



## **FRESNO COUNTY ZOO AUTHORITY**

### **AGENDA**

**9:00 AM, Wednesday, June 28, 2017**

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

(559) 457-0681

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 April 26, 2017
  - b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$18,458.54 for March and April 2017
  - c. Receive Treasurer's Reports for April and May 2017
4. Receive Fresno Chaffee Zoo Corporation 2016 annual audit presentation from Moore, Grider and Company
5. Fresno Chaffee Zoo Director's report
6. Receive Fresno's Chaffee Zoo Corporation Chief Financial Officer report for April and May 2017

7. Approve Fresno's Chaffee Zoo Corporation request for FY 2017 Measure Z Capital funds totaling \$158,980.32 for design of Program Animal Holding Facility
8. Approve and authorize the estimated Administrative revenues and appropriations for the 2017-18 budget year
9. Approve proposed amendments to Fresno County Zoo Authority *Procedures for Approving and Administering Measure Z Funds*
10. Receive staff reports
11. Approve next meeting date  
Adopted dates include:
  - Wednesday, July 26, 2017
  - Wednesday, August 30, 2017
  - Wednesday, September 27, 2017
12. Chair's comments
13. Board Member comments
14. Adjourn

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

For further information, please contact Catherine Crosby, Zoo Authority Coordinator, at 600-4305, email [zooauthority@co.fresno.ca.us](mailto:zooauthority@co.fresno.ca.us), or visit [www.zooauthority.org](http://www.zooauthority.org). Requests for disability-related modification or accommodation needed in order to participate in the meeting must be made to the Zoo Authority Coordinator no later than 9:00 a.m. on the day prior to the meeting.



**FRESNO COUNTY ZOO AUTHORITY  
ACTION SUMMARY MINUTES**

**9:00 AM, Wednesday, April 26, 2017**

**NOTICE: SPECIAL LOCATION FOR THIS MEETING ONLY**

Fresno Chaffee Zoo  
African Adventure Kopje Lodge Simba Room  
84 West Belmont Ave, Fresno, CA 93728  
(559) 498-5910

1. Call to Order

**CHAIRMAN MICHELLE ROMAN CALLED THE MEETING TO ORDER AT 9:10 AM. A QUORUM WAS PRESENT INCLUDING THE CHAIRMAN AND MEMBERS PETER HERZOG, GERALD LYLES, KENT STRATFORD, PAUL TOSTE AND RALPH WATERHOUSE. MEMBER LEE BRAND AND ALTERNATE MEMBER OLIVER BAINES WERE ABSENT.**

**THE CHAIRMAN NOTED THERE WERE TWO CHANGES TO THE AGENDA: THE MONTHS STATED ON AGENDA FOR ITEM 3C SHOULD BE CHANGED TO JANUARY, FEBRUARY, MARCH AND THE QUARTER ENDED MARCH 2017; AND AT THE REQUEST OF ZOO CORPORATION FINANCE DIRECTOR BRIAN GOLDMAN, ITEM 7 WOULD BE PULLED AND WOULD BE BROUGHT BACK AT A LATER MEETING. COORDINATOR CATHY CROSBY NOTED THAT THE CORRECT TREASURERS' REPORTS WERE PROVIDED AND LEGALLY POSTED.**

0:03:53

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. **RECEIVED; FRESNO COUNTY DISTRICT 5 SUPERVISOR NATHAN MAGSIG THANKED ZOO AUTHORITY MEMBERS FOR THEIR VOLUNTARY SERVICE.**

0:04:46

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.

**MEMBER TOSTE REQUESTED ITEM A AND MEMBER WATERHOUSE REQUESTED ITEM C BE PULLED FOR DISCUSSION. MEMBER LYLES MOVED FOR APPROVAL OF ITEM B. SECONDED BY MEMBER WATERHOUSE, THE MOTION PASSED UNANIMOUSLY AND WITHOUT COMMENT. MEMBER LEE BRAND AND ALTERNATE MEMBER OLIVER BAINES WERE ABSENT.**

0:07:49

a. Review and approve minutes of January 25, 2017

**MEMBER TOSTE QUESTIONED THE DESCRIPTION OF THE ACTION OF ITEM 10. MR. GOLDMAN CLARIFIED THE AMOUNT OF THE APPROVED REVISED REQUEST, AND ZOO AUTHORITY TREASURER MEGAN MARKS CONFIRMED HER UNDERSTANDING OF THAT AMOUNT. MEMBER TOSTE MOVED FOR APPROVAL OF ITEM A. SECONDED MEMBER HERZOG, THE MOTION PASSED UNANIMOUSLY. MEMBER LEE BRAND AND ALTERNATE MEMBER OLIVER BAINES WERE ABSENT.**

0:07:37

b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$24,878.46 for January and February 2017

**MEMBER LYLES MOVED FOR APPROVAL OF ITEM B. SECONDED BY THE CHAIRMAN, THE MOTION PASSED UNANIMOUSLY AND WITHOUT COMMENT. MEMBER LEE BRAND AND ALTERNATE MEMBER OLIVER BAINES WERE ABSENT.**

0:12:50

c. Receive Treasurer's Reports for November, December and Quarter Ending December 2016  
**MEMBER TOSTE NOTED THAT THE MARCH 2017 TREASURER'S REPORT ITEM (3C.3), PAGE 3, SHOWED A BUDGET TO ACTUAL VARIANCE OF TAX PROCEEDS OF -14.74%, AND ASKED IF THERE WOULD BE A NEED TO ADJUST THE BUDGET. MS. MARKS RESPONDED THAT AN ADJUSTMENT CAN BE BROUGHT FORWARD WITH NEXT FISCAL YEAR'S BUDGET FOR PRESENTATION AT THE NEXT MEETING, AND THE IMPACT OF RECENT METHODOLOGY CHANGES BY THE STATE BOARD OF EQUALIZATION WILL ALSO BE CONSIDERED. MEMBER WATERHOUSE MOVED FOR APPROVAL OF ITEM B, AMENDING THE MOTION TO STATE THE REPORTS WERE FOR JANUARY, FEBRUARY, MARCH AND THE QUARTER ENDED MARCH 2017. SECONDED BY MEMBER TOSTE, THE MOTION PASSED UNANIMOUSLY. MEMBER LEE BRAND AND ALTERNATE MEMBER OLIVER BAINES WERE ABSENT.**

0:16:40

4. Fresno Chaffee Zoo Director's report

**RECEIVED: DIRECTOR SCOTT BARTON WELCOMED AUTHORITY MEMBERS TO THE ZOO. HE REPORTED THAT WHILE THIS SEASON'S RAIN HAS BEEN GOOD FOR THE STATE, IT HAS REDUCED ATTENDANCE PROJECTIONS BY 60,000 SINCE JANUARY. HOWEVER, ATTENDANCE IS STRONG ON NICE DAYS, AND BUDGET PROJECTIONS ARE BEING ADJUSTED. POSITIVE NEWS INCLUDES THE JANUARY BIRTH OF THE FIRST RHINO IN THE ZOO'S HISTORY, 2016 VISITORS FROM ALL 50 STATES AND 30 COUNTRIES, AND GOOD REVIEWS ON WEBSITES YELP AND TRIP ADVISOR.**

**MEMBER HERZOG ASKED ABOUT THE CUMULATIVE VALUE OF THE ZOO'S FUTURE PROJECTS. MR. BARTON STATED THAT AT THE CURRENT CONCEPT STAGE, COSTS ARE NOT KNOWN. BUDGETS ARE DEVELOPED IN THE SCOPING STAGE WITH THE TEAM OF ARCHITECTS. ANOTHER UNKNOWN IS CONSTRUCTION COSTS THAT HAVE INCREASED SUBSTANTIALLY FROM 4 OR 5 YEARS AGO. MEMBER LYLES NOTED THAT THE COST OF THE FUNDING REQUESTS EXCEEDS THE AVAILABLE FUNDS BY ABOUT \$14M. MR. BARTON ACKNOWLEDGED THIS, AND STATED THE ZOO'S INTENTION WAS TO KEEP SELF-GENERATED REVENUE AS A RESERVE IF MEASURE Z IS NOT EXTENDED IN 2024. IF THE ZOO MOVES AHEAD WITH PROJECTS, THEY WILL GET AHEAD OF MEASURE Z REVENUE. A BIG QUESTION FOR ZOO CORPORATION AND ZOO AUTHORITY BOARDS IS: SHALL THE ZOO CONTINUE TO BUILD NOW AT LOWER COST VS WAITING FOR FUNDS TO ACCUMULATE BEFORE BUILDING? MORE IMPROVEMENTS SOONER WOULD MEAN MORE VISITORS AND REVENUES. HIS PREFERENCE IS TO MOVE AHEAD AT A MODEST RATE, EVEN SLIGHTLY AHEAD OF MEASURE Z REVENUE, AND PERHAPS USING LOANS.**

23:50

5. Receive Fresno's Chaffee Zoo Corporation Chief Financial Officer report for January, February and March 2017

**RECEIVED; MR. GOLDMAN PRESENTED THE AUTHORITY WITH A CHECK FOR \$170,682.05 TO REIMBURSE THE MEASURE Z FUND FOR CITY OF FRESNO SHARED COSTS OWED FOR THE STORM DRAIN PIPELINE EXTENSION PROJECT. MR. GOLDMAN REPORTED THAT RAIN HAD REDUCED ATTENDANCE TO DATE BY 29%, ALTHOUGH SCHOOL ATTENDANCE TO DATE IS 28% HIGHER. CONSIDERING THIS, DEPARTMENTS HAVE REDUCED THEIR BUDGETS, AND TOTAL EXPENSES ARE 14.8% UNDER BUDGET THROUGH MARCH 31<sup>ST</sup>. HE ALSO REPORTED THAT THE ZOO CORP. 2016 AUDIT WILL BE PRESENTED IN JUNE.**

0:28:22

6. Approve Fresno's Chaffee Zoo Corporation request for FY 2017 Measure Z Capital funds totaling \$3,568,675.00 for design of African River

**MR. GOLDMAN REPORTED THAT THE ZOO CORPORATION RECEIVED PRESENTATIONS FROM THREE FIRMS AND STUDIO HANSON ROBERTS WAS SELECTED. HE STATED THE DESIGN WAS IN THE CONCEPTUAL PHASE NOW AND WILL SOON MOVE TO SCHEMATIC DESIGN. MR. BARTON RESPONDED TO MEMBERS' CONCERNS ABOUT PROPOSED PROJECTS AND CURRENTLY AVAILABLE FUNDING, QUESTIONS ABOUT THE ARCHITECT SELECTION AND FEE NEGOTIATION PROCESS, THE TIMELINE TO DESIGN AND COMPLETE THE PROJECT, ITS ESTIMATED COST, SOURCES AND OPTIONS OF FUNDING, AND TIMING THE CONSTRUCTION OR DELAY OF VARIOUS EXHIBITS IN RELATION TO ANTICIPATED FUNDING FROM MEASURE Z AND ITS POSSIBLE EXTENSION.**

**MEMBER LYLES REQUESTED A TIMELINE OF THE ESTIMATED MEASURE Z FUNDS AND EXPECTED CAPITAL PROJECTS, AS WELL AS THEIR PRIORITIZATION. DIRECTOR BARTON STATED THAT COULD BE PROVIDED, AND "THE BIG QUESTION" WAS IF THE PROJECTS WERE TO BE FUNDED AFTER MEASURE Z FUNDS HAD ACCUMULATED, OR BUILT BEFORE WITH A LOAN, OR BY SOME COMBINATION OF THE TWO. TARGET COSTS WILL BE PRESENTED WITH THE MASTER PLAN LATER IN THIS MEETING. MEMBER TOSTE ASKED FOR AN EXPLANATION FOR THE CONTINGENCY LINE ITEM. CFO GOLDMAN RESPONDED THAT CONTINGENCY FUNDS WOULD BE USED, FOR EXAMPLE, TO AVOID DELAYING A PROJECT IF SOIL TESTING WAS NEEDED OR OTHER**

**UNEXPECTED ISSUES OCCURRED DURING CONSTRUCTION, INSTEAD OF RETURNING TO THE AUTHORITY TO REQUEST MORE MONEY.**

**MEMBER WATERHOUSE MOVED FOR APPROVAL. SECONDED BY MEMBER HERZOG, THE MOTION PASSED UNANIMOUSLY. MEMBER LEE BRAND AND ALTERNATE MEMBER OLIVER BAINES WERE ABSENT.**

