

## **FRESNO COUNTY ZOO AUTHORITY**

### **AGENDA**

**9:00 AM, Wednesday, August 29, 2018**

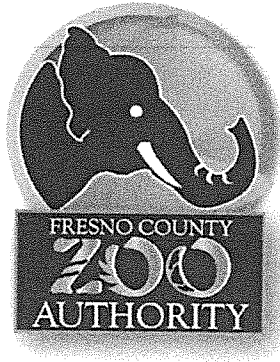
**Fresno County Employees' Retirement Association  
7772 N. Palm Ave.  
Fresno, CA 93711  
(559) 457-0681**

1. Call to Order
2. Adopt Agenda
3. 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.
4. 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 May 30, 2018
  - b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$25,073.68 for May, June, and July 2018
  - c. Receive Treasurer's Reports for May, June, the Quarter ended June 30, 2018, and July 2018
5. Receive Fresno's Chaffee Zoo Corporation 2017 Annual Audit from Moore Grider & Company
6. Receive Fresno Chaffee Zoo Director's report

7. Receive Fresno's Chaffee Zoo Corporation Financial report for April, May and June 2018
8. Approve Fresno's Chaffee Zoo Corporation request for disbursement of funds in the amount of \$30,701.96 for design of the Warthog Exhibit
9. Review the recommended amendments to 2014 Fresno County Zoo Authority Conflict of Interest Code and Disclosure Categories, and approve, or provide direction to staff to return with revised draft Conflict of Interest Code for adoption and next scheduled meeting
10. Receive first draft of 2017-18 Annual Report and provide direction to staff
11. Receive staff reports
12. Approve next meeting date Dates include:
  - Wednesday, September 26, 2018
  - Wednesday, October 31, 2018
  - Wednesday, November 28, 2018
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, 8<sup>th</sup> 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](mailto:zooauthority@co.fresno.ca.us), or visit [www.zooauthority.org](http://www.zooauthority.org). Requests for disability-related modification or accommodation needed in order to participate in the meeting must be made to the Zoo Authority Coordinator no later than 9:00 a.m. on the day prior to the meeting.



## **FRESNO COUNTY ZOO AUTHORITY**

### **ACTION SUMMARY MINUTES**

**9:00 AM, Wednesday, May 30, 2018**

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

**1. Call to Order**

**CHAIRMAN MICHELLE ROMAN CALLED THE MEETING TO ORDER AT 9:05 AM. A QUORUM WAS PRESENT, INCLUDING THE CHAIRMAN, AND MEMBERS GERALD LYLES, PETER HERZOG, AND RALPH WATERHOUSE. MEMBERS MAYOR LEE BRAND, KENT STRATFORD AND PAUL TOSTE WERE ABSENT.**

**THE CHAIRMAN WELCOMED NEW COUNSEL LINDSAY BEAVERS.**

**0:00:25**

**2. Adopt Agenda**

**THE MOTION WAS MADE BY MEMBER WATERHOUSE. SECONDED BY MEMBER LYLES, THE MOTION PASSED UNANIMOUSLY. MEMBERS MAYOR LEE BRAND, KENT STRATFORD AND PAUL TOSTE WERE ABSENT.**

**0:00:34**

**3. 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 RECEIVED**

0:01:01

4. 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.

**MEMBER LYLES MOVED FOR APPROVAL OF THE CONSENT CALENDAR. SECONDED BY MEMBER HERZOG, THE MOTION PASSED UNANIMOUSLY. MEMBERS MAYOR LEE BRAND, KENT STRATFORD AND PAUL TOSTE WERE ABSENT.**

- a. Review and approve minutes of February 13, 2018
- b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$44,805.74 for January, February, March and April 2018
- c. Receive Treasurer's Reports for January, February, March, the Quarter ended March 31, and April 2018

**MAYOR'S ALTERNATE MEMBER BAINES ARRIVED AT 9:18 AM DURING ITEM 5.**

0:01:46

5. Fresno Chaffee Zoo Director's report

**RECEIVED; DIRECTOR SCOTT BARTON REPORTED:** (Low volume from podium through 0:22:35.)

- **ATTENDANCE IS AHEAD OF BUDGET AND REVENUE AND EXPENSES ARE DOWN; AFRICAN WHITE RHINO AND ORANGUTAN ARE PREGNANT; PLANS TO TAKE OVER THE WINGED WONDERS SHOW; ADMISSION PRICES AT OTHER CALIFORNIA ZOOS; THE PLAN TO REVIEW TICKET PRICES EVERY OTHER YEAR, AND POSSIBLY INCREASE A SMALL AMOUNT OR NOT AT ALL; ONLY 30% OF REVENUE FOR ZOO OPERATIONS IS FROM MEASURE Z; THE INCREASE FROM 3,000 TO 5,000 IN FREE TICKETS THIS YEAR, AVAILABLE TO VARIOUS COMMUNITY ORGANIZATIONS THAT PRIMARILY SERVE CHILDREN, VETERANS AND PROVIDE EMERGENCY SERVICES.**
- **PROJECTS WRAPPING UP, INCLUDING: WILDERNESS FALLS; DINO DIG IMPROVEMENTS; AND STORM WATER BASIN PROJECT.**
- **NEW PROJECTS IN DESIGN INCLUDING: ANIMAL NUTRITION CENTER AND AMBASSADOR ANIMAL BUILDING TO BE CONSTRUCTED AT THE SAME TIME FOR EFFICIENCIES; ACQUISITION OF FEMALE AFRICAN ELEPHANTS; ASIA IN DESIGN PHASE; AFRICAN RIVER ON HOLD; AND SOUTH CORRIDOR INFRASTRUCTURE PROJECT AND WARTHOG EXHIBIT READY TO BEGIN WITH FUNDING APPROVAL TODAY.**

**DISCUSSION AMONG BOARD MEMBERS AND DIRECTOR BARTON INCLUDED: CONCERN WITH ADMISSION INCREASES, THE AREA'S RELATIVE LOW INCOME AND ADDITIONAL COST FOR PARKING; SHORT, MEDIUM AND LONG-TERM PARKING PLANS; PREFERENCE GIVEN TO LOCAL SUBCONTRACTORS AND LABOR, AND ESTIMATES THAT 95% OF LABOR IS LOCAL; A POSSIBLE SURVEY OF CONTRACTORS TO CONFIRM THAT; ZOOCORP POLICY UPDATES THAT COULD INCLUDE A LOCAL HIRE REQUIREMENT; OPPORTUNITIES TO GENERATE REVENUE OTHER THAN GATE. CHAIRMAN ROMAN PRAISED THE GRAND OPENING EVENT FOR WILDERNESS FALLS AND NOTED THE NEW MEASURE Z MONUMENT AT THE ENTRANCE TO AFRICAN ADVENTURE, AND THANKED ZOO STAFF.**



0:34:10

6. Receive Fresno's Chaffee Zoo Corporation Financial report for December 2017, January, February and March 2018

**CHIEF FINANCIAL OFFICER RICK TREATCH PRESENTED HIGHLIGHTS FROM DECEMBER AND MARCH REPORTS. DECEMBER ATTENDANCE WAS 24% AHEAD OF LAST YEAR; AND IN 2017 ZOO ATTENDANCE WAS 833,000 OR 14% LESS THAN 2016. FOR THE FIRST QUARTER OF 2018, ATTENDANCE WAS 7.5% GREATER THAN 2017; GIRAFFE AND STING RAY FEEDING MAY HAVE PLATEAUED.**

0:39:40

7. Approve Fresno's Chaffee Zoo Corporation request of Measure Z Capital funds totaling \$3,070,228 for construction of the Warthog exhibit

**DIRECTOR SCOTT BARTON PRESENTED THE REQUEST. TWO BIDS WERE RECEIVED AND THE LOWEST WAS CHOSEN. ROCK WORK WILL BE DONE BY A SEPARATE CONTRACTOR. THE CHAIRMAN NOTED THAT THERE WAS NO MENTION OF THE REQUIREMENT FOR RETENTION IN THE CONTRACTOR'S PROPOSAL. MR. BARTON AND MR. TREATCH SAID RETENTION WAS INCLUDED IN THE CONTRACT, BUT THE CONTRACT WAS NOT PART OF THE AGENDA ITEM BECAUSE IT HADN'T BEEN SIGNED. BOARD COORDINATOR CATHY CROSBY REFERENCED THE AUTHORITY'S FINANCIAL PROCEDURES THAT STATE AN UNSIGNED CONTRACT MAY BE INCLUDED WITH FUNDING REQUESTS. MR. BARTON WILL MAKE SURE THEY ARE IN THE FUTURE.**

**A MOTION WAS MADE BY MEMBER HERZOG TO APPROVE THE REQUEST, INCLUDING THE STATED RETENTION POLICY REQUIREMENT. SECONDED BY MEMBER WATERHOUSE, THE MOTION PASSED UNANIMOUSLY. MEMBERS KENT STRATFORD AND PAUL TOSTE WERE ABSENT.**

0:44:30

8. Approve Fresno's Chaffee Zoo Corporation's request of Measure Z Capital funds totaling \$2,985,794 for construction of the South Corridor Infrastructure Project

**DIRECTOR SCOTT BARTON PRESENTED THE REQUEST. HE STATED ONLY ONE BID WAS RECEIVED, AND ADVICE WAS TO ACCEPT IT OUT OF CONCERN THAT IF RE-BID, THE COST WOULD ONLY INCREASE. IN RESPONSE TO THE CHAIRMAN'S QUESTION, HE SAID THE BID WAS IN THE RANGE AND BUDGET THEY HAD EXPECTED, AND PART OF THE LONG-TERM MASTER PLAN. . THE CHAIRMAN NOTED THAT THE REQUEST DOCUMENTS PROVIDED DID NOT INCLUDE THE REQUIREMENT FOR RETENTION. MR. BARTON AND MR. TREATCH STATED THAT RETENTION WAS INCLUDED IN THE CONTRACTS, AND WOULD LIKE TO UPDATE THE BOARD YEARLY ON THE STATUS OF THE FUNDING AND TIMING OF PROJECTS. A MOTION WAS MADE BY MEMBER WATERHOUSE TO APPROVE, INCLUDING THE REQUIREMENT FOR RETENTION IN THE CONTRACT. SECONDED BY MEMBER LYLES, THE MOTION PASSED UNANIMOUSLY. MEMBERS KENT STRATFORD AND PAUL TOSTE WERE ABSENT.**

0:46:50

9. Approve Fresno's Chaffee Zoo Corporation request for disbursement of funds in the amount of \$40,781.85 for expenses incurred for Dino Dig costs from March 2017 to March 2018

**CHIEF FINANCIAL OFFICER RICH TREATCH PRESENTED THE REQUEST. IN RESPONSE TO MEMBER LYLES' QUESTION, MR. BARTON EXPLAINED THAT THE BALANCE IN THE FUND WAS ORIGINALLY INTENDED FOR A LARGER SHADE STRUCTURE THAT DUE TO MATURING TREES IS NO LONGER NEEDED. MOST OF THE FUNDS ARE ANTICIPATED FOR INTERPRETIVE IMPROVEMENTS.**

**A MOTION WAS MADE BY MEMBER LYLES TO APPROVE. SECONDED BY MEMBER WATERHOUSE, THE MOTION PASSED UNANIMOUSLY. MEMBERS KENT STRATFORD AND PAUL TOSTE WERE ABSENT.**

0:49:20

10. Approve Fresno's Chaffee Zoo Corporation's request for the re-appropriation of unspent Fiscal Year 2015 and 2016 Measure Z Capital Project funds totaling \$189,680 for Animal Acquisition and Dino Dig

**CHIEF FINANCIAL OFFICER RICH TREATCH PRESENTED THE REQUEST. IN RESPONSE TO MEMBER LYLES' QUESTION, MR. TREACH CONFIRMED THAT THESE FUNDS WOULD BE USED FOR THEIR ORIGINAL PROJECTS. TREASURER MEGAN MARKS RESPONDED TO THE CHAIRMAN'S QUESTION REGARDING THE TIMING OF RE-APPROPRIATION OF THE FUNDS. A MOTION WAS MADE BY MEMBER WATERHOUSE TO APPROVE. SECONDED BY MEMBER HERZOG, THE MOTION PASSED UNANIMOUSLY. MEMBERS KENT STRATFORD AND PAUL TOSTE WERE ABSENT.**

0:52:10

11. Approve Fresno's Chaffee Zoo Corporation request for the re-allocation of unspent Fiscal Year 2015 and 2016 Measure Z Capital Project funds totaling \$31,120 for the Tiger Exhibit Expansion, to the Asia Project Design Phase

**CHIEF FINANCIAL OFFICER RICH TREATCH PRESENTED THE REQUEST, EXPLAINING THAT THE TIGER EXHIBIT WAS NOW PART OF THE LARGER ASIA PROJECT. A MOTION WAS MADE BY MEMBER BAINES TO APPROVE. SECONDED BY MEMBER LYLES, THE MOTION PASSED UNANIMOUSLY. MEMBERS KENT STRATFORD AND PAUL TOSTE WERE ABSENT.**

0:53:35

12. Approve and authorize the estimated Administrative revenues and appropriations for the 2017-18 budget year

**TREASURER MEGAN MARKS PRESENTED THE BUDGET THAT PROPOSED A 23% DECREASE IN PROFESSIONAL AND SPECIALIZED SERVICES DUE TO COORDINATOR'S PAY RATE DECREASE AND A RE-ALLOCATION OF DUTIES AMONG TREASURER'S STAFF. MEMBER LYLES COMMENTED ON THE CONSERVATIVE USE OF ADMINISTRATIVE FUNDS OVER THE YEARS, AND THE WISDOM OF KEEPING THE BALANCE FOR POSSIBLE LAWSUITS OR REQUIRED FOR ADMINISTRATIVE COSTS SHOULD MEASURE Z END. A MOTION WAS MADE BY MEMBER HERZOG TO APPROVE. SECONDED BY MEMBER WATERHOUSE, THE MOTION PASSED UNANIMOUSLY. MEMBERS KENT STRATFORD AND PAUL TOSTE WERE ABSENT.**

1:04:42

13. Receive staff reports

**MS. MARKS**

- **REPORTED THAT THE COUNTY HAS ELIMINATED THE USE OF ENCUMBRANCES IN PRIOR YEARS. FOR THE AUTHORITY, REMAINING ADMINISTRATIVE APPROPRIATIONS AND UNEXPENDED OPERATIONS FUNDS WILL BE RE-BUDGETED ON TOP OF THE NEW YEAR'S BUDGET, AND CAPITAL FUNDS WILL BE RE-BUDGETED FOR UP TO ONE YEAR AFTER PROJECT APPROVAL.**
- **THE CHAIRMAN PRESENTED MS. MARKS WITH A CERTIFICATE OF APPRECIATION FOR HER SERVICE AS BOARD TREASURER.**

**MS. CROSBY**

- **PRESENTED A CERTIFICATE OF APPRECIATION FOR COUNSEL JANE SMITH, WHO RETIRED IN MARCH.**

- REQUESTED THE BOARD'S DIRECTION TO PROCEED THE 2017-18 ANNUAL REPORT, WITH A PLANNED THEME FEATURING THE NEW WILDERNESS FALLS WATER PLAY AREA AND SIERRA WOODLAND ANIMALS.
- REPORTED ON THE BIENNIAL CONFLICT OF INTEREST CODE REVIEW AND AN UPDATE TO THE AUTHORITY'S CODE NEEDED TO INCLUDE NEW LANGUAGE REFLECTING RECENT FAIR POLITICAL PRACTICES COMMISSION ELECTRONIC REPORTING REQUIREMENTS. A DRAFT CODE WILL BE ON THE NEXT AGENDA.
- MENTIONED THE AUTHORITY LAPTOP THAT IS NO LONGER NEEDED IN THE NEW RETIREMENT BOARDROOM, AND WILL REPORT AT THE NEXT MEETING ON POSSIBLE OPTIONS FOR ITS FUTURE.

1:14:55

14. Approve next meeting date Dates include:

Wednesday, June 27, 2018

Wednesday, July 25, 2018

Wednesday, August 29, 2018

**FOLLOWING DISCUSSION, MEMBER LYLES MOVED TO CANCEL THE JUNE AND JULY MEETINGS AND HOLD THE NEXT MEETING ON WEDNESDAY, AUGUST 29, 2018. SECONDED BY MEMBER HERZOG, THE MOTION PASSED UNANIMOUSLY. MEMBERS KENT STRATFORD AND PAUL TOSTE WERE ABSENT.**

1:23:44

15. Chair's comments

**THE CHAIRMAN PROVIDED HER NEW CITY OF KINGSBURG EMAIL ADDRESS.**

1:24:30

16. Board Member comments

**HELD; NONE RECEIVED.**

1:24:40

17. Adjourn

**THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, THE CHAIRMAN ADJOURNED THE MEETING AT 10:30 AM.**

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2220 Tulare Street, eighth 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](mailto:zooauthority@co.fresno.ca.us), or visit [www.zooauthority.org](http://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.



Invoice for Professional Services in Support of the Zoo Authority  
Billing Hours and Expenses for May through July 2018

Invoice Number  
050607-ZOO-082918

August 29, 2018

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 17-18
<i>Financial Reporting and Audits</i>				
Accounting & Finance Manager	5.75	\$91.80	\$527.85	
Senior Accountant	0.00	\$80.92	\$0.00	
Accountant II	9.00	\$74.80	\$673.20	
Accountant I	0.00	\$62.78	\$0.00	
Supervising Account Clerk II	11.28	\$75.45	\$851.08	
Account Clerk I	14.50	\$48.46	\$702.67	
<i>Public Works and Planning</i>				
Staff Analyst III	213.40	\$75.93	\$16,203.46	
IT Staff	0.00	\$85.40	\$0.00	
<i>County Counsel</i>				
Deputy County Counsel	11.25	\$122.00	\$1,372.50	
<b>Professional Services Total</b>	<b>265.18</b>		<b>\$20,330.80</b>	<b>\$146,203.43</b>
Unreimbursed Audit Fees for FY 15-16 & 16-17			\$4,720.00	
Staff Name Badges			22.88	
<b>Office Expense Total</b>			<b>\$4,742.88</b>	<b>\$8,142.15</b>
			<b>\$25,073.68</b>	<b>\$174,676.38</b>
			<b>Invoice Total</b>	<b>FY 17-18 Total</b>



**Fresno County Zoo Authority  
Treasurer's Report  
Unaudited Cash Basis  
For the Month Ended May 31, 2018**

<b>Summary of Measure Z Proceeds</b>			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,512,736.89
	Total Proceeds Received:	\$	1,512,736.89
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	30,254.74
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,482,482.15
	Total Proceed Allocations	\$	1,512,736.89
<b>Cash Balance by Fund</b>			
<b>Zoo Authority Fund                    &gt;&gt; Administrative Fund                    2%</b>			
	Beginning Cash Balance	\$	1,537,582.64
Receipts:	- Measure Z Sales Tax Proceeds		30,254.74
Disbursements:	- Interest Received		
	ZA Staff Invoice Reimbursement for Professional Services		(44,805.74)
	- PeopleSoft Financial Charges		(46.18)
	Net Increase/(Decrease) to Cash		(14,597.18)
	<b>Ending Cash Balance - Zoo Authority Administrative Fund</b>	<b>\$</b>	<b>1,522,985.46</b>
<b>Trust Fund for FCZC Operations and Capital Projects                    98%</b>			
	Beginning Cash Balance	\$	36,718,025.61
<b>&gt;&gt;&gt; Operations Fund</b>			
	Beginning Cash Balance		6,156,584.70
Receipts:	- Measure Z Sales Tax Proceeds		494,160.72
Disbursements:	- Interest Received		
	- FCZC Operations Claim #2018-04		(369,108.94)
	- Wire Fees		(30.00)
	Net Increase/(Decrease) to Cash		125,021.78
	<b>Ending Cash Balance - Available for Operations</b>	<b>\$</b>	<b>6,281,606.48</b>
<b>&gt;&gt;&gt; Capital Facilities Project Fund</b>			
	Beginning Cash Balance	\$	30,561,440.91
Receipts:	- Measure Z Sales Tax Proceeds		988,321.43
Disbursements:	- Interest Received		
	FCZC Capital Claim #2018-04C		(225,367.69)
	- FCZC Capital Claim #2018-05C		(40,781.85)
	Net Increase/(Decrease) to Cash		722,171.89
	<b>Ending Cash Balance - Available for Capital Projects</b>		<b>31,283,612.80</b>
	<b>Ending Balance Available for Operations and Capital Projects</b>	<b>\$</b>	<b>37,565,219.28</b>
	<b>Total Interest Received During the Month</b>		<b>-</b>

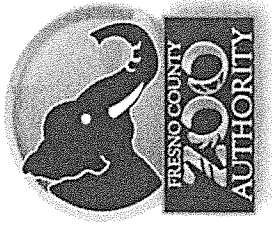
By Staff \_\_\_\_\_

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 1.821 as of March 31, 2018.

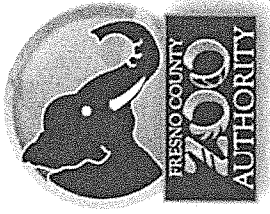


## Fresno County Zoo Authority

### SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR		
	2014-2015	2015-2016	2016-2017	2017-2018		
	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ACTUAL	BUDGET TO ACTUAL
TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	VARIANCE
July	\$ 864,900	\$ 900,800	\$ 952,000	\$ 961,520	\$ 930,800	\$ (30,720) -3.19%
August	1,149,600	1,201,100	1,269,300	1,281,993	1,241,000	(40,993) -3.20%
September	1,199,226	1,408,037	1,181,071	1,192,882	1,391,154	198,272 16.62%
October	879,100	911,400	941,400	960,814	933,300	(17,514) -1.84%
November	1,172,100	1,215,200	1,255,200	1,292,856	1,244,400	(48,456) -3.75%
December	1,147,219	1,306,493	1,188,304	1,212,070	1,452,570	240,500 19.84%
January	884,100	915,800	955,400	974,508	951,900	(22,608) -2.32%
February	1,178,800	1,221,000	1,273,900	1,299,378	1,269,200	(30,178) -2.32%
March	1,087,121	1,226,517	1,114,146	1,103,005	1,420,604	317,599 28.79%
April	804,100	819,500	855,500	846,945	865,400	18,455 2.18%
May	1,072,100	1,092,700	1,140,700	1,129,293	1,512,737	383,444 33.95%
June	1,231,366	1,374,748	1,220,710	1,099,791		
Total	\$ 12,669,732	\$ 13,593,295	\$ 13,347,631	\$ 13,345,055	\$ 13,213,065	\$ 967,801 7.25%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION      \$    152,220,385



**Fresno County Zoo Authority**  
**Treasurer's Report**  
**Unaudited Cash Basis**  
**For the Month Ended April 30, 2018**

Summary of Quarter Two Interest Receipts				
Fund	Subclass	Description	1st Alloc. April	2nd Alloc June
4845	10000	Zoo Authority	672.93	
4850	10000	FCZC - Operations	2,845.85	
4850	42700	FCZC - CP	12,941.20	
Total			\$ 16,459.98	\$ -
			April to June	



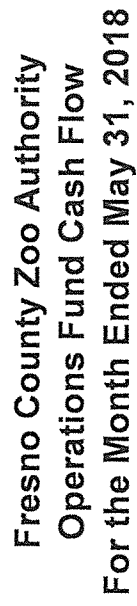
**Fresno County Zoo Authority  
Capital Projects Fund Cash Flow  
For the Month Ended May 31, 2018**

Cash Balance as of 5/31/2018 \$ 31,283,613

**DEDUCTIONS (earmarked projects, paid through claim 2018-05C):**

2018 South Corridor Infrastructure-February 2018	53,579
2018 Asian Exhibits - November 2017	63,519
2018 Prgm Animal Holding Facility-August 2017	147,013
2018 Belmont Basin Relief Line-August 2017	171,517
2018 Animal Nutrition Center-August 2017	823,544
2017 Orangutan Exhibit-May 2017	43,279
2017 African River-April 2017	3,552,910
2017 Water Play Area-January 2017	157,432
2017 Dino Dig Expansion-June 2016	154,218
2016 Animal Acquisition-September 2015	35,462
2015 Tiger Exhibit Expansion-December 2014	31,120
<b>Total Deductions:</b>	<b><u>\$ (5,233,593)</u></b>
<b>TOTAL:</b>	<b><u>\$ 26,050,020</u></b>





\$ 6,281,606

\$ 3,335,288



**Fresno County Zoo Authority  
Administration Fund Cash Flow  
For the Month Ended May 31, 2018**

**Cash Balance as of 5/31/2018** \$ 1,522,985

**DEDUCTIONS (Remaining budgets, paid through claim 01020304-Zoo-05301818):**

2018 Telephone Charges	250
2018 Memberships	500
2018 Office Expense	2,438
2018 Postage	706
2018 PeopleSoft Financials Charges	23
2018 Professional Services	66,030
2018 Data Processing Services	1,500
2018 Publications & Legal Notices	500
2018 Trans, Travel & Education	2,500
2017 Telephone Charges	250
2017 Memberships	500
2017 Office Expense	2,539
2017 Postage	633
2017 PeopleSoft Financials Charges	168
2017 Professional Services	88,868
2017 Data Processing Services	1,500
2017 Publications & Legal Notices	500
2017 Trans, Travel & Education	2,500

**Total Deductions:** \$ (171,905)

**TOTAL:** \$ 1,351,080



**Fresno County Zoo Authority  
Treasurer's Report  
Unaudited Cash Basis  
For the Quarter Ended June 30, 2018**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	3,482,061.55
	Total Proceeds Received:	\$	3,482,061.55
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		69,641.23
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		3,412,420.32
	Total Proceed Allocations	\$	3,482,061.55
Cash Balance by Fund			
<b>Zoo Authority Fund</b>			
	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	1,519,661.08
Receipts:	- Measure Z Sales Tax Proceeds		69,641.23
	- Interest Received		6,651.25
Disbursements:	- PeopleSoft Financial Charges		(136.33)
	- ZA Staff Invoice Reimbursement for Professional Services		(44,805.74)
	Net Increase/(Decrease) to Cash		31,350.41
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	1,551,011.49
<b>Trust Fund for FCZC Operations and Capital Projects</b>			
	98%		
	Beginning Cash Balance	\$	36,407,843.59
>>> Operations Fund			
	Beginning Cash Balance		6,359,998.89
Receipts:	- Measure Z Sales Tax Proceeds		1,137,473.44
	- Interest Received		28,128.47
Disbursements:	- FCZC Operations Claim #2018-03		(488,937.37)
	- FCZC Operations Claim #2018-04		(369,108.94)
	- FCZC Operations Claim #2018-05		(342,342.25)
	- Wire Fees		(70.00)
	Net Increase/(Decrease) to Cash		(34,856.65)
	Ending Cash Balance - Available for Operations	\$	6,325,142.24
>>> Capital Facilities Project Fund			
	Beginning Cash Balance	\$	30,047,844.70
Receipts:	- Measure Z Sales Tax Proceeds		2,274,946.88
	- Interest Received		127,911.35
Disbursements:	- FCZC Capital Claim 2018-03C		(64,739.66)
	- FCZC Capital Claim 2018-04C		(225,367.69)
	- FCZC Capital Claim 2018-05C		(40,781.85)
	- FCZC Capital Claim 2018-06C		(80,012.18)
	Net Increase/(Decrease) to Cash		1,991,956.85
	Ending Cash Balance - Available for Capital Projects		32,039,801.55
	Ending Balance Available for Operations and Capital Projects	\$	38,364,943.79
	Total Interest Received During the Quarter		162,691.07

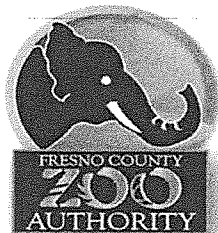
By Staff \_\_\_\_\_

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 1.821 as of March 31, 2018.



