



**FRESNO COUNTY ZOO AUTHORITY**

**SPECIAL MEETING**

**9:00 AM, Wednesday, December 10, 2014**

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

(559) 457-0681

**AGENDA**

1. Call to Order

2. Public Comments

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

3. Consent Agenda

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

a. Review and approve minutes of October 29, 2014

b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$19,449.47 for September and October 2014

c. Receive Treasurer's Reports for October 30, 2014

4. Receive Fresno County Zoo Authority 2013-14 audited financial statements and independent auditor's report from Brown Armstrong Accountancy Corporation

5. Receive Fresno Chaffee Zoo Director's Report

6. Receive Fresno's Chaffee Zoo Corporation Chief Financial Officer's report

7. 2015 Measure Z Operating and Capital Requests

- a. Approve Fresno's Chaffee Zoo Corporation fiscal year 2015 Measure Z Operating funds totaling \$4,500,120 for reimbursement of Animal, Maintenance/Horticulture, Veterinary and Visitor Services salary and benefits, Animal Food, Utilities, and Bank Fees to wire reimbursement funds to the Zoo.
- b. Approve Fresno's Chaffee Zoo Corporation fiscal year 2015 Measure Z Capital funds totaling \$23,250 for animal acquisitions and transportation, and bank fees for reimbursement of capital claims.

8. Receive final draft of Fiscal Year 2013-14 annual report and approve or provide direction to staff

9. Biennial Conflict of Interest Code Review

- a. Review 2012 Zoo Authority Conflict of Interest Code Disclosure Categories, and consider approval of amendments as requested by the Board of Supervisors' letter of October 31, 2014
  - 1) Approve amendment to Disclosure Category I
  - 2) Approve amendment to Disclosure Category II
  - 3) Approve amendment to Disclosure Category III
- b. If amendments are not approved, authorize Chair to sign and re-submit the 2014 Local Agency Biennial Notice; or,  
If approved, authorize Chair to note amendment(s), sign and re-submit the 2014 Local Agency Biennial Notice, and provide direction to staff to return with draft revised Conflict of Interest Code for adoption at next scheduled meeting
- c. Review County of Fresno Conflict of Interest Affidavit, and consider its adoption as per October 31, 2014 Board of Supervisors request to adopt similar language as an additional requirement of Zoo Authority Board members upon taking office, or annually thereafter

10. Approve 2014 Measure Z Capital funds request for \$44,000 to develop conceptual design for an expanded Tiger exhibit

11. Confirm next meeting date(s)

Adopted meeting dates include:      January 28, 2015  
February 26, 2015  
March 26, 2015

12. Chair's comments

13. Board Member comments

14. Adjourn

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2220 Tulare Street, 6<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**

**MEETING**

**9:00 AM, Wednesday, October 29, 2014**

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

(559) 457-0681

**ACTION SUMMARY MINUTES**

1. Call to Order

**IN THE ABSENCE OF CHAIRMAN HERZOG, VICE CHAIRMAN TOSTE CALLED THE MEETING TO ORDER AT 9:00 AM. A QUORUM OF FOUR MEMBERS: JOHN GRAY, KENT STRATFORD, RALPH WATERHOUSE, AND THE VICE CHAIRMAN WERE PRESENT. MEMBERS GERALD LYLES AND OLIVER BAINES ARRIVED LATER.**

2. Public Comments

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

**COMMENTS WERE RECEIVED FROM ATTORNEY RICHARD HARRIMAN.**

**MEMBER GERALD LYLES ARRIVED AT 9:06, PRIOR TO VOTE ON THE CONSENT AGENDA.**

3. Consent Agenda

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

- a. Review and approve minutes of August 27, 2014
- b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$47,004.67 for August and September 2014
- c. Receive Treasurer's Reports for August 2014, the Quarter ended September 30, 2014

**ITEMS 3.a AND 3.b APPROVED UNANIMOUSLY – JG/GL ITEM 3.c WAS PULLED BY THE VICE CHAIRMAN FOR CLARIFICATION BY TREASURER JEFFREY BLANKS.**

**MEMBER OLIVER BAINES ARRIVED PRIOR TO THE VOTE ON ITEM 3.c.**

**ITEM 3.c APPROVED UNANIMOUSLY JG/GL**

7:40

4. Receive Fresno Chaffee Zoo Director's Report  
**RECEIVED - DIRECTOR SCOTT BARTON REPORTED THAT ATTENDANCE WAS AHEAD OF LAST YEAR; ZOO BOO EVENING EVENTS WERE SUCCESSFUL; AFRICAN ADVENTURE CONSTRUCTION IS GOING WELL. HE ASKED FOR DIRECTION REGARDING THE USE OF THE PROJECT'S CAPITAL BUDGET FUNDS FOR THE TRANSPORTATION OF ANIMALS FOR THE EXHIBIT. HE EXPRESSED APPRECIATION TO THE AUTHORITY BOARD FOR THEIR HARD WORK. HE MENTIONED THE COMMUNITY'S POSITIVE RESPONSE AND THAT VISITORS COME FROM 47 STATES AND 15 COUNTRIES. HE DISPLAYED THE ASSOCIATION OF ZOOS AND AQUARIUMS 2014 TOP HONOR EXHIBIT AWARD FOR SEA LION COVE THAT WAS GIVEN SEPTEMBER 16<sup>TH</sup> IN ORLANDO FLORIDA. 11:56 HE RESPONDED TO MEMBERS' QUESTIONS ON THE MISREPRESENTED PROJECT COST STATEMENTS MADE BY DETRACTORS VERSUS ACTUAL APPROVED FUNDING. THE VICE CHAIRMAN POINTED OUT THAT CONTRACTS HAVE A GUARANTEED MAXIMUM PRICE, SO CANNOT GO OVER BUDGET. MEMBERS AND STAFF CONFIRMED THAT THE CAPITAL PROJECTS POLICY DOES ALLOW FOR ANIMAL ACQUISITION AND TRANSPORTATION.**

22:25

5. Receive Fresno's Chaffee Zoo Corporation Finance Director's report  
**RECEIVED - CFO GOLDMAN REPORTED THAT THE 2015 BUDGET IS BEING PREPARED FOR THE ZOOCORP FINANCE COMMITTEE AND SHOULD BE READY BY THE NEXT AUTHORITY BOARD MEETING. AS OF SEPTEMBER, ATTENDANCE IS 6% AHEAD OF BUDGET AND 2% AHEAD OF LAST YEAR. COMBO TICKETS THAT INCLUDE GIRAFFE AND STINGRAY FEEDING HAVE BEEN VERY POPULAR.**

32:10

6. Receive update on Fresno's Chaffee Zoo Corporation 2014 Capital budget  
**RECEIVED - ZOO DIRECTOR BARTON REPORTED ON HIS CONCEPT FOR EXPENDITURES OF MEASURE Z FUNDS EXPECTED TO BE AVAILABLE, AND POSSIBLE CAPITAL PROJECTS FOR EACH YEAR FROM 2014 THROUGH 2020. MEMBER LYLES ASKED ABOUT PLANS FOR VACATED SPACES WITH THE OPENING OF AFRICAN ADVENTURE. MR. BARTON MENTIONED LOW COST SHORT- AND LONGER-TERM OPTIONS FOR POSSIBLY USING EXISTING FUNDS FOR TIGERS IN THE GIRAFFE AREA, A WALK-THROUGH KANGAROO EXHIBIT, AND ASIAN RHINOS IN THE ASIAN ELEPHANT EXHIBIT.**

43:47

7. Receive first draft of Fiscal Year 2013-14 annual report and provide direction to staff  
**RECEIVED - COORDINATOR CATHY CROSBY REPORTED THE PRESENTATION OF THE AUDIT WOULD BE AT THE NEXT MEETING ALONG WITH A FINAL DRAFT, AND THE COMPLETED REPORT COULD BE PRESENTED TO THE BOARD OF SUPERVISORS IN JANUARY 2015.**

46:45

8. Receive staff reports

**RECEIVED - COORDINATOR CATHY CROSBY REPORTED ON THE ACTIONS OF THE BOARD OF SUPERVISORS AT THEIR OCTOBER 28, 2014 MEETING: THEIR REJECTION OF THE AUTHORITY'S 2014 LOCAL AGENCY BIENNIAL NOTICE, AND THEIR REQUEST FOR CHANGES TO THE AUTHORITY'S CONFLICT OF INTEREST CODE. AFTER DISCUSSION, DIRECTION WAS GIVEN TO STAFF TO WAIT TO RECEIVE LETTER FROM COUNTY COUNSEL REGARDING THE CHANGES BEFORE POSSIBLY ADDING AN ITEM TO THE NEXT AGENDA TO ADDRESS THE MATTER.**

1:12

9. Discuss Board legal representation and if deemed necessary, approve authorizing Chairman to enter into contract for legal services

**APPROVED - JG/KS - AFTER DISCUSSION MEMBERS VOTED UNANIMOUSLY TO DIRECT STAFF TO WORK WITH THE CHAIRMAN TO DEVELOP OPPORTUNITIES FOR LEGAL SERVICES.**

1:22

10. Board meeting calendar

- a. Confirm next meeting date(s), or adopt revised 2014 calendar of meeting dates

Adopted meeting dates include: November 26, 2014

December 31, 2014

**APPROVED - OB/JG - AFTER DISCUSSION, MEMBERS VOTED UNANIMOUSLY TO CANCEL THE NOVEMBER 26 MEETING AND TO HOLD THEIR NEXT MEETING ON DECEMBER 10, 2014.**

**MR. BAINES LEFT THE MEETING AT 10:30.**

1:31:16

- b. Adopt 2015 calendar of meeting dates

**ADOPTED - JG/GL - AFTER DISCUSSION, MEMBERS VOTED UNANIMOUSLY TO ADOPT THE 2015 CALENDAR AS PRESENTED.**

1:31:20

11. Chair's comments

**HELD; THE VICE CHAIRMAN HAD NO COMMENTS.**

1:31:24

12. Board Member comments

**HELD; MR WATERHOUSE CONGRATULATED, MR. BARTON, ARCHITECTS, PROJECT MANAGEMENT ZOO STAFF, VOLUNTEERS, AND ALL INVOLVED WITH THE SEA LION COVE EXHIBIT FOR THE PRESTIGIOUS AZA AWARD, AND SPOKE OF ALL THE EXCITING PLANS FOR THE FUTURE. MEMBER LYLES COMMENTED ON THE NEGATIVE ASPECTS AND PERSONAL ATTACKS OF THE CAMPAIGN, AND THAT THE UNDESERVED ATTACKS WERE AN AFFRONT TO THE SERVICE OF THE VOLUNTEERS ON THIS BOARD.**

13. Adjourn

**THERE BEING NO FURTHER BUSINESS, VICE CHAIRMAN TOSTE ADJOURNED THE MEETING AT 10:34 AM**

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2220 Tulare Street, 6<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.



Invoice for Professional Services in Support of the Zoo Authority  
Billing Hours and Expenses for September and October 2014

Invoice Number 0910-ZOO-121014

December 10, 2014

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

Department / Title	Hours	Rate	Cost	Fiscal Year 14-15
<i>Financial Reporting &amp; Audits</i>				
<i>Division Chief</i>	4.00	\$104.36	\$417.44	
<i>Supervising Accountant</i>	49.50	\$89.40	\$4,425.30	
<i>Senior Accountant</i>	5.75	\$88.57	\$509.28	
<i>Accountant II</i>	32.75	\$80.30	\$2,629.83	
<i>Accountant I</i>	27.25	\$65.80	\$1,793.05	
<i>Public Works &amp; Planning</i>				
<i>Analyst III</i>	108.10	\$73.01	\$7,892.38	
<i>Division Manager</i>	13.30	\$111.20	\$1,478.96	
<i>County Counsel</i>				
<i>Sr. Deputy County Counsel</i>	2.40	\$113.00	\$271.20	
<b>Professional Services Total</b>	<b>243.05</b>		<b>\$19,417.43</b>	<b>\$86,272.79</b>
<i>Postage</i>			\$0.00	
<i>Office Supplies</i>			\$32.04	
<i>Copies</i>			0.00	
<b>Office Expense Total</b>			<b>\$32.04</b>	<b>\$607.41</b>
			<b>\$19,449.47</b>	<b>\$86,880.20</b>
		<b>Invoice Total</b>		<b>FY 13-14 Total</b>



**Fresno County Zoo Authority  
Treasurer's Report  
Unaudited Cash Basis  
For the Month Ended October 31, 2014**

Summary of Measure Z Proceeds		Summary of Measure Z Proceeds
Tax Proceeds Received:		
- Measure Z - Sales Tax Proceeds		\$ 879,100.00
Total Proceeds Received:		\$ 879,100.00
Tax Proceeds Allocated:		
- Allocation to Zoo Authority Fund (2%)		17,582.00
- Allocation to Trust Fund for Operations and Capital Projects (98%)		861,518.00
Total Proceed Allocations		\$ 879,100.00
<b>Cash Balance by Fund</b>		
<b>Zoo Authority Fund &gt;&gt; Administrative Fund 2%</b>		
Beginning Cash Balance		\$ 1,105,798.69
Receipts:	- Measure Z Sales Tax Proceeds	17,582.00
	- Interest Received	483.20
Disbursements:	- PeopleSoft Charges	(43.12)
	Net Increase/(Decrease) to Cash	18,022.08
Ending Cash Balance - Zoo Authority Administrative Fund		\$ 1,123,820.77
<b>Trust Fund for FCZC Operations and Capital Projects 98%</b>		
Beginning Cash Balance		\$ 46,112,497.15
<b>&gt;&gt; Operations Fund</b>		
Beginning Cash Balance		5,668,437.70
Receipts:	- Measure Z Sales Tax Proceeds	287,172.67
	- Interest Received	2,463.76
Disbursements:	FCZC Operations Claim # 2014-9	(279,939.10)
	Wire Fees	(30.00)
	Net Increase/(Decrease) to Cash	9,667.33
Ending Cash Balance - Available for Operations		\$ 5,678,105.03
<b>&gt;&gt; Capital Facilities Project Fund</b>		
Beginning Cash Balance		\$ 40,444,059.45
Receipts:	- Measure Z Sales Tax Proceeds	574,345.33
	- Interest Received	19,362.22
Disbursements:	FCZC Capital Projects Claim #2014-12C	(774,945.09)
	FCZC Capital Projects Claim #2014-10C	(3,694,688.84)
	Net Increase/(Decrease) to Cash	(3,875,926.38)
Ending Cash Balance - Available for Capital Projects		36,568,133.07
Ending Balance Available for Operations and Capital Projects		\$ 42,246,238.10
Total Interest Received During the Month		22,309.18

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

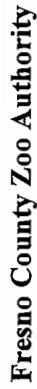
Date \_\_\_\_\_

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 1.289 as of September 30, 2014.





	PRIOR FISCAL YEARS												CURRENT FISCAL YEAR										
	2005-2006		2006-2007		2007-2008		2008-2009		2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		2014-2015				
	ACTUAL	TAX RECEIPTS	ACTUAL	TAX RECEIPTS	ACTUAL	TAX RECEIPTS	ACTUAL	TAX RECEIPTS	ACTUAL	TAX RECEIPTS	ACTUAL	TAX RECEIPTS	ACTUAL	TAX RECEIPTS	ACTUAL	TAX RECEIPTS	ACTUAL	TAX RECEIPTS	BUDGETED	TAX RECEIPTS	BUDGET TO ACTUAL	VARIANCE	
July	\$ 700,400	\$ 819,900	\$ 813,500	\$ 671,700	\$ 659,300	\$ 719,800	\$ 826,000	\$ 903,500	\$ 894,465	\$ 864,900	\$ 884,900	\$ 894,465	\$ 864,900	\$ 884,900	\$ 894,465	\$ 864,900	\$ 884,900	\$ 894,465	\$ 864,900	\$ 884,900	\$ 894,465	\$ 864,900	\$ 884,900
August	933,800	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100	1,106,000	1,106,000	1,149,600	1,149,600	1,106,000	1,149,600	1,149,600	1,106,000	1,149,600	1,149,600	1,106,000	1,149,600	1,149,600	1,106,000	1,149,600	
September	764,524	1,453,498	930,087	810,940	895,691	1,057,603	1,028,369	1,097,605	1,097,605	1,199,226	1,199,226	1,097,605	1,199,226	1,199,226	1,097,605	1,199,226	1,199,226	1,097,605	1,199,226	1,199,226	1,097,605	1,199,226	
October	705,400	853,500	792,200	678,000	677,000	694,100	850,500	857,400	874,548	879,100	874,548	857,400	874,548	879,100	857,400	874,548	879,100	857,400	874,548	879,100	857,400	874,548	
November	940,500	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800	1,143,200	1,131,768			1,056,800	1,143,200	1,131,768				1,056,800	1,143,200	1,131,768			
December	1,324,459	827,112	872,815	971,061	932,350	1,240,028	1,083,021	1,076,977	1,109,286			1,083,021	1,076,977	1,109,286				1,083,021	1,076,977	1,109,286			
January	676,000	813,700	786,900	719,900	710,700	770,100	799,900	836,700	845,067			799,900	836,700	845,067				799,900	836,700	845,067			
February	901,300	1,108,200	841,000	944,000	919,900	978,600	1,086,700	1,101,200	1,123,224			1,086,700	1,101,200	1,123,224				1,086,700	1,101,200	1,123,224			
March	1,319,000	905,577	959,801	628,563	821,858	1,006,649	1,021,734	1,113,584	1,102,448			1,021,734	1,113,584	1,102,448				1,021,734	1,113,584	1,102,448			
April	678,900	748,000	652,000	594,300	618,400	716,100	846,500	788,000	*			846,500	788,000	*				846,500	788,000	*			
May	905,200	997,300	932,000	847,200	876,500	897,100	1,493,700	1,050,600	*			1,493,700	1,050,600	*				1,493,700	1,050,600	*			
June	1,113,269	900,178	1,026,580	730,781	821,511	1,191,689	1,015,391	1,139,360	*			1,015,391	1,139,360	*				1,015,391	1,139,360	*			
Total	\$ 10,962,752	\$ 11,664,371	\$ 11,151,878	\$ 10,360,884	\$ 9,315,775	\$ 11,071,469	\$ 12,141,715	\$ 12,214,126	\$ 9,284,411	\$ 4,092,826	\$ 120,208	\$ 12,141,715	\$ 12,214,126	\$ 9,284,411	\$ 4,092,826	\$ 120,208	\$ 12,141,715	\$ 12,214,126	\$ 9,284,411	\$ 4,092,826	\$ 120,208	\$ 12,141,715	\$ 12,214,126

TOTAL MEASURE Z PROCEEDS FROM INCEPTION	\$ 103,489,488
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**Fresno County Zoo Authority  
Receipt of Interest  
Unaudited Cash Basis  
For the Month Ended  
October 31, 2014**

Summary of Quarter Two Interest Receipts				
Fund	Subclass	Description	1st Alloc. October	Interest Received
4845	10000	Zoo Authority	\$ 483.20	\$ 483.20
4850	10000	FCZC - Operations	17,728.65	\$ 17,728.65
4850	42700	FCZC - CP	19,362.22	\$ 19,362.22
Total			\$ 37,574.07	\$ 37,574.07



**Fresno County Zoo Authority  
Capital Projects Fund Cash Flow  
For the Month Ended October 31, 2014**

Cash Balance as of 10/31/2014	\$ 36,568,133
ADDITIONS:	
*Estimated Revenues Through December 2014	\$ 1,545,580
DEDUCTIONS (earmarked projects, paid through claim 2014-12C):	
2014 Graphics-2011	33,598
2014 Reptile Plaza-2011	50,000
2014 Entrance/Vault-2011	85,000
2014 Cobra Exhibit-2011	171,829
2014 Animal Acquisition-January 2013	20,000
2014 **Utility Design-May 2013	173,895
2014 African Project-December 2013	34,058,733
2014 Komodo Dragon-Not Approved Yet	1,200,000
2013 Reptile House-2010	82,063
2012 Tropical Treasures-January 2012	64,937
2012 Exploration Station-January 2012	100,000
Total Deductions:	<u>\$ (36,040,055)</u>
***TOTAL:	<u><u>\$ 2,073,658</u></u>

\*Note: For Jul-Dec 2014, used actuals/projections from Jul-Dec 2013.  
Estimated interest based on 2013 actual interest received.

\*\* Per Brian Goldman, ZC will not utilize \$80,000-\$100,000 of this utility request

\*\*\*Conservatively, in December 2014 cash flows will slightly exceed total earmarked projects; however, this assumes that all amounts within each project are spent, and that all projects will be completed and paid for at this point. Revenue will continue under current measure through April 2015, and interest will continue to be apportioned quarterly



**Fresno County Zoo Authority  
Operations Fund Cash Flow  
For the Month Ended October 31, 2014**

Cash Balance as of 10/31/2014		\$ 5,678,105
ADDITIONS:		
*Estimated Revenues Through December 2014		\$ 736,123
DEDUCTIONS (Remaining budgets, paid through claim 2014-9):		
2014 Visitor Services	194,225	
2014 Animal	559,454	
2014 Maintenance	305,948	
2014 Education	316,232	
2014 Interest/Bank Charges	190	
<b>Total Deductions:</b>		<u>\$ (1,501,049)</u>
<b>TOTAL:</b>		<u><u>\$ 4,913,179</u></u>

**\*Note:** For Jul-Dec 2014, used actuals/projections from Jul-Dec 2013.  
Estimated interest based on 2013 actual interest received.

**\*\*Zoo Operations will not use all of 2014 budgeted funds**



**Fresno County Zoo Authority  
Administration Fund Cash Flow  
For the Month Ended October 31, 2014**

Cash Balance as of 10/31/14 \$ 1,105,799

**ADDITIONS:**

\*Estimated Revenues Through December 2014 \$ 46,457

**DEDUCTIONS (Remaining budgets, paid through claim 0405-ZOO-062514):**

2015 Telephone Charges	500	
2015 Memberships	1,000	
2015 Office Expense	6,000	
2015 Postage	1,500	
2015 PeopleSoft Financials Charges	532	
2015 Professional Services	212,242	
2015 Data Processing Services	3,000	
2015 Publications & Legal Notices	1,000	
2015 Trans, Travel & Education	5,000	
<b>Total Deductions:</b>		<u>\$ (230,774)</u>

**TOTAL:** \$ 921,482

**\*Note:** For Jul-Dec 2014, used actuals/projections from Jul-Dec 2013.  
Estimated interest based on 2013 actual interest received.

**\*\*Zoo Authority will not use all of its 2015 budget**

**Agenda Item 4**

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

**For the Year Ended June 30, 2014**

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## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the Authority, as of June 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2014, on our consideration of Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
October 15, 2014

**FRESNO COUNTY ZOO AUTHORITY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2014**

This section of the Fresno County Zoo Authority (Authority) financial report presents a discussion and analysis of the Authority's financial performance during the fiscal year ended June 30, 2014. Please read the information contained in this discussion and analysis in conjunction with the Authority's basic financial statements following this section.

**FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of resources of the Authority exceeded liabilities and deferred inflows of resources (referred to as net position) at the end of the 2013-2014 fiscal year by \$1,069,784. This amount is considered restricted net position.
- Liabilities of the Authority totaled \$48,500 at June 30, 2014. This amount primarily consists of expenses related to professional and specialized services provided by the County of Fresno.
- The Authority's total net position increased by \$104,178 from fiscal year 2012-2013 to 2013-2014.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

**The government-wide financial statements can be found on pages 8-9 of this report.**

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

**FRESNO COUNTY ZOO AUTHORITY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2014**

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

**Statement of Net Position (condensed)**

	<b><u>June 30, 2014</u></b>	<b><u>June 30, 2013</u></b>
<b>Assets:</b>		
Current assets	\$ 1,118,284	\$ 994,444
<b>Total assets</b>	<b><u>\$ 1,118,284</u></b>	<b><u>\$ 994,444</u></b>
<b>Liabilities:</b>		
Current liabilities	\$ 48,500	\$ 28,838
<b>Total liabilities</b>	<b><u>\$ 48,500</u></b>	<b><u>\$ 28,838</u></b>
<b>Net positions:</b>		
Restricted	\$ 1,069,784	\$ 965,606
<b>Total net position</b>	<b><u>\$ 1,069,784</u></b>	<b><u>\$ 965,606</u></b>

**Statement of Activities (condensed)**

	<b><u>June 30, 2014</u></b>	<b><u>June 30, 2013</u></b>
<b>Revenues:</b>		
General revenues	\$ 257,258	\$ 255,828
<b>Total revenues</b>	<b><u>\$ 257,258</u></b>	<b><u>\$ 234,247</u></b>
<b>Expenses:</b>		
Governmental activities	\$ 153,080	\$ 105,101
<b>Total expenses</b>	<b><u>\$ 153,080</u></b>	<b><u>\$ 105,101</u></b>
<b>Net position beginning</b>	\$ 965,606	\$ 814,879
<b>Change in net position</b>	<u>104,178</u>	<u>150,727</u>
<b>Net position ending</b>	<b><u>\$ 1,069,784</u></b>	<b><u>\$ 965,606</u></b>

**Governmental funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Authority's near-term financing requirements.

**FRESNO COUNTY ZOO AUTHORITY  
Management's Discussion and Analysis  
For the Year Ended June 30, 2014**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both, the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The Authority's General Fund budgetary comparison schedule is presented in RSI. The Authority adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule is thus provided for the General Fund to demonstrate compliance with this budget.

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

**The governmental funds financial statements can be found on pages 10-11 of this report.**

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

**The fiduciary fund financial statements can be found on pages 12-13 of this report.**

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

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets exceeded liabilities by \$1,069,784 at the close of fiscal year 2013-2014. The Authority has no investments in capital assets.

**Governmental activities:** Governmental activities increased the Authority's net position by \$104,178 from fiscal year 2012-2013 to 2013-2014. The key element of this increase relates to sales tax revenue exceeding total expenditures by \$91,398.

**FINANCIAL ANALYSIS OF THE AUTHORITY FUNDS**

As noted earlier, the Authority uses **fund accounting** to ensure and demonstrate compliance with finance-related legal requirements.

**FRESNO COUNTY ZOO AUTHORITY  
Management's Discussion and Analysis  
For the Year Ended June 30, 2014**

**Governmental funds.** The general government functions are contained in the General Fund. The focus of the Authority's governmental fund is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Authority's financing requirements.

At June 30, 2014, the Authority's governmental fund reported a fund balance of \$1,069,784, an increase of \$104,178 in comparison with the balance of \$965,606 reported at June 30, 2013.

Revenues for the governmental fund totaled \$257,259 in fiscal year 2013-2014. Revenue was primarily comprised from Measure Z sales tax (95%). The remaining 5% was interest.

Expenditures for governmental funds totaled \$153,081 in fiscal year 2013-2014.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

During the 2013-2014 fiscal years, actual revenues were above those estimated in the final budget by \$5,810. Actual expenditures were below budgeted amounts by \$98,368. This difference in expenditures is primarily due to no expenses being incurred in many of the budgeted line items such as data processing, transportation and travel, publications, memberships, and less than anticipated expenditures for professional and specialized services.

**REQUEST FOR INFORMATION**

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

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## **BASIC FINANCIAL STATEMENTS**

**FRESNO COUNTY ZOO AUTHORITY**  
**STATEMENT OF NET POSITION**  
**June 30, 2014**

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	Governmental Activities
<b>ASSETS</b>	
Cash and investments	\$ 1,070,337
Interest receivable	2,757
Due from other governments	45,190
Total assets	<u>1,118,284</u>
<b>LIABILITIES</b>	
Accrued liabilities	<u>48,500</u>
Total liabilities	<u>48,500</u>
<b>NET POSITION</b>	
Restricted	<u>1,069,784</u>
Total net position	<u><u>\$ 1,069,784</u></u>

The accompanying notes are an integral part of this statement.



**FRESNO COUNTY ZOO AUTHORITY**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2014**

Functions/Programs	Expenses	Program Revenues - Charges for Services	Net Expenses and Changes in Net Position of Governmental Activities
Governmental activities-			
General government	153,080	\$ -	\$ (153,080)
Total	<u>\$ 153,080</u>	<u>\$ -</u>	<u>\$ (153,080)</u>

General revenues:

Sales tax	244,478
Interest	<u>12,780</u>

Total general revenues	<u>257,258</u>
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Change in net position	<u>104,178</u>
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Net position - beginning	<u>\$ 965,606</u>
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Net position - ending	<u>\$ 1,069,784</u>
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The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY  
BALANCE SHEET  
GOVERNMENTAL FUND  
June 30, 2014**

<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>General Fund</u>
Cash and investments	\$ 1,070,337
Interest receivable	2,757
Due from other governments	45,190
Total assets	<u>\$ 1,118,284</u>
Deferred outflows of resources	-
Total assets & deferred outflows of resources	<u>\$ 1,118,284</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	
Liabilities:	
Accrued liabilities	<u>48,500</u>
Total liabilities	<u>\$ 48,500</u>
Deferred inflows of resources	-
Fund balance:	
Restricted	<u>1,069,784</u>
Total fund balance	<u>1,069,784</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,118,284</u>

**Reconciliation of the Balance Sheet to the Statement of Net Position**

Total fund balance - governmental fund	\$ 1,069,784
Differences	<u>-</u>
Net position - governmental activities	<u>\$ 1,069,784</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – GOVERNMENTAL FUND  
For the Year Ended June 30, 2014**

<b>REVENUES</b>	<u>General Fund</u>
Measure Z sales tax	\$ 244,479
Interest	<u>12,780</u>
Total revenues	<u>\$ 257,259</u>
 <b>EXPENDITURES</b>	
Current:	
Office Expense	5,286
Postage	218
PeopleSoft Charges	579
Professional and specialized services	<u>146,998</u>
Total expenditures	<u>153,081</u>
Excess of revenues over expenditures	<u>104,178</u>
Net change in fund balance	104,178
 <b>FUND BALANCE</b>	
Fund balance - beginning	<u>965,606</u>
Fund balance - ending	<u>\$ 1,069,784</u>

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in  
Fund Balance to the Statement of Activities**

Net change in fund balance - governmental fund	\$ 104,178
Differences	<u>-</u>
Change in net position - governmental activities	<u>\$ 104,178</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY  
STATEMENT OF FIDUCIARY NET POSITION  
PRIVATE PURPOSE TRUST FUND  
June 30, 2014**

	Operations	Capital Projects	Total
<b>ASSETS</b>			
Cash and investments	\$ 5,415,003	\$ 46,189,298	\$ 51,604,301
Due from other governments	738,104	1,476,207	2,214,311
Interest receivable	14,322	123,117	137,439
Total assets	<u>\$ 6,167,429</u>	<u>\$ 47,788,622</u>	<u>\$ 53,956,051</u>
<b>NET POSITION</b>			
Held in trust for operations	6,167,429	-	6,167,429
Held in trust for capital projects	<u>-</u>	<u>47,788,622</u>	<u>47,788,622</u>
Total net position	<u>\$ 6,167,429</u>	<u>\$ 47,788,622</u>	<u>\$ 53,956,051</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**PRIVATE PURPOSE TRUST FUND**  
**For the Year Ended June 30, 2014**

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
<b>ADDITIONS</b>			
Measure Z Sales tax	\$ 3,993,146	\$ 7,986,293	\$ 11,979,439
Interest	<u>66,064</u>	<u>604,506</u>	<u>670,570</u>
Total additions	<u>4,059,210</u>	<u>8,590,799</u>	<u>12,650,009</u>
<b>DEDUCTIONS</b>			
Disbursements to non-profit	<u>3,497,218</u>	<u>8,566,482</u>	<u>12,063,700</u>
Total deductions	<u>3,497,218</u>	<u>8,566,482</u>	<u>12,063,700</u>
Change in net position	561,992	24,317	586,309
Net position held in trust - beginning	<u>5,605,437</u>	<u>47,764,305</u>	<u>53,369,742</u>
Net position held in trust - ending	<u>\$ 6,167,429</u>	<u>\$ 47,788,622</u>	<u>\$ 53,956,051</u>

The accompanying notes are an integral part of this statement.

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## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **A. Reporting Entity**

The Fresno County Zoo Authority (Authority) was created by the approval of Measure Z by the voters of Fresno County (County) in November 2004. Measure Z authorized the imposition of a 0.1% sales and use tax (the sales tax) in the County for 10 years. The Authority may spend up to 2% of the revenue for its own administrative expenses. The remaining 98% of the revenue must be used exclusively for the support of zoos, zoological facilities, and related zoological purposes within the County. Of this 98%, at least 2/3 must be spent on capital improvement projects, and up to 1/3 may be spent on operations and maintenance of the facilities. The 0.1% sales tax commenced April 1, 2005 and will expire on April 30, 2015.

The basic financial statements of the Authority include all of its financial activities. The Authority is the sole independent agency responsible for administering Measure Z funds and is governed by a seven-member board consisting of six qualified electors (Fresno County voters) and the City of Fresno Mayor. The six qualified electors are appointed by the Fresno County Board of Supervisors.

### **B. Basis of Presentation**

#### **Government-wide Financial Statements**

The statement of net position and the statement of activities report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The Authority does not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

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

#### **Fund Financial Statements**

The fund financial statements provide information about the Authority's individual funds including governmental and fiduciary funds. Separate statements for each fund category are presented. The balance sheet, and statement of revenues, expenditures, and changes in fund balance focus on the presentation of the major governmental fund; the general fund. These two statements are used to report information regarding the Authority's own operations and programs (up to 2% of Measure Z sales tax revenue). The statement of fiduciary net position and the statement of changes in fiduciary net position provide information regarding the 98% of sales tax proceeds and related disbursements, which are

## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

exclusively restricted for the support of zoos, zoological facilities, and related zoological purposes within the County. Disbursements of Measure Z funds during fiscal year ended June 30, 2014, were made to the Fresno's Chaffee Zoo Corporation (the entity operating the Fresno Chaffee Zoo).

The Authority reports the following major governmental fund:

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

The Authority reports the following fiduciary fund:

- The *Private-Purpose Trust Fund* is used to account for the portion of Measure Z sales tax proceeds (and related disbursements), exclusively restricted for the support of zoos, zoological facilities, and related zoological purposes within the County (no less than 98% of total Measure Z proceeds). During fiscal year ended June 30, 2014, disbursements of measure Z funds were made to the Fresno's Chaffee Zoo Corporation (FCZC), which is the entity operating the Fresno Chaffee Zoo.

### **C. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Authority considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due and payable.

### **D. Assets, Liabilities, and Net Position or Fund Balance**

#### **Cash and Investments**

Investments for the Authority are reported at fair value.

#### **Due from Other Governments**

Due from other governments represent sales tax receipts in the months subsequent to the Authority's fiscal year-end relating to the prior year's sales activity. The Authority has contracted with the California State Board of Equalization for collection and distribution of the 0.1% sales tax. The Board of Equalization receives an administrative fee for providing this service. The Authority records sales tax



## **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

revenues net of such fees.

### **Accrued Liabilities**

The Authority has agreements with the County of Fresno, whereby the County provides legal, accounting and other professional and technical services. Accrued liabilities reported on the financial statements of the Authority primarily consist of professional and specialized services provided by the County of Fresno.

### **Net Position**

The government-wide financial statements utilize a net position presentation. Net position is categorized as unrestricted only.

- Unrestricted Net Position – This category represents net position of the Authority, not restricted for any project or other purpose.

### **Use of Management Estimates**

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

## **NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

A reconciliation of the total fund balance for governmental fund to the total net position of governmental activities has been prepared as part of the basic financial statements. However, no differences were reported between total fund balance and total net position for the fiscal year ended June 30, 2014.

A reconciliation of the total net change in fund balance for governmental funds to the total changes in net position of governmental activities has been prepared as part of the basic financial statements. However, no differences were reported between total net change in fund balance and total changes in net position for the fiscal year ended June 30, 2014.

## **NOTE 3 – CASH, INVESTMENTS, AND DEPOSITS**

The Authority, under contract, maintains specific cash deposits and investments with the Fresno County Auditor-Controller/Treasurer-Tax Collector, and participates in the common investment pool of the County. The County is restricted by State code in the types of investments it can engage in.

## **NOTE 4 – BUDGET/DISBURSEMENTS**

The Authority adopts an annual appropriated budget for its General Fund which is approved by its board. A budgetary comparison schedule is thus provided for the General Fund to demonstrate compliance with this budget.

Measure Z-funded line items of the Fresno County Zoo Corporation's (FCZC) operating and capital projects budgets for calendar year 2013 and 2014 were approved by the Authority's board. FCZC is the entity operating the Fresno Chaffee Zoo and functions separately from the Authority, operating on a calendar year basis (ending December 31). The Authority's oversight of FCZC extends only to the administration of Measure Z funds.

During fiscal year ended June 30, 2014, disbursements totaling \$12,063,700 were made to FCZC; \$3,497,218 for operations, and \$8,566,482 for capital projects.

Undistributed sales tax revenue net of expenses incurred during the fiscal year are classified as "net position held in trust" in the statement of fiduciary net position. The balance reported at June 30, 2014, was as follows:

Held in Trust for:	
Operations	\$6,167,429
Capital Projects	\$47,788,622
Total	\$53,956,051

#### **NOTE 5 – LIABILITIES**

Liabilities of the Authority totaled \$48,500 at June 30, 2014. This amount primarily consisted of expenses related to professional and specialized services provided by the County of Fresno.

#### **Note 6- FUND BALANCE**

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the Authority is bound to honor constraints on how specific amounts can be spent.

- **Nonspendable-** Amounts that are not in spendable form (such as inventory) or are required either legally or contractually to be maintained intact.
- **Restricted-** Amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments: or (b) imposed by law through constitutional or enabling legislation.
- **Committed-** Amounts constrained to specific purposes by the Authority itself, using the Authority's highest level of decision-making authority (the Board of Directors). To be reported as committed, amounts cannot be used for any other purpose unless the Authority takes the same highest level action to remove or change the constraint. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned-** Amounts the Authority *intends* to use for a specific purpose. Intent can be expressed by the Authority at either the highest level of decision making or by an official or body to which the Authority delegates the authority. This is also the classification for residual funds in the Authority's special revenue fund.
- **Unassigned-** The residual classification for the Authority's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The Authority establishes and modifies or rescinds fund balance commitments by passage of an ordinance or policy. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget as a designation or commitment of the fund, such as approved construction contracts. Assigned fund balance is established by the Authority through adoption or amendment of the budget or future year budget plan as intended for a specific purpose.

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

The Zoo Authority's general fund balance of \$1,069,784 is considered restricted. This is because the monies are derived from Measure Z and are required to be spent in a manner that is consistent with the limitations placed on its use.

#### **Note 7 – RECENTLY RELEASED STANDARDS BY GASB**

Recently released standards by GASB affecting the current fiscal year are as follows:

**GASB Statement No. 65** – *Items Previously Reported as Assets and Liabilities*. The statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The provisions of GASB Statement No. 65 are effective for financial statements beginning after December 15, 2012. This statement was implemented early as a part of the fiscal year 2012-2013 financial statements.

**GASB Statement No. 66** – *Items Technical Corrections- 2012- and amendment of GASB Statements No. 10 and No. 62*. The provisions of GASB Statement No. 66 are effective for financial statements beginning after December 15, 2012. There is no net effect on the Company's accounting or financial reporting upon the statement's implementation.

**GASB Statement No. 67** – *Financial Reporting for Pension Plans- ad amendment of GASB Statement No. 25*. The provisions of GASB Statement No. 67 are effective for financial statements beginning after June 15, 2013. There is no net effect on the Company's accounting or financial reporting upon the statement's implementation.

**GASB Statement No. 70** – *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. The provisions of GASB Statement No. 70 are effective for financial statements beginning after June 15, 2013. There is no net effect on the Company's accounting or financial reporting upon the statement's implementation.

Recently released GASB standards affecting future years are as follows:

**GASB Statement No. 68** – *Accounting and Financial Reporting for Pensions- an amendment of GASB Statement No. 27*. The provisions of GASB Statement No. 68 are effective for financial statements beginning after June 15, 2014. The Authority has not fully judged the effect of the implementation of GASB Statement No. 68 as of the date of the basic financial statements.

**GASB Statement No. 69** – *Government Combinations and Disposals of Government Operations*. The provisions of GASB Statement No. 69 are effective for financial statements beginning after December 15, 2013. The Authority has not fully judged the effect of the implementation of GASB Statement No. 69 as of the date of the basic financial statements.

**GASB Statement No. 71** – *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68.* The provisions of GASB Statement No. 71 are effective for financial statements beginning after June 15, 2014. The Authority has not fully judged the effect of the implementation of GASB Statement No. 71 as of the date of the basic financial statements.

#### **NOTE 8 – SUBSEQUENT EVENTS**

In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the basic financial statements.

On June 17, 2014, the County of Fresno's Board of Supervisors voted to adopt a resolution that will include a renewal of Measure Z on the November 4, 2014 Fresno County General Election Ballot. Should the ballot measure be approved by the voters on November 4, the funding would be renewed for an additional ten years. Otherwise, the funding is due to expire in April 2015.

These subsequent events have been evaluated through October 15, 2014, which is the date the financial statements were issued.

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**REQUIRED SUPPLEMENTARY INFORMATION**

**FRESNO COUNTY  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
For the Year Ended June 30, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Resources:</b>				
Sales tax	\$ 238,949	\$ 238,949	\$ 244,479	\$ 5,530
Interest	12,500	12,500	12,780	280
<b>Total resources</b>	<u>251,449</u>	<u>251,449</u>	<u>257,259</u>	<u>5,810</u>
<b>Charges to appropriations:</b>				
Current:				
Office expenses	6,000	6,000	5,286	714
Professional and specialized services	137,393	151,355	146,998	4,357
Postage	1,500	1,500	218	1,282
Data processing services	3,000	3,000	-	3,000
Memberships	1,000	1,000	-	1,000
Trans, travel, and education	5,000	5,000	-	5,000
Publications and legal notices	1,000	1,000	-	1,000
Telephone	500	500	-	500
PeopleSoft Financials Charges	750	750	579	171
Contingencies	95,306	81,344	-	81,344
<b>Total charges to appropriations</b>	<u>251,449</u>	<u>251,449</u>	<u>153,081</u>	<u>98,368</u>
Change in net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,178</u>	<u>\$ 104,178</u>
<b>NET POSITION</b>				
Net position - beginning			<u>965,606</u>	
Net position - ending			<u>\$ 1,069,784</u>	

See note to budgetary comparison schedule.

**FRESNO COUNTY ZOO AUTHORITY  
NOTE TO BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
For the Year Ended June 30, 2014**

---

**Budgets and Budgetary Data**

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

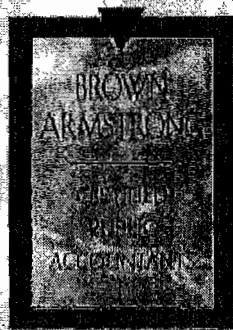
A budgetary comparison schedule for the general fund is presented on Page 23. Its purpose is to demonstrate compliance with the approved budget for fiscal year 2013-2014. Actual expenditures appearing on the schedule are presented using the accrual method of accounting.



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## **OTHER AUDITOR'S REPORT**

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## BROWN ARMSTRONG

*Certified Public Accountants*

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

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

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We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of Fresno County Zoo Authority (the Authority), as of and for the year ended June 30, 2014, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated October 15, 2014.

#### Internal Control Over Financial Reporting

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

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

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



PKF  
Brown Armstrong  
Certified Public Accountants  
Fresno County Zoo Authority  
Fresno, California  
October 15, 2014

### **Compliance and Other Matters**

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

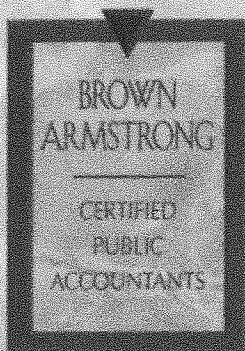
### **Purpose of this Report**

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

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
October 15, 2014



## BROWN ARMSTRONG

*Certified Public Accountants*

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

We have audited the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of Fresno County Zoo Authority (the Authority) for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 28, 2014. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Authority adopted Governmental Accounting Standards Board (GASB) Statements No. 65, *Items Previously Reported as Assets and Liabilities*, No. 66, *Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62*, No. 67, *Financial Reporting for Pension Plans – an Amendment of GASB Statement No. 25*, and No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees* during fiscal year 2014. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

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

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REGISTERED with the Public Company  
Accounting Oversight Board and  
MEMBER of the American Institute of  
Certified Public Accountants

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 15, 2014.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

*Other Matters*

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

*Restriction on Use*

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

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
October 15, 2014



## FY14 October Financial Report

Board of Directors

Agenda Item 6



## Discussion of Financial Results As of October 31, 2014

- **Key Facts & Figures\*:**

- YTD operating surplus of \$1,124,301 compared to projected surplus of \$298,466.
- Self generated revenue is 10% ahead of YTD budget.
- Personnel expenses are 12% under YTD budget.
- Operating expenses are 7% under YTD budget.
- YTD attendance of 617,399 compared to 603,616 for the same period last year.
- 2014 YTD attendance is 6% ahead of budget and 2% ahead of the same time last year.

\* Excludes investment income (unrealized gain/loss on investments), capital fundraising, depreciation and capital expenditures.

