

FRESNO COUNTY ZOO AUTHORITY

MEETING

9:00 AM, Wednesday, October 29, 2014

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

(559) 457-0681

AGENDA

1. Call to Order

2. Public Comments

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

3. Consent Agenda

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

a. Review and approve minutes of August 27, 2014

b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$47,004.67 for August and September 2014

c. Receive Treasurer's Reports for August 2014, the Quarter ended September 30, 2014

4. Receive Fresno Chaffee Zoo Director's Report

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

6. Receive update on Fresno's Chaffee Zoo Corporation 2014 Capital budget

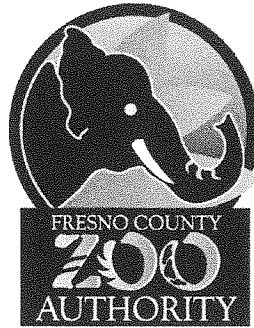
7. Receive first draft of Fiscal Year 2013-14 annual report and provide direction to staff

8. Receive staff reports
9. Discuss Board legal representation and if deemed necessary, approve authorizing Chairman to enter into contract for legal services
10. Board meeting calendar
 - a. Confirm next meeting date(s), or adopt revised 2014 calendar of meeting dates
Adopted meeting dates include: November 26, 2014
December 31, 2014
 - b. Adopt 2015 calendar of meeting dates
11. Chair's comments
12. Board Member comments
13. 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, August 27, 2014

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

(559) 457-0681

ACTION SUMMARY MINUTES

1. Call to Order

CHAIRMAN HERZOG CALLED THE MEETING TO ORDER AT 9:02 AM. A QUORUM OF FIVE MEMBERS: JOHN GRAY, GERALD LYLES, KENT STRATFORD, PAUL TOSTE, AND THE CHAIRMAN WERE PRESENT. MEMBERS OLIVER BAINES AND RALPH WATERHOUSE WERE ABSENT.

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.

PUBLIC COMMENTS WERE RECEIVED FROM ATTORNEY RICHARD HARRIMAN AND CITIZEN JOAN LEROUX.

MR. HARRIMAN OFFERED AN APOLOGY FOR HIS ERROR IN STATING AT THE JUNE 25, 2014 ZOO AUTHORITY MEETING THAT MEMBER LYLES WAS ON THE MEASURE Z CAMPAIGN COMMITTEE.

9:05 MEMBER OLIVER BAINES ARRIVED.

3. Consent Agenda

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

APPROVED UNANIMOUSLY – PT/JG

- a. Review and approve minutes of two meetings held June 25, 2014
- b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$20,426.06 for June and July 2014
- c. Receive Treasurer's Reports for June 2014, the Quarter ended June 30, 2014 and July 2014
- d. Approve and authorize Chairman to sign *Amendment 1 to Agreement Regarding Procedures for Distribution of Tax Revenue to the Chaffee Zoo*

4. Receive Fresno Chaffee Zoo Director's Report

RECEIVED -- DIRECTOR SCOTT BARTON STATED ATTENDANCE IS AHEAD OF LAST YEAR, WORK ON AFRICAN ADVENTURE "IS GOING VERTICAL" AND BOARD MEMBERS ARE WELCOME TO VISIT THE SITE. THE PROJECTED OPENING DATE IS OCTOBER 2015. DIA DE LOS NIÑOS HAD 6,200 VISITORS LAST SUNDAY; SUMMER CAMP BROKE ATTENDANCE RECORDS; ICE CREAM ZOOFARI SOLD OUT; AND IN SEPTEMBER DINO NIGHT AND THE ANNUAL SAFARI NIGHT FUNDRAISER WILL BE HELD.

5. Receive Fresno Chaffee Zoo Finance Director's report

RECEIVED -- FINANCE DIRECTOR BRIAN GOLDMAN REPORTED THAT YEAR-TO-DATE SURPLUS IS TWICE THE PROJECTED AMOUNT; SELF-GENERATED REVENUE IS 9% OF YTD BUDGET, PERSONNEL AND OPERATING EXPENSES ARE 10% AND 7% UNDER BUDGET, RESPECTIVELY; YTD ATTENDANCE IS 10% AHEAD OF BUDGET AND 4% AHEAD OF LAST YEAR.

COMMENTS WERE RECEIVED FROM MR. HARRIMAN AND MS. LEROUX.

6. Approve Fresno's Chaffee Zoo Corporation Fiscal Year 2014 Amended Operations budget

APPROVED UNANIMOUSLY -- PT/JG -- FINANCE DIRECTOR GOLDMAN REVIEWED THE HANDOUT THAT ILLUSTRATED THE AMENDED BUDGET COMPARED TO THE ORIGINAL BUDGET, AND THE REMOVAL OF \$100,000 IN MEASURE Z RENEWAL DONATIONS AND EXPENSES OF \$425,000. \$75,000 IS RESERVED TO REIMBURSE BALLOT COSTS.

7. Approve Fresno's Chaffee Zoo Corporation request to roll over Measure Z Capital funds totaling \$297,657

APPROVED UNANIMOUSLY -- PT/JG -- FINANCE DIRECTOR GOLDMAN EXPLAINED THE REQUEST TO ROLL OVER FUNDS FIRST APPROVED IN 2012 FOR AFRICAN ADVENTURE DESIGN, THE EXPLORATION STATION AND TROPICAL TREASURES. DESIGN IS COMPLETE AND PERMITS ARE IN PROCESS FOR THE EXPLORATION STATION; TROPICAL TREASURES IS UNDERGOING RENOVATION THAT HAD BEEN DELAYED BY SEA LION COVE.

MEMBER GRAY REQUESTED A DESCRIPTION OF TROPICAL TREASURES. MEMBER TOSTE ASKED ABOUT ONGOING DESIGN COSTS FOR AFRICAN ADVENTURE; MR. GOLDMAN AND AFRICAN ADVENTURE CONSTRUCTION MANAGER JON WHELESS EXPLAINED THE STATE REQUIREMENT FOR AN ARCHITECT ON-SITE DURING CONSTRUCTION. MEMBER TOSTE ASKED ABOUT THE EXPLORATION STATION, AND FOR FUTURE ROLLOVER REQUESTS TO INCLUDE A PRESENTATION ON THE PROJECTS. DIRECTOR BARTON WILL PROVIDE A FULL UPDATE ON THE CAPITAL BUDGET AT THE NEXT MEETING.

PUBLIC COMMENTS WERE RECEIVED FROM MS. LEROUX AND MR. HARRIMAN.

8. Adopt Resolution concurring with proposed amendment to Fresno's Chaffee Zoo Corporation's Policy on the Procurement of Goods and Services, Including the Bidding & Selection Process for Construction Projects.

MEMBER TOSTE STATED HE WOULD LIKE TO STRIKE THE WORDS "WISHES TO" AND SUBSTITUTE THE WORD "CHANGE" TO "CHANGES" IN THE FIRST LINE OF PARAGRAPH 2 ON PAGE 2. MEMBER GRAY POINTED OUT THAT IN PARAGRAPH 3, LINE 2, "EXHIBIT 1" SHOULD BE "EXHIBIT A".

MEMBER LYLES MADE A MOTION TO ADOPT THE RESOLUTION SUBJECT TO THE CHANGES MENTIONED; THE MOTION WAS SECONDED BY MEMBER TOSTE AND THE VOTE WAS UNANIMOUS.

9. Authorize Chair to sign *Agreement Regarding Maintenance Of Retention Payments By Zoo Corporation*

COORDINATOR CROSBY INTRODUCED THE ITEM. COUNSEL WILLE SAID THAT THE AGREEMENT HAD NOT STATED A PROCEDURE FOR THE RELEASE OF THE RETENTION, BUT TWO CHOICES WERE AVAILABLE: 1.) UPON DOCUMENTATION OF PROJECT COMPLETION, THE BOARD COULD MEET TO APPROVE THE RELEASE OF THE RETENTION, OR 2.) RETENTION COULD BE RELEASED UPON THE APPROVAL OF THE FINAL INVOICE FOR THE PROJECT, AS WAS DONE FOR SEA LION COVE.

MEMBER GRAY STATED HE WOULD LIKE THE BOARD TO HAVE THE FINAL SAY IN RELEASING THE RETENTION. THE CHAIRMAN CONCURRED AND ASKED THAT THIRD PARTY CERTIFICATION ALSO BE INCLUDED. MEMBER TOSTE CONSIDERED THE PHRASE "NOT LATER THAN 10 DAYS" TO NOW BE IMPRACTICAL, CONSIDERING MEMBERS HAD EXPRESSED A PREFERENCE TO HOLD A MEETING TO APPROVE THE RELEASE OF THE RETENTION. COUNSEL WILLE SUGGESTED ELIMINATING THE PHRASE AND BEGINNING THE SENTENCE WITH "PRIOR", AND THAT THE BOARD WOULD HOLD A MEETING FOR APPROVAL AS SOON AS PRACTICAL.

MEMBER TOSTE MADE THE MOTION TO AUTHORIZE THE CHAIRMAN TO SIGN THE AGREEMENT WITH THE CHANGES DISCUSSED, INCLUDING CHANGING THE RETENTION PERCENTAGE FROM 10% TO 5%. IT WAS SECONDED BY MEMBER GRAY AND APPROVED UNANIMOUSLY.

COMMENTS WERE RECEIVED FROM MS. LEROUX AND MR. HARRIMAN.

10. Discuss Biennial Conflict of Interest Code Review, the Zoo Authority's 2012 Code, and Board of Supervisors' comments regarding disclosure categories; and,
 - a. If amendments are not needed, authorize Chair to sign the 2014 Local Agency Biennial Notice, or
 - b. If amendments are needed, authorize Chair to sign the 2014 Local Agency Biennial Notice and provide direction to staff to return with draft revised code for adoption.

APPROVED UNANIMOUSLY -- OB/PT -- AFTER CLARIFICATION FROM COUNSEL WILLE AND DISCUSSION, MEMBERS DETERMINED TO KEEP CURRENT CONFLICT OF INTEREST DISCLOSURE CATEGORIES UNCHANGED.

11. Discuss and provide direction to staff regarding development of policy requiring review of contracts by Board of Supervisors before approval by Zoo Authority.

AFTER DISCUSSION, THE CONSENSUS OF MEMBERS' COMMENTS WAS THAT NO POLICY WAS NEEDED.

COMMENTS WERE RECEIVED BY MR. HARRIMAN.

12. Approve transfer of \$13,962 within the FY 2013-14 Zoo Authority Administrative Organization 9810 budget from Appropriations for Contingencies to Professional and Specialized Services

TREASURER JEFF BLANKS INTRODUCED THE ITEM.

APPROVED UNANIMOUSLY-- PT/GL

13. Receive staff reports

- a. Zoo Authority-ZooCorp agreement for actual cost of November 2014 election

RECEIVED – COORDINATOR CROSBY REPORTED THAT THE AGREEMENT WAS SIGNED IN JULY AND HAS BEEN POSTED TO THE ZOO AUTHORITY WEB SITE WITH OTHER DOCUMENTS RELATED TO THE RENEWAL BALLOT MEASURE.

- b. Annual report development

RECEIVED – MS. CROSBY ALSO REPORTED THAT THE FINANCIAL DOCUMENTS FOR THE ANNUAL REPORT HAVE BEEN PREPARED FOR THE AUDIT, WORK ON THE GRAPHIC DESIGN HAS BEGUN, AND A FIRST DRAFT SHOULD BE AVAILABLE IN OCTOBER.

14. Confirm next meeting date(s)

Approved meeting dates include: September 24, 2014
October 29, 2014
November 26, 2014

MEMBERS CANCELLED THE SEPTEMBER 24TH MEETING AND WILL HOLD THEIR NEXT MEETING OCTOBER 29TH

APPROVED -- PT/GL

15. Chair's comments

HELD – THE CHAIRMAN THANKED STAFF AND ZOOCORP STAFF FOR THEIR WORK WITH THE COMPLICATED AGENDA.

16. Board Member comments

COMMENTS WERE RECEIVED FROM MEMBERS LYLES, BAINES AND GRAY.

17. Adjourn

THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, THE CHAIRMAN ADJOURNED THE MEETING AT 10:33 AM.

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.

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

Invoice Number 0809-ZOO-102914

October 29, 2014

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

Department / Title	Hours	Rate	Cost	Fiscal Year 14-15
<i>Financial Reporting & Audits</i>				
<i>Division Chief</i>	3.75	\$104.36	\$391.35	
<i>Supervising Accountant</i>	45.50	\$89.40	\$4,067.70	
<i>Senior Accountant</i>	25.50	\$88.57	\$2,258.54	
<i>Accountant II</i>	64.75	\$80.30	\$5,199.43	
<i>Accountant I</i>	21.00	\$65.80	\$1,381.80	
<i>Public Works & Planning</i>				
<i>Analyst III</i>	408.70	\$73.01	\$29,839.19	
<i>County Counsel</i>				
<i>Sr. Deputy County Counsel</i>	29.30	\$113.00	\$3,310.90	
Professional Services Total	598.50		\$46,448.90	\$66,855.36
<i>Postage</i>			\$106.84	
<i>Office Supplies</i>			\$58.08	
<i>Copies</i>			390.85	
Office Expense Total			\$555.77	\$575.37
			\$47,004.67	\$67,430.73



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

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
- Measure Z - Sales Tax Proceeds		\$	1,149,600.00
Total Proceeds Received:		\$	1,149,600.00
Tax Proceeds Allocated:			
- Allocation to Zoo Authority Fund (2%)			22,992.00
- Allocation to Trust Fund for Operations and Capital Projects (98%)			1,126,608.00
Total Proceed Allocations		\$	1,149,600.00
Cash Balance by Fund			
Zoo Authority Fund >> Administrative Fund 2%			
Beginning Cash Balance		\$	1,088,210.96
Receipts:	- Measure Z Sales Tax Proceeds		22,992.00
	- Other Distributions for Current Services		14.30
Disbursements:	- PeopleSoft Charges		(127.40)
	- Professional Services		(30,408.28)
	- Postage		(38.95)
	- Office Expense		(1,538.31)
Net Increase/(Decrease) to Cash			(9,106.64)
Ending Cash Balance - Zoo Authority Administrative Fund		\$	1,079,104.32
Trust Fund for FCZC Operations and Capital Projects 98%			
Beginning Cash Balance		\$	50,171,627.73
>> Operations Fund			
Beginning Cash Balance			5,420,708.02
Receipts:	- Measure Z Sales Tax Proceeds		375,536.00
Disbursements:	- FCZC Operations Claim # 2014-7		(285,198.71)
	- Wire Fees		(10.00)
Net Increase/(Decrease) to Cash			90,327.29
Ending Cash Balance - Available for Operations		\$	5,511,035.31
>> Capital Facilities Project Fund			
Beginning Cash Balance		\$	44,750,919.71
Receipts:	- Measure Z Sales Tax Proceeds		751,072.00
Disbursements:	- FCZC Capital Projects Claim #2014-7C		(1,954,029.59)
Net Increase/(Decrease) to Cash			(1,202,957.59)
Ending Cash Balance - Available for Capital Projects			43,547,962.12
Ending Balance Available for Operations and Capital Projects		\$	49,058,997.43
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 1.293 as of June 30, 2014.

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

*Current Measure Z ordinance will expire and sales tax proceeds will not be collected

TOTAL MEASURE Z PROCEEDS FROM INCEPTION	\$ 101,411,162
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**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended August 31, 2014**

Cash Balance as of 8/31/2014 \$ 43,547,962

ADDITIONS:

*Estimated Revenues Through December 2014 \$ 2,918,381

DEDUCTIONS (earmarked projects, paid through claim 2014-8C):

2014 Graphics-2011	33,598	
2014 Reptile Plaza-2011	50,000	
2014 Entrance/Vault-2011	85,000	
2014 Cobra Exhibit-2011	171,829	
2014 Water Play Area-2014	4,633	
2014 Animal Acquisition-January 2013	20,000	
2014 **Utility Design-May 2013	183,235	
2014 African Project-December 2013	42,392,187	
2014 Komodo Dragon-Not Approved Yet	1,200,000	
2013 Reptile House-2010	82,063	
2012 Tropical Treasures-January 2012	64,937	
2012 Africa Design-March 2012	132,720	
2012 Exploration Station-January 2012	100,000	
Total Deductions:		<u>\$ (44,520,202)</u>

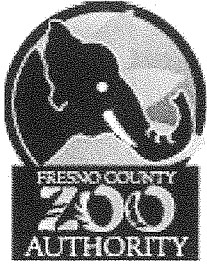
*****TOTAL:** \$ 1,946,141

***Note:** For Jul-Dec 2014, used actuals/projections from Jul-Dec 2013.

Estimated interest based on 2013 actual interest received.

