

FRESNO COUNTY ZOO AUTHORITY MEETING

9:00 am, Wednesday, September 25, 2013

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 Consent Calendar.

- A. Review and approve minutes of May 29, 2013
- B. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$38,812.85 for May, June, July and August 2013
- C. Receive Treasurer's Reports for May, June, the Quarter ended June 30, 2013, July and August 2013

4. Receive Fresno Chaffee Zoo audit report from Moore, Grider & Co
5. Receive Fresno Chaffee Zoo Director's Report
6. Receive Fresno Chaffee Zoo Finance Director's Report
7. Approve Fresno Chaffee Zoo Corporation request to roll over Measure Z Capital funds totaling \$345,284.98
8. Approve Fresno Chaffee Zoo Corporation request for 2013 Operating adjustment of \$55,000 from Salary-Animal to Salary-Education
9. Review and approve first draft Fiscal Year 2012-13 annual report and provide direction to staff
10. Next Meeting Date

Reaffirm adopted meeting date of Wednesday, November 27, 2013, or set new meeting date

Next reserved meeting date: Wednesday, October 30, 2013

11. Adjourn

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

For further information, please contact Catherine Crosby, Zoo Authority Coordinator, at 600-4305, email zooauthority@co.fresno.ca.us, or visit www.zooauthority.org.

Requests for disability-related modification or accommodation needed in order to participate in the meeting must be made to the Zoo Authority Coordinator no later than 9:00 a.m. on the day prior to the meeting.



FRESNO COUNTY ZOO AUTHORITY MEETING

9:00 am, Wednesday, May 29, 2013

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

(559) 457-0681

ACTION SUMMARY MINUTES

1. Call to Order

CHAIRMAN PAUL TOSTE CALLED THE MEETING TO ORDER AT 9:01 A.M. A QUORUM OF MEMBERS OLIVER BAINES, JOHN GRAY, GERALD LYLES, PAUL TOSTE AND RALPH WATERHOUSE WERE PRESENT. MEMBER KENT STRATFORD WAS ABSENT.

CHAIRMAN TOSTE ANNOUNCED THAT THERE WOULD BE AN ADDENDUM TO THE AGENDA THAT WOULD FOLLOW AGENDA ITEM 5, AND WELCOMED NEW COUNCIL, JANELLE KELLEY.

2. Public Comments

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

HELD – COMMENTS WERE RECEIVED FROM ATTORNEY RICHARD HARRIMAN, AND CITIZENS JOAN LE ROUX AND LISA FLORES.

MEMBER KENT STRATFORD ARRIVED DURING ITEM 2.

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 Consent Calendar.

A. Review and approve minutes of January 30, 2013

- B. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$30,504.69 for January, February, March, and April 2013
- C. Receive Treasurer's Reports for January, February, March, the Quarter ended March 31, and April 2013

APPROVED – JG/RW – 6 AYES, 0 OPPOSED

- 4. Receive Fresno Chaffee Zoo Director's report

RECEIVED- FRESNO CHAFEE ZOO DIRECTOR SCOTT BARTON REPORTED ATTENDANCE IS IN EVEN BETTER THAN EXPECTED WITH 580,226 VISITORS. REVENUE IS OVER BUDGET AND PROJECT COSTS ARE UNDER BUDGET, OPERATING BUDGET IS UNDERSPENT.

IN 2012, MEASURE Z REVENUE WAS 16% ABOVE PROJECTIONS AND BILLING WAS 9% BELOW THE BUDGETED AMOUNT. AT THE END OF 2012 THERE WAS A ZOO OPERATING SURPLUS OF 4.2 MILLION DOLLARS, AND BILLING FOR SEA LION COVE WAS \$75,000 UNDER BUDGET.

2013 UPDATE: AS OF MAY 1ST, ATTENDANCE WAS 39% ABOVE LAST YEAR; FIRST QUARTER REVENUE WAS 39% ABOVE LAST YEAR'S. THE SPOTTED NECK OTTER PROJECT HAS OPENED AND WAS ON BUDGET; THE KING COBRA EXHIBIT IS UNDER CONSTRUCTION. AFRICAN ADVENTURE GROUND BREAKING WILL TAKE PLACE THIS YEAR, AND ALSO THE DESIGN OF THE CHILDREN'S WATER PLAY AREA.

2014 WILL BRING THE FIRST PHASE OF AFRICA. MR. BARTON REPORTED THE NATIONAL PARK SERVICE AND THE ZOO CORPORATION ARE STILL EXCHANGING INFORMATION AND EVERYTHING IS GOING WELL. HE ALSO INFORMED THE BOARD THAT AN UNBIASED SURVEY WAS CONDUCTED REGARDING ATTITUDES TOWARDS IMPORVEMENTS AT THE CHAFFEE ZOO; AND THAT THE RESULTS WERE VERY FAVORABLE. A FIVE MINUTE VIDEO FOR THE AFRICA EXHIBIT WAS SHOWN.

MEMBERS LYLES EXPRESSED HIS PLEASURE WITH ALL OF THE IMPROVEMENTS AND NEW FEATURES AT THE ZOO. MEMBERS WATERHOUSE AND MEMBER GRAY ALSO COMMENTED AND HAD QUESTIONS ABOUT THE REPORT.

COMMENTS WERE RECEIVED FROM MR. HARRIMAN, MS. FLORES AND MS. LE ROUX.

- 5. Receive Fresno Chaffee Zoo Finance Director's report

RECEIVED –DIRECTOR OF FINANCE BRIAN GOLDMAN PRESENTED THE REPORTS. ATTENDANCE IS WELL AHEAD OF PROJECTION. PERSONNEL AND OPERATING EXPENSES ARE UNDER BUDGET. REVENUES AND SELF GENERATED REVENUE FIGURES ARE WELL HEAD OF LAST YEAR'S NUMBERS, WITH THIS YEAR BREAKING THE RECORD SET IN 2012.

COMMENTS WERE RECEIVED FROM MS. LE ROUX AND MR. HARRIMAN.

ADDENDUM A - Adopt findings of Roeding Park Master Plan Environmental Impact Report(EIR) previously b findings in the matter of installing storm drain piping, sanitary sewer piping, electrical conduits for power and communication, and domestic water piping for the Fresno Chaffee Zoo.

RECEIVED- COUNSEL JANELLE KELLEY PRESENTED THIS ITEM AND RECOMMENDED THAT THE BOARD HIRE A PART-TIME PLANNER TO ENSURE THE TIMELY REVIEW OF ANY FUTURE PROJECTS THAT MAY COME BEFORE THEM.

IT WAS DETERMINED THAT THIS ITEM WOULD BE VOTED ON AFTER ITEM #6 WAS PRESENTED; ITEM #6 TO FOLLOW.

MEMBER LYLES RECUSED HIMSELF FROM DISCUSSION AND VOTING ON ADDENDUM A AND ITEM 6, AND LEFT THE DIAS AT 9:48 A.M.

APPROVED – OB/RW – VOTE 5 AYES, 0 OPPOSED

6. Approve Fresno Chaffee Zoo request for 2013 Measure Z Capital funds totaling \$1,330,000 to install storm drain piping, sanitary sewer piping, electrical conduits for power and communication, and domestic water piping for the Fresno Chaffee Zoo

FINANCIAL DIRECTOR BRIAN GOLDMAN PRESENTED.

APPROVED funding project for \$1,109,600, with Fresno Chaffee Zoo Corporation (FCZC) to fund the difference of \$220,400 for the portion that will provide a future benefit Roeding Park. – OB/KS – VOTE 5 AYES, 0 OPPOSED

7. Approve Fresno Chaffee Zoo request for 2013 Measure Z Capital funds totaling \$100,000 to hire an architect to design the Water Play Area. The requested amount includes fees for the architect and project management fees.

FINANCE DIRECTOR BRIAN GOLDMAN PRESENTED. MEMBER LYLES RETURNED TO THE DIAS AT 10:27 A.M. MEMBER BAINES LEFT THE DAIS AT 10:27 A.M.

APPROVED – JG/RW – VOTE – 5 AYES, 0 OPPOSED; OB ABSENT

8. Approve Zoo Authority Draft Administrative budget for Fiscal Year 2013-14

TREASURER JEFFERY BLANKS PRESENTED. MEMBER BAINES RETURNED TO THE DAIS AT 10:29 A.M.

APPROVED – RW/JG – VOTE- 6 AYES, 0 OPPOSED

9. Receive staff reports

RECEIVED- COORDINATOR CATHY CROSBY SOUGHT DIRECTION FROM THE BOARD REGARDING THE FISCAL YEAR 2012-13 ANNUAL REPORT, AND RECOGNITION OF OUTGOING COUNSEL ZACHARY REDMOND AND FORMER BOARD MEMBER PAUL CLARK.

BOARD DIRECTED PROCEEDING WITH THE FY12/13 ANNUAL REPORT. THE BOARD ALSO DIRECTED MS. CROSBY TO PROVIDE THE MEMBERS WITH AN EMAIL SAMPLE OF PLAQUES FOR ZACHARY REDMOND AND PAUL CLARK.

10. Reaffirm next meeting date of Wednesday, September 25, 2013, or set new meeting date. Reserved meeting dates include:

Wednesday, June 26, 2013

Wednesday, July 31, 2013

Wednesday, August 28, 2013

APPROVED HOLDING THE NEXT REGULAR MEETING WEDNESDAY, JUNE 26, 2013; JG/KS, VOTE 6 AYES, 0 OPPOSED

11. Chair's comments

RECEIVED – CHAIRMAN PAUL TOSTE REMARKED THAT HE THOUGHT THE PRESENTATION WAS FANTASTIC AND LOOKS FORWARD TO THINGS TO COME.

12. Board Member comments

RECEIVED – CONSENSUS OF THE BOARD WAS TO DIRECT THE CHAIRMAN TO WRITE A LETTER TO THE BOARD OF SUPERVISORS ADDRESSING COMMENTS MADE BY CITIZEN JOAN LEROUX AT THEIR MAY 21, 2013 MEETING ABOUT MEMBER LYLES AND HIS REAPPOINTMENT.

13. Adjournment

14. **THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, CHAIRMAN TOSTE ADJOURNED THE MEETING**

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

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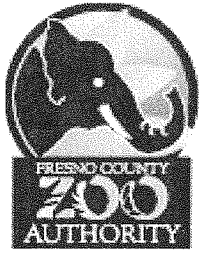
Invoice for Professional Services in Support of the Zoo Authority
Billing Hours and Expenses for May-August 2013

Invoice Number 0508-ZOO-092513

September 25, 2013

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 12-13	Fiscal Year 13-14
<i>Financial Reporting & Audits</i>					
<i>Divison Chief</i>	3.75	\$79.11	\$297.70		
<i>Supervising Accountant</i>	154.75	\$80.06	\$12,624.16		
<i>Accountant I</i>	81.75	\$60.14	\$4,900.35		
<i>Public Works & Planning</i>					
<i>Analyst III</i>	245.20	\$63.10	\$15,472.12		
<i>Office Assistant</i>	12.50	\$29.51	\$368.88		
<i>Architect</i>	1.00	\$110.63	\$110.63		
<i>County Counsel</i>					
<i>Assistant County Counsel</i>	41.50	\$113.00	\$4,689.50		
Professional Services Total	540.45		\$38,463.33	\$101,509.88	\$10,849.74
<i>Office Supplies</i>			28.97		
<i>Postage</i>			29.35		
<i>Copies</i>			291.20		
Office Expense Total			\$349.52	\$3,827.84	\$28.97
			\$38,812.85	\$105,337.72	\$10,878.71
			Invoice Total	FY 12-13 Total	FY 13-14 To Date



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended May 31, 2013**

Agenda Item 3.c.1

Summary of Measure Z Proceeds

Tax Proceeds Received:	
- Measure Z - Sales Tax Proceeds	\$ 1,493,700.00
Total Proceeds Received:	<u>\$ 1,493,700.00</u>
Tax Proceeds Allocated:	
- Allocation to Zoo Authority Fund (2%)	29,874.00
- Allocation to Trust Fund for Operations and Capital Projects (98%)	1,463,826.00
Total Proceed Allocations	<u>\$ 1,493,700.00</u>

Cash Balance by Fund

Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance		\$ 925,685.58
Receipts:	- Measure Z Sales Tax Proceeds		29,874.00
Disbursements:	- PeopleSoft Charges		(87.90)
	Net Increase/(Decrease) to Cash		29,786.10
	Ending Cash Balance - Zoo Authority Administrative Fund		<u>\$ 955,471.68</u>
Trust Fund for FCZC Operations and Capital Projects	98%		
	Beginning Cash Balance		\$ 50,001,154.73
	>> Operations Fund		
	Beginning Cash Balance		4,997,285.63
Receipts:	- Measure Z Sales Tax Proceeds		487,942.00
	- Correction to Peoplesoft Charges		46.15
Disbursements:	- FCZC Operations Claim # 2013-3 dated 4/2/2013		(262,256.97)
	- FCZC Operations Claim # 2013-4 dated 5/3/2013		(296,668.21)
	- Wire Fees		(10.00)
	Net Increase/(Decrease) to Cash		(70,947.03)
	Ending Cash Balance - Available for Operations		<u>\$ 4,926,338.60</u>
	>> Capital Facilities Project Fund		
	Beginning Cash Balance		\$ 45,003,869.10
Receipts:	- Measure Z Sales Tax Proceeds		975,884.00
	- Interest Received		
Disbursements:	- FCZC Capital Projects Claim #2013-1C		(490,523.28)
	Net Increase/(Decrease) to Cash		485,360.72
	Ending Cash Balance - Available for Capital Projects		<u>45,489,229.82</u>
	Ending Balance Available for Operations and Capital Projects		<u>\$ 50,415,568.42</u>
	Total Interest Received During the Month		-

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 1.206 as of March 31, 2013.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS							CURRENT FISCAL YEAR			
	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013			
	ACTUAL RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 700,400	\$ 671,500	\$ 819,900	\$ 813,500	\$ 671,700	\$ 659,300	\$ 719,800	\$ 676,612	\$ 826,000	\$ 149,388	22.08%
August	933,800	895,400	1,093,200	1,084,700	885,300	857,600	921,200	865,928	1,033,100	167,172	19.31%
September	764,524	1,453,498	1,060,279	930,087	810,940	895,691	1,057,603	994,147	1,028,369	34,222	3.44%
October	705,400	679,300	853,500	792,200	678,000	677,000	694,100	652,454	850,500	198,046	30.35%
November	940,500	1,471,000	1,138,000	1,056,300	743,300	879,500	878,500	825,790	1,056,800	231,010	27.97%
December	1,324,459	1,047,118	827,112	872,815	971,061	932,350	1,240,028	1,165,626	1,083,021	(82,605)	-7.09%
January	676,000	813,700	831,200	766,900	719,900	710,700	770,100	723,894	799,900	76,006	10.50%
February	901,300	1,081,800	1,108,200	841,000	944,000	919,900	978,600	919,884	1,086,700	166,816	18.13%
March	1,319,000	905,577	762,907	959,801	628,563	821,858	1,006,649	946,250	1,021,734	75,484	7.98%
April	678,900	748,000	699,000	652,000	594,300	618,400	716,100	673,134	846,500	173,366	25.76%
May	905,200	997,300	932,000	860,800	847,200	876,500	897,100	777,059	1,493,700	716,641	92.22%
June	1,113,269	900,178	1,026,580	730,781	821,511	963,040	1,191,688.64	-	-		
Total	\$ 10,962,752	\$ 11,864,371	\$ 11,151,878	\$ 10,360,884	\$ 9,315,775	\$ 9,811,839	\$ 11,071,469	\$ 9,220,778	\$ 11,126,324	\$ 1,905,546	20.67%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 86,167,145



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Quarter Ended June 30, 2013**

Agenda Item 3.c.2

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
- Measure Z - Sales Tax Proceeds		\$	3,355,591.33
Total Proceeds Received:		\$	3,355,591.33
Tax Proceeds Allocated:			
- Allocation to Zoo Authority Fund (2%)			67,111.83
- Allocation to Trust Fund for Operations and Capital Projects (98%)			3,288,479.50
Total Proceed Allocations		\$	3,355,591.33
Cash Balance By Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Balance	\$	908,144.16
Receipts:	- Measure Z Sales Tax Proceeds		67,111.83
	- Interest Received		2,648.16
	- Other Distributions for Current Services		26.60
Disbursements:	- Professional Services		(30,255.25)
	- Office Expenses		(186.74)
	- PeopleSoft Charges		(160.42)
	Postage		(49.40)
	Net Increase/(Decrease) to Cash		39,134.78
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	947,278.94
Trust Fund for Operations and Capital Projects			
	98%		
	Beginning Balance for Operations and Capital Projects	\$	50,616,759.46
	>> Operations Fund		
	Beginning Cash Balance		4,954,810.66
Receipts:	- Measure Z Sales Tax Proceeds		1,096,159.83
	- Interest Received		14,489.43
	- Correction to Peoplesoft Charges		46.15
Disbursements:	- FCZC Operations Claim # 2012-12 dated 4/4 /2013		(237,276.21)
	- FCZC Operations Claim # 2013-3 dated 4/2/2013		(262,256.97)
	- FCZC Operations Claim # 2013-4 dated 5/3/2013		(296,668.21)
	- FCZC Operations Claim # 2013-5 dated 6/6/2013		(410,030.44)
	- PeopleSoft Charges		(46.15)
	- Wire Fees		(30.00)
	Net Increase/(Decrease) to Cash		(95,612.57)
	Ending Cash Balance - Available for Operations	\$	4,859,198.09
	>> Capital Facilities Project Fund		
	Beginning Balance	\$	45,661,948.80
Receipts:	- Measure Z Sales Tax Proceeds		2,192,319.67
	- Interest Received		132,392.69
Disbursements:	- FCZC Capital Projects Claim #2012-17C dated 11/21/2012		(1,241,122.91)
	- FCZC Capital Projects Claim #2013-1C dated 05/07/2013		(490,523.28)
	- FCZC Capital Projects Claim #2013-2C dated 05/22/2013		(66,053.09)
	Wire Fees		(10.00)
	Net Increase/(Decrease) to Cash		527,003.08
	Ending Cash Balance - Available for Capital Projects		46,188,951.88
	Ending Balance Available for Operations and Capital Projects	\$	51,048,149.97
	Total Interest Received During the Quarter		149,530.28

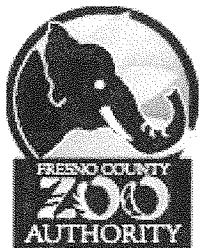
By Staff _____

Date _____

Accepted _____

Date _____

* Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percent age rate of 1.206 as of March 31, 2013.