7. Approve Fresno's Chaffee Zoo Corporation request for FY 2017 Measure Z Capital funds totaling \$888,955.56 for design of the Animal Nutrition Center  
**THIS ITEM WAS PULLED AT THE REQUEST OF MR. GOLDMAN, AND WILL RETURN AT A LATER DATE.**

0:53:35

8. Approve Fresno's Chaffee Zoo Corporation request for FY 2017 Measure Z Capital funds totaling \$110,066.00 for design of Orangutan Exhibit enhancements  
**AFTER DISCUSSION AND DIRECTOR BARTON'S EXPLANATION REGARDING ARCHITECT AND ZOO PROJECT MANAGEMENT, MEMBER LYLES MOVED FOR APPROVAL. SECONDED BY MEMBER TOSTE THE MOTION PASSED UNANIMOUSLY. MEMBER LEE BRAND AND ALTERNATE MEMBER OLIVER BAINES WERE ABSENT.**

1:02:00

9. Approve Fresno's Chaffee Zoo Corporation request for FY 2017 Measure Z Capital funds totaling \$3,063,804.58 for construction of Water Play Area  
**AFTER DISCUSSION OF PROJECT COSTS AND DESIGN ELEMENTS, INCLUDING WALKWAY UPGRADES, MEMBER TOSTE ASKED THAT FUTURE REQUESTS INCLUDE A PROPOSED DESIGN, AND MOVED FOR APPROVAL OF THE REQUEST WITH THE FOLLOWING ADDITIONAL CONDITIONS REGARDING THE RETENTION FUNDS:**  
1) ANY DISPUTE BETWEEN THE CONTRACTOR AND THE FRESNO CHAFFEE ZOO CORPORATION REGARDING RETENTION FUNDS SHALL BE REPORTED TO THE FRESNO COUNTY ZOO AUTHORITY WITHIN 30 DAYS;  
2) ANY SETTLEMENT AGREEMENT BETWEEN THE CONTRACTOR AND THE FRESNO CHAFFEE ZOO CORPORATION INVOLVING THE RETENTION FUNDS SHALL BE MADE PUBLIC; AND,  
3) ANY RETENTION OF FUNDS RELEASED BY THE CONTRACTOR SHALL BE RETURNED TO THE FRESNO COUNTY ZOO AUTHORITY CAPITAL FUND.  
**SECONDED BY MEMBER LYLES THE MOTION PASSED UNANIMOUSLY. MEMBER LEE BRAND AND ALTERNATE MEMBER OLIVER BAINES WERE ABSENT. MEMBER LYLES RECALLED THAT THIS PROJECT WAS THE NUMBER ONE PRIORITY OF THE AUTHORITY'S SECOND CHAIRMAN, (BRINA HARWOOD, WHO WAS THEN THE MOTHER OF THREE YOUNG BOYS), AND WE NOW SEE THAT HER DESIRE IS COMING TO FRUITION.**

1:15:27

10. Receive staff reports  
**TREASURER MEGAN MARKS REPORTED THAT CHANGES TO THE COUNTY POLICY FOR THE TIMING FOR FUNDS TRANSFERS, EFFECTIVE JULY 1, WILL AFFECT MEASURE Z REIMBURSEMENT TO THE ZOO CORP. SHE ALSO REPORTED SHE WILL BRING THE FISCAL YEAR 2017-18 ADMINISTRATIVE BUDGET FOR APPROVAL AT THE NEXT MEETING. BOARD COORDINATOR CATHY CROSBY REPORTED THAT THE CHANGES TO FUNDS TRANSFERS WILL REQUIRE UPDATES TO THE AUTHORITY'S *PROCEDURES FOR APPROVING AND ADMINISTERING MEASURE Z FUNDS*, WHERE THE TIMING OF REVIEW**

**AND REIMBURSEMENT IS DESCRIBED IN DETAIL. STAFF WILL RETURN AT THE NEXT MEETING WITH DRAFT REVISIONS. SHE ALSO REPORTED THAT THE COUNTY RETIREMENT OFFICES RELOCATION HAS BEEN EXTENDED TO SOMETIME IN SEPTEMBER. THE CHAIRMAN ASKED ABOUT THE POSSIBILITY OF CONTINUING TO MEET AT THE CURRENT LOCATION.**

1:21:04

11. Approve next meeting date

Adopted dates include:

Wednesday, May 31, 2017

Wednesday, June 28, 2017

Wednesday, July 26, 2017

**AFTER DISCUSSION, MEMBER HERZOG MOVED TO DELETE THE MAY 31 MEETING DATE AND TO HOLD THE NEXT MEETING ON JUNE 28, 2018. SECONDED BY MEMBER WATERHOUSE, THE MOTION PASSED UNANIMOUSLY. MEMBER LEE BRAND AND ALTERNATE MEMBER OLIVER BAINES WERE ABSENT.**

1:23:20

12. Fresno Chaffee Zoo Director's report on updated Master Plan

**DIRECTOR SCOTT BARTON REVIEWED THE PROJECTS TO DATE FUNDED BY MEASURE Z, AND THOSE EXPECTED IN FUTURE YEARS, WITH VERY GENERAL COST ESTIMATES FOR EACH, ASSUMING APPROXIMATELY \$82M IN MEASURE Z FUNDS, PLUS OTHER SOURCES OF REVENUE. PROJECTS INCLUDE DINO DIG, CHILDREN'S WATER PLAY AREA, PARKING EXPANSION, PROGRAM ANIMAL BUILDING, COMMISSARY, ASIAN FOREST, ADDITIONAL ENTRANCE, AND AFRICAN RIVER. HE ALSO TALKED ABOUT POTENTIAL PROJECTS AFTER 2024 THAT COULD INCLUDE SOUTH AMERICA, AFRICAN FOREST, ENTRY PLAZA, EDUCATION BUILDING, AND LIENBY BANDSTAND AND BIRD SHOW IMPROVEMENTS.**

1:45:35

13. Chair's comments

**THE CHAIRMAN REPORTED THAT THE PLAQUE FOR FORMER MEMBER SWEARENGIN WAS PRESENTED AT HER OFFICE; AND THAT ON BEHALF OF THE AUTHORITY, THE CHAIRMAN HAD ATTENDED THE RECENT VALLEY CHILDREN'S HOSPITAL GIRAFFE FEEDING STATION PARTNERSHIP EVENT.**

1:46:30

14. Board Member comments

**MEMBER TOSTE COMPLEMENTED DIRECTOR BARTON ON HIS PRESENTATION AND ASKED FOR A PRINTED COPY OF IT WITH THE COST ESTIMATES. DISCUSSION AND RESPONSES FROM MR. BARTON FOCUSED ON THE AFFECTS OF PARKING, AND PARK AND ZOO ENTRY CONGESTION ON ATTENDANCE, INCLUDING SHORT AND LONG TERM SOLUTIONS, NEGOTIATIONS WITH THE CITY OF FRESNO, AND STAFF AND WINDOWS TO IMPROVE IN-FLOW OR A POSSIBLE SECOND ENTRANCE.**

1:54:00

15. Adjourn for tour of Zoo

**THERE BEING NO FURTHER BUSINESS, THE CHAIRMAN ADJOURNED THE MEETING FOR A TOUR OF THE ZOO AT 11:05 AM.**





Invoice for Professional Services in Support of the Zoo Authority  
Billing Hours and Expenses for March and April 2017

Invoice Number  
0304-ZOO-062817

**June 28, 2017**

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

Department / Title	Hours	Rates	Cost	Fiscal Year 16-17
<i>Financial Reporting and Audits</i>				
<i>Division Chief</i>	0.00	\$92.49	\$0.00	
<i>Division Manager</i>	0.00	\$91.80	\$0.00	
<i>Senior Accountant</i>	11.25	\$80.92	\$910.35	
<i>Accountant I</i>	31.75	\$62.78	\$1,993.27	
<i>Public Works and Planning</i>				
<i>Div. Mgr., Capital Projects</i>	0.00	\$150.15	\$24.74	
<i>Analyst III, Capital Projects</i>	141.00	\$100.68	\$14,195.89	
<i>County Counsel</i>				
<i>Deputy County Counsel</i>	10.50	\$122.00	\$1,281.00	
<b>Professional Services Total</b>	<b>194.50</b>		<b>\$18,405.25</b>	<b>\$101,875.21</b>
Board and staff badges			\$53.29	
<b>Office Expense Total</b>			<b>\$53.29</b>	<b>\$8,900.39</b>
			<b>\$18,458.54</b>	<b>\$110,775.60</b>
			<b>Invoice Total</b>	<b>FY 16-17 Total</b>





**Fresno County Zoo Authority  
Treasurer's Report  
Unaudited Cash Basis  
For the Month Ended April 30, 2017**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds		\$ 855,500.00
	Total Proceeds Received:		\$ 855,500.00
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		17,110.00
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		838,390.00
	Total Proceed Allocations		\$ 855,500.00
<b>Cash Balance by Fund</b>			
<b>Zoo Authority Fund &gt;&gt; Administrative Fund 2%</b>			
	Beginning Cash Balance		\$ 1,350,353.18
Receipts:	- Measure Z Sales Tax Proceeds		17,110.00
	- Interest Received		692.83
Disbursements:	- PeopleSoft Financial Charges		(70.19)
	<b>Ending Cash Balance - Zoo Authority Administrative Fund</b>		<b>\$ 1,368,085.82</b>
<b>Trust Fund for FCZC Operations and Capital Projects 98%</b>			
	Beginning Cash Balance		\$ 30,160,026.05
>>> <b>Operations Fund</b>			
	Beginning Cash Balance		6,438,065.55
Receipts:	- Measure Z Sales Tax Proceeds		279,463.33
	- Interest Received		3,344.68
Disbursements:	- FCZC Operations Claim # 2016-12		(277,797.41)
	- Wire Fees		(10.00)
	Net Increase/(Decrease) to Cash		5,000.60
	<b>Ending Cash Balance - Available for Operations</b>		<b>\$ 6,443,066.15</b>
>>> <b>Capital Facilities Project Fund</b>			
	Beginning Cash Balance		\$ 23,721,960.50
Receipts:	- Measure Z Sales Tax Proceeds		558,926.67
	- Interest Received		11,705.07
	- FCZC Capital Claim # 2016-02C		170,682.05
	Net Increase/(Decrease) to Cash		741,313.79
	<b>Ending Cash Balance - Available for Capital Projects</b>		<b>24,463,274.29</b>
	<b>Ending Balance Available for Operations and Capital Projects</b>		<b>\$ 30,906,340.44</b>
	<b>Total Interest Received During the Month</b>		<b>15,742.58</b>

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

Date \_\_\_\_\_

Accepted \_\_\_\_\_

Date \_\_\_\_\_

\* Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percentage rate of 1.598 as of March 31, 2017.