## Discussion of Financial Results

	2013	
	<u>Audited</u>	
<b>Liquid Assets:</b>		
Cash	\$651,296	
Short-term Investments	\$461,765	
Long-term Investments	\$5,103,516	
Endowment/Board Designated	<u>\$3,935,641</u>	
	\$10,152,218	
 <b>Accounts Receivable:</b>		
	\$1,440,307	
 <b>Accounts Payable/Accrued Liabilities:</b>		
Accounts Payable	\$1,032,479	
Accrued Liabilities	<u>\$252,745</u>	
	\$1,285,224	
 <b>Net Assets:</b>		
Unrestricted	\$27,290,162	
Temporarily Restricted	\$399,034	
Permanently Restricted	<u>\$47,952</u>	
	\$27,737,148	
 <b>Measure Z Balance @ 7/31/2014</b>		
Operating	\$5,420,708	
Capital Funds	<u>\$44,750,920</u>	
	\$50,171,628	

MTD Attendance				Increase/ Decrease
	2014	2013		
Attendance	47,505	43,448		9%
Paid	20,270	18,382		10%
Members	8,928	8,132		10%
Group	3,296	2,770		19%
Other	15,011	14,164		6%
Giraffe Feeding	5,744	4,078		41%
Capture Rate	12%	9%		29%
Stingray Bay	11,374	9,363		21%
Capture Rate	24%	22%		11%
MTD Revenue				Increase/ Decrease
	2014	2013		
Admissions	\$111,217	\$100,891		10%
Per Cap	\$2.34	\$2.32		1%
Giraffe Feeding	\$11,805	\$8,430		40%
Per Cap	\$0.25	\$0.19		28%
Stingray Bay	\$14,710	\$12,101		22%
Per Cap	\$0.31	\$0.28		11%
Membership	\$51,764	\$51,370		1%
Contracted Service				Increase/ Decrease
	2014	2013		
Concessions	\$21,212	\$17,004		25%
Per Cap	\$0.45	\$0.39		14%
Gift Shop	\$22,881	\$19,507		17%
Per Cap	\$0.48	\$0.45		7%

## Key:

Equal to or ahead of 2013  
2% or less behind 2013  
More than 2% behind 2013

YTD Attendance				Increase/ Decrease
	2014	2013		
Attendance	617,399	603,616		2%
Paid	340,775	340,875		0%
Members	138,411	135,838		2%
Group	71,368	64,290		11%
Other	66,845	62,613		7%
Giraffe Feeding	78,190	69,264		13%
Capture Rate	13%	11%		10%
Stingray Bay	198,257	188,332		5%
Capture Rate	32%	31%		3%
Winged Wonders	118,874	121,032		-2%
YTD Revenue				Increase/ Decrease
	2014	2013		
Admissions	\$2,004,692	\$1,996,082		0%
Per Cap	\$3.25	\$3.31		-2%
Giraffe Feeding	\$166,973	\$151,694		10%
Per Cap	\$0.27	\$0.25		8%
Stingray Bay	\$265,416	\$252,814		5%
Per Cap	\$0.43	\$0.42		3%
Membership	\$686,464	\$651,211		5%
Contracted Service				Increase/ Decrease
	2014	2013		
Concessions	\$266,430	\$252,580		5%
Per Cap	\$0.43	\$0.42		3%
Gift Shop	\$325,221	\$318,268		2%
Per Cap	\$0.53	\$0.53		0%

2013 Audited
691,320
374,580
154,892
66,013
95,835
76,964
11%
204,765
30%
120,851
\$2,180,254
\$3.15
\$167,450
\$0.24
\$272,757
\$0.39
\$779,902
\$274,610
\$0.40
\$350,319
\$0.51

**Fresno's Chaffee Zoo Corporation**  
**Balance Sheet**  
October 2014

	<b>FY14 @ 10/31/14</b>	<b>FY14 @ 9/30/14</b>	<b>FY13 Audited</b>
<b>ASSETS</b>			
Cash	\$354,158	\$596,026	\$651,296
Short Term Investments	\$352,108	\$352,078	\$461,765
Long Term Investments	\$9,442,653	\$9,297,449	\$9,039,157
Accounts Receivable	\$3,885,483	\$4,514,705	\$1,440,307
Prepaid Expenses	\$137,079	\$124,295	\$63,572
Inventories	\$0	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$2,786,560	\$2,655,072	\$2,504,200
Construction in Progress	\$27,074,245	\$23,919,494	\$4,788,109
Exhibits	\$10,073,967	\$10,073,967	\$10,073,967
<b>TOTAL ASSETS</b>	<b>\$54,106,252</b>	<b>\$51,533,084</b>	<b>\$29,022,372</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Liabilities</b>			
Accounts Payable/Accrued Liabilities	\$3,229,409	\$4,515,253	\$1,285,224
<b>Total Liabilities</b>	<b>\$3,229,409</b>	<b>\$4,515,253</b>	<b>\$1,285,224</b>
<b>Net Assets</b>			
Fund Balance-Unrestricted	\$50,288,108	\$46,430,893	\$27,290,162
Fund Balance-Temporarily Restricted	\$538,253	\$537,446	\$399,034
Fund Balance-Permanently Restricted	\$50,483	\$49,493	\$47,952
<b>Total Net Assets</b>	<b>\$50,876,844</b>	<b>\$47,017,832</b>	<b>\$27,737,148</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$54,106,252</b>	<b>\$51,533,084</b>	<b>\$29,022,372</b>

**Fresno's Chaffee Zoo Corporation**  
**Income Statement**  
 @ October 31, 2014

	FY14 Budget	Current Month		Year-to-Date		FY13 Audited	
		Amended Budget	Actual @ 10/31/14	Variance	Amended Budget		Actual @ 10/31/14
REVENUE							
Self-Generated Revenue							
Admissions	\$2,140,785	\$106,225	\$111,217	\$4,992	\$1,945,111	\$2,004,692	\$59,581
Adopt an Animal	\$35,000	\$1,250	\$1,340	\$90	\$29,000	\$29,232	\$232
Board Designated for Endow	\$50,000	\$22,500	\$155	(\$22,345)	\$50,000	\$211,389	\$161,389
Education	\$238,600	\$10,133	\$16,224	\$6,091	\$211,833	\$273,405	\$61,572
Food Services	\$266,000	\$17,200	\$21,212	\$4,012	\$232,000	\$266,430	\$34,430
Gift Shop	\$332,500	\$21,500	\$22,881	\$1,381	\$290,000	\$325,221	\$35,221
Giraffe Feeding	\$159,600	\$10,320	\$11,805	\$1,485	\$139,200	\$166,973	\$27,773
Grants/Fundraising	\$1,139,000	\$132,625	\$17,164	(\$115,461)	\$758,750	\$172,627	(\$586,123)
Group Event/Facility Rental	\$240,000	\$30,000	\$23,757	(\$6,243)	\$204,500	\$195,421	(\$9,079)
Interest Income	\$275,000	\$11,000	\$9,592	(\$1,408)	\$140,000	\$141,855	\$1,855
Investment Income	\$0	\$0	\$136,463	\$136,463	\$0	\$220,251	\$220,251
Membership	\$725,000	\$43,000	\$51,764	\$8,764	\$623,000	\$686,464	\$63,464
Special Events	\$493,100	\$134,000	\$158,080	\$24,080	\$370,600	\$380,711	\$10,111
Stingray Exhibit	\$272,650	\$17,050	\$14,710	(\$2,340)	\$238,850	\$265,416	\$26,566
Other	\$55,500	\$4,100	\$2,496	(\$1,604)	\$49,400	\$46,039	(\$3,361)
Total Self-Generated Revenue	\$6,422,735	\$560,903	\$598,860	\$37,957	\$5,282,244	\$5,386,124	\$103,880
City of Fresno	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Measure Z-Capital Funds	\$20,250	\$1,688	\$3,747,567	\$3,745,879	\$16,875	\$21,986,275	\$21,969,400
Measure Z Operating Funds	\$3,928,683	\$460,207	\$404,299	(\$55,907)	\$3,205,030	\$2,917,092	(\$287,938)
TOTAL REVENUE	\$10,371,668	\$1,022,797	\$4,750,726	\$3,727,929	\$8,504,149	\$30,289,491	\$21,785,342
						\$6,545,985	
							\$0
							\$2,821,588
							\$3,595,046
							\$12,962,619

## EXPENSES

## OPERATING EXPENSES

## Personnel Expenses

Administration	\$723,477	\$86,180	\$70,687	\$15,493	\$583,321	\$545,160	\$38,162	\$610,929
Animal	\$1,878,286	\$226,021	\$201,135	\$24,886	\$1,558,245	\$1,461,223	\$97,022	\$1,559,921
Education	\$758,654	\$76,951	\$68,996	\$7,955	\$630,531	\$490,824	\$139,707	\$797,931
Maintenance/Horticulture	\$656,458	\$82,635	\$57,871	\$24,764	\$527,675	\$400,246	\$127,429	\$457,162
Mem/Dev/Marketing	\$552,625	\$63,386	\$52,582	\$10,804	\$454,407	\$370,061	\$84,345	\$444,600
Veterinary	\$259,529	\$32,430	\$22,495	\$9,935	\$207,667	\$169,022	\$38,645	\$218,294
Visitor Services	\$635,165	\$69,103	\$76,288	(\$7,185)	\$523,951	\$506,398	\$17,552	\$558,539
<b>Total Personnel Expenses</b>	<b>\$5,464,194</b>	<b>\$636,706</b>	<b>\$550,054</b>	<b>\$86,652</b>	<b>\$4,485,798</b>	<b>\$3,942,934</b>	<b>\$542,864</b>	<b>\$4,647,376</b>

## Other Expenses

Advertising	\$212,300	\$16,300	\$36,492	(\$19,992)	\$176,350	\$229,749	(\$53,399)	\$309,678
Animal Services	\$305,400	\$24,867	\$27,281	(\$2,414)	\$255,667	\$261,152	(\$5,486)	\$331,455
Computer/Software	\$53,000	\$6,983	\$2,044	\$4,939	\$50,033	\$38,937	\$11,096	\$47,008
Conservation	\$65,000	\$5,417	\$8	\$5,408	\$54,167	\$71,503	(\$17,337)	\$66,650
Contracted Services	\$454,500	\$43,854	\$22,923	\$20,931	\$398,958	\$397,856	\$1,103	\$480,210
Depreciation Expense	\$285,720	\$23,685	\$23,189	\$496	\$238,350	\$232,818	\$5,532	\$759,342
Dues	\$40,630	\$2,728	\$1,007	\$1,720	\$34,950	\$18,669	\$16,281	\$33,627
Equipment	\$175,100	\$26,758	\$12,061	\$14,698	\$139,833	\$113,989	\$25,844	\$139,745
Fleet	\$31,900	\$2,658	\$2,400	\$258	\$26,583	\$16,744	\$9,839	\$29,848
Food/Catering	\$127,050	\$26,367	\$19,863	\$6,704	\$111,317	\$105,364	\$5,953	\$119,838
Insurance	\$142,000	\$10,500	\$0	\$10,500	\$142,000	\$140,508	\$1,492	\$138,967
Miscellaneous Business	\$51,345	\$7,946	\$4,619	\$3,327	\$43,653	\$38,522	\$5,131	\$30,348
Office Supplies	\$25,650	\$2,071	\$1,626	\$445	\$21,500	\$16,107	\$5,393	\$27,671
Postage	\$52,845	\$3,268	\$4,248	(\$980)	\$44,008	\$42,155	\$1,853	\$50,295
Printing	\$139,595	\$4,701	\$25,898	(\$21,197)	\$114,842	\$110,790	\$4,052	\$128,511
Professional Services	\$144,000	\$11,167	\$20,376	(\$9,209)	\$130,000	\$213,662	(\$83,662)	\$185,853
Repairs and Replacements	\$203,000	\$25,250	\$30,133	(\$4,883)	\$182,500	\$190,211	(\$7,711)	\$285,322
Service/Bank/Credit Card Fees	\$119,360	\$6,780	\$6,114	\$666	\$96,300	\$99,275	(\$2,975)	\$117,360
Signage	\$25,000	\$2,053	\$2,493	(\$410)	\$20,833	\$12,086	\$8,748	\$40,913

**Fresno's Chaffee Zoo Corporation**  
**Income Statement**  
 @ October 31, 2014

	Current Month			Year-to-Date				
	FY14 Budget	Amended Budget	Actual @ 10/31/14	Variance	Amended Budget	Actual @ 10/31/14	Variance	FY13 Audited
Specialized Services	\$30,350	\$2,529	\$1,305	\$1,224	\$25,292	\$20,549	\$4,743	\$36,939
Staff Development	\$71,250	\$5,063	\$7,739	(\$2,676)	\$61,125	\$56,123	\$5,002	\$71,964
Supplies	\$312,400	\$39,500	\$36,861	\$2,639	\$261,500	\$265,619	(\$4,120)	\$308,529
Telephone	\$36,800	\$3,150	\$2,738	\$412	\$30,750	\$30,736	\$14	\$38,447
Uniforms	\$25,650	\$1,388	\$2,143	(\$755)	\$22,134	\$21,989	\$145	\$31,311
Utilities	\$458,000	\$38,167	\$38,698	(\$531)	\$381,667	\$357,127	\$24,540	\$452,819
Other	\$29,550	\$1,475	\$363	\$1,112	\$25,800	\$19,690	\$6,110	\$46,110
Total Other Expenses	\$3,617,595	\$345,055	\$332,622	\$12,433	\$3,090,110	\$3,121,930	(\$31,820)	\$4,308,763
TOTAL OPERATING EXPENSES	\$9,081,789	\$981,761	\$882,676	\$99,085	\$7,575,908	\$7,064,864	\$511,044	\$8,956,139
Expansion/Nonoperating Exp.								
Expansion/Nonoperating Exp. \$240,000		\$13,750	\$9,038	\$4,712	\$212,500	\$84,931	\$127,569	\$263,343
Total Expansion/Nonoperating Exp. \$240,000		\$13,750	\$9,038	\$4,712	\$212,500	\$84,931	\$127,569	\$263,343
TOTAL EXPENSES	\$9,321,789	\$995,511	\$891,714	\$103,797	\$7,788,408	\$7,149,795	\$638,613	\$9,219,482
BEGINNING FUND BALANCE	\$27,737,148	\$47,017,832	\$47,017,832	\$0	\$27,737,148	\$27,737,148	\$0	\$23,994,011
NET SURPLUS/(DEFICIT)	\$1,049,879	\$27,287	\$3,859,012	\$3,831,725	\$715,741	\$23,139,696	\$22,423,954	\$3,743,137
ENDING FUND BALANCE	\$28,787,027	\$47,045,118	\$50,876,844	\$3,831,725	\$28,452,889	\$50,876,844	\$22,423,954	\$27,737,148

Footnotes:

- 7/8/14 Finance Committee approved amended budget removing Measure Z Renewal donations of \$100,000 and expenses of \$425,000.

- The amended budget net surplus increased \$325,000. The following additions to the amended budget were discussed and the Finance Committee's decision was to footnote the following expenses increases:

- \* Advertising \$100,000
- \* Contracted Services \$100,000
- \* Depreciation \$2,500 (Capital project of \$50,000)
- \* Professional Services \$40,000
- \* Repair and Replacement \$30,000
- \* Staff Development \$5,700

## Measure Z Revenue Summary of Tax Proceeds

	2005-2006 Actual	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual
July	\$700,400	\$671,500	\$819,900	\$813,500	\$671,700	\$659,300	\$719,800	\$826,000	\$903,500	\$864,900
August	933,800	895,400	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100	\$1,106,000	
September	764,524	1,453,498	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369	\$1,097,605	
October	705,400	679,300	853,500	792,200	678,000	677,000	694,100	850,500	\$857,400	
November	940,500	1,471,000	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800	\$1,143,200	
December	1,324,459	1,047,118	827,112	872,815	971,061	932,350	1,240,028	1,083,021	\$1,076,977	
January	676,000	813,700	831,200	766,900	719,900	710,700	770,100	799,900	\$836,700	
February	901,300	1,081,800	1,108,200	841,000	944,000	919,900	978,600	1,086,700	\$1,101,200	
March	1,319,000	905,577	762,907	959,801	628,563	821,858	1,006,649	1,021,734	\$1,113,584	
April	678,900	748,000	699,000	652,000	594,300	618,400	716,100	846,500	\$788,000	
May	905,200	997,300	932,000	860,800	847,200	876,500	897,100	1,493,700	\$1,050,600	
June	1,113,269	900,178	1,026,580	730,781	821,511	963,040	1,191,689	1,015,391	\$1,139,360	
Total	<u>\$10,962,752</u>	<u>\$11,664,370</u>	<u>\$11,151,879</u>	<u>\$10,360,883</u>	<u>\$9,315,775</u>	<u>\$9,811,839</u>	<u>\$11,071,469</u>	<u>\$12,141,715</u>	<u>\$12,214,126</u>	<u>\$864,900</u>

Total received from inception \$100,261,562



**Fresno Chaffee Zoo**  
**2014 Measure Z Operating Summary**  
**as of October 31, 2014**

	2014 Measure Z	<u>YTD Actual</u>
<b><u>Revenue:</u></b>		
Measure Z - Operating Funds	\$3,928,683	\$2,917,092
<b><u>Expenses:</u></b>		
Animal Department	\$1,878,286	\$1,479,966
Education Department	\$758,654	\$511,417
Maintenance Department	\$656,458	\$408,381
Visitor Services Department	\$635,165	\$517,228
Service Charges	<u>\$120</u>	<u>\$100</u>
	\$3,928,683	\$2,917,092

\* YTD totals based on claims submitted to the Zoo Authority, and excludes accrual of salary and benefits.

# **Accounts Receivable as of October 31, 2014**

• Fresno County Zoo Authority	\$3,621,974
• City of Fresno	\$ 154,562
• Sponsorships/Donations	\$ 58,000
• 3 <sup>rd</sup> party concessionaire	\$ 44,250

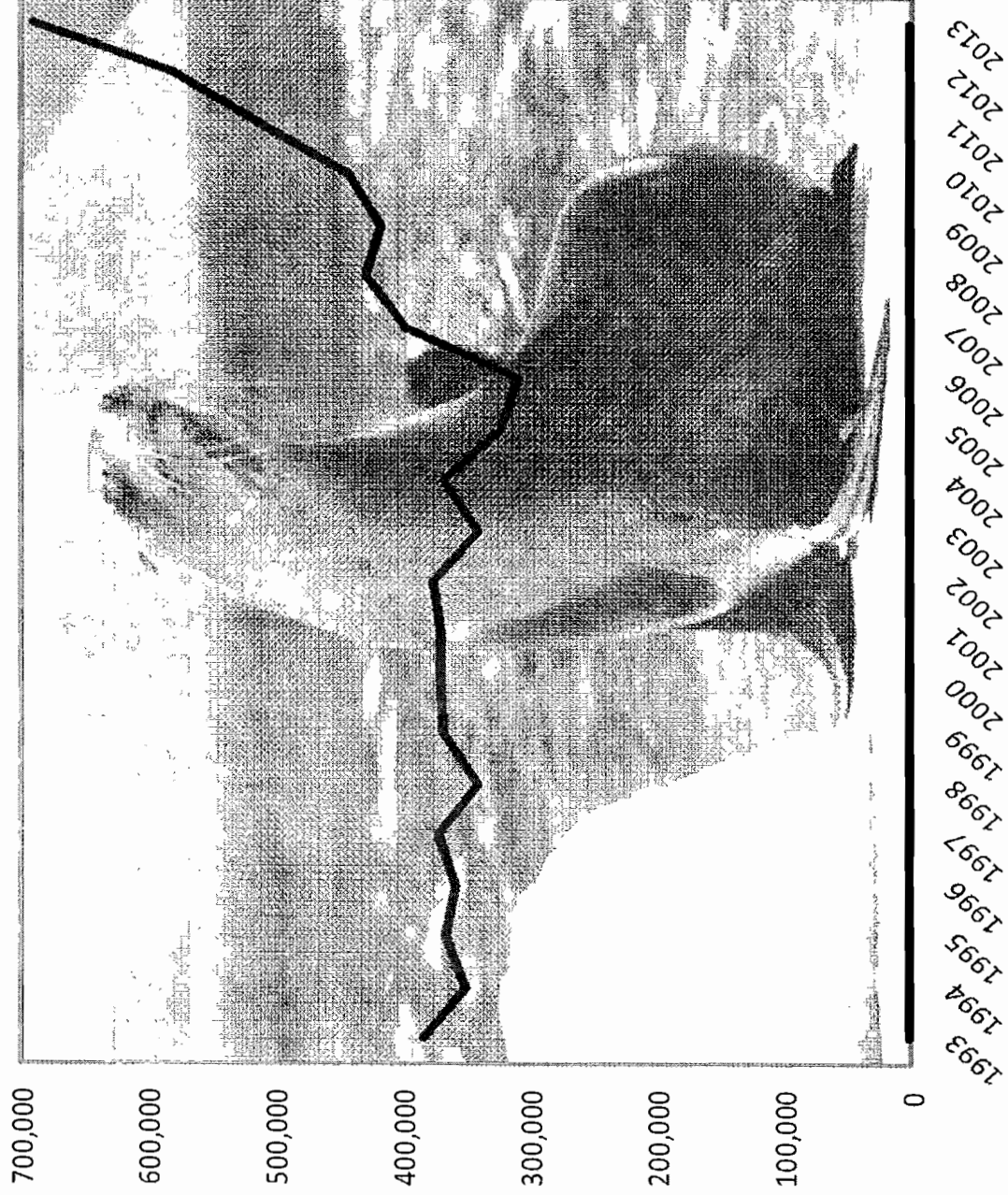
# Fresno Chaffee Zoo Attendance Comparison 2012 - 2014



# Fresno Chaffee Zoo Attendance Totals

1993	384,898
1994	351,373
1995	367,014
1996	359,444
1997	373,501
1998	341,498
1999	368,556
2000	371,911
2001	371,967
2002	377,174
2003	341,559
2004	368,782
2005	325,224
2006 *	311,247
2007	398,820
2008	429,272
2009	418,285
2010	443,251
2011	511,788
2012	580,226
2013	691,320

\* FCZC assumed management responsibility 2/2006





DATE: December 10, 2014

TO: Fresno County Zoo Authority Board

FROM: Brian Goldman, Chief Financial Officer  
Fresno's Chaffee Zoo Corporation

SUBJECT: 2015 Measure Z Operating and Capital Requests

RECOMMENDED ACTION:

- a. Approve Fresno's Chaffee Zoo Corporation fiscal year 2015 Measure Z Operating funds totaling \$4,500,120 for reimbursement of Animal, Maintenance/Horticulture, Veterinary and Visitor Services salary and benefits, Animal Food, Utilities, and Bank Fees to wire reimbursement funds to the Zoo.
- b. Approve Fresno's Chaffee Zoo Corporation fiscal year 2015 Measure Z Capital funds totaling \$23,250 for animal acquisitions and transportation, and bank fees for reimbursement of capital claims.

