

FRESNO COUNTY ZOO AUTHORITY

AGENDA

9:00 AM, Wednesday, December 14, 2016

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

(559) 457-0681

1. Call to Order

2. Public Comments

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

3. Consent Agenda

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

a. Review and approve minutes of October 26, 2016

b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$27,581.18 for September and October 2016

c. Receive Treasurer's Report for October 2016

4. Receive Fresno County Zoo Authority 2015-16 audited financial statements and independent auditor's report from Brown Armstrong Accountancy Corporation

5. Receive Fresno Chaffee Zoo Director's report

6. Receive report from Fresno Chaffee Zoo Education Curator and General Curator on in-house conservation projects

7. Receive Fresno's Chaffee Zoo Corporation Chief Financial Officer's report for October 2016
8. Receive report on African Design & African Adventure Projects total budgeted funds vs. total actual payments to the Zoo Corporation
9. Receive Certification of Completion for the African Adventure construction project from the Fresno Chaffee Zoo Corporation, and approve release of \$2,164,870 retention funds held in escrow.
10. Receive final draft of Fiscal Year 2015-16 annual report and provide direction to staff
11. Receive staff reports
12. Board Meetings
 - a. Adopt 2017 meeting calendar
 - b. Approve first meeting date of 2017. Dates include:

Wednesday, January 25, 2017

Wednesday, February 22, 2017

Wednesday, March 29, 2017
13. Chair's comments
14. Board Member comments
15. Adjourn

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

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



FRESNO COUNTY ZOO AUTHORITY

MINUTES

9:00 AM, Wednesday, October 26, 2016

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

(559) 457-0681

1. Call to Order

CHAIRMAN MICHELLE ROMAN CALLED THE MEETING TO ORDER AT 9:02 AM. A QUORUM WAS PRESENT INCLUDING THE CHAIRMAN AND MEMBERS PETER HERZOG, GERALD LYLES, PAUL TOSTE AND RALPH WATERHOUSE. MEMBERS KENT STRATFORD AND ASHLEY SWEARENGIN WERE ABSENT.

00:00:10

2. Public Comments

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

HELD; NONE OFFERED.

00:00:19

3. Consent Agenda

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

THERE WAS NO DISCUSSION. CHAIRMAN ROMAN MOVED FOR APPROVAL. SECONDED BY MEMBER WATERHOUSE, THE CONSENT AGENDA WAS APPROVED UNANIMOUSLY. MEMBERS KENT STRATFORD AND ASHLEY SWEARENGIN WERE ABSENT.

- a. Review and approve minutes of June 29, 2016
- b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$47,688.54 for June, July and August 2016
- c. Receive Treasurer's Reports for the quarter ended June; July and August; and quarter ended September 2016

00:01:00

4. Receive Fresno Chaffee Zoo Director's report

RECEIVED; ZOO DIRECTOR SCOTT BARTON REPORTED ON THE BIRTH OF A LION CUB AND A NEW IN-HOUSE PROJECT, THE WALK-THROUGH KANGAROO EXHIBIT; ATTENDANCE FIGURES FOR OCTOBER 2015 TO OCTOBER 2016 THAT EXCEEDED ONE MILLION VISITORS; AND ANNUAL 2016 ATTENDANCE THAT IS ANTICIPATED TO BE ABOUT 950,000.

HE ALSO REPORTED ON SEVERAL PROJECTS THAT ARE IN THE DESIGN PHASE, INCLUDING A NEW WARTHOG EXHIBIT; ASIA AREA FOR MALAYAN TIGERS AND SLOTH BEAR; ANIMAL COMMISSARY, EDUCATION ANIMAL BUILDING, AND A SMALL PROJECT FOR LOCAL ANIMAL CONSERVATION. A WORKSHOP WAS HELD RECENTLY FOR THE DESIGN OF THE AFRICA RIVER EXHIBIT THAT WILL INCLUDE HIPPOS, CROCODILES AND OTHER ANIMALS. THE DESIGN OF THE WATER PLAY AREA IS COMPLETE AND GOING TO BID. THE NEXT PHASE OF UTILITIES WORK WILL INCLUDE THE STORM WATER DRAIN-A SHARED COST WITH THE CITY OF FRESNO. HE ALSO MENTIONED CURRENT EXHIBITS AND FUTURE PROJECTS THAT WILL USE RE-CIRCULATED WATER, RECLAIMED CITY WASTEWATER AND SOLAR POWER, AS WELL AS EFFICIENT IRRIGATION SYSTEMS, DROUGHT-TOLERANT LANDSCAPING, AN OTHER WAYS OF SAVING WATER.

HE EXPECTS TO UPDATE THE AUTHORITY AT A FUTURE MEETING ON PROJECT PLANS, AS WELL AS A MASTER PLAN FOR THE OLDER PARTS OF THE ZOO.

00:11:00

5. Receive Fresno's Chaffee Zoo Corporation Chief Financial Officer's reports for June, July, August and September 2016

RECEIVED; FINANCE DIRECTOR BRIAN GOLDMAN REPORTED A RECORD 1,020,716 VISITORS BETWEEN OCTOBER 1, 2015 AND SEPTEMBER 30, 2016. SEPTEMBER ATTENDANCE WAS 43% HIGHER THAN 2015, AND SELF-GENERATED REVENUE TO DATE EXCEEDED BUDGETED ESTIMATES BY \$1.4M.

IN RESPONSE TO MEMBER QUESTIONS, MR. GOLDMAN STATED THAT THE 2017 BUDGET IS BEING DRAFTED WITH THE GOAL OF MEASURE Z FUNDS AS SMALLER PERCENTAGE OF THE ZOO'S REVENUE. MR. BARTON TALKED ABOUT THE 15-18 ANIMAL CONSERVATION PROJECTS SUPPORTED BY THE ZOO AROUND THE WORLD, AND LOCAL SPECIES PROJECTS, INCLUDING A SIMPLE BUILDING WITH VISITOR VIEWING FOR WESTERN POND TURTLES, CALIFORNIA TIGER SALAMANDERS AND GIANT GARTER SNAKES. CONSERVATION EFFORTS WILL BE ABOUT 1.5% OF THE 2017 BUDGET, AND INCLUDE FUNDING FROM THE BIRD SHOW.

00:24:50

6. Approve Fresno's Chaffee Zoo's request for FY 2016 Measure Z capital funds totaling \$85,250 for architectural consulting services for the new Warthog exhibit

MR. GOLDMAN EXPLAINED THAT THE EXHIBIT WAS PART OF THE CONCEPTUAL PLANS FOR AFRICAN ADVENTURE, BUT THE PLANS REQUIRE MORE WORK, AND THAT A REQUEST FOR CONSTRUCTION FUNDS WOULD BE MADE LATER. IN RESPONSE TO MEMBER QUESTIONS MR. GOLDMAN AND BARTON STATED THAT CONSTRUCTION COSTS WOULD BE \$500,000 TO \$1M, AND THE EXHIBIT WAS TO BE LOCATED BETWEEN THE LION VIEWING AREA AND BELMONT AVENUE.

MEMBER LYLES MADE A MOTION TO APPROVE. SECONDED BY MEMBER HERZOG, THE VOTE WAS UNANIMOUS. MEMBERS KENT STRATFORD AND ASHLEY SWEARENGIN WERE ABSENT.

00:28:41

7. Discuss African Adventure project retention funds

MEMBER TOSTE ASKED ABOUT THE CURRENT STATUS OF THE DISCUSSIONS BETWEEN THE ZOO CORP AND HARRIS. ZOO CORP BOARD CHAIRMAN JOHN VALENTINO RESPONDED THAT OUTSTANDING ISSUES NEED TO BE RESOLVED AND A MEETING IS CURRENTLY PLANNED FOR EARLY DECEMBER. CLARIFYING THAT THEY HAVE BEEN ACTIVELY ENGAGED IN, OR SCHEDULING DISCUSSIONS.

00:51:09

8. Receive first draft of Fiscal Year 2015-16 annual report and provide direction to staff
RECEIVED; BOARD COORDINATOR CATHY CROSBY INTRODUCED THE ITEM. TREASURER MEGAN MARKS REPORTED THAT THE AUDIT WAS ALMOST COMPLETE. STAFF RECEIVED DIRECTION TO PRINT AND DISTRIBUTE THE SAME NUMBER OF COPIES AS LAST YEAR.

00:55:06

9. Receive staff reports
RECEIVED; MS.,CROSBY REPORTED ON THE OPPORTUNITY FOR E-DISCLOSURE TRAINING, AND STATISTICS ON THE AUTHORITY'S NEW WEB SITE. SHE ALSO MENTIONED THE NEED TO CONSIDER RELOCATING THE BOARD'S MEETING LOCATION WHEN THE FRESNO COUNTY EMPLOYEES' RETIREMENT OFFICES VACATE THE BUILDING TO ACCOMMODATE THE FUTURE HIGH SPEED RAIL STATION. DIRECTION WAS GIVEN TO INQUIRE ABOUT THE POSSIBILITY OF RELOCATING WITH THE OFFICES. DIRECTION WAS GIVEN TO RECOGNIZE THE SERVICE OF OUTGOING TREASURER JEFFREY BLANKS WITH A CERTIFICATE OR PLAQUE. MS. CROSBY ALSO EXPLAINED THE SIGNIFICANT INCREASE IN THE COORDINATOR'S HOURLY RATE (ITEM 3.B).

01:05:22

10. Confirm next meeting date(s). Adopted dates include:

Wednesday, November 30, 2016

Wednesday, December 28, 2016

AFTER DISCUSSION OF FUTURE AGENDA ITEMS, BYLAWS REQUIREMENTS TO MEET, AND OPTIONS OTHER THAN NOVEMBER 30TH AND DECEMBER 28TH, A MOTION WAS MADE BY MEMBER HERZOG TO CANCEL THOSE DATES AND MEET ON DECEMBER 14, 2016. SECONDED BY MEMBER TOSTE, THE VOTE WAS UNANIMOUS. MEMBERS KENT STRATFORD AND ASHLEY SWEARENGIN WERE ABSENT.

01:10:25

11. Chair's comments

CHAIRMAN ROMAN THANKED EVERYONE FOR ATTENDING TODAY.