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended June 30, 2013**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
- Measure Z - Sales Tax Proceeds		\$	1,015,391.33
Total Proceeds Received:		\$	1,015,391.33
Tax Proceeds Allocated:			
- Allocation to Zoo Authority Fund (2%)			20,307.83
- Allocation to Trust Fund for Operations and Capital Projects (98%)			995,083.50
Total Proceed Allocations		\$	1,015,391.33
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	955,471.68
Receipts:	- Measure Z Sales Tax Proceeds		20,307.83
	- Interest Received		2,047.96
Disbursements:	- PeopleSoft Charges		(57.14)
	- Office Expenses		(186.74)
	- Professional Services		(30,255.25)
	- Postage		(49.40)
	Net Increase/(Decrease) to Cash		(8,192.74)
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	947,278.94
Trust Fund for FCZC Operations and Capital Projects	98%		
	Beginning Cash Balance	\$	50,415,568.42
	>> Operations Fund		
	Beginning Cash Balance		4,926,338.60
Receipts:	- Measure Z Sales Tax Proceeds		331,694.50
	- Interest Received		11,205.43
Disbursements:	- FCZC Operations Claim # 2013-5 dated 6/6/2013		(410,030.44)
	- Wire Fees		(10.00)
	Net Increase/(Decrease) to Cash		(67,140.51)
	Ending Cash Balance - Available for Operations	\$	4,859,198.09
	>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	45,489,229.82
Receipts:	- Measure Z Sales Tax Proceeds		663,389.00
	- Interest Received		102,386.15
Disbursements:	- FCZC Capital Projects Claim #2013-2C		(66,053.09)
	Net Increase/(Decrease) to Cash		699,722.06
	Ending Cash Balance - Available for Capital Projects		46,188,951.88
	Ending Balance Available for Operations and Capital Projects	\$	51,048,149.97
	Total Interest Received During the Month		115,639.54

By Staff _____

Date _____

Accepted _____

Date _____

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Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

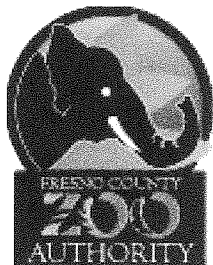
	PRIOR FISCAL YEARS							CURRENT FISCAL YEAR			
	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013			
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ACTUAL	BUDGET TO ACTUAL	
	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	VARIANCE	
July	\$ 700,400	\$ 671,500	\$ 819,900	\$ 813,500	\$ 671,700	\$ 659,300	\$ 719,800	\$ 676,612	\$ 826,000	\$ 149,388	22.08%
August	933,800	895,400	1,093,200	1,084,700	885,300	857,600	921,200	865,928	1,033,100	167,172	19.31%
September	764,524	1,453,498	1,060,279	930,087	810,940	895,691	1,057,603	994,147	1,028,369	34,222	3.44%
October	705,400	679,300	853,500	792,200	678,000	677,000	694,100	652,454	850,500	198,046	30.35%
November	940,500	1,471,000	1,138,000	1,056,300	743,300	879,500	878,500	825,790	1,056,800	231,010	27.97%
December	1,324,459	1,047,118	827,112	872,815	971,061	932,350	1,240,028	1,165,626	1,083,021	(82,605)	-7.09%
January	676,000	813,700	831,200	766,900	719,900	710,700	770,100	723,894	799,900	76,006	10.50%
February	901,300	1,081,800	1,108,200	841,000	944,000	919,900	978,600	919,884	1,086,700	166,816	18.13%
March	1,319,000	905,577	762,907	959,801	628,563	821,858	1,006,649	946,250	1,021,734	75,484	7.98%
April	678,900	748,000	699,000	652,000	594,300	618,400	716,100	673,134	846,500	173,366	25.76%
May	905,200	997,300	932,000	860,800	847,200	876,500	897,100	777,059	1,493,700	716,641	92.22%
June	1,113,269	900,178	1,026,580	730,781	821,511	963,040	1,191,688.64	777,059	1,015,391	238,332	30.67%
Total	\$ 10,962,752	\$ 11,664,371	\$ 11,151,878	\$ 10,360,884	\$ 9,315,775	\$ 9,811,839	\$ 11,071,469	\$ 9,997,837	\$ 12,141,715	\$ 2,143,878	21.44%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 87,182,536



Fresno County Zoo Authority
Receipt of Interest
Unaudited Cash Basis
For the Quarter Ended
June 30, 2013

Summary of Quarter Four Interest Receipts					
Fund	Subclass	Description	1st Alloc. April	2nd Alloc. June	Interest Received
4845	10000	Zoo Authority	\$ 600.20	\$ 2,047.96	\$ 2,648.16
4850	10000	FCZC - Operations	3,284.00	11,205.43	14,489.43
4850	42700	FCZC - CP	30,006.54	102,386.15	132,392.69
Total			<u>\$ 33,890.74</u>	<u>\$ 115,639.54</u>	<u>\$ 149,530.28</u>



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended July 31, 2013**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
- Measure Z - Sales Tax Proceeds		\$	903,500.00
Total Proceeds Received:		\$	903,500.00
Tax Proceeds Allocated:			
- Allocation to Zoo Authority Fund (2%)			18,070.00
- Allocation to Trust Fund for Operations and Capital Projects (98%)			885,430.00
Total Proceed Allocations		\$	903,500.00
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	947,278.94
Receipts:	- Measure Z Sales Tax Proceeds		18,070.00
	- Interest Received		641.81
Disbursements:	- PeopleSoft Charges		(90.10)
	- Appreciation Plaques		(119.05)
	Net Increase/(Decrease) to Cash		18,502.66
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	965,781.60
Trust Fund for FCZC Operations and Capital Projects	98%		
	Beginning Cash Balance	\$	51,048,149.97
	>> Operations Fund		
	Beginning Cash Balance		4,859,198.09
Receipts:	- Measure Z Sales Tax Proceeds		295,143.33
	- Interest Received		3,351.62
Disbursements:	- FCZC Operations Claim # 2013-6		(289,068.10)
	- Wire Fees		(10.00)
	Net Increase/(Decrease) to Cash		9,416.85
	Ending Cash Balance - Available for Operations	\$	4,868,614.94
	>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	46,188,951.88
Receipts:	- Measure Z Sales Tax Proceeds		590,286.67
	- Interest Received		31,207.51
Disbursements:	- FCZC Capital Projects Claim #2013-3C		(539,504.46)
	Net Increase/(Decrease) to Cash		81,989.72
	Ending Cash Balance - Available for Capital Projects		46,270,941.60
	Ending Balance Available for Operations and Capital Projects	\$	51,139,556.54
	Total Interest Received During the Month		35,200.94

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 1.206 as of March 31, 2013.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

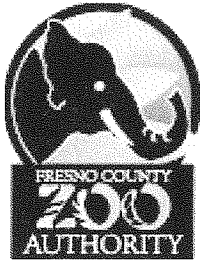
	PRIOR FISCAL YEARS								CURRENT FISCAL YEAR			
	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014			
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ACTUAL	BUDGET TO ACTUAL	
	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	VARIANCE	
July	\$ 700,400	\$ 671,500	\$ 819,900	\$ 813,500	\$ 671,700	\$ 659,300	\$ 719,800	\$ 826,000	\$ 867,300	\$ 903,500	\$ 36,200	4.17%
August	933,800	895,400	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100	1,084,755	-	-	
September	764,524	1,453,498	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369	1,079,787	-	-	
October	705,400	679,300	853,500	792,200	678,000	677,000	694,100	850,500	893,025	-	-	
November	940,500	1,471,000	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800	1,109,640	-	-	
December	1,324,459	1,047,118	827,112	872,815	971,061	932,350	1,240,028	1,083,021	1,137,172	-	-	
January	676,000	813,700	831,200	766,900	719,900	710,700	770,100	799,900	839,895	-	-	
February	901,300	1,081,800	1,108,200	841,000	944,000	919,900	978,600	1,086,700	1,141,035	-	-	
March	1,319,000	905,577	762,907	959,801	628,563	821,858	1,006,649	1,021,734	1,072,821	-	-	
April	678,900	748,000	699,000	652,000	594,300	618,400	716,100	846,500	888,825	-	-	
May	905,200	997,300	932,000	860,800	847,200	876,500	897,100	1,493,700	916,595	-	-	
June	1,113,269	900,178	1,026,580	730,781	821,511	963,040	1,191,688.64	1,015,391.00	916,595	-	-	
Total	\$ 10,962,752	\$ 11,664,371	\$ 11,151,878	\$ 10,360,884	\$ 9,315,775	\$ 9,811,839	\$ 11,071,469	\$ 12,141,715	\$ 11,947,445	\$ 903,500	\$ 36,200	4.17%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 88,086,036



Fresno County Zoo Authority
Receipt of Interest
Unaudited Cash Basis
For the Month Ended
July 31, 2013

Summary of Quarter One Interest Receipts				
Fund	Subclass	Description	1st Alloc. July	Interest Received
4845	10000	Zoo Authority	\$ 641.81	\$ 641.81
4850	10000	FCZC - Operations	3,351.62	\$ 3,351.62
4850	42700	FCZC - CP	31,207.51	\$ 31,207.51
Total			<u>\$ 35,200.94</u>	<u>\$ 35,200.94</u>



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended August 31, 2013**

Agenda Item 3.c.4

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
- Measure Z - Sales Tax Proceeds		\$	1,106,000.00
Total Proceeds Received:		\$	1,106,000.00
Tax Proceeds Allocated:			
- Allocation to Zoo Authority Fund (2%)			22,120.00
- Allocation to Trust Fund for Operations and Capital Projects (98%)			1,083,880.00
Total Proceed Allocations		\$	1,106,000.00
Cash Balance by Fund			
Zoo Authority Fund >> Administrative Fund 2%			
	Beginning Cash Balance	\$	965,781.60
Receipts:	- Measure Z Sales Tax Proceeds		22,120.00
	- Other Distributions for Current Services		4.40
Disbursements	- PeopleSoft Charges		(131.92)
	Net Increase/(Decrease) to Cash		21,992.48
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	987,774.08
Trust Fund for FCZC Operations and Capital Projects 98%			
	Beginning Cash Balance	\$	51,139,556.54
>> Operations Fund			
	Beginning Cash Balance		4,868,614.94
Receipts:	- Measure Z Sales Tax Proceeds		361,293.33
Disbursements	- FCZC Operations Claim # 2013-7		(291,615.33)
	- Wire Fees		(10.00)
	Net Increase/(Decrease) to Cash		69,668.00
	Ending Cash Balance - Available for Operations	\$	4,938,282.94
>> Capital Facilities Project Fund			
	Beginning Cash Balance	\$	46,270,941.60
Receipts:	- Measure Z Sales Tax Proceeds		722,586.67
Disbursements	- FCZC Capital Projects Claim #2013-4C		(242,473.44)
	Net Increase/(Decrease) to Cash		480,113.23
	Ending Cash Balance - Available for Capital Projects		46,751,054.83
	Ending Balance Available for Operations and Capital Projects	\$	51,689,337.77
	Total Interest Received During the Month		-

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 1.206 as of March 31, 2013.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS								CURRENT FISCAL YEAR			
	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014			
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	ACTUAL	BUDGET TO ACTUAL	
	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	VARIANCE	
July	\$ 700,400	\$ 671,500	\$ 819,900	\$ 813,500	\$ 671,700	\$ 659,300	\$ 719,800	\$ 826,000	\$ 867,300	\$ 903,500	\$ 36,200	4.17%
August	933,800	895,400	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100	1,084,755	1,106,000	\$ 21,245	1.96%
September	764,524	1,453,498	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369	1,079,787	-	-	
October	705,400	679,300	853,500	792,200	678,000	677,000	694,100	850,500	893,025	-	-	
November	940,500	1,471,000	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800	1,109,640	-	-	
December	1,324,459	1,047,118	827,112	872,815	971,061	932,350	1,240,028	1,083,021	1,137,172	-	-	
January	676,000	813,700	831,200	766,900	719,900	710,700	770,100	799,900	839,895	-	-	
February	901,300	1,081,800	1,108,200	841,000	944,000	919,900	978,600	1,086,700	1,141,035	-	-	
March	1,319,000	905,577	762,907	959,801	628,563	821,858	1,006,649	1,021,734	1,072,821	-	-	
April	678,900	748,000	699,000	652,000	594,300	618,400	716,100	846,500	888,825	-	-	
May	905,200	997,300	932,000	860,800	847,200	876,500	897,100	1,493,700	916,595	-	-	
June	1,113,269	900,178	1,026,580	730,781	821,511	963,040	1,191,688.64	1,015,391.00	916,595	-	-	
Total	\$ 10,962,752	\$ 11,664,371	\$ 11,151,878	\$ 10,360,884	\$ 9,315,775	\$ 9,811,839	\$ 11,071,469	\$ 12,141,715	\$ 11,947,445	\$ 2,009,500	\$ 57,445	2.94%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 89,192,036

FRESNO'S CHAFFEE ZOO CORPORATION

FINANCIAL STATEMENTS

**YEAR ENDED DECEMBER 31, 2012,
WITH COMPARATIVE TOTALS FOR 2011**

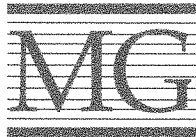
FRESNO'S CHAFFEE ZOO CORPORATION

FINANCIAL STATEMENTS

**YEAR ENDED DECEMBER 31, 2012,
WITH COMPARATIVE TOTALS FOR 2011**

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Moore Grider & Company
Certified Public Accountants

*A Partnership Including
Accountancy Corporations*

Richard L. Holland, C.P.A.

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

Denise S. Hurst, C.P.A.

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

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

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

Cory J. Bell, C.P.A.

Kendall K. Wheeler, C.P.A.

Necia Wollenman, C.P.A.

Rena R. Avedikian, C.P.A.

Kelli D. Steele, C.P.A.

Julie B. Fillmore, C.P.A.

Carrie M. Wiebe, C.P.A.