DISCUSSION:

Operating Budget

The 2015 budget was developed by the management team of the Fresno Chaffee Zoo. The 2015 Measure Z Operating request is \$4,500,120 and all line items are in the Zoo's operating budget. 2015 Measure Z projected operating revenue of \$4,043,084 based on actual receipts from April – September 2014 and projected receipts for October 2014 – March 2015. Earned interest is not included in this projection. There is an operating fund surplus of approximately \$5,400,000 as of September 30, 2014.

Capital Funds

At this time, the Zoo is requesting capital funds for only the purchase and transportation of animals, and service fees to wire funds to the Zoo for capital claims. Other Capital requests will be brought to the Zoo Authority Board throughout the year. This request has been made in prior years and will only be used for 2015 expenses.

The Fresno's Chaffee Zoo Corporation Board of Directors approved the 2015 budget on November 12, 2014. (Attachment A).

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

MOTION \_\_\_\_\_ SECOND \_\_\_\_\_ UNANIMOUS \_\_\_\_\_  
HERZOG \_\_\_\_\_ LYLES \_\_\_\_\_ GRAY \_\_\_\_\_ STRATFORD \_\_\_\_\_ SWEARENGIN \_\_\_\_\_ TOSTE \_\_\_\_\_ WATERHOUSE \_\_\_\_\_

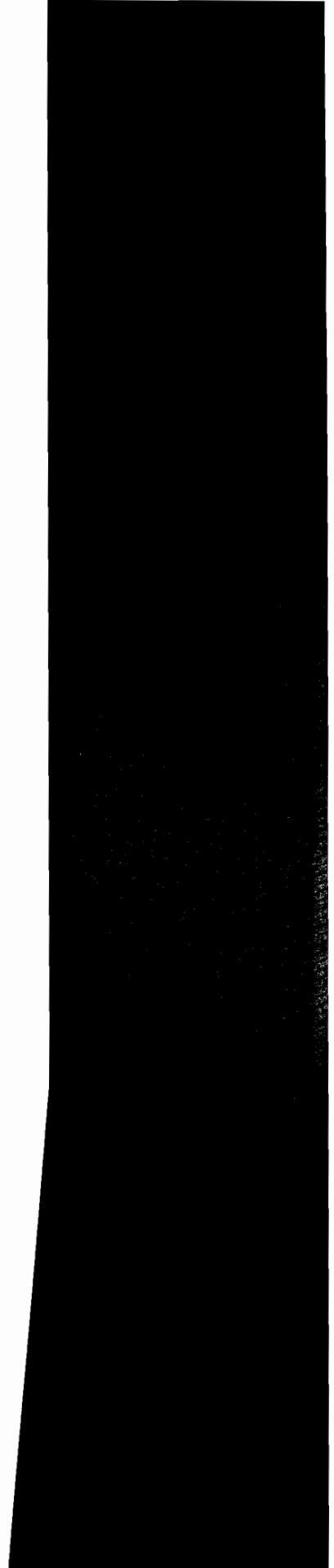


FY15 Budget

Presented to the

Fresno County Zoo Authority

December 10, 2014

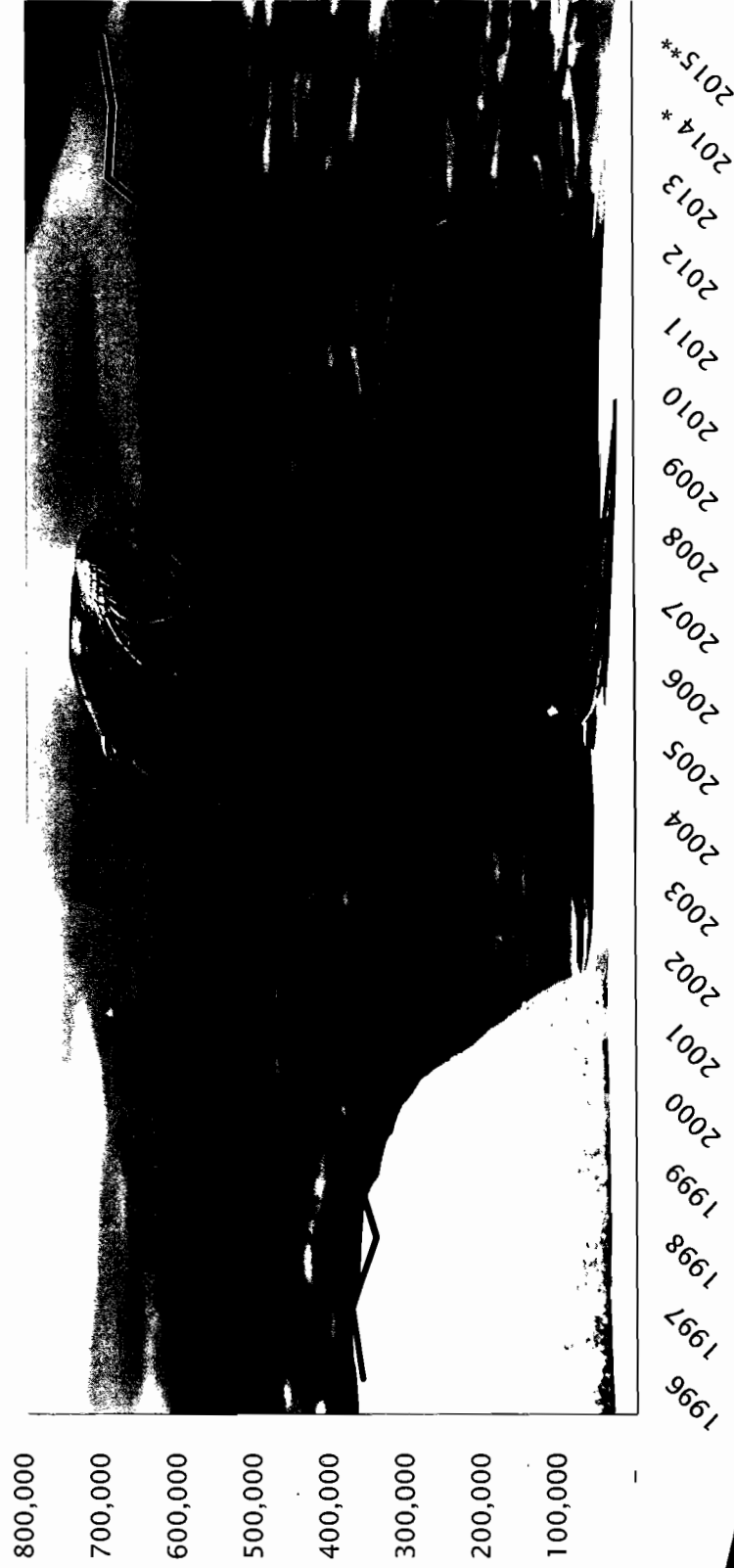


## Highlights for 2014

- ▶ Fresno County voters renewed Measure Z for an additional 10 years.
- ▶ Sea Lion Cove exhibit earned the 2014 Top Honor Exhibit Award from AZA.
- ▶ Construction on African Adventure began January 2014.
- ▶ Attendance is tracking 2% ahead of last year.
- ▶ Giraffe feeding, Stingray Bay and concession per caps are all ahead of last year.
- ▶ 2014 turnover rate for full time staff is tracking at 6% compared to averaging 16% for the prior 3 years.
- ▶ Implemented a new point-of-sale system for admissions, education, membership and special events. Allows for better data on our constituents.

## Attendance

- ▶ 2015 budgeted attendance of 700,000
- ▶ 2014 budget of 665,000 visitors
- ▶ 2014 projected attendance of 685,000
  - Historical attendance figures:
    - 2013 – 691,320 + 18%
    - 2012 – 585,226 + 14%
    - 2011 – 511,788 + 15%





## Considerations for 2015 Budget

- ▶ The entire expansion area adds 21 acres for a total of 39 acres, an increase of 117% over the current footprint. African Adventure adds 13 acres of exhibit space, increasing the zoo by 72%.
- ▶ The zoo will incur personnel and operating expenses prior to the opening of African Adventure.
  - Hiring for African Adventure will begin months before opening to the public with some staff starting as early as April.
  - 2015 will add 29 full time and 6 part time staff. 12 positions will also convert from part time to full time. A majority of these positions relate to African Adventure.
  - Examples of operating expenses that increase prior to the opening of African Adventure are utilities, animal feed, vet supplies, uniforms and liability insurance.

**Fresno's Chaffee Zoo Corporation**  
**Income Statement**  
2015 Budget

REVENUE	FY15 Budget	FY14 Amended	FY14 Projected	FY14 @ 10/26/2014	FY13 Audited
<b>Self-Generated Revenue</b>					
Admissions	\$2,261,000	\$2,140,785	\$2,205,965	\$2,002,385	\$2,180,254
Adopt an Animal	\$40,000	\$35,000	\$37,822	\$28,597	\$36,582
Board Designated for Endow	\$50,000	\$50,000	\$211,234	\$211,389	\$83,224
Education	\$288,600	\$238,600	\$285,204	\$269,247	\$255,487
Food Services <sup>1</sup>	\$319,000	\$266,000	\$290,158	\$245,218	\$274,610
Gift Shop	\$371,000	\$332,500	\$356,200	\$302,340	\$350,319
Giraffe Feeding <sup>2</sup>	\$196,000	\$159,600	\$175,170	\$163,134	\$167,450
Grants/Fundraising <sup>3</sup>	\$1,108,500	\$1,139,000	\$208,904	\$160,897	\$231,742
Group Event/Facility Rental	\$250,000	\$240,000	\$240,000	\$181,719	\$240,221
Interest Income	\$286,000	\$275,000	\$275,000	\$132,263	\$266,594
Investment Income	\$0	\$0	\$0	\$83,788	\$876,055
Membership	\$820,000	\$725,000	\$779,880	\$655,477	\$779,897
Special Events <sup>4</sup>	\$630,000	\$493,100	\$504,355	\$334,485	\$478,738
Sungray Exhibit	\$287,000	\$272,650	\$281,546	\$261,412	\$272,757
Other	\$54,500	\$55,500	\$51,999	\$46,034	\$52,055
<b>Total Self-Generated Revenue</b>	<b>\$6,961,600</b>	<b>\$6,422,735</b>	<b>\$5,903,437</b>	<b>\$5,078,384</b>	<b>\$6,545,985</b>
City of Fresno	\$0	\$0	\$0	\$0	\$0
Measure Z-Capital Funds	\$23,250	\$20,250	\$20,250	\$21,986,275	\$2,821,588
Measure Z Operating Funds	\$4,500,120	\$3,928,683	\$3,672,977	\$2,512,802	\$3,595,046
<b>TOTAL REVENUE</b>	<b>\$11,484,970</b>	<b>\$10,371,668</b>	<b>\$9,596,664</b>	<b>\$29,577,461</b>	<b>\$12,962,619</b>

- 1 Food Services: per cap increases with opening of African Adventure.
- 2 Giraffe Feeding: starting in 2015 giraffe feeding will be open all day.
- 3 Grants/Fundraising: \$1,000,000 for African Adventure.
- 4 Special Events: expanding events and secure additional sponsorships.

**Fresno's Chaffee Zoo Corporation**  
**Income Statement**  
2015 Budget

	<b>FY15 Budget</b>	<b>FY14 Amended</b>	<b>FY14 Projected</b>	<b>FY14 @ 10/26/2014</b>	<b>FY13 Audited</b>
<b>EXPENSES</b>					
<b>OPERATING EXPENSES</b>					
<b>Personnel Expenses</b>					
Administration	\$727,278	\$723,477	\$676,673	\$522,946	\$610,929
Animal	\$2,256,665	\$1,878,286	\$1,828,266	\$1,398,890	\$1,559,921
Education	\$788,645	\$758,654	\$673,929	\$469,869	\$797,931
Maintenance/Horticulture	\$667,149	\$656,458	\$546,602	\$382,858	\$457,162
Mem/Dev/Marketing	\$623,994	\$552,625	\$466,505	\$351,485	\$444,600
Veterinary	\$271,093	\$259,529	\$218,045	\$162,171	\$218,294
Visitor Services	\$690,153	\$635,165	\$624,060	\$481,020	\$558,539
<b>Total Personnel Expenses</b>	<b>\$6,024,977</b>	<b>\$5,464,194</b>	<b>\$5,034,080</b>	<b>\$3,769,238</b>	<b>\$4,647,376</b>
<b>Other Expenses</b>					
Advertising	\$315,300	\$212,500	\$295,500	\$220,870	\$309,678
Animal Services	\$361,500	\$305,400	\$315,250	\$259,602	\$331,455
Computer/Software	\$53,750	\$53,000	\$50,963	\$38,937	\$47,008
Conservation	\$70,000	\$65,000	\$74,000	\$69,545	\$66,650
Contracted Services	\$528,400	\$454,500	\$495,094	\$396,446	\$480,210
Depreciation Expense	\$346,380	\$285,720	\$285,720	\$232,818	\$759,342
Dues	\$39,105	\$40,630	\$40,530	\$18,669	\$33,627
Equipment	\$179,350	\$175,100	\$181,097	\$113,812	\$139,745
Fleet	\$33,220	\$31,900	\$27,900	\$16,744	\$29,848
Food/Catering	\$134,000	\$127,050	\$128,175	\$105,321	\$119,838
Insurance	\$155,000	\$142,000	\$142,000	\$130,261	\$138,967
Miscellaneous Business	\$89,668	\$51,345	\$55,076	\$38,339	\$30,348
Office Supplies	\$26,150	\$25,650	\$20,200	\$16,100	\$27,671
Postage	\$61,160	\$52,845	\$51,404	\$36,262	\$50,295
Printing	\$137,100	\$139,595	\$134,845	\$94,452	\$128,511
Professional Services	\$191,000	\$144,000	\$241,000	\$211,963	\$185,853
Repairs and Replacements	\$255,900	\$203,000	\$226,160	\$195,397	\$285,322
Service/Bank/Credit Card Fees	\$127,230	\$119,360	\$125,360	\$98,331	\$117,360

**Fresno's Chaffee Zoo Corporation**  
**Income Statement**  
2015 Budget

	<b>FY15 Budget</b>	<b>FY14 Amended</b>	<b>FY14 Projected</b>	<b>FY14 @ 10/26/2014</b>	<b>FY13 Audited</b>
Signage	\$21,050	\$25,000	\$12,500	\$12,086	\$40,913
Specialized Services	\$30,500	\$30,350	\$29,100	\$20,549	\$36,939
Staff Development	\$90,550	\$71,250	\$73,996	\$55,903	\$71,964
Supplies <sup>1</sup>	\$421,070	\$312,400	\$327,301	\$260,936	\$308,529
Telephone	\$40,500	\$36,800	\$37,850	\$30,691	\$38,447
Uniforms	\$34,900	\$25,650	\$25,050	\$21,720	\$31,311
Utilities <sup>2</sup>	\$560,000	\$458,000	\$450,000	\$357,127	\$452,819
Other	\$26,075	\$29,550	\$33,850	\$19,690	\$46,110
<b>Total Other Expenses</b>	<b>\$4,328,858</b>	<b>\$3,617,595</b>	<b>\$3,879,921</b>	<b>\$3,072,570</b>	<b>\$4,308,763</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$10,353,835</b>	<b>\$9,081,789</b>	<b>\$8,914,001</b>	<b>\$6,841,808</b>	<b>\$8,956,139</b>
<b>Expansion/Nonoperating Exp.</b>					
Expansion/Nonoperating Exp.	\$100,000	\$240,000	\$170,000	\$84,931	\$263,343
<b>Total Expansion/Nonoperating Exp.</b>	<b>\$100,000</b>	<b>\$240,000</b>	<b>\$170,000</b>	<b>\$84,931</b>	<b>\$263,343</b>
<b>TOTAL EXPENSES</b>	<b>\$10,453,835</b>	<b>\$9,321,789</b>	<b>\$9,084,001</b>	<b>\$6,926,739</b>	<b>\$9,219,482</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$50,299,819</b>	<b>\$27,737,148</b>	<b>\$27,737,148</b>	<b>\$27,737,148</b>	<b>\$23,994,011</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$1,031,135</b>	<b>\$1,049,879</b>	<b>\$512,663</b>	<b>\$22,650,721</b>	<b>\$3,743,137</b>
<b>ENDING FUND BALANCE</b>	<b>\$51,330,954</b>	<b>\$28,787,027</b>	<b>\$28,249,811</b>	<b>\$50,387,869</b>	<b>\$27,737,148</b>

1 Supplies increase comprised of animal displays and supplies (\$31K), event supplies (\$17k), janitorial supplies (10K), visitor services (\$8k), development supplies (\$8k), education supplies (\$5k).

2 Will look at possible solar and other cost effective measures to be more efficient.

Note: Beginning fund balance made up of cash, investments, accounts receivable, and other assets less accounts payable and accrued liabilities.

## Operating Revenue

	<u>2015 Budget</u>	<u>2014 Budget</u>	<u>2014 Projected</u>	<u>2013 Audited</u>
Attendance	700,000	665,000	685,000	691,320
<u>Per Cap</u>				
Admissions	\$3.23	\$3.22	\$3.22	\$3.15
Concessions	\$0.46	\$0.40	\$0.42	\$0.51
Giraffe Feeding	\$0.28	\$0.24	\$0.26	\$0.24
Retail	\$0.53	\$0.50	\$0.52	\$0.51
Stingray Bay	\$0.41	\$0.41	\$0.41	\$0.39
<u>Revenue</u>				
Education	\$288,600	\$238,600	\$285,204	\$255,487
Group Events / Facility Rentals	\$250,000	\$240,000	\$240,000	\$240,221
Membership	\$820,000	\$725,000	\$779,880	\$779,897
Special Events	\$630,000	\$493,100	\$504,335	\$478,738

## Expenses

### Personnel

- ▶ 2015 Salaries and Benefits: 58% of total operating expenses (industry benchmark of 58% – 63%). 2014 budget was 60% and projected year-end is 57%.
- ▶ 2015 benefits (insurance, retirement, payroll taxes and workers' compensation) is 31% of total salaries. 2014 budget was 34% and projected year-end is 31%.
- ▶ 2015: Health insurance premium increase of approximately 7.5% (negotiated down from 11%). The Zoo went to market in the fall of 2014 and will remain with current plan.
- ▶ Other benefits: Excluding health insurance, benefit premiums are expected to increase slightly over 2014 rates and have very little impact on the budget.
- ▶ Reduction in 2015 workers' comp rates, a direct result of the zoo's excellent safety record for the past 3 years.
- ▶ Management is monitoring potential changes to minimum wage.

## Staffing Changes

### Animal Department (17)

The Animal care staff is comprised of Keepers and Life Support Technicians to care for the animals coming in for African Adventure. The animal care staff will be responsible for the husbandry and care for the animals in African Adventure as well as providing opportunities to create excellent guest experiences throughout the new exhibit. The Life Support Technicians work closely with animal care staff as well as maintaining our pools through water quality testing, pumps, and filtration systems.

### Africa Rangers (4)

African Rangers will be responsible for educating and interacting with guests on the pathways in African Adventure. Africa Rangers will be required to be Certified Interpretive Guides and demonstrate their talents daily while monitoring the pathways to insure the safety of our guests.

### Custodial (2)

These Custodians will be required to maintain a presence in African Adventure insuring pathways are clean and neat, bathrooms are attended to and trash dumped while maintaining a pleasant and helpful tone and demeanor with our guests.

### Horticulture (2)

These Horticulture workers will be responsible for maintaining and adding to our plant collection in African Adventure. All these duties while maintaining a pleasant and helpful tone and demeanor with our guests. Horticulture will be responsible for maintaining all 20 additional acres of the expansion area.

### Event Coordinator

The Event Coordinator will be responsible for actively marketing and booking private events including weddings. Additionally, we expect to increase the number of events with African Adventure as it is a unique venue in the Central Valley. This position will also allow our staff to cut back on overtime as they will offer coverage when there are events booked multiple weeks in a row.

### Maintenance

With the expansion doubling the size of the zoo, this position will be responsible for maintaining buildings, equipment and exhibits as well as mobile projects that assist current maintenance staff to allow them to stay within the boundaries of Africa.

## Staffing

These are the forecasted needs for the African Adventure and each will only be added as actual need arises.

### Operations Manager

The Operations Manager will be the “boots on the ground” daily operations manager. They will be responsible for coordinating with Education, Facilities, and Animal Care teams to insure our Zoo looks spectacular. They will also assist with coordinating logistics with education and events.

#### ‣ Vet Tech

The Vet tech will allow a full 5 day a week schedule of procedures for our hospital as well as maintain hospital care for our growing collection. They will also address the AZA accreditation recommendation to increase our preventive health program. This position will also act as a hospital keeper 2 days a week to cover weekends for our hospital keeper.

#### ‣ Event Set Up Lead (2 part-time)

These positions promote 2 current event set up staff to improve the quality and consistency of our special events. They will not add additional hours for setting up events but will allow for 2 communication leads to assist in the logistics of events set up.

#### ‣ HR Intern (part-time)

The HR Intern will work with our Human Resource Manager to recruit new staff for African Adventure as well as update current job descriptions and appraisals.

#### ‣ Security Ranger (part-time)

The additional Security Ranger will be responsible for parking lot security for evening hours. We expect to be open late on Friday and Saturday nights allowing guests to enjoy the evening sights and sounds of the zoo.

#### ‣ Vet intern (part-time)

The Veterinarian Intern will assist our Veterinarian in providing preventative and urgent medical care to the growing collection.



## **Revenue Neutral Positions**

These positions are revenue neutral due to restructuring our Marketing and Development Department

- ▶ **Development Associate (part-time)**

The Development Associate works directly with our Chief Marketing and Development Officer to maintain current donor opportunities as well as actively create new opportunities for donor involvement.

- ▶ **Marketing Manager**

The Marketing Manager works directly with our Chief Marketing and Development Officer to create and execute our Marketing plan.

## Changes to Existing Position

Converting from part time to full time

All of our part time positions have a high turnover since the implementation of our policies that are reflected in Health Care Reform. Part time employees are limited to 29 hours per week. None of the following positions result in more hours worked. They only account for the cost of additional benefits.

- ▶ Cashier (2)

These Cashiers give us an opportunity to create consistency in our ticket booth training and practices.

- ▶ Cashier Lead

The Lead Cashier will allow for vacation/sick coverage for visitors services management and assist with consistency in our ticket booth practices.

- ▶ Educator

This Educator is two part time positions becoming one full time educator.