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

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



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

Cash Balance as of 8/31/2014	\$ 5,511,035
ADDITIONS:	
*Estimated Revenues Through December 2014	\$ 1,385,857
DEDUCTIONS (Remaining budgets, paid through claim 2014-7):	
2014 Visitor Services	283,142
2014 Animal	862,447
2014 Maintenance	389,519
2014 Education	409,328
2014 Interest/Bank Charges	250
Total Deductions:	<u>\$ (2,069,686)</u>
TOTAL:	<u><u>\$ 4,827,206</u></u>

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

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



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

Cash Balance as of 8/31/14	\$	1,079,104
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ADDITIONS:

*Estimated Revenues Through December 2014	\$	87,624
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DEDUCTIONS (Remaining budgets, paid through claim 0405-ZOO-062514):

2015 Telephone Charges	500	
2015 Memberships	1,000	
2015 Office Expense	6,000	
2015 Postage	1,500	
2015 PeopleSoft Financials Charges	623	
2015 Professional Services	212,242	
2015 Data Processing Services	3,000	
2015 Publications & Legal Notices	1,000	
2015 Trans, Travel & Education	5,000	
Total Deductions:	\$	(230,865)

TOTAL:	\$	935,863
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***Note: For Jul-Dec 2014, used actuals/projections from Jul-Dec 2013.
Estimated interest based on 2013 actual interest received.**

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



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Quarter Ended September 30, 2014**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
- Measure Z - Sales Tax Proceeds		\$	3,213,726.12
Total Proceeds Received:		\$	3,213,726.12
Tax Proceeds Allocated:			
- Allocation to Zoo Authority Fund (2%)			64,274.52
- Allocation to Trust Fund for Operations and Capital Projects (98%)			3,149,451.60
Total Proceed Allocations		\$	3,213,726.12
Cash Balance By Fund			
Zoo Authority Fund >> Administrative Fund 2%			
Beginning Balance		\$	1,070,336.67
Receipts:			
- Measure Z Sales Tax Proceeds			64,274.52
- Interest Received			3,412.72
- Other Distributions for Current Services			14.30
Disbursements:			
- Professional Services			(30,408.28)
- Postage			(38.95)
- Office Expenses			(1,538.31)
- PeopleSoft Charges			(253.98)
- Appreciation Plaques			-
Net Increase/(Decrease) to Cash			35,462.02
Ending Cash Balance - Zoo Authority Administrative Fund		\$	1,105,798.69
Trust Fund for Operations and Capital Projects 98%			
Beginning Balance for Operations and Capital Projects		\$	51,604,301.06
>> Operations Fund			
Beginning Cash Balance			5,415,003.34
Receipts:			
- Measure Z Sales Tax Proceeds			1,049,817.20
- Interest Received			17,728.65
- Correction to Peoplesoft Charges			-
Disbursements:			
- FCZC Operations Claim # 2014-7			(285,198.71)
- FCZC Operations Claim # 2014-8			(248,646.50)
- FCZC Operations Claim # 2014-6			(280,216.28)
- Wire Fees			(50.00)
Net Increase/(Decrease) to Cash			253,434.36
Ending Cash Balance - Available for Operations		\$	5,668,437.70
>> Capital Facilities Project Fund			
Beginning Balance		\$	46,189,297.72
Receipts:			
- Measure Z Sales Tax Proceeds			2,099,634.40
- Interest Received			152,403.49
Disbursements:			
- FCZC Capital Projects Claim #2014-4C			(375,578.02)
- FCZC Capital Projects Claim #2014-6C			(1,657,155.78)
- FCZC Capital Projects Claim #2014-7C			(1,954,029.59)
- FCZC Capital Projects Claim #2014-9C			(3,775,208.44)
- FCZC Capital Projects Claim #2014-8C			(235,304.33)
Net Increase/(Decrease) to Cash			(5,745,238.27)
Ending Cash Balance - Available for Capital Projects			40,444,059.45
Ending Balance Available for Operations and Capital Projects		\$	46,112,497.15
Total Interest Received During the Quarter			173,544.86

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 1.293 as of June 30, 2014.



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended September 30, 2014**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
- Measure Z - Sales Tax Proceeds		\$	1,199,226.12
Total Proceeds Received:		\$	1,199,226.12
Tax Proceeds Allocated:			
- Allocation to Zoo Authority Fund (2%)			23,984.52
- Allocation to Trust Fund for Operations and Capital Projects (98%)			1,175,241.60
Total Proceed Allocations		\$	1,199,226.12
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	1,079,104.32
Receipts:	- Measure Z Sales Tax Proceeds		23,984.52
	- Interest Received		2,756.89
Disbursements:	- PeopleSoft Charges		(47.04)
	Net Increase/(Decrease) to Cash		26,694.37
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	1,105,798.69
	Trust Fund for FCZC Operations and Capital Projects	98%	
	Beginning Cash Balance	\$	49,058,997.43
	>> Operations Fund		
	Beginning Cash Balance		5,511,035.31
Receipts:	- Measure Z Sales Tax Proceeds		391,747.20
	- Interest Received		14,321.69
Disbursements:	- FCZC Operations Claim # 2014-8		(248,646.50)
	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		157,402.39
	Ending Cash Balance - Available for Operations	\$	5,668,437.70
	>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	43,547,962.12
Receipts:	- Measure Z Sales Tax Proceeds		783,494.40
	- Interest Received		123,115.70
Disbursements:	- FCZC Capital Projects Claim #2014-9C		(3,775,208.44)
	- FCZC Capital Projects Claim #2014-8C		(235,304.33)
	Net Increase/(Decrease) to Cash		(3,103,902.67)
	Ending Cash Balance - Available for Capital Projects		40,444,059.45
	Ending Balance Available for Operations and Capital Projects	\$	46,112,497.15
	Total Interest Received During the Month		140,194.28

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 percentage rate of 1.293 as of June 30, 2014.



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		2014-2015		BUDGET TO ACTUAL VARIANCE
	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	\$ 903,500	\$ 894,465	\$ 854,900	\$ (29,565)	-3.31%								
August	933,800	895,400	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100	1,106,000	1,106,000	1,149,600	\$ 43,600	3.94%								
September	764,524	1,453,498	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369	1,097,605	1,097,605	1,199,226	\$ 101,621	9.26%								
October	705,400	679,300	853,500	792,200	678,000	677,000	694,100	850,500	857,400	874,548											
November	940,500	1,471,000	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800	1,143,200	1,131,768											
December	1,324,459	1,047,118	827,112	872,815	971,061	932,350	1,240,028	1,083,021	1,076,977	1,109,286											
January	676,000	813,700	831,200	766,900	719,900	710,700	770,100	799,900	836,700	845,067											
February	901,300	1,081,800	1,108,200	841,000	944,000	919,900	978,600	1,086,700	1,101,200	1,123,224											
March	1,319,000	905,577	762,907	959,801	628,563	821,858	1,006,649	1,021,734	1,113,584	1,102,448											
April	678,900	748,000	699,000	652,000	594,300	618,400	716,100	846,500	788,000	*											
May	905,200	997,300	932,000	860,800	847,200	876,500	897,100	1,493,700	1,050,600	*											
June	1,113,269	900,178	1,026,580	730,781	821,511	963,040	1,191,689	1,015,391	1,139,360	*											
Total	\$ 10,962,752	\$ 11,664,371	\$ 11,151,878	\$ 10,360,884	\$ 9,315,775	\$ 9,811,839	\$ 11,071,469	\$ 12,141,715	\$ 12,214,126	\$ 9,284,411	\$ 3,213,726	\$ 115,656	5.78%								

*Current Measure Z ordinance will expire and sales tax proceeds will not be collected

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 102,610,388



**Fresno County Zoo Authority
Receipt of Interest
Unaudited Cash Basis
For the Quarter Ended
September 30, 2014**

Summary of Quarter One Interest Receipts					
Fund	Subclass	Description	1st Alloc. July	2nd Alloc Sept	Interest Received
4845	10000	Zoo Authority	\$ 655.83	\$ 2,756.89	\$ 3,412.72
4850	10000	FCZC - Operations	3,406.96	14,321.69	\$ 17,728.65
4850	42700	FCZC - CP	29,287.79	123,115.70	\$ 152,403.49
Total			\$ 33,350.58	\$ 140,194.28	\$ 173,544.86



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Quarter Ended September 30, 2014**

Cash Balance as of 9/30/2014 \$ 40,444,059

ADDITIONS:

*Estimated Revenues Through December 2014 \$ 2,135,609

DEDUCTIONS (earmarked projects, paid through claim 2014-9C):

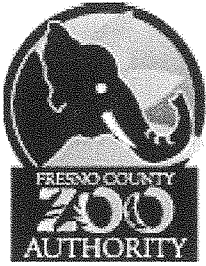
2014 Graphics-2011	33,598	
2014 Reptile Plaza-2011	50,000	
2014 Entrance/Vault-2011	85,000	
2014 Cobra Exhibit-2011	171,829	
2014 Water Play Area-2014	4,633	
2014 Animal Acquisition-January 2013	20,000	
2014 **Utility Design-May 2013	173,895	
2014 African Project-December 2013	38,528,367	
2014 Komodo Dragon-Not Approved Yet	1,200,000	
2013 Reptile House-2010	82,063	
2012 Tropical Treasures-January 2012	64,937	
2012 Africa Design-March 2012	-	
2012 Exploration Station-January 2012	100,000	
Total Deductions:		<u>\$ (40,514,322)</u>

*****TOTAL:** \$ 2,065,346

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

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

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



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Quarter Ended September 30, 2014**

Cash Balance as of 9/30/2014	\$	5,668,438
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ADDITIONS:

*Estimated Revenues Through December 2014	\$	1,012,805
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DEDUCTIONS (Remaining budgets, paid through claim 2014-8):

2014 Visitor Services	242,419	
2014 Animal	739,919	
2014 Maintenance	349,750	
2014 Education	363,711	
2014 Interest/Bank Charges	220	
Total Deductions:		\$ (1,821,019)

TOTAL:	\$	4,860,224
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***Note: For Jul-Dec 2014, used actuals/projections from Jul-Dec 2013.
Estimated interest based on 2013 actual interest received.**

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



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Quarter Ended September 30, 2014**

Cash Balance as of 9/30/14	\$ 1,105,799
ADDITIONS:	
*Estimated Revenues Through December 2014	\$ 64,090
DEDUCTIONS (Remaining budgets, paid through claim 0405-ZOO-062514):	
2015 Telephone Charges	500
2015 Memberships	1,000
2015 Office Expense	6,000
2015 Postage	1,500
2015 PeopleSoft Financials Charges	576
2015 Professional Services	212,242
2015 Data Processing Services	3,000
2015 Publications & Legal Notices	1,000
2015 Trans, Travel & Education	5,000
Total Deductions:	<u>\$ (230,818)</u>
TOTAL:	<u><u>\$ 939,071</u></u>

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

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



FY14 August Financial Report

Board of Directors

Discussion of Financial Results

As of August 31, 2014

- **Key Facts & Figures*:**

- YTD operating surplus of \$991,026 compared to projected surplus of \$580,527.
- Self generated revenue is 5% ahead of YTD budget.
- Personnel expenses are 12% under YTD budget.
- Operating expenses are 7% under YTD budget.
- YTD attendance of 529,334 compared to 513,253 for the same period last year.
- 2014 YTD attendance is 8% ahead of budget and 3% ahead of the same time last year.

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

Discussion of Financial Results

Liquid Assets:

	08/31/2014	07/31/2014	2013 Audited
Cash	\$354,472	\$649,062	\$651,296
Short-term Investments	\$352,049	\$352,019	\$461,765
Long-term Investments	\$5,299,671	\$5,207,419	\$5,103,516
Endowment/Board Designated	<u>\$4,218,053</u>	<u>\$4,128,035</u>	<u>\$3,935,641</u>
	\$10,224,245	\$10,336,535	\$10,152,218

Accounts Receivable:

	\$4,533,167	\$2,768,249	\$1,440,307
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Accounts Payable/Accrued Liabilities:

Accounts Payable	\$4,385,722	\$2,447,782	\$1,032,479
Accrued Liabilities	<u>\$67,346</u>	<u>\$67,120</u>	<u>\$252,745</u>
	\$4,453,068	\$2,514,902	\$1,285,224

Net Assets:

Unrestricted	\$42,555,792	\$38,654,562	\$27,290,162
Temporarily Restricted	\$513,182	\$509,020	\$399,034
Permanently Restricted	<u>\$50,846</u>	<u>\$49,625</u>	<u>\$47,952</u>
	\$43,119,820	\$39,213,207	\$27,737,148

Measure Z Balance @ 7/31/2014

Operating	\$5,420,708
Capital Funds	<u>\$44,750,920</u>
	\$50,171,628

MTD Attendance				Increase/ Decrease
	2014	2013		
Attendance	58,004	61,876		-6%
Paid	36,318	38,549		-6%
Members	13,644	15,442		-12%
Group	249	615		-60%
Other	7,793	7,270		7%
Giraffe Feeding	8,367	8,223		2%
Capture Rate	14%	13%		9%
Stingray Bay	17,744	19,296		-8%
Capture Rate	31%	31%		0%
Winged Wonders	8,548	10,362		-18%
MTD Revenue				Increase/ Decrease
	2014	2013		
Admissions	\$192,056	\$199,928		-4%
Per Cap	\$3.31	\$3.23		2%
Giraffe Feeding	\$17,511	\$17,501		0%
Per Cap	\$0.30	\$0.28		7%
Stingray Bay	\$22,891	\$25,395		-10%
Per Cap	\$0.39	\$0.41		-4%
Membership	\$67,403	\$78,807		-14%
Contracted Service				Increase/ Decrease
	2014	2013		
Food Services	\$23,889	\$28,895		-17%
Per Cap	\$0.41	\$0.47		-12%
Gift Shop	\$27,334	\$31,081		-12%
Per Cap	\$0.47	\$0.50		-6%

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

YTD Attendance				Increase/ Decrease
	2014	2013		
Attendance	529,334	513,253		3%
Paid	297,246	295,100		1%
Members	119,078	115,457		3%
Group	67,135	60,752		11%
Other	45,875	41,944		9%
Giraffe Feeding	66,314	59,600		11%
Capture Rate	13%	12%		8%
Stingray Bay	174,537	165,722		5%
Capture Rate	33%	32%		2%
Winged Wonders	104,935	111,703		-6%
YTD Revenue				Increase/ Decrease
	2014	2013		
Admissions	\$1,766,922	\$1,751,328		1%
Per Cap	\$3.34	\$3.41		-2%
Giraffe Feeding	\$142,083	\$131,489		8%
Per Cap	\$0.27	\$0.26		5%
Stingray Bay	\$235,322	\$223,779		5%
Per Cap	\$0.44	\$0.44		2%
Membership	\$574,891	\$532,540		8%
Contracted Service				Increase/ Decrease
	2014	2013		
Food Services	\$221,396	\$211,721		5%
Per Cap	\$0.42	\$0.41		1%
Gift Shop	\$275,833	\$270,574		2%
Per Cap	\$0.52	\$0.53		-1%

2013 Audited
691,320
374,580
154,892
66,013
95,835
76,964
11%
204,765
30%
120,851
\$2,180,254
\$3.15
\$167,430
\$0.24
\$272,737
\$0.39
\$779,902
\$274,610
\$0.40
\$350,319
\$0.51

Fresno's Chaffee Zoo Corporation
Balance Sheet
August 2014

	FY14 @ 8/31/14	FY14 @ 7/31/14	FY13 Audited
ASSETS			
Cash	\$354,472	\$649,061	\$651,296
Short Term Investments	\$352,049	\$352,019	\$461,765
Long Term Investments	\$9,517,724	\$9,335,454	\$9,039,157
Accounts Receivable	\$4,533,167	\$2,768,249	\$1,440,307
Prepaid Expenses	\$165,204	\$196,727	\$63,572
Inventory	\$0	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$2,622,555	\$2,563,517	\$2,504,200
Construction in Progress	\$19,953,751	\$15,789,116	\$4,788,109
Exhibits	\$10,073,967	\$10,073,967	\$10,073,967
TOTAL ASSETS	\$47,572,888	\$41,728,110	\$29,022,372
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts Payable/Accrued Liabilities	\$4,453,068	\$2,514,902	\$1,285,224
Total Liabilities	\$4,453,068	\$2,514,902	\$1,285,224
Net Assets			
Fund Balance-Unrestricted	\$42,555,792	\$38,654,562	\$27,290,162
Fund Balance-Temporarily Restricted	\$513,182	\$509,020	\$399,034
Fund Balance-Permanently Restricted	\$50,846	\$49,625	\$47,952
Total Net Assets	\$43,119,820	\$39,213,208	\$27,737,148
TOTAL LIABILITIES AND NET ASSETS	\$47,572,888	\$41,728,110	\$29,022,372

Fresno's Chaffee Zoo Corporation
Income Statement
August 31, 2014

	FY14 Budget	Current Month		Year-to-Date				
		Amended Budget	Actual @ 8/31/14	Variance	Amended Budget	Actual @ 8/31/14	Variance	FY13 Audited
REVENUE								
Self-Generated Revenue								
Admissions	\$2,140,785	\$190,625	\$192,056	\$1,431	\$1,703,261	\$1,766,922	\$63,661	\$2,180,254
Adopt an Animal	\$35,000	\$1,500	\$495	(\$1,005)	\$26,750	\$27,412	\$662	\$36,582
Board Designated for Endow	\$50,000	\$0	\$75	\$75	\$27,500	\$10,170	(\$17,330)	\$83,224
Education	\$238,600	\$11,385	\$4,839	(\$6,545)	\$191,867	\$245,366	\$53,499	\$255,487
Food Services	\$266,000	\$24,600	\$23,889	(\$711)	\$196,200	\$221,396	\$25,196	\$274,610
Gift Shop	\$332,500	\$30,750	\$27,334	(\$3,416)	\$245,250	\$275,833	\$30,583	\$350,319
Giraffe Feeding	\$159,600	\$14,760	\$17,511	\$2,751	\$117,720	\$142,085	\$24,365	\$167,450
Grants/Fundraising	\$1,139,000	\$108,458	\$9,758	(\$98,700)	\$555,167	\$147,976	(\$387,191)	\$231,742
Group Event/Facility Rental	\$240,000	\$25,500	\$5,576	(\$19,924)	\$160,000	\$165,070	\$5,070	\$240,221
Interest Income	\$275,000	\$11,000	\$8,646	(\$2,354)	\$118,000	\$119,428	\$1,428	\$266,594
Investment Income	\$0	\$0	\$174,503	\$174,503	\$0	\$316,047	\$316,047	\$876,055
Membership	\$725,000	\$80,000	\$67,403	(\$12,598)	\$545,000	\$574,891	\$29,891	\$779,897
Special Events	\$493,100	\$62,500	\$51,453	(\$11,047)	\$125,100	\$102,684	(\$22,417)	\$478,738
Stringray Exhibit	\$272,650	\$26,650	\$22,891	(\$3,759)	\$202,400	\$235,322	\$32,922	\$272,757
Other	\$55,500	\$7,450	\$5,812	(\$1,638)	\$37,150	\$36,132	(\$1,018)	\$52,055
Total Self-Generated Revenue	\$6,422,735	\$595,177	\$612,240	\$17,063	\$4,231,364	\$4,386,732	\$155,368	\$6,545,985
City of Fresno	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Measure Z-Capital Funds	\$20,250	\$1,688	\$3,775,218	\$3,773,531	\$13,500	\$14,298,917	\$14,285,417	\$2,821,588
Measure Z Operating Funds	\$3,928,683	\$313,823	\$248,647	(\$65,176)	\$2,430,909	\$2,232,844	(\$198,065)	\$3,595,046
TOTAL REVENUE	\$10,371,668	\$910,687	\$4,636,105	\$3,725,418	\$6,675,773	\$20,918,493	\$14,242,720	\$12,962,619