**Fresno County Zoo Authority  
Treasurer's Report  
Unaudited Cash Basis  
For the Month Ended June 30, 2018**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,103,924.66
	Total Proceeds Received:	\$	1,103,924.66
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	22,078.49
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,081,846.17
	Total Proceed Allocations	\$	1,103,924.66
Cash Balance by Fund			
<b>Zoo Authority Fund</b>			
	>> <b>Administrative Fund</b>	2%	
	Beginning Cash Balance	\$	1,522,985.46
Receipts:	- Measure Z Sales Tax Proceeds		22,078.49
Disbursements:	- Interest Received		5,978.32
	- ZA Staff Invoice Reimbursement for Professional Services		-
	- PeopleSoft Financial Charges		(30.78)
	Net Increase/(Decrease) to Cash		28,026.03
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	1,551,011.49
<b>Trust Fund for FCZC Operations and Capital Projects</b>			
	98%		
	Beginning Cash Balance	\$	31,283,612.80
	>>> <b>Operations Fund</b>		
	Beginning Cash Balance		6,281,606.48
Receipts:	- Measure Z Sales Tax Proceeds		360,615.39
Disbursements:	- Interest Received		25,282.62
	- FCZC Operations Claim #2018-05		(342,342.25)
	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		43,535.76
	Ending Cash Balance - Available for Operations	\$	6,325,142.24
	>>> <b>Capital Facilities Project Fund</b>		
	Beginning Cash Balance	\$	31,283,612.80
Receipts:	- Measure Z Sales Tax Proceeds		721,230.78
Disbursements:	- Interest Received		114,970.15
	- FCZC Capital Claim #2018-06C		(80,012.18)
	Net Increase/(Decrease) to Cash		756,188.75
	Ending Cash Balance - Available for Capital Projects		32,039,801.55
	Ending Balance Available for Operations and Capital Projects	\$	38,364,943.79
	Total Interest Received During the Month		146,231.09

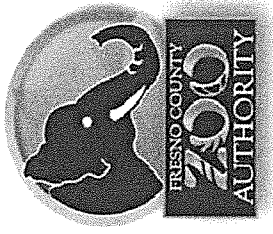
By Staff \_\_\_\_\_

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 1.821 as of March 31, 2018.

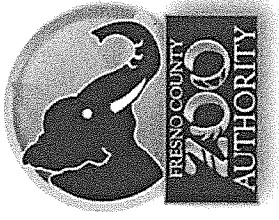


## Fresno County Zoo Authority

### SUMMARY OF MEASURE Z SALES TAX PROCEEDS

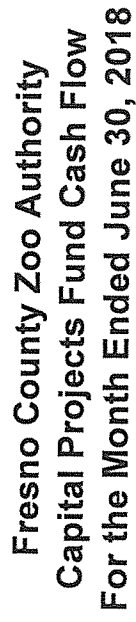
	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR		
	2014-2015	2015-2016	2016-2017	2017-2018		
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET TO ACTUAL	VARIANCE
TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	
July	\$ 864,900	\$ 900,800	\$ 952,000	\$ 961,520	\$ 930,800	\$ (30,720) -3.19%
August	1,149,600	1,201,100	1,269,300	1,281,993	1,241,000	(40,993) -3.20%
September	1,199,226	1,408,037	1,181,071	1,192,882	1,391,154	198,272 16.62%
October	879,100	911,400	941,400	950,814	933,300	(17,514) -1.84%
November	1,172,100	1,215,200	1,255,200	1,292,856	1,244,400	(48,456) -3.75%
December	1,147,219	1,306,493	1,188,304	1,212,070	1,452,570	240,500 19.84%
January	884,100	915,800	955,400	974,508	951,900	(22,608) -2.32%
February	1,178,800	1,221,000	1,273,900	1,299,378	1,269,200	(30,178) -2.32%
March	1,087,121	1,226,517	1,114,146	1,103,005	1,420,604	317,599 28.79%
April	804,100	819,500	855,500	846,945	865,400	18,455 2.18%
May	1,072,100	1,092,700	1,140,700	1,129,293	1,512,737	383,444 33.95%
June	1,231,366	1,374,748	1,220,710	1,099,791	1,103,925	4,134 0.38%
Total	\$ 12,669,732	\$ 13,593,295	\$ 13,347,631	\$ 13,345,055	\$ 14,316,990	\$ 971,935 7.28%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 153,324,310



**Fresno County Zoo Authority**  
**Treasurer's Report**  
**Unaudited Cash Basis**  
**For the Month Ended June 30, 2018**

Summary of Quarter Two Interest Receipts					
Fund	Subclass	Description	1st Alloc.		Interest Received
			April	June	
4845	10000	Zoo Authority	672.93	5,978.32	\$ 6,651.25
4850	10000	FCZC - Operations	2,845.85	25,282.62	\$ 28,128.47
4850	42700	FCZC - CP	12,941.20	114,970.15	\$ 127,911.35
Total			\$ 16,459.98	\$ 146,231.09	\$ 162,691.07
April to June					



\$ 32,039,802

## 2018 South Corridor Infrastructure-February 2018

45,678

31,300

170,425

810,380

144,107

41,612

3,552,910

136,370

154,218

35,462

\$ (5,153,582)

\$ 26,886,220



**Fresno County Zoo Authority  
Operations Fund Cash Flow  
For the Month Ended June 30, 2018**

**Cash Balance as of 6/30/2018** **\$ 6,281,606**

**DEDUCTIONS (Remaining budgets, paid through claim 2018-05):**

2018 Animal	1,822,681
2018 Veterinary	244,723
2018 Utilities	239,948
2018 Animal Feed	280,225
2018 Interest/Bank Charges	150
2017 Veterinary	16,229

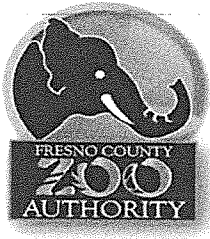
**Total Deductions:**

**\$ (2,603,956)**

**TOTAL:**

**\$ 3,677,650**





**Fresno County Zoo Authority  
Administration Fund Cash Flow  
For the Month Ended June 30, 2018**

**Cash Balance as of 6/30/2018** \$ 1,522,985

**DEDUCTIONS (Remaining budgets, paid through claim 01020304-Zoo-06301818):**

2018 Telephone Charges	250
2018 Memberships	500
2018 Office Expense	2,438
2018 Postage	706
2018 PeopleSoft Financials Charges	(8)
2018 Professional Services	66,030
2018 Data Processing Services	1,500
2018 Publications & Legal Notices	500
2018 Trans, Travel & Education	2,500
2017 Telephone Charges	250
2017 Memberships	500
2017 Office Expense	2,539
2017 Postage	633
2017 PeopleSoft Financials Charges	168
2017 Professional Services	88,868
2017 Data Processing Services	1,500
2017 Publications & Legal Notices	500
2017 Trans, Travel & Education	2,500

**Total Deductions:** \$ (171,874)

**TOTAL:** \$ 1,351,111



**Fresno County Zoo Authority  
Treasurer's Report  
Unaudited Cash Basis  
For the Month Ended July 31, 2018**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,227,434.50
	Total Proceeds Received:	\$	1,227,434.50
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		24,548.69
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,202,885.81
	Total Proceed Allocations	\$	1,227,434.50
Cash Balance by Fund			
<b>Zoo Authority Fund</b>			
	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	1,551,011.49
Receipts:	- Measure Z Sales Tax Proceeds		24,548.69
	- Interest Received		658.46
Disbursements:	- PeopleSoft Financial Charges		(65.97)
	- ZA Office Expense		-
	- ZA Postage Expense		-
	Net Increase/(Decrease) to Cash		25,141.18
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	1,576,152.67
<b>Trust Fund for FCZC Operations and Capital Projects</b>			
	98%		
	Beginning Cash Balance	\$	45,052,304.02
	>>> Operations Fund		
	Beginning Cash Balance		6,325,142.24
Receipts:	- Measure Z Sales Tax Proceeds		400,961.94
	- Interest Received		2,712.28
	-		-
Disbursements:	- FCZC Operations Claim #2018-06		(412,544.44)
	- Wire Fees		(30.00)
	Net Increase/(Decrease) to Cash		(6,900.22)
	Ending Cash Balance - Available for Operations	\$	6,316,242.02
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	32,039,801.55
Receipts:	- Measure Z Sales Tax Proceeds		801,923.87
	- Interest Received		13,231.09
Disbursements:	- FCZC Capital Claim 2018-07C		(141,017.04)
	- FCZC Capital Claim 2018-08C		(83,323.85)
	Net Increase/(Decrease) to Cash		590,814.07
	Ending Cash Balance - Available for Capital Projects		32,630,615.62
	Ending Balance Available for Operations and Capital Projects	\$	38,946,857.64
	Total Interest Received During the Month		16,601.83

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 1.560 as of June 30, 2018.

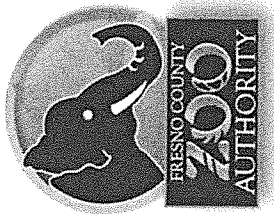


## Fresno County Zoo Authority

### SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR		
	2015-2016	2016-2017	2017-2018	2018-19		
	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ACTUAL	BUDGET TO ACTUAL
	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	VARIANCE
July	\$ 900,800	\$ 952,000	\$ 1,227,435	\$ 940,108	\$ 1,227,435	\$ 287,327 30.56%
August	1,201,100	1,269,300	1,241,000	1,228,590		
September	1,408,037	1,181,071	1,391,154	1,377,242		
October	911,400	941,400	933,300	951,966		
November	1,215,200	1,255,200	1,244,400	1,231,956		
December	1,306,493	1,188,304	1,452,570	1,408,993		
January	915,800	955,400	951,900	923,343		
February	1,221,000	1,273,900	1,269,200	1,231,124		
March	1,226,517	1,114,146	1,420,604	1,377,986		
April	819,500	855,500	865,400	839,438		
May	1,092,700	1,140,700	1,512,737	1,040,643		
June	1,374,748	1,220,710	1,103,925	1,013,457		
Total	\$ 13,593,295	\$ 13,347,631	\$ 14,613,625	\$ 13,564,846	\$ 1,227,435	\$ 287,327 2.12%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION      \$ 154,848,380



**Fresno County Zoo Authority**  
**Treasurer's Report**  
**Unaudited Cash Basis**  
**For the Month Ended July 31, 2018**

Summary of Quarter Four Interest Receipts				
Fund	Subclass	Description	1st Alloc. July	2nd Alloc August
4845	10000	Zoo Authority	658.46	\$ 658.46
4850	10000	FCZC - Operations	2,712.28	\$ 2,712.28
4850	42700	FCZC - CP	13,231.09	\$ 13,231.09
<b>Total</b>			<b>\$ 16,601.83</b>	<b>\$ - \$ 16,601.83</b>
			<b>July to August</b>	

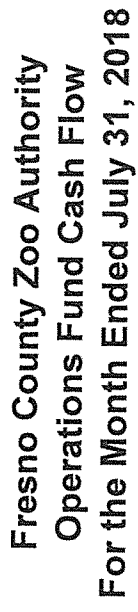


\$ 32,630,616

2019 Warthog Exhibit-May 2018	2,914,006
2019 South Corridor Infrastructure-February 2018	3,024,284
2019 Asian Exhibits - November 2017	47,375
2019 Belmont Basin Relief Line-August 2017	169,275
2019 Animal Nutrition Center-August 2017	785,318
2019 Prgm Animal Holding Facility-June 2017	132,625
2019 Orangutan Exhibit-May 2017	40,087
2019 African River-April 2017	3,552,910
2019 Water Play Area-January 2017	129,702
2019 Dino Dig Expansion-June 2016	154,218
2019 Animal Acquisition-September 2015	35,462

\$ (10,985,262)

\$ 21,645,354



\$ 6,316,242

2019 Animal	1,550,915
2019 Veterinary	232,110
2019 Utilities	177,500
2019 Animal Feed	230,680
2019 Interest/Bank Charges	120

\$ (2,191,325)

\$ 4,124,917



**Fresno County Zoo Authority  
Administration Fund Cash Flow  
For the Month Ended July 31, 2018**

**Cash Balance as of 7/31/2018** **\$ 1,576,153**

**DEDUCTIONS**

(FY 18-19 Remaining budgets, paid through claim 01020304-Zoo-06301818):

2019 Telephone Charges	250
2019 Memberships	500
2019 Office Expense	6,000
2019 Postage	1,000
2019 PeopleSoft Financials Charges	800
2019 Professional Services	161,966
2019 Data Processing Services	1,500
2019 Publications & Legal Notices	500
2019 Trans, Travel & Education	2,500

<b>Total Deductions:</b>	<b>\$ (175,016)</b>
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<b>TOTAL:</b>	<b>\$ 1,401,137</b>
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Moore Grider & Company  
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

*A Partnership Including  
Accountancy Corporations  
and a Partnership*

Richard L. Holland, C.P.A.

Thomas L. Bell, C.P.A.  
Accountancy Corporation

Denise S. Hurst, C.P.A.

Kenneth J. Labendeira, C.P.A., C.F.E.  
Accountancy Corporation

Pamela J. Gallemore, C.P.A.  
Accountancy Corporation

Karl L. Noyes, C.P.A.  
Accountancy Corporation

Cory J. Bell, C.P.A.

Kendall K. Wheeler, C.P.A.

Tom Collins, C.P.A.  
Accountancy Corporation

Aaron C. Studt, C.P.A.

Carrie M. Wiebe, C.P.A., C.F.E.  
Accountancy Corporation

Lozano, Lozano & Company  
Accountancy Partnership with partners:

Phil A. Lozano, C.P.A.

Ginger A. Lozano, C.P.A.

Rena R. Avedikian, C.P.A.

Kelli D. Steele, C.P.A.

Julie B. Fillmore, C.P.A.

Oscar Espinoza, C.P.A.

Lisa Brown, C.P.A., C.F.E.

Stalin Hernandez, C.P.A.

Michiko Rosenthal, C.P.A.

Mason D. Williams, C.P.A.

Abel M. Cabello, E.A.

L. Jerome Moore, C.P.A.  
1923-2016

Robert E. Grider, C.P.A.  
Retired

Board of Directors  
Fresno's Chaffee Zoo Corporation

We have performed the procedures enumerated below, which were agreed to by Fresno's Chaffee Zoo Corporation ("FCZC"), solely to assist you with respect to the review of third-party reimbursements and Measure Z-funded expenses of Fresno's Chaffee Zoo Corporation as of and for the year ended December 31, 2017. Fresno's Chaffee Zoo Corporation's management is responsible for the presentation of the third-party reimbursements and Measure Z-funded expenses in accordance with the guidelines set forth by the Fresno County Zoo Authority. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PROCEDURES

1. Review all (100%) reimbursements paid to FCZC for Measure Z-funded expense line items paid by "all other entities or third-parties (other than the Zoo Authority)" for purposes of determining if any operating and/or capital project expenses that were reimbursed by the Zoo Authority (Measure Z funds) were also reimbursed by a different entity or third-party.
2. Review a sample (at least 75% population coverage) of Measure Z claims submitted by FCZC for operations and capital projects, to determine if Measure Z-funded expenses were accounted for separately by FCZC.

FINDINGS

1. No exceptions were found as a result of applying the procedures.
2. No exceptions were found as a result of applying the procedures.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the Measure Z accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

*Moore Grider & Company*

June 13, 2018



**FRESNO'S CHAFFEE ZOO CORPORATION**

**FINANCIAL STATEMENTS  
AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2017,  
WITH COMPARATIVE TOTALS FOR 2016**

**FRESNO'S CHAFFEE ZOO CORPORATION**  
**FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION**  
**YEAR ENDED DECEMBER 31, 2017,**  
**WITH COMPARATIVE TOTALS FOR 2016**

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Moore Grider & Company  
Certified Public Accountants

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and a Partnership*

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L. Jerome Moore, C.P.A.  
1923-2016

Robert E. Grider, C.P.A.  
Retired

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of Fresno's Chaffee Zoo Corporation, which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### 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.

### Auditors' Responsibility

Our responsibility is to express an opinion 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fresno's Chaffee Zoo Corporation as of December 31, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on page 26 is presented for purposes of additional analysis and is not a required part of the financial statements. This supplementary information is presented as required by the Fresno County Zoo Authority. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

## **Report on Summarized Comparative Information**

We have previously audited the organization's 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 15, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Moore Gilder & Company*

Fresno, California  
June 13, 2018

FRESNO'S CHAFFEE ZOO CORPORATION  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2017, WITH COMPARATIVE TOTALS FOR 2016

	UNRESTRICTED		TEMPORARILY	PERMANENTLY	TOTALS	
	FCZC	MEASURE Z	RESTRICTED	RESTRICTED	2017	2016
<b>ASSETS</b>						
<b>CURRENT ASSETS</b>						
Cash	\$ (399,888)	\$ 0	\$ 943,569	\$ 0	\$ 543,681	\$ 1,515,606
Accounts receivable (Note 2)	711,390	0	0	0	711,390	708,379
Pledges receivable, current portion (Note 3)	1,500	0	2,369	0	3,869	27,520
Prepaid expenses	62,075	0	0	0	62,075	139,187
<b>TOTAL CURRENT ASSETS</b>	<b>375,077</b>	<b>0</b>	<b>945,938</b>	<b>0</b>	<b>1,321,015</b>	<b>2,390,692</b>
<b>PLEDGES RECEIVABLE</b> , net of current portion reflected above (Note 3)	0	0	3,468	0	3,468	9,331
<b>CONSTRUCTION IN PROGRESS</b>	3,881,992	0	0	0	3,881,992	458,763
<b>EQUIPMENT AND FACILITIES</b> , net of accumulated depreciation of \$12,902,609 in 2017 and \$8,890,837 in 2016	64,527,761	0	0	0	64,527,761	67,857,904
<b>INVESTMENT IN SECURITIES</b> (Note 4)	11,467,675	0	0	61,498	11,529,173	10,132,981
<b>TOTAL ASSETS</b>	<b>80,252,505</b>	<b>0</b>	<b>949,406</b>	<b>61,498</b>	<b>81,263,409</b>	<b>80,849,671</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>CURRENT LIABILITIES</b>						
Margin loan (Note 5)	250,456	0	0	0	250,456	350,746
Accounts payable	624,795	0	0	0	624,795	808,768
Accrued expenses	666,663	0	0	0	666,663	514,763
Deferred revenue	28,519	0	0	0	28,519	201,747
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,570,433</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,570,433</b>	<b>1,876,024</b>
<b>COMMITMENTS AND CONTINGENCIES</b> (Note 8)	0	0	0	0	0	0
<b>NET ASSETS</b>						
Permanently restricted (Note 6)	0	0	0	61,498	61,498	53,555
Temporarily restricted (Note 9)	0	0	949,406	0	949,406	1,271,654
Unrestricted (Note 10)	78,682,072	0	0	0	78,682,072	77,648,438
<b>TOTAL NET ASSETS</b>	<b>78,682,072</b>	<b>0</b>	<b>949,406</b>	<b>61,498</b>	<b>79,692,976</b>	<b>78,973,647</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 80,252,505</b>	<b>\$ 0</b>	<b>\$ 949,406</b>	<b>\$ 61,498</b>	<b>\$ 81,263,409</b>	<b>\$ 80,849,671</b>

**FRESNO'S CHAFFEE ZOO CORPORATION**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2017, WITH COMPARATIVE TOTALS FOR 2016**

	UNRESTRICTED		TEMPORARILY	PERMANENTLY	TOTALS	
	FCZC	MEASURE Z	RESTRICTED	RESTRICTED	2017	2016
<b>REVENUE AND SUPPORT</b>						
Measure Z operating funds (Note 11)	\$ 0	\$ 4,500,981	\$ 0	\$ 0	\$ 4,500,981	\$ 4,190,869
Measure Z capital funds (Note 12)	0	3,262,574	0	0	3,262,574	317,212
Return of prior year funding (Note 12)	0	0	0	0	0	(335,649)
City of Fresno funds	0	0	0	0	0	1,500,000
Admissions income	3,671,049	0	0	0	3,671,049	4,099,886
Gift shop sales	438,302	0	0	0	438,302	499,947
Donations	120,305	0	168,171	0	288,476	340,028
Concessions commission	675,311	0	0	0	675,311	775,616
Membership income	1,314,128	0	0	0	1,314,128	1,323,499
Donated materials and services (Note 14)	102,123	0	0	0	102,123	131,769
Stingray Bay Exhibit income	297,244	0	0	0	297,244	298,588
Education income	442,517	0	24,351	0	466,868	411,879
Event income	719,933	0	82,000	0	801,933	704,314
Investment income, net of expenses of \$59,532 in 2017 and \$57,989 in 2016 (Note 4)	456,559	0	0	2,520	459,079	269,031
Unrealized gain on securities (Note 4)	886,381	0	0	5,423	891,804	390,063
Facility rental income	558,359	0	0	0	558,359	604,641
Giraffe feeding income	530,032	0	0	0	530,032	450,838
Adopt-an-Animal income	27,780	0	0	0	27,780	31,650
Other income	51,920	0	0	0	51,920	56,284
Net assets released from restrictions:						
Satisfaction of program restrictions (Note 9)	596,770	0	(596,770)	0	0	0
<b>TOTAL REVENUE AND SUPPORT</b>	<b>10,888,713</b>	<b>7,763,555</b>	<b>(322,248)</b>	<b>7,943</b>	<b>18,337,963</b>	<b>16,060,465</b>
<b>EXPENSES</b>						
Program services	6,991,767	7,763,555	0	0	14,755,322	11,840,339
Management and general	1,804,787	0	0	0	1,804,787	719,699
Fundraising	767,787	0	0	0	767,787	531,940
<b>TOTAL EXPENSES</b>	<b>9,564,341</b>	<b>7,763,555</b>	<b>0</b>	<b>0</b>	<b>17,327,896</b>	<b>13,091,978</b>
<b>INCREASE (DECREASE) IN NET ASSETS BEFORE GAAP ADJUSTMENTS</b>	<b>1,324,372</b>	<b>0</b>	<b>(322,248)</b>	<b>7,943</b>	<b>1,010,067</b>	<b>2,968,487</b>
<b>GAAP ADJUSTMENTS (NOTE 1)</b>						
Capitalized construction in progress purchased with Measure Z funds	3,262,494	0	0	0	3,262,494	317,172
Return of prior year funding	0	0	0	0	0	(335,649)
Depreciation on capitalized facilities purchased with Measure Z funds	(3,553,232)	0	0	0	(3,553,232)	(3,558,988)
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>1,033,634</b>	<b>0</b>	<b>(322,248)</b>	<b>7,943</b>	<b>719,329</b>	<b>(608,978)</b>
<b>NET ASSETS, beginning of year</b>	<b>77,648,438</b>	<b>0</b>	<b>1,271,654</b>	<b>53,555</b>	<b>78,973,647</b>	<b>79,582,625</b>
<b>NET ASSETS, end of year</b>	<b>\$ 78,682,072</b>	<b>\$ 0</b>	<b>\$ 949,406</b>	<b>\$ 61,498</b>	<b>\$ 79,692,976</b>	<b>\$ 78,973,647</b>

