



FRESNO COUNTY ZOO AUTHORITY

MEETING AGENDA

9:00 AM, Wednesday, March 16, 2022

To Be Held Via Zoom

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

SPECIAL NOTICE REGARDING PUBLIC PARTICIPATION DUE TO COVID-19

Due to the current Shelter-in-Place Order covering the State of California and Social Distance Guidelines issued by Federal, State, and Local Authorities, the Zoo Authority is implementing the following changes for attendance and public comment at all Board meetings until notified otherwise. The Board room will not be open to the public. Any member of the public and the Zoo Authority Board may participate from a remote location by teleconference.

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

<https://us06web.zoom.us/j/84765540665?pwd=dnJJM091WE5kSVYvc1VlbzNHSmw0Zz09>

Meeting ID: 847 6554 0665

Passcode: 721121

One tap mobile

+16699006833,,84765540665# US (San Jose)

+13462487799,,84765540665# US (Houston)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 346 248 7799 US (Houston)

+1 253 215 8782 US (Tacoma)

+1 312 626 6799 US (Chicago)

+1 929 436 2866 US (New York)

+1 301 715 8592 US (Washington DC)

Meeting ID: 847 6554 0665

Find your local number: <https://us06web.zoom.us/j/84765540665>

1. Call to Order
2. Roll Call
3. Approve Agenda
4. Public Comments

This portion of the meeting is reserved for persons desiring to address the board on matters within the Board's jurisdiction that are not on the Agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the Agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. Before beginning comments, please state for the record your name and affiliation, if any
5. Approve Consent Agenda Item

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 February 25, 2022
 - b. Approve and adopt resolution re-acknowledging the Governor's Proclamation of a State of Emergency, and finding that the Fresno County Zoo Authority Board has reconsidered the circumstances of the state of emergency, and conditions causing imminent risk to attendees, including widespread local transmission of COVID-19, the presence of the highly transmissible COVID-19 Omicron variant, limited availability of intensive care and hospital beds in local hospitals, and relatively confined Board meeting space, which restricts social distancing, have caused, and will continue to cause, conditions of peril to the safety of persons attending Board meetings of the Fresno County Zoo Authority, and continue to directly impact the ability of the Board members to meet safely in person, and re-authorizing the Fresno County Zoo Authority to conduct its Board meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, provided that Fresno County Zoo Authority shall comply with all requirements of Government Code section 54953 to provide the public with access to all Board meetings.
6. Approve Zoo Authority fiscal year 2020-21 Annual Report
7. Receive tax receipt projections through June 30, 2022 and through December 31, 2022 respectively and projected operations fund balance at fiscal year-end as prepared by Auditor staff
8. Approve next meeting date:

Wednesday, March 30, 2022 (Regularly Scheduled Meeting)
Wednesday, April 13, 2022
Wednesday, April 27, 2022 (Regularly Scheduled Meeting)
9. Receive staff reports
10. Chair's comments

11. Board Member comments
12. Adjourn

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

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



FRESNO COUNTY ZOO AUTHORITY

ACTION SUMMARY MINUTES

3:00 PM, Friday, February 25, 2022

Held Via Zoom

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

1. Call to Order
CHAIRMAN ROMAN CALLED THE MEETING TO ORDER AT 3:00PM
2. Roll Call
A QUORUM WAS PRESENT WITH MEMBERS ROMAN, TOSTE, GARABEDIAN, HERZOG, WATERHOUSE, AND ARIAS PRESENT
3. Approve Agenda
MEMBER ARIAS MOVED TO ADOPT THE AGENDA, SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.
4. Public Comments
This portion of the meeting is reserved for persons desiring to address the board on matters within the Board's jurisdiction that are not on the Agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the Agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. Before beginning comments, please state for the record your name and affiliation, if any
HELD. NONE RECEIVED.
5. Approve Consent Agenda Item
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 February 16, 2022
MEMBER ARIA MOVED TO APPROVE THE CONSENT ITEM, SECONDED BY MEMBER HERZOG. THE MOTION PASSED UNANIMOUSLY.

6. Hold second hearing on urgency ordinance to continue the current countywide transactions and use tax (known as Measure Z) for the support of zoos, zoological facilities and related zoological purposes to be administered by the State Board of Equalization and amending Section 1.010 of Fresno County Zoo Authority Ordinance No. 2004-1; waive reading of the urgency ordinance in its entirety (2/3 vote required); approve ballot language; adopt resolution requesting that the Fresno County Board of Supervisors place the extension of Measure Z on the June 7, 2022 Statewide Direct Primary Election ballot, and delegating preparation of the ballot arguments to the proponents; and direct staff to publish the urgency ordinance, as required by Government Code section 25124(a)

HELD. FOLLOWING DISCUSSION, IT WAS DECIDED TO APPROVE THE ITEM BY SECTIONS.

- A. MEMBER TOSTE MOVED TO APPROVE THE 2022 PROPOSED BALLOT QUESTION AS PRESENTED BY STAFF WITH THE FOLLOWING CHANGES: MEASURE Z ELIMINATED FROM THE TITLE AND CHANGE THE FIGURE OF \$16,500,000 TO \$15,000,000. SECONDED BY MEMBER ARIAS. MOTION PASSED UNANIMOUSLY.**
- B. MEMBER ARIAS MOVED TO APPROVE THE ORDINANCE AS SUBMITTED BY STAFF. SECONDED BY MEMBER HERZOG. MOTION PASSED UNANIMOUSLY.**
- C. MEMBER TOSTED MOVED TO APPROVE THE RESOLUTION REQUESTING THAT THE FRESNO COUNTY BOARD OF SUPERVISORS PLACE THE EXTENSION OF MEASURE Z ON THE JUNE BALLOT WITH THE ONE CHANGE OF \$16,500,000 TO \$15,000,000. SECONDED BY MEMBER ARIAS. MOTION PASSED UNANIMOUSLY.**
- D. MEMBER ARIAS MOVED TO APPROVE AGENDA ITEM SIX IN TOTALITY, SECONDED BY MEMBER HERZOG. VIA ROLL CALL, THE MOTION PASSED UNANIMOUSLY.**

7. Receive staff reports
RON ALEXANDER REPORTED ON THE NEXT PROCESS INVOLVING GETTING THE MEASURE Z RESOLUTION BEFORE THE FRESNO COUNTY BOARD OF SUPERVISORS.
8. Chair's comments
ROMAN THANKED EVERYONE FOR THEIR PARTICIPATION AND HARD WORK.
9. Board Member comments
NONE RECEIVED
10. Adjourn
MEMBER HERZOG MOVED TO ADJOURN AT 3:31PM, SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.