## Fresno County Zoo Authority

### SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2013-2014	2014-2015	2015-2016	2016-2017			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 903,500	\$ 864,900	\$ 900,800	\$ 909,808	\$ 952,000	\$ 42,192	4.64%
August	1,106,000	1,149,600	1,201,100	1,213,111	1,269,300	56,189	4.63%
September	1,097,605	1,199,226	1,408,037	1,422,117	1,181,071	(241,046)	-16.95%
October	857,400	879,100	911,400	920,514	941,400	20,886	2.27%
November	1,143,200	1,172,100	1,215,200	1,251,656	1,255,200	3,544	0.28%
December	1,076,977	1,147,219	1,306,493	1,332,623	1,188,304	(144,319)	-10.83%
January	836,700	884,100	915,800	934,116	955,400	21,284	2.28%
February	1,101,200	1,178,800	1,221,000	1,245,420	1,273,900	28,480	2.29%
March	1,113,584	1,087,121	1,226,517	1,214,252	1,114,146	(100,106)	-8.24%
April	788,000	804,100	819,500	811,305	855,500	44,195	5.45%
May	1,050,600	1,072,100	1,092,700	1,081,773			
June	1,139,360	1,231,366	1,374,748	1,236,000			
Total	\$ 12,214,126	\$ 12,669,732	\$ 13,593,295	\$ 13,572,695	\$ 10,986,221	\$ (268,701)	-12.66%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 136,645,910



**Fresno County Zoo Authority**  
**Treasurer's Report**  
**Unaudited Cash Basis**  
**For the Month Ended April 30, 2017**

Summary of Quarter Four Interest Receipts					
Fund	Subclass	Description	1st Alloc. April	2nd Alloc. June	Interest Received
4845	10000	Zoo Authority	\$ 692.83	\$ -	\$ 692.83
4850	10000	FCZC - Operations	3,344.68	-	\$ 3,344.68
4850	42700	FCZC - CP	11,705.07	-	\$ 11,705.07
<b>Total</b>			<u>\$ 15,742.58</u>	<u>\$ -</u>	<u>\$ 15,742.58</u>
<b>April to June</b>					



**Fresno County Zoo Authority  
Capital Projects Fund Cash Flow  
For the Month Ended April 30, 2017**

**Cash Balance as of 4/30/2017** **\$ 24,463,274**

**DEDUCTIONS (earmarked projects, paid through claim 2016-02C):**

2017 Storm Drain Pipeline Extension-Jan 2017	168,047
2017 Water Play Area-Jan 2017	181,521
2017 Warthog Exhibit-October 2016	85,250
2017 Dino Dig Expansion-June 2016	195,000
2017 African River-June 2016	100,400
2016 Animal Acquisition-September 2015	35,462
2016 Tiger Exhibit Expansion-December 2014	31,120
2015 Utility Design-March 2015	53,416
2015 Animal Acquisition-February 2015	23,000

<b>Total Deductions:</b>	<u><u>\$ (873,216)</u></u>
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<b>TOTAL:</b>	<u><u>\$ 23,590,058</u></u>
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**Fresno County Zoo Authority  
Operations Fund Cash Flow  
For the Month Ended April 30, 2017**

**Cash Balance as of 4/30/2017** **\$ 6,443,066**

**DEDUCTIONS (Remaining budgets, paid through claim 2017-03):**

2017 Animal	2,564,678
2017 Veterinary	337,375
2017 Utilities	321,384
2017 Animal Feed	356,329
2017 Interest/Bank Charges	90
2016 Animal	332,249
2016 Veterinary	4,800
2016 Interest/Bank Charges	200

**Total Deductions:** \$ (3,917,105)

**TOTAL:** \$ 2,525,961



**Fresno County Zoo Authority  
Administration Fund Cash Flow  
For the Month Ended April 30, 2017**

**Cash Balance as of 4/30/2017** \$ 1,368,086

**DEDUCTIONS (Remaining budgets, paid through claim 0102-ZOO-022617):**

2017 Telephone Charges	250
2017 Memberships	500
2017 Office Expense	2,611
2017 Postage	763
2017 PeopleSoft Financials Charges	269
2017 Professional Services	132,152
2017 Data Processing Services	1,500
2017 Publications & Legal Notices	500
2017 Trans, Travel & Education	2,500
2017 Appropriation for Contingencies	91,421
2016 Telephone Charges	500
2016 Memberships	1,000
2016 Postage	1,288
2016 PeopleSoft Financials Charges	119
2016 Professional Services	17,889
2016 Data Processing Services	3,000
2016 Publications & Legal Notices	1,000
2016 Trans, Travel & Education	5,000
<b>Total Deductions:</b>	<u>\$ (262,263)</u>
<b>TOTAL:</b>	<u><u>\$ 1,105,823</u></u>



**Fresno County Zoo Authority  
Treasurer's Report  
Unaudited Cash Basis  
For the Month Ended May 31, 2017**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds		\$ 1,140,700.00
	Total Proceeds Received:		\$ 1,140,700.00
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		22,814.00
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,117,886.00
	Total Proceed Allocations		\$ 1,140,700.00
<b>Cash Balance by Fund</b>			
<b>Zoo Authority Fund &gt;&gt; Administrative Fund 2%</b>			
	Beginning Cash Balance		\$ 1,368,085.82
Receipts:	- Measure Z Sales Tax Proceeds		22,814.00
Disbursements:	- PeopleSoft Financial Charges		(42.62)
	- ZA Postage Reimbursement		(63.19)
	- Zoo Authority Claim #0102-ZOO-022617		(24,878.46)
	Net Increase/(Decrease) to Cash		(2,170.27)
	Ending Cash Balance - Zoo Authority Administrative Fund		\$ 1,365,915.55
<b>Trust Fund for FCZC Operations and Capital Projects 98%</b>			
	Beginning Cash Balance		\$ 30,906,340.44
>>> Operations Fund			
	Beginning Cash Balance		6,443,066.15
Receipts:	- Measure Z Sales Tax Proceeds		372,628.67
Disbursements:	- FCZC Operations Claim # 2017-03		(511,526.38)
	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		(138,917.71)
	Ending Cash Balance - Available for Operations		\$ 6,304,148.44
>>> Capital Facilities Project Fund			
	Beginning Cash Balance		\$ 24,463,274.29
Receipts:	- Measure Z Sales Tax Proceeds		745,257.33
	FCZC Capital Claim # 2017-01C		(301,357.81)
	Net Increase/(Decrease) to Cash		443,899.52
	Ending Cash Balance - Available for Capital Projects		24,907,173.81
	Ending Balance Available for Operations and Capital Projects		\$ 31,211,322.25
	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 1.598 as of March 31, 2017.





## Fresno County Zoo Authority

### SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2013-2014	2014-2015	2015-2016	2016-2017			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 903,500	\$ 864,900	\$ 900,800	\$ 909,808	\$ 952,000	\$ 42,192	4.64%
August	1,106,000	1,149,600	1,201,100	1,213,111	1,269,300	56,189	4.63%
September	1,097,605	1,199,226	1,408,037	1,422,117	1,181,071	(241,046)	-16.95%
October	857,400	879,100	911,400	920,514	941,400	20,886	2.27%
November	1,143,200	1,172,100	1,215,200	1,251,656	1,255,200	3,544	0.28%
December	1,076,977	1,147,219	1,306,493	1,332,623	1,188,304	(144,319)	-10.83%
January	836,700	884,100	915,800	934,116	955,400	21,284	2.28%
February	1,101,200	1,178,800	1,221,000	1,245,420	1,273,900	28,480	2.29%
March	1,113,584	1,087,121	1,226,517	1,214,252	1,114,146	(100,106)	-8.24%
April	788,000	804,100	819,500	811,305	855,500	44,195	5.45%
May	1,050,600	1,072,100	1,092,700	1,081,773	1,140,700	58,927	5.45%
June	1,139,360	1,231,366	1,374,748	1,236,000			
Total	\$ 12,214,126	\$ 12,669,732	\$ 13,593,295	\$ 13,572,695	\$ 12,126,921	\$ (209,774)	-9.88%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION      \$ 137,786,610



**Fresno County Zoo Authority**  
**Treasurer's Report**  
**Unaudited Cash Basis**  
**For the Month Ended May 31, 2017**

Summary of Quarter Four Interest Receipts					
Fund	Subclass	Description	1st Alloc. April	2nd Alloc. June	Interest Received
4845	10000	Zoo Authority	\$ 692.83	\$ -	\$ 692.83
4850	10000	FCZC - Operations	3,344.68	-	\$ 3,344.68
4850	42700	FCZC - CP	11,705.07	-	\$ 11,705.07
<b>Total</b>			<b>\$ 15,742.58</b>	<b>\$ -</b>	<b>\$ 15,742.58</b>
<b>April to June</b>					



**Fresno County Zoo Authority  
Capital Projects Fund Cash Flow  
For the Month Ended May 31, 2017**

**Cash Balance as of 5/31/2017** **\$ 24,907,174**

**DEDUCTIONS (earmarked projects, paid through claim 2017-01C):**

2017 Storm Drain Pipeline Extension-Jan 2017	16,422
2017 Water Play Area-Jan 2017	3,116,276
2017 Warthog Exhibit-October 2016	-
2017 Dino Dig Expansion-June 2016	195,000
2017 African River-June 2016	3,568,675
2017 Orangutan Exhibit-May 2017	110,066
2016 Animal Acquisition-September 2015	35,462
2016 Tiger Exhibit Expansion-December 2014	31,120
2015 Utility Design-March 2015	53,416
2015 Animal Acquisition-February 2015	23,000

<b>Total Deductions:</b>	<u><u>\$ (7,149,437)</u></u>
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<b>TOTAL:</b>	<u><u>\$ 17,757,737</u></u>
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**Fresno County Zoo Authority  
Operations Fund Cash Flow  
For the Month Ended May 31, 2017**

**Cash Balance as of 5/31/2017** **\$ 6,304,148**

**DEDUCTIONS (Remaining budgets, paid through claim 2017-03):**

2017 Animal	2,209,520
2017 Veterinary	293,462
2017 Utilities	257,197
2017 Animal Feed	308,061
2017 Interest/Bank Charges	70
2016 Animal	332,249
2016 Veterinary	4,800
2016 Interest/Bank Charges	200

**Total Deductions:** **\$ (3,405,559)**

**TOTAL:** **\$ 2,898,589**



**Fresno County Zoo Authority  
Administration Fund Cash Flow  
For the Month Ended May 31, 2017**

**Cash Balance as of 5/31/2017** **\$ 1,365,916**

**DEDUCTIONS (Remaining budgets, paid through claim 0102-ZOO-022617):**

2017 Telephone Charges	250
2017 Memberships	500
2017 Office Expense	2,611
2017 Postage	700
2017 PeopleSoft Financials Charges	226
2017 Professional Services	107,273
2017 Data Processing Services	1,500
2017 Publications & Legal Notices	500
2017 Trans, Travel & Education	2,500
2017 Appropriation for Contingencies	91,421
2016 Telephone Charges	500
2016 Memberships	1,000
2016 Postage	1,288
2016 PeopleSoft Financials Charges	119
2016 Professional Services	17,889
2016 Data Processing Services	3,000
2016 Publications & Legal Notices	1,000
2016 Trans, Travel & Education	5,000

**Total Deductions:**

**\$ (237,278)**

**TOTAL:**

**\$ 1,128,638**



# Moore Grider & Company

Certified Public Accountants

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

*A Partnership Including  
Accountancy Corporations*

Richard L. Holland, C.P.A.

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

Denise S. Hurst, C.P.A.

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

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

Karl L. Noyes, C.P.A.,  
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Tom Collins, C.P.A.

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Nicholas Medeiros, C.P.A.

Oscar Espinoza, C.P.A.

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

Stalin Hernandez, C.P.A.

Abel M. Cabello, E.A.

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

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

Board of Directors  
Fresno's Chaffee Zoo Corporation

We have performed the procedures enumerated below, which were agreed to by Fresno's Chaffee Zoo Corporation, solely to assist you with respect to the review of third-party reimbursements and Measure Z-funded expenses of Fresno's Chaffee Zoo Corporation as of and for the year ended December 31, 2016. Fresno's Chaffee Zoo Corporation's management is responsible for the presentation of the third-party reimbursements and Measure Z-funded expenses in accordance with the guidelines set forth by the Fresno County Zoo Authority. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### PROCEDURES

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

### FINDINGS

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

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

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

*Moore Grider & Company*  
June 15, 2017

**FRESNO'S CHAFFEE ZOO CORPORATION**

**FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2016,  
WITH COMPARATIVE TOTALS FOR 2015**



**FRESNO'S CHAFFEE ZOO CORPORATION**

**FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2016,  
WITH COMPARATIVE TOTALS FOR 2015**

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Moore Grider & Company  
Certified Public Accountants

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Retired

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of Fresno's Chaffee Zoo Corporation, which comprise the statement of financial position as of December 31, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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

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

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fresno's Chaffee Zoo Corporation as of December 31, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited the organization's 2015 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 15, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

A handwritten signature in cursive script that reads "Moore Greider & Company".

