffee Zoo director

The final expansion will include about 8 acres and return hippos to the zoo along with several new species. One plan includes a river exhibit with otters, crocodiles and monkeys. Another project within the zoo's existing grounds will feature tigers in an Asian forest setting.

But, for now, Barton said, zoo officials want to pace themselves after their own version of an African Adventure. "To tell you the truth, everyone is a little exhausted," Barton said. "After we open, we're going to be taking a deep breath."



Contact:

Ciara Norton
Marketing Manager
559-498-5936 (office)
559-303-9286 (cell)
CNorton@fresnochaffeezoo.org

For Immediate Release

October 13, 2015

AFRICAN ELEPHANT, AMY, GETS A SURPRISE VISITOR

Fresno, CA – Amy, the Zoo’s African elephant and mother of Betts, was treated to a very special surprise on Monday, October 12.

Star of the remarkable book, “*The Cowboy and his Elephant*”, Bob Norris, decided to pay Amy a visit on the first member preview day of the Zoo’s newest exhibit, African Adventure.

But, for Amy, Bob is no ordinary friend.

In the late 1980’s, as a very young elephant, Amy was separated from her herd in Southern Africa. She was brought to the United States, where she was rescued by Bob and an amazing friendship was developed. Over time, Amy grew too large for Bob to keep at his ranch and eventually she moved to Riddle’s Elephant and Wildlife Sanctuary in Arkansas.

The Zoo’s general curator, Dan Subaitis, spent the morning with Amy and Bob and was astounded by their close bond.

“He was blown away by the exhibit,” Subaitis said. “He told me that he was so happy for her and that this is the type of home he’d always hoped she would end up in.”

Amy, 27, and Betts, 7, arrived at the Fresno Chaffee Zoo in May 2015 and are the first African elephants to ever live at the Zoo. The duo came to Fresno from Riddle’s Elephant and Wildlife Sanctuary in Arkansas and will help to ensure the survival of African elephants by establishing a breeding herd.

Fresno Chaffee Zoo is open daily at 9 a.m. Closing times vary from 4:00 p.m. to 6:00 p.m. depending on the season (subject to change without prior notice). Thanksgiving (9 a.m. – 2 p.m.) and Christmas Day (closed). Visit www.fresnochaffeezoo.org for current hours. General admission during regular Zoo hours is \$7 for adults and \$3.50 for children 2-11 & seniors 62+. Children under 2 and Fresno Chaffee Zoo members are free. Fresno Chaffee Zoo inspires wonder of our natural world, provides an engaging learning environment, and creates a passion for conservation. The Zoo is accredited by the Association of Zoos and Aquariums (AZA).

###

New \$55M African build to debut this week at Fresno Chaffee Zoo

Published on 10/14/2015 - 8:45 am

Written by George Lurie



A worker checks recycled water infrastructure near one of the new resident rhinos at the African Adventure exhibit at the Fresno Chaffee Zoo, which opens tomorrow.

Lion and tigers and hard hats — oh my! A human herd of construction workers and tradesmen are putting the finishing touches on the Chaffee Zoo's new \$55.7 million African Adventure exhibit, which is scheduled to open Thursday.

"We're tying up about a million different loose ends right now," said Karl Cumbie, assistant superintendent for Harris Construction, builder of the African Adventure project.

The new 13-acre exhibit, funded by 2004's successful Measure Z bond initiative, features a spectacular African savannah setting that will be home to a pride of lions, a coalition of cheetahs and roaming herds of elephants, white rhinos and giraffes.

But for the more than 1,000 construction workers and subcontractors who, since January 2014, have been building the exhibit, one of the biggest surprises has been working in close proximity to the zoo's newest residents, many of which have already been placed in their enclosures to get acclimated after being released from quarantine.

"We actually had a baby giraffe born on the job site" in early September, Cumbie said. "And the first day they let the elephants out into their new habitat, that was really cool too. This has been one of the most challenging — and exciting — projects we've ever tackled," Cumbie said. "It's really been a treat being able to work around all of these beautiful animals."

When it's finished and open to the public, the African Adventure exhibit will house more than 100 exotic creatures, many of which will congregate on the grassy, tree-covered plain designed to look like an African savannah, complete with a waterfall and mud pools for the rhinos and zebras to wallow in.

Reclaimed water will be used to irrigate the exhibit's grassy areas, and Cumbie said a specially designed underwater wall running down the center of a large lake within the exhibit will keep certain animals from getting too close to each other.

The lion and elephant areas will allow visitors close-up views similar to those in the zoo's Sea Lion Cove exhibit, with only a triple-thick pane of glass separating the wild animals from the human beings.

"This is the first time Harris has ever been involved in a project like this," Cumbie added. "We've worked in some challenging situations, but never around wild animals where we've had to worry about things like not spooking them or leaving trash around. He added it's a must to remind workers about littering. "We don't want an elephant choking on a plastic water bottle or some forgotten piece of construction debris," Cumbie said. "Fortunately, we've been lucky and there haven't been any incidents."