- ▶ Interpretive Guide (3)

These guides give us an opportunity to create consistency at Stingray Bay, Valley Farm and Tropical Treasures.

- ▶ Membership Assistant

With the 65% growth in our memberships since 2009, this department regularly brings in "temporary" staff from other departments to process memberships. By converting to full time, it will assist with consistency and insures our members are well served.

- ▶ Special Projects – Events Coordinator

The Events Coordinator has been utilized in a full time capacity and is responsible for booking and planning birthday parties as well as assisting the events manager and coordinator with all zoo events.

- ▶ Zoo Rangers (Security) (2)

These Rangers give us an opportunity to schedule additional shifts including an additional night ranger for the Zoo expansion.

## 2015 Measure Z Request

- ▶ 2015 Measure Z Operating Support Request: (2014 request was \$3,928,683)

• Personnel Expenses:	
Animal	\$ 2,256,665
Maintenance/Horticulture	\$ 667,149
Veterinary Services	\$ 271,093
Visitor Services	\$ 690,153
• Operating Expenses:	
Animal Food	\$ 300,000
Utilities	\$ 314,940
Bank Fees	\$ 120
<b>Total 2015 Operating Request</b>	<b>\$4,500,120</b>

▶ Measure Z Capital Support:	
Animal Acquisition/Transportation	\$ 23,000
Bank Fees	\$ 250
<b>Total 2015 Capital Request</b>	<b>\$ 23,250</b>

- ▶ Projected 2015 Measure Z Funding\* (excluding interest):

	2015 FCZ
Capital	Projected Revenue
Operating	\$ 8,087,382
Administration	\$ 4,043,084
<b>2015 Projected Revenue</b>	<b>\$ 247,561</b>
	<b>\$ 12,378,027</b>

- ▶ Over the past 10 years Measure Z operating fund has generated a \$5.4 million dollar surplus. The Fresno Chaffee Zoo requests an additional \$456,916 above projected 2015 receipts to hire staff and pay for additional operating expenditures related to African Adventure.

\*Fresno Chaffee Zoo 2015 Measure Z projected revenue is based on actual receipts from April – September 2014 and projected receipts for October 2014 – March 2015.

## Measure Z continued

- 2015 Measure Z Operating Support Request:

2015 request:	\$ 4,500,120	Percent of operating budget: 43%
2014 request:	<u>\$ 3,928,683</u>	Percent of operating budget: 43%
Increase/(Decrease):	\$ 571,437	
  
- 2014 Projected Measure Z Operating:

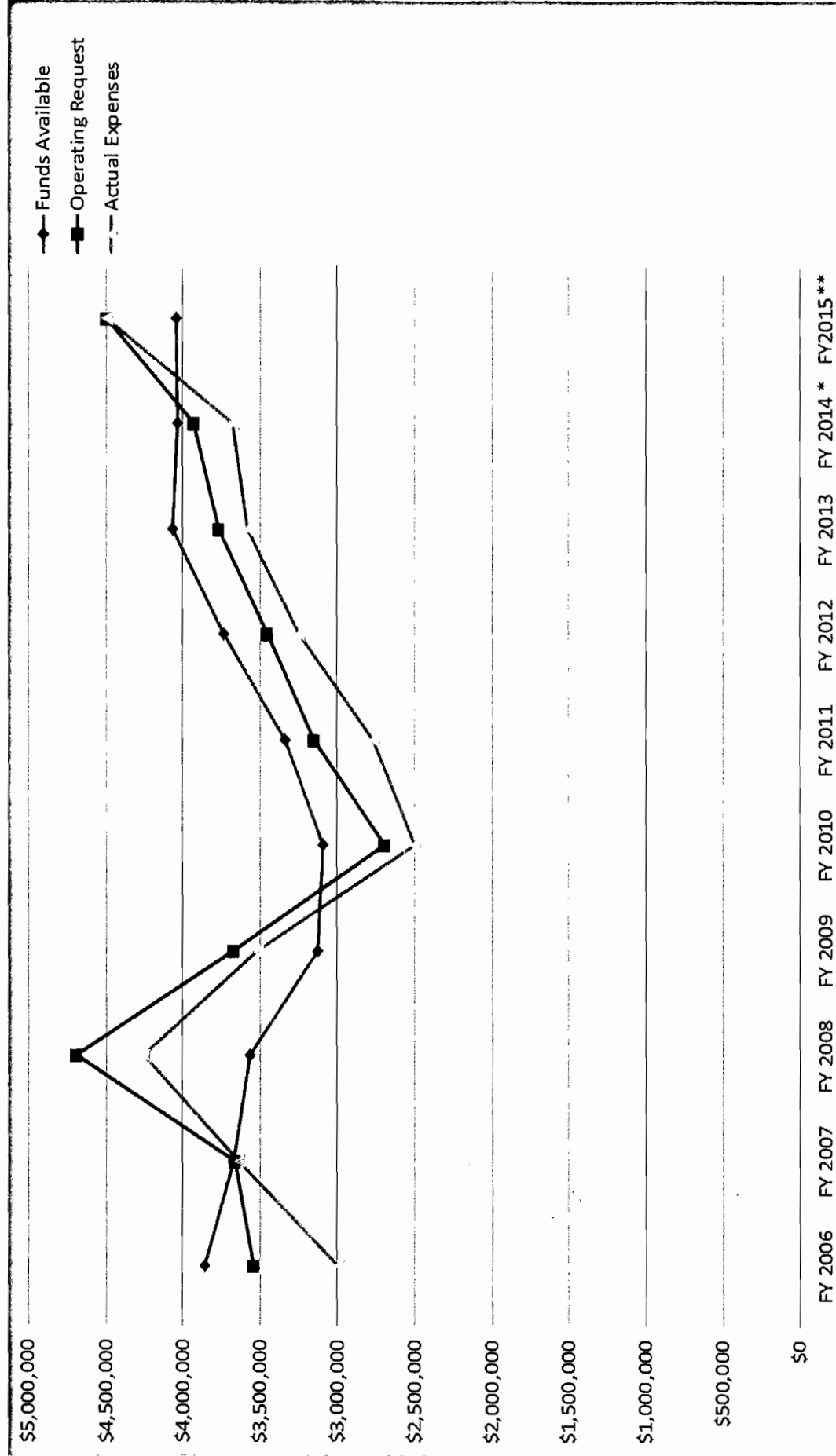
Projected receipts to be collected –	\$4,036,795
Projected total claims –	\$3,672,977
Projected funds available:	\$363,818
  
- 2013 Measure Z Operating recap:

Receipts collected –	\$4,066,138
Total claims –	\$3,578,839
2013 funds available –	\$487,299

Measure Z operating fund surplus of approximately \$5.4 million as of 9/30/2014.

All figures based on Zoo's fiscal year (January – December)

## Measure Z Operating Funds



\* 2014 projected expenses

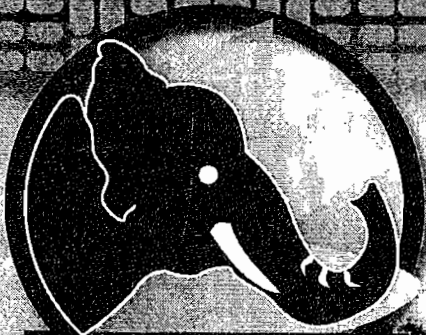
\*\* 2015 budgeted expenses

## Measure Z Revenue

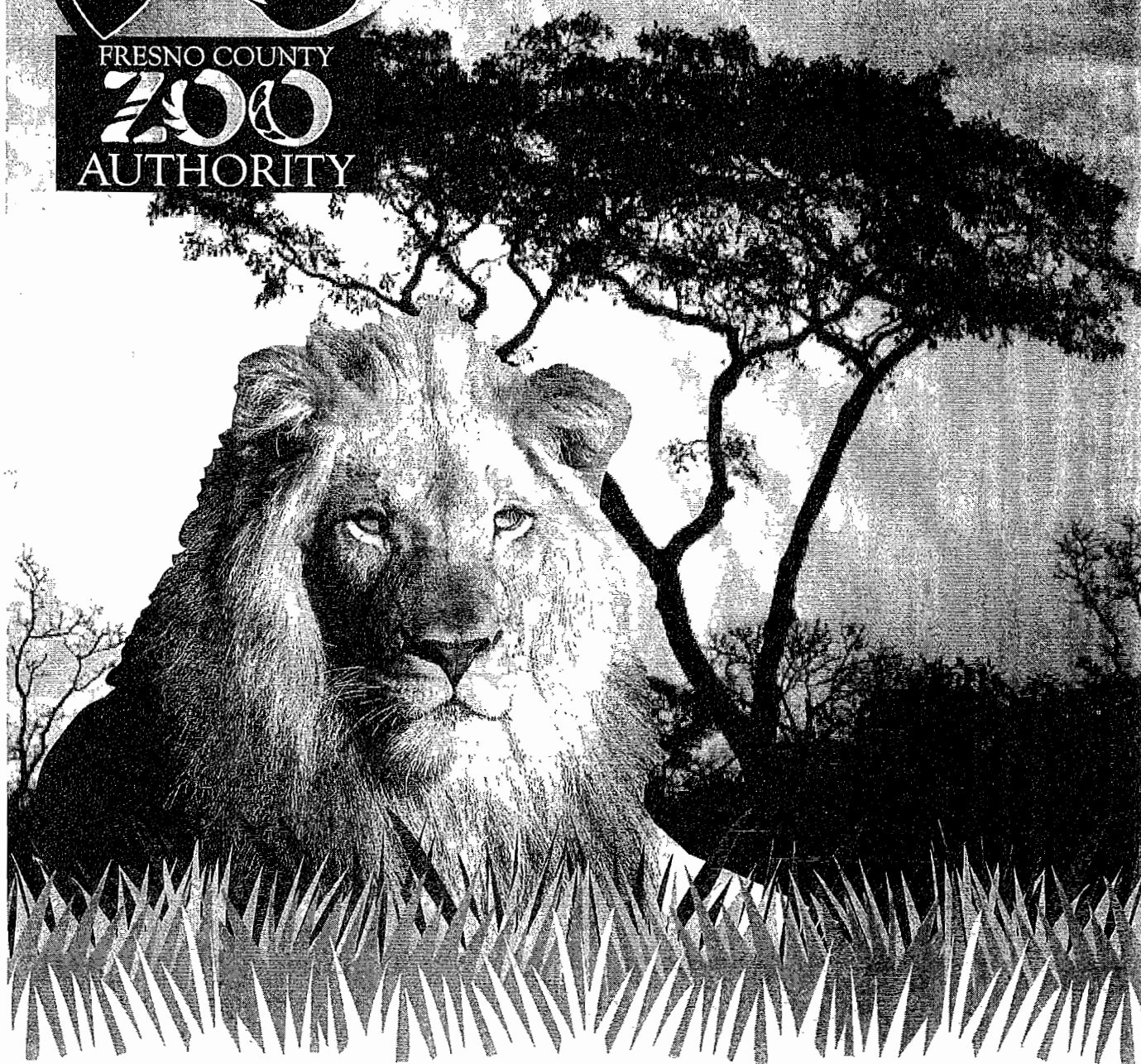
### Summary of Tax Proceeds

	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-15 ACTUAL
July	\$700,400	\$671,500	\$819,900	\$813,500	\$671,700	\$659,300	\$719,800	\$826,000	\$903,500	\$864,900
August	933,800	895,400	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100	\$1,106,000	
September	764,524	1,453,498	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369	\$1,097,605	
October	705,400	679,300	853,500	792,200	678,000	677,000	694,100	850,500	\$857,400	
November	940,500	1,471,000	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800	\$1,143,200	
December	1,324,459	1,047,118	827,112	872,815	971,061	932,350	1,240,028	1,083,021	\$1,076,977	
January	676,000	813,700	831,200	766,900	719,900	710,700	770,100	799,900	\$836,700	
February	901,300	1,081,800	1,108,200	841,000	944,000	919,900	978,600	1,086,700	\$1,101,200	
March	1,319,000	905,577	762,907	959,801	628,563	821,858	1,006,649	1,021,734	\$1,113,584	
April	678,900	748,000	699,000	652,000	594,300	618,400	716,100	846,500	\$788,000	
May	905,200	997,300	932,000	860,800	847,200	876,500	897,100	1,493,700	\$1,050,600	
June	1,113,269	900,178	1,026,580	730,781	821,511	963,040	1,191,689	1,015,391	\$1,139,360	
<b>Total</b>	<b>\$10,962,752</b>	<b>\$11,664,370</b>	<b>\$11,151,879</b>	<b>\$10,360,883</b>	<b>\$9,315,775</b>	<b>\$9,811,839</b>	<b>\$11,071,469</b>	<b>\$12,141,715</b>	<b>\$12,214,126</b>	<b>\$864,900</b>

Total received from inception    \$100,261,562



FRESNO COUNTY  
**ZOO**  
AUTHORITY



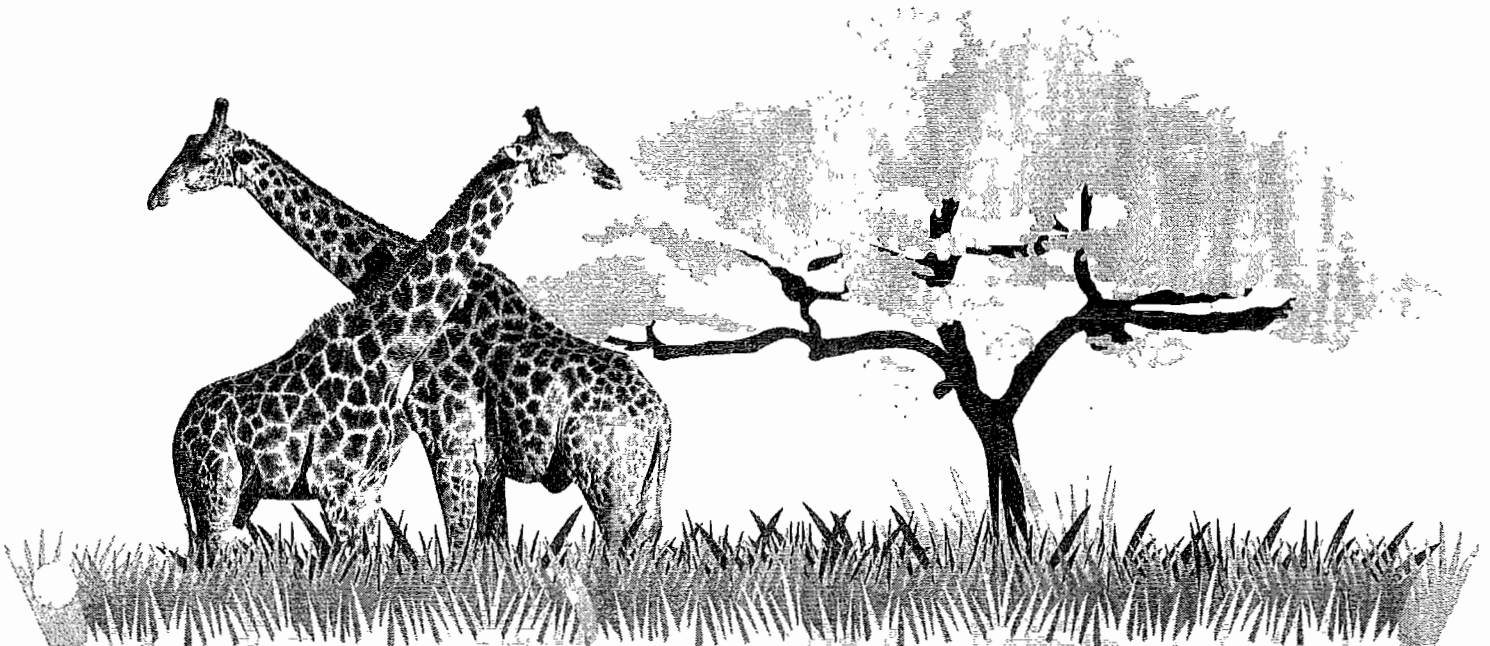
2013-14 ANNUAL REPORT



Measure Z funds are expanding our zoo!



	<u>PAGE</u>
Introduction by the Chair of Zoo Authority Board	1
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2014 Fresno County Zoo Authority Board and Staff	4
Zoo Authority Milestones of Fiscal Year 2013-2014	5
Treasurer's Exhibits	7
Introduction to Zoo Authority Financial Statements	9
Appendix A - Financial Statement with Independent Auditor's Report	10



Tall **GOLDEN BROWN GRASSES** are growing...



ADDRESS: 2220 Tulare Street, 6th Floor • Fresno, CA 93721  
PHONE: 559.600.4305 • EMAIL: zooauthority@co.fresno.ca.us  
WEB: www.zooauthority.org



**PETER HERZOG**  
*Chairman*

**PAULA A. TOSTE, DVM**  
*Vice Chairman*

**JOHN W. GRAY**  
*Board Member*

**GERALD V. LYLES**  
*Board Member*

**KENT L. STRATFORD**  
*Board Member*

**ASHLEY SWEARENGIN**  
*Board Member*

**RALPH WATERHOUSE**  
*Board Member*

**OLIVER BAINES**  
*Mayor's Alternate*

November 30, 2013

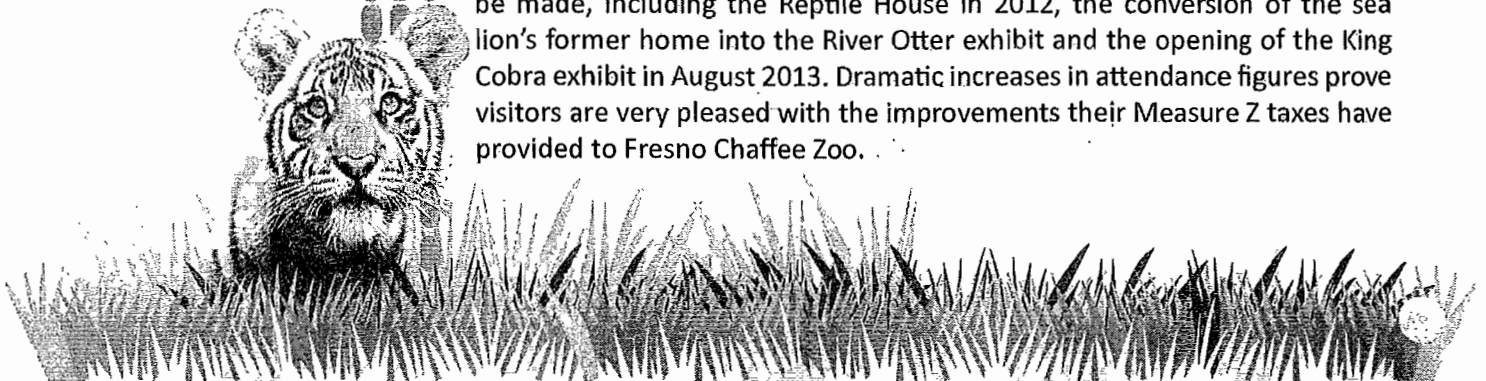
Fresno County Board of Supervisors  
Hall of Records  
2281 Tulare Street, Room 300  
Fresno, CA 93721

Dear Supervisors,

On behalf of the Fresno County Zoo Authority, please find the enclosed Annual Report to the Board of Supervisors for the fiscal year 2012-2013. The Fresno County Zoo Authority was created by your Board on July 13, 2004. The appointed board was formed in 2005, and four of our current seven members are original appointees.

We continue to have a positive working relationship with Fresno's Chaffee Zoo Corporation. In addition, we have been pleased to work with Zoo Director Scott Barlow on this state. We take our responsibility to you and the taxpayers of Fresno County very seriously, as we continually examine and discuss the allowable uses of Measure Z funds, while always taking into account the intentions of the taxpayers.

In 2007, the Fresno Chaffee Zoo Corporation presented a Master Plan for the Zoo that was well received by the public. The City of Fresno approved the Environmental Impact Report in June 2011. The following month, the Zoo Authority approved funding for the first entirely new animal exhibit to be built with Measure Z Funds, Sea Lion Cove. This spectacular exhibit opened in August 2012. Many improvements to other animal exhibits continue to be made, including the Reptile House in 2012, the conversion of the sea lion's former home into the River Otter exhibit and the opening of the King Cobra exhibit in August 2013. Dramatic increases in attendance figures prove visitors are very pleased with the improvements their Measure Z taxes have provided to Fresno Chaffee Zoo.



1

...and a **NEW LAND** is rising...

## News from The Zoo Authority

During the fiscal year ended June 30, 2013, we disbursed \$3,704,008 in funds for zoo operations. We also disbursed \$5,968,465 for capital projects, primarily for River Otter, King Cobra, and Reptile House exhibits, and the design of the future African Adventure exhibits, while \$291,000 was approved for needed infrastructure improvements such as high-speed internet connection, water lines, storm drainage and wastewater projects.

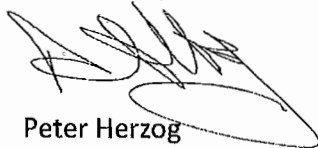
Since inception, Measure Z has greatly benefitted the Fresno Chaffee Zoo and the community. The Zoo Authority has collected \$87,182,534 in Measure Z revenue, and disbursed \$24,285,792 for Zoo operations and \$15,702,876 for Capital Projects. The Zoo Authority's administrative expenses were \$916,478, or 1.05 percent of Measure Z revenue, primarily for professional and specialized services provided by Fresno County staff including clerical, accounting, legal, outside annual audits and other services to the Board Coordinator. Zoo Authority members would like to express their sincerest appreciation for hard work and dedication of the County staff provided to support our board.

Measure Z was placed on the November 2, 2004 ballot and passed with a resounding 73.42 percent of votes. In November 2014, Measure Z will again be on the ballot, and we anticipate that Fresno County voters will support its renewal just as enthusiastically as they have supported the Fresno Chaffee Zoo and its improvements by their attendance.