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

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



AGENDA ITEM 5.b

DATE: March 16, 2022
TO: Fresno County Zoo Authority Board
FROM: Ron Alexander, Zoo Authority Board Coordinator
SUBJECT: AB 361 Resolution

RECOMMENDED ACTION:

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

ATTACHMENTS:

Resolution

BEFORE THE BOARD
OF THE
FRESNO COUNTY ZOO AUTHORITY

FRESNO COUNTY, CALIFORNIA

In the Matter of)	
THE FRESNO COUNTY ZOO AUTHORITY)	Resolution No. 21-006
RE-ACKNOWLEDGING THE PROCLAMATION OF)	
A STATE OF EMERGENCY BY GOVERNOR'S)	
ORDER, DATED MARCH 4, 2020, AND)	
RE-AUTHORIZING REMOTE TELECONFERENCE))	
BOARD MEETINGS OF THE FRESNO COUNTY)	
ZOO AUTHORITY FOR THE PERIOD OF)	
MARCH 16, 2022 THROUGH)	
APRIL 16, 2022, PURSUANT TO BROWN)	
ACT PROVISIONS.)	
)	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 6. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption, and shall be effective until the earlier of (i) April 16, 2022, or such time the Fresno County Zoo Authority Board adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the Fresno County Zoo Authority Board may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Fresno County Zoo Authority Board this 16th day of March 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Michelle Roman
Chairman
Fresno County Zoo Authority Board



AGENDA ITEM 6

DATE: March 16, 2022
TO: Fresno County Zoo Authority Board
FROM: Ron Alexander, Zoo Authority Board Coordinator
SUBJECT: Annual Report

RECOMMENDED ACTION:

Approve Zoo Authority fiscal year 2020-21 Annual Report

ATTACHMENTS:

2020-21 Annual Report



Zoo Authority Report
2020-2021



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Plus...
GRAND OPENING
of the new
ANIMAL AMBASSADOR BUILDING!

Zoo Authority Report 2020-2021



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Introduction by the Chair of the Zoo Authority Board

Acknowledgments

2020-2021 Fresno County Zoo Authority Board and Staff

2020-2021 Milestones and Highlights

Treasurer's Exhibits

Introduction to Zoo Authority Financial Statements

Appendix A - Financial Statement

FRESNO CHAFFEE ZOO BREAKS GROUND FOR... KINGDOMS OF ASIA!

In September 2020, Fresno Chaffee Zoo officials commemorated the groundbreaking for the Zoo's upcoming exhibit, Kingdoms of Asia. This project is currently under construction and is Fresno Chaffee Zoo's latest project thanks to Measure Z. This immersive exhibit will feature the return of sloth bears to the Zoo as well as several species that are new to the Zoo including Asian Small-clawed otters and Tomistomas.

Phased openings begin in 2022!

When completed, Kingdoms of Asia will include new play areas, a café and larger, more natural habitats for the animals.

The Zoo looks forward to welcoming guests to this new area meant to inspire and educate the community on the geography, people, animals, and conservation efforts throughout Southeast Asia!



NEW! & RETURNING! Oh My!

Tomistomas, Sloth Bears & Asian Small Clawed Otters!





PAUL A. TOSTE, DVM
CHAIRMAN

MICHELLE ROMAN
VICE CHAIRMAN

KRISTINA GARABEDIAN
BOARD MEMBER

PETER HERZOG
BOARD MEMBER

KENT L. STRATFORD
BOARD MEMBER

RALPH WATERHOUSE
BOARD MEMBER

JERRY DYER
BOARD MEMBER

MIGUEL ARIAS
MAYOR'S ALTERNATE

NEW DIRECTOR ARRIVES!

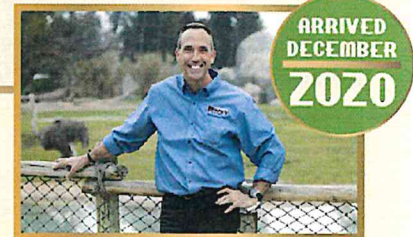
Jon Forrest Dohlin has been announced as the zoo's next CEO and Zoo Director. Jon has extensive experience in project and animal management as well as a strong commitment to conservation and education.

HIGHLIGHTS OF A STELLAR CAREER!

- 20 years experience with The Wildlife Conservation Society
- Oversaw project design & management at the Bronx Zoo
- Directed \$150 million restoration of the New York Aquarium
- Oversaw design, construction and fund-raising of the award-winning \$160 million shark exhibit, Ocean Wonders: Sharks!

ADDRESS: 2221 Tulare Street, Room 304, Fresno, CA 93721
PHONE: 559.600.1710 **EMAIL:** zooauthority@co.fresno.ca.us
WEB: www.zooauthority.org

News from The Zoo Authority



After a nation-wide search, we welcomed
JON FORREST DOHLIN
OUR NEW CEO AND ZOO DIRECTOR!
WELCOME JON!

Fresno County Board of Supervisors
Hall of Records
2281 Tulare Street, Room 300
Fresno, CA 93721

Dear Supervisors,

On behalf of the members of the Fresno County Zoo Authority Board, I am pleased to present our Annual Report for fiscal year 2020-21 that concluded on June 30.