Nora E. Crow, C.P.A.

Nicholas Medeiros, C.P.A.

Oscar Espinoza, C.P.A.

David M. DeWall, C.P.A.

L. Jerome Moore, C.P.A.
Retired

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

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of Fresno's Chaffee Zoo Corporation, which comprise the statement of financial position as of December 31, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. The prior-year summarized information was derived from the organization's 2011 financial statements; and in our report dated May 4, 2012, we expressed an unqualified opinion on those financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fresno's Chaffee Zoo Corporation as of December 31, 2012, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Moore Grider & Company

June 25, 2013

FRESNO'S CHAFFEE ZOO CORPORATION
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2012, WITH COMPARATIVE TOTALS FOR 2011

	UNRESTRICTED		TEMPORARILY	PERMANENTLY	TOTALS	
	FCZC	MEASURE Z	RESTRICTED	RESTRICTED	2012	2011
ASSETS						
CURRENT ASSETS						
Cash	\$ 95,880	\$ 0	\$ 341,376	\$ 0	\$ 437,256	\$ 1,373,749
Short-term investment (Note 1)	0	0	0	0	0	201,469
Accounts receivable (Note 2)	2,131,707	0	20,000	0	2,151,707	2,342,130
Pledges receivable, current portion (Note 3)	300	0	18,000	0	18,300	23,175
Prepaid expenses	266,723	0	0	0	266,723	105,751
TOTAL CURRENT ASSETS	2,494,610	0	379,376	0	2,873,986	4,046,274
PLEDGES RECEIVABLE , net of current portion reflected above (Note 3)	0	0	0	0	0	8,000
CONSTRUCTION IN PROGRESS	2,891,505	0	0	0	2,891,505	4,610,027
EQUIPMENT AND FACILITIES , net of accumulated depreciation of \$853,320 in 2012 and \$455,530 in 2011	11,678,518	0	0	0	11,678,518	677,405
INVESTMENT IN SECURITIES (Note 4)	7,874,903	0	0	40,851	7,915,754	7,008,472
TOTAL ASSETS	24,939,536	0	379,376	40,851	25,359,763	16,350,178
LIABILITIES AND NET ASSETS						
CURRENT LIABILITIES						
Accounts payable	1,057,068	0	0	0	1,057,068	1,848,272
Accrued expenses	307,734	0	0	0	307,734	243,671
Deferred revenue	950	0	0	0	950	1,450
TOTAL CURRENT LIABILITIES	1,365,752	0	0	0	1,365,752	2,093,393
COMMITMENTS AND CONTINGENCIES (Note 6)	0	0	0	0	0	0
NET ASSETS						
Permanently restricted (Note 5)	0	0	0	40,851	40,851	36,012
Temporarily restricted (Note 7)	0	0	379,376	0	379,376	625,919
Unrestricted (Note 8)	23,573,784	0	0	0	23,573,784	13,594,854
TOTAL NET ASSETS	23,573,784	0	379,376	40,851	23,994,011	14,256,785
TOTAL LIABILITIES AND NET ASSETS	\$ 24,939,536	\$ 0	\$ 379,376	\$ 40,851	\$ 25,359,763	\$ 16,350,178

FRESNO'S CHAFFEE ZOO CORPORATION

STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2012, WITH COMPARATIVE TOTALS FOR 2011

	UNRESTRICTED		TEMPORARILY	PERMANENTLY	TOTALS	
	FCZC	MEASURE Z	RESTRICTED	RESTRICTED	2012	2011
REVENUE AND SUPPORT						
Measure Z operating funds (Note 9)	\$ 0	3,129,944	\$ 0	\$ 0	\$ 3,129,944	2,768,740
Measure Z capital funds (Note 10)	0	8,941,678	0	0	8,941,678	3,869,778
Admissions income	1,816,543	0	0	0	1,816,543	1,620,127
Gift shop sales	280,566	0	0	0	280,566	243,722
Donations	103,742	0	118,992	0	222,734	162,627
Concessions commission	230,324	0	0	0	230,324	174,108
Membership income	691,189	0	0	0	691,189	573,948
Donated materials and services (Note 12)	140,401	0	0	0	140,401	226,102
Stingray Bay Exhibit income	219,535	0	0	0	219,535	169,100
Education income	193,601	0	11,300	0	204,901	175,798
Event income	419,160	0	0	0	419,160	364,790
Investment income, net of expenses of \$51,175 in 2012 and \$51,239 in 2011	204,624	0	0	1,500	206,124	201,082
Unrealized gain (loss) on securities	630,056	0	0	3,339	633,395	(395,416)
Rental income	191,324	0	0	0	191,324	98,634
Giraffe feeding income	125,276	0	0	0	125,276	109,168
Adopt-an-Animal income	25,290	0	0	0	25,290	24,753
Interest income on short-term investment	573	0	0	0	573	4,181
Other income	31,722	0	0	0	31,722	17,476
Net assets released from restrictions:						
Satisfaction of program restrictions (Note 7)	376,835	0	(376,835)	0	0	0
TOTAL REVENUE AND SUPPORT	5,680,761	12,071,622	(246,543)	4,839	17,510,679	10,408,718
EXPENSES						
Program services	3,375,164	12,071,622	0	0	15,446,786	10,433,749
Management and general	646,626	0	0	0	646,626	706,465
Fundraising	298,443	0	0	0	298,443	285,138
TOTAL EXPENSES	4,320,233	12,071,622	0	0	16,391,855	11,425,352
INCREASE (DECREASE) IN NET ASSETS BEFORE GAAP ADJUSTMENT	1,360,528	0	(246,543)	4,839	1,118,824	(1,016,634)
GAAP ADJUSTMENTS (NOTE 1)						
Capitalized construction in progress purchased with Measure Z funds	2,795,601	0	0	0	2,795,601	3,682,683
Capitalized facilities purchased with Measure Z funds	6,136,715	0	0	0	6,136,715	170,644
Depreciation on capitalized facilities purchased with Measure Z funds	(313,914)	0	0	0	(313,914)	(34,403)
INCREASE (DECREASE) IN NET ASSETS	9,978,930	0	(246,543)	4,839	9,737,226	2,802,290
NET ASSETS, beginning of year	13,594,854	0	625,919	36,012	14,256,785	11,454,495
NET ASSETS, end of year	\$ 23,573,784	\$ 0	\$ 379,376	\$ 40,851	\$ 23,994,011	\$ 14,256,785

FRESNO'S CHAFFEE ZOO CORPORATION

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2012, WITH COMPARATIVE TOTALS FOR 2011

	PROGRAM SERVICES	SUPPORTING SERVICES		TOTALS	
		MANAGEMENT AND GENERAL	FUNDRAISING	2012	2011
Advertising (Note 1)	\$ 290,679	\$ 0	\$ 0	\$ 290,679	\$ 358,227
Animal feed	268,740	0	0	268,740	238,313
Bank and credit card fees	44,467	5,056	2,334	51,857	40,365
Business expense	7,044	801	370	8,215	8,285
Computer/software expense	37,673	4,284	1,977	43,934	28,760
Conservation	22,202	2,524	1,165	25,891	27,577
Consultant fees	39,284	0	0	39,284	30,726
Depreciation	86,733	9,862	4,552	101,146	119,614
Dues	30,543	3,473	1,603	35,619	33,573
Equipment	97,269	11,060	5,104	113,433	136,611
Fleet	31,222	3,550	1,638	36,410	42,266
Food/catering expense	166,660	18,950	8,746	194,356	155,579
Insurance - liability	106,162	12,071	5,571	123,804	29,781
Legal and accounting	136,793	15,554	7,179	159,525	201,780
Miscellaneous	61,035	5,306	2,449	68,790	73,110
Office supplies	28,809	3,276	1,512	33,597	34,742
Postage	29,884	3,398	1,568	34,850	38,639
Printing	112,437	12,784	5,900	131,122	101,914
Repairs and replacements	189,228	0	0	189,228	202,874
Salaries and benefits (Note 13)	529,649	416,093	192,043	1,137,785	1,437,746
Specialized services	402,182	43,930	20,276	466,388	648,249
Staff development	33,635	3,824	1,765	39,224	50,127
Supplies	231,813	26,358	12,165	270,336	299,832
Telephone	32,795	3,729	1,721	38,245	40,704
Uniforms	29,136	3,313	1,529	33,978	27,733
Utilities	329,106	37,420	17,271	383,797	379,707
	<u>3,375,181</u>	<u>646,615</u>	<u>298,438</u>	<u>4,320,233</u>	<u>4,786,834</u>
Measure Z operating funds (Note 9)	3,129,944	0	0	3,129,944	2,768,740
Measure Z capital funds (Note 10)	<u>8,941,678</u>	<u>0</u>	<u>0</u>	<u>8,941,678</u>	<u>3,869,778</u>
SUBTOTAL BEFORE GAAP ADJUSTMENT	15,446,803	646,615	298,438	16,391,855	11,425,352
GAAP ADJUSTMENTS (NOTE 1)					
Capitalized construction in progress purchased with Measure Z funds	(2,795,601)	0	0	(2,795,601)	(3,682,683)
Capitalized facilities purchased with Measure Z funds	(6,136,715)	0	0	(6,136,715)	(170,644)
Depreciation on facilities purchased with Measure Z funds	<u>313,914</u>	<u>0</u>	<u>0</u>	<u>313,914</u>	<u>34,403</u>
	<u>\$ 6,828,401</u>	<u>\$ 646,615</u>	<u>\$ 298,438</u>	<u>\$ 7,773,453</u>	<u>\$ 7,606,428</u>

FRESNO'S CHAFFEE ZOO CORPORATION

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2012 AND 2011

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 9,737,226	\$ 2,802,290
Adjustments to reconcile increase in net assets to net cash provided from operating activities:		
Depreciation	415,060	154,017
Unrealized (gain) loss on securities	(633,395)	395,416
Changes in:		
Accounts receivable	190,423	(1,522,646)
Pledges receivable	12,875	12,950
Prepaid expenses	(160,972)	119,484
Accounts payable	(791,204)	1,398,601
Accrued expenses	64,063	952
Deferred revenue	(500)	1,450
NET CASH PROVIDED FROM OPERATING ACTIVITIES	<u>8,833,576</u>	<u>3,362,514</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Decrease in short-term investment	201,469	803,222
Purchase of equipment and facilities	(687,071)	(241,081)
Increase in construction in progress	(9,010,580)	(3,731,581)
Acquisition of securities	(273,887)	(211,463)
NET CASH USED BY INVESTING ACTIVITIES	<u>(9,770,069)</u>	<u>(3,380,903)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	<u>0</u>	<u>0</u>
NET DECREASE IN CASH	(936,493)	(18,389)
CASH, beginning of year	<u>1,373,749</u>	<u>1,392,138</u>
CASH, end of year	<u><u>\$ 437,256</u></u>	<u><u>\$ 1,373,749</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Non-cash transactions		
Donated materials and services	<u>\$ 140,401</u>	<u>\$ 226,102</u>
Transfer of construction in progress to equipment and facilities	<u>\$ 10,729,102</u>	<u>\$ 0</u>

FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

NOTE 1: ORGANIZATION/SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The following are the significant accounting policies of the organization:

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

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

Restrictions on assets – Restricted funds are reported as follow:

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

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

Short-term investment – Short-term investment consists of a certificate of deposit, which totaled \$0 and \$201,469 in 2012 and 2011, respectively.

Accounts receivable – Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through provisions for bad debt expense based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. At December 31, 2012 and 2011 the organization considers all amounts to be fully collectible; therefore, no allowance for doubtful accounts is reflected.

Pledges receivable – Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at their estimated future cash flows. Conditional promises to give are not included as support until the conditions are substantially met. At December 31, 2012 and 2011, the organization considers all amounts to be fully collectible; therefore, no allowance for doubtful accounts is reflected.

FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

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

Equipment and facilities – Equipment and facilities acquired by the organization are recorded at cost. Assets donated to the organization are recorded at their fair market value at the date of the donation. The organization's policy is to capitalize all expenditures for equipment and facilities in excess of \$1,500 and \$30,000, respectively. Depreciation is computed by the straight-line method over the estimated useful lives of the assets.

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

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

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

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

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

Tax returns are filed in U.S. federal and state of California jurisdictions. Tax returns remain subject to examination by the U.S. federal jurisdiction for three years after the return is filed and for four years by the California jurisdiction. There are currently no tax years under examination. For the years ended December 31, 2012 and 2011, interest and penalties totaled \$0.

Generally accepted accounting principles provides accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken in its federal and state tax returns are more likely than not to be sustained upon examination.

Advertising costs – Advertising costs are expensed as incurred and totaled \$290,679 and \$358,227 in 2012 and 2011, respectively.

FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

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

Comparative financial information – The financial statements include certain prior-year summarized comparative information in total, but not by asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended December 31, 2011, from which the summarized information was derived.

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

The Statement of Functional Expenses presents financial data in conformity with GAAP. The Measure Z capital funds line includes \$8,932,316 and \$3,853,327 expended for construction in progress and facilities for 2012 and 2011, respectively. For GAAP reporting purposes, these expenditures are capitalized and depreciated over the life of the asset.

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FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

NOTE 2: ACCOUNTS RECEIVABLE

Accounts receivable at December 31, 2012 and 2011, consist of the following:

	2012	2011
Measure Z Operating	\$ 592,380	\$ 233,019
Measure Z Capital	1,241,123	1,804,288
City of Fresno	217,724	262,070
Various	<u>100,480</u>	<u>42,753</u>
Total	<u>\$ 2,151,707</u>	<u>\$ 2,342,130</u>

NOTE 3: PLEDGES RECEIVABLE

Pledges receivable at December 31, 2012 and 2011 are as follows:

	2012	2011
Amounts due in:		
Less than one year	\$ 18,300	\$ 23,175
One to four years	<u>0</u>	<u>8,000</u>
	<u>\$ 18,300</u>	<u>\$ 31,175</u>

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FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

NOTE 4: INVESTMENT IN SECURITIES

Investment in securities as of December 31, 2012 and 2011, is summarized below:

	<u>2012</u>	
	<u>Quoted Market Value</u>	<u>Unrealized Gain (Loss)</u>
Unrestricted:		
Bond mutual funds	\$ 3,350,290	\$ 329,725
Equity mutual funds	3,194,093	(193,786)
Corporate securities	1,192,663	143,028
Real estate investment trusts	13,317	1,074
Money market funds	<u>124,540</u>	<u>0</u>
	<u>7,874,903</u>	<u>280,041</u>
Permanently Restricted:		
Bond mutual funds	11,835	882
Equity mutual funds	28,597	(1,600)
Money market funds	<u>419</u>	<u>0</u>
	<u>40,851</u>	<u>(718)</u>
	<u>\$ 7,915,754</u>	<u>\$ 279,323</u>

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FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

NOTE 4: INVESTMENT IN SECURITIES (Continued)

	2011	
	Quoted Market Value	Unrealized Gain (Loss)
Unrestricted:		
Bond mutual funds	\$ 2,575,097	\$ 64,615
Equity mutual funds	3,078,645	(468,782)
Corporate securities	1,202,597	54,072
Real estate investment trusts	11,439	80
Money market funds	<u>104,682</u>	<u>0</u>
	<u>6,972,460</u>	<u>(350,015)</u>
Permanently Restricted:		
Bond mutual funds	10,364	(96)
Equity mutual funds	25,333	(3,961)
Money market funds	<u>315</u>	<u>0</u>
	<u>36,012</u>	<u>(4,057)</u>
	<u><u>\$ 7,008,472</u></u>	<u><u>\$ (354,072)</u></u>

NOTE 5: ENDOWMENTS

Effective January 1, 2009 the organization adopted the provisions established by accounting literature for Endowments of Not-for-Profit Foundations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds. The accounting literature provides guidance for a not-for-profit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA) and also required disclosures about endowment funds, both donor-restricted endowment funds and board-designated endowment funds.

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

FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

NOTE 5: ENDOWMENTS (Continued)

Interpretation of Relevant Law

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

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

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

Return Objectives and Risk Parameters

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

FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

NOTE 5: ENDOWMENTS (Continued)

Strategies Employed for Achieving Objectives

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

Spending Policy and How the Investment Objectives Relate to Spending Policy

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

During 2007, the Board of Directors adopted a spending policy on all endowments, such that distribution amounts will be determined prior to the new fiscal year based on the previous twelve (12) quarters-end average market value, whenever possible. In any given year, the distribution of an individual endowment or endowments may be less than 5% if the total return is not enough to preserve the purchasing power of the fund.