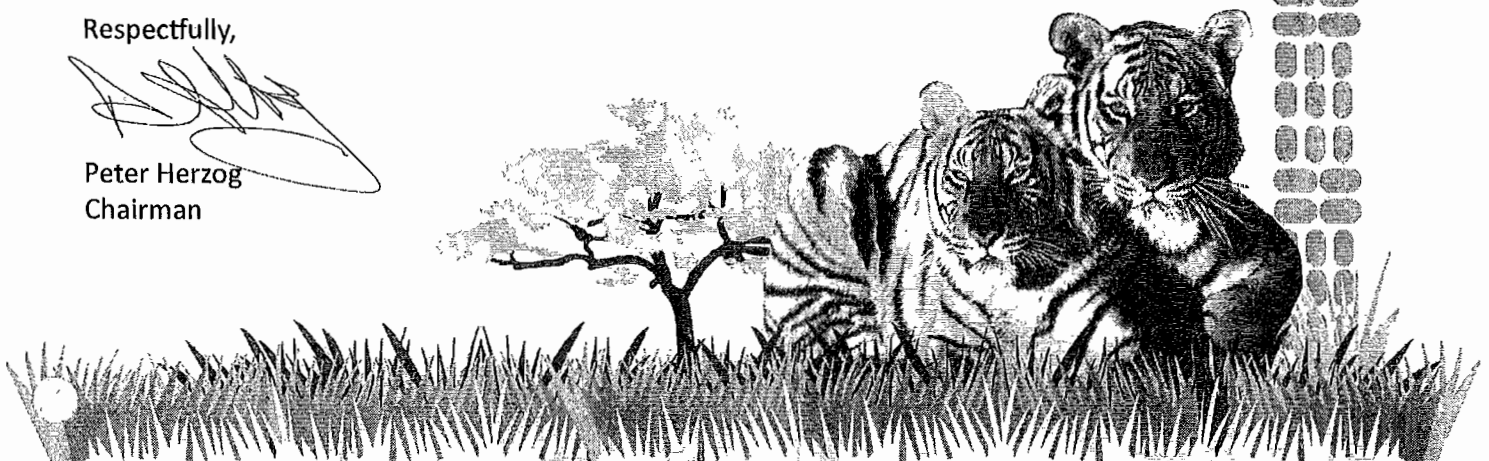
It continues to be our pleasure to serve the citizens of County of Fresno in overseeing the distribution of Measure Z Funds during the past fiscal year.

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

Respectfully,

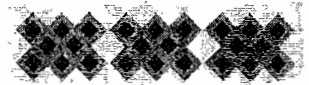


Peter Herzog  
Chairman



...the **AFRICAN SAVANNAH** is on it's way! 2

# ACKNOWLEDGEMENTS



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

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

## ADMINISTRATIVE OFFICE

JUDY HAYS | Principal Administrative Analyst

## AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR

LEAH HANCOCK | Accounting and Financial Manager

CHRISTOPHER STERN | Division Chief, Financial Reporting and Audits

## COUNTY COUNSEL

ANDREW GAMBIA | Accountant II

## FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

TRACY HILGUND | Administrative Secretary

JOHN HILGUND | Systems Procedures Analyst

## INTERNAL SERVICES DEPARTMENT, GRAPHIC COMMUNICATION SERVICES

WANDA WALKER | Graphic Arts Technician II

## INTERNAL SERVICES DEPARTMENT, INFORMATION TECHNOLOGY DIVISION

CAROL WILKINS | Information Technology Manager

LEAH SERRANO | Senior Information Technology Analyst

RAMON PUENTE | Information Technology Analyst

## PUBLIC WORKS AND PLANNING

SALLY GUNDEL | Program Technician II

KEVIN OLIVAN | Office Assistant III

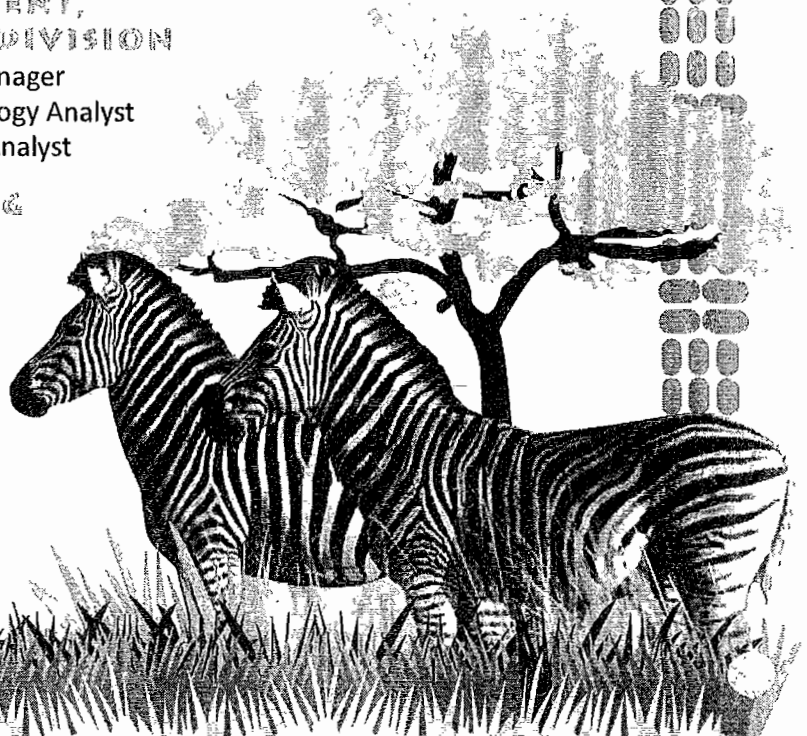
JASON YING | Staff Analyst III



## ANNUAL REPORT DESIGNED BY:

CHANA BARR | Graphic Arts Technician II

*The County of Fresno, Internal Services  
Graphic Communication Services Division*



# ZOO AUTHORITY BOARD AND STAFF



## ZOO AUTHORITY BOARD 2014

### BOARD MEMBER

### POSITION

### DATE APPOINTED

**Chairman**  
Nominated by: Phil Larson, District 1 Supervisor

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

**Board Member**  
Nominated by: Susan Anderson, District 2 Supervisor

**Board Member**  
Nominated by: Henry Perea, District 3 Supervisor

**Board Member**  
Nominated by: Deborah Poochigian, District 5 Supervisor

**Board Member**  
Nominated by: Phil Larson District 1 Supervisor

**Ex Officio - Mayor of Fresno**

**Mayor's Appointment**

**Chairman**  
Term Expiration: 1/2/2015

**Vice Chairman**  
Term Expiration: 1/2/2015

**Board Member**  
Term Expiration: 1/7/2017

**Board Member**  
Term Expiration: 1/7/2017

**Board Member**  
Term Expiration: 1/7/2017

**Board Member**  
Term Expiration: 1/2/2015

**Board Member**  
N/A

**Mayor's Alternate**  
N/A

12/4/2007

2/8/2005

3/8/2005

2/8/2005

9/10/2013

1/10/2006

Upon assuming office

Upon assuming office



## ZOO AUTHORITY STAFF

### STAFF MEMBER

### ZOO AUTHORITY TITLE

### COUNTY DEPARTMENT

### COUNTY TITLE

**Administrator**

**Coordinator**

**Clerk**  
Through January 2014

**Counsel**  
Through February 2014

**Counsel**  
From March 2014

**Treasurer/Accountant**

**Accountant**

**Administrator**

**Coordinator**

**Clerk**

**Counsel**

**Counsel**

**Treasurer/Accountant**

**Accountant**

County Administrative Office

Public Works & Planning  
Resources Division

Public Works & Planning  
Resources Division

County Counsel

County Counsel

Auditor-Controller  
Treasurer-Tax Collector

Auditor-Controller  
Treasurer-Tax Collector

County Administrative Officer

Staff Analyst III

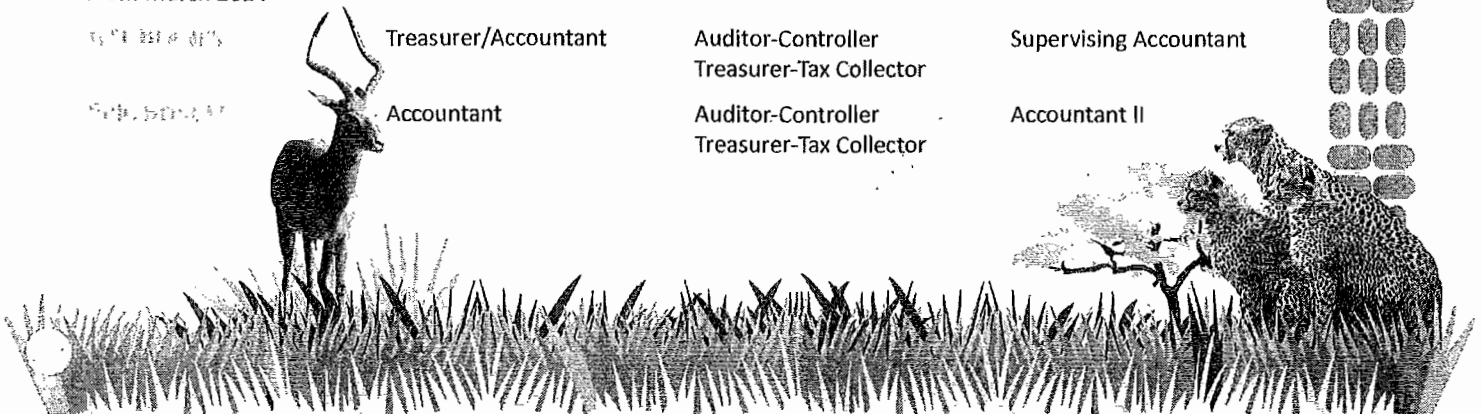
Office Assistant II

Assistant County Counsel

Senior Deputy County Counsel

Supervising Accountant

Accountant II





# Year by year... Measure Z funds help our wonderful zoo grow!



**JULY**  
Resolution creating the Fresno County Zoo Authority (Authority), and ordinance providing for a period of ten years for a period of ten years commencing on April 1, 2005, adopted by the Fresno County Board of Supervisors.

**NOVEMBER**  
The Fresno County electorate approved Measure Z by 73.42%.

**JANUARY**  
Adoption of initial Authority by-laws.

**APRIL**  
Board of Supervisors completes appointments, and Authority Board holds first meeting.

**JUNE**  
First Measure Z tax receipts received.

**JULY**  
Agreement between Authority and County of Fresno to provide Authority with professional and technical services, including administration, accounting, legal and technical services.

Adopted Authority logo reminiscent of that used by the 2004 Measure Z campaign. Launched website for anyone to access information regarding the Authority.

**JULY**  
Initiated streaming audio of Authority meetings.

**NOVEMBER**  
Finance Agreement entered into between the City of Fresno and the Fresno's Chaffee Zoo Corporation (FCZC).

**JANUARY**  
Agreement between the City of Fresno and FCZC, providing for the lease of grounds and facilities to FCZC, and for operation of the zoo by FCZC.

First-year Authority authorized funds to FCZC.

**MAY**  
Lewis Greene becomes director of Fresno Chaffee Zoo. Approved letter to Association of Zoos and Aquariums guaranteeing funding for necessary zoo projects prior to adoption of a master plan.

**OCTOBER**  
Approved FCZC request for capital projects funds for development of master plan.

**NOVEMBER**  
Received first audit of the Authority receipts and expenditures from April 2004 inception through June 2006.

**APRIL**  
Approved contract with Environmental Impact Report consultant. Approved \$1,250,000 for small capital projects within the current zoo that would demonstrate to the public the Fresno Chaffee Zoo's actively working on improvements.

**JULY**  
Following public presentations, the Authority approved the proposed Chaffee Zoo Master Plan with stipulations the City of Fresno must participate in paying for items outside the footprint of the Zoo, and that the "Kids Zone" will not be deleted from the list of items to be completed by 2014.

**AUGUST**  
Approved funding requests for master planning and tree survey.

**JANUARY**  
Authority by-laws amended and subsequently approved providing among other things for Mayor of the City of Fresno to appoint a member of the Fresno City Council to serve on the Authority Board as the Mayor's alternate.

**JUNE**  
Additional approvals of funds to FCZC for Capital Projects including: Master planning services, Environmental Impact Report services, pre-design engineering and architectural services for three permanent zoo facilities.

**FEBRUARY**  
Approved request for \$1.2 million for Environmental Impact Report, pre-design engineering and beginning design of animal and non-animal facilities, and for improvements and updating of Stingray Bay, Tropical Treasures and existing infrastructure.

**MAY**  
Fresno native Scott Barton becomes Director of Fresno Chaffee Zoo.

Approved a Capital Projects Policy to define criteria for capital projects that qualify for reimbursement of Measure Z funds.

**AUGUST**  
Approved \$1.05m for Central Coast Themed Sea Lion Exhibit design. Approved \$165,000 for Environmental Impact Report.

**OCTOBER**  
Approved \$121,000 for Stingray Bay as permanent exhibit.

**APRIL**  
Approved reallocation of \$30,000 from Reptile Building renovation budget to new Dino Dig budget.

**AUGUST**  
Approved \$80,000 for pre-construction work on Sea Lion Cove exhibit.

**JANUARY**  
City of Fresno Planning Commission certifies Reading Park Master Plan Environmental Impact Report.

**MAY**  
Implemented email address: zooauthority@co.fresno.ca.us to enhance transparency of Zoo Authority Board.

**JUNE**  
Fresno City Council approves Reading Park Master Plan Environmental Impact Report.

**JULY**  
Approved \$9.3 million for construction of Sea Lion Cove exhibit.

Approved \$150,000 for conceptual design of Africa exhibit.

Approved \$50,000 for design of utility improvements, including storm water, fiber-optic, sewer, water and electrical.

**SEPTEMBER**  
Ground breaking for Sea Lion Cove exhibit, expected to open September 2012.

**JANUARY**  
900 jobs were created using local contractors for Sea Lion Cove. 2011 attendance was up 13%, and revenue up 10% over 2010.

Operating zoo's Measure Z operating budget of \$3.4 million. Approved zoo's Measure Z capital budget of \$595,000 for renovation of existing exhibits, and animal acquisition.

**MARCH**  
Approved \$125,000 for Digital X-ray machine.

Approved \$60,000 for walkway improvements near Giraffe exhibit.

Approved \$4 million for Africa exhibit design.

**APRIL - MAY**  
Construction on Sea Lion Cove continues ahead of schedule.

Africa exhibit design is 1/3 complete.

**AUGUST**  
Sea Lion Cove opened August 27, 2012.

**SEPTEMBER**  
Attendance was 93% above September 2011.

**NOVEMBER**  
Approved \$211,000 for infrastructure design and engineering for utilities.

**JANUARY**  
Approved request for \$80,000 capital funds for reliable water source.

**MARCH**  
River Otters move into renovated former home of Sea Lions.

**MAY**  
Approved request for \$1,109,600 for utilities improvements including storm, drain, sewer, electrical and water piping.

Approved request for \$100,000 for design of Water Play Area.

**JUNE**  
Over \$51 million is available for future capital projects and exhibits.

Over \$12 million in Measure Z Tax was received in Fiscal Year 2012-13.

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

**NOVEMBER**  
Measure Z funded digital X-ray confirms rare Malaysian tiger expecting.

**DECEMBER**  
Approved \$51,659,682 for African Adventure. Approved \$250,000 for utility infrastructure.

**JANUARY**  
2013 attendance was 691,320 almost twice that of 2004, and 18% higher than 2012 and breaking the record by 110,000 visitors.

Four healthy Malaysian tiger cubs born.

Ground broken for African Adventure, with planned fall 2015 opening.

Approved Zoo's \$3.9m operating budget.

**MARCH**  
Tiger Cubs make their debut.

**APRIL**  
Zoo exceeds 100,000 visitors for the month.

Approved resolution, ordinance and "Keep Our Zoo" ballot language for Measure Z extension.

**JUNE**  
Board of Supervisors approves Measure Z extension for November 2014 ballot.

ZooCorp resolves to pay for ballot costs.

\$51,604,301 in Measure Z funds available.

\$12,214,126 Measure Z tax received in FY 13-14.



# UNAUDITED TREASURER'S EXHIBITS A, B, C, D AND E

## EXHIBIT A

Fresno County Zoo Authority Cash Balance

## EXHIBIT B

Cash Disbursement by Category to Fresno's Chaffee  
Zoo Corporation during Fiscal Year 2013-14

## EXHIBIT C

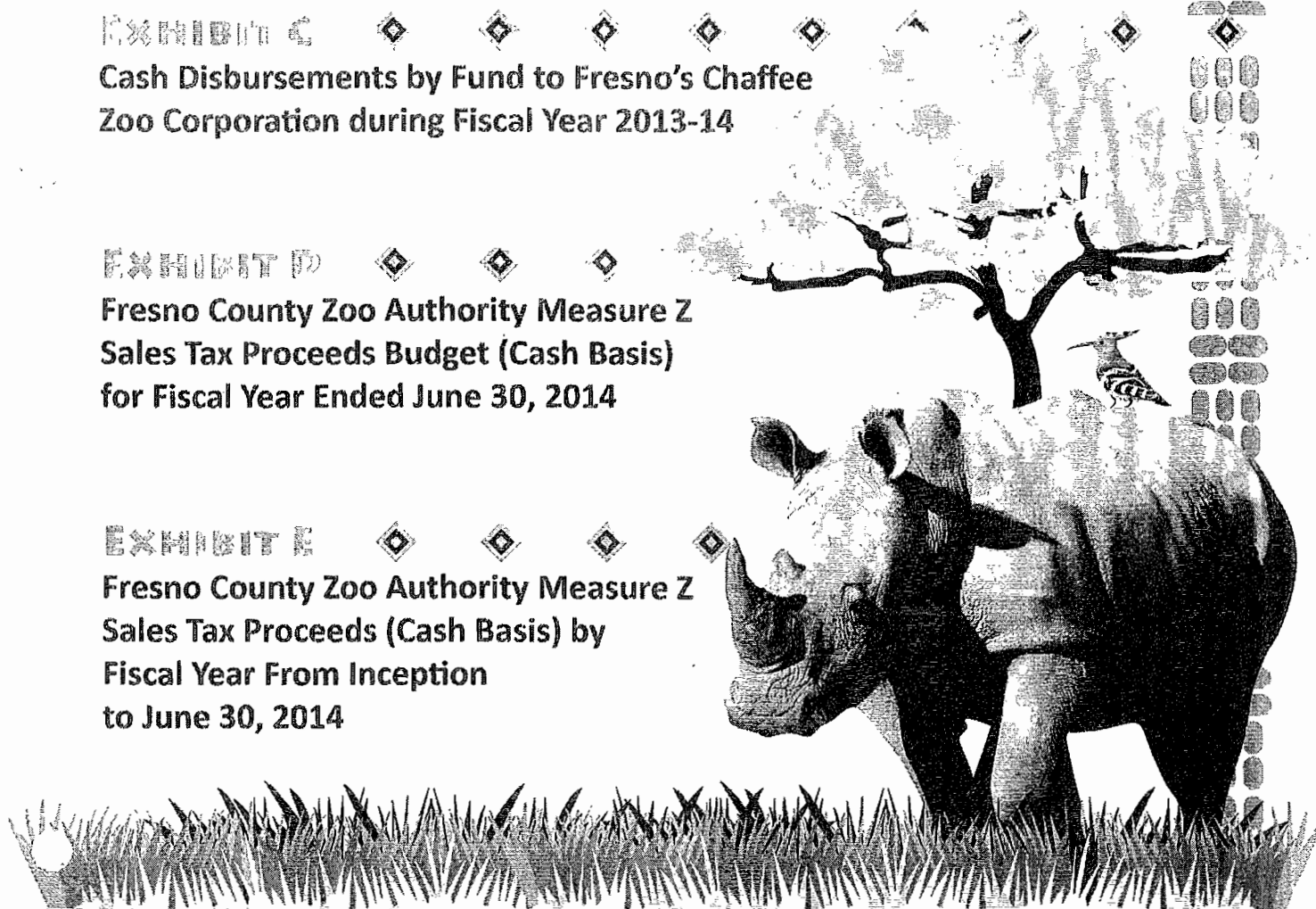
Cash Disbursements by Fund to Fresno's Chaffee  
Zoo Corporation during Fiscal Year 2013-14

## EXHIBIT D

Fresno County Zoo Authority Measure Z  
Sales Tax Proceeds Budget (Cash Basis)  
for Fiscal Year Ended June 30, 2014

## EXHIBIT E

Fresno County Zoo Authority Measure Z  
Sales Tax Proceeds (Cash Basis) by  
Fiscal Year From Inception  
to June 30, 2014



# UNAUDITED TREASURER'S EXHIBITS A, B AND C



## Fresno County Zoo Authority Cash Balance

**AS OF JUNE 30, 2014**

**EXHIBIT A**

Cash Available for Administration (2%) Fresno County Zoo Authority		\$ 1,070,337
Cash Available for Zoological Activities (98%)		
Operations	5,415,003	
Capital Projects	46,189,298	
Total Cash Available for Zoological Activities		51,604,301
<b>Total Cash Balance as of June 30, 2014</b>		<b>\$ 52,674,638</b>

## Cash Disbursements By Category To FCZC During Fiscal Year 2013-14

**FOR OPERATIONS**

**EXHIBIT B**

Salaries & Benefits	\$ 3,496,988
Bank Charges	230
<b>Total Operations Disbursed to FCZC During Fiscal Year 2013-14</b>	<b>3,497,218</b>

**FOR CAPITAL PROJECTS**

Project	
Capital Improvements*	\$ 8,566,482
Bank Charges	—
<b>Total Capital Projects Disbursed to FCZC During Fiscal Year 2013-14</b>	<b>8,566,482</b>
<b>Total FCZC Disbursements</b>	<b>\$ 12,063,700</b>

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

## Fiscal Year Cash Disbursements by Fund to FCZC

**FROM INCEPTION TO JUNE 30, 2014**

**EXHIBIT C**

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

### TOTAL

Operations	\$ 27,783,039
Capital Projects	\$ 24,269,358
<b>Total</b>	<b>\$ 52,052,397</b>