Cumbie said zoo officials originally planned to introduce the animals into the new exhibit when construction was complete, but were forced to accelerate their timetable in order to meet the deadline for the Oct. 15 opening. "It's the Harris way to work with our clients," he added. "We really care about what we do and have worked well together with the zoo's people during the two years of construction."

Cumbie, who has been with Harris for 22 years, said "the vast size of this project" has been the biggest challenge. "Logistically, at least in terms of all the different types of things we're building here and how they've had to be constructed, it's definitely one of the most complicated and unusual projects Harris has ever been involved in."

The sprawling exhibit, designed by the Seattle architectural firm The Portico Group, allows visitors to traverse circular trails named "Tembo" and "Twiga" — Swahili for elephant and giraffe.

"We're very proud of what we've created here," Cumbie said. "People are going to be coming from across the country to visit this place. It's going to be the best African exhibit in North America." During construction, zoo officials worked with the architect and Harris to ensure existing trees, many more than 100 years old, be incorporated into the project's design. "We didn't lose a single tree during the course of construction," Cumbie said. "So the brand-new exhibit will have mature landscaping."

The big cat exhibit was actually built around a large oak dubbed the "lion tree" that zoo officials hope will serve as a gathering place for the kingly beasts.

The hundreds of massive artificial rocks and boulders that are part of the exhibit are actually constructed over rebar cages with plastic mesh that are made by a company called Cost of Wisconsin. "This company specializes in making fake rocks for places like

parks and zoos. That's all they do," Cumbie said. "At one point, they even had people come out here and paint the rocks so it looks like lichen are growing on them."

Many of the "rocks" are actually big enough to walk into and hide utility outlets, control panels and other operating infrastructure as well as spaces that allow zookeepers to feed and care for the animals without being observed by guests.

The exhibit also features a large African-themed lodge with a dining area — called the "server" — and open-air patio where guests can munch on exotic-themed delicacies while enjoying unobstructed views of the animals moving about the open savannah.

Like the naturalistic "rocks," Cumbie said roofs covering all of the buildings at the new exhibit, including the lodge, are made of synthetic thatch, which hides a traditional composition peel-and-stick surface.

A company based in Tucson, Arizona, called A Thru Z Consulting and Distributing built all of the containment structures that house the animals when they are not roaming the exhibit, but Cumbie noted that 76 percent of the tradesmen who worked on the project were Valley-based sub-contractors. "We tried to keep as much of the work local as we could," he said.

This will not be the last time hard hats are seen around the zoo. With last year's successful voter approval extending Measure Z's tenth-of-a-cent sales tax, zoo officials have already announced plans to expand the now 31-acre facility by an additional eight acres some time in the near future.

African Adventure exhibit is incredible

Letters to the Editor November 6, 2015

My grandsons and I recently had the pleasure of experiencing the new African Adventure exhibit at the Chaffee Zoo. What an incredible exhibit!

We are so fortunate to have a world class display of wildlife in such a natural setting. Fresno can take a great deal of pride in the incredible project. The staff of the zoo were extremely knowledgeable and obviously proud of a job well done.

I look forward to promoting and sharing this exciting habitat with my guests from out of town. Congratulations to the Chaffee Zoo and citizens of the area for supporting a job well done!

Steve C. Moe, Clovis

New zoo exhibit drawing big crowds

Monday, November 09, 2015 05:27PM by Ruben Contreras
FRESNO, Calif. (KFSN)

Nearly a month after the Chaffee Zoo opened their new African Adventures exhibit, zoo officials are reporting a record number of visitors.

On a cool autumn Monday morning at Fresno's Chaffee Zoo, a steady crowd of visitors were on hand to see the latest attraction. Since the new exhibit opened last month, zoo officials say attendance hit 90,000. That's up nearly 200-percent from the same time last year. "October is normally a 40 to 50,000 person month you know-- slowing down because it gets cooler and our hours change, but because of Africa opening on the 15th numbers are incredible," said Alisha Anderson, Chief Marketing and Development Chaffee Zoo.

A record number of visitors walking through the gates of the Chaffee Zoo means more parking is needed. Temporary parking lots have been set up on a near-by grass area of Roeding Park, and at the old K-Mart on Olive Avenue, with a shuttle to take visitors directly to the zoo. But those are short-term solutions. Plans are in the works to add 200 to 300 parking spots at the old city yard near the zoo. "So any money that's being spent on parking is the zoo using our own money, our own earned revenue, and a lot of times if it is in the park it is shared cost between the zoo and the city because the park belongs to the city," said Anderson.