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FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

NOTE 5: ENDOWMENTS (Continued)

Endowment Net Asset Composition by Type of Fund

Endowment net assets consist of the following at December 31, 2012 and 2011:

	2012		
	Unrestricted	Permanently Restricted	Total
Donor-restricted endowment funds	\$ 0	\$ 40,851	\$ 40,851
Board-designated endowment funds	<u>3,287,798</u>	<u>0</u>	<u>3,287,798</u>
Total endowment net assets	<u>\$ 3,287,798</u>	<u>\$ 40,851</u>	<u>\$ 3,328,649</u>
	2011		
	Unrestricted	Permanently Restricted	Total
Donor-restricted endowment funds	\$ 0	\$ 36,012	\$ 36,012
Board-designated endowment funds	<u>2,828,149</u>	<u>0</u>	<u>2,828,149</u>
Total endowment net assets	<u>\$ 2,828,149</u>	<u>\$ 36,012</u>	<u>\$ 2,864,161</u>

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FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

NOTE 5: ENDOWMENTS (Continued)

Changes in Endowment Net Assets

The following schedules shows changes in endowment net assets for the years ended December 31, 2012 and 2011:

	2012		
	Unrestricted	Permanently Restricted	Total
Endowment net assets, January 1, 2012	\$ 2,828,149	\$ 36,012	\$ 2,864,161
Investment return			
Investment income, net of expenses	101,276	1,500	102,776
Unrealized gain	294,389	3,339	297,728
Net investment return	395,665	4,839	400,504
Contributions	63,984	0	63,984
Endowment net assets, December 31, 2012	\$ 3,287,798	\$ 40,851	\$ 3,328,649
	2011		
	Unrestricted	Permanently Restricted	Total
Endowment net assets, January 1, 2011	\$ 2,896,598	\$ 36,537	\$ 2,933,135
Investment return			
Investment income, net of expenses	94,620	1,180	95,800
Unrealized loss	(171,477)	(1,705)	(173,182)
Net investment return	(76,857)	(525)	(77,382)
Contributions	8,408	0	8,408
Endowment net assets, December 31, 2011	\$ 2,828,149	\$ 36,012	\$ 2,864,161

FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

NOTE 5: ENDOWMENTS (Continued)

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the organization to retain as a fund of perpetual duration. In accordance with GAAP, deficiencies of this nature that are reported in unrestricted net assets were \$0, as of both December 31, 2012 and 2011.

NOTE 6: COMMITMENTS AND CONTINGENCIES

Operating Leases

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

Postage machine	October 30, 2013
Copier Lanier LD540C	March 11, 2014
Copier Lanier LD525SPF	October 4, 2015
Copiers Ricoh RI MPC2551 (2)	August 9, 2017
Zoo land and facilities	December 31, 2036

Future minimum lease payments are as follow:

	Postage Machine	Copiers	Zoo Land and Facilities	Total
YEAR ENDING DECEMBER 31,				
2013	\$ 1,815	\$ 6,416	\$ 1	\$ 8,232
2014	0	4,933	1	4,934
2015	0	4,146	1	4,147
2016	0	2,686	1	2,687
2017	0	1,791	1	1,792
Thereafter	0	0	19	19
	<u>\$ 1,815</u>	<u>\$ 19,972</u>	<u>\$ 24</u>	<u>\$ 21,811</u>

Lease expense for the years ended December 31, 2012 and 2011, was \$9,182 and \$10,126, respectively and is included in equipment expense.

FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

NOTE 7: TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets at December 31, 2012 and 2011, are available for the following purposes:

	2012	2011
Africa	\$ 21,358	\$ 0
Australian bird purchase	12,221	12,221
Australian exhibit	65,257	65,257
Bat exhibit	562	562
Benches	4,238	4,238
Grant - amphitheater	4,608	9,025
Education	11,300	15,000
Haron Jaguar zoo fund	1,080	1,080
Keeper Lounge Restoration	50,000	50,000
Kid zone	6,000	6,000
Lorikeet exhibit	1,850	1,850
Orangutan/tiger exhibit	75,912	80,085
Radin Scholarship Fund	1,000	1,000
Sea Lion	105,137	350,748
Valley Dental - Small Wonders	7,186	8,436
Wells Fargo Wednesdays	11,667	20,417
	<u>\$ 379,376</u>	<u>\$ 625,919</u>

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

Amphitheater	\$ 4,417
Birds	600
Education	15,000
Llamas	500
Orangutan/tiger exhibit	4,172
Sea Lion	322,146
Small Wonders	1,250
Wells Fargo Wednesdays	28,750
	<u>\$ 376,835</u>

FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

NOTE 8: UNRESTRICTED NET ASSETS

Unrestricted net assets at December 31, 2012 and 2011, consist of the following:

	2012	2011
Board-designated endowment	\$ 3,287,798	\$ 2,828,149
Undesignated net assets	<u>20,285,986</u>	<u>10,766,705</u>
	<u>\$ 23,573,784</u>	<u>\$ 13,594,854</u>

NOTE 9: MEASURE Z OPERATING FUNDS

In November 2004, the voters of Fresno County approved Measure Z, a transactions and use tax (sales tax) at the rate of 0.1%, proposed by the Fresno County Zoo Authority, to support the Fresno Chaffee Zoo.

The Fresno County tax ordinance allows up to one-third of the tax revenues to be used for operations and maintenance of the Fresno Chaffee Zoo.

For the years ended December 31, 2012 and 2011, Measure Z operating funds were used as follows:

	2012	2011
Bank charges	\$ 110	\$ 120
Insurance - liability	0	101,626
Salaries and wages	<u>3,129,834</u>	<u>2,666,994</u>
	<u>\$ 3,129,944</u>	<u>\$ 2,768,740</u>

NOTE 10: MEASURE Z CAPITAL FUNDS

In November 2004, the voters of Fresno County approved Measure Z, a transactions and use tax (sales tax) at the rate of 0.1%, proposed by the Fresno County Zoo Authority, to support the Fresno Chaffee Zoo.

The Fresno County tax ordinance requires a minimum of two-thirds of the funds to be used for capital improvement projects at the Fresno Chaffee Zoo.

FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

NOTE 10: MEASURE Z CAPITAL FUNDS (Continued)

For the years ended December 31, 2012 and 2011, Measure Z capital funds were used as follows:

	2012	2011
Animal transport and care	\$ 9,162	\$ 0
Architectural services	2,865,040	287,115
Bank charges	200	50
Capital projects	214,046	170,644
Construction in progress	5,805,525	3,393,273
Signage	0	16,401
Utility improvements	47,705	2,295
	<u>\$ 8,941,678</u>	<u>\$ 3,869,778</u>

NOTE 11: MANAGEMENT TRANSITION

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

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FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

NOTE 12: DONATED MATERIALS AND SERVICES

Donated materials and services for the years ended December 31, 2012 and 2011, were received for the following purposes:

	2012	2011
Breakfast with the Animals	\$ 3,808	\$ 17,804
Dream Night	3,581	7,300
Ice Cream Zoofari	40,000	72,892
Miscellaneous	1,944	1,702
Mother's Day Picnic	1,450	0
Safari Night	66,075	63,147
Zoobiliation	1,631	2,175
Zoo Boo	21,362	60,070
Zoolights	550	1,012
	<u>\$ 140,401</u>	<u>\$ 226,102</u>

NOTE 13: PENSION PLAN

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

The organization may make an additional, discretionary contribution to the plan. The Board of Directors determines each year if such a contribution will be made and, if so, the amount to be contributed. This contribution will be allocated among eligible participants, who have completed 1,000 hours of service, based upon compensation received during the plan year. There were no discretionary contributions to the plan during the years ended December 31, 2012 and 2011.

The total contribution expense related to the plan, for the years ended December 31, 2012 and 2011, was \$60,682 and \$55,961, respectively. The expense is included in salaries and benefits.

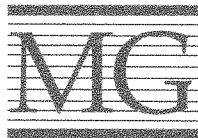
FRESNO'S CHAFFEE ZOO CORPORATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2012 AND 2011

NOTE 14: SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 25, 2013 (date financial statements available to be issued) and determined no events have occurred subsequent to December 31, 2012 that would require adjustment, or disclosure in the financial statements.



Moore Grider & Company

Certified Public Accountants

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Retired

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the financial statements of Fresno's Chaffee Zoo Corporation, which comprise the statement of financial position as of December 31, 2012, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 25, 2013.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. Accordingly, this communication is not suitable for any other purpose.

Moore Greider & Company

June 25, 2013



FY13 May Financial Report

Board of Directors

Agenda Item 6.a

Discussion of Financial Results

- **Key Facts & Figures:**

- YTD operating surplus @ 5/31/13 is \$919,108* compared to projected surplus of \$152,930*.
- Self generated revenue is 29% ahead of the YTD budget*.
- Personnel expenses are 5% under YTD budget.
- Operating expenses are 9 under YTD budget.
- Attendance is 27% ahead of YTD budget.
- Admission revenue is 38% ahead of YTD budget .

* Excludes Investment Income (unrealized gain/loss on investments), capital fundraising, depreciation and capital expenditures.

Discussion of Financial Results

	2013 Budget	5/31/2013 MTD	5/31/2012 MTD	5/31/2013 YTD	5/31/2012 YTD	2012 Projected
ATTENDANCE	585,000	88,069	77,663	352,192	262,868	580,226
Admission Revenue Per Cap	\$1,860,300 \$3.18	\$299,923 \$3.41	\$268,941 \$3.46	\$1,216,201 \$3.45	\$925,347 \$3.52	\$1,816,530 \$3.13
Food Services Revenue Per Cap	\$234,000 \$0.40	\$29,385 \$0.33	\$29,380 \$0.38	\$135,082 \$0.38	\$99,486 \$0.38	\$230,324 \$0.40
Gift Shop Revenue Per Cap	\$280,800 \$0.48	\$41,929 \$0.48	\$37,406 \$0.48	\$177,400 \$0.50	\$130,382 \$0.50	\$280,566 \$0.48
Giraffe Feeding Revenue Per Cap	\$125,775 \$0.22	\$19,943 \$0.23	\$17,293 \$0.22	\$85,216 \$0.24	\$56,688 \$0.22	\$125,276 \$0.22
Stingray Bay Revenue Per Cap	\$239,850 \$0.41	\$43,622 \$0.50	\$40,669 \$0.52	\$148,763 \$0.42	\$109,958 \$0.42	\$219,535 \$0.38
Membership Revenue	\$684,000	\$63,395	\$71,756	\$356,054	\$272,419	\$691,139

Discussion of Financial Results

Liquid Assets:

	<u>5/31/2013</u>	<u>4/30/2013</u>	<u>12/31/2012</u>
Cash	\$1,167,904	\$899,277	\$425,865
Short-term Investments	\$11,397	\$11,397	\$11,391
Long-term Investments	\$4,800,735	\$4,812,048	\$4,587,106
Endowment/Board Designated	<u>\$3,591,988</u>	<u>\$3,594,144</u>	<u>\$3,328,648</u>
	\$9,572,024	\$9,316,866	\$8,353,010

Accounts Receivable:

	\$533,012	\$973,507	\$2,170,007
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Accounts Payable/Accrued Liabilities:

Accounts Payable	\$199,352	\$362,630	\$1,058,465
Accrued Liabilities	<u>\$164,495</u>	<u>\$93,604</u>	<u>\$307,287</u>
	\$363,847	\$456,234	\$1,365,752

Net Assets:

Unrestricted	\$25,065,938	\$24,758,127	\$23,573,785
Temporarily Restricted	\$393,033	\$392,098	\$379,376
Permanently Restricted	<u>\$43,917</u>	<u>\$43,923</u>	<u>\$40,850</u>
	\$25,502,888	\$25,194,148	\$23,994,011

Measure Z Balance @ 4/30/2013

Operating*	\$4,997,286
Capital Funds*	<u>\$45,003,869</u>
	\$50,001,155

Fresno's Chaffee Zoo Corporation Balance Sheet

	FY13 @ 5/31/13	FY13 @ 4/30/13	FY12 Unaudited
ASSETS			
Cash	\$1,167,904	\$899,277	\$425,865
Short Term Investments	\$11,397	\$11,397	\$11,391
Long Term Investments	\$8,392,722	\$8,406,192	\$7,915,754
Accounts Receivable	\$533,012	\$973,507	\$2,170,007
Prepaid Expenses	\$256,997	\$85,083	\$266,723
Inventory	\$0	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$1,422,915	\$1,437,390	\$1,217,643
Construction in Progress	\$5,425,750	\$5,313,351	\$2,891,505
Exhibits	\$10,556,129	\$10,524,185	\$10,460,875
TOTAL ASSETS	\$25,866,735	\$25,650,382	\$25,359,763
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts Payable/Accrued Liabilities	\$363,847	\$456,234	\$1,365,752
Total Liabilities	\$363,847	\$456,234	\$1,365,752
Net Assets			
1-3000-00 Fund Balance-Unrestricted	\$25,065,939	\$24,758,127	\$23,573,754
2-3000-00 Fund Balance-Temporarily Restricted	\$395,033	\$392,098	\$379,376
3-3000-00 Fund Balance-Permanently Restricted	\$40,763	\$43,923	\$40,850
Total Net Assets	\$25,502,888	\$25,194,148	\$23,994,011
TOTAL LIABILITIES AND NET ASSETS	\$25,866,735	\$25,650,382	\$25,359,763

Unrealized gain/(loss) on investments of \$421,810 at 5/31/13 and \$ 434,657 at 4/30/13. Impacts both Long Term Investments and Net Assets.

Fresno's Chaffee Zoo Corporation

Income Statement

	FY13 Budget	Current Month		Variance	Year-to-Date		FY12 Unaudited
		Budget	Actual @ 5/31/2013		Budget	Actual @ 5/31/13	
REVENUE							
Self Generated Revenue							
Admissions	\$1,860,300	\$254,400	\$299,923	\$45,523	\$880,860	\$1,217,140	\$1,516,543
Adopt an Animal	\$25,000	\$1,040	\$1,367	\$327	\$14,750	\$20,157	\$25,290
Board Designated for Endowment	\$50,000	\$0	\$1,220	\$1,220	\$12,560	\$2,042	\$31,298
Education	\$220,525	\$26,863	\$59,214	\$32,351	\$72,012	\$95,217	\$204,901
Food Services	\$234,000	\$32,500	\$29,385	(\$3,115)	\$109,700	\$135,082	\$230,324
Gift Shop	\$280,500	\$39,600	\$41,929	\$2,329	\$152,540	\$177,402	\$250,566
Giraffe Feeding	\$125,775	\$17,200	\$19,943	\$2,743	\$59,553	\$85,216	\$125,276
Grants Fundraising	\$153,500	\$16,217	\$6,124	(\$10,093)	\$63,633	\$28,262	\$191,436
Group Event Facility Rental	\$150,000	\$14,000	\$43,047	\$29,047	\$58,000	\$77,040	\$191,324
Interest Income	\$275,000	\$10,000	\$9,671	(\$329)	\$55,000	\$47,386	\$257,872
Investment Income	\$0	\$0	(\$12,847)	(\$12,847)	\$0	\$421,810	\$633,395
Membership	\$684,000	\$74,000	\$63,395	(\$10,605)	\$276,000	\$356,239	\$691,139
Special Events	\$444,000	\$6,000	\$6,143	\$143	\$51,000	\$42,784	\$419,160
Singray Exhibit	\$239,850	\$43,400	\$43,622	\$222	\$121,300	\$148,938	\$219,535
Other	\$25,350	\$3,290	\$318	(\$3,972)	\$11,050	\$10,818	\$31,722
Total Self Generated Revenue	\$4,771,100	\$538,509	\$612,454	\$73,945	\$1,917,899	\$2,865,533	\$5,349,831
City of Fresno	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Measure Z-Capital Funds	\$20,240	\$1,687	\$224,862	\$223,175	\$5,433	\$290,925	\$5,941,678
Measure Z Operating Funds	\$5,766,252	\$393,126	\$410,040	\$16,915	\$1,514,966	\$1,482,419	\$3,129,944
Transfer to from Related Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$8,557,592	\$933,321	\$1,247,356	\$314,035	\$3,441,298	\$4,638,877	\$17,421,453