Fresno's Chaffee Zoo Corporation

Income Statement

August 31, 2014

	FY14 Budget	Current Month		Year-to-Date		FY13 Audited		
		Amended Budget	Actual @ 8/31/14	Variance	Amended Budget		Actual @ 8/31/14	Variance
EXPENSES								
OPERATING EXPENSES								
Personnel Expenses								
Administration	\$723,477	\$55,577	\$48,711	\$6,867	\$441,564	\$425,045	\$16,518	\$610,929
Animal	\$1,878,286	\$145,604	\$122,528	\$23,076	\$1,186,621	\$1,119,623	\$66,998	\$1,559,921
Education	\$758,654	\$68,816	\$45,617	\$23,199	\$496,064	\$374,349	\$121,715	\$797,931
Maintenance/Horticulture	\$656,458	\$52,800	\$39,769	\$13,031	\$391,740	\$297,645	\$94,094	\$457,162
Mem/Dev/Marketing	\$552,625	\$41,320	\$27,859	\$13,460	\$349,701	\$291,117	\$58,584	\$444,600
Veterinary	\$259,529	\$20,754	\$13,405	\$7,349	\$154,484	\$130,605	\$23,879	\$218,294
Visitor Services	\$635,165	\$52,152	\$40,723	\$11,429	\$403,546	\$381,916	\$21,629	\$558,539
Total Personnel Expenses	\$5,464,194	\$437,022	\$338,611	\$98,411	\$3,423,720	\$3,020,301	\$403,418	\$4,647,376
Other Expenses								
Advertising	\$212,500	\$18,500	\$26,413	(\$7,913)	\$141,850	\$163,255	(\$21,405)	\$309,678
Animal Services	\$305,400	\$24,867	\$22,721	\$2,145	\$205,933	\$206,540	(\$607)	\$331,455
Computer/Software	\$53,000	\$1,483	\$442	\$1,041	\$41,566	\$34,451	\$7,115	\$47,008
Conservation	\$65,000	\$5,417	\$66,379	(\$60,963)	\$43,333	\$69,336	(\$26,002)	\$66,650
Contracted Services	\$454,500	\$35,454	\$31,077	\$4,377	\$300,500	\$321,650	(\$21,150)	\$480,210
Depreciation Expense	\$285,720	\$23,685	\$24,364	(\$679)	\$190,980	\$188,791	\$2,189	\$759,342
Dues	\$40,630	\$2,728	\$49	\$2,679	\$29,495	\$17,161	\$12,333	\$33,627
Equipment	\$175,100	\$13,758	\$9,135	\$4,624	\$99,316	\$88,018	\$11,299	\$139,745
Fleet	\$31,900	\$2,658	\$2,768	(\$110)	\$21,266	\$13,238	\$8,029	\$29,848
Food/Catering	\$127,050	\$10,467	\$6,268	\$4,199	\$77,383	\$81,557	(\$4,174)	\$119,838
Insurance	\$142,000	\$10,500	\$10,424	\$76	\$121,000	\$120,014	\$986	\$138,967
Miscellaneous Business	\$51,345	\$4,021	\$1,630	\$2,391	\$31,011	\$20,806	\$10,205	\$30,348
Office Supplies	\$25,650	\$2,071	\$1,496	\$575	\$17,358	\$14,475	\$2,883	\$27,671
Postage	\$52,845	\$5,843	\$2,831	\$3,013	\$34,996	\$34,477	\$519	\$50,295
Printing	\$139,595	\$26,371	\$15,699	\$10,672	\$96,670	\$77,197	\$19,473	\$128,511
Professional Services	\$144,000	\$11,167	\$25,103	(\$13,937)	\$107,667	\$168,825	(\$61,158)	\$185,853
Repairs and Replacements	\$203,000	\$14,750	\$26,239	(\$11,489)	\$142,500	\$154,038	(\$11,538)	\$285,322
Service/Bank Credit Card Fees	\$119,360	\$6,780	\$4,923	\$1,857	\$82,740	\$86,597	(\$3,857)	\$117,360
Signage	\$25,000	\$2,083	\$861	\$1,222	\$16,667	\$8,321	\$8,345	\$40,913

Fresno's Chaffee Zoo Corporation
Income Statement
August 31, 2014

	FY14 Budget	Current Month		Year-to-Date		FY13 Audited		
		Amended Budget	Actual @ 8/31/14	Variance	Amended Budget		Actual @ 8/31/14	Variance
Specialized Services	\$30,350	\$2,529	\$3,379	(\$849)	\$20,233	\$18,643	\$1,590	\$36,939
Staff Development	\$71,250	\$5,063	\$5,931	(\$869)	\$47,300	\$47,048	\$252	\$71,964
Supplies	\$312,400	\$27,833	\$19,010	\$8,823	\$194,166	\$192,226	\$1,940	\$308,529
Telephone	\$36,800	\$3,067	\$3,414	(\$347)	\$24,333	\$24,359	\$174	\$38,447
Uniforms	\$25,650	\$1,388	\$657	\$730	\$19,359	\$19,505	(\$146)	\$31,311
Utilities	\$458,000	\$38,167	\$60,489	(\$22,322)	\$305,333	\$266,075	\$39,258	\$452,819
Other	\$29,550	\$5,975	\$78	\$5,897	\$22,850	\$14,828	\$8,022	\$46,110
Total Other Expenses	\$3,617,595	\$306,623	\$371,778	(\$65,155)	\$2,436,006	\$2,451,429	(\$15,423)	\$4,308,763
TOTAL OPERATING EXPENSES	\$9,081,789	\$743,645	\$710,389	\$33,256	\$5,859,726	\$5,471,730	\$387,996	\$8,956,139
Expansion/Nonoperating Exp.								
Expansion/Nonoperating Exp. \$240,000		\$13,750	\$19,104	(\$5,354)	\$110,000	\$64,091	\$45,909	\$263,343
Total Expansion/Nonoperating Exp. \$240,000		\$13,750	\$19,104	(\$5,354)	\$110,000	\$64,091	\$45,909	\$263,343
TOTAL EXPENSES	\$9,321,789	\$757,395	\$729,493	\$27,902	\$5,969,726	\$5,535,821	\$433,904	\$9,219,482
BEGINNING FUND BALANCE	\$27,737,148	\$39,213,208	\$39,213,208	\$0	\$27,737,148	\$27,737,148	\$0	\$23,994,011
NET SURPLUS/(DEFICIT)	\$1,049,879	\$153,292	\$3,906,612	\$3,753,320	\$706,047	\$15,382,672	\$14,676,624	\$3,743,137
ENDING FUND BALANCE	\$28,787,027	\$39,366,500	\$43,119,820	\$3,753,320	\$28,443,195	\$43,119,820	\$14,676,624	\$27,737,148

Footnotes:

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

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

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

Measure Z Revenue Summary of Tax Proceeds

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

Total received from inception: \$100,261,562

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

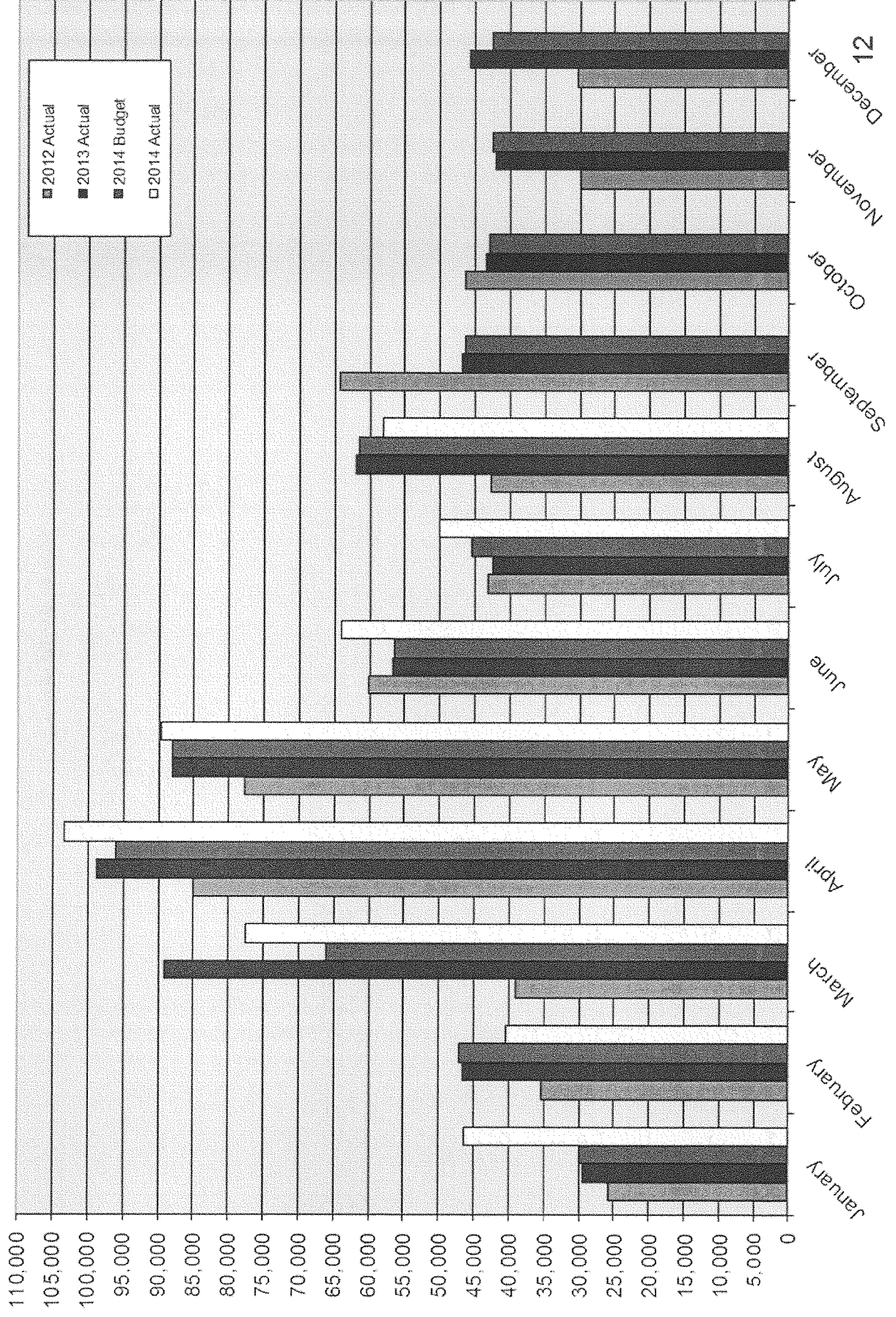
	2014 Measure Z <u>Operating Request</u>	<u>YTD Actual</u>
<u>Revenue:</u>		
Measure Z - Operating Funds	\$3,928,683	\$2,232,844
<u>Expenses:</u>		
Animal Department	\$1,878,286	\$1,138,367
Education Department	\$758,654	\$394,943
Maintenance Department	\$656,458	\$306,708
Visitor Services Department	\$635,165	\$392,746
Service Charges	<u>\$120</u>	<u>\$80</u>
	\$3,928,683	\$2,232,844

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

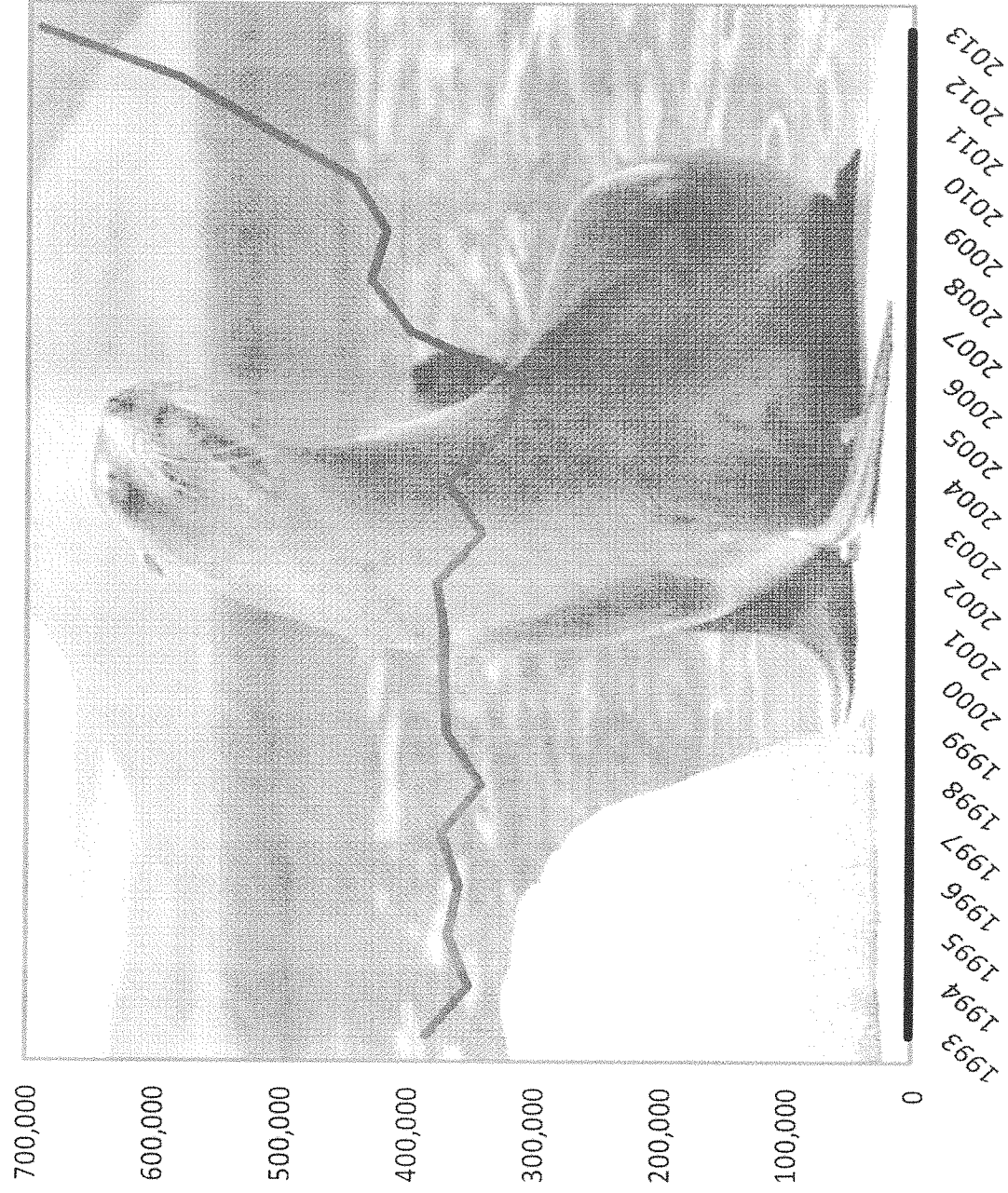
Accounts Receivable as of August 31, 2014

•Fresno County Zoo Authority	\$4,259,150
•City of Fresno	\$ 169,562
•3 rd party concessionaire	\$ 51,387
•Sponsorships/Donations	\$ 50,500

Fresno Chaffee Zoo Attendance Comparison 2012 - 2014



Fresno Chaffee Zoo Attendance Totals



* FCZC assumed management responsibility 2/2006



FY14 September Financial Report

Board of Directors

Discussion of Financial Results

As of September 30, 2014

- **Key Facts & Figures*:**

- YTD operating surplus of \$1,137,946 compared to projected surplus of \$382,557.
- Self generated revenue is 10% ahead of YTD budget.
- Personnel expenses are 12% under YTD budget.
- Operating expenses are 8% under YTD budget.
- YTD attendance of 569,894 compared to 560,168 for the same period last year.
- 2014 YTD attendance is 6% ahead of budget and 2% ahead of the same time last year.