FRESNO'S CHAFFEE ZOO CORPORATION

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2017, WITH COMPARATIVE TOTALS FOR 2016

	PROGRAM SERVICES	SUPPORTING SERVICES		TOTALS	
		MANAGEMENT AND GENERAL	FUNDRAISING	2017	2016
Advertising (Note 1)	\$ 308,863	\$ 0	\$ 0	\$ 308,863	\$ 358,205
Animal services	506,879	0	0	506,879	460,911
Bank and credit card fees	121,536	21,269	9,115	151,920	127,706
Business expense	59,124	10,347	4,434	73,905	51,833
Computer/software expense	45,321	7,931	3,399	56,651	54,454
Conservation	122,392	21,419	9,179	152,990	109,044
Contracted services	495,817	77,545	33,234	606,596	544,076
Consultant fees	56,236	0	0	56,236	156,391
Depreciation	366,833	64,196	27,512	458,541	398,667
Dues	46,454	8,129	3,484	58,067	24,911
Equipment	268,000	46,900	20,100	335,000	251,436
Fleet	15,547	2,721	1,166	19,434	21,643
Food/catering expense	331,991	58,098	24,899	414,989	416,365
Insurance - liability	158,374	27,716	11,878	197,968	179,462
Interest expense	0	13,283	0	13,283	10,448
Miscellaneous	30,708	5,374	2,303	38,385	53,214
Office supplies	14,730	2,578	1,105	18,412	33,738
Postage	49,986	8,748	3,749	62,483	61,189
Printing	162,458	28,430	12,184	203,073	192,816
Professional services	312,488	54,685	23,437	390,610	278,663
Repairs and replacements	330,776	0	0	330,776	266,287
Salaries and benefits	2,018,740	1,140,928	488,969	3,648,638	3,339,544
Specialized services	19,759	3,458	1,482	24,699	25,305
Staff development	62,527	10,942	4,690	78,159	116,053
Supplies	379,056	66,335	28,429	473,820	616,146
Telephone	42,138	7,374	3,160	52,672	51,231
Uniforms	32,215	5,638	2,416	40,269	36,706
Utilities	632,818	110,743	47,461	791,023	683,102
	<u>6,991,767</u>	<u>1,804,787</u>	<u>767,787</u>	<u>9,564,341</u>	<u>8,919,546</u>
Measure Z operating funds (Note 11)	4,500,981	0	0	4,500,981	4,190,869
Measure Z capital funds (Note 12)	3,262,574	0	0	3,262,574	317,212
Return of prior year funding (Note 12)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(335,649)</u>
<b>SUBTOTAL BEFORE GAAP ADJUSTMENTS</b>	<b>14,755,322</b>	<b>1,804,787</b>	<b>767,787</b>	<b>17,327,896</b>	<b>13,091,978</b>
<b>GAAP ADJUSTMENTS (NOTE 1)</b>					
Capitalized construction in progress purchased with Measure Z funds	(3,262,494)	0	0	(3,262,494)	(317,172)
Return of prior year funding	0	0	0	0	335,649
Depreciation on facilities purchased with Measure Z funds	<u>3,553,232</u>	<u>0</u>	<u>0</u>	<u>3,553,232</u>	<u>3,558,988</u>
	<u>\$ 15,046,060</u>	<u>\$ 1,804,787</u>	<u>\$ 767,787</u>	<u>\$ 17,618,634</u>	<u>\$ 16,669,443</u>

**FRESNO'S CHAFFEE ZOO CORPORATION**

**STATEMENTS OF CASH FLOWS**

**YEARS ENDED DECEMBER 31, 2017 AND 2016**

	2017	2016
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ 719,329	\$ (608,978)
Adjustments to reconcile increase (decrease) in net assets to net cash provided from operating activities:		
Depreciation	4,011,773	3,957,655
Unrealized gain on securities	(891,804)	(390,063)
Changes in:		
Accounts receivable	(3,011)	1,302,160
Pledges receivable	29,514	32,796
Prepaid expenses	77,112	11,436
Accounts payable	(183,973)	(473,767)
Accrued expenses	151,900	94,223
Deferred revenue	(173,228)	154,692
<b>NET CASH PROVIDED FROM OPERATING ACTIVITIES</b>	<u>3,737,612</u>	<u>4,080,154</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of equipment and facilities	(222,867)	(1,899,735)
Increase in construction in progress	(3,881,992)	(310,142)
Acquisition of securities	<u>(504,388)</u>	<u>(280,114)</u>
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<u>(4,609,247)</u>	<u>(2,489,991)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net decrease in margin loan	<u>(100,290)</u>	<u>(421,612)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	(971,925)	1,168,551
<b>CASH, beginning of year</b>	<u>1,515,606</u>	<u>347,055</u>
<b>CASH, end of year</b>	<u><u>\$ 543,681</u></u>	<u><u>\$ 1,515,606</u></u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Interest paid	<u>\$ 13,283</u>	<u>\$ 10,448</u>
<b>Non-cash transactions:</b>		
Donated materials and services	<u>\$ 102,123</u>	<u>\$ 131,769</u>
Transfer of construction in progress to equipment and facilities	<u><u>\$ 458,763</u></u>	<u><u>\$ 0</u></u>



**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2017 AND 2016**

**NOTE 1: ORGANIZATION/SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Fresno's Chaffee Zoo Corporation is a non-profit organization incorporated under the laws of the State of California. The organization was formed to operate, maintain and control zoological gardens, and collections and specimens of animals for the education, recreation and pleasure of the general public. The organization is supported primarily through admissions income, membership income and Measure Z operating funds.

The following are the significant accounting policies of the organization:

**Method of accounting** – The financial statements are prepared using the accrual basis of accounting, in which support and revenue are recognized when earned or due and expenses are recognized when incurred.

**Recognition of donor restrictions** – Support that is restricted by the donor is reported as an increase in temporarily restricted net assets. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets.

**Restrictions on assets** – Restricted funds are reported as follow:

**Permanently restricted net assets** – consist of endowment fund investments to be held indefinitely. The investment income may be used for operations.

**Temporarily restricted net assets** – represent resources that have been designated by donors for specific projects and programs.

**Accounts receivable** – Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through provisions for bad debt expense based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. At December 31, 2017 and 2016 the organization considers all amounts to be fully collectible; therefore, no allowance for doubtful accounts is reflected.

**Pledges receivable** – Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are normally recorded at the present value of the expected future cash flows. Management has determined the discount rate and present value calculation reflect a nominal amount, therefore, long-term pledges receivable are recorded at net realizable value. Conditional promises to give are not included as support until the conditions are substantially met. At December 31, 2017 and 2016, the organization considers all amounts to be fully collectible; therefore, no allowance for doubtful accounts is reflected.

FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017 AND 2016

NOTE 1: ORGANIZATION/SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)

**Construction in progress** – Construction in progress is stated at cost, which includes the cost of construction and other direct costs attributable to the construction. No provision for depreciation is made on construction in progress until such time as the relevant assets are completed and put into use.

**Equipment and facilities** – Equipment and facilities acquired by the organization are recorded at cost. Assets donated to the organization are recorded at their fair market value at the date of the donation. The organization's policy is to capitalize all expenditures for equipment and facilities in excess of \$2,000 and \$30,000, respectively. Depreciation is computed by the straight-line method over the estimated useful lives of the assets.

**Investment in securities** – Investment in securities represents investments in marketable equity securities. The securities are classified as "available for sale" and carried on the financial statements at fair value. The permanent endowment principal may not be expended; the earnings may be used for operations in accordance with the endowment policy adopted by the organization's Board of Directors.

**Measure Z funds** – In November 2004, the voters of Fresno County approved Measure Z, a transactions and use tax (sales tax) at the rate of 0.1%, proposed by the Fresno County Zoo Authority, to support the Fresno Chaffee Zoo. In 2014, the voters approved the extension of Measure Z for an additional ten years.

The Fresno County tax ordinance allows up to one-third of the tax revenues to be used for operations and maintenance of the Fresno Chaffee Zoo and requires a minimum of two-thirds of the funds to be used for capital improvement projects at the Fresno Chaffee Zoo (see Notes 11 and 12).

The Fresno County Zoo Authority is charged with oversight of the administration of the Measure Z funds and approves all funding requests for operations and capital improvement projects.

**Donated materials and services** – The organization receives various donated materials and services. The estimated fair value of the donation is recorded as support and expense in the period received.

Unpaid volunteers make significant contributions of their time to assist the organization in its programs and special events. The value of volunteer time is not reflected in these statements because it is not susceptible to objective measurement or valuation.

**Accounting estimates** – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and

**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2017 AND 2016**

**NOTE 1: ORGANIZATION/SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
(Continued)

**Accounting estimates** (Continued)

assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Expense allocation** – The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**Income taxes** – Fresno's Chaffee Zoo Corporation is incorporated as a nonprofit California corporation and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and California Revenue and Taxation Code Section 23701d.

Tax returns are filed in U.S. federal and state of California jurisdictions. Tax returns remain subject to examination by the U.S. federal jurisdiction for three years after the return is filed and for four years by the California jurisdiction. There are currently no tax years under examination. The organization classifies interest and penalties on tax assessments as an expense when incurred. For the years ended December 31, 2017 and 2016, interest and penalties totaled \$0.

**Advertising costs** – Advertising costs are expensed as incurred and totaled \$308,863 and \$358,205 in 2017 and 2016, respectively.

**Comparative financial information** – The financial statements include certain prior-year summarized comparative information in total, but not by asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended December 31, 2016, from which the summarized information was derived.

**GAAP adjustments** – The Statement of Activities presents financial data in conformity with generally accepted accounting principles (GAAP). The Measure Z column on the Statement of Activities presents expenditures according to Measure Z reporting requirements for which expenditures for construction in progress and facilities are expensed when incurred. However, for GAAP, such expenditures are capitalized and depreciated over the life of the asset. To address such reporting differences, the Statement of Activities includes GAAP adjustments.

# FRESNO'S CHAFFEE ZOO CORPORATION

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017 AND 2016

### NOTE 1: ORGANIZATION/SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### GAAP adjustments (Continued)

The Statement of Functional Expenses presents financial data in conformity with GAAP. The Measure Z capital funds line includes \$3,262,574 and \$317,212 expended for construction in progress and facilities for 2017 and 2016, respectively. For GAAP reporting purposes, these expenditures, excluding bank charges, are capitalized and depreciated over the life of the asset.

### NOTE 2: ACCOUNTS RECEIVABLE

Accounts receivable at December 31, 2017 and 2016, consists of the following:

	2017				2016
	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL	TOTAL
Measure Z Operating	\$ 467,964	\$ 0	\$ 0	\$ 467,964	\$ 635,263
Measure Z Capital	121,830	0	0	121,830	0
Various	121,596	0	0	121,596	73,116
<b>Total</b>	<b>\$ 711,390</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 711,390</b>	<b>\$ 708,379</b>

### NOTE 3: PLEDGES RECEIVABLE

Pledges receivable at December 31, 2017 and 2016 are as follows:

	2017				2016
	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL	TOTAL
Less than one year	\$ 1,500	\$ 2,369	\$ 0	\$ 3,869	\$ 27,520
One to four years	0	3,468	0	3,468	9,331
<b>Total</b>	<b>\$ 1,500</b>	<b>\$ 5,837</b>	<b>\$ 0</b>	<b>\$ 7,337</b>	<b>\$ 36,851</b>

**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2017 AND 2016**

**NOTE 4: INVESTMENT IN SECURITIES**

Investment in securities as of December 31, 2017 and 2016, is summarized below:

	<b>2017</b>	<b>2016</b>
Unrestricted:		
Bond mutual funds	\$ 3,927,300	\$ 4,500,181
Equity mutual funds	7,495,043	5,533,920
Money market funds	<u>45,332</u>	<u>45,325</u>
	<u>11,467,675</u>	<u>10,079,426</u>
Permanently Restricted:		
Bond mutual funds	17,468	14,769
Equity mutual funds	43,501	38,317
Money market funds	<u>529</u>	<u>469</u>
	<u>61,498</u>	<u>53,555</u>
	<u><b>\$ 11,529,173</b></u>	<u><b>\$ 10,132,981</b></u>

The following schedule summarizes the investment return and its classification in the statement of activities for the year ended December 31, 2017, with comparable totals for 2016:

	<b>2017</b>				<b>2016</b>
	<b>UNRESTRICTED</b>	<b>TEMPORARILY RESTRICTED</b>	<b>PERMANENTLY RESTRICTED</b>	<b>TOTAL</b>	<b>TOTAL</b>
Investment return:					
Investment income,					
net of expenses	\$ 456,559	\$ 0	\$ 2,520	\$ 459,079	\$ 269,031
Unrealized gain	<u>886,381</u>	<u>0</u>	<u>5,423</u>	<u>891,804</u>	<u>390,063</u>
	<u><b>\$ 1,342,940</b></u>	<u><b>\$ 0</b></u>	<u><b>\$ 7,943</b></u>	<u><b>\$ 1,350,883</b></u>	<u><b>\$ 659,094</b></u>

**NOTE 5: MARGIN LOAN**

The organization has a margin loan account with Charles Schwab. Management can withdraw a maximum of 25% of the total account value. Interest is calculated at the daily margin interest rate; at December 31, 2017 the interest rate was 3.05%. The account is collateralized by securities owned by the organization and matures August 1, 2018. At December 31, 2017 and 2016, the outstanding balance was \$250,456 and \$350,746, respectively.

# FRESNO'S CHAFFEE ZOO CORPORATION

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017 AND 2016

### NOTE 6: ENDOWMENTS

Effective January 1, 2009 the organization adopted the provisions established by accounting literature for Endowments of Not-for-Profit Foundations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds. The accounting literature provides guidance for a not-for-profit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2009 (UPMIFA) and also required disclosures about endowment funds, both donor-restricted endowment funds and board-designated endowment funds.

The organization's endowment assets consist of individual funds established to provide financial support to the organization. The endowment assets include both donor-restricted endowment funds and funds designated by the board of directors to function as endowments. As required by GAAP, net assets associated with endowment funds, including funds designated by the board of directors to function as endowments, are classified and reported on the existence or absence of donor-imposed restrictions.

#### **Interpretation of Relevant Law**

The organization has interpreted the California Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment and (c) accumulations to the permanent endowment in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the organization in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the organization considers the following factors in making a determination to appropriate or accumulate the donor-restricted endowment funds:

1. The duration and preservation of the fund.
2. The purposes of the organization and the donor-restricted endowment fund.
3. General economic conditions.
4. The possible effect of inflation and deflation.
5. The expected total return from income and the appreciation of investments.
6. Other resources of the organization.
7. The investment policies of the organization.

# **FRESNO'S CHAFFEE ZOO CORPORATION**

## **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2017 AND 2016**

**NOTE 6: ENDOWMENTS (Continued)**

### **Return Objectives and Risk Parameters**

The organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include funds restricted by donors that the organization must retain permanently as well as board-designated funds. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to meet or exceed the Policy Index, as defined as 65% S&P 500, 30% Lehman Aggregate Bonds, and 5% Cash while assuming a moderate level of investment risk. The organization expects its endowment funds, over time, to provide an average nominal rate of return of approximately 8.5% annually. Additionally, the organization expects its endowment funds, over time, to provide an average real rate of return (after inflation) of approximately 5% annually. Actual returns in any given year may vary from this amount; therefore compliance with performance expectations is evaluated over a three to five-year time horizon.

### **Strategies Employed for Achieving Objectives**

To satisfy its long-term rate-of-return objectives, the organization seeks investment returns through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The organization targets a diversified asset allocation that includes equity and debt investments to achieve its long-term return objectives within prudent risk constraints.

### **Spending Policy and How the Investment Objectives Relate to Spending Policy**

The organization uses a method based upon the total return on assets to determine the amounts appropriated for expenditure for endowments under which the organization is the income beneficiary in conformity with the "Uniform Prudent Management of Institutional Funds Act" (UPMIFA).

The Board of Directors has a spending policy on all endowments, such that distribution amounts will be determined prior to the new fiscal year based on the previous twelve (12) quarters-end average market value, whenever possible. In any given year, the distribution of an individual endowment or endowments may be less than 5% if the total return is not enough to preserve the purchasing power of the fund.

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**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2017 AND 2016**

**NOTE 6: ENDOWMENTS (Continued)**

**Endowment Net Asset Composition by Type of Fund**

Endowment net assets consist of the following at December 31, 2017 and 2016:

	<b>2017</b>		
	<b>Unrestricted</b>	<b>Permanently Restricted</b>	<b>Total</b>
Donor-restricted endowment funds	\$ 0	\$ 61,498	\$ 61,498
Board-designated endowment funds	<u>5,308,373</u>	<u>0</u>	<u>5,308,373</u>
Total endowment net assets	<u><u>\$ 5,308,373</u></u>	<u><u>\$ 61,498</u></u>	<u><u>\$ 5,369,871</u></u>
	<b>2016</b>		
	<b>Unrestricted</b>	<b>Permanently Restricted</b>	<b>Total</b>
Donor-restricted endowment funds	\$ 0	\$ 53,555	\$ 53,555
Board-designated endowment funds	<u>4,594,780</u>	<u>0</u>	<u>4,594,780</u>
Total endowment net assets	<u><u>\$ 4,594,780</u></u>	<u><u>\$ 53,555</u></u>	<u><u>\$ 4,648,335</u></u>

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**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2017 AND 2016**

**NOTE 6: ENDOWMENTS (Continued)**

**Changes in Endowment Net Assets**

The following schedules shows changes in endowment net assets for the years ended December 31, 2017 and 2016:

	<b>2017</b>		
	<b>Unrestricted</b>	<b>Permanently Restricted</b>	<b>Total</b>
Endowment net assets, January 1, 2017	<u>\$ 4,594,780</u>	<u>\$ 53,555</u>	<u>\$ 4,648,335</u>
Investment return			
Investment income,			
net of expenses	225,599	2,520	228,119
Unrealized gain	<u>487,994</u>	<u>5,423</u>	<u>493,417</u>
Net investment return	713,593	7,943	721,536
Contributions	0	0	0
Amounts appropriated for expenditure	<u>0</u>	<u>0</u>	<u>0</u>
Endowment net assets, December 31, 2017	<u><u>\$ 5,308,373</u></u>	<u><u>\$ 61,498</u></u>	<u><u>\$ 5,369,871</u></u>

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**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2017 AND 2016**

**NOTE 6: ENDOWMENTS (Continued)**

**Changes in Endowment Net Assets (Continued)**

	<b>2016</b>		
	<b>Unrestricted</b>	<b>Permanently Restricted</b>	<b>Total</b>
Endowment net assets, January 1, 2016	<u>\$ 4,249,614</u>	<u>\$ 49,348</u>	<u>\$ 4,298,962</u>
Investment return			
Investment income, net of expenses	134,329	1,580	135,909
Unrealized gain	<u>210,837</u>	<u>2,627</u>	<u>213,464</u>
Net investment return	345,166	4,207	349,373
Contributions	0	0	0
Amounts appropriated for expenditure	<u>0</u>	<u>0</u>	<u>0</u>
Endowment net assets, December 31, 2016	<u><u>\$ 4,594,780</u></u>	<u><u>\$ 53,555</u></u>	<u><u>\$ 4,648,335</u></u>

**Funds with Deficiencies**

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the organization to retain as a fund of perpetual duration. In accordance with GAAP, deficiencies of this nature that are reported in unrestricted net assets were \$0, as of both December 31, 2017 and 2016.

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# FRESNO'S CHAFFEE ZOO CORPORATION

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017 AND 2016

### NOTE 7: FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Generally accepted accounting principles establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of fair value hierarchy under FASB ASC 820 are described below:

- |         |                                                                                                                                                                                                                                                                                                                                        |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Level 1 | Quoted prices for identical assets or liabilities traded in active markets.                                                                                                                                                                                                                                                            |
| Level 2 | Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; quoted prices that are observable for the asset or liability or inputs that are derived principally from or corroborated by observable market data by correlation or other means. |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement.                                                                                                                                                                                                                                    |

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2017 and 2016.

*Pledges receivable:* For pledges receivable that are due within one year, carrying amount is a reasonable estimate of fair value. For pledges receivable that are due in more than one year, fair value is estimated at the present value of estimated future cash flows, using a discount rate reflective of current interest rates. Management considers the current discount rate as minimal and the resulting discount to be nominal.

*Donated materials and services:* Valued based upon vendor invoices and current market price.

*Mutual funds:* Valued at closing price reported on the active market in which the funds are traded.

# FRESNO'S CHAFFEE ZOO CORPORATION

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017 AND 2016

### NOTE 7: FAIR VALUE MEASUREMENTS (Continued)

*Money market funds:* Valued at authorized cost, which approximates fair value.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The table below presents the level within the hierarchy at which assets are measured at December 31, 2017:

	2017			
	TOTAL	LEVEL 1	LEVEL 2	LEVEL 3
<b>Nonrecurring</b>				
Pledges receivable	\$ 7,337	\$ 0	\$ 0	\$ 7,337
Donated materials and services	<u>102,123</u>	<u>0</u>	<u>102,123</u>	<u>0</u>
Total Nonrecurring	<u>109,460</u>	<u>0</u>	<u>102,123</u>	<u>7,337</u>
<b>Recurring</b>				
Available for sale				
marketable securities:				
Bond mutual funds	3,944,768	3,944,768	0	0
Equity mutual funds	7,538,544	7,538,544	0	0
Money market funds	<u>45,861</u>	<u>45,861</u>	<u>0</u>	<u>0</u>
Total Recurring	<u>11,529,173</u>	<u>11,529,173</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<u>\$ 11,638,633</u>	<u>\$ 11,529,173</u>	<u>\$ 102,123</u>	<u>\$ 7,337</u>

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# FRESNO'S CHAFFEE ZOO CORPORATION

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017 AND 2016

### NOTE 7: FAIR VALUE MEASUREMENTS (Continued)

The table below presents the level within the hierarchy at which assets are measured at December 31, 2016:

	2016			
	TOTAL	LEVEL 1	LEVEL 2	LEVEL 3
<b>Nonrecurring</b>				
Pledges receivable	\$ 36,851	\$ 0	\$ 0	\$ 36,851
Donated materials and services	<u>131,769</u>	<u>0</u>	<u>131,769</u>	<u>0</u>
Total Nonrecurring	<u>168,620</u>	<u>0</u>	<u>131,769</u>	<u>36,851</u>
<b>Recurring</b>				
Available for sale				
marketable securities:				
Bond mutual funds	4,514,950	4,514,950	0	0
Equity mutual funds	5,572,237	5,572,237	0	0
Money market funds	<u>45,794</u>	<u>45,794</u>	<u>0</u>	<u>0</u>
Total Recurring	<u>10,132,981</u>	<u>10,132,981</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<u>\$ 10,301,601</u>	<u>\$ 10,132,981</u>	<u>\$ 131,769</u>	<u>\$ 36,851</u>

A summary of changes in the fair value of the organization's Level 3 assets for the year ended December 31, 2017 and 2016 is presented below:

	2017	2016
Pledges receivable		
Balance, beginning of year	\$ 36,851	\$ 69,647
Additions to pledges receivable	5,500	33,080
Payments on pledges receivable	<u>(35,014)</u>	<u>(65,876)</u>
Balance, end of year	<u>\$ 7,337</u>	<u>\$ 36,851</u>

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**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2017 AND 2016**

**NOTE 8: COMMITMENTS AND CONTINGENCIES**

**Operating Leases**

The organization leases the following equipment under operating leases that have the following expiration dates:

Postage machine	January 31, 2018
Copier Toshiba 4555C	June 30, 2019
Color Copier Xerox 6605	July 5, 2019
Laser Printers Ricoh MP C3004ex (2)	July 31, 2022
Zoo land and facilities	December 31, 2036

Future minimum lease payments are as follow:

<b>YEAR ENDING DECEMBER 31,</b>	<b>Postage Machine</b>	<b>Copiers</b>	<b>Zoo Land and Facilities</b>	<b>Total</b>
2018	\$ 154	\$ 6,278	\$ 1	\$ 6,433
2019	0	4,951	1	4,952
2020	0	3,624	1	3,625
2021	0	3,624	1	3,625
2022	0	2,114	1	2,115
Thereafter	0	0	14	14
	<u>\$ 154</u>	<u>\$ 20,591</u>	<u>\$ 19</u>	<u>\$ 20,764</u>

Lease expense for the years ended December 31, 2017 and 2016, was \$7,803 and \$6,889, respectively and is included in equipment expense.

