



County of Fresno

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Legislation Details (With Text)

File #: 20-0207 **Name:** Zoo Authority 2018-19 Annual Report

In control: Administrative Office

On agenda: 3/24/2020 **Final action:** 3/24/2020

Enactment date: **Enactment #:**

Title: Receive the Fresno County Zoo Authority 2018-19 Annual Report

Sponsors:

Indexes:

Code sections:

Attachments: 1. Agenda Item, 2. 2018-19 Annual Report, 3. 2019 ZA Annual Report Presentation

Date	Ver.	Action By	Action	Result
3/24/2020	1	Board of Supervisors		

DATE: March 24, 2020

TO: Board of Supervisors

SUBMITTED BY: Jean M. Rousseau, County Administrative Officer
Paul A. Toste, DVM, 2020 Zoo Authority Chairman

SUBJECT: Zoo Authority 2018-19 Annual Report

RECOMMENDED ACTION(S):

Receive the Fresno County Zoo Authority 2018-19 Annual Report.

The Fresno County Zoo Authority (Authority) is required by its Bylaws to provide an annual report to the Board of Supervisors. The annual report includes an annual audit report of the Measure Z funds. This item is countywide.

ALTERNATIVE ACTION(S):

Your Board may choose to provide direction to the Authority regarding content to add or expand upon in future annual reports.

FISCAL IMPACT:

There is no fiscal impact associated with the recommended action.

DISCUSSION:

The 2018-19 annual report of the Authority covers July 1, 2018 through June 30, 2019, and includes the annual audit of Measure Z funds from Brown Armstrong Accountancy Corporation, received by the Authority during the December 18, 2019 meeting. The audit was issued with an unmodified or clean opinion.

As of June 30, 2019, \$42,933,581 in Measure Z funds were held in trust for Fresno's Chaffee Zoo Corporation

(ZooCorp), with \$34,927,193 of the total cash reserved for capital projects, and \$8,006,388 for operations. In FY 2018-19, \$15,111,821 in Measure Z taxes were received in total, and the Authority reimbursed ZooCorp \$7,505,125 for capital projects, including the construction of a new warthog exhibit and infrastructure improvements, and design of new Asian animal exhibits. The Authority also reimbursed ZooCorp \$5,046,122 for operations costs that directly serve the animals, including feed, keeper and veterinarian salaries, and utilities.

The one-tenth of 1% Measure Z sales tax proceeds are received into three County managed funds: one third for maintenance and operations, two thirds for capital projects, and 2% for Authority administrative costs. Since inception, the Zoo has been reimbursed \$49,963,651 for maintenance and operations, and \$81,571,783 for capital projects. Reporting on the use of these funds for oversight purposes is provided each fiscal year by Brown Armstrong Accountancy Corporation and by County Treasury staff. The ZooCorp's external auditor, Moss Adams, LLP, and ZooCorp staff also report to the Authority Board on the Zoo's audit of Measure Z funds on a calendar year basis.

Information regarding Measure Z, such as Authority Board meeting agendas, minutes, agreements, policies, budgets and past reports, as well as ZooCorp claims for Measure Z reimbursement, can be found on the Zoo Authority website www.zooauthority.org.

ATTACHMENTS INCLUDED AND/OR ON FILE:

2018-19 Annual Report
2019 ZA Annual Report Presentation

CAO ANALYST:

Ronald Alexander