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

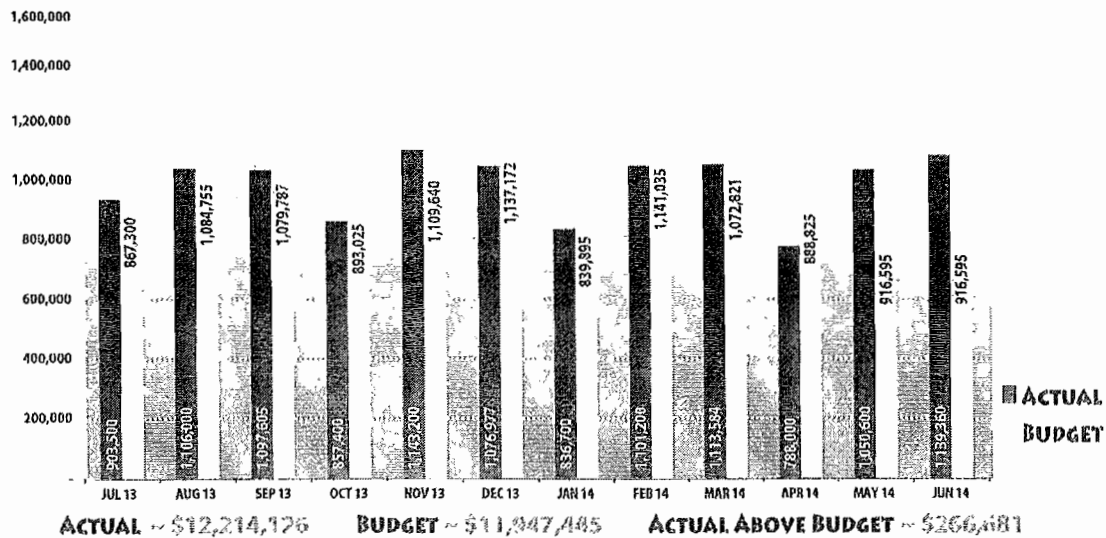


# UNAUDITED TREASURER'S EXHIBITS D AND E

## Fresno County Zoo Authority Measure Z Sales Tax Proceeds Budget (Cash Basis) For Fiscal Year Ended June 30, 2014

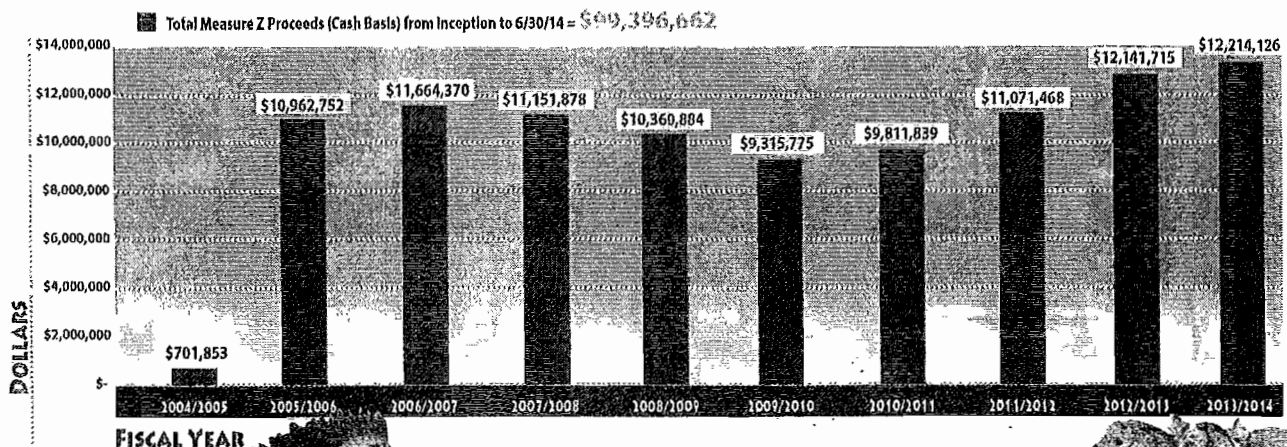
EXHIBIT D

	Jul '13	Aug '13	Sep '13	Oct '13	Nov '13	Dec '13	Jan '14	Feb '14	Mar '14	Apr '14	May '14	Jun '14	TOTAL
<b>ACTUAL</b>	903,500	1,106,000	1,097,605	857,400	1,143,200	1,076,977	836,700	1,101,200	1,113,584	788,000	1,050,600	1,139,360	12,214,126
<b>BUDGET</b>	867,300	1,084,755	1,079,787	893,025	1,109,640	1,137,172	839,895	1,141,035	1,072,821	888,825	916,595	916,595	11,947,445

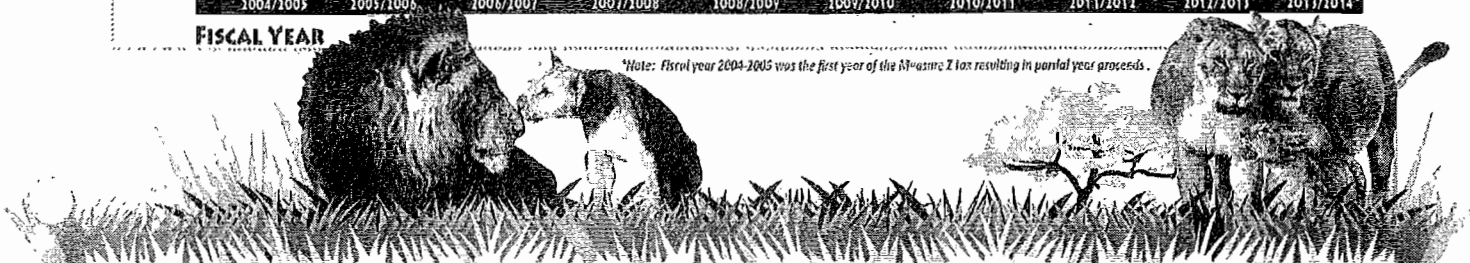


## Fresno County Zoo Authority Measure Z Sales Tax Proceeds (Cash Basis) By Fiscal Year From Inception To June 30, 2014

EXHIBIT E



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





# INTRODUCTION TO AUDITED FINANCIAL STATEMENTS

## AUDITED FINANCIAL STATEMENTS

The Zoo Authority's financial statements for fiscal year ended June 30, 2014 were audited by Brown, Armstrong, Accountancy Corporation; an independent accounting firm. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These audited financial statements, as well as the independent auditor's report are presented in Appendix A. The notes to the financial statements should be read in conjunction with the statements as they are an integral part of the statements and provide disclosures required by generally accepted accounting principles (GAAP).

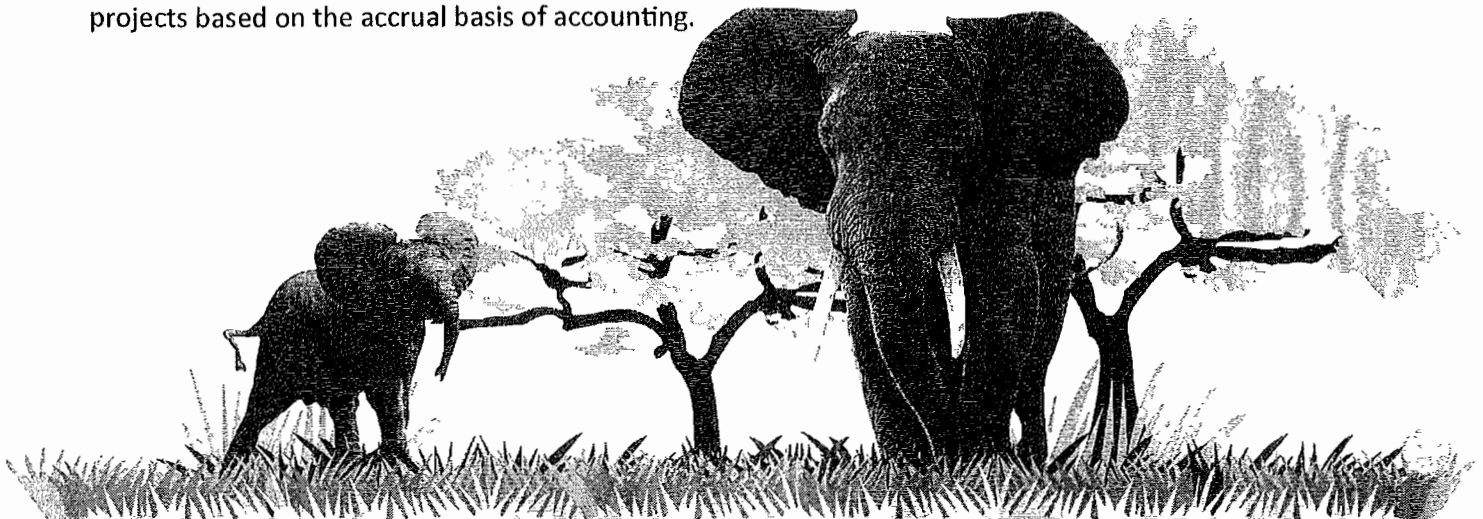
Financial highlights can be found on page 3. Additional information which is an integral part of the financial statements can be found on pages 15-20.

Financial information for administration by the Zoo Authority is presented on pages 8-11. Financial information in relation to the operations and capital projects trust funds (funds for zoological purposes) is presented on pages 12-13.

As further discussed on page 17, the Authority adopted an operating budget for fiscal year ended June 30, 2014. The variation between estimated and actual revenue and expenditures is presented in the Budgetary Comparison Schedule on page 23.

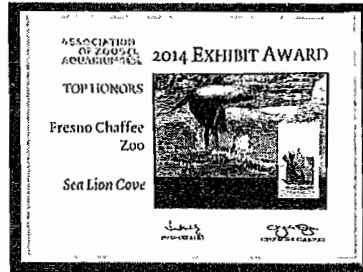
## DISBURSEMENTS TO FRESNO'S CHAFFEE ZOO CORPORATION

During fiscal year 2014, a total of \$12,063,700 was disbursed to the Fresno's Chaffee Zoo Corporation; \$3,497,218 for operations and \$8,566,482 for capital projects. The Statement of Fiduciary Net Position on page 12 presents cash balances available for operations and capital projects to be used for Zoological purposes as of June 30, 2014. This statement also presents funds held in trust for operations and capital projects based on the accrual basis of accounting.



# APPENDIX A

## FRESNO CHAFFEE ZOO PRESS RELEASE



## FRESNO CHAFFEE ZOO RECEIVES NATIONAL AWARD

Fresno Chaffee Zoo is thrilled to announce that the Association of Zoos and Aquariums (AZA) presented the prestigious 2014 Top Honor Exhibit Award to the Fresno Chaffee Zoo for Sea Lion Cove. This is the highest honor AZA gives zoo and aquarium exhibits.

The announcement was made today at the national AZA conference in Orlando, Florida. This award is chosen by a committee of zoo professionals from applications by AZA zoos and aquariums across the nation. Other zoos and aquariums competing in this category this year included the San Diego Zoo, the Smithsonian and Sea World.

Opened on August 27, 2012, Sea Lion Cove is the first major exhibit built with funds from Measure Z. After the first year that Sea Lion Cove was open, Fresno Chaffee Zoo saw a 28 percent increase in attendance. Attendance numbers continued to increase in each subsequent year since the opening of Sea Lion Cove.

"After watching our guests' reaction to Sea Lion Cove, we knew it was a success for Fresno County," stated Fresno Chaffee Zoo CEO/Director Scott Barton, "but to get national recognition from our colleagues reaffirms that, with the great support from our community, Fresno is creating one of the best zoos in the country."

The next major project underway at Fresno Chaffee Zoo is African Adventure. Expected to open in Fall of 2015, African Adventure is designed by The Portico Group; the same team that worked on Sea Lion Cove. The new exhibit will bring back lions, cheetah and rhinos, and add meerkats, African elephants and more to the newly expanded African savannah.



With support from the community, we continue to create a phenomenal zoo!

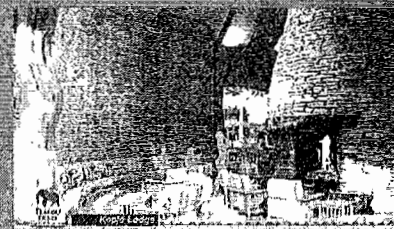
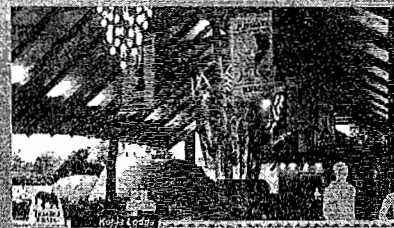
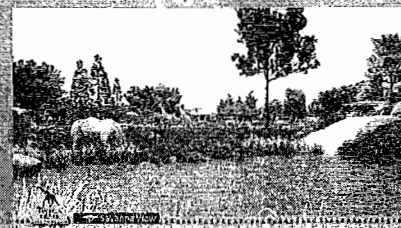
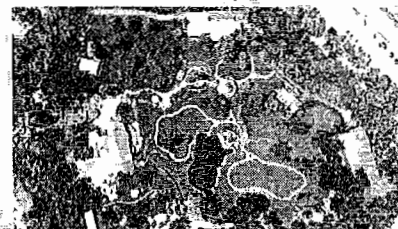
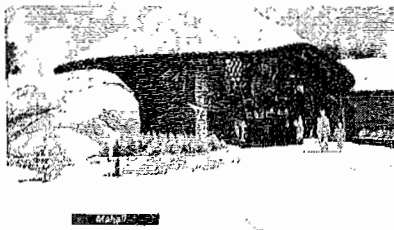


**AFRICAN  
ADVENTURE**

AT FRESNO CHAFFEE ZOO

# SNEAK PEEK of exciting things to come!

PHOTO BY BILL RICHMOND FOR THE FRESNO CHAFFEE ZOO AFRICAN ADVENTURE ARCHIVE AT CHAFFEE ZOO





## AGENDA ITEM 9

DATE: December 10, 2014

TO: Fresno County Zoo Authority Board

FROM: Catherine Crosby, Board Coordinator

SUBJECT: Biennial Conflict of Interest Code Review

### RECOMMENDED ACTION:

- a. Review 2012 Zoo Authority Conflict of Interest Code Disclosure Categories, and consider approval of amendments as requested by the Board of Supervisors' letter of October 31, 2014
  - 1) Approve amendment to Disclosure Category I
  - 2) Approve amendment to Disclosure Category II
  - 3) Approve amendment to Disclosure Category III
- b. If amendments are not approved, authorize Chair to sign and re-submit the 2014 Local Agency Biennial Notice  
or,  
If approved, authorize Chair to note amendment(s), sign and re-submit the 2014 Local Agency Biennial Notice, and provide direction to staff to return with draft revised Conflict of Interest Code for adoption at next scheduled meeting
- c. Review the County of Fresno Conflict of Interest Affidavit, and consider its adoption as per the October 31, 2014 Board of Supervisors' request to adopt similar language as an additional requirement of Zoo Authority Board members upon taking office, or annually thereafter

### ALTERNATIVE ACTION:

Your Board may choose to take no action. Fair Political Practices Commission (FPPC) Regulation 87304 states that the BOS, as the Authority's 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:

On October 28, 2014, the Board of Supervisors (BOS) voted to reject your Biennial Notice, and directed staff to send a letter (Attachment A) requesting that your Board review again your Conflict of Interest Code, and make specific changes to each Category. A side-by-side, line-by-line comparison can be made with the Authority's 2012 Code language (Attachment B).

---

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

MOTION \_\_\_\_\_ SECOND \_\_\_\_\_ UNANIMOUS \_\_\_\_\_  
HERZOG \_\_\_\_\_ LYLES \_\_\_\_\_ GRAY \_\_\_\_\_ STRATFORD \_\_\_\_\_ SWEARENGIN \_\_\_\_\_ TOSTE \_\_\_\_\_ WATERHOUSE \_\_\_\_\_



### **Category I**

The BOS requested a change to this category to expand on the definition of property interests and to include Zoo Corporation property as well as the Fresno Chaffee Zoo. This geographic area remains more or less unchanged from your current definition. The map (Attachment C) illustrates the area within two miles of the zoo, and the Zoo Corporation's ownership of only one parcel just south of Roeding Park. Primarily rural residential or commercial properties can be seen in an aerial image of the unincorporated area within the circle.

The last sentence, "Such interests include any leasehold, beneficial or ownership interest or option to acquire such interest in real property", is the same language as the Zoo Corporation's Category 1 Disclosure that the Board of Supervisors approved without comment on December 2, 2014.

### **Category II**

This category refers to businesses that provide goods or services to the Authority. The additional language requested in this category is not really a new requirement, but rather reinforces the existing requirement for members to consider the need to complete Schedules A-1 through E from the FPPC's Statement of Economic Interests, if applicable, as you have done in the past. (See Attachment D, Form 700 cover page, Section 4.)

### **Category III**

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

If other changes are approved, staff recommends that the language also be updated to change "the entity operating the Fresno Chaffee Zoo" to "Fresno's Chaffee Zoo Corporation". (The "entity" language was used in documents during the time between the creation of the Zoo Authority and the creation of the then un-named Zoo Corporation.)

### **Biennial Notice**

Because the Board of Supervisors has rejected your Board's previously submitted Biennial Notice, and as per FPPC regulations, whether or not your Board determines changes are needed, another Biennial Notice (Attachment F) is required to be submitted.

### **Affidavit**

The last request of the BOS was that your Board also consider requiring members to complete the *County of Fresno Conflict of Interest Affidavit*, (Attachment E) "like the Board of Supervisors complete" quarterly, but that "members complete this form when they take office and annually thereafter".

At your October 29, 2014 meeting members asked if the Board of Supervisors had the authority to impose this additional reporting requirement on your Board. Staff contacted the FPPC, and their response cited specific language from the Political Reform Act that addressed the question. Section 81013 states that as the Zoo Authority's Code Reviewing Body, the Board of Supervisors may impose additional requirements:

"Nothing in this title prevents the Legislature or any other state or local agency from imposing additional requirements on any person if the requirements do not prevent the person from complying with this title. If any act of the Legislature conflicts with the provisions of this title, this title shall prevail."



## County of Fresno

BOARD OF SUPERVISORS

Chairman  
**Andreas Borgeas**  
District Two

Vice-Chairman  
**Judith Case McNairy**  
District Four

**Phil Larson**  
District One

**Henry Perea**  
District Three

**Deborah A. Poochigian**  
District Five

**Bernice E. Seidel**  
Clerk

October 31, 2014

Mr. Peter Herzog, Chairman of the Board  
Fresno County Zoo Authority  
c/o Zoo Authority Coordinator  
2220 Tulare Street, 6<sup>th</sup> Floor  
Fresno, CA 93721

**RECEIVED**  
NOV 03 2014

FRESNO COUNTY  
DEPT. OF  
PUBLIC WORKS & PLANNING

Re: Fresno County Zoo Authority's 2014 Local Agency Biennial Notice

Dear Chairman Herzog:

Previously, the Fresno County Zoo Authority ("Authority") submitted their 2014 Local Agency Biennial Notice to the Board of Supervisors ("Board"), indicating that no changes to the Authority's Conflict of Interest Code were necessary. Today, the Board considered the Authority's 2014 Biennial Notice, rejecting it based on the Board's finding that a higher level of financial disclosure is necessary to provide reasonable assurance that all foreseeable potential conflict of interest situations will be disclosed or prevented.

The Board requests the Authority Board review the revised conflict of interest code proposed by the Fresno's Chaffee Zoo Corporation and being considered by the Board of Supervisors on November 4. The Board believes that the Authority should have just as stringent, if not more stringent, disclosure categories as the Chaffee Zoo Corporation.

In particular, the Board requests the Authority Board consider amending the Authority conflict of interest code to include the following disclosure categories:

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 the 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.

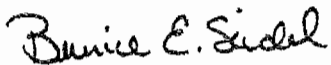
Mr. Peter Herzog, Chairman of the Board  
Fresno County Zoo Authority  
c/o Zoo Authority Coordinator  
October 31, 2014  
Page Two

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 the entity operating the Chaffee Zoo to provide goods or services to the Zoo.

Finally, the Board requests that the Authority Board consider requiring its Board members complete a Conflict of Interest Affidavit like the Board of Supervisors complete. The Board requests that Authority Board members complete this form when they take office and annually thereafter. A copy of the form the Board of Supervisors complete is included herein for your convenience.

Should you have questions or wish to discuss further, please contact me.

Very truly yours,

A handwritten signature in cursive script that reads "Bernice E. Seidel".

Bernice E. Seidel  
Clerk to the Board of Supervisors

cc: John Navarrette, County Administrative Officer  
Daniel C. Cederborg, County Counsel

## Biennial Conflict of Interest Code Review

Zoo Authority 2012 Conflict of Interest Code	Board of Supervisors' Requested Changes
<p align="center"><b>Disclosure Category I</b></p> <p>Designated employees in this category must report any interest in real property which is located within two miles of the boundaries of Chaffee Zoo or Roeding Park.</p>	<p align="center"><b>Disclosure Category I</b></p> <p>Interests in real property located within 2 (two) miles of the Fresno Chaffee Zoo, <u>or within 2 (two) miles of any other real property owned or used by Fresno's Chaffee Zoo Corporation.</u></p> <p><u>Such interests include any leasehold, beneficial or ownership interest or option to acquire such interest in real property.</u></p>
<p align="center"><b>Disclosure Category II</b></p> <p>Designated employees in this category must report investments in, income from, and business positions with 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.</p>	<p align="center"><b>Disclosure Category II</b></p> <p>All investments, business positions in business entities, and income, <u>including gifts, loans and travel payments from any business entity</u> which within the last two years has done or may foreseeably do business with the Authority to provide goods or services to the Authority.</p>
<p align="center"><b>Disclosure Category III</b></p> <p>Designated employees in this category must report investments in, income from, and business positions with 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.</p>	<p align="center"><b>Disclosure Category III</b></p> <p>All investments, business positions in business entities, and income, <u>including gifts, loans and travel payments, from any business entity</u> which within the last two years has done or may foreseeably do business with the entity operating the <u>Fresno</u> Chaffee Zoo to provide goods or services to the Zoo.</p>



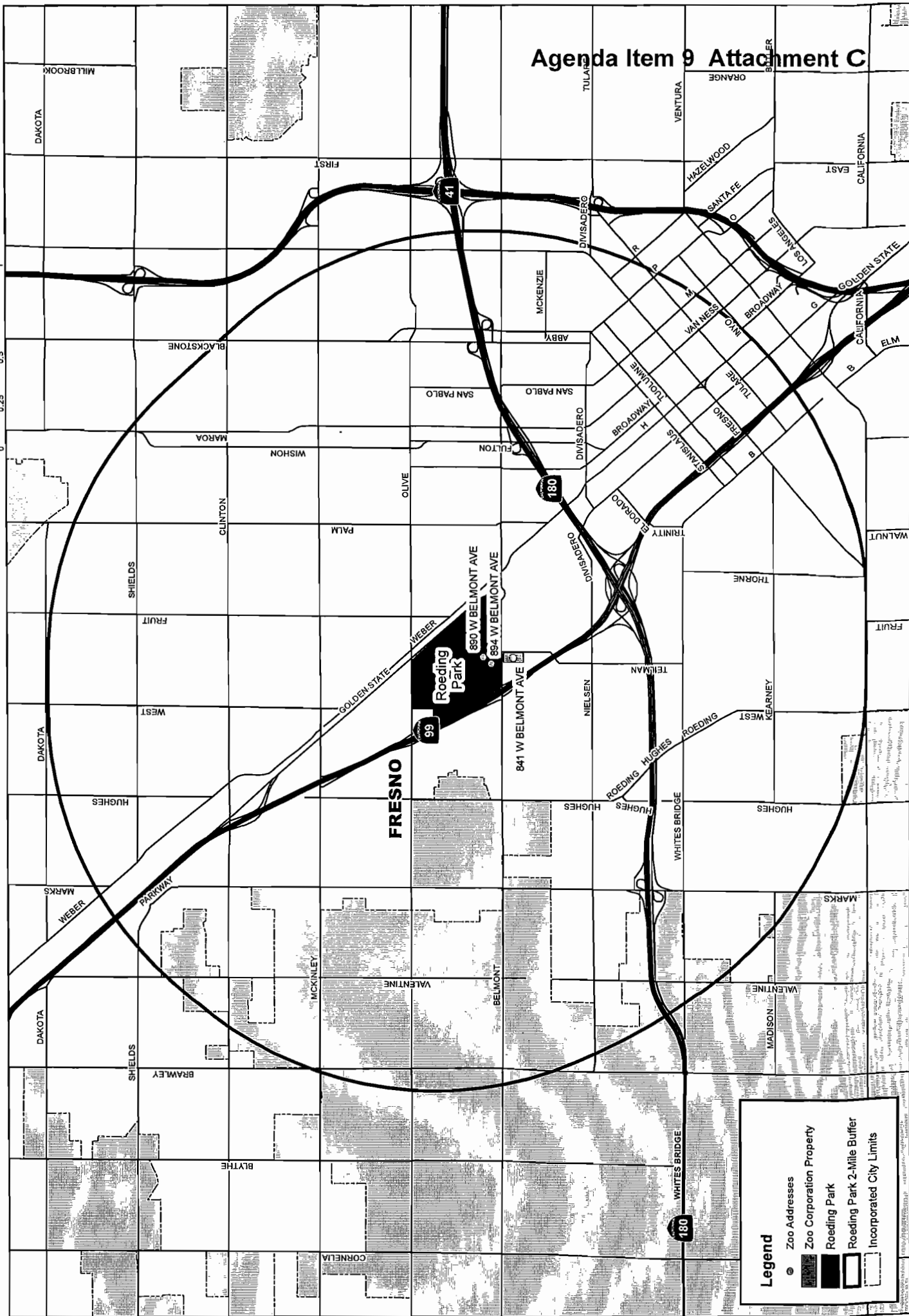


# County of Fresno

Properties within 2-miles of Roeding Park and Zoo Corporation Parcel



0 0.25 0.5 Miles



**Legend**

Zoo Addresses

Zoo Corporation Property

Roeding Park

Roeding Park 2-Mile Buffer

Incorporated City Limits

STATEMENT OF ECONOMIC INTERESTS  
COVER PAGE

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable

Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

☐ State

☐ Judge or Court Commissioner (Statewide Jurisdiction)

☐ Multi-County

☐ County of

☐ City of

☐ Other

3. Type of Statement (Check at least one box)

☐ Annual: The period covered is January 1, 2013, through December 31, 2013.