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**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2017 AND 2016**

**NOTE 9: TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets at December 31, 2017 and 2016, are available for the following purposes:

	<b>2017</b>	<b>2016</b>
African River	\$ 47,621	\$ 5,000
Australian Bird Purchase	12,221	12,221
Bat Exhibit	562	562
Benches	1,785	1,785
Breakfast with the Animals	1,000	0
Breakfast with Santa	3,000	0
Camp Scholarships	3,515	0
Change for Cheetahs	7,945	10,557
City of Fresno	603,171	1,039,478
Distance Learning	7,000	7,000
Education Grant - CA Coastal Conservancy	4,845	0
Education - Zoo 2 U	1,334	0
Enrichment Income	7,133	5,626
Frog & Fairytales - 2018	1,500	0
Haron Jaguar Zoo Fund	1,080	1,080
Keeper Lounge Restoration	50,000	50,000
Lorikeet Exhibit	1,850	1,850
Orangutan/Tiger Exhibit	70,912	70,912
Parking	56,000	50,000
Radin Scholarship Fund	1,000	1,000
Radiograph	7,775	0
Valley Farms	43,574	0
Wells Fargo Wednesdays	14,583	14,583
	<u><u>\$ 949,406</u></u>	<u><u>\$ 1,271,654</u></u>

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# FRESNO'S CHAFFEE ZOO CORPORATION

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017 AND 2016

### NOTE 9: TEMPORARILY RESTRICTED NET ASSETS (Continued)

Net assets released from donor restrictions by incurring expenses satisfying the restricted purposes:

	2017	2016
Africa	\$ 43,695	\$ 174,534
Australian Exhibit	0	62,758
Breakfast with the Animals	8,500	0
Camp Scholarships	0	1,602
Change for Cheetahs	3,000	0
City of Fresno	436,307	0
Conservation	2,375	2,204
Dream Night	3,500	0
Education	2,766	9,861
Enrichment Income	13,484	350
Kids' Night	5,000	0
Miscellaneous	0	500
Rainforest Birds	100	0
Safari Night	18,500	0
Sea Lion	117	2,640
Simba Classroom	7,000	0
Stingray Bay	0	15
Valley Farms	6,426	15,000
Wilderness Falls (Water Play Area)	5,000	0
Zoo Boo	2,500	0
Zoo Lights	13,500	0
Wells Fargo Wednesdays	25,000	25,000
	<u>\$ 596,770</u>	<u>\$ 294,464</u>

### NOTE 10: UNRESTRICTED NET ASSETS

Unrestricted net assets at December 31, 2017 and 2016, consist of the following:

	2017	2016
Board-designated endowment	\$ 5,308,373	\$ 4,594,780
Undesignated net assets	<u>73,373,699</u>	<u>73,053,658</u>
	<u>\$ 78,682,072</u>	<u>\$ 77,648,438</u>



**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2017 AND 2016**

**NOTE 11: MEASURE Z OPERATING FUNDS**

For the years ended December 31, 2017 and 2016, Measure Z operating funds were used as follows:

	<b>2017</b>	<b>2016</b>
Salaries and benefits:		
Animal	\$ 3,329,896	\$ 2,976,765
Veterinary services	382,301	353,984
Animal feed	400,000	360,000
Utilities	388,654	500,000
Bank charges	<u>130</u>	<u>120</u>
	<b><u>\$ 4,500,981</u></b>	<b><u>\$ 4,190,869</u></b>

**NOTE 12: MEASURE Z CAPITAL FUNDS**

For the years ended December 31, 2017 and 2016, Measure Z capital funds were used as follows:

	<b>2017</b>	<b>2016</b>
Architectural services	\$ 8,581	\$ 7,214
Construction in progress	2,820,426	245,391
Design	227,466	0
Utility improvements	185,339	0
Animal acquisition/transport	20,682	64,567
Bank charges	<u>80</u>	<u>40</u>
	<b><u>\$ 3,262,574</u></b>	<b><u>\$ 317,212</u></b>

During 2016, the organization received \$1,500,000 from the City of Fresno to fund a portion of shared costs of capital projects. The organization identified the capital projects that were originally funded using Measure Z funds and reimbursed to the Fresno County Zoo Authority these funds totaling \$335,649.

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# FRESNO'S CHAFFEE ZOO CORPORATION

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017 AND 2016

### NOTE 13: MANAGEMENT TRANSITION

The City of Fresno transferred management for the Fresno Chaffee Zoo to the organization during the year ended December 31, 2006. The agreement was effective January 1, 2006 and expires December 31, 2036 with a conditional option to extend the agreement for an additional 25-year period. In the event the conditions for this extension are not met, the organization has an option to extend the initial agreement for ten years with an additional ten-year extension available. The ten-year extensions shall be granted at the sole discretion of the Fresno City Council based upon the same terms and conditions of the initial agreement.

### NOTE 14: DONATED MATERIALS AND SERVICES

Donated materials and services for the years ended December 31, 2017 and 2016, were received for the following purposes:

	2017	2016
Breakfast with the Animals	\$ 10,446	\$ 7,574
Dream Night/Zoobilation	6,542	1,207
Frogs & Fairytales	13,652	6,531
Ice Cream Zoofari	44,736	42,850
Safari Night	19,753	39,280
Zoo Boo	450	13,175
Kids' Night	1,187	140
Zoo Lights	5,357	21,012
	<u>\$ 102,123</u>	<u>\$ 131,769</u>

### NOTE 15: PENSION PLAN

The organization has a 401(k) defined contribution plan that covers all employees who have attained age 21 and have completed a year of service. The plan allows eligible employees to defer compensation up to the maximum annual deferral limit. The plan provides an employer match of 100% for the first 3% of the employee contribution and a 50% match for the next 2% of the employee contribution, up to a maximum employer match of 4% of pay.

The organization may make an additional discretionary contribution to the plan. The Board of Directors determines each year if such a contribution will be made and, if so, the amount to be contributed. This contribution will be allocated among eligible participants, who have completed 1,000 hours of service, based upon compensation received during the plan year.

**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2017 AND 2016**

**NOTE 16: CONCENTRATION OF CREDIT RISK**

The organization maintains its cash balances in one financial institution located in Fresno, California. At times during the year, the organization maintained balances that exceeded the federally insured limit of \$250,000. The organization believes that there is no significant risk with respect to these deposits.

**NOTE 17: SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 13, 2018 (date financial statements available to be issued) and determined no events have occurred subsequent to December 31, 2017 that would require adjustment to, or disclosure in the financial statements.

**FRESNO'S CHAFFEE ZOO CORPORATION**

**INVENTORY OF CAPITAL ASSETS PURCHASED WITH MEASURE Z FUNDS**

**DECEMBER 31, 2017**

<b>Description</b>	<b>Date Placed in Service</b>	<b>Amount</b>
Stingray Bay	2009	\$ 69,474
Dino Dig	2010	70,000
Hospital Quarantine	2010	750
Reptile Exhibit	2010	183,804
Tiger	2010	288
Bird of Prey	2011	44,944
Concessions Improvements	2011	23,557
Existing Sea Lion	2011	10,340
Hospital Quarantine	2011	29,187
Reptile Exhibit	2011	27,173
Tiger	2011	35,443
Cobra	2012	39,840
Concessions Improvements	2012	30,679
Giraffe	2012	57,600
Hospital Quarantine	2012	19,426
Otter	2012	36,602
Reptile Exhibit	2012	27,440
Sea Lion Cove	2012	10,411,180
Tropical Treasures	2012	10,596
Cobra	2013	256,035
Otter	2013	163,398
Reptile Exhibit	2013	405,813
Sea Lion Cove	2013	75,192
Tropical Treasures	2013	24,466
Reptile Exhibit	2014	82,063
Utilities	2014	1,429,469
Africa	2015	57,097,628
Utilities	2015	256,727
Africa	2016	144,992
Utilities	2017	467,742
		<hr/> 71,531,847
Construction in progress	2017	<hr/> 3,262,494
<b>Total</b>		<b><u><u>\$ 74,794,341</u></u></b>



Moore Grider & Company  
Certified Public Accountants

*A Partnership Including  
Accountancy Corporations  
and a Partnership*

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Thomas L. Bell, C.P.A.  
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Abel M. Cabello, E.A.

L. Jerome Moore, C.P.A.  
1923-2016

Robert E. Grider, C.P.A.  
Retired

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the financial statements of Fresno's Chaffee Zoo Corporation, which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 13, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Fresno's Chaffee Zoo Corporation'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fresno's Chaffee Zoo Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Fresno's Chaffee Zoo Corporation'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.

### 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 organization's internal control or on compliance. Accordingly, this communication is not suitable for any other purpose.

*Moore Gilder & Company*

Fresno, California  
June 13, 2018



## FY 2018 April Board Financial Report



## Discussion of Financial Results MTD as of April 30, 2018

### Key Facts & Figures:

- April 2018 MTD attendance was 14.84% less than April 2017 MTD attendance of 138,285.
- April 2018 MTD attendance of 117,767 was 6.2% greater than the MTD budgeted attendance of 110,890.
- Self-generated revenue of \$1,296,241 was \$65,940 greater than the budgeted self-generated revenue of \$1,230,301.
- Personnel expenses were 2.4% over budget and total expenses were 4.2% under budget for the month. YTD personnel expenses are 1.7% below budget and total expenses are 11.5% under budget.
- Surplus from operations was \$167,301 compared to the budgeted surplus from operations of \$51,926 for the month. YTD deficit is (\$771,774) compared to the budgeted deficit of (\$1,519,678).

### Per Capita Data:

Area	Apr 2018	Budget	Apr 2017	Capture (Apr 18)	Capture (Apr 17)
Admissions	\$5.70	\$6.04	\$4.60	N/A	N/A
Concessions	\$0.81	\$0.85	\$0.83	N/A	N/A
Gift Shop	\$0.63	\$0.56	\$0.60	N/A	N/A
Giraffe Feeding	\$0.62	\$0.68	\$0.64	22%	32%
Stingray Bay	\$0.40	\$0.40	\$0.41	30%	49%



# Fresno's Chaffee Zoo Corporation

## Balance Sheet

April 2018

	FY18 @ 04/30/18	FY18 @ 03/31/18
<b>ASSETS</b>		
Cash	\$1,360,216	\$1,087,668
Short Term Investments	\$0	\$0
Long Term Investments	\$11,197,902	\$11,204,812
Accounts Receivable	\$658,104	\$729,978
Prepaid Expenses	\$35,994	\$48,744
Inventory	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$2,858,449	\$2,890,607
Exhibits	\$61,568,967	\$61,555,039
Construction in Progress	\$4,408,675	\$4,178,040
<b>TOTAL ASSETS</b>	<b>\$82,088,308</b>	<b>\$81,694,887</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts Payable/Accrued Liabilities	\$1,090,460	\$909,154
Line of Credit	\$409,548	\$759,548
<b>Total Liabilities</b>	<b>\$1,500,008</b>	<b>\$1,668,702</b>
<b>Net Assets</b>		
1-3000-00 Fund Balance-Unrestricted	\$79,320,017	\$78,786,727
2-3000-00 Fund Balance-Temporarily Restricted	\$1,206,943	\$1,178,085
3-3000-00 Fund Balance-Permanently Restricted	\$61,341	\$61,373
<b>Total Net Assets</b>	<b>\$80,588,301</b>	<b>\$80,026,186</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$82,088,308</b>	<b>\$81,694,887</b>

# Fresno's Chaffee Zoo Corporation

## Income Statement

For the Four Months Ended April 30, 2018

	Month-to-Date			Year-to-Date		
	Actual 4/30/2018	Budget 4/30/2018	Variance	Actual 4/30/2018	Budget 4/30/2018	Variance
						FY17 Unaudited
TOTAL SELF GENERATED REVENUE	\$1,296,241	\$1,230,301	5.4%	\$3,614,385	\$3,436,557	5.2%
EXPENSE S						\$9,640,012
TOTAL PERSONNEL EXPENSES	\$650,480	\$635,314	2.4%	\$2,806,283	\$2,855,027	(1.7%)
TOTAL OTHER EXPENSE S	478,460	543,061	(11.9%)	1,579,876	2,101,208	(24.8%)
TOTAL EXPENSES	\$1,128,940	\$1,178,375	(4.2%)	\$4,386,159	\$4,956,235	(11.5%)
NET SURPLUS (DEFICIT) FROM OPERATIONS	\$167,301	\$51,926	222.2%	(\$771,774)	(\$1,519,678)	(49.2%)
NET NONOPERATING REVENUE & EXPENSE S	95,815	347,335	(72.4%)	471,098	1,526,437	(69.1%)
NET SURPLUS(DEFICIT)	\$263,116	\$399,261	(34.1%)	(\$300,676)	\$6,759	(4548.5%)
NET ASSETS, BEGINNING OF PERIOD	80,026,186	80,026,186	0.0%	79,692,976	79,692,976	0.0%
NET ASSETS, END OF PERIOD	\$80,289,302	\$80,425,447	(0.2%)	\$79,392,300	\$79,699,735	(0.4%)
						\$79,692,977

# April 2018

MTD Attendance				YTD Attendance				2017 Unaudited
	2018	2017	Increase/ Decrease		2018	2017	Increase/ Decrease	
Attendance	117,767	138,285	-15%	Attendance	307,215	314,529	-2%	833,114
Paid	54,386	75,062	-28%	Paid	153,902	166,005	-7%	406,567
Members	22,033	27,836	-21%	Members	82,930	83,379	-1%	212,678
Group	33,213	25,246	32%	Group	49,156	42,995	14%	96,527
Other	8,135	10,141	-20%	Other	21,227	22,150	-4%	117,342
Giraffe Feeding	25,548	44,032	-42%	Giraffe Feeding	66,154	88,601	-25%	223,199
Capture Rate	22%	32%	-32%	Capture Rate	22%	28%	-24%	27%
Stingray Bay	35,745	68,038	-47%	Stingray Bay	88,480	130,865	-32%	287,677
Capture Rate	30%	49%	-38%	Capture Rate	29%	42%	-31%	35%
MTD Revenue				YTD Revenue				
	2018	2017	Increase/ Decrease		2018	2017	Increase/ Decrease	
Admissions	\$671,725	\$635,534	6%	Admissions	\$1,765,140	\$1,370,767	29%	\$3,684,445
Per Cap	\$5.70	\$4.60	24%	Per Cap	\$5.75	\$4.36	32%	\$4.42
Giraffe Feeding	\$73,317	\$88,921	-18%	Giraffe Feeding	\$187,305	\$196,325	-5%	\$530,032
Per Cap	\$0.62	\$0.64	-3%	Per Cap	\$0.61	\$0.62	-2%	\$0.64
Stingray Bay	\$47,144	\$56,533	-17%	Stingray Bay	\$107,362	\$112,353	-4%	\$297,244
Per Cap	\$0.40	\$0.41	-2%	Per Cap	\$0.35	\$0.36	-2%	\$0.36
Membership	\$180,849	\$179,753	1%	Membership	\$573,083	\$540,677	6%	\$1,314,128
Contracted Services				Contracted Services				
Concessions	\$95,839	\$114,846	-17%	Concessions	\$239,651	\$241,508	-1%	\$675,311
Per Cap	\$0.81	\$0.83	-2%	Per Cap	\$0.78	\$0.77	2%	\$0.81
Gift Shop	\$73,641	\$82,576	-11%	Gift Shop	\$176,294	\$177,610	-1%	\$438,302
Per Cap	\$0.63	\$0.60	5%	Per Cap	\$0.57	\$0.56	2%	\$0.53

Key:

Equal to or ahead of 2017

2% or less behind 2017

More than 2% behind 2017

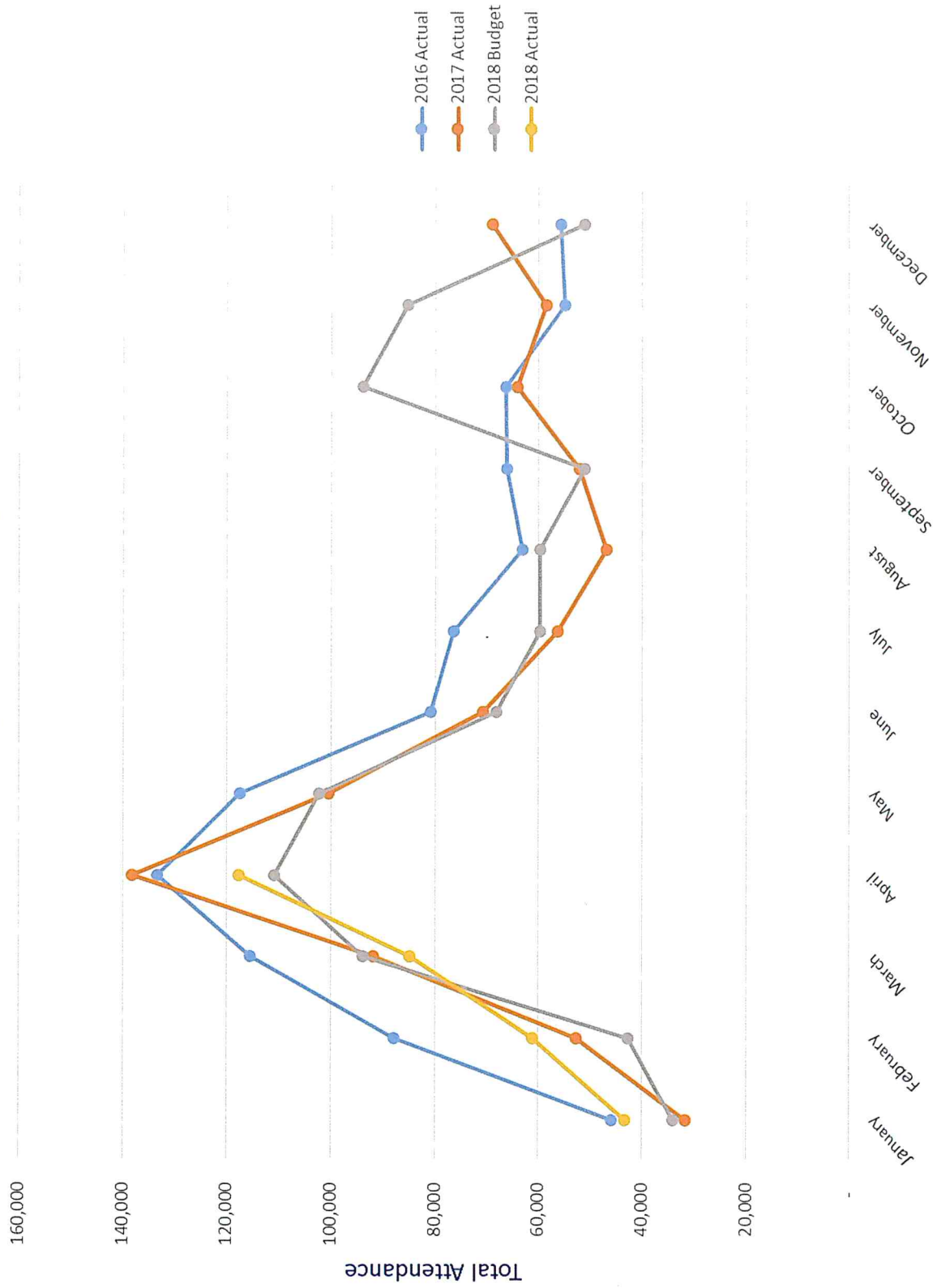
**FRESNO CHAFFEE ZOO**  
**SUMMARY OF KEY INDICATORS**  
**April 2018**

	April 18 Actuals vs. Budget			FY 18 Year-to-Date		
	Actual	Budgeted	Difference	Actuals	Budget	Difference
Attendance	117,767	110,890	6,877	307,215	281,490	25,725

	April 18 Actuals vs. Budget			FY 18 Year-to-Date		
	Actual	Budgeted	Difference	Actuals	Budget	Difference
Revenue	\$1,296,242	\$1,230,301	\$65,941	\$3,614,385	\$3,436,557	\$177,828
Payroll	\$650,480	\$635,314	\$15,166	\$2,806,283	\$2,855,027	(\$48,744)
Operating Expenses	\$478,460	\$543,061	(\$64,601)	\$1,579,876	\$2,101,208	(\$521,332)
Net Surplus (Deficit)	\$167,301	\$51,926	\$115,375	(\$771,774)	(\$1,519,678)	\$747,904
Measure Z Operating	\$369,119	\$347,335	\$21,784	\$1,512,223	\$1,526,437	(\$14,214)

	FY 18 vs. FY 17 Month-to-Date			FY 18 vs. FY 17 Year To Date		
	Apr-18	Apr-17	Difference	Apr-18	Apr-17	Difference
Attendance	117,767	138,285	(20,518)	307,215	314,529	(7,314)
Revenue	\$1,296,242	\$1,305,193	(\$8,951)	\$3,614,385	\$3,092,624	\$521,761
Payroll	\$650,480	\$622,830	\$27,650	\$2,806,283	\$2,488,153	\$318,130
Operating Expense	\$478,460	\$431,048	\$47,412	\$1,579,876	\$1,475,603	\$104,273
Net Surplus (Deficit)	\$167,301	\$251,315	(\$84,014)	(\$771,774)	(\$871,132)	\$99,358
Measure Z Operating	\$369,119	\$348,549	\$20,570	\$1,512,223	\$1,524,464	(\$12,241)

# Fresno's Chaffee Zoo Monthly Attendance by Year







## FY 2018 May Board Financial Report

## Discussion of Financial Results MTD as of May 31, 2018

### Key Facts & Figures:

- May 2018 MTD attendance was 5.13% more than May 2017 MTD attendance of 100,508.
- May 2018 MTD attendance of 105,660 was 3.33% greater than the MTD budgeted attendance of 102,250. YTD Attendance of 412,875 was 7.45% greater than the YTD budgeted attendance of 384,250.
- May 2018 MTD self-generated revenue of \$1,221,502 was \$89,034 greater than the MTD budgeted self-generated revenue of \$1,132,468. YTD self-generated revenue of \$4,835,885 was \$266,862 greater than the YTD budgeted self-generated revenue of \$4,569,023.
- Personnel expenses were 2.4% over budget and other expenses were 10.4% under budget for the month. YTD personnel expenses are 1.0% below budget and other expenses are 21.8% under budget.
- Surplus from operations was \$66,071 compared to the budgeted deficit from operations of (\$66,298) for the month. YTD deficit is (\$705,699) compared to the budgeted deficit of (\$1,585,972).