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

Discussion of Financial Results

Liquid Assets:

	<u>09/30/2014</u>	<u>08/31/2014</u>	<u>2013 Audited</u>
Cash	\$595,999	\$355,825	\$651,296
Short-term Investments	\$352,078	\$352,049	\$461,765
Long-term Investments	\$5,186,854	\$5,299,671	\$5,103,516
Endowment/Board Designated	<u>\$4,110,595</u>	<u>\$4,218,053</u>	<u>\$3,935,641</u>
	\$10,245,526	\$10,225,598	\$10,152,218

Accounts Receivable:

	\$4,514,705	\$4,533,166	\$1,440,307
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Accounts Payable/Accrued Liabilities:

Accounts Payable	\$4,480,754	\$4,386,396	\$1,032,479
Accrued Liabilities	<u>\$61,563</u>	<u>\$39,356</u>	<u>\$252,745</u>
	\$4,542,317	\$4,425,752	\$1,285,224

Net Assets:

Unrestricted	\$46,443,174	\$42,547,611	\$27,290,162
Temporarily Restricted	\$537,446	\$513,182	\$399,034
Permanently Restricted	<u>\$49,493</u>	<u>\$50,846</u>	<u>\$47,952</u>
	\$47,030,113	\$43,111,639	\$27,737,148

Measure Z Balance @ 7/31/2014

Operating	\$5,420,708
Capital Funds	<u>\$44,750,920</u>
	\$50,171,628

MTD Attendance				Increase/ Decrease
	2014	2013		
Attendance	40,560	46,915		-14%
Paid	25,259	27,393		-13%
Members	10,405	12,249		-15%
Group	957	768		22%
Other	5,959	6,505		-8%
Giraffe Feeding	6,132	5,586		10%
Capture Rate	15%	12%		27%
Stingray Bay	12,346	13,247		-7%
Capture Rate	30%	28%		8%
MTD Revenue				Increase/ Decrease
	2014	2013		
Admissions	\$126,552	\$143,863		-12%
Per Cap	\$3.12	\$3.07		2%
Giraffe Feeding	\$13,083	\$11,775		11%
Per Cap	\$0.32	\$0.25		29%
Stingray Bay	\$15,384	\$16,934		-9%
Per Cap	\$0.58	\$0.36		5%
Membership	\$59,809	\$67,302		-11%
Contracted Service				Increase/ Decrease
	2014	2013		
Food Services	\$23,823	\$23,854		0%
Per Cap	\$0.59	\$0.51		16%
Gift Shop	\$26,506	\$28,188		-6%
Per Cap	\$0.65	\$0.60		9%

YTD Attendance				Increase/ Decrease
	2014	2013		
Attendance	569,894	560,168		2%
Paid	320,505	322,493		-1%
Members	129,483	127,706		1%
Group	68,072	61,520		11%
Other	51,834	48,449		7%
Giraffe Feeding	72,446	65,186		11%
Capture Rate	13%	12%		9%
Stingray Bay	186,883	178,969		4%
Capture Rate	33%	32%		3%
Winged Wonders	104,955	111,703		-6%
YTD Revenue				Increase/ Decrease
	2014	2013		
Admissions	\$1,893,474	\$1,895,191		0%
Per Cap	\$3.32	\$3.38		-2%
Giraffe Feeding	\$155,464	\$143,264		9%
Per Cap	\$0.27	\$0.26		7%
Stingray Bay	\$250,706	\$240,713		4%
Per Cap	\$0.44	\$0.43		2%
Membership	\$634,700	\$599,842		6%
Contracted Service				Increase/ Decrease
	2014	2013		
Food Services	\$245,215	\$235,575		4%
Per Cap	\$0.43	\$0.42		2%
Gift Shop	\$302,340	\$298,762		1%
Per Cap	\$0.53	\$0.53		0%

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

Key:

Equal to or ahead of 2013

2% or less behind 2013

More than 2% behind 2013

Fresno's Chaffee Zoo Corporation
Balance Sheet
September 2014

	<u>FY14</u> <u>@ 9/30/14</u>	<u>FY14</u> <u>@ 8/31/14</u>	<u>FY13</u> <u>Audited</u>
ASSETS			
Cash	\$595,999	\$555,825	\$651,296
Short Term Investments	\$352,078	\$352,049	\$461,765
Long Term Investments	\$9,297,449	\$9,517,724	\$9,039,157
Accounts Receivable	\$4,514,705	\$4,533,166	\$1,440,307
Prepaid Expenses	\$172,759	\$126,006	\$63,572
Inventory	\$0	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$2,648,480	\$2,630,788	\$2,504,200
Construction in Progress	\$23,916,994	\$19,947,868	\$4,788,109
Exhibits	\$10,073,967	\$10,073,967	\$10,073,967
TOTAL ASSETS	<u>\$51,572,429</u>	<u>\$47,537,391</u>	<u>\$29,022,372</u>
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts Payable/Accrued Liabilities	\$4,542,317	\$4,425,752	\$1,285,224
Total Liabilities	<u>\$4,542,317</u>	<u>\$4,425,752</u>	<u>\$1,285,224</u>
Net Assets			
Fund Balance-Unrestricted	\$46,443,174	\$42,547,611	\$27,290,162
Fund Balance-Temporarily Restricted	\$537,446	\$513,182	\$399,034
Fund Balance-Permanently Restricted	\$49,493	\$50,846	\$47,952
Total Net Assets	<u>\$47,030,112</u>	<u>\$43,111,639</u>	<u>\$27,737,148</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$51,572,429</u>	<u>\$47,537,391</u>	<u>\$29,022,372</u>

Fresno's Chaffee Zoo Corporation
Income Statement
at September 30, 2014

	FY14 Budget	Current Month		Year-to-Date		FY13 Audited		
		Amended Budget	Actual @ 9/30/14	Variance	Amended Budget		Actual @ 9/30/14	Variance
REVENUE								
Self-Generated Revenue								
Admissions	\$2,140,785	\$135,625	\$126,552	(\$9,073)	\$1,838,886	\$1,893,474	\$54,588	\$2,180,254
Adopt an Animal	\$35,000	\$1,000	\$480	(\$520)	\$27,750	\$27,892	\$142	\$36,582
Board Designated for Endow	\$50,000	\$0	\$201,064	\$201,064	\$27,500	\$211,234	\$183,734	\$83,224
Education	\$238,600	\$9,833	\$11,960	\$2,127	\$201,700	\$257,181	\$55,481	\$255,487
Food Services	\$266,000	\$18,600	\$23,823	\$5,223	\$214,800	\$245,218	\$30,418	\$274,610
Gift Shop	\$332,500	\$23,250	\$26,506	\$3,256	\$268,500	\$302,340	\$33,840	\$350,319
Giraffe Feeding	\$159,600	\$11,160	\$13,083	\$1,923	\$128,880	\$155,167	\$26,287	\$167,450
Grants/Fundraising	\$1,139,000	\$103,458	\$7,488	(\$95,971)	\$638,625	\$155,464	(\$483,161)	\$231,742
Group Event/Facility Rental	\$240,000	\$10,000	\$6,594	(\$3,406)	\$170,000	\$171,665	\$1,665	\$240,221
Interest Income	\$275,000	\$11,000	\$12,835	\$1,835	\$129,000	\$132,263	\$3,263	\$266,594
Investment Income	\$0	\$0	(\$232,259)	(\$232,259)	\$0	\$83,788	\$83,788	\$876,055
Membership	\$725,000	\$35,000	\$59,809	\$24,809	\$580,000	\$634,700	\$54,700	\$779,897
Special Events	\$493,100	\$111,500	\$119,948	\$8,448	\$236,600	\$222,631	(\$13,969)	\$478,738
Stringay Exhibit	\$272,650	\$19,400	\$15,384	(\$4,016)	\$221,800	\$250,706	\$28,906	\$272,757
Other	\$55,500	\$8,150	\$7,411	(\$739)	\$45,300	\$43,543	(\$1,757)	\$52,055
Total Self-Generated Revenue	\$6,422,735	\$497,977	\$400,677	(\$97,300)	\$4,729,341	\$4,787,264	\$57,923	\$6,545,985
City of Fresno	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Measure Z-Capital Funds	\$20,250	\$1,688	\$3,939,792	\$3,938,104	\$15,188	\$18,238,708	\$18,223,521	\$2,821,588
Measure Z Operating Funds	\$3,928,683	\$313,914	\$279,949	(\$33,965)	\$2,744,823	\$2,512,792	(\$232,031)	\$3,595,046
TOTAL REVENUE	\$10,371,668	\$813,579	\$4,620,418	\$3,806,839	\$7,489,352	\$25,538,764	\$18,049,413	\$12,962,619

Fresno's Chaffee Zoo Corporation
Income Statement
at September 30, 2014

	FY14 Budget	Current Month		Year-to-Date	
		Amended Budget	Actual @ 9/30/14	Amended Budget	Actual @ 9/30/14
			Variance		Variance
EXPENSES					
OPERATING EXPENSES					
Personnel Expenses					
Administration	\$723,477	\$55,577	\$49,427	\$497,141	\$474,472
Animal	\$1,878,286	\$145,604	\$140,465	\$1,332,225	\$1,260,088
Education	\$758,654	\$57,516	\$47,479	\$553,580	\$421,828
Maintenance/Horticulture	\$656,458	\$53,300	\$43,802	\$445,040	\$342,376
Mem/Dev/Marketing	\$552,625	\$41,320	\$26,362	\$391,021	\$317,479
Veterinary	\$259,529	\$20,754	\$15,922	\$175,238	\$146,527
Visitor Services	\$635,165	\$51,302	\$48,194	\$454,847	\$430,110
Total Personnel Expenses	\$5,464,194	\$425,372	\$371,650	\$3,849,091	\$3,392,880
Other Expenses					
Advertising	\$212,500	\$18,000	\$29,002	\$159,850	\$192,257
Animal Services	\$305,400	\$24,867	\$28,077	\$230,800	\$233,872
Computer/Software	\$53,000	\$1,483	\$2,442	\$43,050	\$36,893
Conservation	\$65,000	\$5,417	\$209	\$48,750	\$69,545
Contracted Services	\$454,500	\$50,604	\$53,283	\$355,104	\$374,933
Depreciation Expense	\$285,720	\$23,685	\$23,189	\$214,665	\$209,630
Dues	\$40,630	\$2,728	\$500	\$32,222	\$17,661
Equipment	\$175,100	\$13,758	\$13,395	\$113,075	\$101,412
Fleet	\$31,900	\$2,658	\$1,106	\$23,925	\$14,344
Food/Catering	\$127,050	\$7,367	\$3,944	\$84,750	\$85,501
Insurance	\$142,000	\$10,500	\$0	\$131,500	\$130,261
Miscellaneous Business	\$51,345	\$4,696	\$13,097	\$35,707	\$33,903
Office Supplies	\$25,650	\$2,071	\$5	\$19,429	\$14,480
Postage	\$52,845	\$5,743	\$1,323	\$40,740	\$35,800
Printing	\$139,595	\$13,471	\$7,695	\$110,141	\$84,892
Professional Services	\$144,000	\$11,167	\$23,044	\$118,833	\$191,869
Repairs and Replacements	\$203,000	\$14,750	\$10,907	\$157,250	\$164,944
Service/Bank/Credit Card Fees	\$119,360	\$6,780	\$5,964	\$89,520	\$93,111
Signage	\$25,000	\$2,083	\$1,271	\$18,750	\$9,592
				\$456,212	\$456,212
					\$4,647,376

Fresno's Chaffee Zoo Corporation
Income Statement
at September 30, 2014

	FY14 Budget	Current Month		Year-to-Date		FY13 Audited		
		Amended Budget	Actual @ 9/30/14	Variance	Amended Budget		Actual @ 9/30/14	Variance
Specialized Services	\$30,350	\$2,529	\$600	\$1,929	\$22,762	\$19,244	\$3,519	\$36,939
Staff Development	\$71,250	\$8,763	\$1,336	\$7,426	\$56,062	\$48,384	\$7,678	\$71,964
Supplies	\$312,400	\$27,833	\$37,268	(\$9,434)	\$222,000	\$228,898	(\$6,898)	\$308,529
Telephone	\$36,800	\$3,067	\$3,290	(\$223)	\$27,600	\$27,999	(\$399)	\$38,447
Uniforms	\$25,650	\$1,388	\$341	\$1,046	\$20,746	\$19,846	\$900	\$31,311
Utilities	\$458,000	\$38,167	\$52,354	(\$14,187)	\$343,500	\$318,429	\$25,071	\$452,819
Other	\$29,550	\$1,475	\$4,850	(\$3,374)	\$24,325	\$19,328	\$4,997	\$46,110
Total Other Expenses	\$3,617,595	\$305,049	\$318,492	(\$13,443)	\$2,745,055	\$2,777,027	(\$31,971)	\$4,308,763
TOTAL OPERATING EXPENSES	\$9,081,789	\$730,421	\$690,142	\$40,279	\$6,594,147	\$6,169,907	\$424,240	\$8,956,139
Expansion/Nonoperating Exp.								
Expansion/Nonoperating Exp. \$240,000		\$88,750	\$11,802	\$76,948	\$198,750	\$75,893	\$122,857	\$263,343
Total Expansion/Nonoperating Exp. \$240,000		\$88,750	\$11,802	\$76,948	\$198,750	\$75,893	\$122,857	\$263,343
TOTAL EXPENSES	\$9,321,789	\$819,171	\$701,944	\$117,227	\$6,792,897	\$6,245,800	\$547,097	\$9,219,482
BEGINNING FUND BALANCE	\$27,737,148	\$43,111,639	\$43,111,639	\$0	\$27,737,148	\$27,737,148	\$0	\$23,994,011
NET SURPLUS/(DEFICIT)	\$1,049,879	(\$5,593)	\$3,918,473	\$3,924,066	\$696,455	\$19,292,964	\$18,596,510	\$3,743,137
ENDING FUND BALANCE	\$28,787,027	\$43,106,047	\$47,030,112	\$3,924,066	\$28,433,603	\$47,030,112	\$18,596,510	\$27,737,148

Footnotes:

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

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

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

Measure Z Revenue Summary of Tax Proceeds

	2005-2006 Actual	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual
July	\$700,400	\$671,500	\$819,900	\$813,500	\$671,700	\$659,300	\$719,800	\$826,000	\$903,500	\$864,900
August	933,800	895,400	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100	\$1,106,000	
September	764,524	1,453,498	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369	\$1,097,605	
October	705,400	679,300	853,500	792,200	678,000	677,000	694,100	850,500	\$857,400	
November	940,500	1,471,000	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800	\$1,143,200	
December	1,324,459	1,047,118	827,112	872,815	971,061	932,350	1,240,028	1,083,021	\$1,076,977	
January	676,000	813,700	831,200	766,900	719,900	710,700	770,100	799,900	\$836,700	
February	901,300	1,081,800	1,108,200	841,000	944,000	919,900	978,600	1,086,700	\$1,101,200	
March	1,319,000	905,577	762,907	959,801	628,563	821,858	1,006,649	1,021,734	\$1,113,584	
April	678,900	748,000	699,000	652,000	594,300	618,400	716,100	846,500	\$788,000	
May	905,200	997,300	932,000	860,800	847,200	876,500	897,100	1,493,700	\$1,050,600	
June	1,113,269	900,178	1,026,580	730,781	821,511	963,040	1,191,689	1,015,391	\$1,139,360	
Total	\$10,962,752	\$11,664,370	\$11,151,879	\$10,360,883	\$9,315,775	\$9,811,839	\$11,071,469	\$12,141,715	\$12,214,126	\$864,900
Total received from inception: \$100,261,562										

Fresno Chaffee Zoo
2014 Measure Z Operating Summary
as of September, 2014

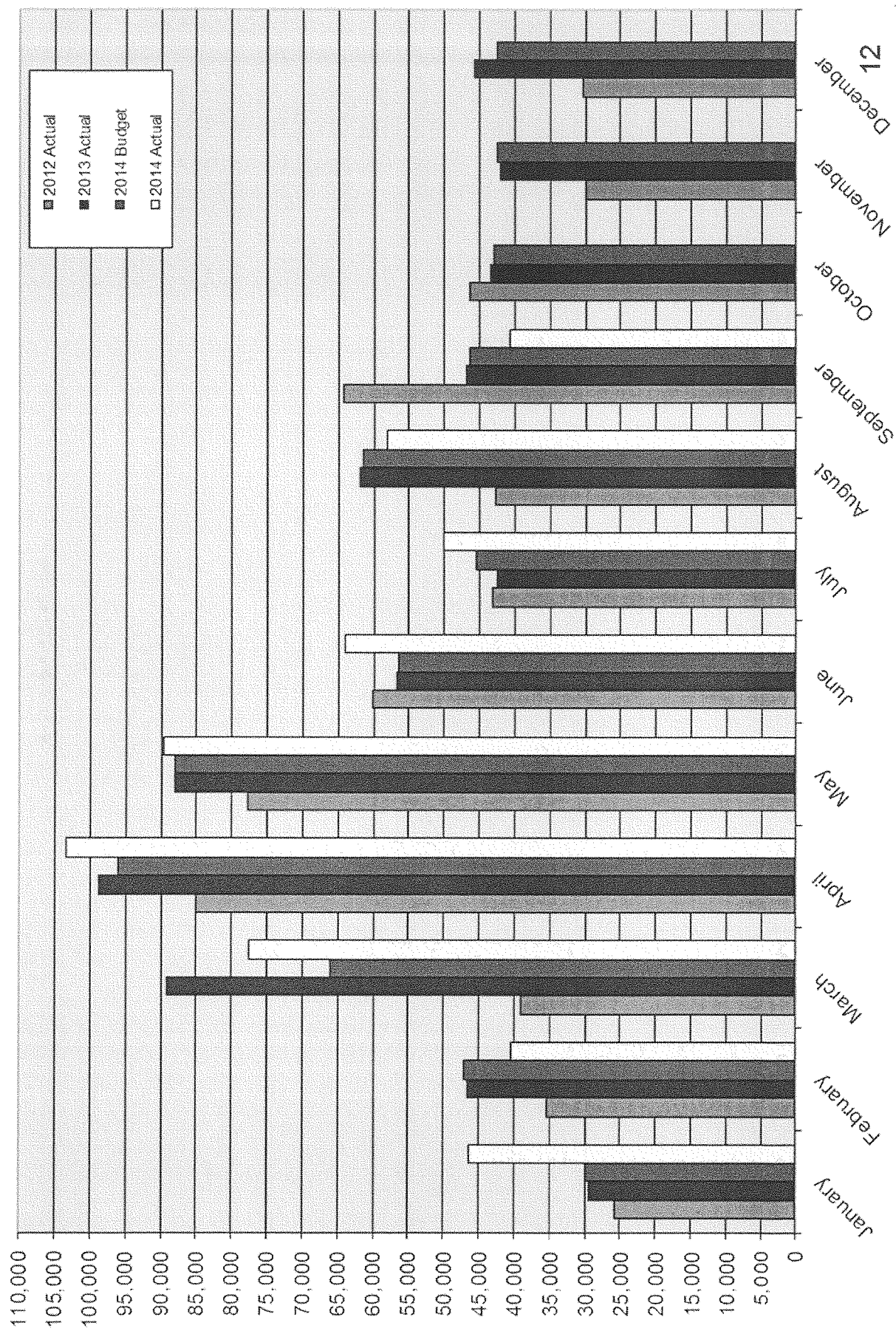
	2014 Measure Z <u>Operating Request</u>	<u>YTD Actual</u>
<u>Revenue:</u>		
Measure Z - Operating Funds	\$3,928,683	\$2,512,792
<u>Expenses:</u>		
Animal Department	\$1,878,286	\$1,278,831
Education Department	\$758,654	\$442,421
Maintenance Department	\$656,458	\$350,510
Visitor Services Department	\$635,165	\$440,940
Service Charges	<u>\$120</u>	<u>\$90</u>
	\$3,928,683	\$2,512,792

