

Measuring...

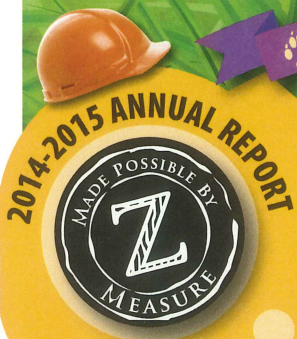
Our Success!

CELEBRATING

10 YEARS

of HARD WORK,  
COOPERATION,  
and GREAT EFFORT  
ON BEHALF of MEASURE Z!

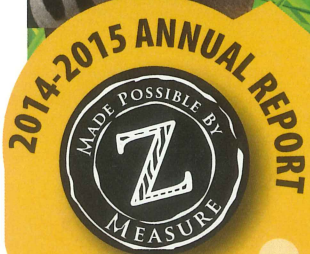
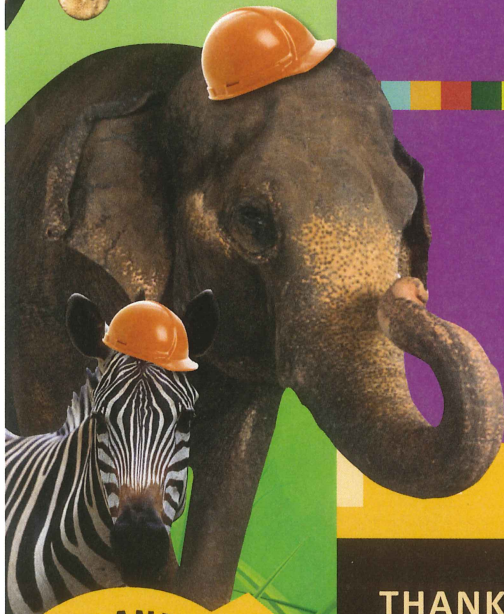
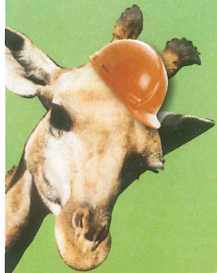
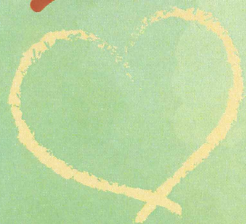
1st Draft



2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015



**BIG**  
*Thanks  
to you!*



Introduction by the Chair of Zoo Authority Board

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Acknowledgements

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2015 Fresno County Zoo Authority Board and Staff

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Zoo Authority Milestones of Fiscal Year 2014-2015

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Introduction to Zoo Authority Financial Statements

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Appendix A - Financial Statement  
with Independent Auditor's Report

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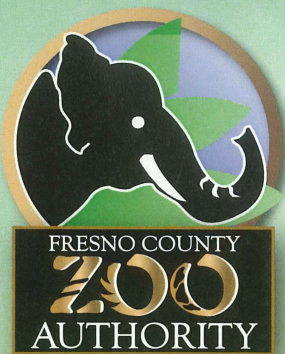
THANK YOU TO *all who dreamed* WE COULD BUILD  
*a spectacular zoo* FOR FRESNO COUNTY AND  
SUPPORTED MEASURE Z *throughout the years!*

1

PAGE

2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015





*Peter Herzog*  
Chairman

*Paul A. Toste, DVM*  
Vice Chairman

*John W. Gray*  
Board Member

*Gerald V. Lyles*  
Board Member

*Kent L. Stratford*  
Board Member

*Ashley Swearingin*  
Board Member

*Ralph Waterhouse*  
Board Member

*Oliver Baines*  
Board Member

Address: 2220 Tulare Street, 6th Floor ■ Fresno, CA 93721  
Phone: 559.600.4305 ■ Email: [zooauthority@co.fresno.ca.us](mailto:zooauthority@co.fresno.ca.us)  
Web: [www.zooauthority.org](http://www.zooauthority.org)

## News from The Zoo Authority

December 10, 2014

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

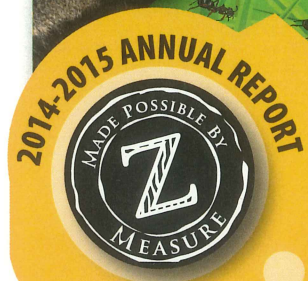


Dear Supervisors,

On behalf of the Fresno County Zoo Authority, I am pleased to present the Annual Report for the fiscal year 2013-2014. The Authority and staff have dedicated many hours this year to the process to extend Measure Z. In June, it was approved for by your Board for placement on the ballot and on November 4, 2014, over 72 percent of Fresno County voters approved the tax for another ten years.