Fresno, California  
June 15, 2017

FRESNO'S CHAFFEE ZOO CORPORATION  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2016, WITH COMPARATIVE TOTALS FOR 2015

	UNRESTRICTED		TEMPORARILY	PERMANENTLY	TOTALS	
	FCZC	MEASURE Z	RESTRICTED	RESTRICTED	2016	2015
<b>ASSETS</b>						
<b>CURRENT ASSETS</b>						
Cash	\$ 279,303	\$ 0	\$ 1,236,303	\$ 0	\$ 1,515,606	\$ 347,055
Accounts receivable (Note 2)	708,379	0	0	0	708,379	2,010,539
Pledges receivable, current portion (Note 3)	1,500	0	26,020	0	27,520	33,045
Prepaid expenses	139,187	0	0	0	139,187	150,623
<b>TOTAL CURRENT ASSETS</b>	<b>1,128,369</b>	<b>0</b>	<b>1,262,323</b>	<b>0</b>	<b>2,390,692</b>	<b>2,541,262</b>
<b>PLEDGES RECEIVABLE</b> , net of current portion reflected above (Note 3)	0	0	9,331	0	9,331	36,602
<b>CONSTRUCTION IN PROGRESS</b>	458,763	0	0	0	458,763	148,621
<b>EQUIPMENT AND FACILITIES</b> , net of accumulated depreciation of \$8,890,837 in 2016 and \$4,933,181 in 2015	67,857,904	0	0	0	67,857,904	69,915,824
<b>INVESTMENT IN SECURITIES</b> (Note 4)	10,079,426	0	0	53,555	10,132,981	9,462,804
<b>TOTAL ASSETS</b>	<b>79,524,462</b>	<b>0</b>	<b>1,271,654</b>	<b>53,555</b>	<b>80,849,671</b>	<b>82,105,113</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>CURRENT LIABILITIES</b>						
Margin loan (Note 5)	350,746	0	0	0	350,746	772,358
Accounts payable	808,768	0	0	0	808,768	1,282,535
Accrued expenses	514,763	0	0	0	514,763	420,540
Deferred revenue	201,747	0	0	0	201,747	47,055
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,876,024</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,876,024</b>	<b>2,522,488</b>
<b>COMMITMENTS AND CONTINGENCIES</b> (Note 8)	0	0	0	0	0	0
<b>NET ASSETS</b>						
Permanently restricted (Note 6)	0	0	0	53,555	53,555	49,348
Temporarily restricted (Note 9)	0	0	1,271,654	0	1,271,654	274,079
Unrestricted (Note 10)	77,648,438	0	0	0	77,648,438	79,259,198
<b>TOTAL NET ASSETS</b>	<b>77,648,438</b>	<b>0</b>	<b>1,271,654</b>	<b>53,555</b>	<b>78,973,647</b>	<b>79,582,625</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 79,524,462</b>	<b>\$ 0</b>	<b>\$ 1,271,654</b>	<b>\$ 53,555</b>	<b>\$ 80,849,671</b>	<b>\$ 82,105,113</b>

**FRESNO'S CHAFFEE ZOO CORPORATION**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2016, WITH COMPARATIVE TOTALS FOR 2015**

	UNRESTRICTED		TEMPORARILY	PERMANENTLY	TOTALS	
	FCZC	MEASURE Z	RESTRICTED	RESTRICTED	2016	2015
<b>REVENUE AND SUPPORT</b>						
Measure Z operating funds (Note 11)	\$ 0	\$ 4,190,869	\$ 0	\$ 0	\$ 4,190,869	\$ 4,383,385
Measure Z capital funds (Note 12)	0	317,212	0	0	317,212	21,389,079
Return of prior year funding (Note 12)	0	(335,649)	0	0	(335,649)	0
City of Fresno funds	460,522	0	1,039,478	0	1,500,000	0
Admissions income	4,099,886	0	0	0	4,099,886	2,433,647
Gift shop sales	499,947	0	0	0	499,947	440,843
Donations	103,411	0	236,617	0	340,028	694,949
Concessions commission	775,616	0	0	0	775,616	410,571
Membership income	1,323,499	0	0	0	1,323,499	986,986
Donated materials and services						
(Note 14)	131,769	0	0	0	131,769	111,338
Stingray Bay Exhibit income	298,588	0	0	0	298,588	304,128
Education income	396,941	0	14,938	0	411,879	362,476
Event income	704,314	0	0	0	704,314	623,936
Investment income, net of expenses						
of \$57,989 in 2016 and of \$44,245 in 2015						
(Note 4)	267,451	0	0	1,580	269,031	324,359
Unrealized gain (loss) on securities (Note 4)	387,436	0	0	2,627	390,063	(459,079)
Facility rental income	604,641	0	0	0	604,641	374,968
Giraffe feeding income	450,838	0	0	0	450,838	204,558
Adopt-an-Animal income	31,650	0	0	0	31,650	32,690
Other income	55,278	0	1,006	0	56,284	56,537
Net assets released from						
restrictions:						
Satisfaction of program						
restrictions (Note 9)	294,464	0	(294,464)	0	0	0
<b>TOTAL REVENUE AND SUPPORT</b>	<b>10,886,251</b>	<b>4,172,432</b>	<b>997,575</b>	<b>4,207</b>	<b>16,060,465</b>	<b>32,675,371</b>
<b>EXPENSES</b>						
Program services	7,667,907	4,172,432	0	0	11,840,339	31,133,717
Management and general	719,699	0	0	0	719,699	589,282
Fundraising	531,940	0	0	0	531,940	478,207
<b>TOTAL EXPENSES</b>	<b>8,919,546</b>	<b>4,172,432</b>	<b>0</b>	<b>0</b>	<b>13,091,978</b>	<b>32,201,205</b>
<b>INCREASE IN NET ASSETS BEFORE</b>						
<b>GAAP ADJUSTMENTS</b>	<b>1,966,705</b>	<b>0</b>	<b>997,575</b>	<b>4,207</b>	<b>2,968,487</b>	<b>474,166</b>
<b>GAAP ADJUSTMENTS (NOTE 1)</b>						
Capitalized construction in						
progress purchased with						
Measure Z funds	317,172	0	0	0	317,172	21,388,879
Return of prior year funding	(335,649)	0	0	0	(335,649)	0
Depreciation on capitalized						
facilities purchased with Measure						
Z funds	(3,558,988)	0	0	0	(3,558,988)	(2,094,964)
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>(1,610,760)</b>	<b>0</b>	<b>997,575</b>	<b>4,207</b>	<b>(608,978)</b>	<b>19,768,082</b>
<b>NET ASSETS, beginning of year</b>	<b>79,259,198</b>	<b>0</b>	<b>274,079</b>	<b>49,348</b>	<b>79,582,625</b>	<b>59,814,543</b>
<b>NET ASSETS, end of year</b>	<b>\$ 77,648,438</b>	<b>\$ 0</b>	<b>\$ 1,271,654</b>	<b>\$ 53,555</b>	<b>\$ 78,973,647</b>	<b>\$ 79,582,625</b>

**FRESNO'S CHAFFEE ZOO CORPORATION**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED DECEMBER 31, 2016, WITH COMPARATIVE TOTALS FOR 2015**

	PROGRAM SERVICES	SUPPORTING SERVICES		TOTALS	
		MANAGEMENT AND GENERAL	FUNDRAISING	2016	2015
Advertising (Note 1)	\$ 358,205	\$ 0	\$ 0	\$ 358,205	\$ 260,923
Animal services	460,911	0	0	460,911	592,850
Bank and credit card fees	114,297	7,662	5,747	127,706	83,274
Business expense	46,391	3,110	2,332	51,833	50,067
Computer/software expense	48,737	3,267	2,450	54,454	40,549
Conservation	97,594	6,543	4,907	109,044	81,410
Contracted services	490,854	30,413	22,809	544,076	487,373
Consultant fees	156,391	0	0	156,391	32,988
Depreciation	356,807	23,920	17,940	398,667	322,560
Dues	22,295	1,495	1,121	24,911	46,265
Equipment	225,035	15,086	11,315	251,436	221,747
Fleet	19,370	1,299	974	21,643	38,119
Food/catering expense	372,647	24,982	18,736	416,365	274,872
Insurance - liability	160,618	10,768	8,076	179,462	155,389
Interest expense	0	10,448	0	10,448	15,434
Miscellaneous	47,626	3,193	2,395	53,214	40,907
Office supplies	30,196	2,024	1,518	33,738	31,831
Postage	54,764	3,671	2,754	61,189	59,193
Printing	172,570	11,569	8,677	192,816	212,740
Professional services	249,403	16,720	12,540	278,663	235,710
Repairs and replacements	266,287	0	0	266,287	312,706
Salaries and benefits	2,548,862	451,818	338,863	3,339,544	1,578,987
Specialized services	22,648	1,518	1,139	25,305	22,103
Staff development	103,868	6,963	5,222	116,053	66,949
Supplies	551,450	36,969	27,727	616,146	512,265
Telephone	45,852	3,074	2,305	51,231	49,763
Uniforms	32,852	2,202	1,652	36,706	43,702
Utilities	611,376	40,986	30,740	683,102	548,064
	<u>7,667,907</u>	<u>719,699</u>	<u>531,940</u>	<u>8,919,546</u>	<u>6,428,740</u>
Measure Z operating funds (Note 11)	4,190,869	0	0	4,190,869	4,383,385
Measure Z capital funds (Note 12)	317,212	0	0	317,212	21,389,079
Return of prior year funding (Note 12)	<u>(335,649)</u>	<u>0</u>	<u>0</u>	<u>(335,649)</u>	<u>0</u>
<b>SUBTOTAL BEFORE GAAP ADJUSTMENTS</b>	<b>11,840,339</b>	<b>719,699</b>	<b>531,940</b>	<b>13,091,978</b>	<b>32,201,205</b>
<b>GAAP ADJUSTMENTS (NOTE 1)</b>					
Capitalized construction in progress purchased with Measure Z funds	(317,172)	0	0	(317,172)	(21,388,879)
Return of prior year funding	335,649	0	0	335,649	0
Depreciation on facilities purchased with Measure Z funds	<u>3,558,988</u>	<u>0</u>	<u>0</u>	<u>3,558,988</u>	<u>2,094,964</u>
	<u>\$ 15,417,804</u>	<u>\$ 719,699</u>	<u>\$ 531,940</u>	<u>\$ 16,669,443</u>	<u>\$ 12,907,289</u>

**FRESNO'S CHAFFEE ZOO CORPORATION**

**STATEMENTS OF CASH FLOWS**

**YEARS ENDED DECEMBER 31, 2016 AND 2015**

	2016	2015
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ (608,978)	\$ 19,768,082
Adjustments to reconcile increase (decrease) in net assets to net cash provided from operating activities:		
Depreciation	3,957,655	2,427,524
Donated equipment and facilities	0	(15,000)
Contributions restricted for long-term purpose - endowment	0	(215,863)
Unrealized (gain) loss on securities	(390,063)	459,079
Changes in:		
Accounts receivable	1,302,160	5,111,489
Pledges receivable	32,796	67,515
Prepaid expenses	11,436	(26,877)
Accounts payable	(473,767)	(4,799,849)
Accrued expenses	94,223	118,123
Deferred revenue	154,692	46,036
<b>NET CASH PROVIDED FROM OPERATING ACTIVITIES</b>	<u>4,080,154</u>	<u>22,940,259</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of equipment and facilities	(1,899,735)	(22,991,673)
Increase in construction in progress	(310,142)	(148,621)
Acquisition of securities	<u>(280,114)</u>	<u>(549,089)</u>
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<u>(2,489,991)</u>	<u>(23,689,383)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net increase (decrease) in margin loan	(421,612)	524,273
Contributions restricted for long-term purpose - endowment	<u>0</u>	<u>215,863</u>
<b>NET CASH PROVIDED FROM (USED BY) FINANCING ACTIVITIES</b>	<u>(421,612)</u>	<u>740,136</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	1,168,551	(8,988)
<b>CASH, beginning of year</b>	<u>347,055</u>	<u>356,043</u>
<b>CASH, end of year</b>	<u><u>\$ 1,515,606</u></u>	<u><u>\$ 347,055</u></u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Interest paid	<u>\$ 10,448</u>	<u>\$ 15,434</u>
<b>Non-cash transactions:</b>		
Donated materials and services	<u>\$ 131,769</u>	<u>\$ 96,338</u>
Transfer of construction in progress to equipment and facilities	<u>\$ 0</u>	<u>\$ 35,212,433</u>



**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

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

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

The following are the significant accounting policies of the organization:

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

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

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

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

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

**Accounts receivable** – Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through provisions for bad debt expense based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. At December 31, 2016 and 2015 the organization considers all amounts to be fully collectible; therefore, no allowance for doubtful accounts is reflected.