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

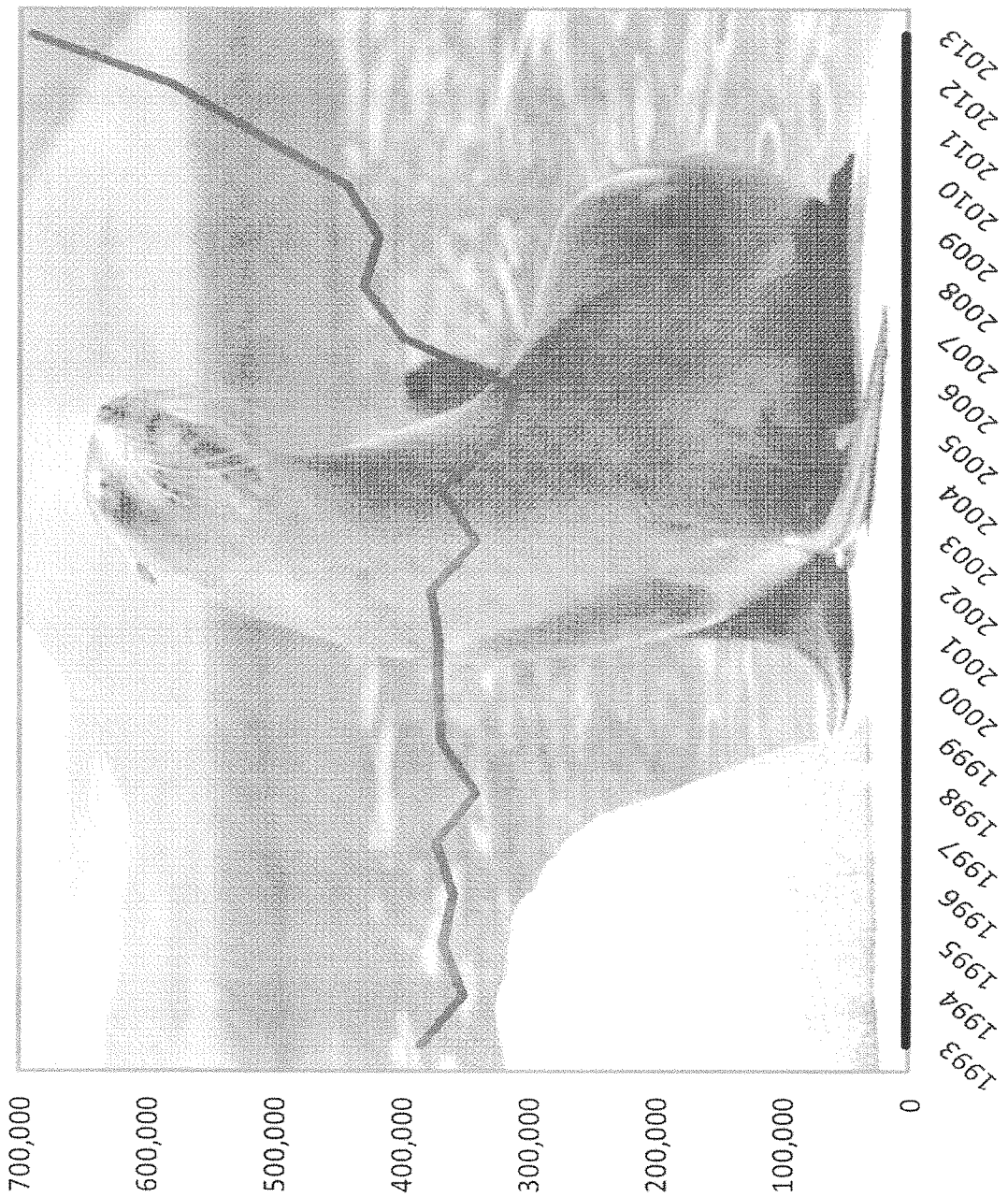
Accounts Receivable as of September 30, 2014

•Fresno County Zoo Authority	\$4,219,711
•City of Fresno	\$ 169,562
•3 rd party concessionaire	\$ 50,493
•Sponsorships/Donations	\$ 50,500

Fresno Chaffee Zoo Attendance Comparison 2012 - 2014



Fresno Chaffee Zoo Attendance Totals



* FCZC assumed management responsibility 2/2006



DATE: October 29, 2014

TO: Fresno County Zoo Authority Board

FROM: Catherine Crosby, Board Coordinator

SUBJECT: 2014 Measure Z Capital Budget Update

RECOMMENDED ACTION:

Receive update on Fresno's Chaffee Zoo Corporation Capital Projects budget

DISCUSSION:

At your August 27, 2014 meeting, Fresno's Chaffee Zoo Corporation (ZooCorp) requested and your Board unanimously approved rolling over unspent Measure Z Capital Funds (Attachment A) from the original 2012 funding request (Attachment B)for African Adventure Design, the Exploration Station, and the Tropical Treasures exhibit.

ZooCorp Finance Director Goldman reported that Tropical Treasures was undergoing renovation that had been delayed by Sea Lion Cove, and that design was complete and permits in process for the Exploration Station. During discussion, members expressed an interest in the status of the projects, and requested a presentation on them when future roll-over requests are made. Zoo Director Scott Barton stated he would provide a full update on the Capital budget at your next meeting.

BOARD ACTION: DATE _____ APPROVED AS RECOMMENDED _____ OTHER _____

MOTION _____ SECOND _____ UNANIMOUS _____
 HERZOG _____ LYLES _____ GRAY _____ STRATFORD _____ SWEARENGIN _____ TOSTE _____ WATERHOUSE _____



Agenda Item 6 Attachment A

AGENDA ITEM 7

DATE: August 27, 2014

TO: Fresno County Zoo Authority Board

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

SUBJECT: 2014 Measure Z Capital Request

RECOMMENDED ACTION:

Approve Fresno's Chaffee Zoo Corporation request to roll over Measure Z Capital funds totaling \$297,657

ALTERNATIVE ACTIONS:

The Zoo Authority Board can choose not to roll over the funds, which would result in the remaining budgets for the 3 projects listed being eliminated.

FISCAL IMPACT:

The request will increase the 2014 Measure Z Capital Budget of \$46,648,035 by \$297,657 to \$46,945,692.

DISCUSSION:

The Fresno's Chaffee Zoo Corporation (ZooCorp) requested Measure Z Capital Funds in 2012 for Africa Design, Exploration Station, and Tropical Treasures. As per the Zoo Authority's Procedures for Approving and Administering Measure Z Funds¹, unspent funds lapse after two years, and require the approval of your Board for re-appropriation. The ZooCorp is requesting approval to roll over Measure Z Capital funds totaling \$297,657 so the Zoo can continue moving forward with these projects. The funds were expended as follows.

	<u>Budget</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Funds Remaining</u>
Africa Design	\$4,081,091	\$32,257	\$2,993,117	\$922,997	\$132,720
Exploration Station	\$100,000	-	-	-	\$100,000
Tropical Treasures	\$100,000	-	\$10,596	\$24,467	\$64,937

These projects are in various stages of completion: Africa Design is nearing completion; Exploration Station is still in the planning stage, but is expected to be built in the first three weeks of November; and Tropical Treasures is under construction, with work expected to be completed by mid-November.

¹Procedures for Approving and Administering Measure Z Funds, Appendix B, III.A.2

BOARD ACTION: DATE __AUGUST 27., 201__ APPROVED AS RECOMMENDED _____ OTHER _____

MEMBERS REQUESTED THAT FUTURE ROLL-OVER REQUESTS INCLUDE A PRESENTATION ON THE PROJECTS.
ZOO DIRECTOR BARTON WILL PROVIDE A FULL UPDATE ON THE CAPITAL BUDGET AT THE NEXT MEETING.

MOTION: TOSTE SECOND: GRAY UNANIMOUS X
HERZOG _____ LYLES _____ GRAY _____ STRATFORD _____ SWEARENGIN _____ TOSTE _____ WATERHOUSE _____



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

DATE: January 25, 2012
TO: Fresno County Zoo Authority Board
FROM: Brian Goldman, Chief Financial Officer
Fresno's Chaffee Zoo Corporation
SUBJECT: 2012 Measure Z Capital Request

Agenda Item 8

RECOMMENDED ACTION:

Approve Fresno's Chaffee Zoo Corporation 2012 Measure Z Capital Budget of \$595,120 for renovations to existing exhibits, a digital x-ray system, animal acquisition and transportation, and bank fee reimbursement of 12 Capital claims.

DISCUSSION:

The following are short descriptions of each of the capital items in the 2012 budget.

Otters	\$ 200,000
---------------	-------------------

When the sea lions move to the new Sea Lion Cove we'd like to renovate their old exhibit and bring spotted-necked otters to the zoo. This would be the first time otters have been on long-term exhibit (we had them for a brief period in the 1950's), and otters are typically one of the favorite exhibits in a zoo. The renovation involves removing substantial amounts of concrete and replacing with grass and other natural materials, adding a stream and other landscaping, resurfacing the public viewing area, and adding escape barriers.

Concrete work (removal and patching):	\$ 40,000
Landscaping (stream, artificial log slide, etc):	\$ 100,000
New animal containment changes:	\$ 10,000
Resurfacing public viewing area:	\$ 20,000
Interpretive Graphics (Design and Fabrication):	\$ 10,000
Contingency	\$ 20,000

Digital X-Ray System **\$ 125,000**

Dr. Wright has discussed this equipment with Dr. Toste and Dr. Gray.

Exploration Station **\$ 100,000**

The interpretive area is operated by our docent volunteers and provides a hands-on experience for families. The old tent sat on the site of Sea Lion Cove, and the new area will be far improved and located near the Small Wonders petting area. See Attachment A for project estimate.

Tropical Treasures Improvements **\$ 64,000**

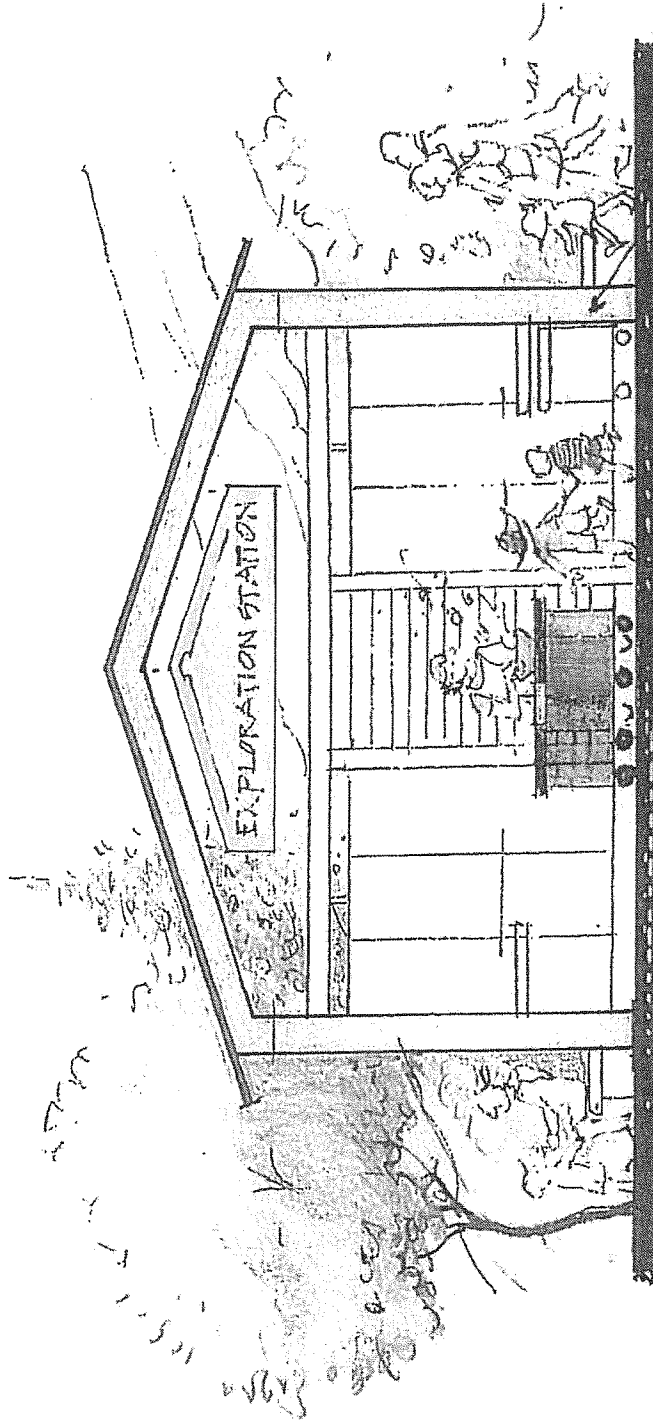
Replacement of 20 fiberglass panels with translucent glass will allow better light for plant growth and animals.

Glass panels (20 @ \$ 2000 ea) :	\$ 40,000
Fog system	\$ 4,000
Additional artificial vines and trees	\$ 15,000
Additional tropical trees and plants	\$ 3,000
Contingency	\$ 2,000

REFERENCE MATERIAL:

See Agenda Item 7 Attachment A - 2012 Budget presentation, and Attachment A - Exploration Station estimate.