2020 has been a challenging year for the Zoo, with mandatory closures in both the spring and winter as a result of the COVID-19 Public Health Emergency. During FY 2020-21, Fresno Chaffee Zoo welcomed 636,002 visitors, which is 110,523 over FY 2019-20 attendance of 525,479. The Zoo is grateful for the support of the community and the hard work of its staff to continue to provide excellent animal care and a fun and educational experiences during these uncertain times.

FY 2020-21 was a year of change! After a nationwide search, Jon Forrest Dohlin was announced as the Fresno Chaffee Zoo's next Chief Executive Officer and Zoo Director in December 2020. He held a grand opening for the new Animal Ambassador Complex, which helps teach the community about animals, their habitats, and conservation efforts. The Zoo broke ground for Kingdoms of Asia in September 2020. It will feature the return of sloth bears and other new species including Asian small-clawed otters. Additionally, the Zoo held its first-ever Zoo Brew, a costume party featuring bubbly brews and scary-good eats. This was a fun new way for guests 21 and older to explore the Zoo after hours.

In the fiscal year concluded on June 30, 2021, unaudited Measure Z proceeds received were \$18,167,115 with a total cash balance of \$47,497,663 available to Fresno Chaffee Zoo for future projects or maintenance and operations. Disbursements for expenses funded by Measure Z totaled \$29,651,479, which includes \$23,228,411 for capital improvements and \$6,423,068 for maintenance and operations.

Jon is excited to expand on the great work done via Measure Z to create an outstanding zoo experience for the Fresno and Central Valley communities.

News from The Zoo Authority



HEDGEHOG

OUR MISSION AT FRESNO CHAFFEE ZOO IS TO
ENGAGE • INSPIRE • CONSERVE

To foster connections with amazing animals and conservation, we are bringing the Zoo to you with behind-the-scenes videos, animal ambassador presentations and educational activities that families can do at home. We hope to continue to inspire wonder and learning even when you aren't visiting us at the Zoo!



NORTH AMERICAN POSSUM

NEW DIGS FOR NEW ACTIVITIES & EDUCATION!



ORNATE BOX TURTLE

The one-tenth of one percent sales tax proceeds for Measure Z are received into three Fresno County managed funds: one third for maintenance and operations, two thirds for capital projects, and two percent for Authority administrative costs. To date, Fresno Chaffee Zoo has been reimbursed \$60,389,845 for maintenance and operations, and \$106,150,641 for capital projects.

The Authority's administrative expenses are primarily for professional and specialized services provided by Fresno County staff, including managerial, clerical, accounting, and legal services, as well costs associated with the annual independent audit found in Appendix A.

Both the Zoo Authority Board and the Fresno's Chaffee Zoo Corporation Board are very mindful of our responsibility for Measure Z funds. Reporting on the use of these funds for oversight purposes is provided each fiscal year by Brown Armstrong Accountancy Corporation, our independent external auditor and by Fresno County Treasury staff. The Zoo Corporation's external auditor, Moss Adams LLP, and Zoo Corporation's staff also report to the Authority Board on the Zoo's audit of Measure Z funds on a calendar year basis.

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

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

Respectfully,

Paul A. Toste

Dr. Paul Toste
2021 Board Chairman
Fresno County Zoo Authority

Bringing the world of animals to you!



CALIFORNIA NEWT



MADAGASCAR HISSING COCKROACH

2020-21 Acknowledgements

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

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

COUNTY ADMINISTRATIVE OFFICE

ELIZABETH VECCHIO, Program Technician

AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR

SIAU-LIN HAMPTON, Accountant

CARMEN LEAL, Account Clerk

GRACE TANALEON, Accounting & Finance Manager

MARIO CABRERA, Accounting & Finance Division Chief

COUNTY COUNSEL

JUANITA MONTOYA, Accountant

FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

MERELLE BUTTNER, Administrative Assistant

ELIZABETH AVALOS, Executive Assistant

STEVE MAYER, Systems Procedures Analyst I

DONALD KENDIG, Retirement Administrator

INTERNAL SERVICES DEPARTMENT, GRAPHIC COMMUNICATION SERVICES

GINA HILL, Graphic Arts Specialist

INTERNAL SERVICES DEPARTMENT, INFORMATION TECHNOLOGY DIVISION

ERIK VOGLER, Business Systems Analyst

CERTAIN STATS GENEROUSLY SHARED BY:

THE FRESNO CHAFFEE ZOO

THANK YOU DEMERA ALLERGY FOR SUCH GREAT CARE!



COLLABORATING FOR ANIMAL CARE HELPING OUR BUDDY BUSAR

COLLABORATION:

The act of working together, especially on a goal or shared project.

Fresno Chaffee Zoo's veterinarian team works hard each day to support the health of all the animals under the Zoo's care. In order to provide that excellent animal care, sometimes the Zoo's veterinary team partners with specialists with expertise in areas like density and even allergies.

Busar, the Zoo's 37-year-old Sumatran orangutan, had been displaying signs that the veterinarian team presumed were allergies, so Fresno Chaffee Zoo reached out to DeMera Allergy to see if they could help.

During Busar's full health examination, experts from DeMera Allergy joined the Zoo's veterinary team to investigate Busar's allergies and identify what was triggering his symptoms as well as how best to treat them.

Through performing a skin test, the Zoo learned that Busar's symptoms were more likely secondary to irritants in the air than a specific allergic disease. Through a treatment plan, animal care staff was able to mitigate his symptoms.

The Zoo is grateful to DeMera Allergy for being a part of Busar's care.

All four of the Zoo's Sumatran orangutans are being cared for behind the scenes during the construction of Kingdoms of Asia.

HIGH FIVE FOR TEAMWORK!



ANNUAL REPORT DESIGNED BY:

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



Board and Staff

TIGERS



WATER!