### Per Capita Data:

Area	May 2018	Budget	May 2017	Capture (May 18)	Capture (May 17)
Admissions	\$5.24	\$6.02	\$4.27	N/A	N/A
Concessions	\$0.93	\$0.85	\$0.89	N/A	N/A
Gift Shop	\$0.61	\$0.56	\$0.56	N/A	N/A
Giraffe Feeding	\$0.68	\$0.68	\$0.66	25%	35%
Stingray Bay	\$0.40	\$0.40	\$0.43	32%	60%

**Fresno's Chaffee Zoo Corporation**  
**Balance Sheet**  
May 2018

	<b>FY18 @ 05/31/18</b>	<b>FY18 @ 04/30/18</b>
<b>ASSETS</b>		
Cash	\$1,063,798	\$1,360,216
Short Term Investments	\$0	\$0
Long Term Investments	\$11,375,492	\$11,197,902
Accounts Receivable	\$1,055,322	\$658,104
Prepaid Expenses	\$62,114	\$35,994
Inventory	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$2,828,761	\$2,858,449
Exhibits	\$61,568,967	\$61,568,967
Construction in Progress	\$4,489,389	\$4,408,675
<b>TOTAL ASSETS</b>	<b>\$82,443,845</b>	<b>\$82,088,308</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts Payable/Accrued Liabilities	\$967,700	\$1,090,460
Line of Credit	\$6,506	\$409,548
<b>Total Liabilities</b>	<b>\$974,206</b>	<b>\$1,500,008</b>
<b>Net Assets</b>		
1-3000-00 Fund Balance-Unrestricted	\$80,307,730	\$79,431,324
2-3000-00 Fund Balance-Temporarily Restricted	\$1,099,590	\$1,095,636
3-3000-00 Fund Balance-Permanently Restricted	\$62,318	\$61,341
<b>Total Net Assets</b>	<b>\$81,469,638</b>	<b>\$80,588,301</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$82,443,845</b>	<b>\$82,088,308</b>



# Fresno's Chaffee Zoo Corporation

## Income Statement

For the Five Months Ended May 31, 2018

	Month-to-Date			Year-to-Date			FY17
	Actual	Budget	Variance	Actual	Budget	Variance	Unaudited
	5/31/2018	5/31/2018		5/31/2018	5/31/2018		
TOTAL SELF GENERATED REVENUE	\$1,221,502	\$1,132,468	7.9%	\$4,835,885	\$4,569,023	5.8%	\$9,640,012
EXPENSES							
TOTAL PERSONNEL EXPENSES	\$651,121	\$635,738	2.4%	\$3,457,402	\$3,490,765	(1.0%)	\$8,149,489
TOTAL OTHER EXPENSES	504,310	563,028	(10.4%)	2,084,182	2,664,230	(21.8%)	5,846,014
TOTAL EXPENSES	\$1,155,431	\$1,198,766	(3.6%)	\$5,541,584	\$6,154,995	(10.0%)	\$13,995,503
NET SURPLUS (DEFICIT) FROM OPERATIONS	\$66,071	(\$66,298)	(199.7%)	(\$705,699)	(\$1,585,972)	(55.5%)	(\$4,355,491)
NET NONOPERATING REVENUE & EXPENSES	516,264	347,335	48.6%	987,363	1,873,772	(47.3%)	5,074,821
NET SURPLUS/(DEFICIT)	\$582,335	\$281,037	107.2%	\$281,664	\$287,800	(2.1%)	\$719,330
NET ASSETS, BEGINNING OF PERIOD	80,588,301	80,588,301	0.0%	79,692,976	79,692,976	0.0%	78,973,647
NET ASSETS, END OF PERIOD	\$81,170,636	\$80,869,338	0.4%	\$79,974,640	\$79,980,776	(0.0%)	\$79,692,977




# May 2018

MTD Attendance				Increase/ Decrease
	2018	2017		
Attendance	105,660	100,508		5%
Paid	45,585	44,949		1%
Members	26,688	19,285		38%
Group	26,910	28,318		-5%
Other	6,477	7,956		-19%
Giraffe Feeding	26,171	35,567		-26%
Capture Rate	25%	35%		-30%
Stingray Bay	34,191	60,637		-44%
Capture Rate	32%	60%		-46%
MTD Revenue				Increase/ Decrease
	2018	2017		
Admissions	\$553,551	\$428,942		29%
Per Cap	\$5.24	\$4.27		23%
Giraffe Feeding	\$71,734	\$66,375		8%
Per Cap	\$0.68	\$0.66		3%
Stingray Bay	\$42,005	\$42,791		-2%
Per Cap	\$0.40	\$0.43		-7%
Membership	\$170,798	\$109,148		56%
Contracted Services				Increase/ Decrease
	2018	2017		
Concessions	\$98,212	\$89,263		10%
Per Cap	\$0.93	\$0.89		5%
Gift Shop	\$64,149	\$56,606		13%
Per Cap	\$0.61	\$0.56		8%

YTD Attendance				Increase/ Decrease
	2018	2017		
Attendance	412,875	415,037		-1%
Paid	199,487	210,954		-5%
Members	109,618	102,664		7%
Group	76,066	71,313		7%
Other	27,704	30,106		-8%
Giraffe Feeding	92,325	124,168		-26%
Capture Rate	22%	30%		-25%
Stingray Bay	122,671	191,502		-36%
Capture Rate	30%	46%		-36%
YTD Revenue				Increase/ Decrease
	2018	2017		
Admissions	\$2,318,691	\$1,799,709		29%
Per Cap	\$5.62	\$4.34		30%
Giraffe Feeding	\$259,039	\$262,700		-1%
Per Cap	\$0.63	\$0.63		-1%
Stingray Bay	\$149,367	\$155,143		-4%
Per Cap	\$0.36	\$0.37		-3%
Membership	\$743,880	\$649,825		14%
Contracted Services				Increase/ Decrease
	2018	2017		
Concessions	\$337,863	\$330,771		2%
Per Cap	\$0.82	\$0.80		3%
Gift Shop	\$240,443	\$234,216		3%
Per Cap	\$0.58	\$0.56		3%

2017	2017
Unaudited	Unaudited
833,114	833,114
406,567	406,567
212,678	212,678
96,527	96,527
117,342	117,342
223,199	223,199
27%	27%
287,677	287,677
35%	35%
\$3,684,445	\$3,684,445
\$4.42	\$4.42
\$530,032	\$530,032
\$0.64	\$0.64
\$297,244	\$297,244
\$0.36	\$0.36
\$1,314,128	\$1,314,128
\$675,311	\$675,311
\$0.81	\$0.81
\$438,302	\$438,302
\$0.53	\$0.53

## Key:

 Equal to or ahead of 2017  
 2% or less behind 2017  
 More than 2% behind 2017

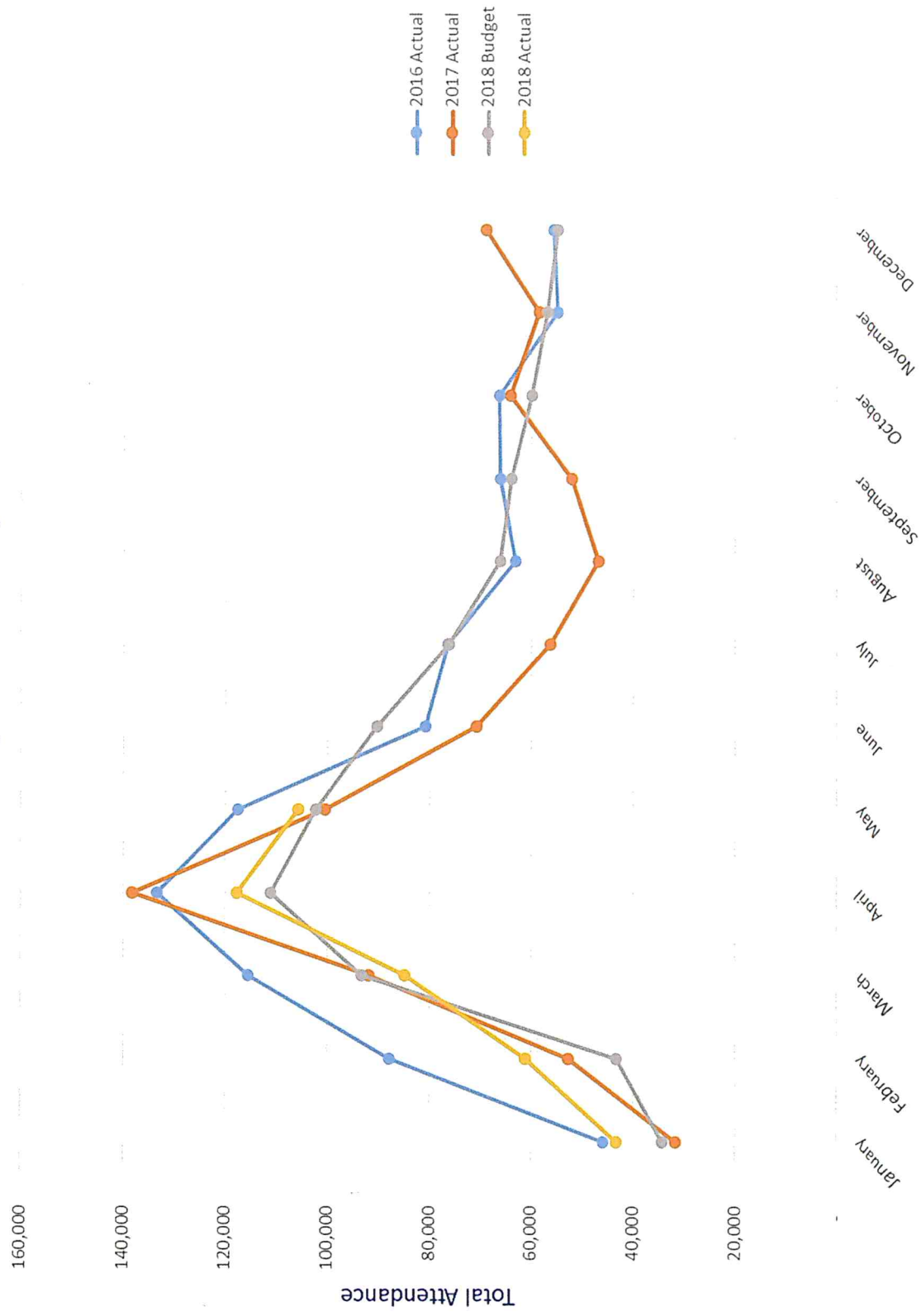
**FRESNO CHAFFEE ZOO**  
**SUMMARY OF KEY INDICATORS**  
**May 2018**

	May 18 Actuals vs. Budget			FY 18 Year-to-Date		
	Actual	Budgeted	Difference	Actuals	Budget	Difference
Attendance	105,660	102,250	3,410	412,875	384,250	28,625

	May 18 Actuals vs. Budget			FY 18 Year-to-Date		
	Actual	Budgeted	Difference	Actuals	Budget	Difference
Revenue	\$1,221,502	\$1,132,468	\$89,034	\$4,835,885	\$4,569,023	\$266,862
Payroll	\$651,121	\$635,738	\$15,383	\$3,457,402	\$3,490,765	(\$33,363)
Operating Expenses	\$504,310	\$563,028	(\$58,718)	\$2,084,182	\$2,664,230	(\$580,048)
Net Surplus (Deficit)	\$66,071	(\$66,298)	\$132,369	(\$705,699)	(\$1,585,972)	\$880,273
Measure Z Operating	\$342,342	\$347,335	(\$4,993)	\$1,854,565	\$1,873,772	(\$19,207)

	FY 18 vs. FY 17 Month-to-Date			FY 18 vs. FY 17 Year To Date		
	May-18	May-17	Difference	May-18	May-17	Difference
Attendance	105,660	100,508	5,152	412,875	415,037	(2,162)
Revenue	\$1,221,502	\$974,840	\$246,662	\$4,835,885	\$4,067,463	\$768,422
Payroll	\$651,121	\$623,289	\$27,832	\$3,457,402	\$3,111,441	\$345,961
Operating Expense	\$504,310	\$479,508	\$24,802	\$2,084,182	\$1,955,111	\$129,071
Net Surplus (Deficit)	\$66,071	(\$127,957)	\$194,028	(\$705,699)	(\$999,089)	\$293,390
Measure Z Operating	\$342,342	\$374,646	(\$32,304)	\$1,854,565	\$1,899,110	(\$44,545)

## Fresno's Chaffee Zoo Monthly Attendance by Year





## FY 2018 June Board Financial Report



## **Discussion of Financial Results YTD as of June 30, 2018**

### **Key Facts & Figures:**

- June YTD attendance of 485,150 was 2.2% greater than the YTD budgeted attendance of 474,500, and is 0.1% less than the June 2017 YTD attendance of 485,943.
- June YTD self-generated revenue of \$5,670,951 was \$351,747 greater than the YTD budgeted self-generated revenue of \$5,319,204, and was \$883,149 greater than the June 2017 YTD self-generated revenue of \$4,787,802. This increase over 2017 was due primarily to a \$611,892 increase in Admissions Revenue, which can be attributed to the 2018 admission price increase
- June YTD personnel expenses were 1.8% above budget due principally to overtime in Animal, Education, and Visitor Services.
- June YTD other expenses were 18.0% under budget due principally to timing and less resources required than budgeted.
- June YTD net deficit from operations was \$1,155,926 compared to the budgeted deficit of \$2,009,090. The \$853,164 positive variance was the cumulative effect of the increase in self-generated revenue and underspending of other expenses.

## Discussion of Financial Results YTD as of June 30, 2018

### Per Capita Data:

Area	2018	Budget	2017	Capture Rate 2018	Capture Rate 2017
Admissions	\$5.55	\$6.02	4.28	N/A	N/A
Concessions	\$0.83	\$0.85	\$0.81	N/A	N/A
Gift Shop	\$0.58	\$0.56	\$0.56	N/A	N/A
Giraffe Feeding	\$0.64	\$0.68	\$0.63	23%	29%
Stingray Bay	\$0.37	\$0.40	\$0.38	30%	44%

# Fresno's Chaffee Zoo Corporation

## Balance Sheet

June 30, 2018

	June 2018	May 2018
<b>ASSETS</b>		
Cash	\$1,698,174	\$1,063,798
Short Term Investments	\$0	\$0
Long Term Investments	\$11,029,918	\$11,375,492
Accounts Receivable	\$703,514	\$1,055,322
Prepaid Expenses	\$96,322	\$62,114
Inventory	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$2,833,312	\$2,828,761
Exhibits	\$61,568,967	\$61,568,967
Construction in Progress	\$5,125,609	\$4,489,389
<b>TOTAL ASSETS</b>	<b><u>\$83,055,815</u></b>	<b><u>\$82,443,845</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts Payable/Accrued Liabilities	\$1,397,952	\$967,700
Line of Credit	\$0	\$6,506
<b>Total Liabilities</b>	<b><u>\$1,397,952</u></b>	<b><u>\$974,206</u></b>
<b>Net Assets</b>		
Fund Balance-Unrestricted	\$80,472,273	\$80,307,730
Fund Balance-Temporarily Restricted	\$1,123,097	\$1,099,590
Fund Balance-Permanently Restricted	\$62,494	\$62,318
<b>Total Net Assets</b>	<b><u>\$81,657,863</u></b>	<b><u>\$81,469,638</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$83,055,815</u></b>	<b><u>\$82,443,845</u></b>



# Fresno's Chaffee Zoo Corporation

## Income Statement

For the 6 Months Ended June 30, 2018

	FY18 Budget	YTD Actual @ 6/30/18	YTD Budget @ 6/30/18	Variance
<b>REVENUE</b>				
Self-Generated Income				
Admissions	\$5,138,738	\$2,690,411	\$2,726,002	(1.3)%
Adopt an Animal	\$35,000	\$11,150	\$17,500	(36.3)%
Education	\$441,550	\$240,010	\$220,775	8.7 %
Food Services	\$725,050	\$403,140	\$384,275	4.9 %
Gift Shop	\$477,680	\$282,667	\$253,169	11.7 %
Giraffe Feeding	\$580,040	\$311,114	\$307,422	1.2 %
Grants and Fundraising	\$325,450	\$210,018	\$162,725	29.1 %
Group Event/Facility Rental	\$575,000	\$312,623	\$287,500	8.7 %
Membership	\$1,337,750	\$878,619	\$668,875	31.4 %
Special Events	\$732,850	\$91,755	\$67,000	36.9 %
Stingray Exhibit	\$341,200	\$177,275	\$180,836	2.0 %
Other Income	\$84,000	\$62,168	\$43,125	44.2 %
<b>Total Self-Generated Income</b>	<b>\$10,794,308</b>	<b>\$5,670,951</b>	<b>\$5,319,204</b>	<b>6.6 %</b>
<b>EXPENSES</b>				
Personnel Expenses				
Administration	\$1,103,542	\$508,387	\$544,278	(6.6)%
Animal	\$3,209,916	\$1,655,399	\$1,604,005	3.2 %
Education	\$961,204	\$553,251	\$480,602	15.1 %
Maintenance/Horticulture	\$906,885	\$448,801	\$453,442	(1.0)%
Marketing/Membership/Development/Events	\$805,292	\$406,551	\$402,646	1.0 %
Operations	\$118,234	\$52,533	\$59,117	(11.1)%
Veterinary	\$362,806	\$146,894	\$181,236	(18.9)%
Visitor Services	\$802,357	\$429,087	\$401,178	7.0 %
<b>Total Personnel Expenses</b>	<b>\$8,270,236</b>	<b>\$4,200,902</b>	<b>\$4,126,505</b>	<b>1.8 %</b>

# Fresno's Chaffee Zoo Corporation

## Income Statement

For the 6 Months Ended June 30, 2018

	FY18 Budget	YTD Actual @ 6/30/18	YTD Budget @ 6/30/18	Variance
Other Expenses				
Advertising	\$388,300	\$84,532	\$194,150	(56.5)%
Animal Services	\$562,000	\$220,825	\$300,000	(26.4)%
Bank and Credit Card Fees	\$185,630	\$108,994	\$92,815	17.4 %
Community Support	\$75,000	\$0	\$37,500	0.0 %
Conservation	\$250,000	\$0	\$125,000	0.0 %
Contracted Services	\$684,600	\$369,862	\$349,675	5.8 %
Depreciation	\$464,000	\$232,000	\$232,000	0.0 %
Dues and Subscriptions	\$54,100	\$21,533	\$27,450	(21.6)%
Equipment Expense	\$213,975	\$116,723	\$107,987	8.1 %
Event Expense	\$626,045	\$271,372	\$236,134	14.9 %
Fleet Expense	\$39,100	\$14,408	\$19,550	(26.3)%
Food and Catering	\$56,300	\$9,915	\$26,525	(62.6)%
Insurance	\$185,000	\$99,200	\$92,500	7.2 %
Interest Expense	\$12,500	\$10,768	\$6,250	72.3 %
IT	\$127,770	\$37,884	\$67,885	(44.2)%
Mileage, Tolls, and Parking	\$3,340	\$683	\$1,695	(59.7)%
Miscellaneous Business Expenses	\$8,750	\$3,004	\$4,425	(32.1)%
Office Supplies	\$32,600	\$8,828	\$16,300	(45.8)%
Postage	\$51,325	\$22,610	\$25,787	(12.3)%
Printing	\$151,825	\$72,131	\$75,862	(4.9)%
Professional Services	\$195,000	\$40,239	\$110,000	(63.4)%
Recognition	\$9,500	\$3,467	\$4,750	(27.0)%
Recruiting	\$10,500	\$5,426	\$5,250	3.4 %
Repairs and Replacements	\$437,470	\$196,157	\$218,745	(10.3)%
Signage	\$28,409	\$12,940	\$15,204	(14.9)%
Specialized Services	\$46,750	\$12,691	\$15,875	(20.1)%

# Fresno's Chaffee Zoo Corporation

## Income Statement


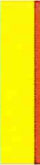

For the 6 Months Ended June 30, 2018

	FY18 Budget	YTD Actual @ 6/30/18	YTD Budget @ 6/30/18	Variance
Staff Development	\$206,162	\$39,564	\$111,556	(64.5)%
Supplies	\$493,325	\$222,779	\$248,550	(10.4)%
Telephone	\$67,295	\$20,850	\$33,647	(38.0)%
Uniforms	\$40,850	\$16,412	\$20,525	(20.0)%
Utilities	\$790,000	\$341,724	\$372,500	(8.3)%
Other Expense	\$11,398	\$8,455	\$5,699	48.4 %
<b>Total Other Expenses</b>	<b>\$6,508,819</b>	<b>\$2,625,975</b>	<b>\$3,201,790</b>	<b>(18.0)%</b>
<b>Total Expenses</b>	<b>\$14,779,055</b>	<b>\$6,826,877</b>	<b>\$7,328,294</b>	<b>(6.8)%</b>
<b>Net Surplus (Deficit) from Operations</b>	<b>(\$3,984,747)</b>	<b>(\$1,155,926)</b>	<b>(\$2,009,090)</b>	<b>42.5 %</b>
<b>Non Operating Revenue and Expense</b>				
Non Operating Revenue				
Measure Z Operating Income	\$4,442,222	\$2,267,130	\$2,221,107	2.4 %
Measure Z Capital Income	\$0	\$726,341	\$0	0.0 %
Interest Income	\$380,000	\$63,742	\$85,000	(25.0)%
Investment Income	\$0	\$54,310	\$0	0.0 %
Interest Income-Endowment	\$0	\$995	\$0	0.0 %
Board Designated Endowment Income	\$10,000	\$8,425	\$0	0.0 %
<b>Total Non Operating Revenue</b>	<b>\$4,832,222</b>	<b>\$3,120,943</b>	<b>\$2,306,107</b>	<b>35.3 %</b>
Non Operating Expense				
Measure Z Depreciation	\$0	\$1,794,000	\$0	0.0 %
Measure Z Bank Fees	\$120	\$130	\$60	116.7 %
<b>Total Non Operating Expense</b>	<b>\$120</b>	<b>\$1,794,130</b>	<b>\$60</b>	<b>0.0 %</b>
<b>Total Non Operating Revenue and Expense</b>	<b>\$4,832,102</b>	<b>\$1,326,813</b>	<b>\$2,306,047</b>	<b>(42.5)%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$847,355</b>	<b>\$170,887</b>	<b>\$296,957</b>	<b>(42.5)%</b>

## June 2018

MTD Attendance			
	<u>2018</u>	<u>2017</u>	Increase/ Decrease
Attendance	72,275	70,906	2%
Paid	34,135	33,829	1%
Members	21,939	20,070	9%
Group	6,831	8,763	-22%
Other	9,370	8,244	14%
Giraffe Feeding	18,574	15,261	22%
Capture Rate	26%	22%	19%
Stingray Bay	23,708	22,272	6%
Capture Rate	33%	31%	4%
MTD Revenue			
	<u>2018</u>	<u>2017</u>	Increase/ Decrease
Admissions	\$371,720	\$278,810	33%
Per Cap	\$5.14	\$3.93	31%
Giraffe Feeding	\$52,075	\$45,174	15%
Per Cap	\$0.72	\$0.64	13%
Stingray Bay	\$27,908	\$28,687	-3%
Per Cap	\$0.39	\$0.40	-5%
Membership	\$134,739	\$114,635	18%
MTD Revenue			
	<u>2018</u>	<u>2017</u>	Increase/ Decrease
Contracted Services			
Concessions	\$65,277	\$63,540	3%
Per Cap	\$0.90	\$0.90	1%
Gift Shop	\$42,225	\$36,903	14%
Per Cap	\$0.58	\$0.52	12%

### Key:

 Equal to or ahead of 2017  
 2% or less behind 2017  
 More than 2% behind 2017

YTD Attendance			
	<u>2018</u>	<u>2017</u>	Increase/ Decrease
Attendance	485,150	485,943	0%
Paid	233,622	244,783	-5%
Members	131,557	122,734	7%
Group	82,897	80,076	4%
Other	37,074	38,350	-3%
Giraffe Feeding	110,899	139,429	-20%
Capture Rate	23%	29%	-20%
Stingray Bay	146,379	213,774	-32%
Capture Rate	30%	44%	-31%
YTD Revenue			
	<u>2018</u>	<u>2017</u>	Increase/ Decrease
Admissions	\$2,690,411	\$2,078,519	29%
Per Cap	\$5.55	\$4.28	30%
Giraffe Feeding	\$311,114	\$307,874	1%
Per Cap	\$0.64	\$0.63	1%
Stingray Bay	\$177,275	\$183,831	-4%
Per Cap	\$0.37	\$0.38	-3%
Membership	\$878,619	\$764,460	15%
YTD Revenue			
	<u>2018</u>	<u>2017</u>	Increase/ Decrease
Contracted Services			
Concessions	\$403,140	\$394,311	2%
Per Cap	\$0.83	\$0.81	2%
Gift Shop	\$282,667	\$271,118	4%
Per Cap	\$0.58	\$0.56	4%