Kiosk Shelter				Teter	
Chaffee Zoo					
TTP Project No.: A 11-8464.00					
October 25, 2011					
ESTIMATE OF PROBABLE CONSTRUCTION COSTS					
BUILDING CONSTRUCTION					
		Cost	Quantity	Unit	
Architectural					
A1	Concrete Slab, colored and sealed	8	384	SF	\$3,072.00
A2	Concrete Footings	500	8	CY	\$4,000.00
A2	Concrete Shear Wall Foundation	500	6	CY	\$3,000.00
A3	Wood Columns	300	8	EA	\$2,400.00
A4	Roof Structure & Fascia	10	600	SF	\$6,000.00
A5	T&G or Plywood Roofing Deck	5	600	SF	\$3,000.00
A6	Metal Roofing or waterproof/drainage layer	12	600	SF	\$7,200.00
A7	Exterior Wall w/ Wood Siding & Shear Wall	12	450	SF	\$5,400.00
A8	Exterior Wood Slats	10	200	SF	\$2,000.00
A9	Wood Stain exterior & Interior walls & Ceiling	2	1500	SF	\$3,000.00
A10	Wood full height cabinets	250	16	LF	\$4,000.00
A11	Wood base cabinets & counters	180	20	LF	\$3,600.00
A12	Movable Tables	200	6	SF	\$1,200.00
A13	Tack Boards & White Boards 6'	200	2	SF	\$400.00
A14	Green Roof soil and plants	10	600	SF	\$6,000.00
Mechanical & Plumbing					
M1	Green Roof Irrigation System	12	600	EA	\$7,200.00
M2	Sink/DF	500	1	EA	\$500.00
M3	Ceiling Fans	500	2	EA	\$1,000.00
Electrical					
E1	New Lighting & Switching	400	8	EA	\$3,200.00
E2	New Circuit and Panel	2000	1	EA	\$2,000.00
E3	Power & Data Outlets and wiring	200	4	EA	\$800.00
AUDITORIUM SUB TOTAL:			\$68,972.00		
SITE WORK					
Civil					
C1	Clear shrubs and prep site	2	1200	SF	\$2,400.00
C2	Building Pad Prep	4	400	SF	\$1,600.00
C3	Demo existing concrete and asphalt	3	300	SF	\$900.00
C4	New Conc Walk	6	300	SF	\$1,800.00
Architectural:					
A.1		0	0	EA	\$0.00
Mechanical:					
M.1	Site water	1500	1	EA	\$1,500.00
M.2	Site Sewer	1500	1	EA	\$1,500.00
Electrical:					
E.1	Site Electrical	1500	1	EA	\$1,500.00
E.2	Site Data	1500	1	LF	\$1,500.00
SITE WORK SUB TOTAL:			\$12,700.00		
CONSTRUCTION TOTAL:					\$81,672.00
Contractor Profit & OH				15%	\$12,250.80
General Conditions				8%	\$6,533.76
Contingency				20%	\$16,334.40
TOTAL CONSTRUCTION COSTS					\$116,790.96

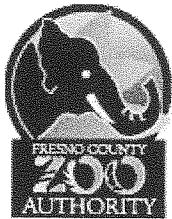


FRONT / sketch
 $\frac{1}{4}'' = 1'-0''$

MANUFACTURED
 METAL SHAPE
 STRUCTURE



Exploration Station - Option 1



AGENDA ITEM 9

DATE: October 29, 2014
TO: Fresno County Zoo Authority Board
FROM: Catherine Crosby, Board Coordinator
SUBJECT: Legal Representation

RECOMMENDED ACTION:

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

DISCUSSION:

If your Board chooses, authority has been given to hire or contract with appropriate staff. In Resolution 04-341 *Establishing the Fresno County Zoo Authority* under Section 5, adopted by the Board of Supervisors on July 13, 2004, and in the bylaws under II.A.4, adopted on January 25, 2005, the following duties were given to your Board:

In order to effectuate the purposes of this Authority, the Board shall have the authority to do the following

- a. Adopt ordinances, resolutions, policies and procedures to implement this Resolution,
- b. Enter into contracts to accomplish the purposes of the Authority;
- c. Perform duties prescribed hereunder, and
- d. Take all steps necessary to implement this Resolution **including hiring or contracting with appropriate staff, if necessary**

The June 14, 2005 *Agreement Between Fresno County Zoo Authority And County of Fresno For Professional And Technical Services* restates similar language on page 1, lines 18-20:

“WHEREAS, the resolution creating AUTHORITY and AUTHORITY's bylaws authorize AUTHORITY to take all steps necessary to administer the tax, **including hiring or contracting with appropriate staff...**”

BOARD ACTION: DATE _____ APPROVED AS RECOMMENDED _____ OTHER _____

MOTION _____ SECOND _____ UNANIMOUS _____
HERZOG _____ LYLES _____ GRAY _____ STRATFORD _____ SWEARENGIN _____ TOSTE _____ WATERHOUSE _____

Fresno County Zoo Authority 2014 Meeting Calendar

Adopted February 26, 2014

January						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
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June						
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July						
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December						
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Fresno County Holidays

January 1	New Year's Day	May 26	Memorial Day	November 11	Veterans Day
January 20	Martin Luther King Day	July 4	Independence Day	November 27	Thanksgiving Day
February 17	Presidents' Day	September 1	Labor Day	November 28	County Holiday
March 31	César Chávez Day, observed	November 4	Election Day	December 25	Christmas Day

Fresno County Zoo Authority Board

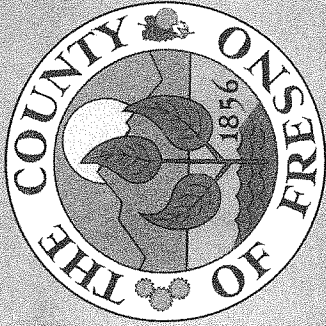
Draft Meeting Calendar for 2015

Agenda Item 10.b

January							February							March						
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April							May							June						
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July							August							September						
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October							November							December						
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25	26	27	28	29	30	31	29	30						27	28	29	30	31		

Fresno County Holidays

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



OCTOBER 28, 2014

LAST DAY TO REGISTER TO
VOTE IN THIS ELECTION

GENERAL ELECTION

SAMPLE BALLOT AND VOTER'S PAMPHLET

10/7/14

TUESDAY, NOVEMBER 4, 2014
POLLS OPEN 7:00 A.M. — 8:00 P.M.

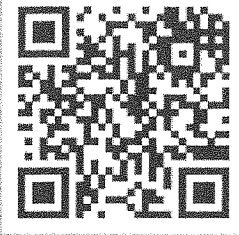
COMPILED BY: BRANDI L. ORTH, FRESNO COUNTY CLERK/REGISTRAR OF VOTERS
COMPILADA POR BRANDI L. ORTH, OFICIAL DEL REGISTRO CIVIL/REGISTRADORA
DE ELECTORES DEL CONDADO DE FRESNO

www.co.fresno.ca.us/elections

20 DE OCTUBRE
DEL 2014

ULTIMO DIA PARA
REGISTRARSE PARA VOTAR
EN ESTA ELECCIÓN

SCAN



**VOTE
HERE
VOTE
AQUÍ**

Location on back cover
Vea la portada posterior

OCTOBER 28, 2014

LAST DAY TO REQUEST
TO VOTE BY MAIL IN THIS
ELECTION

NOVEMBER 4, 2014

BY 8:00PM

DATE AND TIME VOTE BY
MAIL BALLOTS MUST BE
RECEIVED BY A FRESNO
COUNTY ELECTIONS
OFFICIAL

ELECCIÓN GENERAL

BOLETA DE MUESTRA Y FOLLETO DEL ELECTOR

MARTES, 4 DE NOVIEMBRE DEL 2014
LAS URNAS ABREN DE 7:00 A.M. — 8:00 P.M.

FOR MORE VOTING INFORMATION CONTACT:

FRESNO COUNTY CLERK/REGISTRAR OF VOTERS

2221 KERN STREET * FRESNO, CA 93721
(559) 600-8683 * 1-800-742-1011 * www.co.fresno.ca.us/elections

PARA INFORMACIÓN SOBRE EL PROCESO DE VOTACIÓN, FAVOR DE LLAMAR AL
TELÉFONO 600-8683 O SIN CARGO AL 1-800-742-1011

28 DE OCTUBRE
DEL 2014

ULTIMO DIA PARA SOLICITAR
PARA VOTAR POR CORREO EN
ESTA ELECCIÓN

4 DE NOVIEMBRE
DEL 2014 HASTA LAS 8:00PM

FECHA Y HORA EN QUE
LAS BOLETAS DE VOTO
POR CORREO DEBEN
SER RECIBIDAS POR UN
FUNCIONARIO ELECTORAL
DEL CONDADO DE FRESNO

SAMPLE BALLOT

FR 030-007

☐ YES ☐ NO

47. CRIMINAL SENTENCES, MISDEMEANOR PENALTIES, INITIATIVE STATUTE. Requires misdemeanor sentence instead of felony for certain drug and property offenses. Inapplicable to persons with prior conviction for serious or violent crime and registered sex offenders. Fiscal Impact: State and county criminal justice savings potentially in the high hundreds of millions of dollars annually. State savings spent on school truancy and dropout prevention, mental health and substance abuse treatment, and victim services.

☐ YES ☐ NO

48. INDIAN GAMING COMPACTS. REFERENDUM. A "Yes" vote approves, and a "No" vote rejects, tribal gaming compacts between the state and the North Fork Rancheria of Mono Indians and the Wiyot Tribe. Fiscal Impact: One-time payments (\$16 million to \$35 million) and for 20 years annual payments (\$10 million) from Indian tribes to state and local governments to address costs related to the operation of a new casino.

☐ YES ☐ NO

COUNTY

Z. KEEP OUR ZOO. To ensure the continuing success of Fresno Chaffee Zoo by providing necessary funding for repairs and maintenance, improved animal care, continuing the zoo's Species Survival and Children's Education Programs, maintaining low entrance fees, improving visitor amenities, and providing animals with safer more spacious natural habitats; shall Fresno County voters extend the existing 1/10th of one percent sales tax for ten additional years, with all proceeds exclusively for Fresno Chaffee Zoo?

☐ YES ☐ NO

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BALOTA DE MUESTRA

dólares anuales, compensados en cierto modo por ahorros en los requerimientos sobre los proveedores de cuidados de la salud.	☐ SI	☐ NO
47. CONDENAS PENALES. PENAS POR DELITOS MENORES. INICIATIVA PARA PROMULGAR UN ESTATUTO. Exige condenas por delito menor en lugar de delito mayor para ciertas infracciones relacionadas con las drogas y la propiedad. No aplicable a personas con condenas anteriores por delitos graves o violentos y ofensores sexuales registrados. Impacto fiscal: Ahorros a los sistemas penales del estado y condado potencialmente en varios cientos de millones de dólares anuales. Los ahorros estatales se gastarán en la prevención del ausentismo y deserción escolar, tratamiento de salud mental y abuso de sustancias, y servicios a las víctimas.		
48. CONVENIOS DE JUEGOS DE AZAR INDÍGENAS. REFERÉNDUM. Un voto "Sí" aprueba, y un voto "No" rechaza los convenios de juegos de azar indígenas entre el estado y los Indios Mono de North Fork Rancheria y la Tribu Wiyot. Impacto fiscal: Pagos por única vez (\$16 millones a \$35 millones) y pagos anuales durante 20 años (\$10 millones) de las tribus indígenas al estado y los gobiernos locales para solventar los costos relacionados con la operación de un nuevo casino.	☐ SI	☐ NO
CONDADO		
Z. PARA MANTENER A NUESTRO ZOOLÓGICO. A fin de garantizar el éxito continuo del Zoológico Chaffee de Fresno proveyendo el financiamiento necesario para reparaciones y mantenimiento, mejorar en el cuidado de los animales, continuar los Programas de Supervivencia de Especies y Educación Infantil del zoológico, manteniendo tarifas de entradas bajas, mejorando las comodidades para los visitantes y proveyendo a los animales hábitats naturales más seguros con mayor espacio: ¿deben los votantes del Condado de Fresno extender el 1/10° del uno por ciento del impuesto sobre ventas existente durante diez años más, con todas las ganancias exclusivamente para el Zoológico Chaffee de Fresno?		
	☐ SI	☐ NO

**COUNTY OF FRESNO
KEEP OUR ZOO MEASURE Z**

To ensure the continuing success of Fresno Chaffee Zoo by providing necessary funding for repairs and maintenance, improved animal care, continuing the zoo's Species Survival and Children's Education Programs, maintaining low entrance fees, improving visitor amenities, and providing animals with safer more spacious natural habitats; shall Fresno County voters extend the existing 1/10th of one percent sales tax for ten additional years, with all proceeds exclusively for Fresno Chaffee Zoo?

YES OR NO

FULL TEXT OF ORDINANCE

**BEFORE THE BOARD OF DIRECTORS
OF THE FRESNO COUNTY ZOO AUTHORITY
FRESNO COUNTY, CALIFORNIA**

Ordinance No. 2014- 01

AN ORDINANCE IMPOSING AN EXTENSION OF THE COUNTYWIDE TRANSACTIONS AND USE TAX FOR THE SUPPORT OF ZOOS, ZOOLOGICAL FACILITIES, AND RELATED ZOOLOGICAL PURPOSES, TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION.

The Fresno County Zoo Authority ordains as follows:

SECTION 1. Title and Summary.

This ordinance shall be known as the "Fresno County Zoo Authority Transactions and Use Tax Ordinance." If approved by the voters, this Ordinance will be an extension of the transactions and use tax, and will be the same as the current tax (which expires March 31, 2015), to be applicable in the incorporated and unincorporated territory of the County, the proceeds of which are to be used exclusively for zoos, zoological facilities, and related zoological purposes within the County.

SECTION 2. Submission to the Voters; Voter Approval; Operative Date.

This Ordinance is an ordinance calling for or otherwise relating to an election, and shall therefore take effect immediately upon adoption by this Board. The provisions of this Ordinance are to be submitted to the voters of the County for approval in order that the successor transactions and use tax can become operative, as provided by Revenue and Taxation Code section 7286.43. The tax submitted to the voters by this Ordinance will therefore take effect only if at least two-thirds of the electors voting on the measure at the November 4, 2014 election vote in favor of the measure. If approved by the voters, the provisions of this ordinance authorizing the levy of one-tenth of one percent (0.10%) transactions and use tax will become operative on the later of April 1, 2015 or the first day of the first calendar quarter following the execution of the State Board of Equalization contract in accordance with Section 5 of this ordinance.

SECTION 3. Provisions of Fresno County Zoo Authority Ordinance Regarding Fresno County Zoo Authority Transactions and Use Tax.

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 1.010 of Fresno County Zoo Authority Ordinance No. 2004-1 is amended to read as follows:

Section 1.010. Purpose.

This ordinance is adopted to achieve the following, among other, purposes and directs that its provisions are interpreted to accomplish those purposes:

- a. To impose a one-tenth of 1 percent (0.10%) retail transactions and use tax

according to the provisions of Part 1.6 (commencing with section 7251) of Division 2 of the Revenue and Taxation Code, as specifically authorized by section 7286.43 of Chapter 2.85 of Part 1.7 of Division 2 of the Revenue and Taxation Code;

b. To adopt a retail transactions and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are consistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code;

c. To adopt a retail transactions and use tax ordinance which imposes a tax and provides a measure for it that the State Board of Equalization can administer and collect in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California Sales and Use Taxes;

d. To adopt a retail transactions and use tax ordinance which can be administered in a manner which, to the greatest degree possible, will be consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, will reduce the cost of collecting the transactions and use taxes and simultaneously will reduce the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

e. To adopt a retail transactions and use tax ordinance that provides funding for zoos, zoological facilities, and related zoological purposes within the County of Fresno."

SECTION 4. AUTHORITY EXPENDITURE PLAN

Section 4.010. Purpose of Ordinance

The purpose of this ordinance is to allow the Authority to fund the services and programs authorized hereunder pursuant to Revenue and Taxation Code section 7286.43.

Section 4.020. Definitions

The following terms and phrases shall be defined in the manner listed below:

a. "Capital projects" shall mean improvement projects for facilities with a useful life of five years or more as well as the acquisition of animals.

b. "Fresno Chaffee Zoo" shall mean the Fresno Chaffee Zoo in the City of Fresno, or its successor.

c. "Administrative Costs" shall mean actual expenses incurred by the Authority. Apportionment of any overhead and/or accounting of actual costs shall be accomplished in accordance with the standards and procedures found in Title 2 Code of Federal Regulations, Subtitle A, Chapter II, Part 225.

Section 4.030. Imposition and Distribution Formula for Special Fresno County Zoo Transaction and Use Tax

Under the authority granted pursuant to this ordinance as approved by the voters, a one-tenth of one percent (0.10%) transaction and use tax is imposed for the special purposes and programs specified hereunder. The proceeds of the special tax shall be distributed in the following manner:

a. The proceeds of the special tax shall first be applied to reimburse Fresno County for the costs of the election held pursuant to Revenue and Taxation Code section 7286.43. The proceeds of the tax shall also be available to pay the costs of any election for an extension of the tax.

b. Up to 2% of the annual special tax proceeds shall be allocated for administrative costs as defined herein. This administrative allocation shall be made based upon budgeted estimates of administrative costs prior to any distribution made in any fiscal year.

c. The remaining annual special tax proceeds shall be distributed to the Fresno Chaffee Zoo, on a reimbursement basis, for expenditures that fall within the following limitations and are approved by the Authority:

1. A minimum of two-thirds of the funds shall be for capital projects in the Chaffee

Zoo approved by the Authority Board. Authority Board approval of improvement projects for facilities will be based upon preliminary plans submitted by the Fresno Chaffee Zoo.

2. Up to one-third of the funds shall be available for operations and maintenance of the Fresno Chaffee Zoo.

d. Nothing herein shall prevent the Authority from authorizing multi-year capital projects and/or programs within the time period established for this special tax, or from pledging future annual special tax proceeds as security for loans to fund capital projects.

e. The Fresno Chaffee Zoo shall provide the Authority with an annual use statement demonstrating the use of said funds authorized by the Authority. The statement shall be made in a form acceptable to the Authority and shall be approved by a certified public accountant prior to its submission to the Authority. The Authority may request status reports on the progress of projects and programs to be submitted to the Authority for public discussion at any Authority meeting from time to time.

Section 4.040. Ineligible Activities

No funds received by the Fresno Chaffee Zoo shall be expended for the following ineligible activities:

- Activities normally funded by a city or county through state, federal and/or local revenues such as animal control, health care, criminal justice programs, and social service programs.
- Programs not open and available on any equal basis to all residents of Fresno County.
- Programs which promote religious or sectarian purposes.
- Scholarships, grants or other payments to individuals for educational purposes.
- Except as herein allowed, programs of local, state or federal governments or their subsidiaries.
- Out-of-state travel expense.
- Programs or policies that discriminate against any individual or group on the basis of race, sex, color, ethnicity, religious preference, or national origin in the operation of facilities or in membership policies.

SECTION 5. Severability and Construction

If any provision of this ordinance, or part thereof, is for any reason held to be invalid or unconstitutional, the remaining sections shall not be affected, but shall remain in full force and effect, and to this end the provisions of this ordinance are severable. The provisions of this ordinance shall be liberally construed to effectuate its main purpose of providing funding to programs and services that support zoos, zoological facilities, and related zoological purposes within Fresno County.

SECTION 6. Sunset Clause

The transactions and use special tax is imposed hereunder at a rate of one-tenth of one percent (0.10%) for the period of ten (10) years. Any surplus remaining at the end of the ten-year period shall be utilized in the manner specified hereunder until the funds are fully utilized.

IMPARTIAL ANALYSIS BY COUNTY COUNSEL

State law authorizes the Fresno County Zoo Authority (the "Authority") to adopt an ordinance imposing a special countywide sales tax ("transactions and use tax") to be expended exclusively for the support of zoos, zoological facilities, and related zoological purposes within the County of Fresno. The transactions and use tax must be at the rate of 0.1 percent.