**Pledges receivable** – Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are normally recorded at the present value of the expected future cash flows. Management has determined the discount rate and present value calculation reflect a nominal amount, therefore, long-term pledges receivable are recorded at net realizable value. Conditional promises to give are not included as support until the conditions are substantially met. At December 31, 2016 and 2015, the organization considers all amounts to be fully collectible; therefore, no allowance for doubtful accounts is reflected.

**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

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

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

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

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

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

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

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

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

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

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

**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

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

**Accounting estimates** (Continued)

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

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

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

Tax returns are filed in U.S. federal and state of California jurisdictions. Tax returns remain subject to examination by the U.S. federal jurisdiction for three years after the return is filed and for four years by the California jurisdiction. There are currently no tax years under examination. The organization classifies interest and penalties on tax assessments as an expense when incurred. For the years ended December 31, 2016 and 2015, interest and penalties totaled \$0.

**Advertising costs** – Advertising costs are expensed as incurred and totaled \$358,205 and \$260,923 in 2016 and 2015, respectively.

**Comparative financial information** – The financial statements include certain prior-year summarized comparative information in total, but not by asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended December 31, 2015, from which the summarized information was derived.

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

**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

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

**GAAP adjustments (Continued)**

The Statement of Functional Expenses presents financial data in conformity with GAAP. The Measure Z capital funds line includes \$317,212 and \$21,388,879 expended for construction in progress and facilities for 2016 and 2015, respectively. For GAAP reporting purposes, these expenditures are capitalized and depreciated over the life of the asset.

**NOTE 2: ACCOUNTS RECEIVABLE**

Accounts receivable at December 31, 2016 and 2015, consists of the following:

	<b>2016</b>				<b>2015</b>
	<b>UNRESTRICTED</b>	<b>TEMPORARILY RESTRICTED</b>	<b>PERMANENTLY RESTRICTED</b>	<b>TOTAL</b>	<b>TOTAL</b>
Measure Z Operating	\$ 635,263	\$ 0	\$ 0	\$ 635,263	\$ 848,617
Measure Z Capital	0	0	0	0	1,022,592
City of Fresno	0	0	0	0	47,990
Various	<u>73,116</u>	<u>0</u>	<u>0</u>	<u>73,116</u>	<u>91,340</u>
<b>Total</b>	<b><u>\$ 708,379</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 708,379</u></b>	<b><u>\$ 2,010,539</u></b>

**NOTE 3: PLEDGES RECEIVABLE**

Pledges receivable at December 31, 2016 and 2015 are as follows:

	<b>2016</b>				<b>2015</b>
	<b>UNRESTRICTED</b>	<b>TEMPORARILY RESTRICTED</b>	<b>PERMANENTLY RESTRICTED</b>	<b>TOTAL</b>	<b>TOTAL</b>
Less than one year	\$ 1,500	\$ 26,020	\$ 0	\$ 27,520	\$ 33,045
One to four years	<u>0</u>	<u>9,331</u>	<u>0</u>	<u>9,331</u>	<u>36,602</u>
<b>Total</b>	<b><u>\$ 1,500</u></b>	<b><u>\$ 35,351</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 36,851</u></b>	<b><u>\$ 69,647</u></b>

**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

**NOTE 4: INVESTMENT IN SECURITIES**

Investment in securities as of December 31, 2016 and 2015, is summarized below:

	<b>2016</b>	<b>2015</b>
Unrestricted:		
Bond mutual funds	\$ 4,500,181	\$ 4,357,661
Equity mutual funds	5,533,920	5,012,158
Money market funds	<u>45,325</u>	<u>43,637</u>
	<u>10,079,426</u>	<u>9,413,456</u>
Permanently Restricted:		
Bond mutual funds	14,769	14,834
Equity mutual funds	38,317	34,175
Money market funds	<u>469</u>	<u>339</u>
	<u>53,555</u>	<u>49,348</u>
	<u><b>\$ 10,132,981</b></u>	<u><b>\$ 9,462,804</b></u>

The following schedule summarizes the investment return and its classification in the statement of activities for the year ended December 31, 2016, with comparable totals for 2015:

	<b>2016</b>				<b>2015</b>
	<b>UNRESTRICTED</b>	<b>TEMPORARILY RESTRICTED</b>	<b>PERMANENTLY RESTRICTED</b>	<b>TOTAL</b>	<b>TOTAL</b>
Investment return:					
Investment income,					
net of expenses	\$ 267,451	\$ 0	\$ 1,580	\$ 269,031	\$ 324,359
Unrealized gain (loss)	<u>387,436</u>	<u>0</u>	<u>2,627</u>	<u>390,063</u>	<u>(459,079)</u>
	<u><b>\$ 654,887</b></u>	<u><b>\$ 0</b></u>	<u><b>\$ 4,207</b></u>	<u><b>\$ 659,094</b></u>	<u><b>\$ (134,720)</b></u>

**NOTE 5: MARGIN LOAN**

The organization has a margin loan account with Charles Schwab. Management can withdraw a maximum of 25% of the total account value. Interest is calculated at the daily margin interest rate; at December 31, 2016 the interest rate was 2.30%. The account is collateralized by securities owned by the organization and matures August 1, 2017. At December 31, 2016 and 2015, the outstanding balance was \$350,746 and \$772,358, respectively.

# **FRESNO'S CHAFFEE ZOO CORPORATION**

## **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

### **NOTE 6: ENDOWMENTS**

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

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

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

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

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

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

## **FRESNO'S CHAFFEE ZOO CORPORATION**

### **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

**NOTE 6: ENDOWMENTS (Continued)**

**Return Objectives and Risk Parameters**

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

**Strategies Employed for Achieving Objectives**

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

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

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

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

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**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

**NOTE 6: ENDOWMENTS (Continued)**

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

Endowment net assets consist of the following at December 31, 2016 and 2015:

	<b>2016</b>		
	<b>Unrestricted</b>	<b>Permanently Restricted</b>	<b>Total</b>
Donor-restricted endowment funds	\$ 0	\$ 53,555	\$ 53,555
Board-designated endowment funds	<u>4,594,780</u>	<u>0</u>	<u>4,594,780</u>
Total endowment net assets	<u><b>\$ 4,594,780</b></u>	<u><b>\$ 53,555</b></u>	<u><b>\$ 4,648,335</b></u>
<b>2015</b>			
	<b>Unrestricted</b>	<b>Permanently Restricted</b>	<b>Total</b>
Donor-restricted endowment funds	\$ 0	\$ 49,348	\$ 49,348
Board-designated endowment funds	<u>4,249,614</u>	<u>0</u>	<u>4,249,614</u>
Total endowment net assets	<u><b>\$ 4,249,614</b></u>	<u><b>\$ 49,348</b></u>	<u><b>\$ 4,298,962</b></u>

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**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

**NOTE 6: ENDOWMENTS (Continued)**

**Changes in Endowment Net Assets**

The following schedules shows changes in endowment net assets for the years ended December 31, 2016 and 2015:

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

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**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

**NOTE 6: ENDOWMENTS (Continued)**

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

	<b>2015</b>		
	<b>Unrestricted</b>	<b>Permanently Restricted</b>	<b>Total</b>
Endowment net assets, January 1, 2015	\$ 4,119,118	\$ 50,430	\$ 4,169,548
Investment return			
Investment income,			
net of expenses	156,007	2,028	158,035
Unrealized loss	<u>(241,374)</u>	<u>(3,110)</u>	<u>(244,484)</u>
Net investment return (deficit)	(85,367)	(1,082)	(86,449)
Contributions	215,863	0	215,863
Amounts appropriated for expenditure	<u>0</u>	<u>0</u>	<u>0</u>
Endowment net assets, December 31, 2015	<u>\$ 4,249,614</u>	<u>\$ 49,348</u>	<u>\$ 4,298,962</u>

**Funds with Deficiencies**

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the organization to retain as a fund of perpetual duration. In accordance with GAAP, deficiencies of this nature that are reported in unrestricted net assets were \$0, as of both December 31, 2016 and 2015.

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## FRESNO'S CHAFFEE ZOO CORPORATION

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016 AND 2015

#### NOTE 7: FAIR VALUE MEASUREMENTS

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

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

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

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

**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

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

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

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

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

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

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**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

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

The table below presents the level within the hierarchy at which assets are measured at December 31, 2015:

	2015			
	TOTAL	LEVEL 1	LEVEL 2	LEVEL 3
<b>Nonrecurring</b>				
Pledges receivable	\$ 69,647	\$ 0	\$ 0	\$ 69,647
Donated materials and services	<u>111,338</u>	<u>0</u>	<u>111,338</u>	<u>0</u>
Total Nonrecurring	<u>180,985</u>	<u>0</u>	<u>111,338</u>	<u>69,647</u>
<b>Recurring</b>				
Available for sale				
marketable securities:				
Bond mutual funds	4,372,495	4,372,495	0	0
Equity mutual funds	5,046,333	5,046,333	0	0
Money market funds	<u>43,976</u>	<u>43,976</u>	<u>0</u>	<u>0</u>
Total available for sale				
marketable securities	<u>9,462,804</u>	<u>9,462,804</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b>\$ <u>9,643,789</u></b>	<b>\$ <u>9,462,804</u></b>	<b>\$ <u>111,338</u></b>	<b>\$ <u>69,647</u></b>

A summary of changes in the fair value of the organization's Level 3 assets for the year ended December 31, 2016 and 2015 is presented below:

	2016	2015
<b>Pledges receivable</b>		
Balance, beginning of year	\$ 69,647	\$ 137,162
Additions to pledges receivable	33,080	90,520
Payments on pledges receivable	<u>(65,876)</u>	<u>(158,035)</u>
 Balance, end of year	 <u>\$ 36,851</u>	 <u>\$ 69,647</u>

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**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

**NOTE 8: COMMITMENTS AND CONTINGENCIES**

**Operating Leases**

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

Postage machine	January 31, 2018
Copiers Ricoh RI MPC2551 (2)	August 9, 2017
Copier Toshiba 4555C	June 30, 2019
Color Copier Xerox 6605	July 5, 2019
Zoo land and facilities	December 31, 2036

Future minimum lease payments are as follow:

	Postage Machine	Copiers	Zoo Land and Facilities	Total
<b>YEAR ENDING DECEMBER 31,</b>				
2017	\$ 1,848	\$ 4,444	\$ 1	\$ 6,293
2018	154	2,654	1	2,809
2019	0	1,326	1	1,327
2020	0	0	1	1
2021	0	0	1	1
Thereafter	0	0	15	15
	<u>\$ 2,002</u>	<u>\$ 8,424</u>	<u>\$ 20</u>	<u>\$ 10,446</u>

Lease expense for the years ended December 31, 2016 and 2015, was \$6,889 and \$8,049, respectively and is included in equipment expense.

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See next page for continuation of notes.

**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

**NOTE 9: TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets at December 31, 2016 and 2015, are available for the following purposes:

	<b>2016</b>	<b>2015</b>
African River	\$ 5,000	\$ 0
Australian Bird Purchase	12,221	12,221
Australian Exhibit	0	62,758
Bat Exhibit	562	562
Benches	1,785	1,785
Change for Cheetahs	10,557	10,328
City of Fresno	1,039,478	0
Distance Learning	7,000	7,000
Enrichment Income	5,626	0
Haron Jaguar Zoo Fund	1,080	1,080
Keeper Lounge Restoration	50,000	50,000
Lorikeet Exhibit	1,850	1,850
Orangutan/Tiger Exhibit	70,912	70,912
Parking	50,000	25,000
Radin Scholarship Fund	1,000	1,000
Valley Farms	0	15,000
Wells Fargo Wednesdays	14,583	14,583
	<u><u>\$ 1,271,654</u></u>	<u><u>\$ 274,079</u></u>

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

Africa	\$ 174,534
Australian Exhibit	62,758
Camp Scholarships	1,602
Conservation	2,204
Education	9,861
Enrichment Income	350
Miscellaneous	500
Sea Lion	2,640
Stingray Bay	15
Valley Farms	15,000
Wells Fargo Wednesdays	25,000
	<u><u>\$ 294,464</u></u>



**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

**NOTE 10: UNRESTRICTED NET ASSETS**

Unrestricted net assets at December 31, 2016 and 2015, consist of the following:

	<b>2016</b>	<b>2015</b>
Board-designated endowment	\$ 4,594,780	\$ 4,249,614
Undesignated net assets	<u>73,053,658</u>	<u>75,009,584</u>
	<u><b>\$ 77,648,438</b></u>	<u><b>\$ 79,259,198</b></u>

**NOTE 11: MEASURE Z OPERATING FUNDS**

For the years ended December 31, 2016 and 2015, Measure Z operating funds were used as follows:

	<b>2016</b>	<b>2015</b>
Salaries and benefits:		
Animal	\$ 2,976,765	\$ 2,256,665
Animal feed	360,000	300,000
Maintenance	0	575,617
Utilities	500,000	314,940
Veterinary services	353,984	271,093
Visitor services	0	664,960
Bank charges	<u>120</u>	<u>110</u>
	<u><b>\$ 4,190,869</b></u>	<u><b>\$ 4,383,385</b></u>

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See next page for continuation of notes.