2021 ZOO AUTHORITY BOARD MEMBERS

POSITION / TERM EXPIRATION

ORIGINAL APPOINTMENT

PAUL A. TOSTE, DVM

Nominated by: District 1 Supervisor Brian Pacheco

Chairman

Term Expiration: 1/3/2023

2/8/2005

KRISTINA GARABEDIAN

Nominated by: District 2 Supervisor Steve Brandau

Board Member

Term Expiration: 1/6/2025

7/9/2019

KENT L. STRATFORD

Nominated by: District 3 Supervisor Sal Quintero

Board Member

Term Expiration: 1/6/2025

2/8/2005

MICHELLE ROMAN

Nominated by: District 4 Supervisor Buddy Mendes

Vice Chairman

Term Expiration: 1/3/2023

7/14/2015

PETER HERZOG

Nominated by: District 5 Supervisor Nathan Magsig

Board Member

Term Expiration: 1/6/2025

9/10/2013

RALPH WATERHOUSE

Nominated by: 2018 Board of Supervisors Chairman Steve Brandau

Board Member

Term Expiration: 1/3/2023

1/10/2006

JERRY DYER

Ex Officio - Mayor of Fresno

Board Member

Upon oath of office
1/7/2021

MIGUEL ARIAS

Mayor's Appointment - Fresno City Councilmember, District 3

Mayor's Alternate

1/17/2019



2021 ZOO AUTHORITY STAFF

STAFF MEMBER

ZOO AUTHORITY TITLE

COUNTY DEPARTMENT

COUNTY TITLE

JEAN ROUSSEAU

Administrator

County Administrative Office

County Administrative Officer

RON ALEXANDER

Coordinator

County Administrative Office

Senior Administrative Analyst

LINDSAY BEAVERS

Counsel

County Counsel

Deputy County Counsel

OSCAR GARCIA

Treasurer

Auditor-Controller/
Treasurer-Tax Collector

Auditor-Controller/
Treasurer-Tax Collector

CLEVER COOLING!

While most cats despise water, tigers love taking a dip to keep cool during the hottest parts of the day! They'll submerge themselves and soak for up to an hour, but neck deep only. As tigers are not fond of splashing water into their eyes. So much so, that they may enter the water backwards to prevent this from happening. After bathing, they return to land to lounge in the pleasant breezes so they can continue to cool off. **AND... DID YOU KNOW THEY ARE POWERFUL SWIMMERS?** Using their webbed feet, tigers can swim steadily and have been known to cover up to 20 miles in a single swim!



2020-21 Zoo Authority Highlights



WHO'S NEW AT THE ZOO?

OUR KUDU! THAT'S WHO! WELCOMING A FEMALE KUDU CALF IN OCTOBER!

Born on 10/14/21 to greater kudu mother Mara who joins her two other siblings: Ikenna (2) and Zahara (1).

Animal care staff named the female calf Kali. Pronounced "Kah-lee," her name means lively or energetic in Swahili. Kali made her debut on the savannas in African Adventure at the end of 2021 after spending time with mom behind the scenes.

Greater kudu are considered "Least Concern" by the IUCN and can be found all over sub-Saharan Africa. They love scrubland or the savanna and are primarily browsers. Threats to kudu include human encroachment into their habitats for charcoal burning and hunting pressures.



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2003

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

2004

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

2006

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

2007

- Maintenance and renovation projects throughout the Zoo

2008

- Master planning and pre-design engineering in progress.

2009

- Preparation of Environmental Impact Report and Roeding Park tree survey.

2010

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

2012

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

2013

- King Cobra, Komodo dragon and renovated Reptile House exhibits open

2014

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

2015

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

2016

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

2017

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

2018

- Approved \$889,000 for Zooplex design.
- Approved \$267,000 for Asian Exhibits conceptual and schematic design.

2019

- Completed Warthog exhibit construction.
- Completed South Corridor Infrastructure Project construction of new utilities including fiber optic, electric, water, storm water and sewer lines.
- Zoorasic Park came roaring in with 21 lifelike and life-size dinosaurs that moved and made sounds.

2020

- Start construction for Zooplex
- Start build for Ambassador Complex
- Construction begins for Kingdoms of Asia

2021 HIGHLIGHTS

GRAND OPENING FOR:

THE AMBASSADOR ANIMAL COMPLEX!

Giving our Ambassador Animals the **ROYAL TREATMENT**, we are now able to provide more space for their habitats *Madagascar Hissing Cockroach, Hedgehog, Ball Python, North American Opossum, California Newt, Ornate Box Turtle, African Giant Millipede* to enjoy. These extra special animals help to inspire wonder and educate guests at the Zoo and throughout the community via school programs, on-ground events and media appearances.

CONTINUED CONSTRUCTION ON ZOOPLEX

This building will house offices, meeting spaces, the Zoo's commissary (*where food for the animals is prepared*), and lockers. Once complete, it will create better facilities for preparing animal diets as well as much needed office space and staff areas.

CONTINUED CONSTRUCTION ON KINGDOMS OF ASIA

Phased openings starting in 2022!

FIRST-EVER ZOO BREW! ZooBrew!

Fun new fall fest for 21+ featuring bubbly brews and costumes!

CONSERVING BLUNT NOSE LIZARDS

Successfully hatched Blunt Nose Lizards as part of conservation efforts with a long term goal to release them in their native habitats.

TURN THE PAGE TO READ MORE!