2017  
Unaudited

833,114  
406,567  
212,678  
96,527  
117,342  
223,199  
27%  
287,677  
35%

\$3,671,049  
\$4.41  
\$530,032  
\$0.64  
\$297,244  
\$0.36  
\$1,314,128

\$675,311  
\$0.81  
\$438,302  
\$0.53

**Fresno Chaffee Zoo**  
**SUMMARY OF KEY INDICATORS**  
**June 2018**

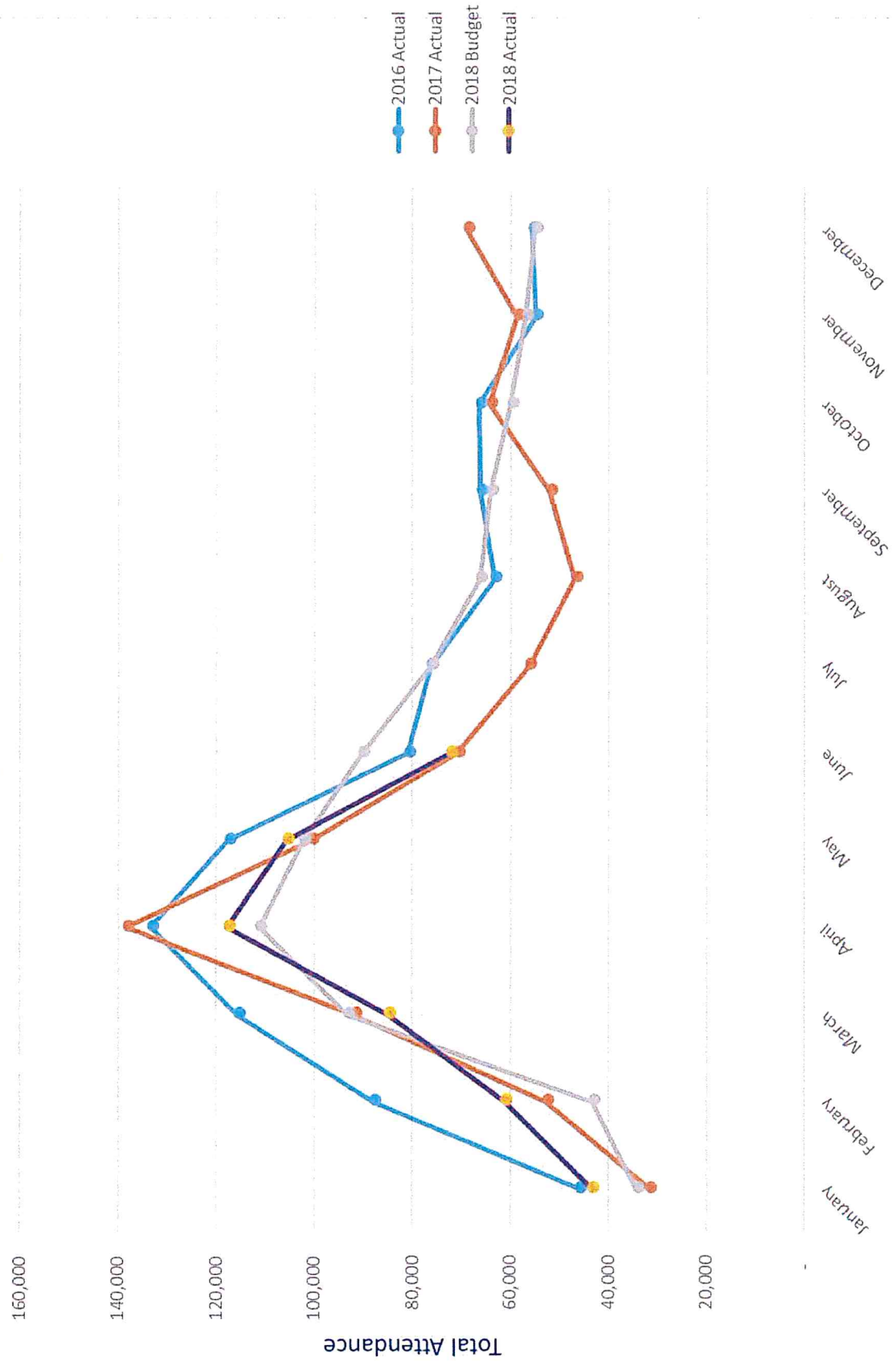
	June 18 Actuals vs. Budgeted			FY 18 Year-to-Date		
	Actuals	Budgeted	Difference	Actuals	Budgeted	Difference
Attendance	72,275	90,250	(17,975)	485,150	474,500	10,650

	June 18 Actuals vs. Budgeted			FY 18 Year-to-Date		
	Actuals	Budgeted	Difference	Actuals	Budgeted	Difference
Revenue	\$893,389	\$815,180	\$78,209	\$5,670,951	\$5,319,204	\$351,747
Payroll	\$743,499	\$635,738	\$107,761	\$4,200,902	\$4,126,505	\$74,397
Operating Expenses	\$541,883	\$539,576	\$2,307	\$2,625,975	\$3,201,790	(\$575,815)
Net Surplus (Deficit)	(\$391,994)	(\$360,134)	(\$31,860)	(\$1,155,926)	(\$2,009,090)	\$853,164
Measure Z Operating	\$412,564	\$347,335	\$65,229	\$2,267,130	\$2,221,107	\$46,023

	FY 18 vs. FY 17 Month-to-Date			FY 18 vs. FY 17 Year-to-Date		
	June-18	June-17	Difference	June-18	June-17	Difference
Attendance	72,275	70,906	1,369	485,150	485,943	(793)
Revenue	\$893,389	\$779,408	\$113,981	\$5,670,951	\$4,787,802	\$883,149
Payroll	\$743,499	\$617,512	\$125,987	\$4,200,902	\$3,728,954	\$471,948
Operating Expenses	\$541,883	\$521,717	\$20,166	\$2,625,975	\$2,470,087	\$155,888
Net Surplus (Deficit)	(\$391,994)	(\$359,821)	(\$32,173)	(\$1,155,926)	(\$1,411,239)	\$255,313
Measure Z Operating	\$412,564	\$373,392	\$39,172	\$2,267,130	\$2,272,503	(\$5,373)



## Fresno's Chaffee Zoo Monthly Attendance by Year





DATE: August 29, 2018

TO: Fresno County Zoo Authority Board

FROM: Rick Treatch, Chief Financial Officer  
Fresno's Chaffee Zoo Corporation

SUBJECT: 2018 Measure Z Capital Request - Warthog Exhibit

RECOMMENDED ACTION:

Approve Fresno's Chaffee Zoo Corporation's request for disbursement funds totaling \$30,701.96 for design of the Warthog Exhibit

DISCUSSION:

\$3,070,228 was approved on May 30, 2018 for construction of the Warthog Exhibit project. Included in that total was a line item in the project budget of \$114,025.81 for unreimbursed design costs incurred between 2/17 and 4/18. Since costs incurred between 2/17 and 7/2/18, totaling \$35,806.31 are more than a year old, approval is required to disburse the funds per the Zoo Authority's Procedures for Administering and Approving Measure Z Funds Page 16, Paragraph C.I):

"Expenditures submitted more than 6 months after the expenses are incurred will require explanation before processing. In addition, expenditures submitted more than 12 months after expenses are incurred will require formal Zoo Authority Board action."

Therefore, it is requested that the Board approve the Disbursement Claim covering these costs.

ATTACHMENTS:

- A Disbursement Claim 2018-09C
- A.1 Capital Projects Fund Budget Status Report through 2018-9C

---

BOARD ACTION: APPROVED AS RECOMMENDED \_\_\_\_  
OTHER

MOTION \_\_\_\_\_ SECOND \_\_\_\_\_ UNANIMOUS \_\_\_\_\_  
HERZOG \_\_\_\_\_ LYLES \_\_\_\_\_ ROMAN \_\_\_\_\_ STRATFORD \_\_\_\_\_ BRAND \_\_\_\_\_ TOSTE \_\_\_\_\_ WATERHOUSE \_\_\_\_\_

## Disbursement Claim for Measure Z Funds

Disbursement Claim #: 2018-09C Claim Submission Date: 07/17/18

### Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Budget Line Item	General Ledger Account No. and Description	Amount Requested
01/01/17- 07/05/17	Warthog		Architect	3 / \$30,701.96
			Wire Fee	\$10.00
			Subtotal	\$30,711.96
			Less Wire Fee	-10.00
			TOTAL AMOUNT REQUESTED	\$30,701.96

Capital Claim contingency usage, or Operations Claim budget variance explanation:



# Fresno's Chaffee Zoo Corporation

## General Ledger Report

Warthog 1/1/17 -07/05/17

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance	Project Description
<b>1-1601-00</b>							
<b>Account:</b>	<b>1-1601-00</b>	<b>(Construction in Progress-Architect)</b>					
01/01/2017			Account Beginning Balance			\$64,567.45	
01/11/2017	11101-402	Accounts Payable	City of Fresno - Permits-Grading Plan Check-A	\$464.29			Warthog
01/30/2017	11133-792	Accounts Payable	City of Fresno - Permits-Plan Check- Warthog	\$300.00			Warthog
02/15/2017	11184-135	Accounts Payable	Designlab 252-Warthogs	4 / \$4,725.19			Warthog
02/23/2017	11184-559	Accounts Payable	Soltek Pacific Construction Co-Construction N	6 / \$3,940.00			Warthog
02/23/2017	11184-682	Accounts Payable	TAM & CZ Architects, Planning, -Warthog	7 / \$13,125.00			Warthog
02/23/2017	11284-133	Accounts Payable	ADJ-Soltek Pacific Construction Co-Constructi	6 / \$3,940.00			Warthog
02/23/2017	11284-134	Accounts Payable	REVERSE-ADJ-Soltek Pacific Construction Co--				Warthog
03/22/2017	11261-243	Accounts Payable	TAM & CZ Architects, Planning, -Warthog				Warthog
03/22/2017	11261-251	Accounts Payable	Soltek Pacific Construction Co-Construction N	8 / \$4,375.00			Warthog
04/09/2017	11284-45	Accounts Payable	Designlab 252-Warthog	9 / \$5,500.00			Warthog
04/30/2017	11338-106	Accounts Payable	The Fresno Bee-Warthog RFP	11 / \$6,242.00			Warthog
05/04/2017	11338-290	Accounts Payable	Soltek Pacific Construction Co-Construction M	\$947.94			Warthog
05/04/2017	11338-377	Accounts Payable	Fresno Reprographics, Inc.-Warthog	13 / \$4,990.00			Warthog
05/31/2017	11393-794	Accounts Payable	Soltek Pacific Construction Co-Construction N	\$15.30			Warthog
06/05/2017	11397-131	Accounts Payable	City of Fresno - Permits-Permit-Warthog	14 / \$3,250.00			Warthog
06/11/2017	11427-142	Accounts Payable	Alan Mok Engineering-Warthog	\$909.00			Warthog
06/11/2017	11427-144	Accounts Payable	Fresno Reprographics, Inc.-Warthog	\$580.00			Warthog
06/11/2017	11427-163	Accounts Payable	Soltek Pacific Construction Co-Construction N	\$65.81			Warthog
07/02/2017	11450-550	Accounts Payable	Fresno Reprographics, Inc.-Warthog	16 / \$7,000.00			Warthog
			<b>Account Subtotals</b>	<b>\$60,428.86</b>	<b>\$3,940.00</b>		
07/05/2017			Account Net Change			\$56,488.86	
07/05/2017			Account Ending Balance			\$121,056.31	

\$56,488.86  
\$121,056.31

Grand Total Beginning Balance \$64,567.45  
Grand Total Net Change \$56,488.86  
Grand Total Ending Balance \$121,056.31

Claim 2017-10 - 20,682.55

\$35,806.31  
-\$5,104.35 over budget

\$30,701.96

designlab **252**PO Box 27616  
Fresno, CA 93729**Invoice**

Date	Invoice #	Terms
2/6/2017	609	2/10/30

Bill To
The Chaffee Zoo 894 W. Belmont Avenue Fresno, CA 93728

DL 252 Project Number	16-05-008
Project Name	Zoo Warthogs

PO Number	
Client Project Info	

Item	Task No.	Description	Qty	Rate	Prior Amt	Prior %	Curr %	Amount
Professio...	Task1	Revised Site Plan for Warthog exhibit	0	12,240.00	12,240.00	100.00%	0.00%	0.00
Professio...	Task 2	Revised Construction Documents for Warthog exhibit-additional work to 2/3/2017	0.1514	31,210.00	18,723.00	59.99%	15.14%	4,725.19
<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 10px auto;"> <p>31,210 x</p> <p>0.1514 =</p> <p>Total [2 items]</p> <p>4,725.194 T</p> </div>								

We offer a 2% discount on all invoiced paid within 10 days.

<b>Total</b>	\$4,725.19
--------------	------------

Phone #	E-mail
559-999-7513	konni@designlab252.com

<b>Payments/Credits</b>	\$0.00
-------------------------	--------

<b>Balance Due</b>	\$4,725.19
--------------------	------------

OK to pay  
2.7.17

**CONTRACTOR'S INVOICE**

From Soltek Pacific  
1080 Holland Ave  
Clovis, CA 93612

Invoice Period January 2017

Invoice Number 16

Point of Contact: Mike Elrod cell 559-696-8668 melrod@soltekpacific.com

To: Fresno's Chaffee Zoo Corporation, Attn: Brian Goldman, CFO

Address 894 W. Belmont  
Fresno, CA

Below is a Statement of Performance under Contract for the following work;

**Construction Management services at Fresno Zoo**

The enclosure provides breakdown of this statement of performance.

A. Total value of previous billings		\$	248,519.32
B. Total to Date, Billings Amount	Through January 31, 2017	\$	276,384.32
C. Previously billed CM services		\$	248,519.32
D. Total of prior payments received		\$	248,519.32
E. Invoice Total (Refer to description of work below)		\$	27,865.00

Signature

Title:

Mike Elrod, Soltek Pacific Construction, Construction Manager

2/8/2017

Description of Work performed by Construction Manager

Billing Period: January 1 through January 31, 2017

Description		Hours	Rate	Subtotal
Week of 1-2-17	Mike	23	\$ 125.00	\$ 2,875.00
Week of 1-9-17	Mike	30.5	\$ 125.00	\$ 3,812.50
Week of 1-16-17	Mike	40.5	\$ 125.00	\$ 5,062.50
Week of 1-23-17	Mike	28	\$ 125.00	\$ 3,500.00
1-30-17 and 1-31-17	Mike	16	\$ 125.00	\$ 2,000.00
Week of 1-2-17	David	21.5	\$ 110.00	\$ 2,365.00
Week of 1-9-17	David	19	\$ 110.00	\$ 2,090.00
Week of 1-16-17	David	20	\$ 110.00	\$ 2,200.00
Week of 1-23-17	David	20	\$ 110.00	\$ 2,200.00
1-30-17 and 1-31-17	David	16	\$ 110.00	\$ 1,760.00
	LS			\$ -
	LS			\$ -
	Total:	234.5		Total: \$ 27,865.00

**Mike Elrod's Time**

0141-Africa-Misc. work items  
City-Reclaimed Water Line

0192-Warthog

0168-Africa River

0195-Asia Exhibit

0133-Water Play Area

0141-Ponds

0196-Commissary Bldg

0198-Conservation Bldg

0197-Program Bldg.

2 Hours Subtotal

Mike

0 Hours Subtotal

Mike

28 Hours Subtotal

Mike

12 Hours Subtotal

Mike

0 Hours Subtotal

Mike

18 Hours Subtotal

Mike

1 Hours Subtotal

Mike

10 Hours Subtotal

Mike

12 Hours Subtotal

Mike

8 Hours Subtotal

Mike

*San Bon to*

0199-Parking HUB, Entry's, Belmont Beacon	22 Hours Subtotal
Utilities-Storm Drain Pipeline Extension	16 Hours Subtotal
Infrastructure project-South end of Zoo for Comm and Conserv	1 Hours Subtotal
Orang Project	4 Hours Subtotal
Sea Lion Cove shade project	4 Hours Subtotal
<u>David Lebda's Time</u>	
0196-Commissary Bldg	0 Hours Subtotal
0198-Conservation Bldg	40.5 Hours Subtotal
0133-Water Play Area	30 Hours Subtotal
0141-Africa-water percolation issues and testings	4 Hours Subtotal
<del>0192-Warthog</del>	<del>4 Hours Subtotal</del>
Utilities-Storm Drain Pipeline Extension	18 Hours Subtotal

Mike  
Mike  
Mike  
Mike  
Mike

David  
David  
David

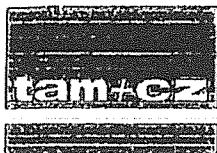
David  
David  
David

440

NOTE: Refer to attached Timecards and Daily Work tickets

Warthog \$ 3940 - 3/

	4
	x
	110
	=
Total [2 items]	440
	T


**TAM+ CZ ARCHITECTURE • PLANNING • INTERIORS LLP**

 6650 N. FRESNO ST. SUITE #110  
 FRESNO, CALIFORNIA 93710

 Tel.: (559) 436-4760 / Fax: (559) 436-4774  
 www.tamoz-architects.com

 January 20, 2017  
 Revised 2-21-2017

 Fresno Chaffee Zoo  
 894 W. Belmont Avenue  
 Fresno, CA 93728

 ATTENTION: MR. BRIAN GOLDMAN  
 CHIEF FINANCIAL OFFICER

 TAM+CZ Project 1616-C  
**FRESNO CHAFFEE ZOO**  
**WARTHOG HOLDING BUILDING**

TAM+CZ Invoice 2699

 Project Invoice No. 2  
 Period: 1-1-17 thru 1-20-17

TAM+CZ Federal ID #20-8208124

## **STATEMENT FOR PROFESSIONAL SERVICES**

Per Standard AIA Form of Agreement dated September 30, 2016. Authorization to provide architectural services to design and construct a new 600 SF holding building for the warthogs, at the Fresno Chaffee Zoo, African Savanna Exhibit, Warthog/Bat Eared Fox Exhibit. Per Agreement, compensation for work shall be based on a Fixed Fee (thru Plan Check Approval) of \$25,000; Construction Phase shall be compensated on an hourly basis not-to-exceed \$6,000. This billing is for completion of "Schematic Design/Design Development" Phase and 75% completion of "Construction Documents".

### **BASIC SERVICES**


*Project Completion Percentage:*

	% Per Phase	Phase Amount	% Complete	Fee Due
Schematic Design / Des Dev	20	\$ 5,000	100%	\$ 5,000.00
Construction Documents	70	\$17,500	75%	\$13,125.00
Plan Check Approval	15	\$ 2,500	- 0 -	\$ - 0 -
		\$25,000		
Sub-Total				\$28,125.00
Less Previously Billed				( 5,000.00)
Basic Services Due this Billing				\$13,125.00

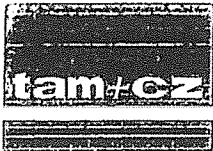
### **REIMBURSEMENT**

None this Period

\$ - 0 -

**TOTAL NOW DUE**
**\$13,125.00 3/**
  
 Rodney Andreasen, Architect  
 Principal

RA/pjy



**TAM+CZ ARCHITECTURE • PLANNING • INTERIORS LLP**  
 5850 N. FRESNO ST. SUITE #110  
 FRESNO, CALIFORNIA 93710  
 Tel.: (559) 435-4750 / Fax: (559) 435-4774  
 www.tamcz-architects.com

March 3, 2017

Fresno Chaffee Zoo  
 894 W. Belmont Avenue  
 Fresno, CA 93728

ATTENTION: MR. BRIAN GOLDMAN  
 CHIEF FINANCIAL OFFICER

TAM+CZ Project 1616-C  
**FRESNO CHAFFEE ZOO**  
**WARTHOG HOLDING BUILDING**

TAM+CZ Invoice 2714

Project Invoice No. 3  
 Period: 1-20-17 thru 2-28-17

TAM+CZ Federal ID #20-8208124

## STATEMENT FOR PROFESSIONAL SERVICES

Per Standard AIA Form of Agreement dated September 30, 2016. Authorization to provide architectural services to design and construct a new 600 SF holding building for the warthogs, at the Fresno Chaffee Zoo, African Savanna Exhibit, Warthog/Bat Eared Fox Exhibit. Per Agreement, compensation for work shall be based on a Fixed Fee (thru Plan Check Approval) of \$25,000; Construction Phase shall be compensated on an hourly basis not-to-exceed \$6,000. This billing is for completion of "Schematic Design/Design Development" Phase and 100% completion of "Construction Documents".

### **BASIC SERVICES**

Project Completion Percentage:	% Per Phase	Phase Amount	% Complete	Fee Due
Schematic Design / Des Dev	20	\$ 5,000	100%	\$ 5,000.00
Construction Documents	70	\$17,500	100%	\$17,500.00
Plan Check Approval	15	\$ 2,500	- 0 -	\$ - 0 -
		\$25,000		
Sub-Total				\$22,500.00
Less Previously Billed				( 18,125.00)
Basic Services Due this Billing				\$ 4,375.00 <i>lf</i>

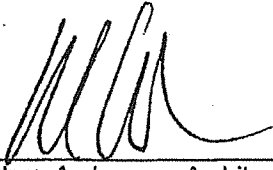
### **REIMBURSEMENT**

None this Period

**TOTAL NOW DUE**

\$ - 0 -

**\$ 4,375.00** *3/*

  
 Rodney Andreasen, Architect  
 Principal

RA/pjy

*ok to pay w/ 3/4/17*  
*warthog project*

*Send*

**CONTRACTOR'S INVOICE**

From Soltek Pacific  
1080 Holland Ave  
Clovis, CA 93612

Invoice Period February 2017  
Invoice Number 17

Point of Contact: Mike Elrod cell 559-696-8668 melrod@soltekpacific.com  
To: Fresno's Chaffee Zoo Corporation, Attn: Brian Goldman, CFO  
Address 894 W. Belmont  
Fresno, CA

Below is a Statement of Performance under Contract for the following work;  
**Construction Management services at Fresno Zoo**

The enclosure provides breakdown of this statement of performance.

A. Total value of previous billings		\$	276,384.32
B. Total to Date, Billings Amount	Through February 28, 2017	\$	311,296.82
C. Previously billed CM services		\$	276,384.32
D. Total of prior payments received		\$	276,384.32
E. Invoice Total (Refer to description of work below)		\$	34,912.50

Signature

Title:

Mike Elrod, Soltek Pacific Construction, Construction Manager

3/8/2017

Description of Work performed by Construction Manager  
Billing Period: February 1 through February 28, 2017

Description	Hours	Rate	Subtotal
2-1-17, 2-2-17, 2-3-17	Mike 16	\$ 125.00	\$ 2,000.00
Week of 2-6-17	Mike 37	\$ 125.00	\$ 4,625.00
Week of 2-13-17	Mike 38.5	\$ 125.00	\$ 4,812.50
Week of 2-20-17	Mike 31	\$ 125.00	\$ 3,875.00
2-27-17, 2-28-17	Mike 16	\$ 125.00	\$ 2,000.00
2-1-17, 2-2-17, 2-3-17	44 x		
Week of 2-6-17	125 =		
Week of 2-13-17			
Week of 2-20-17	Total [2 items]		
2-27-17, 2-28-17	5,500 T		
	David 24	\$ 110.00	\$ 2,640.00
	David 40	\$ 110.00	\$ 4,400.00
	David 40	\$ 110.00	\$ 4,400.00
	David 40	\$ 110.00	\$ 4,400.00
	David 16	\$ 110.00	\$ 1,760.00
			\$
			\$
Total:	298.5	Total:	\$ 34,912.50

**Mike Elrod's Time**

0141-Africa-Misc. work items  
City-Reclaimed Water Line  
0192-Warthog  
0168-Africa River  
0195-Asia Exhibit  
0133-Water Play Area, PH I Infrastructure work only  
0133-Water Play Area, PH II  
0141-Ponds  
0196-Commissary Bldg  
0198-Conservation Bldg

2 Hours Subtotal	Mike
0 Hours Subtotal	Mike
44 Hours Subtotal	Mike \$5,500
2.5 Hours Subtotal	Mike
3 Hours Subtotal	Mike
14 Hours Subtotal	Mike
12 Hours Subtotal	Mike
1 Hours Subtotal	Mike
8 Hours Subtotal	Mike
0 Hours Subtotal	Mike

Billing Application

987-Fresno Zoo Project

1

0197-Program Bldg.	8 Hours Subtotal	Mike
0199-Parking HUB, Entry's	14 Hours Subtotal	Mike
Belmont Beacon and Temp Parking Lot	8 Hours Subtotal	Mike
Belmont Basin Relief Line project 1000-00 0152	8 Hours Subtotal	Mike
Utilities-Storm Drain Pipeline Extension	8 Hours Subtotal	Mike
Infrastructure project-South end of Zoo for Comm and Conserv	0 Hours Subtotal	Mike
Orang Project	1 Hours Subtotal	Mike
Sea Lion Cove shade project	1 Hours Subtotal	Mike
Misc. Items-DIR work with Brian	4 Hours Subtotal	Mike

**David Lebda's Time**

0196-Commissary Bldg	0 Hours Subtotal	David
0198-Conservation Bldg	0 Hours Subtotal	David
0133-Water Play Area	84 Hours Subtotal	David
0141-Africa-water percolation issues and testings	0 Hours Subtotal	David
0192-Warthog	0 Hours Subtotal	David
Utilities-Storm Drain Pipeline Extension	76 Hours Subtotal	David

NOTE: Refer to attached Timecards and Dally Work tickets

Warthog \$ 5,500-



designlab **252**PO Box 27616  
Fresno, CA 93729Warthog  
Design  
**Invoice**

Date	Invoice #	Terms
3/27/2017	626	2/10/30

Bill To
The Chaffee Zoo 894 W. Belmont Avenue Fresno, CA 93728

DL 252 Project Number	16-05-008
Project Name	Zoo Warthogs

PO Number	
Client Project Info	

Item	Task No.	Description	Qty	Rate	Prior Amt	Prior %	Curr %	Amount
Professio...	Task1	Revised Site Plan for Warthog exhibit	0	12,240.00	12,240.00	100.00%	0.00%	0.00
Professio...	Task 2	Revised Construction Documents for Warthog exhibit-plans resubmitted for Backcheck on 3/27/2017	0.2	31,210.00	23,448.19	75.13%	20.00%	6,242.00
			31,210 x					
			0.2 =					
			Total [2 items]					
			6,242 T					

					<b>Total</b>	\$6,242.00
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Phone #	E-mail
559-999-7513	konni@designlab252.com

<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$6,242.00

OK to pay  
WJE 3/28/17



0197-Program Bldg.