01:10:35

12. Board Member comments

**MEMBER TOSTE THANKED JEFFREY BLANKS FOR HIS YEARS SERVICE, AND
COMPLEMENTED HIM ON HIS CONSERVATIVE BUDGETS FOR THE AUTHORITY.**

**MEMBER HERZOG EXPRESSED APPRECIATION FOR HIS CONSISTENT TIMELINESS
WITH THE AUTHORITY'S NEEDS, PARTICULARLY CONSIDERING THE OTHER DEMANDS
ON HIS TIME.**

01:11:08

13. Adjourn

**THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, THE CHAIRMAN
ADJOURNED THE MEETING AT 10:13 AM.**

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

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Invoice for Professional Services in Support of the Zoo Authority
Billing Hours and Expenses for September and October 2016

Invoice Number
0910-ZOO-121416

December 14, 2016

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

Department / Title	Hours	Rates	Cost	Fiscal Year 16-17
<i>Financial Reporting and Audits</i>				
<i>Division Chief</i>	0.50	\$92.49	\$46.25	
<i>Division Manager</i>	0.50	\$91.80	\$45.90	
<i>Supervising Accountant</i>	0.50	\$89.54	\$44.77	
<i>Senior Accountant</i>	18.25	\$80.92	\$1,476.79	
<i>Accountant II</i>	37.00	\$74.80	\$2,767.60	
<i>Public Works and Planning</i>				
<i>Analyst III, Capital Projects</i>	216.30	\$100.68	\$21,777.08	
<i>County Counsel</i>				
<i>Deputy County Counsel</i>	10.40	\$122.00	\$1,268.80	
Professional Services Total	283.45		\$27,581.18	\$66,422.62

No other expenses for this period

Office Expense Total	\$0.00	\$8,847.10
	\$27,581.18	\$75,269.72
	Invoice Total	FY 16-17 Total



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended October 31, 2016**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds		\$ 941,400.00
	Total Proceeds Received:		\$ 941,400.00
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		18,828.00
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		922,572.00
	Total Proceed Allocations		\$ 941,400.00
Cash Balance by Fund			
Zoo Authority Fund			
	>> Administrative Fund	2%	
	Beginning Cash Balance		\$ 1,302,558.50
Receipts:	- Measure Z Sales Tax Proceeds		18,828.00
	- Interest Received		372.77
Disbursements:	- PeopleSoft Financial Charges		(60.16)
	- Zoo Authority Claim #0608-ZOO-092816		(47,688.54)
	Net Increase/(Decrease) to Cash		(28,547.93)
	Ending Cash Balance - Zoo Authority Administrative Fund		\$ 1,274,010.57
Trust Fund for FCZC Operations and Capital Projects			
		98%	
	Beginning Cash Balance		\$ 25,608,788.58
	>>> Operations Fund		
	Beginning Cash Balance		6,413,278.53
Receipts:	- Measure Z Sales Tax Proceeds		307,524.00
	- Interest Received		1,821.75
Disbursements:	- FCZC Operations Claim # 2016-8		(340,775.86)
	- FCZC Operations Claim # 2016-09		(467,629.78)
	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		(499,079.89)
	Ending Cash Balance - Available for Operations		\$ 5,914,198.64
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance		\$ 19,195,510.05
Receipts:	- Measure Z Sales Tax Proceeds		615,048.00
	- Interest Received		5,250.26
	Net Increase/(Decrease) to Cash		620,298.26
	Ending Cash Balance - Available for Capital Projects		19,815,808.31
	Ending Balance Available for Operations and Capital Projects		\$ 25,730,006.95
	Total Interest Received During the Month		7,444.78

By Staff _____

Date _____

Accepted _____

Date _____

* Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percentage rate of 1.355 as of June 30, 2016.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2013-2014	2014-2015	2015-2016	2016-2017			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 903,500	\$ 864,900	\$ 900,800	\$ 909,808	\$ 952,000	\$ 42,192	4.64%
August	1,106,000	1,149,600	1,201,100	1,213,111	1,269,300	56,189	4.63%
September	1,097,605	1,199,226	1,408,037	1,422,117	1,181,071	(241,046)	-16.95%
October	857,400	879,100	911,400	920,514	941,400	20,886	2.27%
November	1,143,200	1,172,100	1,215,200	1,251,656			
December	1,076,977	1,147,219	1,306,493	1,332,623			
January	836,700	884,100	915,800	934,116			
February	1,101,200	1,178,800	1,221,000	1,245,420			
March	1,113,584	1,087,121	1,226,517	1,214,252			
April	788,000	804,100	819,500	811,305			
May	1,050,600	1,072,100	1,092,700	1,081,773			
June	1,139,360	1,231,366	1,374,748	1,236,000			
Total	\$ 12,214,126	\$ 12,669,732	\$ 13,593,295	\$ 13,572,695	\$ 4,343,771	\$ (121,779)	-5.74%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 130,003,460



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended October 31, 2016

Summary of Interest Receipts					
Fund	Subclass	Description	1st Alloc.	2nd Alloc.	Interest Received
4845	10000	Zoo Authority	\$ 372.77	\$ -	\$ 372.77
4850	10000	FCZC - Operations	1,822	-	1,822
4850	42700	FCZC - CP	5,250	-	5,250
Total			\$ 7,445	\$ -	\$ 7,445



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended October 31, 2016**

Cash Balance as of 11/1/2016 **\$ 19,815,808**

DEDUCTIONS (earmarked projects, paid through claim 2016-01C):

2017 Warthog Exhibit-October 2016	85,250
2017 Dino Dig Expansion-June 2016	195,000
2016 Animal Acquisition-September 2015	35,462
2016 Tiger Exhibit Expansion-December 2014	31,120
2015 Utility Design-March 2015	53,416
2015 Animal Acquisition-February 2015	23,000

Total Deductions:	<u><u>\$ (423,248)</u></u>
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TOTAL:	<u><u>\$ 19,392,560</u></u>
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**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended October 31, 2016**

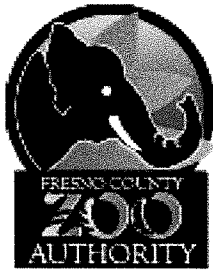
Cash Balance as of 11/2/2016 **\$ 5,914,199**

DEDUCTIONS (Remaining budgets, paid through claim 2016-09):

2016 Animal	833,329
2016 Veterinary	67,000
2016 Utilities	96,763
2016 Animal Feed	82,300
2016 Interest/Bank Charges	220

Total Deductions: **\$ (1,079,612)**

TOTAL: **\$ 4,834,587**



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended October 31, 2016**

Cash Balance as of 11/1/2016 **\$ 1,274,011**

DEDUCTIONS (Remaining budgets, paid through claim 0608-ZOO-092816):

2017 Telephone Charges	250
2017 Memberships	500
2017 Office Expense	2,670
2017 Postage	1,000
2017 PeopleSoft Financials Charges	574
2017 Professional Services	179,483
2017 Data Processing Services	1,500
2017 Publications & Legal Notices	500
2017 Trans, Travel & Education	2,500
2017 Appropriation for Contingencies	91,421
2016 Telephone Charges	500
2016 Memberships	1,000
2016 Office Expense	-
2016 Postage	1,288
2016 PeopleSoft Financials Charges	119
2016 Professional Services	17,889
2016 Data Processing Services	3,000
2016 Publications & Legal Notices	1,000
2016 Trans, Travel & Education	5,000

Total Deductions:	<u><u>\$ (310,194)</u></u>
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TOTAL:	<u><u>\$ 963,817</u></u>
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BROWN
ARMSTRONG

CERTIFIED
PUBLIC
ACCOUNTANTS

BROWN ARMSTRONG

Certified Public Accountants

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

We have audited the 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, 2016. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 15, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. In the current year, management adopted Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*; GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68*; and GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300

BAKERSFIELD, CA 93309

TEL 661.324.4971

FAX 661.324.4997

EMAIL info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101

FRESNO, CA 93711

TEL 559.476.3592

FAX 559.476.3593

PASADENA OFFICE

260 S. LOS ROBLES AVENUE
SUITE 310

PASADENA, CA 91101

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FAX 626.204.6547

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150

STOCKTON, CA 95207

TEL 209.451.4833

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 10, 2016.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

Restriction on Use

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

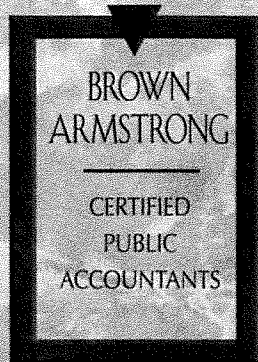
Bakersfield, California
November 10, 2016

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

For the Year Ended June 30, 2016

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BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Fresno County Zoo Authority (the Authority), as of and for the year ended June 30, 2016, and the related notes to the financial statements which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

BAKERSFIELD OFFICE (MAIN OFFICE)

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FRESNO OFFICE

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FAX 559.476.3593

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the Authority, as of June 30, 2016, 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, 2016, on our consideration of Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 10, 2016

FRESNO COUNTY ZOO AUTHORITY
Management's Discussion and Analysis
For the Year Ended June 30, 2016

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, 2016. 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 2015-2016 fiscal year by \$1,336,113. This amount is considered restricted net position.
- Liabilities of the Authority totaled \$17,940 at June 30, 2016. 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 \$196,538 from fiscal year 2014-2015 to 2015-2016.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

The government-wide financial statements can be found on pages 9-10 of this report.

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

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

Statement of Net Position (condensed)

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Assets:		
Current assets	\$ 1,354,053	\$ 1,159,709
Total assets	\$ 1,354,053	\$ 1,159,709
Liabilities:		
Current liabilities	\$ 17,940	\$ 20,134
Total liabilities	\$ 17,940	\$ 20,134
Net position:		
Restricted	\$ 1,336,113	\$ 1,139,575
Total net position	\$ 1,336,113	\$ 1,139,575

Statement of Activities (condensed)

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Revenues:		
General revenues	\$ 296,618	\$ 272,141
Total revenues	\$ 296,618	\$ 272,141
Expenses:		
Governmental activities	\$ 100,080	\$ 202,350
Total expenses	\$ 100,080	\$ 202,350
Net position beginning	\$ 1,139,575	\$ 1,069,784
Change in net position	196,538	69,791
Net position ending	\$ 1,336,113	\$ 1,139,575

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

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

The governmental fund financial statements can be found on pages 11-12 of this report.

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

The fiduciary fund financial statements can be found on pages 13-14 of this report.

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$1,336,113 at the close of fiscal year 2015-2016. The Authority has no investments in capital assets.

Governmental activities: Governmental activities increased the Authority's net position by \$196,538 from fiscal year 2014-2015 to 2015-2016. The key element of this increase relates to sales tax revenue exceeding total expenditures by \$196,538.

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.

At June 30, 2016, the Authority's governmental fund reported a fund balance of \$1,336,113, an increase of \$196,538 in comparing to the balance of \$1,139,575 reported at June 30, 2015.

Revenues for the governmental fund totaled \$296,618 in fiscal year 2015-2016. Revenue was primarily comprised from Measure Z sales tax (94%). The remaining 6% was interest.

Expenditures for governmental funds totaled \$100,080 in fiscal year 2015-2016.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2015-2016 fiscal year, actual revenues were above those estimated in the final budget by \$29,892. Actual expenditures were below budgeted amounts by \$84,824. This difference in expenditures is primarily due to no expenses being incurred in many of the budgeted line items such as data processing, transportation and travel, publications, and memberships, and less than anticipated expenditures for professional and specialized services.