The executive director of the Chaffee Zoo, Scott Barton, said the addition of the African Adventures exhibit doubled the size of the zoo, and, it is attracting 6,000 to 7,000 visitors each weekend. "What's even better than the attendance are the reviews. We're seeing people come out and love this exhibit, spend hours wandering through it, and really enjoying the animals and the staff here."

The new addition has some people paying the zoo a visit for the first time in several years. "We wanted to come see the new safari adventure. I had a few friends who had been here before when it first opened up. They said it was great. I actually keep hearing about it at work and everything-- so was really glad I had the day off to come see it," said Megan Letson of Fresno.

Fresno: Be proud of Chaffee Zoo

November 13, 2015 The Fresno Bee Letters to the Editor

My wife and I had the pleasure of taking our granddaughter to the Fresno Chaffee Zoo. We had not visited the zoo in over 20 years. We heard about the big African Adventure and we decided to experience the zoo again.

I am so happy to report that we were overwhelmed at many aspects of service and quality at the Chaffee Zoo.

First was the affordable admission fee. We were pleasantly surprised that it was relatively inexpensive to gain admission to the zoo, at only \$10.50 for the three of us! When we asked questions of zoo employees, we were given polite assistance. The quality of the exhibits and their upkeep was very impressive as well. The African Adventure seemed just like being on the savannah seeing the animals in their natural habitat, and we thoroughly enjoyed it.

When it came time to have a snack, the food services were clean, offered a variety of healthy choices, and did not cost us an arm and a leg! You should be proud of your zoo! We loved it and will return!

Jim and Kellie Kusserow, Visalia

'Amazing' Chaffee Zoo exhibit is 'breathtaking'

November 19, 2015 The Fresno Bee Letters to the Editor

My wife and I went to the opening of the new African Adventure at Fresno Chaffee Zoo, and we have been back four weeks in a row. It is so amazing.

The ambiance sitting in the Kopje Lodge, looking out at the Savannah and drinking a latte feels just like you have been transported to Africa. It is breathtaking. The animals look like they are loving it.

The staff is everywhere and at the ready to answer any questions you may have. This new exhibit is outstanding. I hope they win an award as they did for Sea Lion Cove. This zoo truly deserves it.

Bravo Fresno Chaffee Zoo!

Stan Newby, Fresno

Where do Fresno Chaffee Zoo animals go to warm up on a cold night?

The Fresno Bee
November 29, 2015
By Barbara Anderson

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Highlights

- Animals in the African Adventure brought inside when nighttime temperatures drop
- Heaters and heat lamps have all been checked throughout the zoo
- Zoo visitors say braving the chill is worth it

Brrr. It's cold outside. Cold enough to give chilblains to a chimpanzee or frostbite to a flamingo. But whereas people visiting the Fresno Chaffee Zoo have had to bundle up against chilly weather, the animals have places to get warm.

"We planned for the cold," says Scott Barton, executive director. The zoo's new 13-acre African Adventure has state-of-the-art heating systems that let the African elephants, lions, cheetahs, rhinos and giraffes go inside when it's cold and come out when it's warmer. And on very chilly nights, zookeepers can bring the animals inside and close the doors to keep them warm.

"They're in a heated environment," Barton said. For animals housed at the zoo that are not in the African Adventure, heaters and heat lamps have been checked to make sure they're in working order, he said. "Obviously, the zoo has been here for a lot of years, and we're pretty well set up to deal with the cool weather." When the nighttime temperature is 35 degrees or lower, many of the animals are taken inside, Barton said.

Keeping animals warm in Fresno is easier than say, Minnesota or New York, where "they may have to keep animals indoors for days at a time," Barton said. But in Fresno, "it almost always clears up and warms up during the day here and animals can come outside."

Fresno's nighttime low temperature Monday is forecast to fall to 37 degrees and a slightly warmer 38 degrees on Tuesday night, according to the National Weather Service. Cold temperatures haven't kept visitors from having a zoo adventure. On Thanksgiving, about 700 people visited the Chaffee Zoo, which was a reasonable attendance day, Barton said.

Zoo visitors came prepared for a daytime high in the 50s on Friday. Cassandra Kimura, 1 ½, could barely see from under the knit cap tugged over her ears by parents, Whitney and Kenny Kimura. "This was our one chance for her to wear her hat," Whitney Kimura said. The family, from Orange County, is accustomed to balmy temperatures. Braving the chill to visit the zoo was worth it, Kenny Kimura said. "Cassandra fed lettuce to a giraffe. The African Adventure was awesome."

- 25,000 -- Visitor attendance at Fresno Chaffee ZooLights last year

Barton expects a good turnout for ZooLights, a special event on Friday, Saturday and Sunday nights and on weeknights during Christmas week and the following week, when children are not in school. "Last year, about 25,000 people came over all the nights," he said. "There are lights all over the zoo and music going on," Barton said. And this year, Santa will be a special ZooLights guest at the African Adventure lodge.