UNAUDITED EXHIBITS

From the Treasurer

EXHIBIT A

Fresno County Zoo Authority
Cash Balance

EXHIBIT B

Cash Disbursement
by Category to Fresno's Chaffee
Zoo Corporation during Fiscal Year 2020-21

EXHIBIT C

Cash Disbursements by Fund to Fresno's Chaffee
Zoo Corporation during Fiscal Year 2020-21

EXHIBIT D

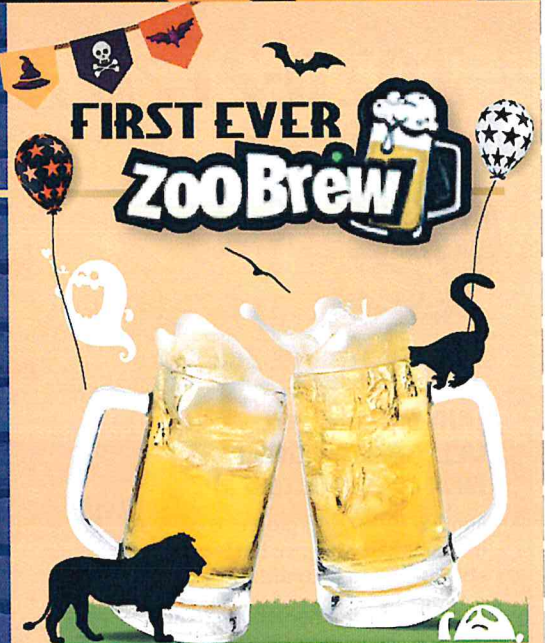
Fresno County Zoo Authority Measure Z
Sales Tax Proceeds Budget (Cash Basis)
for Fiscal Year Ended June 30, 2021

EXHIBIT E

Fresno County Zoo Authority Measure Z
Sales Tax Proceeds (Cash Basis) by
Fiscal Year From Inception
to June 30, 2021

CHEERS TO YOU!
At our 1st
ever Zoo Brew!

Haunt, where
every BODY
knows your name!



FRESNO CHAFFEE ZOO HOSTS ITS FIRST-EVER ZOO BREW!

FRESNO CHAFFEE ZOO INTRODUCED AN ALL-NEW, 21+ EVENT DURING FALL 2020:

Zoo brew, a costume party featuring bubbly
brews and...

SCARY-GOOD EATS!

ZOO BREW OFFERED A FUN NEW WAY FOR GUESTS 21+ AND OLDER TO EXPLORE THE ZOO AFTER HOURS!

The entire Zoo was decorated for this
special evening of live entertainment,
photo opportunities, themed areas,
local food trucks curated by Fresno Street
Eats, and beer stations. The Zoo welcomed
approximately 1,500 guests for Zoo Brew.

Capacity was limited due to COVID-19
safety precautions and all health
requirements including mask requirements,
social distancing, and limiting touchpoints
were followed.



UNAUDITED EXHIBITS

From the Treasurer

EXHIBIT A, B & C

IN PARTNERSHIP WITH
THE BUREAU OF LAND MANAGEMENT,
CALIFORNIA DEPARTMENT OF FISH & WILDLIFE
AND
U.S. FISH AND WILDLIFE



CONSERVING BLUNT-NOSED LEOPARD LIZARDS!

EXHIBIT A: Measure Z Cash Balance

AS OF JUNE 30, 2021

"Each and every animal serves an important role in our ecosystem, so it's imperative to conserve species in their natural habitats,"
- Fresno Chaffee Zoo General Curator Lyn Myers

CASH AVAILABLE FOR ADMINISTRATION (2%)

Fresno County Zoo Authority

2,308,501

CASH FOR ZOOLOGICAL ACTIVITIES (98%)

Operations

7,100,201

Capital Projects

38,088,961

Total Cash Available for Zoological Activities

45,189,162

TOTAL CASH BALANCE as of June 30, 2021

\$47,497,663

EXHIBIT B: Cash Disbursements by Category to Fresno's Chaffee Zoo Corporation

DURING FISCAL YEAR 2020-21

FOR OPERATIONS

Salaries & Benefits

5,260,372

Animal Feed

657,503

Utilities

504,943

Bank Charges

250

TOTAL OPERATIONS Disbursed to FCZC During Fiscal Year 2020-21

\$6,423,068

FOR CAPITAL PROJECTS

Capital Improvements

23,228,411

Total Capital Projects Disbursed
to FCZC During Fiscal Year 2020-21

\$23,228,411

TOTAL FCZC DISBURSEMENTS

\$29,651,479

EXHIBIT C: Fiscal Year Disbursements by Fund to Fresno Chaffee Zoo Corporation

FROM INCEPTION TO JUNE 30, 2018 (FIRST 10 YEARS)
FY 2006-16

Operations	35,977,941
Capital Projects	70,165,081
Total Disbursements	\$106,143,022

TOTAL DISBURSEMENTS
FY 2017-2020

Operations	17,988,836
Capital Projects	12,757,149
TOTAL DISBURSEMENTS	\$30,745,985

TOTAL DISBURSEMENTS
FY 2021

Operations	6,423,068
Capital Projects	23,228,411
TOTAL DISBURSEMENTS	\$29,651,479

TOTAL RECAP
2006-2021

OPERATIONS: \$60,389,845 + CAPITAL PROJECTS: \$106,150,641 = \$166,540,486

NOTE: No disbursements were made prior to FY-2006

UNAUDITED EXHIBITS

From the Treasurer

EXHIBIT D & E

CONSERVING BLUNT-NOSED LEOPARD LIZARDS!
A "LEOPOARD" WITH DIFFERENT SPOTS!



Fresno Chaffee Zoo has successfully hatched 19 lizards as part of a captive breeding program—a first for the species—with the long-term goal of releasing them to their native habitat.