☐ Leaving Office: Date Left (Check one)

-or-

The period covered is through December 31, 2013.

☐ The period covered is January 1, 2013, through the date of leaving office.

☐ Assuming Office: Date assumed

☐ The period covered is through the date of leaving office.

☐ Candidate: Election year and office sought, if different than Part 1:

4. Schedule Summary

Check applicable schedules or "None."

► Total number of pages including this cover page:

☐ Schedule A-1 - Investments - schedule attached

☐ Schedule C - Income, Loans, & Business Positions - schedule attached

☐ Schedule A-2 - Investments - schedule attached

☐ Schedule D - Income - Gifts - schedule attached

☐ Schedule B - Real Property - schedule attached

☐ Schedule E - Income - Gifts - Travel Payments - schedule attached

-or-

☐ None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE  
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER

E-MAIL ADDRESS (OPTIONAL)

( )

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed (month, day, year)

Signature (File the originally signed statement with your filing official.)

**COUNTY OF FRESNO  
CONFLICT OF INTEREST AFFIDAVIT**

For Quarter Ended September 30, 2014  
Government Code Section 1094

During the above period, I have not had a financial interest in any contract made by me in my official capacity or by any body or board of which I am a member. Further, I have not been a purchaser at any sale or vendor at any purchase made by me in my official capacity. Neither I, nor, to my knowledge, any of my deputies or clerks, have purchased or sold or in any manner received for my, their own, or for any other person's use or benefit, any county warrants, scrips, orders, claims or other evidence of indebtedness against the County of Fresno. (This does not apply to evidence of indebtedness for services rendered nor to evidences of funded indebtedness of the County.) I have complied with the provisions of Article 4 of Chapter 1 of Division 4 of Title 1 of the Government Code (Sections 1090 et seq.) before having my account with the County allowed by the Auditor-Controller/Treasurer-Tax Collector for the quarter ended September 30, 2014.

*I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.*

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Government Code Section 1094:

Every office, whose duty it is to audit and allow the accounts of other state, county, or city officers shall, before allowing such accounts, require each of such officers to make and file with him an affidavit or certificate under penalty of perjury that he has not violated any of the provisions of this article and any individual who willfully makes and subscribes such certificate to an account which he knows to be false as to any material matter shall be guilty of a felony and upon conviction thereof shall be subject to the penalties prescribed for perjury by the Penal Code of this State.

## 2014 Local Agency Biennial Notice

Name of Agency: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone No: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that (check one box):

☐ An amendment is required. The following amendments are necessary:

(Mark all that apply.)

- ☐ Include new positions (including consultants) that must be designated
- ☐ Revise disclosure categories
- ☐ Revise the titles of existing positions
- ☐ Delete positions that no longer make or participate in making governmental decisions
- ☐ Other (describe) \_\_\_\_\_

☐ The code is currently under review by the code reviewing body.

☐ No amendment is required. (If your code is more than five years old, amendments may be necessary.)

---

### Verification

*This agency's conflict of interest code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure categories assigned to those positions accurately require the disclosure of all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions. The code includes all other provisions required by Government Code Section 87302.*

\_\_\_\_\_  
Signature of Chief Executive Officer

\_\_\_\_\_  
Date

Complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2014** to:



Board of Supervisors  
Hall of Records, Room 301  
2281 Tulare Street  
Fresno, CA 93721-2198

PLEASE DO NOT RETURN THIS FORM TO THE FPPC

## AGENDA ITEM 10



DATE: December 10, 2014

TO: Fresno County Zoo Authority Board

FROM: Brian Goldman, Chief Financial Officer  
Fresno's Chaffee Zoo Corporation

SUBJECT: 2014 Measure Z Capital Request for Conceptual Design of Expanded Tiger Exhibit

---

### RECOMMENDED ACTION:

Approve 2014 Measure Z Capital funds request for \$44,000 to develop conceptual design for an expanded Tiger exhibit

### FISCAL IMPACT:

The request will increase the 2014 Measure Z Capital budget by \$44,000 to \$641,117.

### DISCUSSION:

The Fresno Chaffee Zoo is requesting \$44,000 to develop a conceptual design to expand the current tiger exhibit. The budget for this phase includes professional services of \$40,000 and project management of \$4,000. Design costs of expanded tiger exhibit are expected to be \$100,000. The expanded exhibit will provide the tigers with approximately double the space when complete.

Please see the proposal for professional services from Designlab 252 (Attachment A).

---

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

MOTION \_\_\_\_\_ SECOND \_\_\_\_\_ UNANIMOUS \_\_\_\_\_  
HERZOG \_\_\_\_\_ LYLES \_\_\_\_\_ GRAY \_\_\_\_\_ STRATFORD \_\_\_\_\_ SWEARENGIN \_\_\_\_\_ TOSTE \_\_\_\_\_ WATERHOUSE \_\_\_\_\_



## **Proposal for Professional Services**

Date: December 1, 2014

This Proposal is provided to:

Scott Barton, CEO  
Fresno Chaffee Zoo  
894 West Belmont Ave.  
Fresno, CA 93728

Delivered via: Jon Wheless, JRForrest & Associates: email at [jon@jrforrest.com](mailto:jon@jrforrest.com)

We sincerely thank you for the opportunity to provide you with this proposal for professional consulting services.

### **Project Site Location:**

Chaffee Zoo 894 W Belmont Ave, Fresno, California 93728, Tiger Exhibit.

### **Project Description:**

This project will expand the existing tiger facilities at the Chaffee Zoo. The design for the project will be directed and guided by Designlab 252, working through a collaborative effort with project stakeholders. This proposal is for the initial phase of the project to develop a conceptual design in order to determine the appropriate final design and provide for a more accurate process to move into construction documentation and bidding.

### **Proposed Scope of Service:**

#### **Task 1**

##### **A: Initial Site Analysis**

1. Site analysis and base map information
2. Opportunities and Constraints mapping

Deliverables: Opportunity and Constraints Map.

##### **B: Design Charrette**

1. Design Charrette with Stakeholders

Deliverables: Concept, goals, program elements.

##### **C: Conceptual Design**

1. Conceptual Design
2. Alternative selection
3. Alternative development
4. 3 Review Meetings

Deliverables: 3 alternative conceptual designs derived from charrette guidelines

**D: Opinion of Probable Incurred Cost (OPIC)**

Deliverables: Written professional estimation of the probable incurred cost to construct to final design.

**E: Presentation**

1. Meeting Preparation
2. Rendering
3. Cross Sections

Deliverables: Renderings of the proposed project.

**Price to Client:** Work and deliverables for Task 1 will be provided on a time and materials basis, not-to-exceed without direction of client, estimated at \$38,000.00

We estimate it will take 270 work hours to complete this phase of the project.

This project may include direct charges and/or reimbursable expenses. Direct charges and reimbursable expenses are in addition to the compensation of professional services and include actual expenditures made by Designlab 252 in the interest of the project, with the prior approval of the Client, and may include the following:

- Transportation and per-diem expenses; auto mileage
- Communication expenses (telephone, parcel post, etc.)
- Printing and reproduction, equipment rentals, subcontractors, laboratory analysis

(See the attached current Fee Schedule)

This proposal is valid for 30 days. Please inform us at your earliest convenience as to your acceptance and project timeline so we may ensure its position in our production schedule. Should you have any questions, please feel welcome to contact us anytime.

Again, thank you for considering Designlab 252.



Scott Mears  
President

p: 559.472.9966

e: [scott@designlab252.com](mailto:scott@designlab252.com)

P14-11-002

**Exhibit A**



**Fee Schedule for Professional Services**

**Effective January 1, 2014 through December 31, 2014**

<b>Classification</b>	<b>Charges per Hour</b>
Project Technician	\$60
Project Administrator	\$70
Planning Technician	\$60
Planner	\$120
Project Manager	\$120
Principal Landscape Architect	\$140
Project Landscape Associate	\$120
Construction Manager	\$140
Litigation Support (Pre-Trial)*	\$175
Expert Witness	Call*
Mileage Rate	\$.56/mile

**Direct Charges and Reimbursable Expense**

Direct charges and reimbursable expenses are in addition to the compensation of professional services and include actual expenditures made by Designlab 252 in the interest of the project, with the prior approval of the Client and may include the following:

At cost plus fifteen percent (15%):

Transportation and per-diem expenses; auto mileage, \$.56/mile

Communication expenses (telephone, parcel post, etc.)

Printing and reproduction, equipment rentals, subcontractors, laboratory analysis

Please contact Konni Jones at 559-472-9966 x103 for any questions regarding these or other rates for professional services.

\*NOTE: Expert Witness rates for trial work are negotiated on a per case basis and based on scope and location.



# Fresno County Zoo Authority Board

## 2015 Adopted Meeting Dates

# Agenda Item 11

January

Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April

Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May

Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June

Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July

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### Fresno County Holidays

January 1	New Year's Day	May 25	Memorial Day	November 11	Veterans Day
January 19	Martin Luther King Day	July 3	Independence Day, observed	November 26	Thanksgiving Day
February 16	Presidents' Day	September 7	Labor Day	November 27	County Holiday
March 31	César Chávez Day			December 25	Christmas Day

## **Fresno County supervisors want zoo authority members to disclose more about holdings**

By Marc Benjamin    The Fresno Bee (Web posted) October 28, 2014; (in print 10.29.14)

The Fresno County Board of Supervisors wants the Fresno County Zoo Authority to change its potential conflicts of interest for authority members whose firms could bid on zoo projects.

Supervisors Judy Case McNairy and Debbie Poochigian want to expand rules about reporting property holdings. They were joined by Supervisor Henry R. Perea in a 3-2 vote backing the changes.

The supervisors' proposal could include all property ownership in the county by a zoo authority member, amending a proposal that suggested only property holdings within two miles of the zoo.

The zoo authority has not approved the new rules, but supervisors are requesting that investments in or income from any business entity that has done business with the authority or Fresno Chaffee Zoo over the past two years or the ability to do business with the authority or zoo, along with any gifts related to zoo authority business, be reported.

Poochigian said the new rules will add public transparency by making authority members disclose their financial holdings, but it is not "full disclosure."

"What it has been so far has been minimal," she said.

Board Chairman Andreas Borgeas voted in the minority. He suggested that supervisors establish an overarching rule for all its commissions and boards. It would require a signed affidavit guaranteeing that appointees would not seek any personal gain through their appointments.

Case McNairy said she could support an affidavit. She said some people won't serve on boards because of disclosure issues, but "it doesn't have to be painful."

The board's request will require more feedback from the zoo authority; the issue will return to the board for consideration.

Concerns with the zoo authority stem from a bid three years ago by a Lyles Diversified company on Sea Lion Cove. Lyles Mechanical won the bid for life support systems valued at \$1.272 million. Zoo authority member Gerald Lyles, a senior vice president for the company, had to recuse himself from the vote after learning of his company's involvement late in the process. He said he works on the business side, not the construction side, of the company and the bid was part of a larger contract. He consulted with county lawyers and then recused himself.

There have been no other documented conflicts of interest involving the seven-member zoo authority since it was established nearly 10 years ago.

Lyles Mechanical bid on a second project for the African Adventure exhibit but was not chosen for the work by the general contractor and the Fresno Chaffee Zoo Corp.

Lyles also is a major backer of Measure Z, donating \$200,000 to the Yes on Measure Z campaign. Measure Z, which is up for a 10-year renewal before voters on Nov. 4, would add new projects at the zoo over the next decade. The office for Lyles Diversified is across the street from Roeding Park, and opponents of Measure Z suggest that Lyles and his family get a financial benefit from improvements at the zoo.

But, Lyles said, "Any volume of business I can do with the zoo is such a minute part of our total business."

The Fresno County Zoo Authority is a county agency. It releases money from Measure Z — the one-tenth-of-a-cent sales tax — to the zoo corporation, which approves and builds zoo projects. Zoo authority members also can have a limited say in the conflict of interest code. The county can make changes in the code every two years.

For now, County Counsel Dan Cederborg said, the decision is up to the zoo authority.

"They haven't fulfilled their obligation to give us one (a financial disclosure guideline) that they can pass," he said.

Richard Harriman, lawyer for Friends of Roeding Park, which has filed lawsuits against the city to stop the zoo expansion in Roeding, said supervisors can ask the state Fair Political Practices Commission or state Attorney General's office for an opinion on financial disclosure issues.

"They're taking tax money, they're making decisions, they're voting and approving expenditures," Harriman said. "They stand square in your shoes ... you have to have the highest level of disclosure."

In other action, supervisors voted 3-2 for a second time to put the old Elkhorn boot camp, near Caruthers, up for sale; four votes were required to sell it. The sale price would have been just under \$5 million. The board, however, agreed to put 90 acres of surplus property near Selma up for sale. The county paid \$4.58 million for the Selma-area property, which was recently appraised for about \$1.5 million. The board voted to use its original cost as the minimum asking price.

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Read more here: <http://www.fresnobee.com/2014/10/28/4203598/fresno-county-supervisors-want.html#storylink=cpy>

## OUR VIEW

# Vote for Renteria, Hill, Catalano and yes on Z

### The Bee Editorial Board

We acknowledge that many voters are not enthusiastic about Tuesday's ballot. It's a mid-term election, Gov. Jerry Brown, despite barely campaigning, is expected to steamroll to another term, and congressional gridlock is causing folks to question whether their vote will make a difference.

But voting is fundamental to democracy and the freedoms that we enjoy as Californians and Americans. And your vote will make a difference — sometimes in ways you might not think about, such as punishing candidates who seek office with attack ads, smear campaigns and half-truths instead of standing on their own credentials and ideas.

Today we are summarizing four of our key recommendations in this election.

#### 21st Congressional District

This race once was viewed by the pundits as a certain victory for incumbent Rep. David Valadao. But challenger Amanda Renteria has narrowed the gap and made it competitive.

We are not surprised. Renteria's life experiences, education, knowledge of agricultural issues and compassion for people who often are ignored by politicians make her a better choice for District 21 voters.

Renteria, a Sanger Democrat who grew up in Woodlake, says that if she is elected, she will reach across the aisle to Republicans, identify common interests and forge strategies to move ahead with ways to secure water for the Valley, complete California's high-speed rail project, improve edu-

cational attainment and diversify the economy.

Her campaign has largely emphasized her can-do attitude and fairly contrasted her positions with those of the incumbent Valadao, however, has resorted to smear-ing his challenger as an "outsider" and a pawn of environmentalists. The she's-not-one-of-us tone of his campaign reflects his willingness to do whatever he thinks is necessary to hold on to his seat. Most of all, it reflects the dearth of original ideas he has for leading.

We recommend Amanda Renteria for this congressional seat.

#### Fresno County Superior Court Judge No. 15

Rachel Hill clearly is the better choice to succeed the retiring Judge Robert H. Oliver. Not only has Hill been endorsed by the highly respected Oliver, but she is backed by many other Fresno County judges.

Lisa Gamoian, the other candidate, has been a highly successful prosecutor during her career. However, the desperate, over-the-top tactics of Gamoian and her campaign team suggest that she lacks the temperament to impartially sit on the bench in judgment of others.

Throughout this campaign, Hill has shown that she will take a broad approach on the bench, treat people fairly and be a strong advocate for progress that would reduce jail crowding and the backlog in the courts.

We recommend Rachel Hill for judge.

#### Fresno City Council District 1

Voters in the west-central area have two



Children watch a rhinoceros snake in the King Cobra exhibit — constructed with Measure Z funds — at Fresno Chaffee Zoo. FRESNO BEE

highly qualified candidates from which to choose a successor to termed-out incumbent Blong Xiong.

We give the edge to business owner Cary Catalano over Esmeralda Soria, a law professor and policy adviser to Assembly Member Henry T. Perea.

Catalano knows this district like the back of his hand and is a proficient problem solver. He advocates proper planning for growth west of Highway 99 and strengthening public safety. Catalano has served on the boards of the Fresno Housing Authority and Girl Scouts of Central California, and has done consulting for Central Unified School District.

Catalano's collaborative style and enthusiasm for the district make him a great fit for the City Council. We recommend him for the District 1 seat.

#### Measure Z sales tax

For 10 years, Measure Z has demonstrated the incredible power that is generated when people align for a common purpose.

The Z sales tax — which adds just a penny to the bill for every \$10 spent on taxable goods — has transformed the Fresno Chaffee Zoo into a gem that captivates and educates visitors of all ages.

Before Measure Z was passed with 73% support in 2004, the zoo was in disrepair, losing animals and in risk of losing accreditation. Now it's winning awards, attracting 700,000 people yearly and boosting community pride throughout Fresno County.

Those opposed to Measure Z's renewal fall generally into three camps: people philosophically opposed to zoos, the anti-tax crowd and folks concerned about zoo expansion within Roeding Park.

We believe that zoos are vital to understanding and preserving wild species, this sales tax is beneficial to county residents and the economy, and there is ample room for the zoo and picnickers at Roeding Park.

We recommend "yes" on Measure Z.

► Comment by going to [fresnobee.com](http://fresnobee.com) and clicking on the editorial.

**MEASURE Z**

# Zoo sales tax heading to win

Measure will extend a Fresno County tax for 10 more years.

By **Tim Sheehan**  
The Fresno Bee

Measure Z, a proposal to extend for 10 more years a Fresno County sales tax add-on for improvements and operations at the Fresno Chaffee Zoo, was winning strong voter support for approval Tuesday night.

With 556 out of 577 precincts reporting, Measure Z was passing with "yes" votes from 71.3% of voters. As a tax, the measure needed a two-thirds majority (66.6%) to pass. Plenty of precincts remained to be counted, however, as well as absentee and provisional ballots turned in at polling places on Tuesday.

The original Measure Z, which was passed in 2004 with nearly 75% of the vote, tacked an additional 0.1% on to sales taxes charged in Fresno County. That amounts to a penny in added sales tax for a \$10 purchase, and it was set to expire next year. The 2014 incarnation of Measure Z extends the tax for another 10 years.

"It's a pretty good cushion, but I'd feel better if we had 60% of the vote counted," Dennis Woods, the Measure Z campaign chairman, said of the early returns. "I'd like to see a lot more precincts."

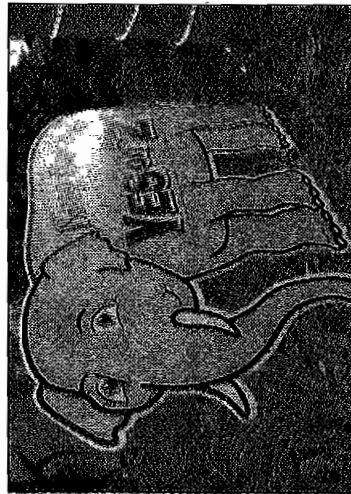
next year. One-third of the money is for operational costs at the zoo; zoo representatives said income from Measure Z allowed them to keep admission prices at the same level for 10 years: \$7 for regular admission, \$3.50 for kids and seniors, and free for children 1 and younger.

Zoo director Scott Barton said expectations are for the tax to provide another \$100 million over the next decade for more new exhibits and renovations to existing animal habitats.

The campaign leading up to Tuesday had been a fairly one-sided affair. The Keep Our Zoo/Yes on Measure Z committee received more than \$670,000 in cash contributions, compared to less than \$67,000 for the No on Z committee. Almost all of that was in the form of loans from LeRoux. Through mid-October, according to campaign finance statements, the Yes on Z campaign had outspent its opponents by about 10-to-1, including a flood of newspaper advertisements and broadcast commercials in recent weeks.

The No on Z effort socked most of its money into printing and postage for direct-mail fliers to voters and also bought space in several "slate mailers," pieces sent by political advertisers to voters with voter recommendations on multiple races.

► Contact Tim Sheehan: (559) 441-6319, [tsheehan@fresnobee.com](mailto:tsheehan@fresnobee.com), and @TimSheehanNews.



Call for renewal of the Fresno County zoo tax.

**YES: 71.3%**

But Fresno physical therapist Joan LeRoux, who spearheaded the modest No on Measure Z campaign, was resigned that the early vote trend would hold up. "The voters have spoken, and that's what we go with," LeRoux said. "That's what democracy is all about."

Over its first 10 years, Measure Z generated almost \$100 million in revenue for the zoo. Two-thirds of the money is earmarked for capital improvements at the zoo. That includes upgrades to facilities as well as new exhibits, including the \$10.5 million Sea Lion Cove that opened in 2012 and the 13-acre, \$56 million African Adventure exhibit now under construction and targeted for opening.