As we complete our ninth year, we continue to take our responsibilities overseeing the distribution of Measure Z funds very seriously, while maintaining a positive working relationship with Fresno's Chaffee Zoo Corporation, Director Scott Barton and his staff.

Since inception Measure Z has greatly benefitted the Fresno Chaffee Zoo; initially with upgrades to exhibits and infrastructure. These improvements were followed by Stingray Bay, Dino Dig, the national award-winning Sea Lion Cove, the River Otter and King Cobra exhibits, the Reptile House expansion and other smaller projects. Dramatic increases in attendance figures prove visitors are very pleased with the improvements their Measure Z taxes have provided to the Fresno Chaffee Zoo. Director Barton reports that visitors are not only the taxpayers of Fresno County, but are from throughout the Valley, as well as from 47 states and 15 countries. Measure Z also benefits the area's economy by paying prevailing wages to construction workers employed by local companies, providing a "multiplier effect" and keeping our tax dollars local.



We appreciate the faithful support of Fresno County Voters!

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## News from The Zoo Authority

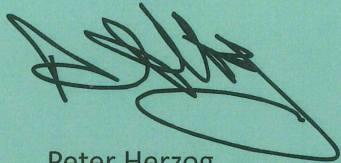
During the fiscal year ended June 30, 2014, Measure Z proceeds totaled \$12,214,126, and the Authority reimbursed Fresno Chaffee Zoo \$3,497,218 for maintenance and operations, and \$8,566,482 for capital projects, primarily for the construction of the African Adventure exhibits that broke ground in January and will open in October 2015.

From April 2005 through June 30, 2014, Measure Z proceeds totaled \$99,396,662, and the Authority has reimbursed Fresno Chaffee Zoo \$27,738,039 for maintenance and operations, and \$24,269,354 for capital projects.

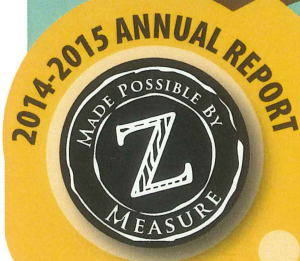
Up to 2% of Measure Z revenue is also available for the Authority's administrative expenses, primarily professional and specialized services provided by Fresno County staff, including engineering, clerical, accounting, and legal services, as well as for the independent annual audit. Zoo Authority members would like to express their sincerest appreciation for the conscientious County staff that provide support to our board.

If you should have any questions, please feel free to contact me.