State law requires that the ordinance imposing the transactions and use tax be approved by two-thirds of the voters of the Fresno County voting on the ordinance.

In 2004, the Authority adopted an ordinance imposing a transactions and use tax (the "2004 Ordinance") at the rate of 0.1% for a period of 10 years. Later that year, the voters approved the 2004 Ordinance by the required vote margin. The 2004 Ordinance is set to expire in 2015.

Earlier this year, the Authority adopted an ordinance (the "2014 Ordinance") imposing an extension of the 2004 Ordinance for an additional ten (10) years. The 2014 Ordinance is on the ballot for the consideration of Fresno County voters. If Measure Z is approved by the voters, the transaction and use tax at the rate of 0.1% would be extended for an additional ten (10) years, expiring in the year 2025.

Like the 2004 Ordinance, the tax revenues generated by the 2014 Ordinance would be used exclusively to support the Fresno Chaffee Zoo. The expenditure plan in the 2014 Ordinance provides for the following uses:

1. The Fresno Chaffee Zoo would be required to spend a minimum of two-thirds of the funds distributed for capital improvement projects approved by the Authority Board,
2. Up to one-third of the funds will be available for operations and maintenance of the Fresno Chaffee Zoo.

The tax revenues would also be used to reimburse the County for election costs and for the fees charged by the State to administer the tax. Tax revenues would also be used to pay administrative costs, capped at 2% per year.

The Fresno County Zoo Authority would be responsible for the specific expenditures of the tax revenues. The seven-member Authority board consists of the mayor of Fresno, or her designee, and six members appointed by the Fresno County Board of Supervisors, one of whom must have expertise in zoo matters.

s/Daniel C. Cederborg
County Counsel

FISCAL IMPACT STATEMENT

This ballot measure is to extend the current Retail Transaction and Use Tax in the incorporated and unincorporated areas of Fresno County at the rate of one-tenth of one percent (0.10%), which expires on March 31, 2015. The State board of Equalization will continue to administer this sales tax if approved by at least two-thirds of the electors voting on the measure.

This ordinance will generate approximately ten million five-hundred thousand dollars annually (\$10,500,000) with the growth of this revenue generally following the economic trends within the local community. The total estimated proceeds for the ten year period extension will be approximately one hundred five million dollars (\$105,000,000).

The revenue from the Fresno County Zoo Authority Transactions and Use Tax Ordinance will be used exclusively for zoos, zoological facilities, and related zoological purposes within Fresno County. This tax will terminate on the later date of March 31, 2025, or 10 years after the first day of the first calendar quarter following the execution of the State Board of Equalization contract in accordance with the provisions of the Transactions and Use Tax Ordinance.

s/Vicki Crow, CPA
Auditor-Controller/Treasurer-Tax Collector
County of Fresno

ARGUMENT IN FAVOR OF MEASURE Z

For more than a century, **Fresno Chaffee Zoo** has educated, entertained and delighted visitors. In 2004, Fresno County voters overwhelmingly approved Measure "Z" to restore this regional treasure to its once pristine condition.

Now, we have the opportunity to build on Chaffee Zoo's amazing success story for another ten years.

We appreciate the continuation of your support!

2004 Measure "Z" accomplishments:

- As promised, Measure Z funds have been effectively used to **restore, repair and enhance** the Zoo.
- Area residents have enthusiastically responded to these improvements. Zoo attendance has **more than doubled** since 2003 to 691,320 in 2013, and **admission prices have not increased in 10 years.**
- In 2013, over **175,000 children** participated in the Zoo's **education experiences.**
- Our zoo is now able to provide excellent and **humane animal care** and retain exceptional veterinary and animal specialists.
- Animal exhibits have been renovated into safe natural habitats; notably, the reptile house with an expanded area for our new **king cobra and Komodo dragon.**
- Our **Species Survival Plan** protects endangered species populations.
- Our fabulous new **Sea Lion Cove** is the envy of other zoos nationwide.
- Our world-class **African Adventure** exhibit, which includes lions,

elephants, cheetahs, rhinos, meerkats and more, is currently under construction (completion: 2015...funded by 2004 Measure Z). This exhibit will be Fresno Chaffee Zoo's most spectacular attraction ever.

Future plans:

- New **children's education center**
- New amazing hippopotamus, crocodile, penguin and gorilla exhibits
- Renovate/expand current exhibits into more naturalistic habitats
- **KEEP ADMISSION PRICES AFFORDABLE** for our Fresno County families

For a list of endorsements or more information, please visit our website: KeepOurZoo.org.

Fresno County residents can now vote to continue our support for this fabulous regional treasure. Let's ensure that our children and future generations can continue to enjoy Fresno County's proudest achievement by voting **YES, again, on Measure "Z."**

s/Jean Chaffee
Dr. Paul Chaffee's Widow

s/Jim Yovino
Superintendent
Fresno County Office of Education

s/Dennis Woods
Keep Our Zoo, Measure "Z" Chairman
President and CEO United Security Bank

s/David McDonald
2004 Save Our Zoo, Measure "Z" Chairman
Retired Pelco President and CEO

s/Angel Arellano
Inspired 2004 Measure "Z" as a 9 year old child

REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE Z

Vote NO on Measure Z

The Zoo NO LONGER needs to be saved.

- In 2004, taxpayers were asked to save the zoo; that's been accomplished.
- The Zoo now has tens of millions of dollars in reserve.

We do not need Measure Z to keep our Zoo.

- The Zoo Director publicly stated the Zoo has sufficient funding to remain operational into the next decade.

Millions of Measure Z dollars go to State politicians to spend.

- Voters were promised in 2004 that "funds will not go to government"; every dime of Measure Z funds would be spent restoring the Zoo. NOT SO. Paragraph 6 of the Impartial Analysis by County Counsel acknowledges "fees charged by the State". After Sacramento continues to take MILLIONS OF DOLLARS IN FEES, the remaining money goes to the Zoo.
- Virtually every enhancement to the Zoo has cost far more than budgeted. Sea

Lion Cove was budgeted at \$5 million and ended up costing twice that. The Africa Expansion is MILLIONS over budget. This is irresponsible and extremely bad planning. - The Zoo awards multi-million dollar contracts in CLOSED DOOR BIDDING. - Salaries skyrocketed from \$2.2 million in 2006 to \$5.5 million in 2014, over double during a major recession. - Taxpayers are NOT granted FULL TRANSPARENCY on how Zoo funds are spent. There is no NEED or JUSTIFICATION for Measure Z. You can support the zoo by donating to the zoo. There is nothing affordable about a \$105 million tax. Vote NO on Measure Z. www.NoOnMeasureZ.com s/Diana Diehl Grandmother s/Frank X. Esquivel Retired Law Enforcement s/Chris Mathys Former Councilman s/Harol Habib, Jr. Farmer s/Joan LeRoux Major Zoo Donor, No on Measure Z Chair	Measure Z renewal campaign rather than raising money from individual contributors. Supporting the Zoo is commendable and can be done by purchasing a membership or visiting the zoo; however, it is just plain wrong to force ALL Fresno County residents to continue paying a higher sales tax. Vote NO on Measure Z. www.NoOnMeasureZ.com s/Joan Catherine LeRoux Chair, No on Measure Z 2014 Small Business Owner s/Michael Goossen Small Business Consultant, CPA s/Chloe E. Foster Housewife s/Kevin Hall Business Owner, Retired Member, No on Measure Z 2014 s/Kim Buck Business Owner REBUTTAL TO ARGUMENT AGAINST MEASURE Z Here are the FACTS: Without renewing Measure Z, we will not be able to keep the Fresno Chaffee Zoo as we know it today. Without Measure "Z" Funds, admission prices will be raised substantially - to a level that will exclude many Fresno County families from being able to afford a trip to the Zoo; resulting in a much lower attendance. - New exhibit investments would cease. - Educational opportunities for our families and children would experience severe cutbacks. - Measure Z has independent strict financial processes, which account for every penny spent and an open purchasing process that encourages competition and public input. - As an example of sound fiscal management, Sea Lion Cove was budgeted for \$10.5 million - it came in under budget and ahead of schedule. - Because of broad based community support, \$500,000 additional dollars were raised for the project from outside donations. These donations allowed for additional desired features. - The Zoo has never exceeded a committee-approved budget. - The Keep Our Zoo campaign is funded by private donors, not by public funds.
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• Whether it is maintaining humane and attractive environments for the animals and visitors or offering top-tier educational programs for our students, Fresno Chaffee Zoo has a proven track record of excellence. As a result, the Zoo is attracting tourist dollars that greatly benefit the entire Fresno area economy.

By voting **YES** on Measure Z, you can help us keep Fresno's Chaffee Zoo as the premier treasure in our San Joaquin Valley.

s/Jean Chaffee
Dr. Paul Chaffee's Widow/Author

s/Jim Yovino
Superintendent
Fresno County Office of Education

s/Dennis Woods
Keep Our Zoo, Measure "Z" Chairman
President and CEO United Security Bank

s/David McDonald
2004 Save Our Zoo, Measure "Z" Chairman
Retired Pelco President and CEO

s/Angel Arellano
Inspired 2004 Measure "Z" as a 9-year-old child

1
2 **AMENDMENT I TO AGREEMENT REGARDING PROCEDURES**

3 **FOR DISTRIBUTION OF TAX REVENUE**

4 THIS AGREEMENT is made and entered into this 16th day of October, 2014, by
5 and between the FRESNO COUNTY ZOO AUTHORITY, a political subdivision of the State of
6 California, hereinafter referred to as "AUTHORITY," and the FRESNO'S CHAFFEE ZOO
7 CORPORATION, a California nonprofit public benefit corporation, hereinafter referred to as
8 "CORPORATION."

9 **WITNESSETH:**

10 WHEREAS, AUTHORITY and CORPORATION entered into an agreement titled
11 "Agreement Regarding Procedures For Distribution of Tax Revenue", dated December 21, 2005
12 (hereinafter "Agreement"); and

13 WHEREAS, the Agreement establishes the procedures by which tax revenue may be
14 distributed by the AUTHORITY to the CORPORATION; and

15 WHEREAS, the AUTHORITY and CORPORATION now desire to amend the Agreement
16 in order to clarify the AUTHORITY's discretion to distribute tax revenue to the CORPORATION
17 only if the AUTHORITY is satisfied that the CORPORATION has appropriately spent funds
18 previously granted to it by the AUTHORITY.

19 NOW, THEREFORE, the parties agree to amend the Agreement as follows:

20 Section 5 of the Agreement, entitled "Distribution of Funds" beginning at page 5, line 10
21 of the Agreement, is hereby amended to insert the following language after the words
22 "CORPORATION'S claims" at p. 6, line 6:

23 "E. The AUTHORITY shall have no obligation to distribute funds to the CORPORATION
24 unless the AUTHORITY is satisfied that the CORPORATION has appropriately spent funds
25 already distributed."

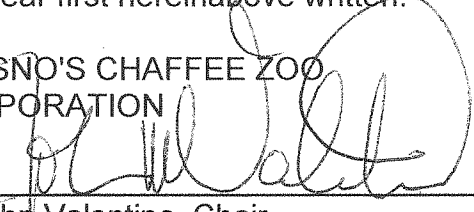
26 AUTHORITY and CORPORATION agree that this Amendment I is sufficient to amend
27
28

1 the Agreement and that upon execution of this Amendment I, the Agreement and Amendment I,
2 together shall be considered the Agreement.

3 The Agreement, as hereby amended, is ratified and continued. All provisions, terms,
4 covenants, considerations and promises contained in the Agreement and not amended herein
5 shall remain in full force and effect. This Amendment I shall become effective upon execution
6 by all parties.

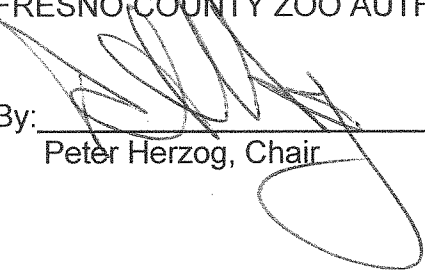
7
8 IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day
9 and year first hereinabove written.

10 FRESNO'S CHAFFEE ZOO
11 CORPORATION

12 By: 

13 John Valentino, Chair

FRESNO COUNTY ZOO AUTHORITY

14 By: 

15 Peter Herzog, Chair

16 

17 Type or print name

18 By: 

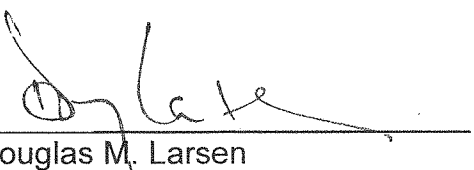
19 Chief Financial Officer

20 Type or print name

21 TAXPAYER FEDERAL I.D. #:

22 42-1661145

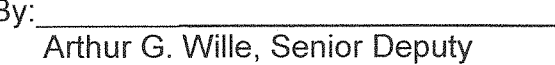
23 APPROVED AS TO LEGAL FORM

24 By: 

25 Douglas M. Larsen

26 APPROVED AS TO LEGAL FORM

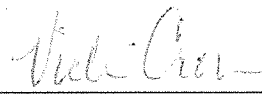
27 Daniel C. Cederborg, County Counsel

28 By: 

Arthur G. Wille, Senior Deputy
County Counsel

APPROVED AS TO ACCOUNTING FORM

Vicki Crow, Auditor-Controller/Treasurer-
Tax Collector

By: 

FOR ACCOUNTING USE ONLY:

Org No.:

Account No.:

Requisition No.:

AGENDA ITEM 8
Attachment A

Resolution No. 2014-02

BEFORE THE FRESNO COUNTY ZOO AUTHORITY
STATE OF CALIFORNIA

RESOLUTION REQUIRING
ADHERENCE TO FRESNO'S CHAFFEE
ZOO CORPORATION BID POLICIES
AS A CONDITION OF RECEIPT
OF MEASURE Z FUNDS

IN THE MATTER OF
FRESNO'S CHAFFEE ZOO CORPORATION AMENDED BID POLICIES

WHEREAS, At the November 4, 2004 general election, Fresno County voters approved "Save Our Zoo" Measure Z by 73.4% of the vote, and

WHEREAS, Measure Z is a one-tenth of one percent sales tax for ten years with all net proceeds dedicated exclusively to the Fresno Chaffee Zoo, and

WHEREAS, a minimum of two-thirds of Measure Z funding is reserved for construction of capital improvement projects in the Fresno Chaffee Zoo, and

WHEREAS, the Zoo Authority may approve or disapprove the Fresno's Chaffee Zoo Corporation request for funding for a capital improvement project, and

WHEREAS, the Fresno's Chaffee Zoo Corporation may use contractors to design and construction capital improvement projects which are funded by Measure Z, and

WHEREAS, the Zoo Authority is charged with oversight of the general administration of Measure Z funds and with requiring that the Fresno's Chaffee Zoo Corporation enter into appropriate contracts to expend Measure Z funds as provided in Measure Z, and

WHEREAS, Fresno's Chaffee Zoo Corporation has proposed amended policies for the procurement of bids and services, and

WHEREAS, the Zoo Authority concurs with the Fresno's Chaffee Zoo Corporation amended policies on procurement.

NOW, THEREFORE BE IT RESOLVED that:

1. As a condition of receipt of Measure Z funds for construction of capital improvement projects within the Zoo, Fresno's Chaffee Zoo Corporation shall follow the *Fresno's Chaffee Zoo Corporation Policy on the Procurement of Goods and Services, Including the Bidding & Selection Process for Construction Projects*" (attached hereto as Exhibit A) whenever it procures goods or services.

2. If the Fresno's Chaffee Zoo Corporation changes in any way the *Fresno's Chaffee Zoo Corporation Policy on the Procurement of Goods and Services, Including the Bidding & Selection Process for Construction Projects*, attached hereto as Exhibit A, the Fresno's Chaffee Zoo Corporation shall first provide such changes to the Zoo Authority and seek comment on same.

3. If the Fresno's Chaffee Zoo Corporation contracts for goods and services in a manner which does not comply with the policy attached hereto as Exhibit A, or changes such policy without approval of the Zoo Authority, the Zoo Authority may deny the appropriation of Measure Z funds on this basis.

THE FOREGOING was PASSED and ADOPTED by the following vote of the Fresno County Zoo Authority this 27th day of August, 2014, to-wit:

AYES: 6
NOES: 0
ABSENT: 1



Peter Herzog, 2014 Chairman
Fresno County Zoo Authority Board

1 **AGREEMENT REGARDING ESCROW AGREEMENTS**
2 **FOR SECURITY DEPOSITS IN LIEU OF RETENTION**

3 THIS AGREEMENT is made and entered into this 10th day of October, 2014, by
4 and between the FRESNO COUNTY ZOO AUTHORITY, a political subdivision of the State of
5 California, hereinafter referred to as "AUTHORITY," and the FRESNO'S CHAFFEE ZOO
6 CORPORATION, a California nonprofit public benefit corporation, hereinafter referred to as
7 "ZOOCORP." The Agreement is effective upon execution by both parties.