REQUEST FOR INFORMATION

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

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BASIC FINANCIAL STATEMENTS

FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF NET POSITION
June 30, 2016

	Governmental Activities
ASSETS	
Cash and investments	\$ 1,293,658
Interest receivable	3,553
Due from other governments	56,842
Total assets	<u>1,354,053</u>
LIABILITIES	
Accrued liabilities	<u>17,940</u>
Total liabilities	<u>17,940</u>
NET POSITION	
Restricted	<u>1,336,113</u>
Total net position	<u><u>\$ 1,336,113</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, 2016

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	\$ 100,080	\$ -	\$ -	\$ (100,080)
Total	<u>\$ 100,080</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (100,080)</u>

General revenues:

Sales tax	280,157
Interest	<u>16,461</u>
Total general revenues	<u>296,618</u>
Change in net position	<u>196,538</u>
Net position - beginning	<u>\$ 1,139,575</u>
Net position - ending	<u>\$ 1,336,113</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
BALANCE SHEET
GOVERNMENTAL FUND
June 30, 2016**

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>General Fund</u>
Cash and investments	\$ 1,293,658
Interest receivable	3,553
Due from other governments	56,842
Total assets	<u>1,354,053</u>
Deferred outflows of resources	-
Total assets & deferred outflows of resources	<u><u>\$ 1,354,053</u></u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	
Liabilities:	
Accrued liabilities	<u>\$ 17,940</u>
Total liabilities	<u>17,940</u>
Deferred inflows of resources	-
Fund balance:	
Restricted	<u>1,336,113</u>
Total fund balance	<u>1,336,113</u>
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$ 1,354,053</u></u>

Reconciliation of the Balance Sheet to the Statement of Net Position

Total fund balance - governmental fund	\$ 1,336,113
Differences	<u>-</u>
Net position - governmental activities	<u><u>\$ 1,336,113</u></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, 2016

REVENUES	<u>General Fund</u>
Measure Z sales tax	\$ 280,157
Interest	<u>16,461</u>
Total revenues	<u>296,618</u>
 EXPENDITURES	
Current:	
Office expense	5,000
Postage	51
PeopleSoft charges	681
Professional and specialized services	<u>94,348</u>
Total expenditures	<u>100,080</u>
Excess of revenues over expenditures	<u>196,538</u>
Net change in fund balance	196,538
 FUND BALANCE	
Fund balance - beginning	<u>1,139,575</u>
Fund balance - ending	<u><u>\$ 1,336,113</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	\$ 196,538
Differences	<u>-</u>
Change in net position - governmental activities	<u><u>\$ 196,538</u></u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUND
June 30, 2016**

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 5,961,487	\$ 16,919,401	\$ 22,880,888
Due from other governments	928,419	1,856,835	2,785,254
Interest receivable	16,892	44,897	61,789
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 6,906,798</u>	<u>\$ 18,821,133</u>	<u>\$ 25,727,931</u>
LIABILITIES			
Due to other funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Held in trust for operations	6,906,798	-	6,906,798
Held in trust for capital projects	<u>-</u>	<u>18,821,133</u>	<u>18,821,133</u>
	<u> </u>	<u> </u>	<u> </u>
Total net position	<u>\$ 6,906,798</u>	<u>\$ 18,821,133</u>	<u>\$ 25,727,931</u>

The accompanying notes are an integral part of this statement.

FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE-PURPOSE TRUST FUND
For the Year Ended June 30, 2016

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ADDITIONS			
Measure Z Sales tax	4,575,859	\$ 9,151,715	\$ 13,727,574
Interest	<u>84,288</u>	<u>210,360</u>	<u>294,648</u>
Total additions	<u>4,660,147</u>	<u>9,362,075</u>	<u>14,022,222</u>
DEDUCTIONS			
Disbursements to non-profit	<u>4,481,272</u>	<u>11,379,297</u>	<u>15,860,569</u>
Total deductions	<u>4,481,272</u>	<u>11,379,297</u>	<u>15,860,569</u>
Change in net position	178,875	(2,017,222)	(1,838,347)
Net position held in trust - beginning	<u>6,727,923</u>	<u>20,838,355</u>	<u>27,566,278</u>
Net position held in trust - ending	<u>\$ 6,906,798</u>	<u>\$ 18,821,133</u>	<u>\$ 25,727,931</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 segments 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*.

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

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

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 fiscal year ended June 30, 2016, were made to the Fresno's Chaffee Zoo Corporation (the entity operating the Fresno Chaffee Zoo).

The Authority reports the following major governmental fund:

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

The Authority reports the following fiduciary fund:

- The *Private-Purpose Trust Fund* is used to account for the portion of Measure Z sales tax proceeds (and related disbursements), exclusively restricted for the support of zoos, zoological facilities, and related zoological purposes within the County (no less than 98% of total Measure Z proceeds). During fiscal year ended June 30, 2016, 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 of Fresno, whereby the County provides legal, accounting and other professional and technical services. Accrued liabilities reported on the financial statements of the Authority primarily consist of professional and specialized services provided by the County of Fresno.

Net Position

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

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

Use of Management Estimates

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

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, 2016.

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

NOTE 3 – CASH, INVESTMENTS, AND DEPOSITS

The Authority, under contract, maintains specific cash deposits and investments with the Fresno County Auditor-Controller/Treasurer-Tax Collector, and participates in the common investment pool of the County. The County is restricted by State code in the types of investments 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. A budgetary comparison schedule is thus provided for the General Fund to demonstrate compliance with this budget.

Measure Z-funded line items of the Fresno Chaffee Zoo Corporation's (FCZC) operating and capital projects budgets for calendar years 2015 and 2016 were approved by the Authority's board. FCZC is the entity operating the Fresno Chaffee Zoo and functions separately from the Authority, operating on a calendar year basis (ending December 31). The Authority's oversight of FCZC extends only to the administration of Measure Z funds.

During fiscal year ended June 30, 2016, disbursements totaling \$15,860,569 were made to FCZC: \$4,481,272 for operations and \$11,379,297 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, 2016, was as follows:

Held in Trust for:	
Operations	\$6,906,798
Capital Projects	\$18,821,133
Total	\$25,727,931

NOTE 5 – LIABILITIES

Liabilities of the Authority totaled \$17,940 at June 30, 2016. 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 Zoo Authority's general fund balance of \$1,336,113 is considered restricted. This is because the monies are derived from Measure Z and are required to be spent in a manner that is consistent with the limitations placed on its use.

NOTE 7 – RECENTLY RELEASED STANDARDS BY GASB

During the fiscal year ending June 30, 2016, the Authority implemented the following standards:

GASB Statement No. 72 – *Fair Value Measurement and Application*. The provisions of this statement are effective for financial statements for reporting periods beginning after June 15, 2015. There was no effect on the Authority's accounting or financial reporting as a result of implementing this standard.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 7 – RECENTLY RELEASED STANDARDS BY GASB (Continued)

GASB Statement No. 73 – *Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68.* The provisions of this statement are effective for fiscal years beginning after June 15, 2015 – except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of GASB Statement No. 68, which are effective for fiscal years beginning after June 15, 2016. There was no effect on the Authority's accounting or financial reporting as a result of implementing this standard.

GASB Statement No. 76 – *Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.* The provisions of GASB Statement No. 76 are effective for financial statements beginning after June 15, 2015. There was no effect on the Authority's accounting or financial reporting as a result of implementing this standard.

Recently released GASB standards affecting future years are as follows:

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

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

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

GASB Statement No. 78 - *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans.* The requirements of this statement are effective for reporting periods beginning after December 15, 2015. The Authority has not fully judged the effect of the implementation of GASB Statement No. 78 as of the date of the basic financial statements.

GASB Statement No. 79 - *Certain External Investment Pools and Pool Participants.* The requirements of this statement are effective for reporting periods beginning after December 15, 2015. The Authority has not fully judged the effect of the implementation of GASB Statement No. 79 as of the date of the basic financial statements.

GASB Statement No. 80 - *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14.* The requirements of this statement are effective for reporting periods beginning after June 15, 2016. The Authority has not fully judged the effect of the implementation of GASB Statement No. 80 as of the date of the basic financial statements.

NOTES TO THE FINANCIAL STATEMENTS

GASB Statement No. 81 - Irrevocable Split-Interest Agreements. The requirements of this statement are effective for periods beginning after December 15, 2016. The Authority has not fully judged the effect of the implementation of GASB Statement No. 81 as of the date of the basic financial statements.

GASB Statement No. 82 - Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73. The requirements of this statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of paragraph 7 in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements of paragraph 7 are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. The Authority has not fully judged the effect of the implementation of GASB Statement No. 82 as of the date of the basic financial statements.

NOTE 8 – SUBSEQUENT EVENTS

In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the basic financial statements. Events were considered through November 11, 2016, which is the date of issuance of the Authority's independent audit report. The Authority identified no subsequent events that required disclosure.

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REQUIRED SUPPLEMENTARY INFORMATION

**FRESNO COUNTY ZOO AUTHORITY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2016**

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Resources:				
Sales tax	\$ 254,226	\$ 254,226	\$ 280,157	\$ 25,931
Interest	12,500	12,500	16,461	3,961
Total resources	266,726	266,726	296,618	29,892
Charges to appropriations:				
Current:				
Office expenses	6,000	6,000	5,000	1,000
Professional and specialized services	166,104	166,104	94,348	71,756
Postage	1,500	1,500	51	1,449
Data processing services	3,000	3,000	-	3,000
Memberships	1,000	1,000	-	1,000
Transportation, travel, and education	5,000	5,000	-	5,000
Publications and legal notices	1,000	1,000	-	1,000
Telephone	500	500	-	500
PeopleSoft Financials Charges	800	800	681	119
Contingencies	-	-	-	-
Total charges to appropriations	184,904	184,904	100,080	84,824
Change in net position	\$ 81,822	\$ 81,822	\$ 196,538	\$ 114,716
NET POSITION				
Net position - beginning			1,139,575	
Net position - ending			\$ 1,336,113	

The accompanying notes are an integral part of this schedule.

**NOTE TO BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

Budgets and Budgetary Data

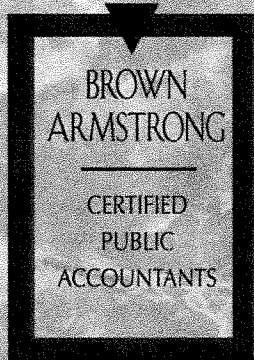
The Authority adopts a legal annual operating budget for its general fund. All budget transfers and expenditures are approved by the Authority's Board of Directors or by the Authority Administrator prior to disbursement. The legal level of budgetary control is at the object level. The final budget revenue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

A budgetary comparison schedule for the general fund is presented on Page 25. Its purpose is to demonstrate compliance with the approved budget for fiscal year 2015-2016. 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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BROWN ARMSTRONG

Certified Public Accountants

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

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

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, 2016, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated November 10, 2016.

Internal Control Over Financial Reporting

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

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

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

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STOCKTON, CA 95207

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Compliance and Other Matters

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

Purpose of this Report

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 10, 2016



FY16 October Financial Report

Discussion of Financial Results

As of October 31, 2016

- **Key Facts & Figures¹:**

- Self-generated revenue was \$8,513,132¹ compared to budgeted revenue of \$7,127,983.
- Surplus of \$2,705,190¹ compare to budgeted surplus of \$277,816.
- Total personnel expenses are 7.9% under budget and total expenses are 4.5% under budget at 10/31/16.
- October 2016 attendance was 66,343 compared to budgeted attendance of 71,000, an increase of 7.5%. October 2016 attendance was -28% behind of October 2015 attendance of 92,592.
- YTD attendance of 853,439 compared to YTD budgeted attendance of 735,000, an increase of 16%. October 2016 YTD attendance was 28% over October 2015 YTD attendance of 667,886.