Respectfully,



Peter Herzog  
Chairman  
Fresno County Zoo Authority





# ACKNOWLEDGEMENTS

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

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

## ADMINISTRATIVE OFFICE

**JOHN HAYS** | Principal Administrative Analyst

## AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR

**ELIZ MANOUKIAN** | Accounting and Financial Manager

**LAWRENCE SEYMOUR** | Division Chief, Financial Reporting and Audits

**CHRISTOPHER PETERSON** | Accountant I

## COUNTY CLERK/REGISTRAR OF VOTERS

**BRANDI ORTH** | County Clerk/Registrar of Voters

**ROBERT BERGSTROM** | Voter Services Program Coordinator

## COUNTY COUNSEL

**ANDREW ESCAMILLA** | Accountant II

**JOAN CUADROS** | Executive Assistant

## FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

**ELIZABETH AVALOS** | Administrative Secretary

**PAT SRISUKWATANA** | Systems Procedures Analyst III

**KIM ZEPEDA** | Systems Procedures Analyst I

## INTERNAL SERVICES DEPARTMENT, GRAPHIC COMMUNICATION SERVICES

**GINA BARR** | Graphic Arts Technician II

## INTERNAL SERVICES DEPARTMENT, INFORMATION TECHNOLOGY DIVISION

**CRAIG SENSANO** | Senior Information Technology Analyst

**RAMIRO PUENTES** | Information Technology Analyst

## PUBLIC WORKS AND PLANNING

**CAROL PRATT** | Principal Accountant

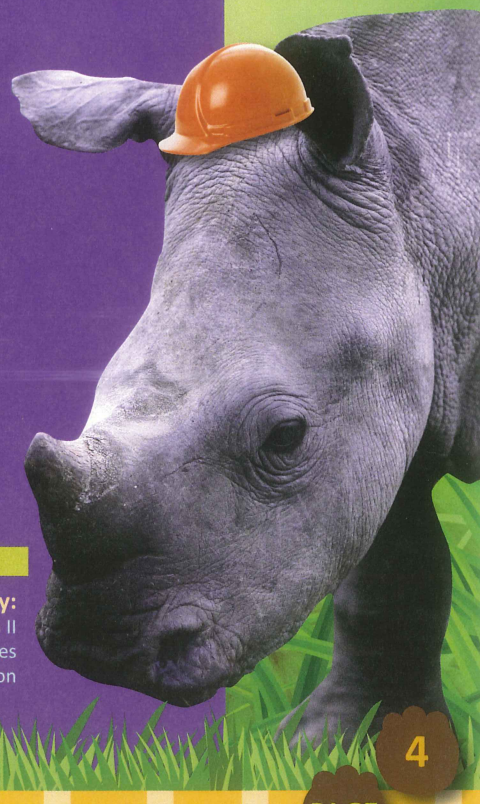
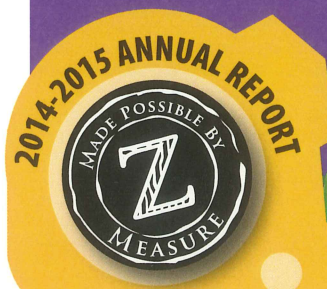
**KAYING VANG** | Supervising Accountant

**JAQUELINE JUAREZ** | Program Technician II

**KEVIN OLIVAS** | Office Assistant III



Annual Report Designed by:  
**GINA BARR** | Graphic Arts Technician II  
The County of Fresno, Internal Services  
Graphic Communication Services Division





# BOARD & STAFF

## Zoo Authority Board 2015

*\*Served through Fiscal Year 2014-15*



### BOARD MEMBER

#### PETER HERZOG

*Nominated by: Deborah Poochigian, District 5 Supervisor*

#### GERALD V. LYLES

*Nominated by: Andreas Borgeas, District 2 Supervisor*

#### PAUL A. TOSTE, DVM

*Nominated by: Brian Pacheco, District 1 Supervisor*

#### KENT L. STRATFORD

*Nominated by: Henry Perea, District 3 Supervisor*

#### JOHN W. GRAY, DVM

*Nominated by: Judith Case McNairy, District 4 Supervisor*

#### MICHELLE ROMAN

*Nominated by: Buddy Mendez, District 4 Supervisor*

#### RALPH WATERHOUSE

*Nominated by: 2006 Board of Supervisors Chairman Phill Larson*

#### ASHLEY SWEARENGIN

*Ex Officio - Mayor of Fresno*

#### OLIVER BAINES

*Mayor's Appointment, Councilmember, District 3*

### POSITION

Chairman

Term Expiration: 1/7/2017

Vice Chairman

Term Expiration: 1/7/2017

Board Member

Term Expiration: 1/2/2019

Board Member

Term Expiration: 1/7/2017

Board Member

Term Expiration: 1/2/2015\*

Board Member

Term Expiration: 1/7/2019

Board Member

Term Expiration: 1/2/2015\*

Board Member

Mayor's Alternate

### ORIGINAL APPOINTMENT

9/10/2013

3/8/2005

2/8/2005

2/8/2005

2/8/2005

7/14/2015

1/10/2006

Upon oath of office  
1/6/2009

1/28/2011

## Zoo Authority Staff

### STAFF MEMBER

### ZOO AUTHORITY TITLE

### COUNTY DEPARTMENT

### COUNTY TITLE

#### JOHN NAVARRETTE

Administrator

County Administrative Office

County Administrative Officer

#### CATHERINE CROSBY

Coordinator

Public Works & Planning

Staff Analyst III

#### ART WILLE

*Through October 2014*

Counsel

County Counsel

Senior Deputy County Counsel

#### JANE T. SMITH

*From January 2015*

Counsel

County Counsel

Deputy County Counsel

#### JEFFREY BLANKS

*Through December 2014*

Treasurer

Auditor-Controller  
Treasurer-Tax Collector

Supervising Accountant

#### AARON RATTO

*From January 2015*

Treasurer

Auditor-Controller  
Treasurer-Tax Collector

Senior Accountant

#### ERIC BORGES

*Through February 2015*

Accountant

Auditor-Controller  
Treasurer-Tax Collector

Accountant II

#### STALIN HERNANDEZ

*From March 2015*

Accountant

Auditor-Controller  
Treasurer-Tax Collector

Accountant I





Tracking our...