8 **WITNESSETH:**

9 WHEREAS, the adoption of Measure Z in 2004 has allowed ZOOCORP to construct new
10 exhibits and to modernize other exhibits at the Fresno Chaffee Zoo;

11 WHEREAS, for previous projects constructed by ZOOCORP and funded by the
12 AUTHORITY, such as Sea Lion Cove, ZOOCORP has submitted periodic requests for
13 reimbursement to the AUTHORITY during the course of construction of the project;

14 WHEREAS, upon receipt of each invoice, the AUTHORITY reviews the invoice, and if
15 appropriate, authorizes payment of the amount requested, less 5 percent of the requested
16 amount, which has been held by the AUTHORITY as a retention until the completion of the
17 project;

18 WHEREAS, upon completion of previous projects, ZOOCORP has issued a final invoice
19 to the AUTHORITY with a request for payment of the final invoice and any retention;

20 WHEREAS, if the AUTHORITY is satisfied that the final invoice is in order and the
21 project has been completed satisfactorily, it has paid the amount specified in the final invoice
22 plus the accumulated retentions withheld during the construction of the project;

23 WHEREAS, ZOOCORP is currently constructing a project called "African Adventure", a
24 multi-acre exhibit with African animals including elephants, giraffes, zebra, rhinoceros, lions,
25 cheetahs, vultures and meerkats, all in a natural setting; the Mahali or lodge with a café and
26 rest area; a children's play area; a giraffe feeding station; a botanical garden; and sculptures;
27
28

1 WHEREAS, it is common on certain construction projects for the owner, such as
2 ZOOCORP, and the construction manager, to enter into an agreement providing for any
3 retention to be deposited into an interest bearing escrow account under the ownership and
4 control of the owner;

5 WHEREAS, at the conclusion of the construction project, the owner certifies that project
6 has been completed satisfactorily; and,

7 WHEREAS, escrow agreements are specifically authorized under the Public Contract
8 Code and ZOOCORP determined that Public Contract Code required that it enter into an
9 escrow agreement with the construction manager for the African Adventure project;

10 WHEREAS, ZOOCORP entered into an "Escrow Agreement for Security Deposit in Lieu
11 of Retention" with Harris Construction, the Construction Manager (the "Harris Escrow
12 Agreement"), a copy of which is attached hereto as Exhibit "A" and incorporated by this
13 reference as though fully set forth herein;

14 WHEREAS, ZOOCORP has requested that the AUTHORITY permit amounts that have
15 been and would otherwise be retained by the AUTHORITY during the construction of the
16 African Adventure project to be deposited by ZOOCORP to the escrow account owned and
17 controlled by ZOOCORP;

18 WHEREAS, the AUTHORITY is willing to disburse funds to the ZOOCORP under the
19 terms and conditions set forth below.

20 NOW, THEREFORE, in consideration of the promises, performances and considerations
21 set forth in this Agreement, the parties agree as follows:

22 1. **Retention Defined.** For purposes of this Agreement, "Retention" means funds retained
23 by the AUTHORITY from the amounts paid to ZOOCORP for invoices received on or before
24 July 15, 2014 related to work performed in constructing the African Adventure project.

25 2. **Escrow Account Defined.** For purposes of this Agreement, "Escrow Account" means
26 that certain account established at United Security Bank, whose address is 2151 West Shaw
27
28

1 Avenue, Fresno, California 93711, pursuant to the Harris Escrow Agreement”.

2 3. **Release of Retention.** Within fourteen (14) days of the date this Agreement is
3 executed by both parties hereto, the AUTHORITY shall disburse the Retention to the
4 ZOOCORP. Not later than two (2) business days from its receipt of the Retention, ZOOCORP
5 shall deposit the Retention in the Escrow Account. Within one (1) business day of deposit of
6 funds in the Escrow Account, ZOOCORP shall send proof of deposit of the funds to the
7 AUTHORITY.

8 4. **Procedures For Payment of Future Invoices By The AUTHORITY.** Invoices from the
9 ZOOCORP related to the construction of the African Adventure project that are received
10 by the AUTHORITY subsequent to the date referenced in Paragraph 1 above (“Future
11 Invoices”) shall be:

12 a. Received, reviewed, and paid in accordance with the terms of the “Agreement
13 Regarding Procedures For Distribution Of Tax Revenue To The Chaffee Zoo” entered into by
14 the AUTHORITY and ZOOCORP on December 21, 2005 and the “Procedures for Approving
15 and Administering Measure Z Funds”, most recently revised and approved by the Board of
16 Directors of the AUTHORITY on March 28, 2012.

17 5. **ZOOCORP’S Deposit of Funds Received From AUTHORITY.** Not later than two (2)
18 business days from its receipt of funds from the AUTHORITY for reimbursement of Future
19 Invoices related to the African Adventure project, ZOOCORP shall deposit 5 percent of those
20 funds in the Escrow Account. Within 1 business day of deposit of funds in the Escrow Account,
21 ZOOCORP shall send proof of deposit of the funds to the AUTHORITY.
22

23 6. **Certification to the AUTHORITY.** Prior to releasing any funds
24 from the Escrow Account, ZOOCORP will certify in writing to the Board of Directors of the
25 AUTHORITY that all conditions of the escrow agreement have been met, that the construction
26 project is final, and complete in accordance with the construction contract, and that the release
27 of funds in the Escrow Account is appropriate. Such written certification shall include
28

1 certification from the project architect that the project has been completed in all respects in
2 accordance with the plans and specifications. ZOOCORP shall not release funds from the
3 Escrow Account without the prior written consent of the Board of Directors of the AUTHORITY.

4 7. **AUTHORITY Consent to Distribution of Escrow Funds.** Upon receipt of certification
5 from ZOOCORP that the project is final and complete in accordance with the construction
6 contract, the Board of Directors of the AUTHORITY will not unreasonably withhold its consent
7 to the release of the funds held in escrow. If it withholds consent, Board of Directors of the
8 AUTHORITY will set forth in writing its objections, stating those items that are not final and
9 complete according to the construction contract.

10 8. **TERMINATION**

11 a. Non-Receipt of Funds - The terms of this Agreement, and the funding to be
12 provided thereunder, are contingent on the receipt of funds by the AUTHORITY. Should the
13 funds received be insufficient to allow the AUTHORITY to transfer funding to the ZOOCORP
14 under this Agreement, this Agreement may be modified or terminated at any time by giving the
15 ZOOCORP thirty (30) days advance written notice.

16 b. Breach of Contract - The AUTHORITY may immediately suspend or terminate this
17 Agreement in whole or in part, where in the determination of the AUTHORITY there is:

- 18 i. An illegal or improper use of funds;
19 ii. A failure to comply with any term of this Agreement;
20 iii. A substantially incorrect or incomplete report submitted to the
21 AUTHORITY.
22

23 In no event shall any payment by the AUTHORITY constitute a waiver by the
24 AUTHORITY of any breach of this Agreement or any default which may then exist on the part of
25 the ZOOCORP. Neither shall such payment impair or prejudice any remedy available to the
26 AUTHORITY with respect to the breach or default. The AUTHORITY shall have the right to
27 demand of the ZOOCORP the repayment to the AUTHORITY of any funds disbursed to the
28

1 ZOOCORP under this Agreement, which in the judgment of the AUTHORITY were not
2 expended in accordance with the terms of this Agreement. The ZOOCORP shall promptly
3 refund any such funds upon demand.

4 9. INDEPENDENT CONTRACTOR

5 In performance of the work, duties and obligations assumed by the ZOOCORP under
6 this Agreement, it is mutually understood and agreed that the ZOOCORP, including any and all
7 of the ZOOCORP's officers, agents, and employees will at all times be acting and performing as
8 an independent contractor, and shall act in an independent capacity and not as an officer,
9 agent, servant, employee, joint venturer, partner, or associate of the AUTHORITY.
10 Furthermore, the AUTHORITY shall have no right to control or supervise or direct the manner
11 or method by which the ZOOCORP shall perform its work and function. However, the
12 AUTHORITY shall retain the right to administer this Agreement so as to verify that the
13 ZOOCORP is performing its obligations in accordance with the terms and conditions thereof.
14 The ZOOCORP and the AUTHORITY shall comply with all applicable provisions of law and the
15 rules and regulations, if any, of governmental authorities having jurisdiction over matters the
16 subject thereof. Because of its status as an independent contractor, the ZOOCORP shall have
17 absolutely no right to employment rights and benefits available to AUTHORITY employees. The
18 ZOOCORP shall be solely liable and responsible for providing to, or on behalf of, its employees
19 all legally-required employee benefits. In addition, the ZOOCORP shall be solely responsible
20 and save the AUTHORITY harmless from all matters relating to payment of the ZOOCORP's
21 employees, including compliance with Social Security withholding and all other regulations
22 governing such matters. It is acknowledged that during the term of this Agreement, the
23 ZOOCORP may receive funds from others unrelated to the AUTHORITY or to this Agreement.

26 10. HOLD HARMLESS

27 The ZOOCORP agrees to indemnify, save, hold harmless, and at the AUTHORITY's
28 request, defend the AUTHORITY, its officers, agents, and employees from any and all costs

1 and expenses, damages, liabilities, claims, and losses occurring or resulting to the
2 AUTHORITY in connection with the performance, or failure to perform, by the ZOOCORP, its
3 officers, agents, or employees under this Agreement, and from any and all costs and expenses,
4 damages, liabilities, claims, and losses occurring or resulting to any person, firm, or corporation
5 who may be injured or damaged by the performance, or failure to perform, of the ZOOCORP,
6 its officers, agents, or employees under this Agreement.

7 The AUTHORITY agrees to indemnify, save, hold harmless, and at the ZOOCORP's
8 request, defend the ZOOCORP, its officers, agents, and employees from any and all costs and
9 expenses, damages, liabilities, claims, and losses occurring or resulting to the ZOOCORP in
10 connection with the performance, or failure to perform, by the AUTHORITY, its officers, agents,
11 or employees under this Agreement, and from any and all costs and expenses, damages,
12 liabilities, claims, and losses occurring or resulting to any person, firm, or corporation who may
13 be injured or damaged by the performance, or failure to perform, of the AUTHORITY, its
14 officers, agents, or employees under this Agreement.

16 **11. INSURANCE**

17 Without limiting the AUTHORITY'S right to obtain indemnification from the ZOOCORP or
18 any third parties, the ZOOCORP, at its sole expense, shall maintain in full force and effect
19 throughout the term of this Agreement:

20 a. Fiduciary/Errors and Omissions coverage for the Board of Directors, in the
21 minimum amount of Three Million Dollars (\$3,000,000). This may be accomplished through
22 either insurance or bonding, or a combination thereof.

23 b. Commercial General Liability Insurance with limits of not less than One Million
24 Dollars (\$1,000,000) per occurrence and an annual aggregate of Two Million Dollars
25 (\$2,000,000). This policy shall be issued on a per occurrence basis. The AUTHORITY may
26 require specific coverages including completed operations, products liability, contractual liability,
27 Explosion-Collapse-Underground, fire legal liability or any other liability insurance deemed
28

1 necessary because of the nature of this contract.

2 c. Comprehensive Automobile Liability Insurance with limits for bodily injury of not
3 less than Two Hundred Fifty Thousand Dollars (\$250,000) per person, Five Hundred Thousand
4 Dollars (\$500,000) per accident and for property damages of not less than Fifty Thousand
5 Dollars (\$50,000), or such coverage with a combined single limit of Five Hundred Thousand
6 Dollars (\$500,000). Coverage shall include owned and non-owned vehicles used in connection
7 with this Agreement.

8 d. Property Insurance coverage for all assets owned by the ZOOCORP, including
9 vehicles, sufficient to ensure replacement of any/all lost or damaged property assets. The
10 AUTHORITY acknowledges that the underlying real property and some improvements to real
11 property at the zoo will remain the property of the City of Fresno, and that the City will remain
12 responsible for insuring, or self-insuring, those portions of the Zoo.

13 e. A policy of Workers' Compensation insurance as may be required by the
14 California Labor Code.

15 Such insurance policies, except the Workers' Compensation policy, shall name the
16 AUTHORITY, its officers, agents, and employees, individually and collectively, as additional
17 insureds, but only insofar as the operations under this contract are concerned. Such coverage
18 for additional insureds shall apply as primary insurance and any other insurance, or self-
19 insurance, maintained by the AUTHORITY, its officers, agents, and employees, shall be excess
20 only and not contributing with insurance provided under the ZOOCORP's policies herein. This
21 insurance shall not be cancelled or changed without a minimum of thirty (30) days advance,
22 written notice given to the AUTHORITY.
23

24 The ZOOCORP shall provide certificates of insurance on the foregoing policies to the
25 AUTHORITY, stating that such insurance coverages have been obtained and are in full force;
26 that the AUTHORITY, its officers, agents, and employees will not be responsible for any
27 premiums on the policies; that such insurance names the AUTHORITY, its officers, agents, and
28

1 employees, individually and collectively, as additional insureds (except Workers' Compensation
2 insurance), but only insofar as the operations under this contract are concerned; that such
3 coverage for additional insureds shall apply as primary insurance and any other insurance, or
4 self-insurance, maintained by the AUTHORITY, its officers, agents, and employees, shall be
5 excess only and not contributing with insurance provided under the ZOOCORP's policies
6 herein; and that this insurance shall not be cancelled or changed without a minimum of thirty
7 (30) days advance, written notice given to the AUTHORITY. In the event the ZOOCORP fails
8 to keep in effect insurance coverage as herein provided, the AUTHORITY may, in addition to
9 other remedies it may have, suspend or terminate this Agreement upon the occurrence of such
10 event.

11 **12. AUDITS AND INSPECTIONS**

12 The ZOOCORP shall, upon request by the AUTHORITY, permit the AUTHORITY to
13 audit and inspect all of its records and data with respect to the matters covered by this
14 Agreement. The ZOOCORP shall at all times during business hours, and as often as the
15 AUTHORITY may deem necessary, make available to the AUTHORITY for examination all of
16 such records and data necessary to ensure the ZOOCORP's compliance with the terms of this
17 Agreement.
18

19 The AUTHORITY may also require the ZOOCORP to provide independently audited
20 statements or other reports on an annual or other basis at the ZOOCORP's expense. If this
21 Agreement exceeds ten thousand dollars (\$10,000), the ZOOCORP shall be subject to the
22 examination and audit of the State Auditor for a period of three (3) years after final payment
23 under the contract (Gov. Code, § 8546.7).
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1 **13. NOTICES**

2 The persons and their addresses having authority to give and receive notices under this
3 Agreement shall be the following:

4 **AUTHORITY**

5 FRESNO COUNTY ZOO
6 AUTHORITY
7 c/o Zoo Authority Coordinator
8 Department of Public Works and
9 Planning
County of Fresno
2220 Tulare Street, Sixth Floor
Fresno, California 93721

ZOOCORP

FRESNO'S CHAFFEE ZOO CORPORATION
c/o Chief Executive Officer
Chaffee Zoological Gardens
894 W. Belmont
Fresno, California 93728

10 Any and all notices between the AUTHORITY and the ZOOCORP provided for or
11 permitted under this Agreement or by law shall be in writing and shall be deemed duly served
12 when personally delivered to one of the parties, or in lieu of such personal service, when
13 deposited in the United States Mail, postage prepaid, addressed to such party.

14 **14. GOVERNING LAW**

15 The rights and obligations of the parties and all interpretation and performance of this
16 Agreement shall be governed in all respects by the laws of the State of California.

17 **15. CONSTRUCTION.**

18 Should any paragraph, clause or provision of this Agreement be
19 construed to be against public policy or determined by a court of competent jurisdiction to be
20 void, invalid or unenforceable, such construction and decision shall affect only those
21 paragraphs, clauses or provisions so construed or interpreted, and shall in no way affect the
22 remaining paragraphs, clauses or provisions of this Agreement, which shall remain in force.

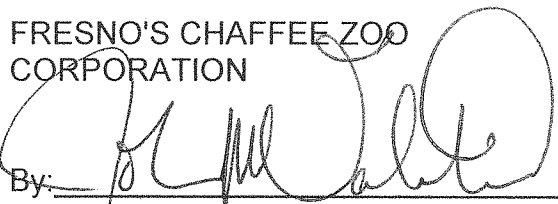
23 **16. ENTIRE AGREEMENT**

24 This Agreement constitutes the entire agreement between the ZOOCORP and the
25 AUTHORITY with respect to the subject matter hereof and supersedes all previous
26 negotiations, proposals, commitments, writings, advertisements, publications, and
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28

1 understanding of any nature whatsoever unless expressly included in this Agreement. No parol
2 or other evidence outside this Agreement may be offered to explain, construed, contradict, or
3 clarify the terms of this Agreement. Counsel for both parties have reviewed, or have had the
4 opportunity to review, this Agreement, and, accordingly, any rules of construction to the effect
5 that ambiguities are to be resolved against the drafting party shall not be employed in the
6 interpretation of this Agreement.

7 IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and
8 year hereinabove written.

9 FRESNO'S CHAFFEE ZOO
10 CORPORATION

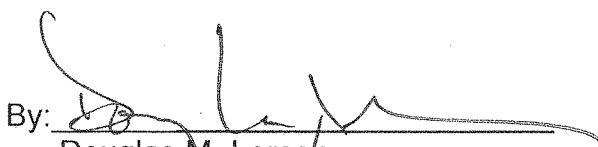
11 By: 
12 John Valentino, Chair

FRESNO COUNTY ZOO AUTHORITY

13 By: 
14 Peter Herzog, Chair

15 By: 
16 Brian Goldman, Chief Financial Officer

17
18
19 APPROVED AS TO LEGAL FORM

20
21
22 By: 
23 Douglas M. Larsen,
24 Zoo Corporation Legal Counsel

APPROVED AS TO LEGAL FORM

Daniel C. Cederborg, County Counsel

25
26
27 By: _____
28 Arthur G. Wille, Senior Deputy
County Counsel

APPROVED AS TO ACCOUNTING FORM

Vicki Crow, Auditor-Controller/Treasurer-
Tax Collector

By: 

FOR ACCOUNTING USE ONLY:

Org No.:

Account No.:

Requisition No.: