



INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Fresno's Chaffee Zoo Corporation
Fresno, California

We have performed the procedures enumerated below on the underlying records and schedules related to Measure Z funds of Fresno's Chaffee Zoo Corporation (the Corporation) for the year ended December 31, 2024. The Corporation's management is responsible for the underlying records and schedules.

The Corporation has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of examining the underlying records and schedules related to Measure Z funds. Additionally, the Fresno County Zoo Authority (the Authority) has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. Review 100% of reimbursements to the Corporation for Measure Z funded expense line items paid by all other entities or third parties other than the Authority for purposes of determining if any operating and/or capital project expenses reimbursed by the Authority were also reimbursed by a different entity or third party.

Finding: No exceptions were found as a result of applying these procedures.

2. Review a sample of at least 75% population coverage of Measure Z claims submitted for operations and capital projects, to determine if Measure Z funded expenses were accounted for separately.

Finding: Reviewed 100% of Measure Z claims submitted for capital projects and 87% of Measure Z claims submitted for operations. No exceptions were found as a result of applying these procedures.

We were engaged by the Corporation to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the underlying records and schedules of the Corporation related to Measure Z funds. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Fresno's Chaffee Zoo Corporation and the Fresno County Zoo Authority, and is not intended to be, and should not be, used by anyone other than these specified parties.

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Clovis, California
June 12, 2025

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