# MILESTONES



2003

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

2004

Board of Supervisors creates Zoo Authority, adopts ordinance for a special tax of 1/10th of one cent for ten years and approves placing ordinance on November ballot.

Measure Z sales tax passes with 73.42% of votes.

2005

Board of Supervisors adopts Authority's Bylaws and a Conflict of Interest Code, appoints six citizens to Authority Board; Mayor of Fresno serves ex-officio member.

New Board approves its procedures for the administration of Measure Z Funds and contract with newly formed Fresno Chaffee Zoo Corporation (ZooCorp).

2006

ZooCorp takes over operation of the Zoo from the City of Fresno. City continues \$1.2m support to Zoo, beginning a schedule of payments reducing this support in 20% increments, over the next five years.

2007

Maintenance work, including painting, pathways, lighting, signage; Renovations, including Rain Forest, Maddis House, chimpanzee, anteater, swan, bird of prey, and hoof stock.

2008

Master planning and pre design engineering in progress.

2009

Preparation of Environmental Impact Report and tree survey.

2010

Stingray Bay becomes a permanent exhibit.

Dino Dig opens.

2011

Fresno Planning Commission certifies Roeding Park Master Plan Environmental Impact Report.

September ground-breaking for Sea Lion Cove.

2012

900 jobs were created using local contractors for Sea Lion Cove.

Purchase of portable digital X-Ray machine.

August-Sea Lion Cove opens; September attendance increased 93% above September 2011.

2013

River Otters move into renovated former home of Sea Lions.

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

November-X-ray confirms rare Malayan tiger is pregnant.

2013 attendance of 691,320 is almost twice that of 2004, 18% higher than 2012, breaking the record by 110,000.

10 YEARS

2014

January-Four healthy Malayan tiger cubs born.

Ground breaking for African Adventure; at peak construction, 140 daily workers on-site. 75% of construction firms are local.

Tiger Cubs made their debut in March and Zoo visitors exceed 100,000 for April.

The Measure Z extension campaign includes updated Nosey yard signs and billboards featuring Tiger cubs.

Measure Z campaign effort results in 72% yes votes for another 10 years.

Funding approved for Malayan Tiger exhibit expansion.

Annual admissions surpass 700,000; an increase of 70% over 5 years.

2015

Funding approved to complete utilities upgrades.

30 New full-time employees hired in 2015.

\$12,669,732 tax received in Fiscal Year 2014-2015.

June 30, 2015 \$25,620,567 in Measure Z funds was available to Fresno Chaffee Zoo for future projects, and maintenance and operations.

\$112,066,394 Total Measure Z taxes since April 2005.

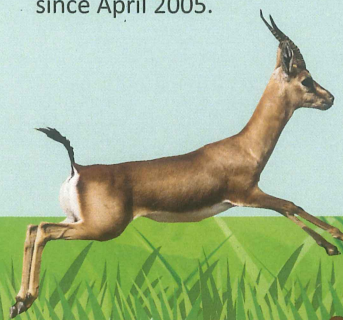
2014-2015 ANNUAL REPORT



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We have grown leap and bounds in the last 10 years!

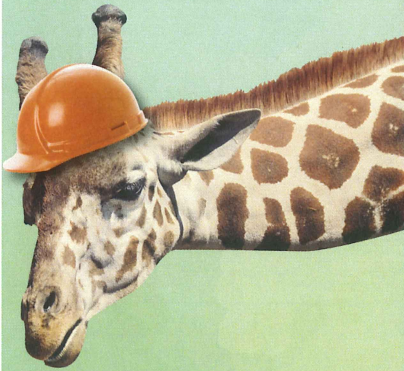




# UNAUDITED EXHIBITS

*For the Treasurer*

**A, B, C, D and E**



## **EXHIBIT A**

**Fresno County Zoo Authority Cash Balance**

## **EXHIBIT B**

**Cash Disbursement by Category to Fresno's Chaffee Zoo Corporation during Fiscal Year 2014-15**

## **EXHIBIT C**

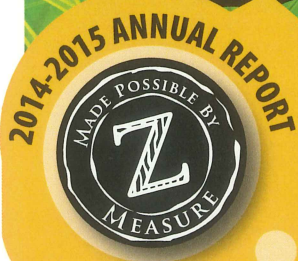
**Cash Disbursements by Fund to Fresno's Chaffee Zoo Corporation during Fiscal Year 2014-15**