"These 19 individuals represent a chance to ensure that blunt-nosed leopard lizards will be around for generations to come. The work that we are doing, and the knowledge gained, will help blunt-nosed leopard lizards both at our Zoo and in their natural habitat." - Fresno Chaffee Zoo General Curator Lyn Myers

EXHIBIT D: Fresno County Zoo Authority Measure Z Sales Tax Proceeds Budget (Cash Basis)

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

JULY 2020	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020	TOTAL BUDGET FOR 2020-21
BUDGET \$1,493,025	BUDGET \$1,669,386	BUDGET \$1,417,789	BUDGET \$1,609,453	BUDGET \$1,437,716	BUDGET \$1,302,722	BUDGET \$18,167,115
ACTUAL \$1,479,773	ACTUAL \$1,089,931	ACTUAL \$1,353,765	ACTUAL \$1,618,244	ACTUAL \$1,105,544	ACTUAL \$1,182,087	

JANUARY 2021	FEBRUARY 2021	MARCH 2021	APRIL 2021	MAY 2021	JUNE 2021	ACTUAL BUDGET FOR 2020-21
BUDGET \$1,388,858	BUDGET \$1,728,158	BUDGET \$1,292,553	BUDGET \$1,513,199	BUDGET \$1,632,214	BUDGET \$1,682,042	ACTUAL \$15,085,795
ACTUAL \$1,301,308	ACTUAL \$1,690,887	ACTUAL \$1,052,948	ACTUAL \$1,062,344	ACTUAL \$885,966	ACTUAL \$1,262,998	

EXHIBIT E: Fresno County Zoo Authority Measure Z Sales Tax Proceeds (Cash Basis)

BY FISCAL YEAR FROM INCEPTION TO JUNE 30, 2021

Total Measure Z Proceeds (Cash Basis) from Inception to 6/30/21: \$200,829,285



*NOTE: Fiscal year 2004-2005 was the first year of the Measure Z tax resulting in partial year proceeds.

INTRODUCTION TO AUDITED FINANCIAL STATEMENTS

Audited Financial Statements

SMALL BUT MIGHTY AND IN NEED OF HELP!

The Zoo Authority's financial statements for fiscal year ended June 30, 2021 were audited by Brown Armstrong, Certified Public Accountants, which is an independent accounting firm. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These audited financial statements, as well as the independent auditor's report are presented in Appendix A. The notes to the financial statements should be read in conjunction with the statements as they are an integral part of the statements and provide disclosures required by generally accepted accounting principles (GAAP).

Financial highlights can be found on page 3 of the financial statements. Additional information, which is an integral part of the financial statements, can be found on pages 13-19.

Financial information for administration by the Zoo Authority is presented in pages 7-10. Financial information in relation to the operations and capital projects trust funds (funds for zoological purposes) is presented in pages 11-12.

As further discussed on page 16 of the financial statements, the Authority adopted an operating budget for fiscal year ended June 30, 2020. The variation between estimated and actual revenue and expenditures is presented in the Budgetary Comparison Schedule on page 20.

DISBURSEMENTS TO FRESNO'S CHAFFEE ZOO CORPORATION

During fiscal year 2021, a total of \$29,651,479 was disbursed to the Fresno's Chaffee Zoo Corporation; \$6,423,068 for operations and \$23,228,411 for capital projects.

The Statement of Fiduciary Net Position on page 11 presents cash balances available for operations and capital projects to be used for Zoological purposes as of June 30, 2021. This statement also presents funds held in trust for operations and capital projects based on the accrual basis of accounting.



STATS:

BLUNT-NOSED LEOPARD LIZARD (*GAMBELIA SILUS*)

STATUS

Endangered

FIRST LISTED AS ENDANGERED

March 11, 1967

FAMILY

Iguanidae (Lizard)

DESCRIPTION

Leopard lizard with short, broad skull and blunt snout; has prominent markings.

HABITAT

Sparsely vegetated plains and grasslands.

FOOD

Insectivorous.

REPRODUCTION

Normally one clutch of two or three eggs per season.

THREATS

Loss of habitat; fragmented distribution.

RANGE

California

APPENDIX A

Financial Statements with Independent Auditor's Report

IN DANGER OF EXTINCTION

The blunt-nosed leopard lizard is a relatively large lizard of the family Iguanidae. It has a long, regenerative tail; long, powerful hind limbs; and a short, blunt snout. Adult males are larger than adult females, ranging in size from 3.4-4.7 in (8.6-11.9 cm) in snout-vent length. From snout to vent, females are about 3.4-4.4 in (8.6-11.2 cm). Adult males weigh 1.3-1.5 oz (36.9-42.5 g) and adult females weigh 0.8-1.2 oz (22.7-34 g). Males are distinguished from females by their enlarged post-anal tails, femoral pores (visible pores on the underside of the thigh), temporal and mandibular muscles (muscles on the skull that close the jaws), and tail base.

Listed as an endangered species at the state and federal level since the mid-1960s, the blunt-nosed leopard lizard is in danger of extinction throughout its range, which is only found in Central California. These declines were directly associated with habitat loss, a continuing challenge. To support the species' recovery, the partners developed a captive breeding plan in late 2020. Between July 2020 and July 2021, six adult blunt-nosed leopard lizards were collected from Panoche Hills to serve as founders for a breeding program. During the next five years, Fresno Chaffee Zoo, together with their agency partners, will continue the breeding effort to increase the population for eventual release to the Panoche Hills. The goal of this joint effort is the eventual recreation of a self-sustaining population of blunt-nosed leopard lizards on the Panoche Plateau.



WITH HELP FROM
MEASURE Z,
FRESNO CHAFFEE ZOO
CONTINUES TO LEAD
IN CONSERVATION!

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

For the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 10, 2021

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

This section of the Fresno County Zoo Authority (Authority) financial report presents a discussion and analysis of the Authority's financial performance during the fiscal year ended June 30, 2021. Please read the information contained in this discussion and analysis in conjunction with the Authority's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Authority exceeded liabilities and deferred inflows of resources (referred to as net position) at the end of the 2020-2021 fiscal year by \$2,396,679. This amount is considered restricted net position.
- Liabilities of the Authority totaled \$2,262 at June 30, 2021. This amount primarily consists of expenses related to professional and specialized services provided by the County of Fresno.
- The Authority's total net position increased by \$342,670 during fiscal year 2020-2021.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

The government-wide financial statements can be found on pages 7-8 of this report.

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

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

accrual basis of accounting. The Authority's funds can be divided into two categories: governmental funds (General Fund) and fiduciary funds (private-purpose trust funds).