Fresno's Chaffee Zoo Corporation
Income Statement

EXPENSES	FY13 Budget	Current Month		Year-to-Date		FY12 Unaudited		
		Budget	Actual @ 5/31/2013	Variance	Budget		Actual @ 5/31/13	Variance
OPERATING EXPENSES								
Personnel Expenses								
Administration	\$564,803	\$60,810	\$72,272	(\$11,462)	\$224,650	\$231,759	(\$7,109)	\$534,086
Animal	\$1,655,445	\$175,755	\$171,008	\$4,747	\$670,121	\$626,837	\$43,284	\$1,472,267
Education	\$721,211	\$86,444	\$94,771	(\$8,327)	\$298,184	\$312,782	(\$14,598)	\$687,294
Maintenance/Horticulture	\$575,809	\$59,152	\$54,228	\$4,925	\$231,458	\$178,209	\$53,249	\$450,231
Men Dev/Marketing	\$484,833	\$42,827	\$51,090	(\$8,263)	\$161,653	\$160,925	\$728	\$384,969
Veterinary	\$216,689	\$22,350	\$22,067	\$283	\$87,008	\$80,740	\$6,268	\$159,532
Visitor Services	\$576,977	\$55,711	\$67,946	(\$12,235)	\$234,461	\$218,656	\$15,805	\$519,240
Total Personnel Expenses	\$4,735,767	\$503,080	\$533,383	(\$30,303)	\$1,907,536	\$1,809,938	\$97,598	\$4,367,619
Other Expenses								
Advertising	\$302,000	\$24,833	\$27,765	(\$2,932)	\$124,667	\$85,674	\$38,993	\$288,933
Animal Food	\$271,700	\$22,642	\$25,468	(\$2,826)	\$113,208	\$110,889	\$2,320	\$268,142
Computer Software	\$48,445	\$7,697	\$6,012	\$1,685	\$30,985	\$35,219	(\$4,234)	\$43,934
Conservation	\$50,000	\$4,167	\$0	\$4,167	\$20,833	\$500	\$20,333	\$25,391
Depreciation Expense	\$246,456	\$16,266	\$12,585	\$3,681	\$81,332	\$62,927	\$18,405	\$415,059
Dues	\$35,600	\$1,288	\$165	\$1,123	\$13,737	\$14,458	(\$721)	\$35,619
Equipment	\$140,243	\$10,929	\$20,683	(\$9,754)	\$50,342	\$39,795	\$10,547	\$112,583
Fleet	\$37,600	\$3,133	\$1,008	\$1,125	\$45,667	\$9,380	\$36,286	\$36,410
Food/Catering	\$71,900	\$6,567	\$18,960	(\$12,393)	\$28,133	\$27,994	\$139	\$83,682
Insurance	\$140,000	\$10,000	\$0	\$10,000	\$80,000	\$77,206	\$2,794	\$123,804
Miscellaneous Business	\$14,300	\$1,348	\$2,299	(\$951)	\$5,536	\$4,333	\$1,203	\$8,215
Office Supplies	\$26,393	\$2,354	\$1,189	\$1,165	\$11,896	\$5,844	\$6,051	\$33,597
Postage	\$47,360	\$3,230	\$3,185	\$45	\$20,500	\$19,616	\$884	\$34,850
Printing	\$119,595	\$7,697	\$19,101	(\$11,404)	\$35,087	\$59,788	(\$24,701)	\$104,988
Repairs and Replacements	\$191,350	\$15,946	\$18,735	(\$2,789)	\$79,729	\$50,195	\$29,534	\$188,397
Service Bank/Credit Card Fees	\$112,490	\$9,874	\$17,565	(\$8,691)	\$46,871	\$52,186	(\$5,315)	\$103,342
Signage	\$27,000	\$2,250	\$17,120	(\$14,870)	\$11,250	\$18,716	(\$7,466)	\$26,134
Specialized Services	\$612,475	\$52,733	\$39,389	(\$13,655)	\$239,716	\$232,882	\$6,834	\$573,272
Staff Development	\$62,550	\$4,796	\$10,835	(\$6,039)	\$35,229	\$27,313	\$7,916	\$39,224

Fresno's Chaffee Zoo Corporation

Income Statement

	Current Month			Year-to-Date			FY12 Unaudited
	FY13 Budget	Budget	Actual @ 5/31/2013	Variance	Budget	Actual @ 5/31/13	
Supplies	\$275,855	\$22,659	\$36,686	(\$14,027)	\$107,493	\$101,909	\$243,738
Telephone	\$34,850	\$2,904	\$4,318	(\$1,414)	\$14,521	\$13,143	\$38,245
Uniforms	\$33,050	\$2,379	\$1,443	\$936	\$17,396	\$5,729	\$33,978
Utilities	\$450,000	\$27,500	\$35,980	\$2,420	\$167,500	\$129,843	\$383,797
Other	\$90,450	\$6,738	\$4,500	\$1,938	\$39,187	\$28,171	\$76,662
Total Other Expenses	\$3,443,764	\$279,370	\$374,881	(\$95,512)	\$1,430,815	\$1,243,714	\$3,322,517
TOTAL OPERATING EXPENSES	\$8,179,531	\$782,450	\$908,264	(\$125,815)	\$3,338,351	\$3,053,651	\$7,590,137
Expansion Nonoperating Exp.							
Expansion Nonoperating Exp.	\$350,000	\$25,000	\$30,352	(\$5,352)	\$90,000	\$76,348	\$94,090
Total Expansion Nonoperating Exp.	\$330,000	\$25,000	\$30,352	(\$5,352)	\$90,000	\$76,348	\$94,090
TOTAL EXPENSES	\$8,509,531	\$807,450	\$938,616	(\$131,167)	\$3,428,351	\$3,129,999	\$7,684,227
BEGINNING FUND BALANCE	\$23,994,011	\$25,194,148	\$25,194,148	\$0	\$23,994,011	\$23,994,011	\$14,256,785
NET SURPLUS (DEFICIT)	\$48,061	\$125,872	\$308,740	\$182,869	\$12,948	\$1,508,877	\$9,737,226
ENDING FUND BALANCE	\$24,042,072	\$25,320,020	\$25,502,888	\$182,869	\$24,006,958	\$25,502,888	\$23,994,011

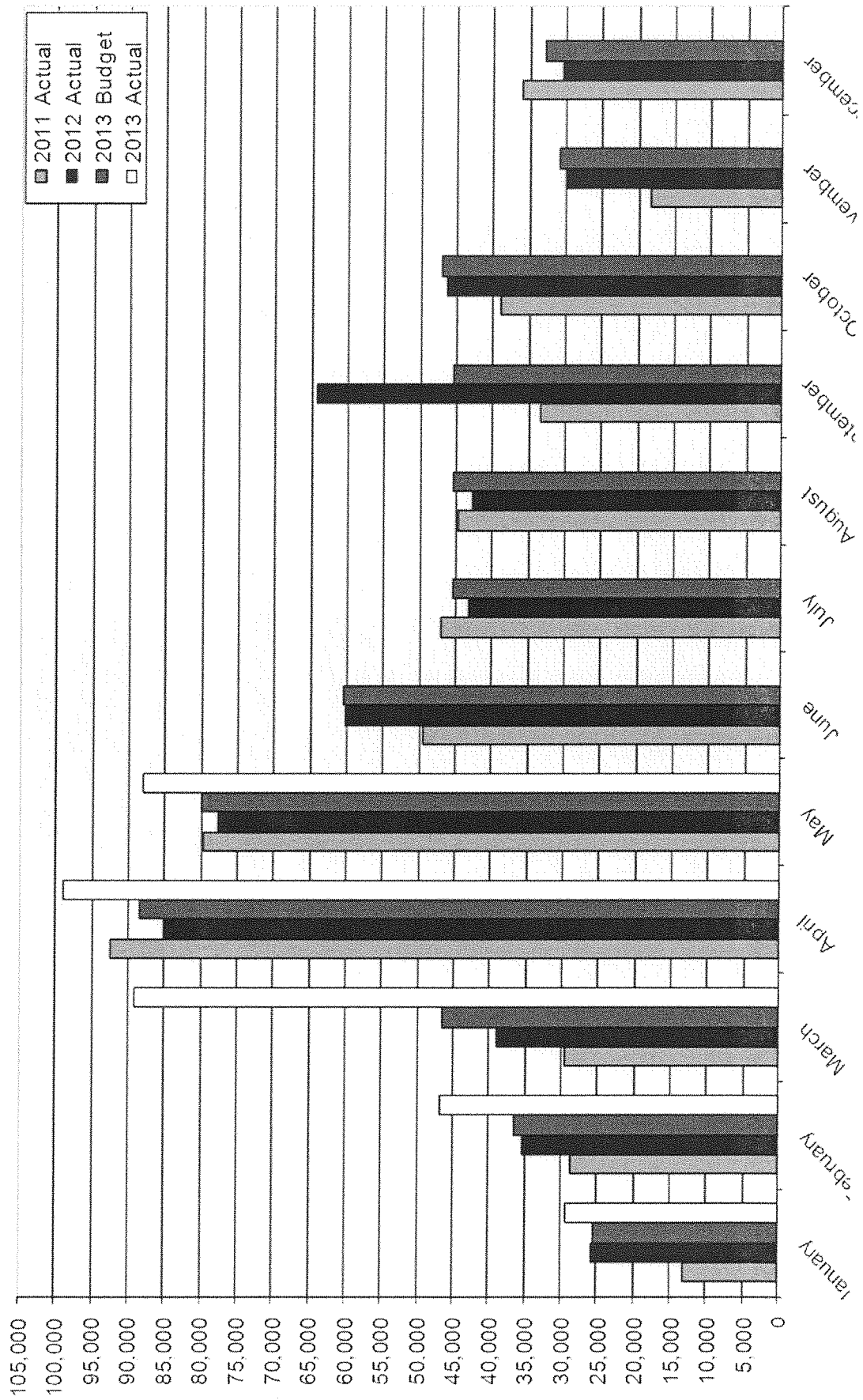
Measure Z Revenue Summary of Tax Proceeds

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
	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
July		\$700,400	\$671,500	\$819,900	\$813,500	\$671,700	\$659,300	\$719,800	\$826,000
August		933,800	895,400	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100
September		764,524	1,453,498	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369
October		705,400	679,300	853,500	792,200	678,000	677,000	694,100	850,500
November		940,500	1,471,000	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800
December		1,324,459	1,047,118	827,112	872,815	971,061	932,350	1,240,028	1,083,021
January		676,000	813,700	831,200	766,900	719,900	710,700	770,100	799,900
February		901,300	1,081,800	1,108,200	841,000	944,000	919,900	978,600	1,086,700
March		1,319,000	905,577	762,907	959,801	628,563	821,858	1,006,649	1,021,734
April		678,900	748,000	699,000	652,000	594,300	618,400	716,100	846,500
May		905,200	997,300	932,000	860,800	847,200	876,500	897,100	
June	701,853	1,113,269	900,178	1,026,580	730,781	821,511	963,040	1,191,689	
Total	\$701,853	\$10,962,752	\$11,664,370	\$11,151,879	\$10,360,883	\$9,315,775	\$9,811,839	\$11,071,469	\$9,632,624

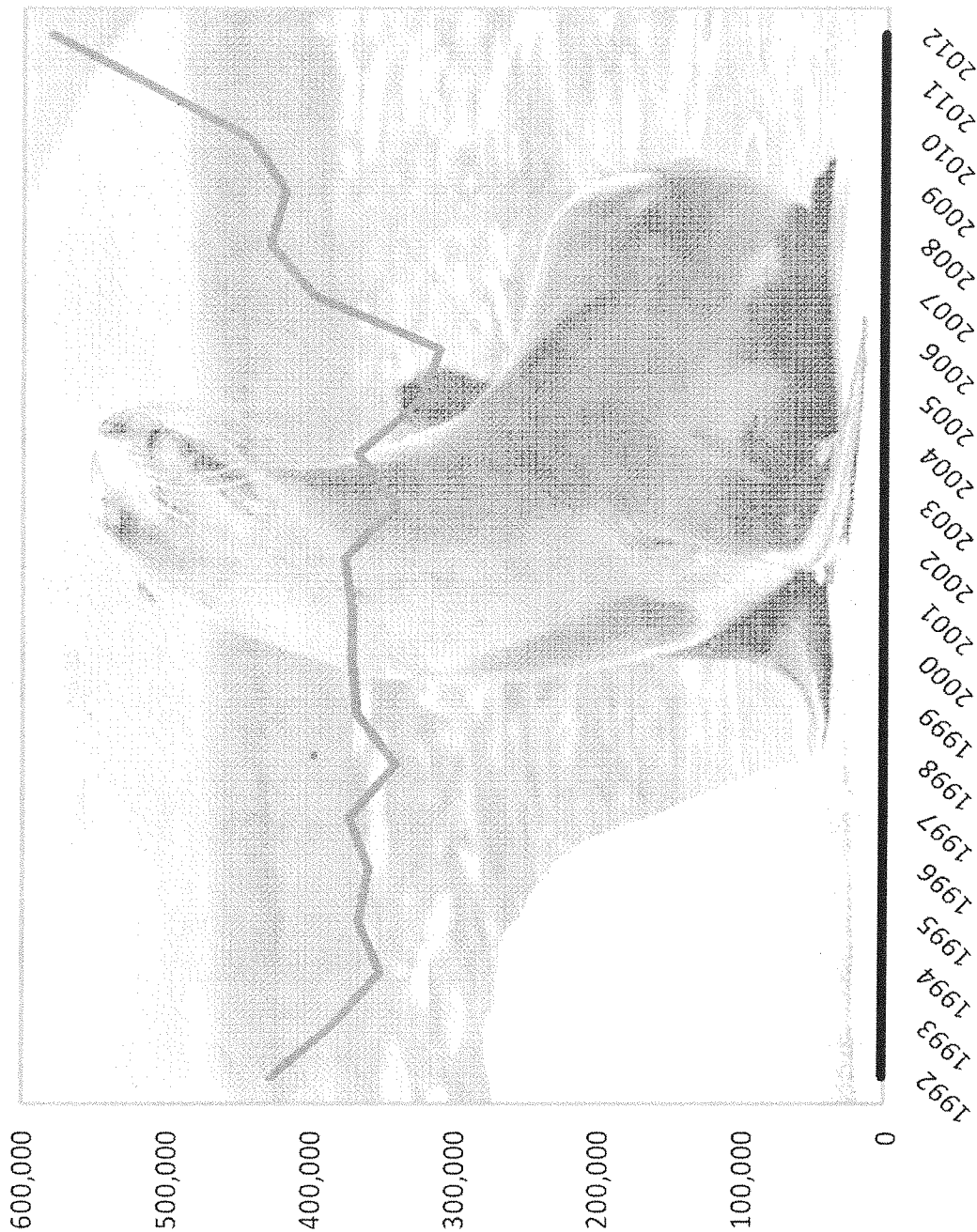
Total Received from inception

\$84,673,445

Fresno Chaffee Zoo Attendance Comparison 2011 - 2013



Fresno Chaffee Zoo Attendance Totals



* FCZC assumed management responsibility 2/2006



FY13 June Financial Report

Board of Directors

July 11, 2013

Discussion of Financial Results

- **Key Facts & Figures*:**

- YTD operating surplus @ 6/30/13 is \$1,009,226 compared to a projected surplus of \$291,425**.
- Self generated revenue is 20% ahead of the YTD budget**.
- Personnel expenses are 5% under YTD budget.
- Operating expenses are 7% under YTD budget.
- Attendance is 21% ahead of YTD budget.
- Admission revenue is 31% ahead of YTD budget.
- YTD attendance at 6/30/13 has already exceeded attendance for 2007.

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

** Commission revenue for food services and gift shop was not reported in time to include in the financial report. YTD operating surplus will be approximately \$1,056,000 and self generated revenue will exceed the YTD budget by 22% when SSA reports June commission revenue.