## **EXHIBIT D**

**Fresno County Zoo Authority Measure Z Sales Tax Proceeds Budget (Cash Basis) for Fiscal Year Ended June 30, 2015**

## **EXHIBIT E**

**Fresno County Zoo Authority Measure Z Sales Tax Proceeds (Cash Basis) by Fiscal Year From Inception to June 30, 2015**





# UNAUDITED EXHIBITS

For the Treasurer

A, B, and C

## Fresno County Zoo Authority Cash Balance

AS OF JUNE 30, 2015

EXHIBIT A

Cash Available for Administration (2%) Fresno County Zoo Authority		\$ 1,107,824
Cash Available for Zoological Activities (98%)		
Operations	5,917,250	
Capital Projects	19,703,317	
Total Cash Available for Zoological Activities		25,620,567
<b>Total Cash Balance as of June 30, 2015</b>		<b>\$ 27,728,391</b>



## Cash Disbursements By Category To FCZC During Fiscal Year 2014-15

FOR OPERATIONS

EXHIBIT B

Salaries & Benefits	\$ 3,713,419
Bank Charges	230
<b>Total Operations Disbursed to FCZC During Fiscal Year 2014-15</b>	<b>3,713,649</b>

FOR CAPITAL PROJECTS

Project	
Capital Improvements*	\$ 35,280,551
Bank Charges	—
Total Capital Projects Disbursed to FCZC During Fiscal Year 2014-15	35,280,551
<b>Total FCZC Disbursements</b>	<b>\$ 38,994,200</b>

\*Includes River Otter, King Cobra, Komodo Dragon, and African Adventure Exhibits



## Fiscal Year Cash Disbursements by Fund to FCZC

FROM INCEPTION TO JUNE 30, 2015

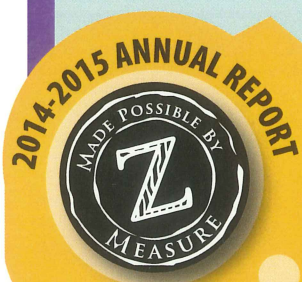
EXHIBIT C

	FY-2006	FY-2007	FY-2008	FY-2009	FY-2010	FY-2011	FY-2012	FY-2013	FY-2014	FY-2015
Operations	\$ 1,538,300	\$ 2,805,819	\$ 4,082,456	\$ 3,603,994	\$ 3,095,657	\$ 2,613,501	\$ 2,842,057	\$ 3,704,007	\$ 3,497,218	\$ 3,713,649
Capital Projects	\$ —	\$ 140,070	\$ 239,631	\$ 565,268	\$ 722,760	\$ 667,245	\$ 7,399,437	\$ 5,968,465	\$ 8,566,482	\$ 35,280,551
<b>Total Disbursements</b>	<b>\$ 1,538,300</b>	<b>\$ 2,945,889</b>	<b>\$ 4,322,087</b>	<b>\$ 4,169,262</b>	<b>\$ 3,818,417</b>	<b>\$ 3,280,746</b>	<b>\$ 10,241,494</b>	<b>\$ 9,672,472</b>	<b>\$ 12,063,700</b>	<b>\$ 38,994,200</b>

\*Note: No disbursements were made prior to FY-2006.

### TOTAL

Operations	\$ 31,496,688
Capital Projects	\$ 59,549,909
	<b>\$ 91,046,597</b>





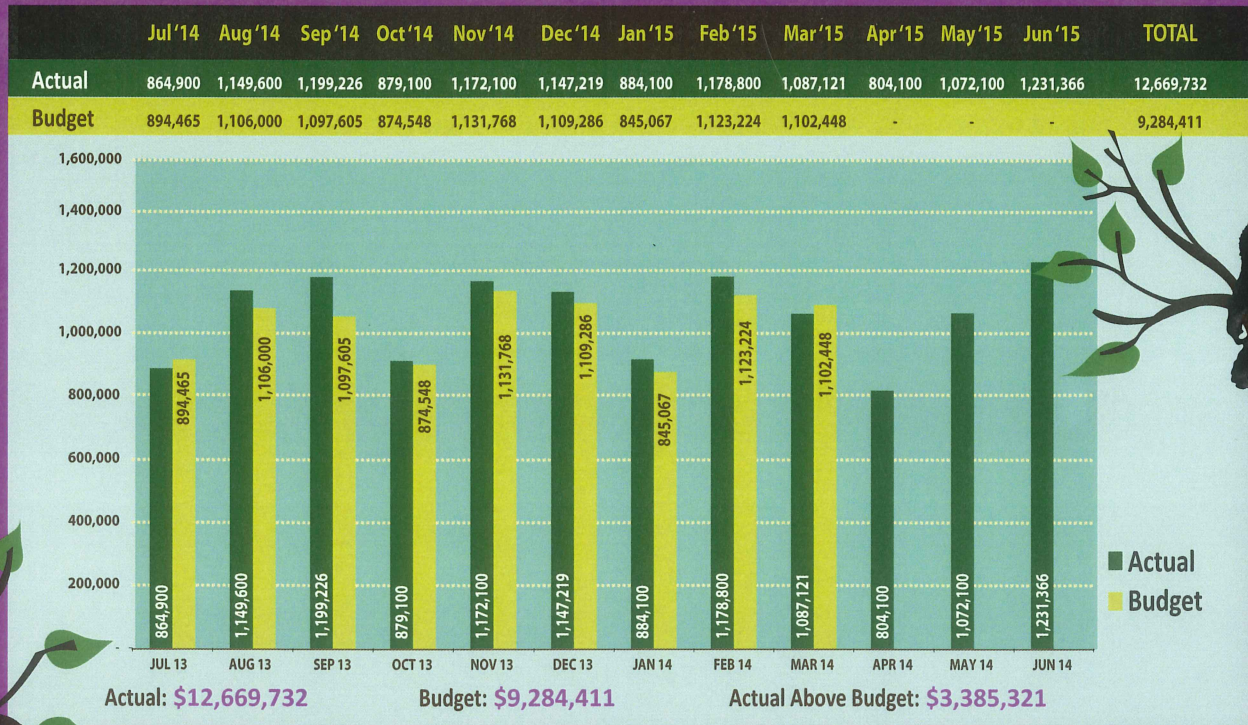
# UNAUDITED EXHIBITS

For the Treasurer

D and E

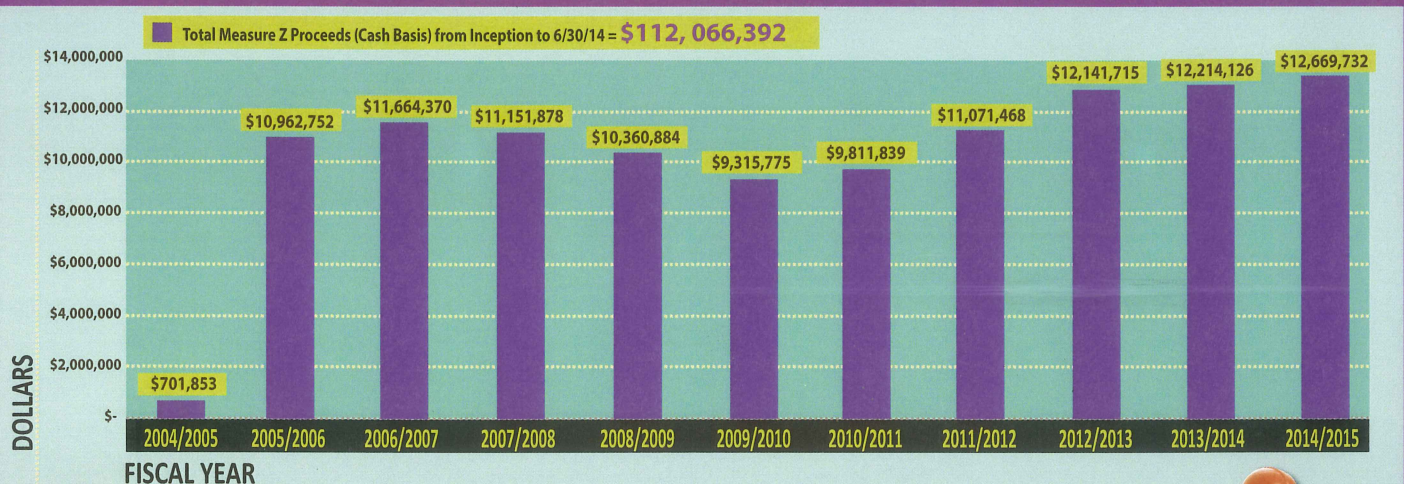
## Fresno County Zoo Authority Measure Z Sales Tax Proceeds Budget (Cash Basis) For Fiscal Year Ended June 30, 2015

EXHIBIT D



## Fresno County Zoo Authority Measure Z Sales Tax Proceeds (Cash Basis) By Fiscal Year From Inception To June 30, 2015

EXHIBIT E



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





# INTRODUCTION TO

## Audited Financial Statements

### AUDITED FINANCIAL STATEMENTS

The Zoo Authority's financial statements for fiscal year ended June 30, 2015 were audited by Brown, Armstrong, Accountancy Corporation; an independent accounting firm. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These audited financial statements, as well as the independent auditor's report are presented in Appendix A. The notes to the financial statements should be read in conjunction with the statements as they are an integral part of the statements and provide disclosures required by generally accepted accounting principles (GAAP).

Financial highlights can be found on page \_\_\_\_\_. Additional information which is an integral part of the financial statements can be found on pages \_\_\_\_\_.

Financial information for administration by the Zoo Authority is presented on pages 8-11. Financial information in relation to the operations and capital projects trust funds (funds for zoological purposes) is presented on pages \_\_\_\_\_.

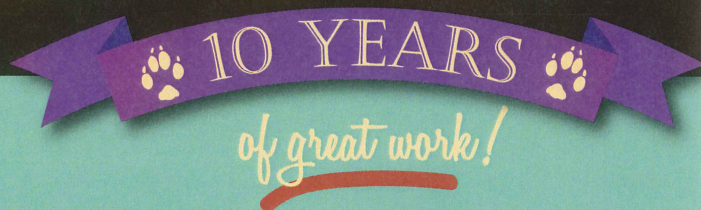
As further discussed on page \_\_\_\_\_, the Authority adopted an operating budget for fiscal year ended June 30, 2015. The variation between estimated and actual revenue and expenditures is presented in the Budgetary Comparison Schedule on page \_\_\_\_\_.

### DISBURSEMENTS TO FRESNO'S CHAFFEE ZOO CORPORATION

During fiscal year 2015, a total of \$12,669,732 was disbursed to the Fresno's Chaffee Zoo Corporation; \$\_\_\_\_\_ for operations and \$\_\_\_\_\_ for capital projects. The Statement of Fiduciary Net Position on page 12 presents cash balances available for operations and capital projects to be used for Zoological purposes as of June 30, 2015. This statement also presents funds held in trust for operations and capital projects based on the accrual basis of accounting.

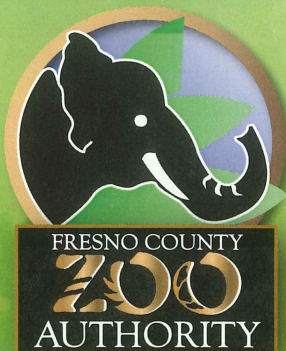






# BIG THANKS!

*To all Board Members and Staff who served in the past on the...*



## BOARD MEMBERS

ALAN AUTRY  
PAUL B. CLARK  
MANUEL CUNHA, JR.  
JERRY DUNCAN  
RON GENTZLER, DVM  
BRINA HARWOOD  
LARRY WESTERLUND

## ADMINISTRATION

BART BOHN  
JOHN WEISER

## COUNSEL

BARBARA GRUNWALD  
JANELLE KELLEY  
ZACHARY REDMOND  
ARTHUR WILLE

## TREASURER

ROBERT DELAY  
JENNIFER HOEY

MAVET MORA  
AARON RATTO

## ACCOUNTING

CAMILLA CANNON  
JAMIE FLAHERTY  
GEORGE GOMEZ  
MAVET MORA  
CHRISTOPHER PETERSON  
MARC YOUNG

## CLERICAL

CHRISTINA CHAPARRO  
NADIA LOPEZ  
GAEL STORM

## IT STAFF

DANIEL MOORE

## LEGENDARY TRACKS