0199-Parking HUB, Entry's

Belmont Beacon and Temp Parking Lot ✓

Belmont Basin Relief Line project

Utilities-Storm Drain Pipeline Extension

Infrastructure project-South end of Zoo for Comm and Conserv

Orang Project

Sea Lion Cove shade project

Misc. Items-DIR work with Brian

0 Hours Subtotal

8 Hours Subtotal

~~16 Hours Subtotal~~

12 Hours Subtotal

18 Hours Subtotal

0 Hours Subtotal

1 Hours Subtotal

1 Hours Subtotal

0 Hours Subtotal

Mike

Mike

Mike

Mike

Mike

Mike

Mike

Mike

Mike

**David Lebda's Time**

0196-Commissary Bldg

0198-Conservation Bldg

0133-Water Play Area

0 Hours Subtotal

0 Hours Subtotal

24.5 Hours Subtotal

David

David

David

0141-Africa-water percolation issues and testings

0192-Warthog

Utilities-Storm Drain Pipeline Extension

Solar project 11/03-17

Misc. work-weekly meeting 3027-13

NOTE: Refer to attached Timecards and Daily Work tickets

0 Hours Subtotal

9 Hours Subtotal

87 Hours Subtotal

6 Hours Subtotal -

1 Hours Subtotal -

David

David 990 -

David

David

David

David

Warthog \$4,990 - 3/

	9
	x
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Total [2 items]	990
	T



3250

**CONTRACTOR'S INVOICE**

From Soltek Pacific  
1080 Holland Ave  
Clovis, CA 93612

Invoice Period April 2017  
Invoice Number 19

Point of Contact: Mike Elrod cell 559-696-8668 melrod@soltekpacific.com

To: Fresno's Chaffee Zoo Corporation, Attn: Brian Goldman, CFO

Address 894 W. Belmont  
Fresno, CA

Below is a Statement of Performance under Contract for the following work;  
Construction Management services at Fresno Zoo

The enclosure provides breakdown of this statement of performance.

A. Total value of previous billings		\$	344,446.82
B. Total to Date, Billings Amount	Through April 28, 2017	\$	361,629.32
C. Previously billed CM services		\$	344,446.82
D. Total of prior payments received		\$	344,446.82
E. Invoice Total (Refer to description of work below)		\$	17,182.50

Signature

Title:

Mike Elrod, Soltek Pacific Construction, Construction Manager

5/15/2017

Description of Work performed by Construction Manager  
Billing Period: April 1 through April 28, 2017

Description		Hours	Rate	Subtotal
Week of April 3	Mike	36.5	\$ 125.00	\$ 4,562.50
Week of April 10	Mike	4.5	\$ 125.00	\$ 562.50
Week of April 17	Mike	35	\$ 125.00	\$ 4,375.00
Week of April 24	Mike	35.5	\$ 125.00	\$ 4,437.50
Week of April 3	David	19.5	\$ 110.00	\$ 2,145.00
Week of April 10	David	7	\$ 110.00	\$ 770.00
Week of April 17	David	2	\$ 110.00	\$ 220.00
Week of April 24	David	1	\$ 110.00	\$ 110.00
				\$ -
	Total:	141		Total: \$ 17,182.50

**Mike Elrod's Time**

0141-Africa-Misc. work items, solar, grease duct, water issue  
City-Reclaimed Water Line

0192-Warthog

0168-Africa River

0195-Asia Exhibit

0133-Water Play Area, PH I Infrastructure work only

0133-Water Play Area, PH II

0141-Ponds

0196-Commissary Bldg

0198-Conservation Bldg

0197-Program Bldg.

0199-Parking HUB, Entry's

Belmont Beacon and Temp Parking Lot

Belmont Basin Relief Line project

10 Hours Subtotal Mike  
2 Hours Subtotal Mike  
26 Hours Subtotal Mike  
1 Hours Subtotal Mike  
4 Hours Subtotal Mike  
1 Hours Subtotal Mike  
7 Hours Subtotal Mike  
Hours Subtotal Mike  
3 Hours Subtotal Mike  
1 Hours Subtotal Mike  
3 Hours Subtotal Mike  
18.5 Hours Subtotal Mike  
4 Hours Subtotal Mike  
18 Hours Subtotal Mike

3250

Signature

Utilities-Storm Drain Pipeline Extension  
 Orang Project  
 Sea Lion Cove shade project  
 Misc. Items-contract items with Kurt Vote

6 Hours Subtotal	Mike
4 Hours Subtotal	Mike
Hours Subtotal	Mike
4.5 Hours Subtotal	Mike

David Lebda's Time

0196-Commissary Bldg  
 0168-Africa River-surveyors work-access in/out, etc.  
 0133-Water Play Area

Hours Subtotal	David
6.5 Hours Subtotal	David
1 Hours Subtotal	David

0141-Africa-water percolation issues and testings

0192-Warhog

Utilities-Storm Drain Pipeline Extension

Solar project

NOTE: Refer to attached Timecards and Daily Work tickets

Hours Subtotal	David
Hours Subtotal	David
21 Hours Subtotal	David
1 Hours Subtotal	David



7,000

**CONTRACTOR'S INVOICE**

From Soltek Pacific  
1080 Holland Ave  
Clovis, CA 93612

Invoice Period May 2017  
Invoice Number 20

Point of Contact: Mike Elrod cell 559-696-8668 melrod@soltekpacific.com

To: Fresno's Chaffee Zoo Corporation, Attn: Brian Goldman, CFO

Address 894 W. Belmont  
Fresno, CA

Below is a Statement of Performance under Contract for the following work;  
Construction Management services at Fresno Zoo

The enclosure provides breakdown of this statement of performance.

A. Total value of previous billings		\$	361,629.32
B. Total to Date, Billings Amount	Through May 31, 2017	\$	381,504.32
C. Previously billed CM services		\$	361,629.32
D. Total of prior payments received		\$	361,629.32
E. Invoice Total (Refer to description of work below)		\$	19,875.00

Signature

Title: Mike Elrod, Soltek Pacific Construction, Construction Manager

6/5/2017

Description of Work performed by Construction Manager

Billing Period: May 1 through May 31, 2017

Description		Hours	Rate	Subtotal
Week of May 1	Mike	29	\$ 125.00	\$ 3,625.00
Week of May 8	Mike	37.5	\$ 125.00	\$ 4,687.50
Week of May 15	Mike	37	\$ 125.00	\$ 4,625.00
Week of May 22	Mike	39.5	\$ 125.00	\$ 4,937.50
May 29 through May 31	Mike	16	\$ 125.00	\$ 2,000.00
				\$ -
	Total:	159	Total:	\$ 19,875.00

**Mike Elrod's Time**

0141-Africa-Misc. work items, solar, thatch  
City-Reclaimed Water Line  
0192-Warthog  
0168-Africa River  
0195-Asia Exhibit  
0133-Water Play Area, PH II  
0141-Ponds  
0196-Commissary Bldg  
0198-Conservation Bldg  
0197-Program Bldg.  
0199-Parking HUB, Entry's  
Belmont Beacon and Temp Parking Lot  
Belmont Basin Relief Line project  
Orang Project  
Sea Lion Cove shade project  
Misc. Items-contract items with Kurt Vote

NOTE: Refer to attached Timecards and Daily Work tickets

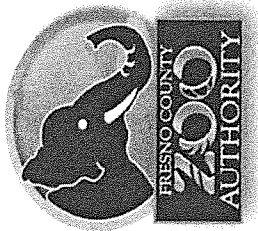
56	x	
125	=	
Total [2 items]		7,000 T

12 Hours Subtotal Mike  
5 Hours Subtotal Mike  
56 Hours Subtotal Mike  
2 Hours Subtotal Mike  
0 Hours Subtotal Mike  
36 Hours Subtotal Mike  
1 Hours Subtotal Mike  
4 Hours Subtotal Mike  
0 Hours Subtotal Mike  
2 Hours Subtotal Mike  
6 Hours Subtotal Mike  
6 Hours Subtotal Mike  
10 Hours Subtotal Mike  
7 Hours Subtotal Mike  
1 Hours Subtotal Mike  
11 Hours Subtotal Mike

7000 3/

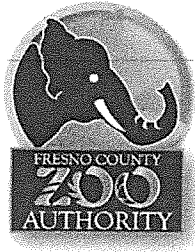
Billing Application

987-Fresno Zoo Project



**Fresno County Zoo Authority  
Capital Projects Fund  
Budget Status Report**

Project Name	Budgeted Appropriations	Expenses through Claim #2018-09C	Remaining Budget at 08/08/18
Warthog Exhibit - May 2018	3,070,228	214,026	2,856,202
South Corridor Infrastructure - Feb 2018, May 2018	3,031,472	7,188	3,024,284
Asia Exhibits - Nov 2017, May 2018	62,420	(12,057)	74,477
Prgm Animal Holding Facility - Aug 2017	144,107	11,482	132,625
Belmont Basin Relief Line - Aug 2017	170,425	1,150	169,275
Animal Nutrition Center - Aug 2017	810,380	25,062	785,318
Orangutan Exhibit - May 2017	41,611	1,524	40,087
African River - April 2017	3,552,910	-	3,552,910
Water Play Area - Jan 2017	136,370	6,668	129,702
Dino Dig Expansion - June 2016, Re-appropriated May 2018	154,218		154,218
Animal Acquisition - Sept 2015, Re-appropriated May 2018	35,462	-	35,462
<b>Totals</b>	<b>11,209,603</b>	<b>255,043</b>	<b>10,954,560</b>



DATE: August 29, 2018

TO: Fresno County Zoo Authority Board

FROM: Catherine Crosby, Board Coordinator

SUBJECT: Biennial Conflict of Interest Code Review

RECOMMENDED ACTION:

Review recommended amendments to 2014 Fresno County Zoo Authority Conflict of Interest Code and Disclosure Categories, and approve, or provide direction to staff to return with draft revised Conflict of Interest Code for adoption at next scheduled meeting

ALTERNATIVE ACTION:

Your Board may choose to take no action. Fair Political Practices Commission (FPPC) Regulation 87304 states that the Board of Supervisors (BOS), as the Zoo Authority's (Authority) code reviewing body, can order changes or adopt a Conflict of Interest Code for the Authority. The FPPC can also order the Authority to make changes, or adopt a Conflict of Interest Code for the Authority.

DISCUSSION:

The Political Reform Act was passed by California voters in 1974 and requires every local government agency to review its conflict of interest code (code) biennially, and to submit a notice to its code reviewing body that specifies if the code is accurate, or alternatively, that the code must be amended.

The Zoo Authority's code was last amended in December 2014 and approved by the Board of Supervisors in February 2015 (Attachment A). For the 2016 biennial review in 2016, staff determined that no amendments were needed.

The primary reason that all Fresno County Boards, Commissions and Committees are updating their codes is the eDisclosure method of filing Statements of Economic Interests (Form 700s), which was implemented with 2016 Form 700s filed in 2017. Effective January 2018, all Form 700s filed with the Clerk's office are to be submitted electronically using the eDisclosure system, or require a waiver authorizing the filing of an original signature paper Form 700. A waiver is

BOARD ACTION: DATE \_\_\_\_\_ APPROVED AS RECOMMENDED \_\_\_\_\_ OTHER \_\_\_\_\_

MOTION \_\_\_\_\_ SECOND \_\_\_\_\_ UNANIMOUS \_\_\_\_\_  
 HERZOG \_\_\_\_\_ LYLES \_\_\_\_\_ ROMAN \_\_\_\_\_ STRATFORD \_\_\_\_\_ BRAND \_\_\_\_\_ TOSTE \_\_\_\_\_ WATERHOUSE \_\_\_\_\_



primarily to be used by elected officials who may file by eDisclosure or another method with their agency, and file paper copies with other agencies on whose boards they serve.

The FPPC's model Conflict of Interest Code has been updated to recognize the filing changes, and it is recommended by the Clerk of the BOS that each agency adopt the new model conflict of interest code that incorporates the eDisclosure requirements, customized to each agency during this biennial review period. Staff has prepared draft revisions to the Authority's 2014 code, in strike-out (Attachment B), and "clean copy", (Attachment C).

A side-by-side, line-by-line comparison can be made between the Authority's 2014 Code Appendix B Disclosure Categories and those proposed (Attachment D). Similar language is highlighted, and new language is underlined.

#### **Disclosure Category I, and Proposed Categories 1 and 2**

On December 10, 2014, at the request of the Board of Supervisors (BOS), your Board adopted a change to Disclosure Category I to expand on the definition of property interests in proximity to property *owned* by Fresno's Chaffee Zoo Corporation (ZooCorp), as well as the Fresno Chaffee Zoo that is *leased* by the ZooCorp. Attachment E map updates the two mile radius (that previously used the entire Roeding Park) from the more precise boundary of the expanded Fresno Chaffee Zoo leased area, as well as including the ZooCorp owned properties on the south side of Belmont Avenue. Although the map is not a part of the Conflict of Interest Code document, it was prepared as a reference for members when completing the annual Form 700.

#### **Disclosure Category II and Proposed Category 4**

The recommended language is more specific about *what* goods or services than in 2014.

#### **Disclosure Category III and Proposed Category 3**

This category addresses businesses that provide goods or services to the Zoo Corporation, and the additional language is the same as Categories II and 4.

#### **New Disclosure Categories 5 and 6**

These Disclosure Categories are included with the new Model Conflict of Interest Code proposed by the County of Fresno, with language relevant to each Board, Committee and Commission.

Disclosure Category 5 addresses pertinent information regarding whether or not an individual or a business interest has filed a claim against the Authority. The 2014 Category II discussed only business entities that have done business with the Authority, and did not specifically address claims from entities that had done business with the Zoo. This new Category is intended to include business entities that have filed a claim against the Zoo, as opposed to just investments in business interests. The 2014 Category II also would not encompass claims like injuries at the zoo, etc.

Disclosure Category 6 addresses investments in business entities from sources who may have requested a license or permit, and was a clarification of 2014 Category III. This new Category is intended to encompass people who obtained a permit or license, or used Zoo property just once or twice, where the 2014 Category III addressed only people who "do business" with the Zoo.

The proposed changes were reviewed and approved by the Office of County Counsel and Authority Counsel Lindsay Beavers. If approved by your Board, the new Conflict of Interest Code will be before the BOS for approval at a later date, along with those of many other County Boards, Commissions and Committees.



2220 Tulare Street • 6<sup>th</sup> Floor • Fresno, CA 93721  
559.600.4305 • [www.zooauthority.org](http://www.zooauthority.org) • [zooauthority@co.fresno.ca.us](mailto:zooauthority@co.fresno.ca.us)

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## **FRESNO COUNTY ZOO AUTHORITY CONFLICT OF INTEREST CODE**

**Amended December 10, 2014**

**Approved by  
Fresno County Board of Supervisors  
February 10, 2015**

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Individuals holding designated positions under this code shall file their statements with the Authority, which will retain the statements, and will make the statements available for public inspection and reproduction. (Gov. Code Section 81008.)

Upon receipt of the statements for the Authority Board Members, the Authority shall make and retain a copy and forward the original of these statements to the Clerk to the County Board of Supervisors.

The provisions of all Conflict of Interest Codes and amendments thereto previously adopted by the Agency are hereby superseded.

Adopted at a meeting of the Fresno County Zoo Authority, held on the 10th day of December 2014, by the following vote, to wit:

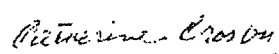
Ayes: 7

Noes: 0

Absent: none

  
Peter Herzog, 2014 Chairman

Attest:

  
Catherine Crosby, Board Coordinator

Fresno County Zoo Authority

Conflict of Interest Code

EXHIBIT "A"  
Designated Positions

<u>Designated Officers and Employees</u>	<u>Category</u>
Members of the Board	I, II, III
Administrator	I, II, III
Coordinator	I, II, III
Staff Counsel	I, II, III
Staff Treasurer	I, II, III
Consultants	*

\*The Administrator may determine in writing that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Administrator's determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code.

**Fresno County Zoo Authority**

**Conflict of Interest Code**

**EXHIBIT "B"**

**Disclosure Categories**

Individuals holding designated positions must report their interests according to their assigned disclosure category(ies).

Disclosure Category I

Interests in real property located within 2 (two) miles of the Fresno Chaffee Zoo, or within 2 (two) miles of any other real property owned or used by Fresno's Chaffee Zoo Corporation. Such interests include any leasehold, beneficial or ownership interest or option to acquire such interest in real property.

Disclosure Category II

All investments, business positions in business entities, and income, including gifts, loans and travel payments from any business entity which within the last two years has done or may foreseeably do business with the Authority to provide goods or services to the Authority.

Disclosure Category III

All investments, business positions in business entities, and income, including gifts, loans and travel payments, from any business entity which within the last two years has done or may foreseeably do business with Fresno's Chaffee Zoo Corporation to provide goods or services to the Zoo.

BEFORE THE FRESNO COUNTY ZOO AUTHORITY  
FRESNO COUNTY, CALIFORNIA

In the matter of ) No. 2014-32018-1  
Amendment of Standard Conflict of )  
Interest Code. )  
\_\_\_\_\_ )

~~Whereas, the Political Reform Act, Government Code section 81000 et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes~~ Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict-of-interest codes; and

~~Whereas, the Fair Political Practices Commission has adopted a regulation, Title 2, California Code of Regulations, section 18730, which contains the terms of a standard conflict of interest code, and which may be amended by the Fair Political Practices Commission after public notices and hearings to conform to amendments to the Political Reform Act~~ Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Section 18730) that contains the terms of a standard conflict-of-interest code and may be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act; and

~~Whereas, any local agency may incorporate this standard conflict of interest code, and thereafter need not amend its code to conform to future amendments to the Political Reform Act.~~

**Now therefore be it resolved,** ~~that the terms of Title 2, California Code of Regulations, section 18730, and any amendments to it duly adopted by the Fair Political Practices Commission, are hereby incorporated by reference and, along with the attached~~

1 Exhibits A and B in which officers and employees are designated and disclosure categories  
2 are set forth, the terms of 2 California Code of Regulations Section 18730 and any  
3 amendments to it duly adopted by the Fair Political Practices Commission are hereby  
4 incorporated by reference. This regulation and the attached Appendices designating  
5 positions and establishing disclosure requirements shall constitute the conflict of interest  
6 code of the Fresno County Zoo Authority (Authority).

7 #

8  
9 Individuals holding designated positions under this code shall file their statements  
10 with the Authority, which will retain the statements, and will make the statements available  
11 for public inspection and reproduction. (Gov. Code Section 81008.)

12 Upon receipt of the statements for the Authority Board Members, the Authority  
13 shall make and retain a copy and forward the original of these statements to the Clerk to  
14 the County Board of Supervisors.

15 The Form 700s for designated positions, other than the Members of the Authority  
16 Board and Alternates and Chairman shall be filed with the Authority. Authority Board  
17 Members and Alternates and Chairman are to file their original Form 700s directly with the  
18 Clerk of the Board for the Fresno County Board of Supervisors using the electronic filing  
19 system.

20 If the Form 700s are not filed electronically, the paper Form 700 and waiver shall  
21 be filed with the Authority, and upon receipt of these paper Form 700s with waivers, the  
22 Authority shall make and retain a copy and forward the original to the Clerk of the Board of  
23 Supervisors.

24 The Authority shall retain a copy of all electronically filed Form 700s, a copy of all  
25 paper Form 700s with waivers and the original Form 700s of designated positions and shall  
26 make the Form 700s available for public review, inspection, and reproduction. (Gov. Code  
27 section 81008.)

28 The provisions of all Conflict of Interest Codes and amendments thereto



1 previously adopted by the Agency are hereby superseded.

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Adopted at a meeting of the Fresno County Zoo Authority, held on the 40th day  
of ~~December 2014~~ 29th day of August 2018, by the following vote, to wit:

Ayes:

Noes:

Absent:

Chairman

Peter Herzog, 2014 Michelle Roman 2018

Attest:

Catherine Crosby, Board Coordinator

Fresno County Zoo Authority

Conflict of Interest Code

EXHIBIT APPENDIX "A"

Designated Positions

Public Officials Who Manage Public Investments

It has been determined that positions listed below manage public investments and will file a statement of economic interests pursuant to Government Code Section 87200. These positions are listed for informational purposes only: None

Designated Officers and Employees

Category

Chairman	I, II, III 2, 3, 4, 5, 6
Members and Alternates of the Board	I, II, III 2, 3, 4, 5, 6
Administrator	I, II, III 2, 3, 4, 5, 6
Coordinator	I, II, III 2, 3, 4, 5, 6
Staff Counsel	I, II, III 2, 3, 4, 5, 6
Staff Treasurer	I, II, III 2, 3, 4, 5, 6
Consultants	*

~~\*The Administrator may determine in writing that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Administrator's determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code.~~

\*Consultants/New Positions are included in the list of designated positions and shall disclose pursuant to the disclosure requirements in this code subject to the following limitation:

The [head of agency or his/her designee]Chairman or his/her designee may determine in writing that a particular consultant or new position, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to comply fully with the disclosure requirements in this section. Such written determination shall include a description of the consultant's or new position's duties and, based upon that description, a statement of the extent of disclosure requirements. The [head of agency or his/her designee's]Chairman or his/her designee's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict-of-interest code. (Gov. Code Sec. 81008.)

**Fresno County Zoo Authority**

**Conflict of Interest Code**

**EXHIBIT APPENDIX "B"**

**Disclosure Categories**

~~Individuals holding designated positions must report their interests according to their assigned disclosure category(ies).~~

~~**Disclosure Category I 1**~~

~~Interests in real property located within 2 (two) miles of the Fresno Chaffee Zoo, or within 2 (two) miles of any other real property owned or used by Fresno's Chaffee Zoo Corporation. Such interests include any leasehold, beneficial or ownership interest or option to acquire such interest in real property.~~

~~**Disclosure Category II 2**~~

~~All investments, business positions in business entities, and income, including gifts, loans and travel payments from any business entity which within the last two years has done or may foreseeably do business with the Authority to provide goods or services to the Authority.~~

~~**Disclosure Category III 3**~~

~~\_\_\_\_\_ All investments, business positions in business entities, and income, including gifts, loans and travel payments, from any business entity which within the last two years has done or may foreseeably do business with the entity operating the Chaffee Zoo to provide goods or services to the Zoo.~~

Individuals holding designated positions must report their interests according to their assigned disclosure category(ies).

Disclosure Category 1

Interests in real property located within two miles of any land owned or used by the Fresno Chaffee Zoo or within 2 (two) miles of any other real property owned or

1 used by the Fresno's Chaffee Zoo Corporation; and investments and business  
2 positions in business entities, and income, including loans, gifts, and travel  
3 payments, from all sources.

4 Disclosure Category 2

5 Interests in real property located within two miles of any land owned or used by the  
6 Fresno Chaffee Zoo or within 2 (two) miles of any other real property owned or used by  
7 the Fresno's Chaffee Zoo Corporation.

8 Disclosure Category 3

9 Investments and business positions in business entities, and income, including loans,  
10 gifts, and travel payments, from sources, that provide services, supplies, materials,  
11 machinery, or equipment of the type utilized by the Fresno Chaffee Zoo.

12 Disclosure Category 4

13 Investments and business positions in business entities, and income, including loans,  
14 gifts, and travel payments, from sources, that provide services, supplies, materials,  
15 machinery, or equipment of the type utilized by the Fresno County Zoo Authority.