Discussion of Financial Results

	2013 Budget	6/30/2013 MTD	6/30/2012 MTD	6/30/2013 YTD	6/30/2012 YTD	2012 Projected
ATTENDANCE	585,000	56,012	60,203	408,204	323,104	580,226
Admission Revenue Per Cap	\$1,860,300 \$3.18	\$188,339 \$3.36	\$191,437 \$3.18	\$1,405,479 \$3.44	\$1,116,784 \$3.46	\$1,816,530 \$3.13
Food Services Revenue* Per Cap	\$234,000 \$0.40	\$0 \$0.00	\$29,380 \$0.49	\$0 \$0.00	\$99,486 \$0.31	\$230,324 \$0.40
Gift Shop Revenue* Per Cap	\$280,800 \$0.48	\$0 \$0.00	\$37,406 \$0.62	\$0 \$0.00	\$130,382 \$0.40	\$280,566 \$0.48
Giraffe Feeding Revenue Per Cap	\$125,775 \$0.22	\$15,073 \$0.27	\$15,016 \$0.25	\$100,289 \$0.25	\$71,704 \$0.22	\$125,276 \$0.22
Stingray Bay Revenue Per Cap	\$239,850 \$0.41	\$28,809 \$0.51	\$28,004 \$0.47	\$177,747 \$0.44	\$137,962 \$0.43	\$219,535 \$0.38
Membership Revenue	\$684,000	\$53,923	\$76,005	\$410,166	\$348,424	\$691,139

* June commission revenue for food services and gift shop not reported in time to include in the financial report.

Discussion of Financial Results

Liquid Assets:

	<u>6/30/2013</u>	<u>5/31/2013</u>	<u>12/31/2012</u>
Cash	\$398,494	\$1,170,870	\$425,865
Short-term Investments	\$614,398	\$11,398	\$11,391
Long-term Investments	\$4,707,147	\$4,800,735	\$4,587,106
Endowment/Board Designated	<u>\$3,519,159</u>	<u>\$3,591,988</u>	<u>\$3,328,648</u>
	\$9,239,198	\$9,574,991	\$8,353,010

Accounts Receivable:

	\$782,350	\$533,012	\$2,170,007
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Accounts Payable/Accrued Liabilities:

Accounts Payable	\$29,125	\$199,479	\$1,058,465
Accrued Liabilities	<u>\$110,691</u>	<u>\$166,310</u>	<u>\$307,287</u>
	\$139,816	\$365,789	\$1,365,752

Net Assets:

Unrestricted	\$25,396,732	\$25,065,521	\$23,573,785
Temporarily Restricted	\$396,573	\$393,033	\$379,376
Permanently Restricted	<u>\$42,991</u>	<u>\$43,917</u>	<u>\$40,850</u>
	\$25,836,296	\$25,502,471	\$23,994,011

Measure Z Balance @ 4/30/2013

Operating	\$4,997,286
Capital Funds	<u>\$45,003,869</u>
	\$50,001,155

Fresno's Chaffee Zoo Corporation

Balance Sheet

June 2013

	FY13 @ 6/30/13	FY13 @ 5/31/13	FY12 Unaudited
ASSETS			
Cash	\$398,494	\$1,170,870	\$425,865
Short Term Investments	\$614,398	\$11,398	\$11,391
Long Term Investments	\$8,226,306	\$8,392,723	\$7,915,754
Accounts Receivable	\$782,350	\$533,012	\$1,170,007
Prepaid Expenses	\$124,163	\$257,290	\$266,723
Inventory	\$0	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$1,728,065	\$1,521,088	\$1,217,643
Construction in Progress	\$3,435,875	\$3,425,750	\$2,891,505
Exhibits	\$10,566,460	\$10,556,129	\$10,460,875
TOTAL ASSETS	\$25,976,113	\$25,868,260	\$25,359,763
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts Payable/Accrued Liabilities	\$139,816	\$365,789	\$1,365,752
Total Liabilities	\$139,816	\$365,789	\$1,365,752
Net Assets			
1-3000-00 Fund Balance-Unrestricted	\$25,396,733	\$25,065,522	\$23,573,754
2-3000-00 Fund Balance-Temporarily Restricted	\$396,573	\$393,023	\$379,376
3-3000-00 Fund Balance-Permanently Restricted	\$42,991	\$43,917	\$40,850
Total Net Assets	\$25,836,296	\$25,502,471	\$23,994,011
TOTAL LIABILITIES AND NET ASSETS	\$25,976,113	\$25,868,260	\$25,359,763

Unrealized gain/(loss) on investments of \$240,958 at 6/30/13 and \$421,810 at 5/31/13. Impacts both Long Term Investments and Net Assets.

Fresno's Chaffee Zoo Corporation

Income Statement

@ June 30, 2013

	FY13 Budget	Current Month		Year-to-Date			FY12 Unaudited
		Budget	Actual @ 6/30/13	Variance	Budget	Actual @ 6/30/13	
REVENUE							
Self Generated Revenue							
Admissions	\$1,860,300	\$192,390	\$188,339	(\$4,051)	\$1,073,250	\$1,405,479	\$1,816,543
Adopt an Animal	\$25,000	\$1,600	\$780	(\$820)	\$16,350	\$20,937	\$25,290
Board Designated for Endowment	\$50,000	\$12,500	\$905	(\$11,595)	\$25,000	\$2,947	\$31,298
Education	\$220,525	\$67,288	\$48,831	(\$18,456)	\$139,300	\$144,044	\$204,901
Food Services	\$234,000	\$24,500	\$0	(\$24,500)	\$134,200	\$135,082	\$230,324
Gift Shop	\$280,800	\$29,500	\$0	(\$29,500)	\$162,040	\$177,402	\$280,566
Giraffe Feeding	\$125,775	\$13,008	\$15,073	\$2,065	\$72,561	\$100,289	\$125,276
Grants Fundraising	\$153,500	\$14,767	\$10,690	(\$4,076)	\$78,400	\$88,952	\$191,436
Group Event Facility Rental	\$150,000	\$14,000	\$50,455	\$36,455	\$72,000	\$127,495	\$191,324
Interest Income	\$275,000	\$25,000	\$15,367	(\$9,633)	\$80,000	\$62,755	\$257,872
Investment Income	\$0	\$0	(\$180,852)	(\$180,852)	\$0	\$240,958	\$633,395
Membership	\$684,000	\$77,000	\$55,923	(\$23,078)	\$253,000	\$410,166	\$691,189
Special Events	\$444,000	\$8,000	\$7,562	(\$438)	\$59,000	\$50,346	\$419,160
Singing Exhibit	\$239,850	\$30,200	\$25,809	(\$4,391)	\$151,500	\$177,747	\$219,535
Other	\$28,350	\$3,125	\$9,966	\$6,841	\$14,775	\$20,784	\$31,722
Total Self Generated Revenue	\$4,771,100	\$512,877	\$249,848	(\$263,029)	\$2,430,776	\$3,115,383	\$5,349,831
City of Fresno	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Measure Z-Capital Funds	\$20,240	\$1,687	\$511,952	\$510,265	\$10,120	\$802,877	\$8,941,678
Measure Z Operating Funds	\$3,766,252	\$292,496	\$289,068	(\$3,428)	\$1,807,462	\$1,771,487	\$3,129,944
Transfer to from Related Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$8,557,592	\$807,060	\$1,050,868	\$243,809	\$4,248,358	\$5,689,747	\$17,421,453

Fresno's Chaffee Zoo Corporation

Income Statement

@ June 30, 2013

EXPENSES					
OPERATING EXPENSES					
Personnel Expenses					
Administration	\$564,803	\$48,150	\$48,050	\$99	\$279,809
Animal	\$1,675,445	\$129,413	\$116,584	\$12,829	\$743,421
Education	\$721,211	\$68,617	\$79,083	(\$10,466)	\$391,865
Maintenance Horticulture	\$575,809	\$43,552	\$34,006	\$9,846	\$212,215
Mem Dev Marketing	\$404,833	\$21,122	\$33,737	(\$1,615)	\$194,662
Veterinary	\$216,689	\$16,606	\$16,137	\$469	\$96,877
Visitor Services	\$576,977	\$46,163	\$43,248	\$2,915	\$261,934
Total Personnel Expenses	\$4,735,767	\$383,923	\$370,845	\$13,078	\$2,180,783
Other Expenses					
Advertising	\$302,000	\$24,833	\$29,338	(\$4,504)	\$145,011
Animal Feed	\$271,700	\$22,642	\$26,401	(\$3,759)	\$137,289
Computer Software	\$45,445	\$4,937	\$835	\$4,102	\$37,380
Conservation	\$50,000	\$4,167	\$4,166	\$4,166	\$501
Depreciation Expense	\$246,456	\$16,266	\$12,585	\$3,681	\$75,512
Dues	\$37,600	\$11,663	(\$165)	\$11,828	\$14,293
Equipment	\$140,243	\$8,929	\$5,100	\$5,829	\$42,895
Fleet	\$37,600	\$3,133	\$4,690	(\$1,557)	\$14,070
Food Catering	\$71,900	\$5,517	\$7,758	(\$2,242)	\$35,714
Insurance	\$140,000	\$10,000	\$11,942	(\$1,942)	\$89,149
Miscellaneous Business	\$14,300	\$1,323	\$1,123	\$200	\$5,457
Office Supplies	\$25,395	\$2,354	\$6,344	(\$3,990)	\$12,189
Postage	\$47,360	\$3,150	\$1,176	\$2,004	\$20,408
Printing	\$119,595	\$7,097	\$1,543	\$5,554	\$61,332
Repairs and Replacements	\$191,350	\$15,946	\$14,892	\$1,054	\$95,087
Service Bank Credit Card Fees	\$112,490	\$9,374	\$7,790	\$1,584	\$60,115
Signage	\$27,000	\$2,250	\$0	\$2,250	\$25,716
Specialized Services	\$612,475	\$50,708	\$31,826	(\$31,117)	\$334,707
Staff Development	\$62,550	\$5,696	\$2,595	\$3,101	\$29,908

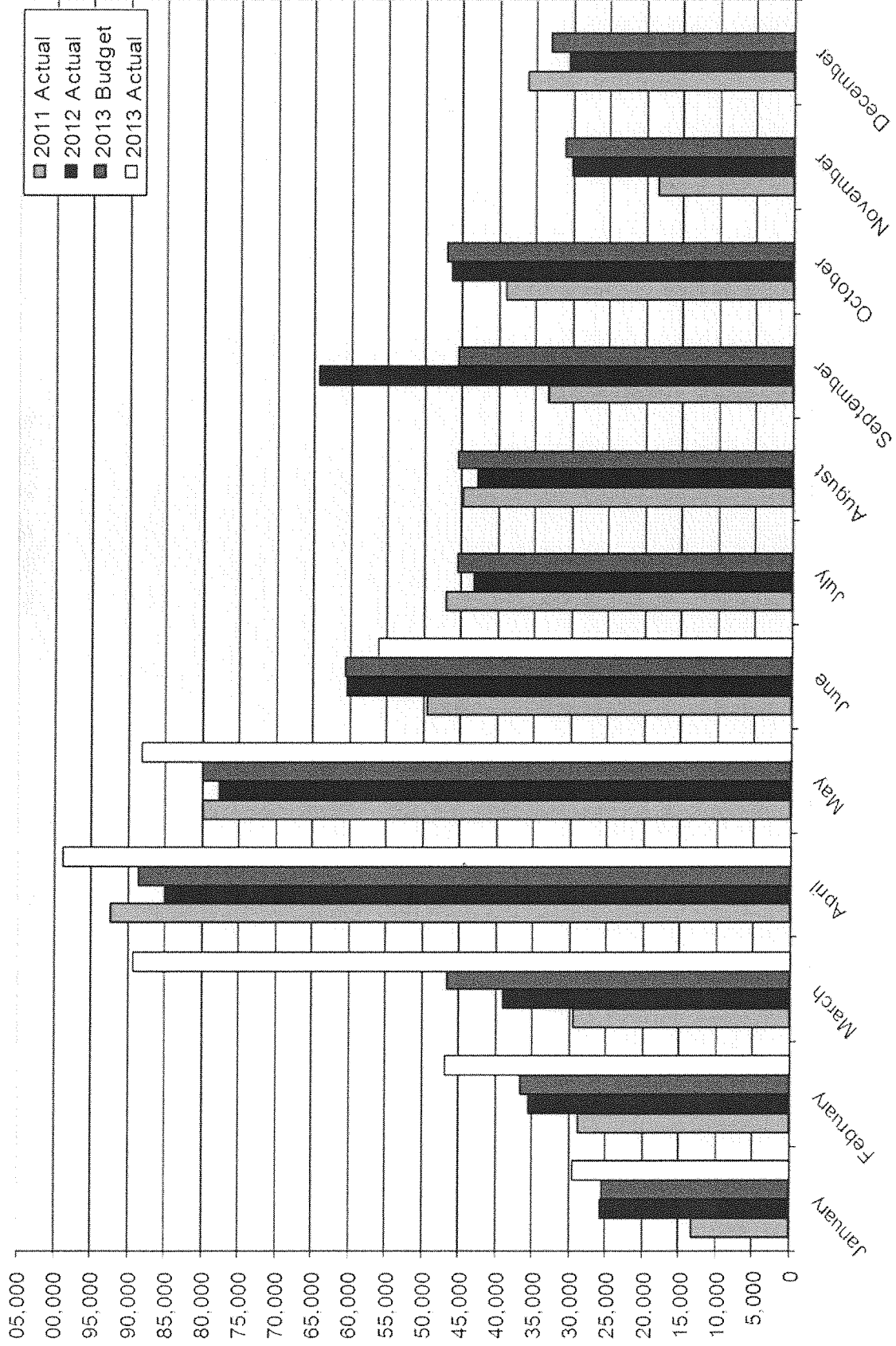
Fresno's Chaffee Zoo Corporation
Income Statement
@ June 30, 2013

	Current Month			Year-to-Date			FY12 Unaudited
	FY13 Budget	Budget	Actual @ 6/30/13	Variance	Budget	Actual @ 6/30/13	
Supplies	\$275,855	\$20,309	\$24,884	(\$4,575)	\$127,502	\$126,768	\$243,738
Telephone	\$34,850	\$2,904	\$4,623	(\$1,719)	\$17,425	\$17,768	\$38,345
Uniforms	\$33,050	\$2,379	\$457	\$1,922	\$19,773	\$6,136	\$33,978
Utilities	\$450,000	\$37,500	\$34,902	\$2,598	\$235,000	\$164,745	\$383,797
Other	\$90,450	\$6,638	\$10,630	(\$3,992)	\$45,825	\$37,751	\$76,662
Total Other Expenses	\$844,764	\$279,745	\$289,271	(\$9,526)	\$1,710,560	\$1,532,903	\$3,322,517
TOTAL OPERATING EXPENSES	\$8,179,531	\$663,668	\$660,116	\$3,552	\$4,002,019	\$3,713,685	\$7,590,137
Expansion/Nonoperating Exp.							
Expansion/Nonoperating Exp.	\$330,000	\$30,000	\$56,928	(\$26,928)	\$120,000	\$133,776	\$94,090
Total Expansion/Nonoperating Exp.	\$330,000	\$30,000	\$56,928	(\$26,928)	\$120,000	\$133,776	\$94,090
TOTAL EXPENSES	\$8,509,531	\$693,668	\$717,043	(\$23,375)	\$4,122,019	\$3,847,461	\$7,684,227
BEGINNING FUND BALANCE	\$23,994,011	\$25,502,471	\$25,502,471	\$0	\$23,994,011	\$23,994,011	\$14,256,785
NET SURPLUS (DEFICIT)	\$48,061	\$113,392	\$333,825	\$220,433	\$126,339	\$1,842,385	\$9,737,226
ENDING FUND BALANCE	\$24,042,072	\$25,615,863	\$25,836,296	\$220,433	\$24,120,350	\$25,836,296	\$23,994,011