Statement of Net Position (condensed)

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

Statement of Activities (condensed)

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

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

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

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

schedule is presented in Required Supplementary Information. The Authority adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule is thus provided for the General Fund to demonstrate compliance with this budget.

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

The governmental fund financial statements can be found on pages 9-10 of this report.

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

The fiduciary funds financial statements can be found on pages 11-12 of this report.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 13-19 of this report.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

FINANCIAL ANALYSIS OF THE AUTHORITY FUNDS

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

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

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

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

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

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

GENERAL FUND BUDGETARY HIGHLIGHTS

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

REQUEST FOR INFORMATION

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

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BASIC FINANCIAL STATEMENTS

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

		Governmental Activities
ASSETS		
Cash and investments	\$	2,308,501
Interest receivable		15,195
Due from other governments		<u>75,245</u>
Total assets		<u>2,398,941</u>
LIABILITIES		
Accrued liabilities		<u>2,262</u>
Total liabilities		<u>2,262</u>
NET POSITION		
Restricted		<u>2,396,679</u>
Total net position	\$	<u><u>2,396,679</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, 2021

Functions/Programs	Expenses	Program Revenues - Charges for Services	Operating Grants and Contributions	Net Expenses and Changes in Net Position of Governmental Activities
Governmental activities-				
General government	\$ 65,854	\$ -	\$ -	\$ (65,854)
Total	<u>\$ 65,854</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (65,854)</u>
General revenues:				
Sales tax				375,339
Interest				<u>33,185</u>
Total general revenues				<u>408,524</u>
Change in net position				<u>342,670</u>
Net position - beginning				<u>2,054,009</u>
Net position - ending				<u>\$ 2,396,679</u>

The accompanying notes are an integral part of this statement.

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

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

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – GOVERNMENTAL FUND
For the Year Ended June 30, 2021**

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

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities

Net change in fund balance - governmental fund	\$ 342,670
Differences	<u>-</u>
Change in net position - governmental activities	<u><u>\$ 342,670</u></u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2021**

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

The accompanying notes are an integral part of this statement.

FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Year Ended June 30, 2021

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

The accompanying notes are an integral part of this statement.

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. Basis of Presentation

Government-wide Financial Statements

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

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

The Authority reports the following major governmental fund:

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

The Authority reports the following fiduciary funds:

- The *Private-Purpose Trust Funds* are used to account for the portion of Measure Z sales tax proceeds (and related disbursements) exclusively restricted for the support of zoos, zoological facilities, and related zoological purposes within the County (no less than 98% of total Measure Z proceeds). During the fiscal year ended June 30, 2021, disbursements of Measure Z funds were made to the Fresno's Chaffee Zoo Corporation (FCZC), which is the entity operating the Fresno Chaffee Zoo.

C. Measurement Focus and Basis of Accounting

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Cash and Investments

Investments for the Authority are reported at fair value.

Due from Other Governments

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

Accrued Liabilities

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

Net Position

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

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

Use of Management Estimates

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

NOTES TO THE FINANCIAL STATEMENTS

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

A reconciliation of the total fund balance for the governmental fund to the total net position of governmental activities has been prepared as part of the basic financial statements. However, no differences were reported between total fund balance and total net position for the fiscal year ended June 30, 2021.

A reconciliation of the total net change in fund balance for the governmental fund to the total change in net position of governmental activities has been prepared as part of the basic financial statements. However, no differences were reported between total net change in fund balance and total change in net position for the fiscal year ended June 30, 2021.

NOTE 3 – CASH, INVESTMENTS, AND DEPOSITS

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

NOTE 4 – BUDGET/DISBURSEMENTS

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

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

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

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

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

NOTE 5 – LIABILITIES

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

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6 - FUND BALANCE

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

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

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

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

The Authority's General Fund balance of \$2,396,679 is considered restricted. This is because the monies are derived from Measure Z and are required to be spent in a manner that is consistent with the limitations placed on its use.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 7 – RECENTLY RELEASED STANDARDS BY GASB

During the fiscal year ending June 30, 2021, the Authority implemented the following standards:

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

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

Recently released GASB standards affecting future years are as follows:

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

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

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

Note 7... (Continued)

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

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

NOTE 8 – SUBSEQUENT EVENTS

In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the basic financial statements. Events were considered through November 10, 2021 which is the date of issuance of the Authority's independent auditor's report.

REQUIRED SUPPLEMENTARY INFORMATION
(Other than MD&A)

**FRESNO COUNTY ZOO AUTHORITY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2021**

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Resources:				
Measure Z Sales tax	\$ 301,716	\$ 301,716	\$ 375,339	\$ 73,623
Interest	25,000	25,000	33,185	8,185
Total resources	326,716	326,716	408,524	81,808
Charges to appropriations:				
Current:				
Office expenses	6,000	6,000	-	6,000
Professional and specialized services	119,258	137,690	65,222	72,468
Postage	1,000	1,000	-	1,000
Data processing services	1,500	1,500	-	1,500
Memberships	500	500	-	500
Transportation, travel, and education	2,500	2,500	-	2,500
Publications and legal notices	500	500	-	500
Telephone	250	250	-	250
PeopleSoft charges	800	800	632	168
Contingencies	-	-	-	-
Total charges to appropriations	132,308	150,740	65,854	84,886
Change in net position	\$ 194,408	\$ 175,976	342,670	\$ 166,694
NET POSITION				
Net position - beginning			2,054,009	
Net position - ending			\$ 2,396,679	

The accompanying note is an integral part of this schedule.

**NOTE TO BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

Budgets and Budgetary Data

The Authority adopts a legal annual operating budget for its General Fund. All budget transfers and expenditures are approved by the Authority's Board of Directors or by the Authority Administrator prior to disbursement. The legal level of budgetary control is at the object level. The final budget revenue and expenditure amounts represent the original budget modified by any amendments and adjustments that have occurred during the year. The Authority uses an encumbrance system as an extension of normal budgetary accounting. Under the encumbrance system, the expenditure of monies is encumbered in order to reserve that portion of applicable appropriations. Encumbrances are combined with expenditures for budgetary comparison purposes. Unencumbered appropriations lapse at year-end; encumbered appropriations at year-end are carried forward in the ensuing new fiscal year's budget but are kept separate from the new fiscal year's budget. The encumbrances are reported as prior budget year appropriations on all financial reports but are available for expenditure in the new fiscal year.

A budgetary comparison schedule for the General Fund is presented on Page 20. Its purpose is to demonstrate compliance with the approved budget for fiscal year 2020-2021. Actual expenditures appearing on the schedule are presented using the accrual basis of accounting.

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OTHER AUDITOR'S REPORT

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

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

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

Internal Control Over Financial Reporting

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

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

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

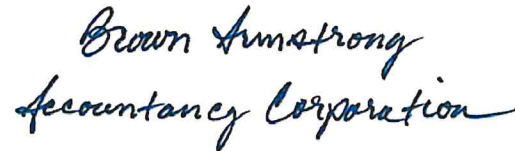
Compliance and Other Matters

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

Purpose of this Report

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
November 10, 2021



AGENDA ITEM 7

DATE: March 16, 2022
TO: Fresno County Zoo Authority Board
FROM: Ron Alexander, Zoo Authority Board Coordinator
SUBJECT: Tax Receipt Projections

RECOMMENDED ACTION:

Receive tax receipt projections through June 30, 2022 and through December 31, 2022 respectively and projected operations fund balance at fiscal year-end as prepared by Auditor staff.

ATTACHMENTS:

Tax Receipt Projections through June 30, 2022
Tax Receipt Projections through December 31, 2022
Projected Operations Fund Balance at 2021-22 Fiscal Year-End



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2018-2019 ACTUAL TAX RECEIPTS	2019-2020 ACTUAL TAX RECEIPTS	2020-21 ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	2021-22 ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 1,227,435	\$ 1,436,673	1,493,025	\$ 1,537,816	\$ 2,124,574	\$ 586,758	38.16%
August	928,052	1,123,640	1,669,386	1,619,304	1,637,692	18,388	1.14%
September	1,171,132	1,367,439	1,417,789	1,403,611	1,638,799	235,188	16.76%
October	1,619,199	1,571,111	1,609,453	1,657,737	1,919,542	261,805	15.79%
November	1,531,072	1,073,344	1,437,716	1,480,847	1,649,471	168,624	11.39%
December	1,392,262	1,194,027	1,302,722	1,289,695	1,573,898	284,203	22.04%
January	1,345,542	1,263,406	1,388,858	1,430,524	1,555,927	125,403	8.77%
February	1,118,789	1,707,967	1,728,158	1,710,876	1,419,603	(291,273)	-17.02%
March	1,327,543	1,063,584	1,292,553	1,279,627	1,243,686	(35,941)	-2.81%
April	1,318,821	1,031,402	1,513,199	1,558,595	1,116,864	(441,731)	-28.34%
May	868,850	989,444	1,632,214	1,049,701	1,228,789	179,088	17.06%
June	1,263,124	1,105,857	1,682,042	1,128,085	1,275,132	147,047	13.04%
Total	<u>\$ 15,111,821</u>	<u>\$ 14,927,894</u>	<u>18,167,115</u>	<u>\$ 17,146,418</u>	<u>\$ 18,383,977</u>	<u>\$ 1,237,559</u>	<u>7.22%</u>

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 219,915,117



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2019-2020 ACTUAL TAX RECEIPTS	2020-2021 ACTUAL TAX RECEIPTS	2021-2022 ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	2022-23 PROJECTED TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 1,436,673	\$ 1,493,025	\$ 2,124,574	\$ 1,537,816	\$ 1,442,501	\$ (95,315)	-6.20%
August	1,123,640	1,669,386	1,637,692	1,619,304	1,319,954	(299,350)	-18.49%
September	1,367,439	1,417,789	1,638,799	1,403,611	1,397,263	(6,348)	-0.45%
October	1,571,111	1,609,453	1,919,542	1,657,737	1,530,521	(127,216)	-7.67%
November	1,073,344	1,437,716	1,649,471	1,480,847	1,387,201	(93,646)	-6.32%
December	1,194,027	1,302,722	1,573,898	1,289,695	1,383,096	93,401	7.24%
January	1,263,406	1,388,858	1,555,927	1,430,524			
February	1,707,967	1,728,158	1,419,603	1,710,876			
March	1,063,584	1,292,553	1,243,686	1,279,627			
April	1,031,402	1,513,199	1,116,864	1,558,595			
May	989,444	1,632,214	1,228,789	1,049,701			
June	1,105,857	1,682,042	1,275,132	1,128,085			
Total	\$ 14,927,894	18,167,115	18,383,977	\$ 17,146,418	\$ 8,460,536	\$ (528,474)	-3.08%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 228,375,653

FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
June 30, 2022

	<u>Operations</u>
ASSETS	
Cash and investments	\$ 7,985,887
Due from other governments	987,430
Interest receivable	-
Total assets	<u>8,973,317</u>
LIABILITIES	
Due to non-profit	<u>99,650</u>
Total liabilities	<u>99,650</u>
NET POSITION	
Held in trust for operations	8,873,667
Held in trust for capital projects	<u>-</u>
Total net position	<u>\$ 8,873,667</u>

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUNDS
For the Year Ended June 30, 2022**

	<u>Operations</u>
ADDITIONS	
Measure Z sales tax	\$ 3,711,059
Interest	30,074
Reimbursements	<u>-</u>
Total additions	<u>3,741,133</u>
DEDUCTIONS	
Disbursements to non-profit	<u>3,131,671</u>
Total deductions	<u>3,131,671</u>
Change in net position	609,462
Net position held in trust - beginning	<u>8,264,205</u>
Net position held in trust - ending	<u><u>\$ 8,873,667</u></u>