**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

**NOTE 12: MEASURE Z CAPITAL FUNDS**

For the years ended December 31, 2016 and 2015, Measure Z capital funds were used as follows:

	<b>2016</b>	<b>2015</b>
Architectural services	\$ 7,214	\$ 512,458
Construction in progress	245,391	20,493,157
Utility improvements	0	256,727
Animal acquisition/transport	64,567	126,538
Bank charges	40	200
	<u>\$ 317,212</u>	<u>\$ 21,389,079</u>

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

**NOTE 13: MANAGEMENT TRANSITION**

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

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**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

**NOTE 14: DONATED MATERIALS AND SERVICES**

Donated materials and services for the years ended December 31, 2016 and 2015, were received for the following purposes:

	<b>2016</b>	<b>2015</b>
Breakfast with the Animals	\$ 7,574	\$ 4,174
Demolition Services - Temporary Parking	0	15,000
Dream Night/Zoobilation	1,207	1,682
Frogs and Fairytales	6,531	5,580
Ice Cream Zoofari	42,850	42,300
Miscellaneous	0	934
Safari Night	39,280	25,336
Zoo Boo	13,175	14,595
Kids Night	140	140
Zoolights	21,012	1,597
	<u><u>\$ 131,769</u></u>	<u><u>\$ 111,338</u></u>

**NOTE 15: PENSION PLAN**

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

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

There were no discretionary contributions to the plan during the years ended December 31, 2016 and 2015.

The total contribution expense related to the plan, for the years ended December 31, 2016 and 2015, was \$106,071 and \$85,487, respectively. The expense is included in salaries and benefits.

**FRESNO'S CHAFFEE ZOO CORPORATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2016 AND 2015**

**NOTE 16: CONCENTRATION OF CREDIT RISK**

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

**NOTE 17: SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 15, 2017 (date financial statements available to be issued) and determined no events have occurred subsequent to December 31, 2016 that would require adjustment to, or disclosure in the financial statements.



Moore Grider & Company  
Certified Public Accountants

*A Partnership Including  
Accountancy Corporations*

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

Denise S. Hurst, C.P.A.

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Cory J. Bell, C.P.A.

Kendall K. Wheeler, C.P.A.

Tom Collins, C.P.A.

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Rena R. Avedikian, C.P.A.

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

Nicholas Medeiros, C.P.A.

Oscar Espinoza, C.P.A.

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

Stalin Hernandez, C.P.A.

---

Abel M. Cabello, E.A.

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

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the financial statements of Fresno's Chaffee Zoo Corporation, which comprise the statement of financial position as of December 31, 2016, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 15, 2017.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Moore Glicker & Company*

Fresno, California  
June 15, 2017



## FY17 April Financial Report

## Discussion of Financial Results As of April 30, 2017

- **Key Facts & Figures:**

- Self-generated revenue<sup>1</sup> of \$2,877,514 compared to budgeted revenue of \$3,378,633.
- Surplus<sup>2</sup> of \$575,102 compare to budgeted surplus of \$387,844.
- Total personnel expenses are 11.7% under budget and total expenses are 15.5% under budget as of April 30, 2017.
- April 2017 attendance was 138,285 compared to budgeted attendance of 133,000, an increase of 4%. April 2017 attendance was 4% ahead April 2016 attendance of 133,392.
- YTD attendance of 314,529 compared to YTD budgeted attendance of 364,000, a decrease of 14%. April 2017 YTD attendance was 18% less than April 2016 YTD attendance of 382,827.




<sup>1</sup> Excludes investment income (unrealized gain/loss on investments).

<sup>2</sup> Excludes investment income (unrealized gain/loss on investments) and depreciation.



# April 2017

MTD Attendance				YTD Attendance				2016 Unaudited
	<u>2017</u>	<u>2016</u>	Increase / Decrease		<u>2017</u>	<u>2016</u>	Increase / Decrease	
Attendance	138,285	133,392	4%	Attendance	314,529	382,827	-18%	964,091
Paid	75,062	67,034	12%	Paid	166,005	210,222	-21%	494,728
Members	27,836	24,489	14%	Members	83,379	102,435	-19%	256,956
Group	25,246	30,636	-18%	Group	42,995	44,451	-3%	97,710
Other	10,141	11,233	-10%	Other	22,150	25,719	-14%	114,697
Giraffe Feeding	44,032	28,214	56%	Giraffe Feeding	88,601	79,239	12%	219,994
Capture Rate	32%	21%	51%	Capture Rate	28%	21%	36%	23%
Stingray Bay	68,038	35,907	89%	Stingray Bay	130,855	90,153	45%	240,355
Capture Rate	49%	27%	83%	Capture Rate	42%	24%	77%	25%
MTD Revenue				YTD Revenue				2016 Unaudited
	<u>2017</u>	<u>2016</u>	Increase / Decrease		<u>2017</u>	<u>2016</u>	Increase / Decrease	
Admissions	\$635,473	\$605,355	5%	Admissions	\$1,370,706	\$1,758,462	-22%	\$4,099,886
Per Cap	\$4.60	\$4.54	1%	Per Cap	\$4.36	\$4.59	-5%	\$4.25
Giraffe Feeding	\$88,921	\$59,797	49%	Giraffe Feeding	\$196,325	\$165,229	19%	\$450,838
Per Cap	\$0.64	\$0.45	43%	Per Cap	\$0.62	\$0.43	45%	\$0.47
Stingray Bay	\$56,533	\$46,639	21%	Stingray Bay	\$112,353	\$117,083	-4%	\$298,588
Per Cap	\$0.41	\$0.35	17%	Per Cap	\$0.36	\$0.31	17%	\$0.31
Membership	\$179,753	\$142,300	26%	Membership	\$540,602	\$571,239	-5%	\$1,323,769
	<u>2017</u>	<u>2016</u>	Increase / Decrease		<u>2017</u>	<u>2016</u>	Increase / Decrease	2016 Unaudited
Contracted Services				Contracted Services				
Concessions				Concessions				\$775,616
Per Cap				Per Cap				\$0.80
Gift Shop				Gift Shop				\$499,947
Per Cap				Per Cap				\$0.52

Key:	
Equal to or ahead of 2016	
2% or less behind 2016	
More than 2% behind 2016	

Note: SSA did not have April numbers at the time financial report was generated.

# Fresno's Chaffee Zoo Corporation Balance Sheet

April 2017

	FY17 @ 4/30/17	FY17 @ 3/31/17
<b>ASSETS</b>		
Cash	\$638,388	\$316,722
Short Term Investments	\$750,869	\$750,869
Long Term Investments	\$10,614,219	\$10,493,381
Accounts Receivable	\$1,272,924	\$1,303,651
Prepaid Expenses	\$155,172	\$198,989
Inventory	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$3,119,419	\$3,150,992
Exhibits	\$64,677,643	\$64,677,643
Construction in Progress	\$852,497	\$840,526
<b>TOTAL ASSETS</b>	<b><u>\$82,081,131</u></b>	<b><u>\$81,732,775</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts Payable/Accrued Liabilities	\$619,614	\$776,802
Line of Credit	\$1,308,126	\$1,305,522
<b>Total Liabilities</b>	<b><u>\$1,927,740</u></b>	<b><u>\$2,082,323</u></b>
<b>Net Assets</b>		
Fund Balance-Unrestricted	\$78,723,048	\$78,229,271
Fund Balance-Temporarily Restricted	\$1,374,024	\$1,365,523
Fund Balance-Permanently Restricted	\$56,319	\$55,657
<b>Total Net Assets</b>	<b><u>\$80,153,391</u></b>	<b><u>\$79,650,451</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$82,081,131</u></b>	<b><u>\$81,732,775</u></b>

**Fresno's Chaffee Zoo Corporation**  
**Income Statement**  
@ April 30, 2017

	FY17 Budget	Current Month			Year-to-Date			FY16 Unaudited
		Month-to-Date Budget @ 4/30/2017	Actual @ 4/30/2017	Variance	Year-to-Date Budget @ 4/30/2017	Actual @ 4/30/2017	Variance	
REVENUE								
Self-Generated Revenue								
Admissions	\$4,303,500	\$633,083	\$635,473	0.4%	\$1,644,833	\$1,370,706	(16.7)%	\$4,099,886
Adopt an Animal	\$40,000	\$2,000	\$1,335	(33.3)%	\$22,500	\$16,320	(27.5)%	\$31,650
Board Designated for Endow	\$50,000	\$0	\$0	0.0%	\$12,500	\$1,180	(90.6)%	\$27,613
Education	\$435,600	\$32,183	\$41,922	30.3%	\$112,183	\$98,516	(12.2)%	\$405,903
Food Services	\$741,000	\$103,000	\$0	(100.0)%	\$278,000	\$126,662	(54.4)%	\$775,616
Gift Shop	\$503,500	\$71,500	\$0	(100.0)%	\$189,500	\$95,034	(49.9)%	\$499,947
Giraffe Feeding	\$460,000	\$61,000	\$88,921	45.8%	\$167,000	\$196,325	17.6%	\$450,838
Grants/Fundraising	\$400,650	\$30,054	\$21,135	(29.7)%	\$80,217	\$101,604	26.7%	\$313,361
Group Event/Facility Rental	\$480,000	\$30,000	\$35,867	19.6%	\$75,000	\$91,155	21.5%	\$604,641
Interest Income	\$377,500	\$15,208	\$10,880	(28.5)%	\$60,833	\$46,637	(23.3)%	\$327,020
Investment Income	\$0	\$0	\$109,957	0.0%	\$0	\$447,040	0.0%	\$390,063
Membership	\$1,250,000	\$137,500	\$179,753	30.7%	\$527,000	\$540,602	2.6%	\$1,323,499
Special Events	\$736,500	\$25,417	\$21,230	(16.5)%	\$62,167	\$68,998	11.0%	\$704,314
Stingray Exhibit	\$351,000	\$51,500	\$56,533	9.8%	\$129,250	\$112,353	(13.1)%	\$298,588
Other	\$69,000	\$6,625	\$4,001	(39.6)%	\$17,650	\$11,425	(35.3)%	\$61,312
Total Self-Generated Revenue	\$10,198,250	\$1,199,071	\$1,207,007	0.7%	\$3,378,633	\$3,324,554	(1.6)%	\$10,314,253
City of Fresno	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$1,500,000
Measure Z-Capital Funds	\$0	\$0	\$0	0.0%	\$0	\$319,415	0.0%	(\$18,437)
Measure Z Operating Funds	\$4,522,000	\$524,222	\$348,592	(33.5)%	\$1,566,188	\$1,524,464	(2.7)%	\$4,190,869
TOTAL REVENUE	\$14,720,250	\$1,723,293	\$1,555,599	(9.7)%	\$4,944,821	\$5,168,434	4.5%	\$15,986,685