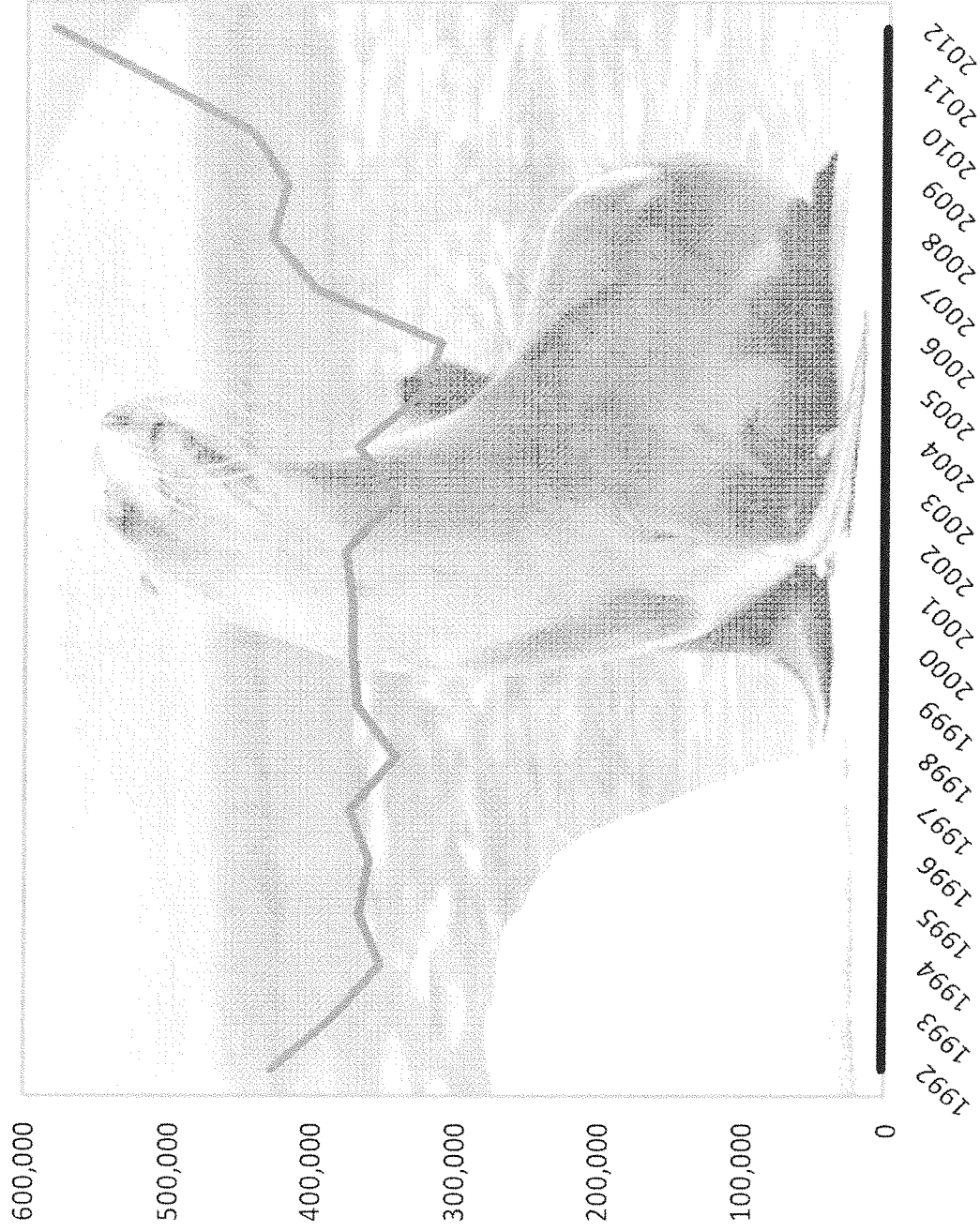
Measure Z Revenue Summary of Tax Proceeds

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS
July		\$700,400	\$671,500	\$819,900	\$813,500	\$671,700	\$659,300	\$719,800	\$826,000
August		933,800	895,400	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100
September		764,524	1,453,498	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369
October		705,400	679,300	853,500	792,200	678,000	677,000	694,100	850,500
November		940,500	1,471,000	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800
December		1,324,459	1,047,118	827,112	872,815	971,061	932,350	1,240,028	1,083,021
January		676,000	813,700	831,200	766,900	719,900	710,700	770,100	799,900
February		901,300	1,081,800	1,108,200	841,000	944,000	919,900	978,600	1,086,700
March		1,319,000	905,577	762,907	959,801	628,563	821,858	1,006,649	1,021,734
April		678,900	748,000	699,000	652,000	594,300	618,400	716,100	846,500
May		905,200	997,300	932,000	860,800	847,200	876,500	897,100	
June	701,853	1,113,269	900,178	1,026,580	730,781	821,511	963,040	1,191,689	
Total	\$701,853	\$10,962,752	\$11,664,370	\$11,151,879	\$10,360,883	\$9,315,775	\$9,811,839	\$11,071,469	\$9,632,624
Total Received from inception									\$84,673,445

Fresno Chaffee Zoo Attendance Comparison 2011 - 2013



Fresno Chaffee Zoo Attendance Totals



* FCZC assumed management responsibility 2/2006



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

DATE: September 25, 2013
TO: Fresno County Zoo Authority Board
FROM: Scott Barton, Chief Executive Officer
Fresno's Chaffee Zoo Corporation
SUBJECT: 2013 Measure Z Capital Request

RECOMMENDED ACTION:

Approve request to roll over Measure Z Capital funds totaling \$345,284.98.

ALTERNATIVE ACTION(s):

None.

FISCAL IMPACT:

The request will increase the 2013 Measure Z Capital Budget of \$1,530,240 by \$345,284.98 to \$1,875,524.98.

DISCUSSION:

The Fresno Chaffee Zoo Corporation requested Measure Z Capital funds in 2011 for Graphics, Reptile Plaza enhancements, Cobra Exhibit, and front entrance renovations. The Zoo requests that the Fresno County Zoo Authority Board roll over Measure Z Capital funds totaling \$345,284.98 so the Zoo can continue moving forward with these projects. The funds were expended as follows:

	<u>Budget</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Funds Remaining</u>
Graphics	\$ 50,000	\$ 16,401.30	\$ -	\$ -	\$ 33,598.70
Reptile Plaza	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000.00
Cobra Exhibit	\$ 300,000	\$ -	\$ 39,840.15	\$ 83,473.57	\$ 176,686.28
Front Entrance	\$ 85,000	\$ -	\$ -	\$ -	\$ 85,000.00

These projects are in various stages of completion. Discussions are just now starting for reptile plaza, work has begun on both the front entrance and graphics, and the cobra exhibit is complete and opened to the public mid August.

REFERENCE MATERIAL:

None.



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

DATE: September 25, 2013
TO: Fresno County Zoo Authority Board
FROM: Brian Goldman, Chief Financial Officer
Fresno's Chaffee Zoo Corporation

SUBJECT: 2013 Measure Z Operating Request

RECOMMENDED ACTION:

Approve request for 2013 Measure Z Operating adjustment of \$55,000 from Salary-Animal to Salary-Education.

ALTERNATIVE ACTION(S):

None.

FISCAL IMPACT:

The request will have no impact to the overall 2013 Operating request.

DISCUSSION:

The 2013 budget (See Attachment A) was developed prior to the decision to combine all Visitor Guides under one department. Guides are used to help in areas such as Giraffe Feeding, Stingray Bay, Tropical Treasures and Valley Farm. Guides for Valley Farm (Small Wonders) have been under the Animal Department for years. Late in 2013, Visitor Guides were all moved to the Education Department.

2013 Measure Z Request

2013 Measure Z Operating Support Request: 2012 request was \$3,449,880

• Personnel Expenses:	
Animal	\$ 1,675,445
Education	\$ 721,211
Maintenance/Horticulture	\$ 575,809
Visitor Services	\$ 576,978
Veterinary	\$ 216,689
• Operating Expenses:	
Bank Fees	\$ 120
Total 2013 Operating Request	\$3,766,252

Measure Z Capital Support:	
Animal Acquisition/Transportation	\$ 20,000
Bank Fees	\$ 240
Total 2013 Capital Request	\$ 20,240

Expected 2013 Measure Z Funding (excluding interest):

	2013 FCZ	2012/13 Zoo Authority
Capital	Projected Revenue*	Projected Revenue **
Operating	\$ 7,473,219	\$ 6,987,796
Administration	\$ 3,736,048	\$ 3,493,373
2013 Projected Revenue	\$ 228,761	\$ 213,901
	\$11,438,028	\$ 10,695,070

* Fresno Chaffee Zoo 2013 projected revenue is the same as 2012 actual revenue. Revenue has increased for three consecutive years. 2011 increased 8% and 2012 increased 12%.

** Zoo Authority projection based on Zoo Authority's 2012/13 budget with July - December actual tax revenue and January - June projected revenue. July - December actual revenue is \$697,233 (13.46%) ahead of projection.

Fresno County Zoo Authority

2013 Adopted and Reserved Meeting Dates

Agenda Item 10

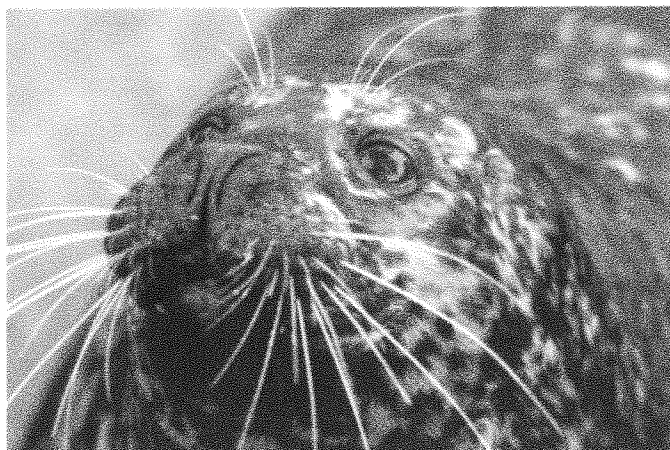
<div>January</div> <table><tr><td>Su</td><td>Mo</td><td>Tu</td><td>We</td><td>Th</td><td>Fr</td><td>Sa</td></tr><tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr><tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr><tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr><tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr><tr><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td></tr></table>							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			<div>February</div> <table><tr><td>Su</td><td>Mo</td><td>Tu</td><td>We</td><td>Th</td><td>Fr</td><td>Sa</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr><tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr><tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr><tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr><tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td></td><td></td></tr></table>							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			<div>March</div> <table><tr><td>Su</td><td>Mo</td><td>Tu</td><td>We</td><td>Th</td><td>Fr</td><td>Sa</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr><tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr><tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr><tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr><tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr><tr><td>31</td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							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						
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Fresno County Holidays

January 1	New Year's Day	April 1	César Chávez Day, observed	November 11	Veterans Day
January 21	Martin Luther King Day	May 27	Memorial Day	November 28	Thanksgiving Day
February 18	Presidents' Day	July 4	Independence Day	November 29	County Holiday
March 31	Easter Sunday	September 2	Labor Day	December 25	Christmas Day

Aging harbor seal at Fresno Chaffee Zoo dies

Published: May 29, 2013



By BoNhia Lee — The Fresno Bee

The Fresno Chaffee Zoo's aging harbor seal, Buck, has died after falling ill about a week ago, zoo officials said Wednesday. Zoo staff had been monitoring the 27-year-old seal and performed some tests on him, but he went to bed Tuesday night and did not wake up, said Terri Mejorado, director of marketing and development.

"For his species, he was an older animal," Mejorado said. A cause of death has not been determined but it "looks like it was an age thing."

Buck came to the zoo nine years ago from a Six Flags Worlds of Adventure in Ohio. He made a splash while in Fresno because he had eye surgery last February to remove cataracts.

"For the first time in many years he had his sight back, which was interesting," Mejorado said. "Buck had a unique personality. He was like a cantankerous old man. He liked to do his own thing."

Buck was one of two harbor seals at the zoo. A female, Ariel, remains in the zoo's new seal exhibit, which opened in August. A necropsy is being performed to determine a cause of death.

Proud of Fresno

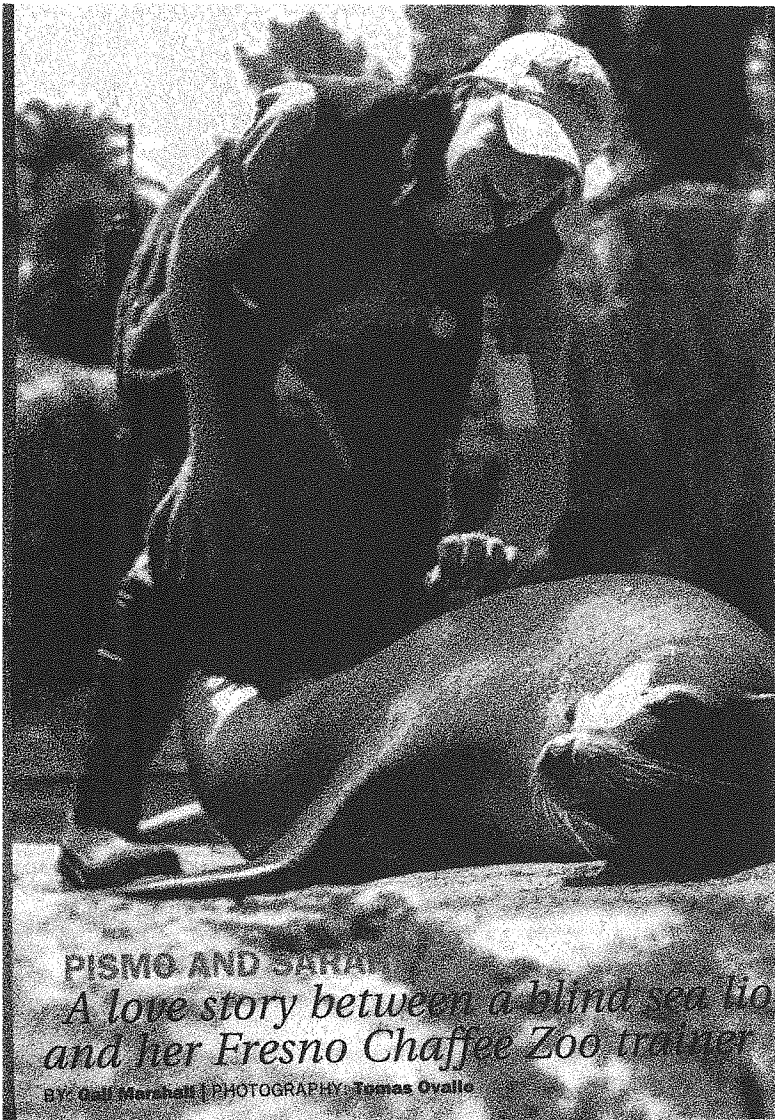
Published: May 31, 2013

On May 2, my 66th birthday, my daughter, Hannah, drove up from Las Vegas with her 7-month-old son, Dylan (my grandson), and we visited the Fresno Chaffee Zoo. What a wonderful place the zoo has become. I used to take my young daughters to the zoo every Saturday during its golden Chaffee days. We saw the building of the elephant and rain forest exhibits, but we saw a decline over the years. Kudos to Angel Arellano, the little girl who launched the save the zoo campaign.

It reminds me of the many things I have to be proud about living in Fresno. We have the most annual sunshine next to Yuma, Ariz. We are the agribusiness center of the world. We have some of the best professionals in the state. We have a nationally recognized police force and are a world leader in public trash and recycling. And that is why I am voting "no" on Measure G!

Woodrow Nichols

Fresno



PISMO AND SARAH
A love story between a blind sea lion and her Fresno Chaffee Zoo trainer
 BY Gail Marshall | PHOTOGRAPHY: Tomas Ovallo

On a beach near Ventura, a little wounded sea lion lay suffering in the sand. She hovered near death in unspeakable pain. Her eyes were bleeding, filled with metal fragments. No one saw what happened; it remains a mystery. Sadly, the likely explanation from the rehabilitation hospital staff who rescued her is that it was an encounter with humans.

Meanwhile, across the country in Pennsylvania, Sarah Romberger was growing up — a girl on a

mission. She had known what she wanted to do with her life since she was about 8 years old. She was at the Hershey Park in Hershey, Pa., watching sea lions roll and tumble in the water with their trainers. She was fascinated with the mammals, envied their lucky trainers and decided on her career for life, “I want to do THAT!”

Who would ever guess that Sarah, now a 26-year-old college student, and the blinded sea lion named Pismo would one day find each other and be a part of the

biggest draw at Sea Lion Cove in Fresno’s Chaffee Zoo?

Their story is one of devotion, affection, commitment and fun played out every day at the zoo,

Go Pismo go!

Chaffee’s blind sea lion knows no limits

△ Pismo interacts with Sarah Romberger, lead zookeeper of Sea Lion Cove at Fresno Chaffee Zoo.

during special shows at 10 a.m., noon and 4 p.m. daily.