¹ Excludes investment income (unrealized gain/loss on investments), depreciation, and \$1,500,000 from the City of Fresno.

Discussion of Financial Results

	10/31/2016	9/30/2016	2015 <u>Audited</u>
Liquid Assets:			
Cash	\$742,856	\$290,390	\$347,055
Short-term Investments	\$2,502,804 *	\$2,502,186 *	\$0
Long-term Investments	\$5,472,070	\$5,472,070	\$5,163,842
Endowment/Board Designated	\$4,613,095	\$4,613,095	\$4,298,963
Total Liquid Assets	\$13,330,825	\$12,877,741	\$9,809,860
Accounts Receivable:	\$472,266	\$1,005,015	\$2,080,186
Liabilities			
Accounts Payable	\$105,618	\$140,368	\$1,278,694
Accrued Liabilities	\$305,541	\$302,994	\$471,436
Line of Credit	\$105	\$105	\$772,358
Total Liabilities	\$411,264	\$443,467	\$2,522,488
Net Assets:			
Unrestricted	\$83,199,491	\$83,300,245	\$79,259,448
Temporarily Restricted	\$501,656	\$486,671	\$273,829
Permanently Restricted	\$52,974	\$52,974	\$49,349
Total Net Assets	\$83,754,121	\$83,839,890	\$79,582,626
Measure Z Balance @ 10/31/2016			
Operating	\$5,914,199		
Capital Funds	\$19,815,808		
Total Measure Z Balance	\$25,730,007		

* Includes \$1,500,000 from the City of Fresno towards shared costs.

Fresno's Chaffee Zoo Corporation
Balance Sheet
@ October 2016

	FY16 @ 10/31/16	FY16 @ 9/30/16	FY15 @ 12/31/15
ASSETS			
Cash	\$742,856	\$290,390	\$347,055
Short Term Investments	\$2,502,804	\$2,502,186	\$0
Long Term Investments	\$10,085,164	\$10,085,164	\$9,462,805
Accounts Receivable	\$472,266	\$1,005,015	\$2,080,186
Prepaid Expenses	\$58,335	\$121,399	\$150,623
Inventory	\$0	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$3,227,287	\$3,249,012	\$3,316,483
Exhibits	\$66,794,625	\$66,794,625	\$66,599,341
Construction in Progress	\$282,046	\$235,566	\$148,621
TOTAL ASSETS	\$84,165,384	\$84,283,357	\$82,105,114
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts Payable/Accrued Liabilities	\$411,159	\$443,362	\$1,750,130
Line of Credit	\$105	\$105	\$772,358
Total Liabilities	\$411,263	\$443,467	\$2,522,489
Net Assets			
Fund Balance-Unrestricted	\$83,199,491	\$83,300,245	\$79,259,448
Fund Balance-Temporarily Restricted	\$501,656	\$486,671	\$273,829
Fund Balance-Permanently Restricted	\$52,974	\$52,974	\$49,349
Total Net Assets	\$83,754,121	\$83,839,890	\$79,582,625
TOTAL LIABILITIES AND NET ASSETS	\$84,165,384	\$84,283,357	\$82,105,114

**Aged Receivables Report
as of October 31, 2016**

	<u>0-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>90+ Days</u>	<u>Total</u>
Fresno County Zoo Authority					
SSA	\$384,898				\$384,898
	\$0				\$0
Sponsorships/Donations	\$1,000	\$3,746	\$7,500	\$50,500	\$62,746
School Groups	\$22,804				\$22,804
	<u>\$408,702</u>	<u>\$3,746</u>	<u>\$7,500</u>	<u>\$50,500</u>	<u>\$470,448</u>

*

October 2016

MTD Attendance			
	2016	2015	Increase/ Decrease
Attendance	66,343	92,592	-28%
Paid	27,600	35,886	-23%
Members	16,110	31,194	-48%
Group	5,302	3,821	39%
Other	17,331	21,691	-20%
Giraffe Feeding*	16,089	203	7826%
Capture Rate*	24%	0%	10961%
Stingray Bay	15,121	15,046	0%
Capture Rate	23%	16%	40%
MTD Revenue			
	2016	2015	Increase/ Decrease
Admissions	\$216,475	\$196,459	10%
Per Cap	\$3.26	\$2.12	54%
Giraffe Feeding*	\$28,303	\$222	12649%
Per Cap*	\$0.43	\$0.00	17693%
Stingray Bay	\$15,563	\$16,727	-7%
Per Cap	\$0.23	\$0.18	30%
Membership	\$77,133	\$122,008	-37%
Contracted Services			
	2016	2015	Increase/ Decrease
Concessions	\$0	\$70,818	-100%
Per Cap	\$0.00	\$0.76	-100%
Gift Shop	\$0	\$47,920	-100%
Per Cap	\$0.00	\$0.52	-100%

Key:

Equal to or ahead of 2015

2% or less behind 2015

More than 2% behind 2015

YTD Attendance			
	2016	2015	Increase/ Decrease
Attendance	853,439	667,886	28%
Paid	454,251	361,231	26%
Members	228,433	156,806	46%
Group	90,382	72,070	25%
Other	80,373	77,779	3%
Giraffe Feeding*	221,350	103,817	113%
Capture Rate*	26%	16%	67%
Stingray Bay	240,961	242,176	-1%
Capture Rate	28%	36%	-22%
YTD Revenue			
	2016	2015	Increase/ Decrease
Admissions	\$3,772,634	\$2,068,337	82%
Per Cap	\$4.42	\$3.10	43%
Giraffe Feeding*	\$404,967	\$178,059	127%
Per Cap*	\$0.47	\$0.27	78%
Stingray Bay	\$275,088	\$279,671	-2%
Per Cap	\$0.32	\$0.42	-23%
Membership	\$1,138,404	\$631,520	80%
Contracted Services			
	2016	2015	Increase/ Decrease
Concessions	\$584,761	\$337,285	73%
Per Cap	\$0.69	\$0.51	36%
Gift Shop	\$381,895	\$374,901	2%
Per Cap	\$0.45	\$0.56	-20%

2015 Audited
808,914
427,094
197,087
80,027
104,706
103,177
13%
236,217
29%
\$2,433,667
\$3.01
\$204,558
\$0.25
\$304,128
\$0.38
\$986,985
\$410,571
\$0.51
\$440,843
\$0.54

* Giraffe feeding closed most of October 2015 while giraffes moved to African Adventure.
October 2016 revenue not received at the time this report was generated.

Fresno's Chaffee Zoo Corporation

Income Statement

@ October 31, 2016

	FY16 Budget	Current Month			Year-to-Date			FY15 Audited
		Month-to-Date Budget @ 10/31/16	Actual @ 10/31/16	Variance	Year-to-Date Budget @ 10/31/16	Actual @ 10/31/16	Variance	
REVENUE								
Self-Generated Revenue								
Admissions	\$3,854,100	\$244,683	\$216,475	(11.5)%	\$3,449,933	\$3,772,634	9.4%	\$2,433,647
Adopt an Animal	\$40,000	\$1,500	\$1,195	(20.3)%	\$30,000	\$24,390	(18.7)%	\$32,690
Board Designated for Endow	\$50,000	\$0	\$200	0.0%	\$37,500	\$26,558	(29.2)%	\$12,679
Education	\$394,600	\$10,867	\$16,926	55.8%	\$347,917	\$358,249	3.0%	\$352,477
Food Services	\$450,500	\$35,000	\$0	(100.0)%	\$389,350	\$661,386	69.9%	\$410,571
Gift Shop	\$450,500	\$35,000	\$0	(100.0)%	\$388,000	\$425,372	9.6%	\$440,843
Giraffe Feeding	\$263,000	\$20,400	\$28,303	38.7%	\$227,400	\$404,967	78.1%	\$204,558
Grants/Fundraising	\$227,500	\$10,708	\$13,392	25.1%	\$102,083	\$270,371	164.9%	\$698,780
Group Event/Facility Rental	\$327,000	\$10,000	\$69,494	594.9%	\$287,000	\$531,890	85.3%	\$374,968
Interest Income	\$352,500	\$15,208	\$96	(99.4)%	\$144,583	\$99,854	(30.9)%	\$368,603
Investment Income	\$0	\$0	\$0	0.0%	\$0	\$553,334	0.0%	(\$459,079)
Membership	\$1,100,000	\$130,000	\$77,133	(40.7)%	\$845,000	\$1,138,404	34.7%	\$986,985
Special Events	\$736,000	\$168,000	\$220,066	31.0%	\$509,500	\$473,512	(7.1)%	\$633,935
Stingray Exhibit	\$357,000	\$24,700	\$15,563	(37.0)%	\$310,300	\$275,088	(11.3)%	\$304,128
Other	\$66,500	\$5,292	\$3,669	(30.7)%	\$59,417	\$1,550,457	2,509.5%	\$55,027
Total Self-Generated Revenue \$8,669,200		\$711,358	\$662,511	(6.9)%	\$7,127,983	\$10,566,466	48.2%	\$6,850,813
City of Fresno	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0
Measure Z-Capital Funds	\$20,200	\$1,683	\$0	(100.0)%	\$16,833	\$152,245	804.4%	\$21,389,079
Measure Z Operating Funds	\$4,250,120	\$361,547	\$384,898	6.5%	\$3,715,915	\$3,555,595	(4.3)%	\$4,383,385
TOTAL REVENUE \$12,939,520		\$1,074,588	\$1,047,409	(2.5)%	\$10,860,732	\$14,274,307	31.4%	\$32,623,278

Fresno's Chaffee Zoo Corporation

Income Statement

@ October 31, 2016

	FY16 Budget	Current Month		Year-to-Date		Variance	FY15 Audited
		Month-to-Date @ 10/31/16	Actual @ 10/31/16	Year-to-Date @ 10/31/16	Actual @ 10/31/16		
EXPENSES							
OPERATING EXPENSES							
Personnel Expenses							
Administration	\$824,768	\$68,651	\$59,107	(13.9)%	\$586,909	(13.4)%	\$702,910
Animal	\$3,185,826	\$274,793	\$253,208	(7.9)%	\$2,387,066	(9.1)%	\$2,323,373
Education	\$835,606	\$63,987	\$69,083	8.0%	\$734,142	3.7%	\$799,525
Maintenance/Horticulture	\$941,729	\$81,389	\$70,069	(13.9)%	\$680,036	(12.6)%	\$583,987
Mem/Dev/Marketing	\$679,859	\$58,185	\$59,164	1.7%	\$557,988	(2.6)%	\$587,535
Operations	\$212,341	\$19,436	\$7,894	(59.4)%	\$80,964	(51.9)%	\$11,846
Veterinary	\$353,984	\$30,657	\$31,490	2.7%	\$309,720	5.6%	\$283,647
Visitor Services	\$773,667	\$63,931	\$60,289	(5.7)%	\$635,848	(3.7)%	\$669,440
Total Personnel Expenses	\$7,807,780	\$661,029	\$610,304	(7.7)%	\$5,934,867	(7.9)%	\$5,962,262
Other Expenses							
Advertising	\$364,100	\$31,300	\$46,511	48.6%	\$302,000	(17.2)%	\$260,923
Animal Services	\$410,175	\$34,181	\$53,738	57.2%	\$341,812	9.1%	\$592,850
Computer/Software	\$60,685	\$5,374	\$0	(100.0)%	\$53,437	(30.0)%	\$40,549
Conservation	\$125,000	\$25,000	\$0	(100.0)%	\$75,000	(83.3)%	\$81,410
Contracted Services	\$528,650	\$44,958	\$65,841	46.4%	\$446,008	27.5%	\$515,880
Depreciation Expense	\$396,546	\$33,046	\$33,790	2.3%	\$330,455	1.2%	\$2,427,524
Dues	\$42,800	\$12,150	\$223	(98.2)%	\$40,500	(40.3)%	\$46,265
Equipment	\$207,529	\$19,703	\$18,598	(5.6)%	\$152,624	5.1%	\$216,086
Fleet	\$49,579	\$4,132	\$1,157	(72.0)%	\$41,316	(59.3)%	\$38,119
Food/Catering	\$193,050	\$16,042	\$24,781	54.5%	\$166,667	54.5%	\$213,561
Insurance	\$170,000	\$13,000	\$16,833	29.5%	\$159,500	4.1%	\$155,389
Miscellaneous Business	\$56,425	\$5,234	\$3,604	(31.1)%	\$47,866	(19.5)%	\$50,716
Office Supplies	\$27,270	\$1,773	\$1,824	2.9%	\$22,725	18.1%	\$31,831
Postage	\$65,946	\$9,098	\$7,281	(20.0)%	\$57,401	(19.5)%	\$59,193
Printing	\$155,340	\$14,962	\$17,388	16.2%	\$129,417	(8.2)%	\$197,788
Professional Services	\$225,500	\$18,792	\$13,186	(29.8)%	\$187,917	(13.5)%	\$235,710
Repairs and Replacements	\$372,400	\$31,033	\$30,802	(0.7)%	\$310,333	(33.7)%	\$312,706

Fresno's Chaffee Zoo Corporation

Income Statement

@ October 31, 2016

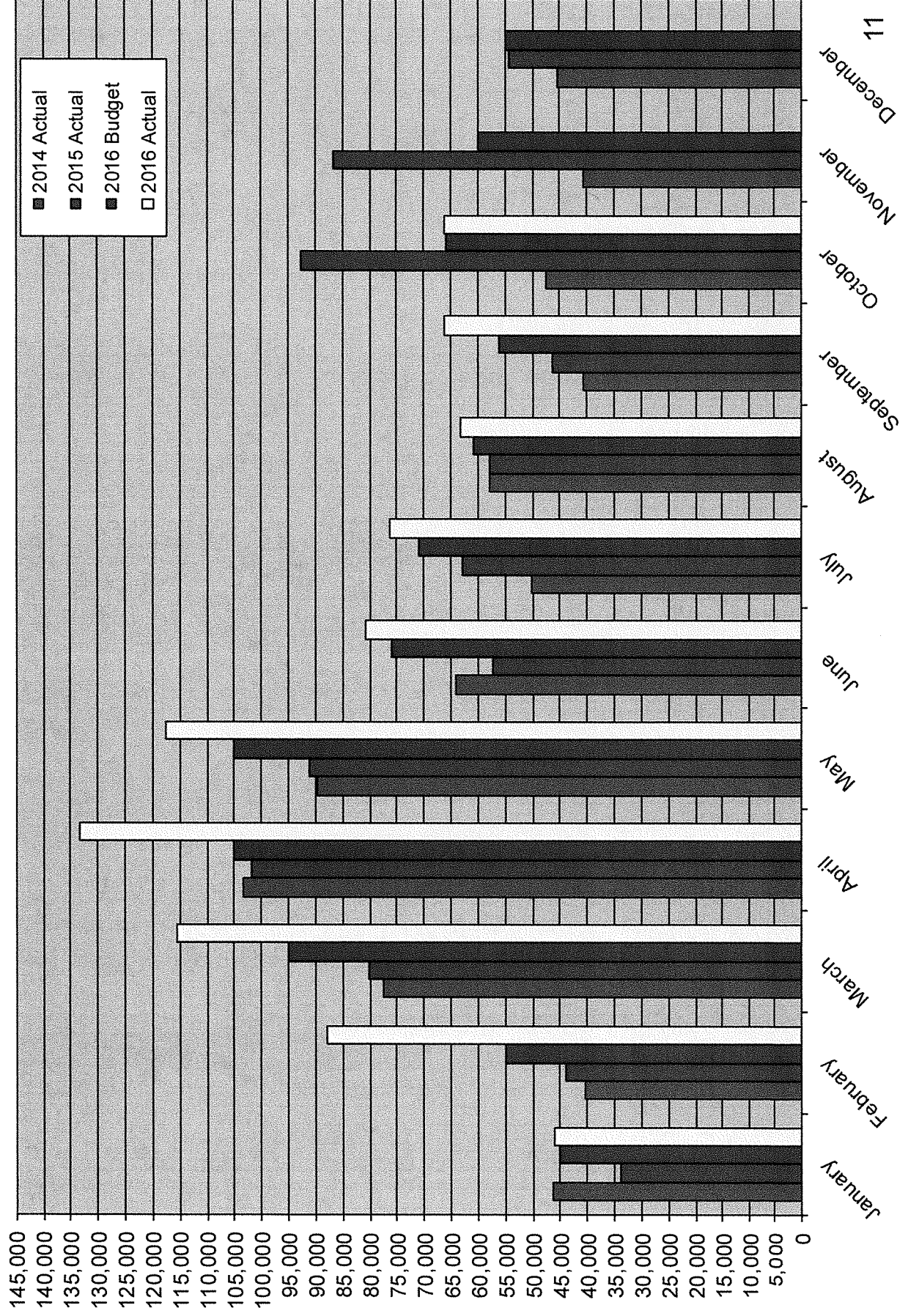
	Current Month			Year-to-Date		
	Month-to-Date Budget @ 10/31/16	Actual @ 10/31/16	Variance	Year-to-Date Budget @ 10/31/16	Actual @ 10/31/16	Variance
FY16 Budget						FY15 Audited
Service/Bank/Credit Card Fee	\$146,820	\$7,363	63.6%	\$120,353	\$154,900	28.7%
Signage	\$16,500	\$1,375	(100.0)%	\$13,750	\$10,820	(21.3)%
Specialized Services	\$27,500	\$2,292	132.9%	\$22,917	\$41,596	81.5%
Staff Development	\$110,587	\$9,382	41.6%	\$93,072	\$99,615	7.0%
Supplies	\$416,725	\$40,783	116.1%	\$348,433	\$471,923	35.4%
Telephone	\$44,550	\$3,713	37.8%	\$37,125	\$41,196	11.0%
Uniforms	\$40,230	\$3,353	26.0%	\$33,525	\$24,896	(25.7)%
Utilities	\$695,000	\$57,917	1.5%	\$579,167	\$498,333	(14.0)%
Other	\$27,125	\$879	(55.6)%	\$24,867	\$25,089	0.9%
Total Other Expenses	\$4,976,032	\$446,833	17.0%	\$4,138,186	\$4,167,944	0.7%
TOTAL OPERATING EXPENSES	\$12,783,812	\$1,133,178	2.3%	\$10,582,916	\$10,102,811	(4.5)%
Expansion/Nonoperating Exp.						
Expansion/Nonoperating Exp.	\$0	\$0	0.0%	\$0	\$0	0.0%
Total Expansion/Nonoperating Exp.	\$0	\$0	0.0%	\$0	\$0	0.0%
TOTAL EXPENSES	\$12,783,812	\$1,133,178	2.3%	\$10,582,916	\$10,102,811	(4.5)%
BEGINNING FUND BALANCE	\$79,582,625	\$83,839,890	0.0%	\$79,582,625	\$79,582,625	0.0%
NET SURPLUS/(DEFICIT)	\$155,708	(\$85,769)	157.8%	\$277,816	\$4,171,496	1,401.5%
ENDING FUND BALANCE	\$79,738,333	\$83,806,616	(0.1)%	\$79,860,441	\$83,754,121	4.9%

Measure Z Revenue Summary of Tax Proceeds

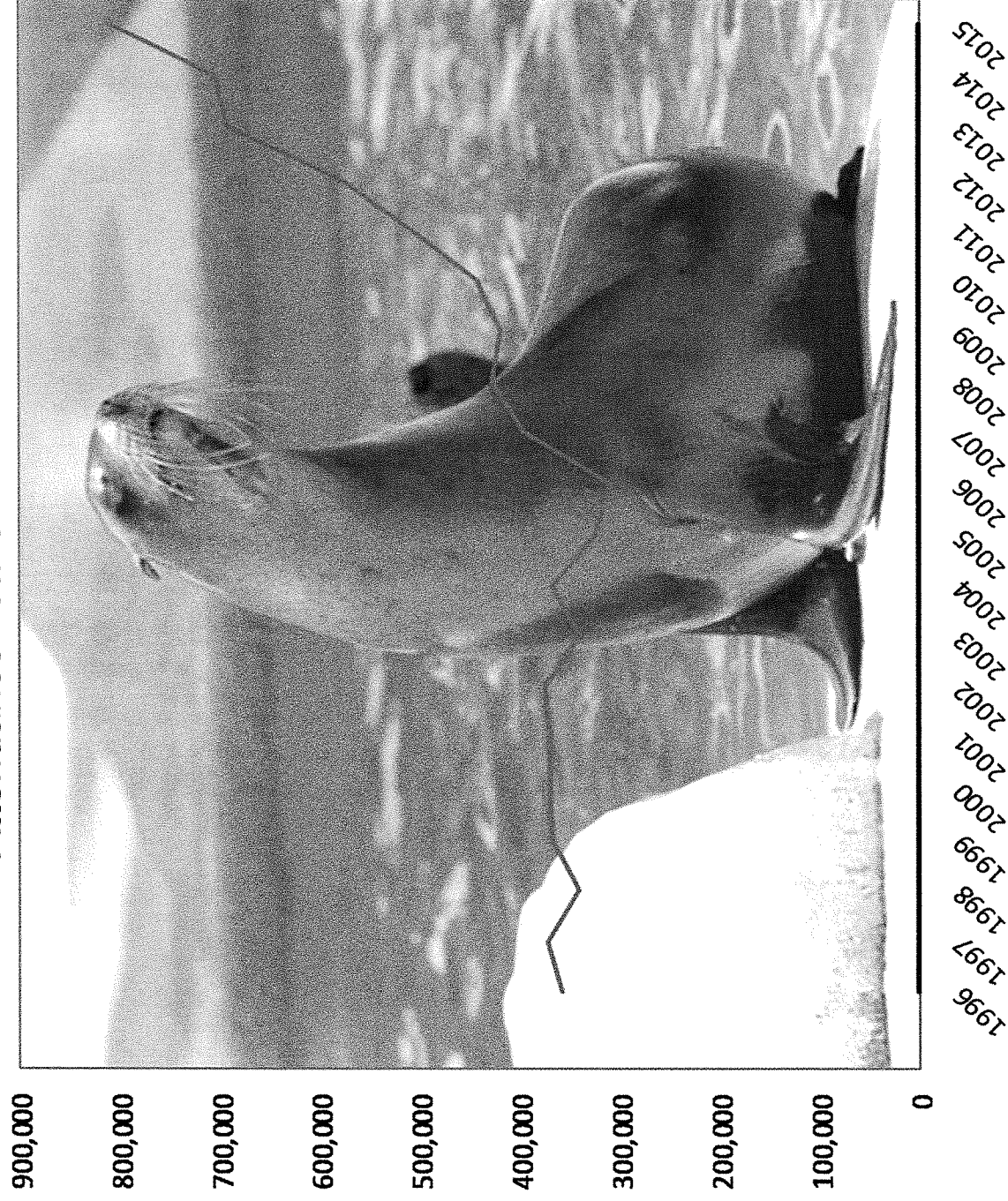
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
July	\$819,900	\$813,500	\$671,700	\$659,300	\$719,800	\$826,000	\$903,500	\$864,900	\$900,800	\$952,000
August	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100	\$1,106,000	\$1,149,600	\$1,201,100	\$1,269,300
September	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369	\$1,097,605	\$1,199,226	\$1,408,037	\$1,181,071
October	853,500	792,200	678,000	677,000	694,100	850,500	\$857,400	\$879,100	\$911,400	\$941,400
November	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800	\$1,143,200	\$1,172,100	\$1,215,200	
December	827,112	872,815	971,061	932,350	1,240,028	1,083,021	\$1,076,977	\$1,147,219	\$1,306,493	
January	831,200	766,900	719,900	710,700	770,100	799,900	\$836,700	\$884,100	\$915,800	
February	1,108,200	841,000	944,000	919,900	978,600	1,086,700	\$1,101,200	\$1,178,800	\$1,221,000	
March	762,907	959,801	628,563	821,858	1,006,649	1,021,734	\$1,113,584	\$1,087,121	\$1,226,517	
April	699,000	652,000	594,300	618,400	716,100	846,500	\$788,000	\$804,100	\$819,500	
May	932,000	860,800	847,200	876,500	897,100	1,493,700	\$1,050,600	\$1,072,100	\$1,092,700	
June	1,026,580	730,781	821,511	963,040	1,191,689	1,015,391	\$1,139,360	\$1,231,366	\$1,374,748	
Total	\$11,151,879	\$10,360,883	\$9,315,775	\$9,811,839	\$11,071,469	\$12,141,715	\$12,214,126	\$12,669,732	\$13,593,295	\$4,343,771

Total received from inception \$130,003,460

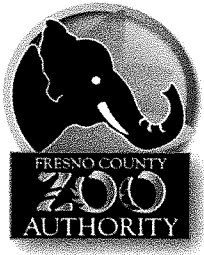
Fresno Chaffee Zoo Attendance Comparison 2014 - 2016



Fresno Chaffee Zoo Attendance Totals



* FCZC assumed management responsibility 2/1/2006



DATE: December 14, 2016

TO: Fresno County Zoo Authority Board

FROM: Megan Marks, Zoo Authority Treasurer

SUBJECT: African Design and African Adventure Projects Budget-to-Actuals Report

RECOMMENDED ACTION:

Receive report on African Design & African Adventure Projects total budgeted funds vs. total actual payments to the Zoo Corporation.

DISCUSSION:

On July 27, 2011, your board approved the Zoo Corporation's request for Measure Z Capital Funds of \$150,000 for Africa Design. On March 28, 2012, your board approved the Zoo Corporation's request for additional Measure Z Capital Funds of \$4,081,091 for Africa Design, thus, bringing the total budgeted amount for Africa Design to \$4,231,091. On September 5, 2014, the final claim (claim #2014-8C) was paid to the Zoo Corporation. In paying that claim, the Zoo Corporation had been paid a total of \$4,231,091 in Measure Z funds. Please refer to the Attachment A for a breakdown of each claim paid, the amount and date paid.

On December 6, 2013, your board approved the Zoo Corporation's request for Measure Z Capital Funds of \$51,699,682 for the construction of the African Adventure Project. On June 13, 2016, the final claim (Claim #2016-01C) was paid to the Zoo Corporation. In paying that claim, the Zoo Corporation had been paid a total of \$51,699,681 in Measure Z funds. Please refer to the Attachment B for a breakdown of each claim paid, the amount and date paid.

On August 27, 2014, your board approved retainage payments to be made to an escrow account based upon 10% of payments due to contractors, if appropriate for any specified project. For the African Adventure Project, it was appropriate to apply the retainage policy to funds paid to Harris Construction, beginning on July 15, 2014. Total retainage paid is confirmed to have been \$2,164,870 for the African Adventure Project.

ATTACHMENTS:

- A. African Adventure Design Budget-to-Actual Details
- B. African Adventure Project Budget-to-Actual Details

BOARD ACTION: DATE _____ APPROVED AS RECOMMENDED _____ OTHER _____

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

REFERENCE MATERIAL:

- July 27, 2011, Agenda Item #8
- March 28, 2012, Agenda Item #9
- December 6, 2013, Agenda Item #6B
- August 27, 2014, Agenda Item #9

**Agenda Item 8
Attachment A**

**FRESNO COUNTY ZOO AUTHORITY
African Design Project
Budget-to-Actuals Details
As of Payments Remitted through June 30, 2016**

African Design Approved Budget as of March 28, 2012

\$4,231,091

Date Paid	Claim Number	Amount
12/27/2011	Capital Project Claim 2011-4C	59,420.69
1/31/2012	Capital Project Claim 2011-6C	18,767.31
4/5/2012	Capital Project Claim 2011-8C	22,898.00
5/8/2012	Capital Project Claim 2012-6C	32,256.81
5/8/2012	Capital Project Claim 2011-6C	48,914.00
8/9/2012	Capital Project Claim 2012-10C	468,636.40
10/22/2012	Capital Project Claim 2012-13C	567,143.29
11/27/2012	Capital Project Claim 2012-15C	327,206.76
12/7/2012	Capital Project Claim 2012-16C	225,381.23
4/25/2013	Capital Project Claim 2012-17C	1,053,054.10
5/13/2013	Capital Project Claim 2013-1C	343,247.84
6/5/2013	Capital Project Claim 2013-2C	8,448.00
7/30/2013	Capital Project Claim 2013-3C	181,788.14
8/20/2013	Capital Project Claim 2013-4C	111,993.03
9/23/2013	Capital Project Claim 2013-5C	81,881.83
11/15/2013	Capital Project Claim 2013-6C	50,511.89
12/30/2013	Capital Project Claim 2013-7C	69,319.32
3/26/2014	Capital Project Claim 2014-1C	114,961.58
4/23/2014	Capital Project Claim 2014-9C	33,330.58
7/10/2014	Capital Project Claim 2014-4C	279,210.42
9/5/2014	Capital Project Claim 2014-8C	132,719.58

	\$4,231,091
diff	<u><u>-</u></u>

**FRESNO COUNTY ZOO AUTHORITY
African Adventure Project
Budget-to-Actuals Details
As of Payments Remitted through June 30, 2016**

African Adventure Approved Budget as of December 6, 2013

\$51,699,682

Date Paid	Claim Number	Amount
3/26/2014	Capital Project Claim 2014-1C	254,002.00
4/3/2014	Capital Project Claim 2014-2C	1,489,920.20
4/23/2014	Capital Project Claim 2014-9C	60,700.78
5/12/2014	Capital Project Claim 2014-3C	1,714,873.85
6/9/2014	Capital Project Claim 2014-5C	2,124,072.30
7/10/2014	Capital Project Claim 2014-4C	52,739.77
7/22/2014	Capital Project Claim 2014-6C	1,657,155.78
8/12/2014	Capital Project Claim 2014-7C	1,954,029.59
9/5/2014	Capital Project Claim 2014-8C	88,611.22
9/5/2014	Capital Project Claim 2014-9C	3,775,208.44
10/15/2014	Capital Project Claim 2014-10C	3,694,688.84
10/23/2014	Capital Project Claim 2014-12C	774,945.09
11/13/2014	Capital Project Claim 2014-11C	212,948.03
11/13/2014	Capital Project Claim 2014-11C	14,155.52
11/20/2014	Capital Project Claim 2014-13C	2,972,601.73
12/12/2014	Capital Project Claim 2014 -14C	3,417,309.62
1/15/2015	Capital Project Claim 2014-15C	3,235,033.36
2/25/2015	Capital Project Claim 2014-16C	2,225,141.92
3/10/2015	Capital Project Claim 2015-1C	2,109,162.28
3/24/2015	Capital Project Claim 2014-17C	225,504.56
3/24/2015	Capital Project Claim 2014-17C	244,414.70
5/11/2015	Capital Project Claim 2015-04C	138,657.08
5/11/2015	Capital Project Claim 2015-04C	160,270.47
5/12/2015	Capital Project Claim 2015-1C	2,538,830.93
5/15/2015	Capital Project Claim 2015-3C	2,280,958.74
6/16/2015	Capital Project Claim 2015-05C	2,793,410.20
6/16/2015	Capital Project Claim 2015-05C	137,644.57
7/7/2015	Capital Project Claim 2015-06C	91,270.87
7/7/2015	Capital Project Claim 2015-06C	602,832.32
7/17/2015	Capital Project Claim 2015-07C	1,880,607.34
7/17/2015	Capital Project Claim 2015-07C	93,341.38
8/6/2015	Capital Project Claim 2014-18C	153,067.13
8/6/2015	Capital Project Claim 2014-18C	213,617.12
8/11/2015	Capital Project Claim 2015-08C	1,819,176.66
8/11/2015	Capital Project Claim 2015-08C	91,723.06
8/21/2015	Capital Project Claim 2015-09C	1,405,948.84
8/21/2015	Capital Project Claim 2015-09C	71,508.87
9/28/2015	Capital Project Claim 2015-10C	74,781.46
9/28/2015	Capital Project Claim 2015-10C	503,716.12
10/7/2015	Capital Project Claim 2015-11C	22,359.03
10/7/2015	Capital Project Claim 2015-11C	835,390.90
11/18/2015	Capital Project Claim 2015-12C	379,063.96
11/24/2015	Capital Project Claim 2015-14C	1,419,271.97

FRESNO COUNTY ZOO AUTHORITY
African Adventure Project
Budget-to-Actuals Details
As of Payments Remitted through June 30, 2016

African Adventure Approved Budget as of December 6, 2013

\$51,699,682

Date Paid	Claim Number	Amount	
12/8/2015	Capital Project Claim 2015-15C	510,197.12	
12/18/2015	Capital Project Claim 2015-16C	24,331.84	
1/5/2016	Capital Project Claim 2015-17C	454,253.83	
1/21/2016	Capital Project Claim 2015-18C	257,781.30	
5/2/2016	Capital Project Claim 2015-19C	303,456.61	
6/13/2016	Capital Project Claim 2016-01C	144,991.83	
			\$51,699,681
			diff <u><u>1</u></u>



AGENDA ITEM 9

DATE: December 14, 2016

TO: Fresno County Zoo Authority Board

FROM: Catherine Crosby, Board Coordinator

SUBJECT: Release of Retention Funds

RECOMMENDED ACTION:

Receive Certification of Completion for the African Adventure construction project from Fresno's Chaffee Zoo Corporation, and approve release of \$2,164,870.00 in retention funds held in escrow.

DISCUSSION:

In addition to the agreement with Harris Construction (Harris) to build the African Adventure exhibit, Fresno's Chaffee Zoo Corporation (Zoo Corp) entered into an *Escrow Agreement for Security Deposit in Lieu of Retention* with Harris as the Construction Manager at Risk, to retain funds related to work performed by the subcontractors of Harris.

On October 10, 2014, the Authority and the Zoo Corp signed the *Agreement Regarding Escrow Agreements for Security Deposits in Lieu of Retention* (Agreement) to manage the release of Measure Z funds held by the Authority to that point, define the procedures for the deposit of retention from future invoices into the escrow account, and to release the funds at the completion of the African Adventure construction project.

As per the Agreement Paragraph 6 (quoted below), the Zoo Corp has provided a letter of certification, including a letter of certification from the project architect, The Portico Group (Attachment A), and requests the Authority's written consent for the release of funds. If your board approves, a draft letter of consent has been prepared for the Chairman's signature (Attachment B). If not approved, at your direction staff will prepare a letter to the ZooCorp stating the Board's objections, as per Paragraph 7 (below).

6. Certification to the AUTHORITY.

Prior to releasing any funds from the Escrow Account, ZOOCORP will certify in writing to the Board of Directors of the AUTHORITY that all conditions of the escrow agreement have been met, that the construction project is final, and complete in accordance with the construction contract, and that the release of funds in the Escrow Account is appropriate. Such written certification shall include certification from the project architect that the project has been completed in all respects in

BOARD ACTION: DATE _____ APPROVED AS RECOMMENDED _____ OTHER _____

MOTION _____ SECOND _____ UNANIMOUS _____

HERZOG _____ LYLES _____ ROMAN _____ STRATFORD _____ SWEARENGIN _____ TOSTE _____ WATERHOUSE _____

accordance with the plans and specifications. ZOOCORP shall not release funds from the Escrow Account without the prior written consent of the Board of Directors of the AUTHORITY.

7. AUTHORITY Consent to Distribution of Escrow Funds.

Upon receipt of certification from ZOOCORP that the project is final and complete in accordance with the construction contract, the Board of Directors of the AUTHORITY will not unreasonably withhold its consent to the release of the funds held in escrow. If it withholds consent, Board of Directors of the AUTHORITY will set forth in writing its objections, stating those items that are not final and complete according to the construction contract.

ATTACHMENTS

- A. Fresno's Chaffee Zoo Corporation Letter of Certification, including Project Architect Letter of Certification from The Portico Group
- B. Zoo Authority draft Letter of Consent for the release of retention funds

REFERENCE MATERIAL

- October 10, 2014 Agreement Regarding Escrow Agreements for Security Deposits in Lieu of Retention
<http://www.zooauthority.org/docs/ContractsProcedures/10.16.14ZA-ZCEscrowAgmt-w-ZC-HarrisAgmt.pdf>
- Retention Policy, adopted September 30, 2015
<http://www.zooauthority.org/docs/Bylaws/2015.09.30AdoptedRetentionPolicy.pdf>



Fresno Chaffee Zoo • 894 West Belmont Avenue • Fresno, California 93728
Phone (559) 498-5910 • Fax (559) 264-9226

December 5th, 2016

Michelle Roman, Chairman
2016 Fresno County Zoo Authority Board
2220 Tulare Street, 6th Floor
Fresno, CA 93721

RE: Request to Release Retention Funds for African Adventure Project

Dear Mrs. Roman,

The Fresno's Chaffee Zoo Corporation requests the Fresno County Zoo Authority Board release of the retention funds per the Agreement Regarding Escrow Agreements for Security Deposit In Lieu Of Retention (Escrow Agreement) for the following project:

Project Name: African Adventure
Nature of Project: Multi-acre exhibit with African animals including elephants, giraffes, zebra, rhinoceros, lions, cheetahs, vultures and meerkats, all in a natural setting; the Kopje lodge and rest area; a children's play area; a giraffe feeding station; a botanical garden; and sculptures
Project Location: 894 W. Belmont Avenue Fresno, California 93728
Amount Requested: \$2,164,870.00

The Fresno's Chaffee Zoo Corporation certifies that all conditions listed in the Escrow Agreement have been met, that the construction project is final, and complete in accordance with the construction contract, and that the release of funds in the Escrow Account is appropriate.

The Fresno County Zoo Authority Board will also find written certification included with this letter that states the project has been completed in all in accordance with the plans and specifications. This Certification of Project Completion was submitted by the Project Architect, The Portico Group.

The Fresno's Chaffee Zoo Corporation will release funds from the Escrow Account upon the written approval to release the retention funds for the Africa Adventure Project by the Board of Directors of the Fresno County Zoo Authority Board.



Fresno Chaffee Zoo • 894 West Belmont Avenue • Fresno, California 93728
Phone (559) 498-5910 • Fax (559) 264-9226

John M. Valentino, Chairman
2016 Fresno's Chaffee Zoo Corporation

ATTACHEMENT

a. Certification of Project Completion from the Project Architect, The Portico Group
REFERENCE MATERIAL

October 10, 2014 Agreement Regarding Escrow Agreements for Security Deposits in Lieu of Retention

<http://www.zooauthority.org/docs/ContractsProcedures/10.16.14ZA-ZCEscrowAgmt-w-ZC-HarrisAgmt.pdf>



December 7, 2016

Scott Barton, Director
Fresno Chaffee Zoo
894 W. Belmont Ave.
Fresno, CA 93728-2891

RE: African Adventure – Certificate of Completion

Dear Scott,

As you are aware Harris Construction, the CMGC for the FCZ African Adventure project has completed all of the Construction Phases as outlined in the Construction Documents for the African Adventure project. The project has been open to the public since October of 2015. Harris Construction has made corrections and has completed any major warranty work identified and as required by Contract. As far as any other outstanding items that may be discovered, we have been reassured by the Fresno Chaffee Zoo CEO, Scott Barton, that Harris Construction will continue to provide post construction services until which time they have satisfactorily completed all of their contractual obligations. Therefore, The Portico Group certifies that the African Adventure project to the best of our knowledge, information and belief, has been completed in accordance with the terms of the contract, and the plans and specifications.

Best Regards,

The Portico Group

Charles Mayes, AIA

Principal

Cc: Alissa Rupp, President



Agenda Item 9 Attachment B

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

DRAFT

2016 BOARD

MICHELLE ROMAN
CHAIRMAN

GERALD V. LYLES
VICE CHAIR

PETER HERZOG
BOARD MEMBER

KENT L. STRATFORD
BOARD MEMBER

ASHLEY SWEARENGIN
BOARD MEMBER

PAUL TOSTE
BOARD MEMBER

RALPH WATERHOUSE
BOARD MEMBER

OLIVER BAINES
MAYOR'S ALTERNATE

December 14, 2016

John Valentino, Chairman
Fresno Chaffee Zoo Corporation
541 E. Terrace Ave.
Fresno, CA 93704-5452

Dear Mr. Valentino,

At today's meeting of the Fresno County Zoo Authority Board, members received Fresno's Chaffee Zoo Corporation's request to release \$2,164,870.00 in Retention Funds held in the Escrow Account, as supported by your written certification that all conditions of the Escrow Agreement have been met, and that the construction project is final and complete in accordance with the construction contract and all plans and specifications (as certified by the project architect).

Based upon your Certification to the Authority on behalf of Fresno's Chaffee Zoo Corporation, the Zoo Authority Board hereby consents to the release of \$2,164,870.00 held in escrow for the African Adventure project.

Michelle Roman, Chairman
2016 Fresno County Zoo Authority Board

2017 Zoo Authority Draft Meeting Calendar

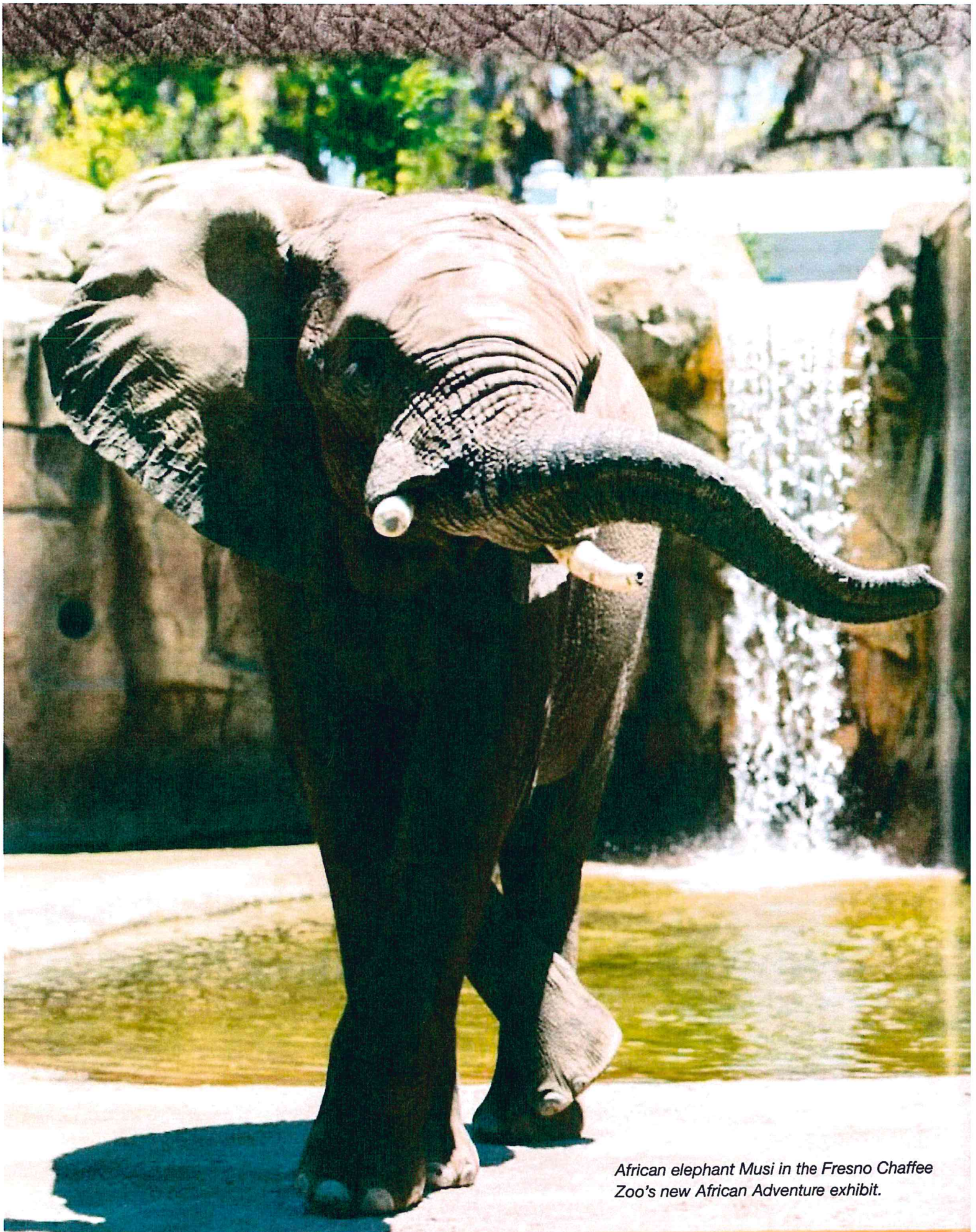
January Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	February Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	March Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
April Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	May Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	June Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30
July Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	August Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	September Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30
October Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	November Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	December Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

Holidays and Observances

Jan 2 New Year's Day observed
Jan 16 Martin Luther King Day
Feb 20 Presidents' Day
Mar 31 Cesar Chavez Day

Apr 16 Easter Sunday
May 29 Memorial Day
Jul 4 Independence Day
Sep 4 Labor Day

Nov 10 Veterans Day, observed
Nov 23 Thanksgiving Day
Nov 24 County Holiday
Dec 25 Christmas Day



African elephant Musi in the Fresno Chaffee Zoo's new African Adventure exhibit.



AS HEARD ON FM89...

Fresno Zoo Commits To Large-Scale Elephant Welfare Project

By Kerry Klein

Fitness tracking is all the rage right now. If you want to, you can monitor your heart rate, count your footsteps and calories burned, and even monitor your sleep patterns, all using devices that can fit around your wrist or in your pocket. But that's if you're a human. Kerry Klein takes us to the Fresno Chaffee Zoo, where fitness tracking is moving to a whole new level.

Shaunzi used to be a little overweight. But she got on an exercise routine and ditched the jelly beans for apples and carrots. She's doing fine now; right around 6,000 pounds. She's one of the Fresno Chaffee Zoo's Asian elephants.

Back in 2012, she wore a GPS tracker for a year as part of a multi-national research program. Now, lead elephant curator Vernon Presley tells me, that data is being used in another monitoring program to improve her and other elephants' health. "We'll get more concise information on body scoring, of how fit our elephants are," he says, as well as "how much time we spend with our elephants."

Shaunzi, the zoo's four other elephants and their caretakers are now a part of the Elephant Welfare Initiative, a collaborative effort across North America to apply scientific data directly toward improving elephant care. Using a new software system, caretakers each day log what their elephants do, and then receive a report card with suggestions on how to enhance their routine. The whole initiative aims to improve the health and welfare of captive elephants—a population known to suffer more from obesity, foot problems and reproductive complications than their wild counterparts. Fresno Chaffee Zoo is one of 20 or so early adopters



Curator of elephants and ungulates Vernon Presley stands in front of the elephant enclosure at the African Adventure exhibit.

of the program. "We really feel this is what they call a lifestyle change in the elephant community," says Presley. "We have to now commit even a greater amount of resources into monitoring our elephants' behavior and how well we're taking care of them."

The morning I visit the zoo, Shaunzi struts into her enclosure alongside the waterfall and heads straight to a network of chains and hanging objects. She reaches her trunk into a barrel above her head and shakes it until a cloud of hay rains down. It's breakfast. She picks some off the ground and munches happily before reaching up again. Presley says she's got a strategy. "If you had a box of M&Ms, you can pick one out at a time," he says, "but if you pour the whole box of M&Ms out you can grab a whole handful and eat it."

Elephants enjoy working for their food. And new research says it's good for them: for females, feeding challenges like this are actually correlated with better reproductive health. That's the kind of data that the Elephant Welfare Initiative is based on.

Evidence-based animal care may sound obvious, but wide-reaching data on captive animal populations is actually pretty rare. Studies tend to examine only a small number of elephants, or only a limited set of welfare indicators.

Cheryl Meehan recognized this problem and wanted to do something about it. She's the director of the AWARE Institute, a consulting organization that helps zoos improve their welfare practices. So in 2012, she worked with nearly 70 zoos to enroll over 250 elephants in an ambitious research program. That's almost every elephant in every accredited zoo in North America. "It's safe to say that this is the largest set of studies on zoo animal welfare that's ever been conducted," she says.

For every one of those elephants, keepers strapped on GPS units, tracked vital signs, and analyzed foot and joint health. They collected blood and fecal samples, filled out detailed surveys about their elephants' social groups, and some even monitored behaviors using video cameras.

The result was 10 research articles published earlier this summer in the journal PLOS One. As expected, Meehan and her fellow researchers found that enclosures with soft sand and grass promoted healthy feet and joints. More surprising, however, was that bigger enclosures didn't seem correlated with healthier elephants. When it came to socialization, elephants with more social opportunities demonstrated more positive indicators—like higher daily walking distance—and fewer negative ones—



Asian elephant Shaunzi approaches a network of feeding structures. Research shows that varied feeding routines and methods are correlated with higher reproductive success.



like so-called stereotypic behavior, in which an elephant sways back and forth or repetitively swings its trunk. "By supporting a social environment where animals are spending larger amounts of time in larger, stable social groups," Meehan says, "we are not only supporting their natural behavioral biology but also providing a reduction in the risk of the development of these abnormal behaviors."

These quantitative connections are the foundation for the software system that gives feedback to participants in the initiative. "The metrics are basically automatically running and spitting out real-time information," says Greg Vicino, an associate curator of elephants at San Diego Zoo Global and one of the initiative's partners, "in this supercool-looking dashboard that said elephant manager or curator can sit at and look at and basically say, 'okay, my social experience for the day was a 9 out of 10. What's it going to take tomorrow for me to push that needle to a 10?'"

But not everyone is excited about this initiative and its parent research. Kate Dylewsky of the advocacy group Born Free USA says the PLOS One studies confirm that elephants don't belong in zoos at all. "They showed that elephants in zoos only walk 5.3 km a day, whereas in the wild African elephants can walk over 50 miles a day," she says. "There were 25 percent with joint problems, 67 percent with foot problems, and then a whole host of reproductive issues."

Back at the Fresno Chaffee Zoo, Presley says elephant keepers are already learning from Meehan's research. They've helped their Asian elephants, Shaunzi and Kara, lose around 2,000 pounds each. They're varying the animals' feeding habits. And they know their elephants would benefit from more social opportunities. Presley says they're looking for a new home for their two Asian elephants, Shaunzi and Kara, so they can mingle with a bigger herd. As for the African elephants—Musi, Amy and Miss Betts—the zoo hopes they'll create their own herd soon.



Contact:

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

For Immediate Release

November 10, 2016

FRESNO CHAFFEE ZOO ANNOUNCES SEX OF LION CUB AND NAMING CONTEST

Fresno, CA – Fresno Chaffee Zoo is thrilled to unveil the naming contest for the *male* lion cub born on October 11, 2016.

Zoo visitors will have the chance to vote on their favorite cub name and raise funds for conservation at the same time! Carnivore keepers at the Zoo came up with six potential Swahili names for the cub:

Enzi (powerful)

Kijani (warrior)

Asani (rebellious)

Erevu (Clever)

Mansa (King)

Bwani (Gentleman)

Guests will be able to vote on their favorite cub name by dropping wood tokens into a set of specially designed, clear collection boxes that will be displayed in the glass viewing area at the lion exhibit.

Each collection box will have one potential cub name on it. By dropping their tokens into the device, guests are voting for a particular name. Tokens can be purchased at the main ticket booth or the Market gift shop in African Adventure for \$1 each.

At the end of the promotion, the names with the most tokens will win! Best of all, all of the money collected from this promotion will be donated to the Ruaha Carnivore Project which focuses on developing conservation strategies for large carnivores in Tanzania. For more information about the Ruaha Carnivore Project, visit www.ruahacarnivoreproject.com.

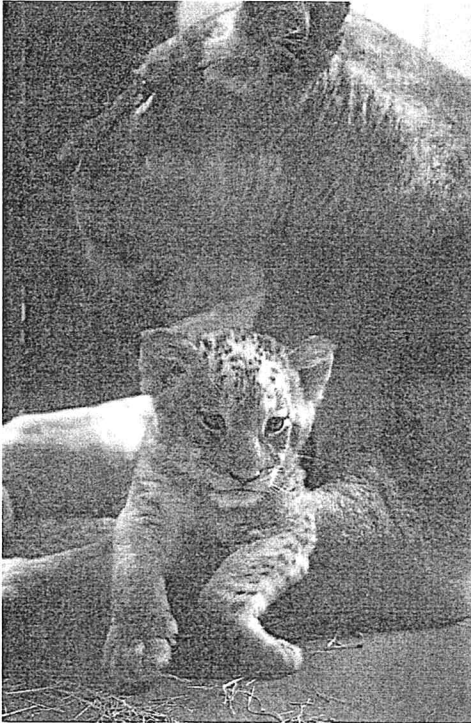
The naming contest will begin on Friday, November 11 and will end on November 27, 2016. The winning name will be announced shortly after the contest ends.

Fresno Chaffee Zoo inspires wonder of our natural world, provides an engaging learning environment, and creates a passion for conservation.

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Lion cub = Extreme cuteness at Fresno Chaffee Zoo

The Fresno Bee NOVEMBER 17, 2016 4:10 PM



The lion cub relaxes with mom Kiki in their enclosure. JOHN WALKER
jwalker@fresnobee.com The Fresno Bee
At 5 weeks old every baby is cute, and the little lion cub at Fresno Chaffee Zoo is no exception. Zoo officials gave local news media access Thursday to the cub in his enclosure, which he shares with his mom, Kiki.

He was the only surviving cub in a litter of three and was born Oct. 11.

The cub's name will be determined by a contest now underway at the zoo. Zoo staff have selected six Swahili names to choose from: Enzi (powerful), Kijani (warrior), Asani (rebellious), Erevu (clever), Mansa (king) and Bwani (gentleman).

Zoo-goers can buy a \$1 wooden token and then place the token in a collection box at the lion viewing area. Voting will continue through Nov. 27, and the cub's name will be announced shortly after that. But he may not be presented for public viewing for another month or two after that.

For now, the cub spends his time in the enclosure with Kiki, getting tongue-baths, chewing on her tail or other parts of her body and treating her as a playmate, since he has no litter mates. Zoo official Nicole Presley said his sister, Zamaya, is keen to rejoin her mother and will be the first family member to meet the cub.



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For Immediate Release

November 28, 2016

LION CUB NAME HAS BEEN CHOSEN

Fresno, CA – Fresno Chaffee Zoo is thrilled to announce that the male lion cub born on October 11, 2016 has officially been named Kijani (warrior)!

From November 11 to November 27, zoo visitors had the opportunity to purchase \$1 tokens and vote on their favorite cub name. Kijani received 480 votes while Enzi (powerful) received 267 and Mansa (king) received 238 votes.

In total, the Zoo was able to raise \$1,437 through the Name the Mane promotion. All of the funds raised will be donated to the Ruaha Carnivore Project, which focuses on developing conservation strategies for large carnivores in Tanzania.

“The Ruaha Carnivore Project is one of the many conservation organizations that the Fresno Chaffee Zoo supports annually,” said Scott Barton, director of Fresno Chaffee Zoo. “In 2015, we donated \$2,500 and in 2016 we increased that amount to \$4,000. So, including an additional donation of \$1,437 is something we are really excited to give.”

To learn more about the Ruaha Carnivore Project, visit www.ruahacarnivoreproject.com.

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