16 Disclosure Category 5

17 Investments and business positions in business entities, and income, including loans,  
18 gifts, and travel payments, from sources, that filed a claim against the Fresno Chaffee  
19 Zoo, the Fresno's Chaffee Zoo Corporation, or the Authority during the previous two  
20 years, or have a claim pending.

21 Disclosure Category 6

22 Investments and business positions in business entities, and income, including loans,  
23 gifts, and travel payments, from sources of the type to request an entitlement to use  
24 Fresno Chaffee Zoo property or facilities.

BEFORE THE FRESNO COUNTY ZOO AUTHORITY  
FRESNO COUNTY, CALIFORNIA

In the matter of ) No. 2018-1  
Amendment of Standard Conflict of )  
Interest Code. )

**Whereas**, the Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict-of-interest codes; and

**Whereas**, the Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Section 18730) that contains the terms of a standard conflict-of-interest code and may be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act; and

**Now therefore be it resolved**, that the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices designating positions and establishing disclosure requirements shall constitute the conflict of interest code of the Fresno County Zoo Authority (Authority).

The Form 700s for designated positions, other than the Members of the Authority Board and Alternates and Chairman shall be filed with the Authority. Authority Board Members and Alternates and Chairman are to file their original Form 700s directly with the Clerk of the Board for the Fresno County Board of Supervisors using the electronic filing system.

If the Form 700s are not filed electronically, the paper Form 700 and waiver shall

1 be filed with the Authority, and upon receipt of these paper Form 700s with waivers, the  
2 Authority shall make and retain a copy and forward the original to the Clerk of the Board of  
3 Supervisors.

4 The Authority shall retain a copy of all electronically filed Form 700s, a copy of all  
5 paper Form 700s with waivers and the original Form 700s of designated positions and shall  
6 make the Form 700s available for public review, inspection, and reproduction. (Gov. Code  
7 section 81008.)

8 The provisions of all Conflict of Interest Codes and amendments thereto  
9 previously adopted by the Agency are hereby superseded.

10 Adopted at a meeting of the Fresno County Zoo Authority, held on the 29th day  
11 of August 2018, by the following vote, to wit:  
12

13 Ayes:

14 Noes:

15 Absent:  
16  
17

18 \_\_\_\_\_  
Michelle Roman 2018 Chairman  
19

20 Attest:  
21

22 \_\_\_\_\_  
Catherine Crosby, Board Coordinator  
23  
24  
25  
26  
27  
28



**Fresno County Zoo Authority**

**Conflict of Interest Code**

**APPENDIX B**

**Disclosure Categories**

Individuals holding designated positions must report their interests according to their assigned disclosure category(ies).

Disclosure Category 1

Interests in real property located within two (2) miles of any land owned or leased by Fresno's Chaffee Zoo Corporation; and investments and business positions in business entities, and income, including loans, gifts, and travel payments, from all sources.

Disclosure Category 2

Interests in real property located within two (2) miles of any real property owned or leased by Fresno's Chaffee Zoo Corporation.

Disclosure Category 3

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources that provide services, supplies, materials, machinery, or equipment of the type utilized by Fresno's Chaffee Zoo Corporation.

Disclosure Category 4

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources that provide services, supplies, materials, machinery, or equipment of the type utilized by the Authority.

Disclosure Category 5

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources that filed a claim against Fresno's Chaffee Zoo Corporation, or the Authority during the previous two years, or have a claim pending.

Disclosure Category 6

Investments and business positions in business entities, and income, including loans, gifts, and travel payments, from sources of the type to request an entitlement to use property or facilities owned or leased by Fresno's Chaffee Zoo Corporation.



## 2018 Biennial Conflict of Interest Code Review Comparison of Disclosure Categories

### Zoo Authority 2014 Conflict of Interest Code

### 2018 Recommended Changes

<p style="text-align: center;"><b>Disclosure Category I</b></p> <p>Interests in real property located within 2 (two) miles of the Fresno Chaffee Zoo, or within 2 (two) miles of any other <u>real property owned or used</u> by Fresno's Chaffee Zoo Corporation.</p> <p>Such interests include any <u>leasehold</u>, beneficial or ownership interest or option to acquire such interest in real property.</p>	<p style="text-align: center;"><b>Disclosure Category 1 (Full Disclosure)</b></p> <p>Interests in real property located within (2) two miles of <u>any land owned or leased by Fresno's Chaffee Zoo Corporation;</u></p> <p><u>and investments and business positions in business entities, and income, including loans, gifts, and travel payments, from all sources.</u></p>
<p style="text-align: center;"><b>Disclosure Category II</b></p> <p>All investments, business positions in business entities, and income, including gifts, loans and travel payments from any business entity</p> <p>which within the last two years has done or may foreseeably</p> <p><u>do business with the Authority to provide goods or services to the Authority.</u></p>	<p style="text-align: center;"><b>Disclosure Category 2</b></p> <p>Interests in real property located within (2) two miles of <u>any real property owned or leased by Fresno's Chaffee Zoo Corporation.</u></p>
<p style="text-align: center;"><b>Disclosure Category III</b></p> <p>All investments, business positions in business entities, and income, including gifts, loans and travel payments, from any business entity which</p> <p>within the last two years has done or may foreseeably</p> <p><u>do business with the entity operating the Chaffee Zoo to provide goods or services to the Zoo.</u></p>	<p style="text-align: center;"><b>Disclosure Category 4</b></p> <p>Investments <u>and</u> business positions in business entities, and income, including loans, gifts, and travel payments, <u>from sources that</u></p> <p><u>provide services, supplies, materials, machinery, or equipment of the type utilized by the Authority.</u></p>
	<p style="text-align: center;"><b>Disclosure Category 3</b></p> <p>Investments <u>and</u> business positions in business entities, and income, including loans, gifts, and travel payments, <u>from sources that</u></p> <p><u>provide services, supplies, materials, machinery, or equipment of the type utilized by the Fresno's Chaffee Zoo Corporation.</u></p>

Zoo Authority 2014 Conflict of Interest Code

2018 Recommended Changes

	<p><b>Disclosure Category 5</b></p> <p>Investments and business positions in business entities, and income, including loans, gifts, and travel payments, <u>from sources that</u></p> <p><u>filed a claim against the Fresno Chaffee Zoo, the Fresno's Chaffee Zoo Corporation or the Authority during the previous two years, or have a claim pending.</u></p>
	<p><b>Disclosure Category 6</b></p> <p>Investments and business positions in business entities, and income, including loans, gifts, and travel payments, <u>from sources</u></p> <p><u>of the type to request an entitlement to use property or facilities owned or leased by Fresno's Chaffee Zoo Corporation.</u></p>





# County of Fresno

## Two Mile Radius of Fresno's Chaffee Zoo Corporation Leased and Owned Properties





## 2018 Zoo Authority Adopted Meeting Calendar

January							February							March						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5						1	2	3				1	2	3
7	8	9	10	11	12	13	4	5	6	7	8	9	10	4	5	6	7	8	9	10
14	15	16	17	18	19	20	11	12	13*	14	15	16	17	11	12	13	14	15	16	17
21	22	23	24	25	26	27	18	19	20	21	22	23	24	18	19	20	21	22	23	24
28	29	30	31				25	26	27	28				25	26	27	28	29	30	31
*2/13 Special Meeting																				
April							May							June						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7			1	2	3	4	5					1	2	
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23
29	30						27	28	29	30	31			24	25	26	27	28	29	30
July							August							September						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7				1	2	3	4						1	
8	9	10	11	12	13	14	5	6	7	8	9	10	11	2	3	4	5	6	7	8
15	16	17	18	19	20	21	12	13	14	15	16	17	18	9	10	11	12	13	14	15
22	23	24	25	26	27	28	19	20	21	22	23	24	25	16	17	18	19	20	21	22
29	30	31					26	27	28	29	30	31		23	24	25	26	27	28	29
														30						
October							November							December						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6					1	2	3						1	
7	8	9	10	11	12	13	4	5	6	7	8	9	10	2	3	4	5	6	7	8
14	15	16	17	18	19	20	11	12	13	14	15	16	17	9	10	11	12	13	14	15
21	22	23	24	25	26	27	18	19	20	21	22	23	24	16	17	18	19	20	21	22
28	29	30	31				25	26	27	28	29	30		23	24	25	26	27	28	29
														30	31					
Holidays and Observances																				
Jan 1	New Year's Day						April 1	Easter Sunday						Nov 12	Veterans Day, observed					
Jan 15	Martin Luther King Day						May 28	Memorial Day						Nov 22	Thanksgiving Day					
Feb 19	Presidents' Day						July 4	Independence Day						Nov 23	County Holiday					
Mar 30	Cesar Chavez Day, observed						Sept 3	Labor Day						Dec 25	Christmas Day					



*Fresno's Chaffee Zoo Corporation*



894 West Belmont Avenue

Fresno, California 93728

**FRESNO'S CHAFFEE ZOO CORPORATION**  
**Agenda for the Meeting of the Board of Directors**  
**Thursday, May 10, 2018 5:30 pm**  
**Fresno Chaffee Zoo Simba Classroom - Fresno, CA**

**Call to order – 5:30 p.m.:**

**Public Comment:**

This time is set aside for the public to comment on any item not appearing on the agenda, within the jurisdiction of the FCZC Board. Items presented under public comment may not be discussed or acted upon by the FCZC Board at this time. For items appearing on the agenda, the public is invited to comment at the time the item is called for consideration by the FCZC Board. Any person addressing the FCZC Board under public comment will be limited to a two-minute presentation to ensure that all interested parties have an opportunity to speak. Please state your name.

	<b><u>Responsible Party</u></b>	<b><u>Status*</u></b>	<b><u>Est. Duration</u></b>
1. Educational Tour	S. Barton	I	30 min.
2. Consider Approving the Board Meeting Minutes from the February 22, 2018 Board Meeting	--	A	2 min.
3. Chair Update	T. Richards	I	3 min.
4. CEO Update	S. Barton	I	5 min.
5. Consider FCZC 2018 February & March Financials	R. Treatch	A	5 min.
6. FCZC Committees Discussion	--	A	10 min.
7. Review the Wilderness Falls Contingency Log	S. Barton	A	5 min.
8. Discuss the Conservation Building	S. Barton	A	5 min.
9. Review the Bid for Warthog	S. Barton	A	5 min.
10. Review the Bid for S. Corridor Infrastructure	S. Barton	A	5 min.
11. Consider Fresno Chaffee Zoo's Acquisition of the Winged Wonders Bird Show.	S. Barton	A	10 min.
12. Consider the Partnership with Playland/Storyland	S. Barton	A	10 min.
13. New Business	--	I	3 min.
14. Old Business	--	I	5 min.
15. Adjournment			

Est. Time. = 103 min.

\* "A" denotes an "Action item, "I" denotes an "Information" item, "C" denotes "consent" item.



*Fresno's Chaffee Zoo Corporation*



894 West Belmont Avenue

Fresno, California 93728

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**FRESNO'S CHAFFEE ZOO CORPORATION**  
**Agenda for the Audit Committee Meeting**  
**Wednesday, June 13, 2018 4:30 pm**  
**Fresno Chaffee Zoo Education Building**  
**Fresno, CA**

1. Call to order – 4:30 p.m.
2. Roll Call.
3. Chair Report.
4. Receive, Review, Discuss and Consider Audit FY2017.
  - 2017 Audit Report Draft
5. Public Comment.

This time is set-aside for the public to comment on any item within the jurisdiction of the Board, but not appearing on the agenda. Items presented under public comment may not be discussed or acted upon by the Board at this time. For items appearing on the agenda, the public is invited to comment at the time the item is called for consideration by the Board. Any person addressing the Board under public comment will be limited to a 3-minute presentation to insure that all interested parties have an opportunity to speak. Please state your name.
6. Board questions and comments.
7. Adjournment.



**DRAFT**

**FINANCE COMMITTEE MEETING MINUTES  
June 21, 2018**

**Fresno Chaffee Zoo  
894 W. Belmont Ave.  
Fresno, CA 93728**

**The meeting of the Fresno Chaffee Zoo's Finance Committee convened on June 21, 2018 at 4:05 PM at 894 West Belmont Avenue, Fresno, CA. The Meeting Minutes were prepared in the order items were presented during the meeting.**

**Members Present:** Mr. Kyle Kirkland, Committee Chair  
Mr. Ed Gonzalez  
Ms. Julie Vance

**Advisors Present:** Mr. Scott Barton, CEO  
Dr. Rick Treatch, CFO

**FCZC Staff Present:** Mrs. Laura Martina, Chief HR Officer

**Guests Present:** Aaron Marshall, Education Director Santa Barbara Zoo

**Members Absent:** Mr. Tom Richards  
Dr. K.C. Chen

**Agenda Item #2 – Chair Report**

Director Kirkland stated that he did not have anything to report beyond the current agenda items.

894 West Belmont Avenue, Fresno, CA 93728  
559.498.5910  
[www.fresnochaffeezoo.org](http://www.fresnochaffeezoo.org)

### **Agenda Item #3 – May Meeting Minutes**

The Finance Committee voted to approve the draft minutes. Director Gonzales moved for approval and Director Vance seconded. The motion was approved (3 – 0).

### **Agenda Item #4 – Greenlit Projects**

CEO Barton reviewed the schedule and budget for south corridor utility project and the wart hog projects.

Director Kirkland asked if we are on track with the budget and time of these projects. CEO Barton responded that to date the projects were on time and on budget.

Director Kirkland asked if we could add a map of the zoo grounds to the packet for board member reference in future meetings that discuss projects.

### **Agenda Item #5 – Financial Report Year to Date**

Dr. Treach stated that YTD May 2018 attendance is up and that he expects seasonal patterns (slower summer, stronger fall/winter) to hold. Self-generated revenue is up 6% over budget; total personnel expenses are 1% over budget. Year to date, total expenses are 21% below budget. Some budget items, such as community support and conservation grants, will increase in the coming months. Similarly, advertising expenses will increase in the summer/fall to encourage visitation in our slower season. Deferred maintenance expenses will increase through the end of the year as well. Membership attendance is up with increase sales and use of family memberships.

The Finance committee discussed revenue enhancement opportunities such as behind the scenes tours, marketing and social media promotions, gift certificates and additions to existing food and beverage offerings.

Director Kirkland noted that the low per capita spend at the FCZ demonstrates its value and suggested that we prepare that information for use with the Zoo Authority Board and other parties concerned about admission price increases.

### **Agenda Item #6 – Full time IT/Business Analytics position**

Dr. Treach proposed the hire of a dedicated IT Analyst to improve FCZ staff use of existing software systems, address day-to-day IT needs and help FCZ analyze future IT improvements. Committee members discussed the need for the position, possible impact on FCZ finances and proposed recruitment.

After discussion, Director Vance proposed that the Committee recommend to the FCZ Board that FCZ add and fill the proposed position. The motion was seconded by Director Kirkland. The motion was approved (3 – 0).

### **Agenda Item #7 – New Business**

None

### **Agenda Item #8 – Old business**

None

The Finance Committee Meeting adjourned at 5:11 PM.





*Fresno's Chaffee Zoo Corporation*



894 West Belmont Avenue

Fresno, California 93728

**FRESNO'S CHAFFEE ZOO CORPORATION**  
**Agenda for the Meeting of the Board of Directors**  
**Thursday, June 21, 2018 5:30 pm**  
**Fresno Chaffee Zoo Simba Education Lab - Fresno, CA**

**Call to order – 5:30 p.m.:**

**Public Comment:**

This time is set aside for the public to comment on any item not appearing on the agenda, within the jurisdiction of the FCZC Board. Items presented under public comment may not be discussed or acted upon by the FCZC Board at this time. For items appearing on the agenda, the public is invited to comment at the time the item is called for consideration by the FCZC Board. Any person addressing the FCZC Board under public comment will be limited to a two-minute presentation to ensure that all interested parties have an opportunity to speak. Please state your name.

	<b><u>Responsible Party</u></b>	<b><u>Status*</u></b>	<b><u>Est. Duration</u></b>
1. Educational Tour – Sea Lion Cove	S. Barton	I	30 min.
2. Review, Discuss, Consider Minutes from May 10 Board Meeting	--	A	02 min.
3. Chair Update	T. Richards	I	03 min.
4. CEO Update	S. Barton	I	05 min.
5. Review, Discuss, Consider FCZC 2018 April & May Financials	R. Treatch	A	05 min.
6. Review, Discuss, Consider 2017 Audit Report	R. Treatch	A	10 min.
7. Review, Discuss, Consider Fulltime I.T. Position	R. Treatch	A	05 min.
8. New Business	--	I	03 min.
9. Old Business	--	I	05 min.
10. Closed Session Conference with Legal Counsel – Anticipated Litigation Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: (two cases)	T. Richards	I	10 min.
11. Adjournment	--	I	05 min.

Est. Time. = 83 min.

\* "A" denotes an "Action item, "I" denotes an "Information" item, "C" denotes "consent" item.



*Fresno's Chaffee Zoo Corporation*



894 West Belmont Avenue

Fresno, California 93728

**FRESNO'S CHAFFEE ZOO CORPORATION**  
**Agenda for the Finance Committee Meeting of the Board of Directors**  
**Wednesday, August 15, 2018 at 4:00 pm**  
**Fresno Chaffee Zoo Education Lab**

**Call to order – 4:00 PM**

**Public Comment:**

This time is set aside for the public to comment on any item not appearing on the agenda, within the jurisdiction of the FCZC Board. Items presented under public comment may not be discussed or acted upon by the FCZC Board at this time. For items appearing on the agenda, the public is invited to comment at the time the item is called for consideration by the FCZC Board. Any person addressing the FCZC Board under public comment will be limited to a two-minute presentation to ensure that all interested parties have an opportunity to speak. Please state your name.

	<b><u>Responsible Party</u></b>	<b><u>Status*</u></b>	<b><u>Est. Duration</u></b>
1. Roll Call	--	I	02 min.
2. Chair Update	K. Kirkland	I	05 min.
3. Review, Discuss, Consider Minutes from June 21, 2018 Meeting	K. Kirkland	A	05 min.
4. Review, Discuss, Consider South Corridor Infrastructure Project Change in Delivery Method from General Contractor to Multiprime	S. Barton	I	10 min.
5. Receive Investment Review for the General Fund And Endowment	C. Comstock	I	15 min.
6. Review, Discuss, Consider 2018 June Financial Report	R. Treatch	A	10 min.
7. Review, Discuss, Consider Schedule of Approved Funds Transfers June 30, 2018	R. Treatch	I	05 min.
8. Review, Discuss, Consider Temporarily Restricted Funds 2018	R. Treatch	I	05 min.
9. Review, Discuss, Consider Bird Show Contract	S. Barton	A	10 min.
10. New Business	--	I	05 min.
11. Old Business	--	I	05 min.
12. Adjournment	--	I	05 min.

Est. Time. = 1 Hr 22 min.

\* "A" denotes an "Action item, "I" denotes an "Information" item, "C" denotes "consent" item.

894 W. Belmont Ave., Fresno, CA 93728 | (559)498-5910  
For further information, visit the Fresno Chaffee Zoo Website at [www.fresnochaffeezoo.org](http://www.fresnochaffeezoo.org)



*Fresno's Chaffee Zoo Corporation*



894 West Belmont Avenue

Fresno, California 93728

**FRESNO'S CHAFFEE ZOO CORPORATION**  
**Agenda for the Meeting of the Board of Directors**  
**Wednesday, August 15, 2018 05:30 PM**

**Fresno Chaffee Zoo Educational Lab Conference Room - Fresno, CA**

**Call to order – 5:30 PM:**

**Public Comment:**

This time is set aside for the public to comment on any item not appearing on the agenda, within the jurisdiction of the FCZC Board. Items presented under public comment may not be discussed or acted upon by the FCZC Board at this time. For items appearing on the agenda, the public is invited to comment at the time the item is called for consideration by the FCZC Board. Any person addressing the FCZC Board under public comment will be limited to a two-minute presentation to ensure that all interested parties have an opportunity to speak. Please state your name.

	<b><u>Responsible Party</u></b>	<b><u>Status*</u></b>	<b><u>Est. Duration</u></b>
1. Educational Tour – Sea Lion Cove	S. Barton	I	30 min.
2. Review, Discuss, Consider Minutes from June 21, 2018 Board Meeting	--	A	02 min.
3. Chair Update	T. Richards	I	03 min.
4. CEO Update	S. Barton	I	05 min.
5. Review, Discuss, Consider FCZC 2018 June Financials	R. Treatch	A	05 min.
6. Review, Discuss, Consider Asian Exhibits Design	S. Barton	A	10 min.
7. Review, Discuss, Consider South Corridor Infrastructure Project Change in Delivery Method from General Contractor to Multiprime	S. Barton	A	10 min.
8. Review, Discuss, Consider Bird Show Transition	S. Barton	I	05 min.
9. Review, Discuss, Consider COI Code Amendment	D. Larsen	A	05 min.
10. Review, Discuss, Consider Post Service Bar Policy	S. Barton	A	05 min.
11. New Business	--	I	03 min.
12. Old Business	--	I	05 min.
13. Adjournment	--	I	05 min.

Est. Time. = 1H 33M

\* "A" denotes an "Action item," "I" denotes an "Information" item, "C" denotes "consent" item.



**Contact:**

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Marketing Manager

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**For Immediate Release**

June 21, 2018

**SOUTHERN WHITE RHINOS, TIM AND KAYLA, ARE EXPECTING**

*Fresno, CA* – Fresno Chaffee Zoo officials are excited to announce that Southern white rhinos, Tim and Kayla, are expecting their second calf together!

“We are expecting the calf to arrive between January and April 2019,” said Vernon Presley, curator at Fresno Chaffee Zoo. “Rhinceros gestation is 16 months and we have to estimate the due date based on Kayla’s physical changes and hormonal analysis.”

This will be the second rhino calf born at Fresno Chaffee Zoo. The first calf, Rudo, was born on January 24, 2017.

“With Tim and Kayla’s first calf, Rudo, we didn’t have enough of a hormonal profile on Kayla since she hadn’t been in Fresno very long so it was difficult to confirm that she was pregnant,” Presley said. “With this pregnancy, we’ve had a decent amount of time to gather hormonal data which is why we are now confident that she’s pregnant. As her estimated due date gets closer, we will have a better timeline of when to expect the calf. When she’s approximately two weeks away from giving birth, she will stay behind-the-scenes for closer monitoring.”

While Zoo staff are anxiously awaiting the arrival of this calf, it is a bittersweet time.

“Since Kayla is expecting, we are making arrangements to find another home for Rudo,” Presley said.

“The goal is to secure a new home for him in the fall of 2018. Kayla is a great mom and we expect her to be very protective of this calf, just like she was with Rudo. Additionally, Rudo is getting more mature and eventually he and Tim will no longer get along. So, while we will miss him dearly, we are happy to be able to secure a new home for him in the near future.”

Both Tim and Kayla moved to Fresno in 2015 for the grand opening of African Adventure. Kayla was born in 2005 at Disney’s Animal Kingdom while Tim was born in 1996 at San Antonio Zoological Gardens & Aquarium but came to Fresno from Lion Country Safari in Florida.

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

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**For Immediate Release**

June 8, 2018

**FRESNO CHAFFEE ZOO ORANGUTAN IS EXPECTING**

*Fresno, CA* – Fresno Chaffee Zoo officials are excited to announce that female orangutan, Siabu, is expecting her second infant!

The father of the infant is 34-year-old male orangutan, Busar, who came to Fresno in 1997 from Zoo Atlanta. Siabu, 29, came to Fresno in 2001 from the Audubon Zoo in New Orleans. Siabu and Busar are also the parents of female orangutan, Ndari, born December 18, 2010, whose name means “full moon” in Indonesian.

This will be Busar’s second offspring with Siabu and third offspring overall. He and 47-year-old female orangutan, Sara, welcomed male orangutan Labu on October 31, 2010. His name means “pumpkin” in Indonesian.

“We expect Siabu to give birth in November or December,” said Lyn Myers, general curator at Fresno Chaffee Zoo. “When she gets close to giving birth, and for several months after she gives birth, she will be off exhibit with her infant. This is partly because of the colder weather, but also because it will give Saibu and her infant time to bond with one another. We expect that the public will be able to meet this new family member in the spring of 2019.”

Over the next several months, the Zoo’s veterinary and mammals teams will work closely together to create a birth management plan for Siabu. This plan will include zookeepers training Siabu specific behaviors in case she needs assistance to raise the infant, as well as a plan for intervention in case of a medical issue surrounding Siabu or the infant.

“Siabu has been excellent mother to Ndari so we are expecting the same this time around,” Myers said.

“However, it’s very important to have a plan in place so that we are prepared to step in and assist Saibu or her infant if needed.”

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