That’s where I first met Pismo and Sarah several months ago. The feeding demonstration was over, the rest of the crowd gone, but my group of Midwestern guests and I could not pull ourselves away. A little drama was playing out in the cove. Sarah’s excited and animated voice was contagious.

“Keep going, Pismo!” she called, applauding and cheering the sea lion on.

It was not until then that we realized Pismo’s disability. During the show, she was just one more of the delightful creatures fascinating us in the cove.

We figured out that one of the raw fish treats used for training had dropped through the rock crevices to a ledge below. Pismo

could smell the fish and was led to it, but was unsure of its location. We got caught up in the effort, completely wanting this blind sea lion to find that goodie!

“Go, Pismo, it’s over here!” we yelled like goofy sports fans.

Time after time, she rambled down the dirt path on her flippers, but got discouraged, lost the scent and turned around. Sarah encouraged her over and over until Pismo had that fish in her teeth.

We were ecstatic over that fish, Sarah and Pismo.

Meeting Sarah personally a few months later in the underground viewing area of Sea Lion Cove, her enthusiasm was just as warm and spirited as I remembered.

It is impossible to miss the connection between Sarah and Pismo. Though she says she

Please see next page



△ **Pismo** can't rely on visual cues like most sea lions. Instead, she relies on subtle nuances in zookeeper Sarah's voice.

▷ **Katie DeLorenzo** cuts up a mixture of herring, squid and smelt at Sea Lion Cove at Fresno Chaffee Zoo.

▷ **Opposite page: Children** are fascinated by the relationship between Pismo and Sarah.

continued...

appreciates all the pinnipeds equally, there is no mistaking the affection in her voice for Pismo. For a blind sea lion with Pismo's painful history, the greatest compliment she can pay is trust.

Sarah brags on Pismo's accomplishments like a proud auntie, assuring everyone that Pismo has not let her blindness stop her from accomplishing everything required of all the pinnipeds.

"She is the queen of the tank," Sarah says, noting that Pismo may have a disability, but she is the dominant personality among the three sea lions and two seals now living in Sea Lion Cove.

Sarah is noticeably touched by "the incredible trust she places in her trainers," because Pismo doesn't hand it over lightly.

"She places different trust in the people she knows and the people she doesn't know," Sarah explains.

Building that confidence has taken time and lots of patience.

Because of her blindness, Pismo can't respond to visual cues, and must rely primarily on sound, figuring out the nuances in Sarah's tone of voice.

"Her focus is incredible," Sarah says, adding that the loss of sight has given Pismo special acuity in

her other senses. "She is patient; she loves to learn." She uses her sense of smell and her whiskers a lot to explore her environment.

One of the first tasks any sea lion in the cove has to learn is to come when she is called. Sarah says most sea lions are first trained to come and touch their noses to a specific target, perhaps a big, red ball at the end of a stick. When the trainers put up the ball, the animals respond, and they get a fish as a reward. This presented a challenge for Pismo.

On a recent sunny day at the zoo, Sarah demonstrated the special techniques that have been developed for Pismo. Sarah took out a baby rattle, shook it and Pismo couldn't get to her fast enough. A fishy treat awaited her success, followed by the enthusiasm of a cheerleader — "Good job, Pismo, great!" called Sarah.

"All training is positive reinforcement," Sarah says, "There is no negative reinforcement."

That way, Pismo associates human touch and voices with something good. She is partial to women's tones and is skeptical of men's voices. Sarah chuckles that some very manly trainers have to go falsetto

before Pismo will take them seriously.

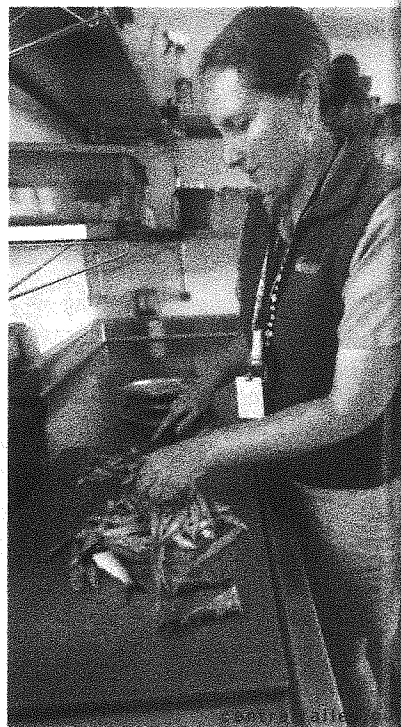
Pismo is quite talented, with a long list of accomplishments. These are not designed to be tricks, though it's very entertaining to watch, but are described as "behaviors" to make her life and health exams more comfortable.

- Come.
- Swim to the left, right and spin in the water.
- Show your tummy and allow the trainers to touch it.
- Wave with all four flippers and allow the trainers to touch them.
- Climb in and out of the pool.
- Come into and out of the holding area.
- Open up your mouth and allow a dental exam.

- Speak!
- Blow your nose.
- Jump.
- Handstands on her flippers.

Human touch is not an automatically comfortable behavior for sea lions and seals since humans could be predators in the wild. Sarah gives Pismo a warning before she strokes her, saying "Touch" before each contact with her skin so as not to startle her.

Pismo can take her medicine with meals and is no longer stressed at blood tests or vet



exams. That came from hours of conditioning exercises that mimic the examinations.

Perhaps the biggest test of Pismo's and Sarah's relationship occurred with the opening of the new Sea Lion Cove. This represented a monumental change for Pismo and her roommates.

"My love for her expanded 100 percent during this experience," says Sarah, because she showed such faith in her trainers. "For seven years, she was in one

exhibit, yet she trusted us to take her from one to another. When we were getting ready to open, she had to be taken over in a cart. She had to walk out of her exhibit, get into a cart."

For a blind animal, that is a huge vote of confidence. Pismo's expansive new home is beautiful, but it was much larger, and there were new textures she had never felt before, like rocks and grass.

Now that all the pinnipeds are playmates in their new tank, things are going — swimmingly.

In the tank, Pismo's playmates understand that their friend has special needs. Typically, Sarah explains, the sea lions play by chasing and racing with each other. That doesn't work for Pismo, but Sarah says, "With her, the other's play with more diving and spinning, less racing."

There are two other creatures in the cove who have overcome challenges. Two pelicans, Cruz and Monterey, also are disabled. Cruz has just one eye and a broken wing tip, and Monterey has a shoulder injury.

Pismo's life at the moment is full and fun. Just one thing seems to be missing — romance. There is no boy sea lion currently in the plans, but the staff is revisiting the possibility for the future. After that, who knows? Pismo has been approved for breeding, so it's possible that Pismo may even be a mom someday.

Now that's something to do somersaults and handstands over. ♡

Sea Lion Cove

Shows: 10 a.m., noon, 4 p.m.

Zoo hours: 9 a.m. to 6 p.m.

Tickets: \$7 for adults, \$3.50 seniors and children under 12

Where: 894 W. Belmont Ave., Fresno

Pismo's numbers

Height: 5-feet-9

Weight: varies by season,

190-220 lbs

Diet: herring, smelt, capelin, squid

Habitat: Main tank is 12 feet at deepest, modeled after Point Lobos, underground viewing, 2 training pools in holding area

Rome cost: \$10.5 million, financed by Measure Z



Fresno Chaffee Zoo puts finishing touches on King Cobra Exhibit

Published: August 12, 2013 Updated 2 hours ago

The new King Cobra Exhibit in Fresno Chaffee Zoo's Reptile House is set to open Saturday. Zoo workers this week are putting finishing touches on the exhibit, which has replicated stone ruins inspired by 12th century Cambodian Angkor Wat ("City of Temples"). The star attraction, of course, is an 11-foot-long king cobra, but there's also a 5-foot-long Komodo dragon and a variety of snakes from southeast Asia.

The \$675,000 project, under construction since late last year, was paid with proceeds from Measure Z, the one-tenth-of-a-cent sales tax approved by Fresno County voters. The exhibit features four separate displays.



One of the new residents of the Chaffee Zoo's new King Cobra Exhibit will be this 5-foot-long Komodo Dragon, residing here temporarily in the zoo's hospital, Thursday morning, August 8, 2013. The \$500,000 project, under construction since late last year, was paid with proceeds from Measure Z, the one-tenth-of-a-cent sales tax approved by Fresno County voters. JOHN WALKER — THE FRESNO BEE



Overseen by a likeness of a deity, right, and among replicated stone ruins inspired by 12th century Cambodian Angkor Wat (City of Temples), Fresno Chaffee Zoo keeper Alex Alamar, positions a large Fiddle Leaf Ficus in the new King Cobra Exhibit in the zoo's Reptile House, Thursday morning, August 8, 2013. The \$500,000 project, under construction since late last year, was paid with proceeds from Measure Z, the one-tenth-of-a-cent sales tax approved by Fresno County voters. The exhibit features four separate displays including an 11-foot King cobra, Komodo dragon and a variety of snakes from southeast Asia. It is set to open on August 17. JOHN WALKER — THE FRESNO BEE

King cobra exhibit opens to the public at the Fresno Chaffee Zoo

CRAIG KOHLRUSS — THE FRESNO BEE

Published: August 17, 2013

Peering at a king cobra, Komodo dragon, turtles and a slew of water snakes and vipers, 7-year-old Anthony Flores uttered words like "awesome" and "cool."

With faces pressed to the glass at the Fresno Chaffee Zoo's newest exhibit, Anthony and his little sister, Henna, marveled at the creatures while speaking affectionately about their pet geckos "Darth Vader" and "Cinderella." As eager visitors entered the zoo's expanded reptile and amphibian house on Saturday — viewing exotic animals framed within replicated stone ruins, inspired by the 12th century Cambodian Angkor Wat "City of Temples" — the king cobra was foremost on many people's mind.

"I like king cobras," Anthony said. "They give a warning sound because they might be poisonous."

The \$675,000 project, in construction since late last year, is an opportunity to use the "iconic" nature of the creatures to communicate larger messages, said Mark Halvorsen, assistant curator of the zoo's birds and reptiles.

That message varied within the large crowd enjoying the exhibit Saturday, from zoo keepers talking about conservation, to mothers talking about better preparing their children for school. "You can learn and have fun at the same time," said 31-year-old April Vaughan of Fresno, who visited with her daughter and son. "It gives you a good sense of community. People don't think there's a lot in Fresno, but this is one of the hidden gems."

Anthony Flores' mother, 32-year-old Lilian Jennings of Merced, said the zoo helps her children with sensory development and gives them a better grasp on science.

Halvorsen said the expanded reptile and amphibian house is the third exhibit to be built with funds from Measure Z, which the zoo hopes will be renewed by voters next year.

"It's already a great zoo and it's going to become an incredible zoo," said the zoo's general curator, Dan Subaitis.

For 21-year-old Kris Williams of Hanford, Saturday's trip to Chaffee Zoo was about spending quality time with his fiancée and their 6-month-old son, who he hopes will grow up like he did, loving to be around and take care of animals.

For Josh Jensen, 32, of Fresno, the visit was a "daddy/daughter day" with 8-year-old Mackenzie and 5-year-old Courtney. As zoo members, he said, they visit the zoo about 50 times a year and have been eagerly awaiting their first chance to view the king cobra. Seeing how the animals are treated kindly, in nice exhibits that resemble their natural environments, helps teach the girls about "compassion and respect," he said. Mackenzie echoed the idea as she talked about petting the zoo's goats.

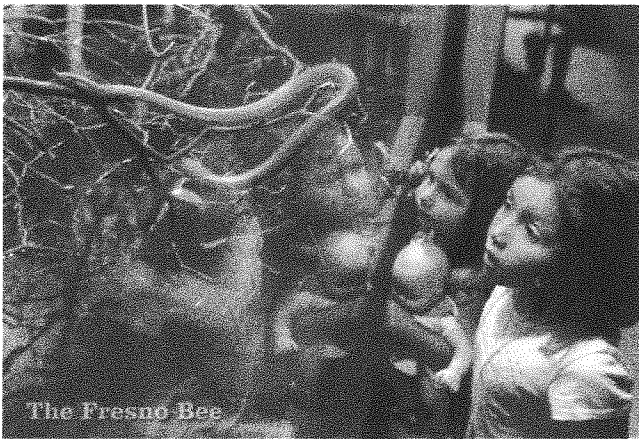
"It makes you feel so good, it makes you feel like you are doing something nice for them," she said. "Sometimes I scratch them between their horns because they can't reach there." Of all the reasons to visit, the best explanation seemed clear as Mackenzie rushed to Jensen, wrapping her arms around his waist: "I like spending time with my dad."



Visitors check out the new residents of the King Cobra Exhibit area of the Reptile House at the Fresno Chaffee Zoo Saturday.



A komodo dragon quietly rests near the window of its habitat in the new King Cobra Exhibit area of the Reptile House at the Fresno Chaffee Zoo Saturday, August 17, 2013. **The exhibit was constructed with Measure Z funds** and officially opened to the public on Saturday.



Henna Flores, right, 5 of Merced and Aurora Nikitin, 3, of Fresno get a close look at a rhinoceros snake in the new King Cobra Exhibit area of the Reptile House at the Fresno Chaffee Zoo Saturday. **The exhibit was constructed with Measure Z funds** and officially opened to the public on Saturday.



The 11-foot long, 14-year old king cobra snake peeks out from inside her habitat in the new King Cobra Exhibit area of the Reptile House at the Fresno Chaffee Zoo Saturday, August 17, 2013. **The exhibit was constructed with Measure Z funds** and officially opened v

Two flippers up

Published: August 25, 2013

The Fresno Bee

From Business Section article -- *Word on the Street: New Grocery Outlet to open in southeast Fresno*

The Fresno Chaffee Zoo's **Sea Lion Cove** flipped and turned its way onto the pages of **Sunset Magazine** this month.

The Western lifestyle magazine listed Sea Lion Cove as No. 5 of its 12 favorite things that are "Best in the West."

Here's what the magazine had to say: "Fresno may be 150 miles inland from Point Lobos, but that didn't stop the Fresno Chaffee Zoo from recreating the iconic slice of California coast in its new Sea Lion Cove exhibit."

The \$10.5 million cove, a 200,000-gallon and 12-foot-deep pool for the zoo's seals, opened last August. It was paid for by Measure Z, the tenth-of-a-cent sales tax measure approved by voters in 2004.

Bethany Clough, BoNhia Lee and Robert Rodriguez contributed to this report. It was compiled by Clough. The reporter can be reached at (559) 441-6431, bclough@fresnobee.com or [@BethanyClough](https://twitter.com/BethanyClough) on Twitter.



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FOR IMMEDIATE RELEASE

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AG AT THE ZOO!

Fresno Chaffee Zoo announces grand opening date of Valley Farm Exhibit

FRESNO, Ca. – Fresno Chaffee Zoo is excited to announce their newest exhibit, Valley Farm, is re-opening on September 27 at 9:00 a.m.

With Fresno County agriculture playing such an integral part of our local, state, and worldwide economy and sustainability, Fresno Chaffee Zoo has partnered with the Gar and Esther Tootelian Charitable Foundation, Bennett & Bennett Irrigation, Fresno State Jordon School of Agriculture, and Fresno County Farm Bureau to bring farming to the zoo.

Fresno Chaffee Zoo has completely transformed our old Small Wonders petting zoo into the new Valley Farm Exhibit. Children of all ages will love Valley Farm, where they will have an opportunity to touch and make friends with domestic animals such as sheep, goats, chickens, and even a dairy cow! With added features of row crops and fruit trees, visitors will experience firsthand how our local farmers grow and irrigate our local produce and how it affects people around the world.

By connecting our visitors with animals and local agriculture, and what makes our region unique and vital to the entire world, we will connect that bridge of understanding for the children of our region.

Fresno Chaffee Zoo is currently open from 9 a.m. to 6 p.m., (March-Oct) every day except Thanksgiving and Christmas Day. General admission during regular Zoo hours is \$7 for adults, \$3.50 for children 2-11 and seniors 62+. Children under 2 and Fresno Chaffee Zoo members are free. Fresno Chaffee Zoo inspires wonder of our natural world, provides an engaging learning environment, and creates a passion for conservation. The Zoo is accredited by the Association of Zoos and Aquariums (AZA).

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