**Fresno's Chaffee Zoo Corporation**  
**Income Statement**  
@ April 30, 2017

	FY17 Budget	Current Month			Year-to-Date			FY16 Unaudited
		Month-to-Date Budget @ 4/30/2017	Actual @ 4/30/2017	Variance	Year-to-Date Budget @ 4/30/2017	Actual @ 4/30/2017	Variance	
EXPENSES								
OPERATING EXPENSES								
Personnel Expenses								
Administration	\$1,027,088	\$87,891	\$65,134	(25.9)%	\$331,165	\$262,352	(20.8)%	\$787,983
Animal	\$3,329,896	\$287,191	\$240,589	(16.2)%	\$1,076,650	\$992,247	(7.8)%	\$3,014,559
Education	\$1,109,640	\$94,108	\$76,392	(18.8)%	\$356,652	\$283,322	(20.6)%	\$913,049
Maintenance/Horticulture	\$1,044,051	\$92,320	\$69,859	(24.3)%	\$340,604	\$298,973	(12.2)%	\$848,399
Mem/Dev/Marketing	\$775,318	\$65,635	\$60,816	(7.3)%	\$249,038	\$236,182	(5.2)%	\$716,455
Operations	\$100,129	\$8,700	\$7,697	(11.5)%	\$32,460	\$31,331	(3.5)%	\$89,802
Veterinary	\$403,330	\$35,353	\$36,734	3.9%	\$131,165	\$130,471	(0.5)%	\$390,983
Visitor Services	\$928,289	\$79,391	\$65,768	(17.2)%	\$299,248	\$253,433	(15.3)%	\$795,715
Total Personnel Expenses	\$8,717,741	\$750,589	\$622,988	(17.0)%	\$2,816,981	\$2,488,310	(11.7)%	\$7,556,946
Other Expenses								
Advertising	\$368,400	\$30,125	\$23,751	(21.2)%	\$121,000	\$52,990	(56.2)%	\$358,205
Animal Services	\$484,725	\$40,394	\$25,318	(37.3)%	\$161,575	\$121,330	(24.9)%	\$460,911
Computer/Software	\$68,530	\$3,565	\$3,350	(6.0)%	\$22,860	\$13,995	(38.8)%	\$54,455
Conservation	\$200,000	\$16,667	\$0	(100.0)%	\$66,667	\$15,000	(77.5)%	\$109,044
Contracted Services	\$681,800	\$56,979	\$66,864	17.3%	\$203,966	\$181,735	(10.9)%	\$698,027
Depreciation Expense	\$441,056	\$33,435	\$33,790	1.1%	\$133,741	\$135,160	1.1%	\$3,957,656
Dues	\$42,900	\$1,658	\$297	(82.1)%	\$31,133	\$40,344	29.6%	\$24,911
Equipment	\$264,430	\$21,561	\$15,636	(27.5)%	\$73,293	\$66,028	(9.9)%	\$238,221
Fleet	\$50,560	\$4,213	\$1,017	(75.9)%	\$16,853	\$5,024	(70.2)%	\$21,643
Food/Catering	\$302,150	\$24,758	\$58,388	135.8%	\$85,833	\$68,756	(19.9)%	\$325,917
Insurance	\$175,000	\$13,500	\$12,919	(4.3)%	\$85,500	\$88,431	3.4%	\$179,461
Miscellaneous Business	\$73,545	\$6,071	\$2,593	(57.3)%	\$23,933	\$7,554	(68.4)%	\$53,614
Office Supplies	\$32,450	\$2,704	\$3,123	15.5%	\$10,816	\$6,456	(40.3)%	\$33,739
Postage	\$68,545	\$5,877	\$4,970	(15.4)%	\$23,206	\$20,327	(12.4)%	\$61,189
Printing	\$201,317	\$16,689	\$18,146	8.7%	\$63,456	\$51,721	(18.5)%	\$174,398
Professional Services	\$209,500	\$18,092	\$12,121	(33.0)%	\$69,467	\$68,258	(1.7)%	\$276,499
Repairs and Replacements	\$337,050	\$27,587	\$16,876	(38.8)%	\$110,350	\$76,749	(30.4)%	\$266,287

**Fresno's Chaffee Zoo Corporation**  
**Income Statement**  
@ April 30, 2017

	FY17 Budget	Current Month			Year-to-Date			FY16 Unaudited
		Month-to-Date Budget @ 4/30/2017	Actual @ 4/30/2017	Variance	Year-to-Date Budget @ 4/30/2017	Actual @ 4/30/2017	Variance	
Service/Bank/Credit Card Fee	\$163,068	\$15,922	\$15,725	(1.2)%	\$52,189	\$60,266	15.5%	\$196,302
Signage	\$19,659	\$1,638	\$10,674	551.6%	\$6,553	\$16,613	153.5%	\$18,418
Specialized Services	\$41,800	\$3,483	\$72	(97.9)%	\$13,933	\$9,104	(34.7)%	\$50,432
Staff Development	\$194,266	\$16,189	\$6,360	(60.7)%	\$64,755	\$25,930	(60.0)%	\$116,054
Supplies	\$595,025	\$51,721	\$38,540	(25.5)%	\$166,133	\$117,841	(29.1)%	\$592,643
Telephone	\$51,550	\$4,296	\$5,815	35.4%	\$17,183	\$19,010	10.6%	\$51,231
Uniforms	\$42,800	\$3,567	\$1,444	(59.5)%	\$14,267	\$13,277	(6.9)%	\$36,706
Utilities	\$675,000	\$56,250	\$51,612	(8.2)%	\$225,000	\$189,370	(15.8)%	\$683,102
Other	\$25,575	\$5,875	\$271	(95.4)%	\$10,075	\$2,456	(75.6)%	\$25,287
<b>Total Other Expenses</b>	<b>\$5,810,701</b>	<b>\$482,815</b>	<b>\$429,671</b>	<b>(11.0)%</b>	<b>\$1,873,736</b>	<b>\$1,473,726</b>	<b>(21.3)%</b>	<b>\$9,064,352</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$14,528,442</b>	<b>\$1,233,404</b>	<b>\$1,052,659</b>	<b>(14.7)%</b>	<b>\$4,690,718</b>	<b>\$3,962,036</b>	<b>(15.5)%</b>	<b>\$16,621,298</b>
<b>Expansion/Nonoperating Exp.</b>								
Expansion/Nonoperating Exp.	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$1,018
<b>Total Expansion/Nonoperating Exp.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,018</b>
<b>TOTAL EXPENSES</b>	<b>\$14,528,442</b>	<b>\$1,233,404</b>	<b>\$1,052,659</b>	<b>(14.7)%</b>	<b>\$4,690,718</b>	<b>\$3,962,036</b>	<b>(15.5)%</b>	<b>\$16,622,317</b>
 <b>BEGINNING FUND BALANCE</b>	 <b>\$78,946,994</b>	 <b>\$79,650,451</b>	 <b>\$79,650,451</b>	 <b>0.0%</b>	 <b>\$78,946,994</b>	 <b>\$78,946,994</b>	 <b>0.0%</b>	 <b>\$79,582,625</b>
 <b>NET SURPLUS/(DEFICIT)</b>	 <b>\$191,808</b>	 <b>\$489,888</b>	 <b>\$502,940</b>	 <b>2.7%</b>	 <b>\$254,103</b>	 <b>\$1,206,397</b>	 <b>374.8%</b>	 <b>(\$635,632)</b>
 <b>ENDING FUND BALANCE</b>	 <b>\$79,138,802</b>	 <b>\$80,140,340</b>	 <b>\$80,153,391</b>	 <b>0.0%</b>	 <b>\$79,201,097</b>	 <b>\$80,153,391</b>	 <b>1.2%</b>	 <b>\$78,946,994</b>

## Measure Z Revenue Summary of Tax Proceeds

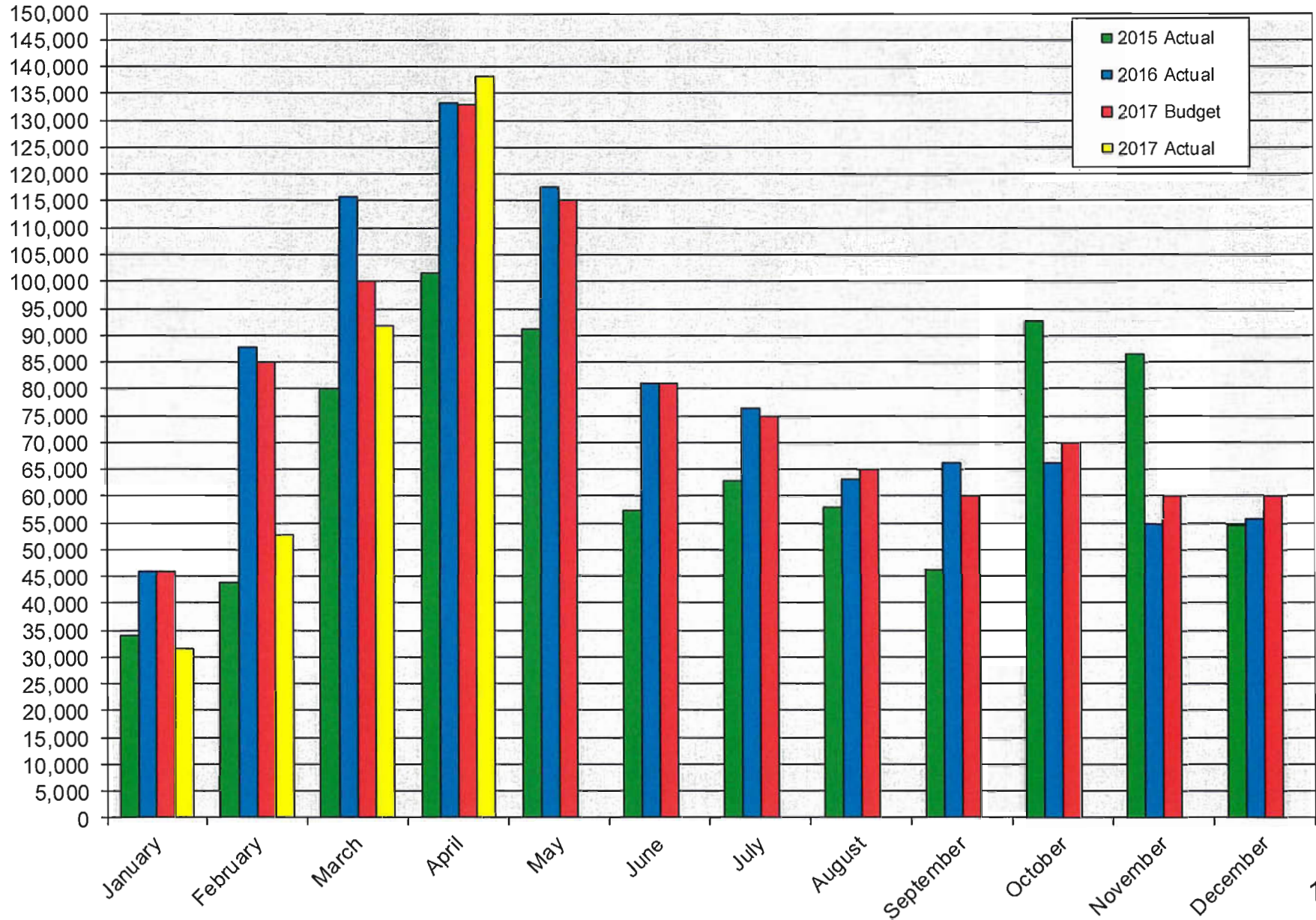
	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual
July	\$819,900	\$813,500	\$671,700	\$659,300	\$719,800	\$826,000	\$903,500	\$864,900	\$900,800	\$952,000
August	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100	\$1,106,000	\$1,149,600	\$1,201,100	\$1,269,300
September	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369	\$1,097,605	\$1,199,226	\$1,408,037	\$1,181,071
October	853,500	792,200	678,000	677,000	694,100	850,500	\$857,400	\$879,100	\$911,400	\$941,400
November	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800	\$1,143,200	\$1,172,100	\$1,215,200	\$1,255,200
December	827,112	872,815	971,061	932,350	1,240,028	1,083,021	\$1,076,977	\$1,147,219	\$1,306,493	\$1,188,304
January	831,200	766,900	719,900	710,700	770,100	799,900	\$836,700	\$884,100	\$915,800	\$955,400
February	1,108,200	841,000	944,000	919,900	978,600	1,086,700	\$1,101,200	\$1,178,800	\$1,221,000	\$1,273,900
March	762,907	959,801	628,563	821,858	1,006,649	1,021,734	\$1,113,584	\$1,087,121	\$1,226,517	
April	699,000	652,000	594,300	618,400	716,100	846,500	\$788,000	\$804,100	\$819,500	
May	932,000	860,800	847,200	876,500	897,100	1,493,700	\$1,050,600	\$1,072,100	\$1,092,700	
June	1,026,580	730,781	821,511	963,040	1,191,689	1,015,391	\$1,139,360	\$1,231,366	\$1,374,748	
<b>Total</b>	<b><u>\$11,151,879</u></b>	<b><u>\$10,360,883</u></b>	<b><u>\$9,315,775</u></b>	<b><u>\$9,811,839</u></b>	<b><u>\$11,071,469</u></b>	<b><u>\$12,141,715</u></b>	<b><u>\$12,214,126</u></b>	<b><u>\$12,669,732</u></b>	<b><u>\$13,593,295</u></b>	<b><u>\$9,016,575</u></b>

Total received from inception **\$134,676,264**

**Fresno's Chaffee Zoo Corporation  
Aged Receivables Report  
as of April 30, 2017**

	<u><b>0-30 Days</b></u>	<u><b>31-60 Days</b></u>	<u><b>61-90 Days</b></u>	<u><b>90+ Days</b></u>	<u><b>Total</b></u>
<b>Fresno County Zoo Authority</b>	\$1,179,523				<b>\$1,179,523</b>
<b>SSA</b>	\$0				<b>\$0</b>
<b>Sponsorships/Donations</b>	\$2,500	\$5,000	\$9,000	\$19,495	<b>\$35,995</b>
<b>School Groups</b>	\$55,410				<b>\$55,410</b>
<b>Miscellaneous</b>	\$1,996				<b>\$1,996</b>
	<b>\$1,239,429</b>	<b>\$5,000</b>	<b>\$9,000</b>	<b>\$19,495</b>	<b>\$1,272,924</b>

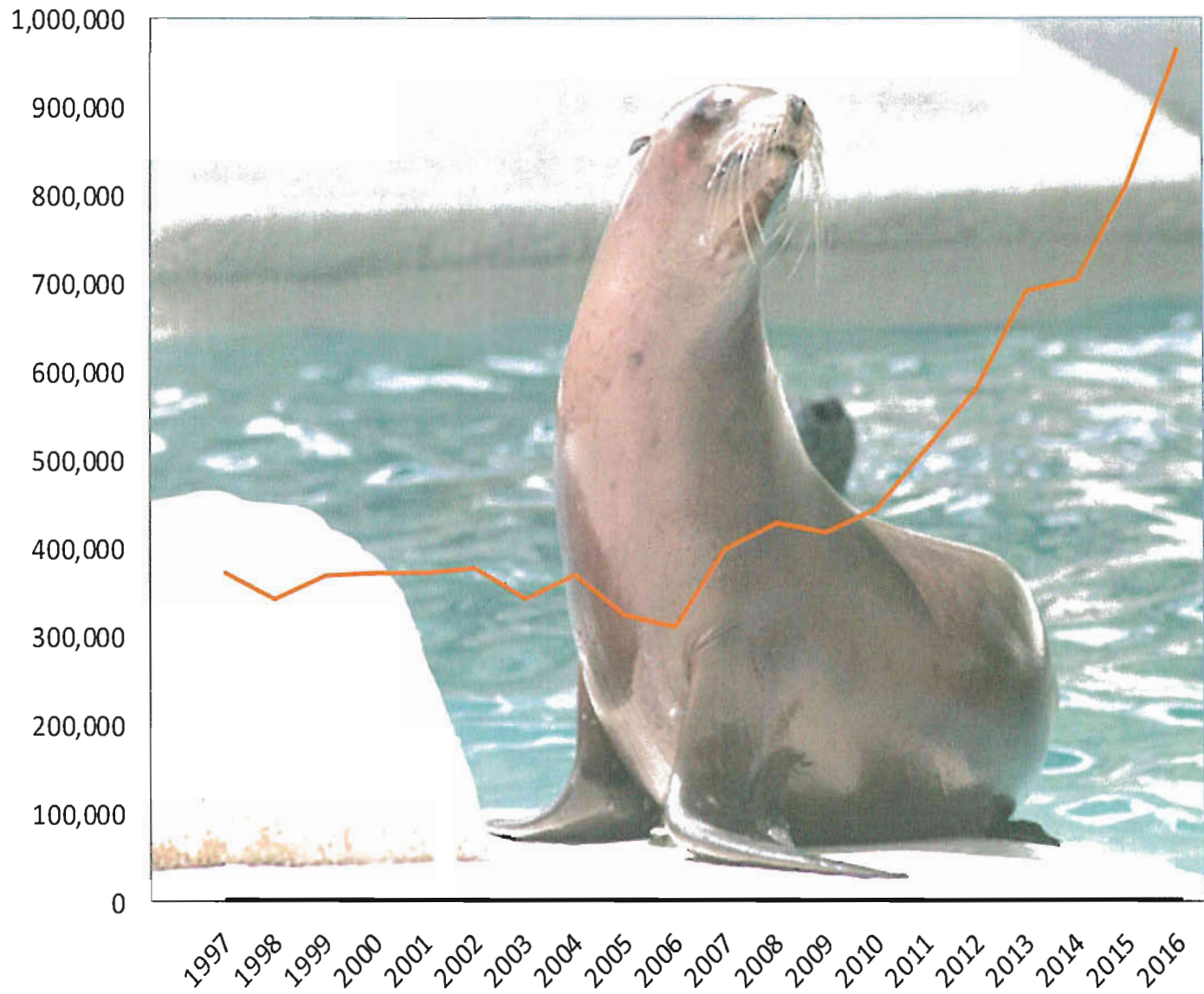
# Fresno Chaffee Zoo Attendance Comparison 2015 - 2017





## Fresno Chaffee Zoo Attendance Totals

1996	359,444
1997	373,501
1998	341,498
1999	368,556
2000	371,911
2001	371,967
2002	377,174
2003	341,559
2004	368,782
2005	325,224
2006	311,247
2007	398,820
2008	429,272
2009	418,285
2010	443,251
2011	511,788
2012	580,226
2013	691,320
2014	703,325
2015	808,914
2016	964,091





## FY2017 May Financial Report

## Discussion of Financial Results As of May 31, 2017

- **Key Facts & Figures:**

- Self-generated revenue<sup>1</sup> of \$4,498,904 compared to budgeted revenue of \$4,054,587.
- Surplus of \$1,056,596<sup>2</sup> compare to budgeted surplus of \$776,582.
- Total personnel expenses are 10.9% under budget and total expenses are 13.2% under budget as of May 31, 2017.
- May 2017 attendance was 100,508 compared to budgeted attendance of 115,000, a decrease of 12.5%. May 2017 attendance was 14.5% behind May 2016 attendance of 117,581.
- YTD attendance of 415,037 compared to YTD budgeted attendance of 479,000, a decrease of 13.4%. May 2017 YTD attendance was 17.1% less than May 2016 YTD attendance of 500,408.

<sup>1</sup> Excludes investment income (unrealized gain/loss on investments).

<sup>2</sup> Excludes investment income (unrealized gain/loss on investments) and depreciation.

# May 2017

MTD Attendance			
	<u>2017</u>	<u>2016</u>	Increase/ Decrease
Attendance	100,508	117,581	-15%
Paid	44,949	58,261	-23%
Members	19,285	24,421	-21%
Group	28,318	28,309	0%
Other	7,956	6,590	21%
Giraffe Feeding	35,567	27,882	28%
Capture Rate	35%	24%	49%
Stingray Bay	60,637	34,775	74%
Capture Rate	60%	30%	104%

MTD Revenue			
	<u>2017</u>	<u>2016</u>	Increase/ Decrease
Admissions	\$429,336	\$535,421	-20%
Per Cap	\$4.27	\$4.55	-6%
Giraffe Feeding	\$66,387	\$60,030	11%
Per Cap	\$0.66	\$0.51	29%
Stingray Bay	\$42,960	\$45,105	-5%
Per Cap	\$0.43	\$0.38	11%
Membership	\$109,148	\$119,461	-9%




	<u>2017</u>	<u>2016</u>	Increase/ Decrease
Contracted Services			
Concessions	\$89,263	\$88,383	1%
Per Cap	\$0.89	\$0.75	18%
Gift Shop	\$56,606	\$65,384	-13%
Per Cap	\$0.56	\$0.56	0%

YTD Attendance			
	<u>2017</u>	<u>2016</u>	Increase/ Decrease
Attendance	415,037	500,408	-17%
Paid	210,954	268,483	-21%
Members	102,664	126,856	-19%
Group	71,313	72,760	-2%
Other	30,106	32,309	-7%
Giraffe Feeding	124,168	107,121	16%
Capture Rate	30%	21%	40%
Stingray Bay	191,492	124,928	53%
Capture Rate	46%	25%	85%

YTD Revenue			
	<u>2017</u>	<u>2016</u>	Increase/ Decrease
Admissions	\$1,800,102	\$2,293,883	-22%
Per Cap	\$4.34	\$4.58	-5%
Giraffe Feeding	\$262,712	\$225,259	17%
Per Cap	\$0.63	\$0.45	41%
Stingray Bay	\$155,312	\$162,188	-4%
Per Cap	\$0.37	\$0.32	15%
Membership	\$649,825	\$690,700	-6%

	<u>2017</u>	<u>2016</u>	Increase/ Decrease
Contracted Services			
Concessions	\$330,771	\$383,926	-14%
Per Cap	\$0.80	\$0.77	4%
Gift Shop	\$234,216	\$258,734	-9%
Per Cap	\$0.56	\$0.52	9%

2016 Unaudited
964,091
494,728
256,956
97,710
114,697
219,994
23%
240,355
25%
\$4,099,886
\$4.25
\$450,838
\$0.47
\$298,588
\$0.31
\$1,323,769

Key:	
Equal to or ahead of 2016	
2% or less behind 2016	
More than 2% behind 2016	

**Fresno's Chaffee Zoo Corporation**  
**Balance Sheet**  
May 2017

	<u>FY17 @ 5/31/17</u>	<u>FY17 @ 4/30/17</u>
<b>ASSETS</b>		
Cash	\$1,056,701	\$642,206
Short Term Investments	\$0	\$750,962
Long Term Investments	\$10,733,850	\$10,614,219
Accounts Receivable	\$969,818	\$1,460,014
Prepaid Expenses	\$138,749	\$155,172
Inventory	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$3,117,504	\$3,119,419
Exhibits	\$64,677,643	\$64,677,643
Construction in Progress	\$1,196,061	\$852,497
<b>TOTAL ASSETS</b>	<u><b>\$81,890,328</b></u>	<u><b>\$82,272,131</b></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts Payable/Accrued Liabilities	\$798,902	\$597,815
Line of Credit	\$367,630	\$1,314,543
<b>Total Liabilities</b>	<u><b>\$1,166,532</b></u>	<u><b>\$1,912,359</b></u>
<b>Net Assets</b>		
Fund Balance-Unrestricted	\$79,273,295	\$78,929,430
Fund Balance-Temporarily Restricted	\$1,393,644	\$1,374,024
Fund Balance-Permanently Restricted	\$56,858	\$56,319
<b>Total Net Assets</b>	<u><b>\$80,723,796</b></u>	<u><b>\$80,359,773</b></u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><b>\$81,890,328</b></u>	<u><b>\$82,272,131</b></u>

**Fresno's Chaffee Zoo Corporation**  
**Income Statement**  
@ May 31, 2017

	FY17 Budget	Current Month			Year-to-Date			FY16 Unaudited
		Month-to-Date Budget @ 5/31/2017	Actual @ 5/31/2017	Variance	Year-to-Date Budget @ 5/31/2017	Actual @ 5/31/2017	Variance	
REVENUE								
Self-Generated Revenue								
Admissions	\$4,303,500	\$526,083	\$429,251	(18.4)%	\$2,210,917	\$1,800,018	(18.6)%	\$4,099,886
Adopt an Animal	\$40,000	\$2,500	\$830	(66.8)%	\$25,000	\$17,150	(31.4)%	\$31,650
Board Designated for Endow	\$50,000	\$0	\$700	0.0%	\$12,500	\$1,880	(85.0)%	\$27,613
Education	\$435,600	\$35,783	\$30,499	(14.8)%	\$147,967	\$129,460	(12.5)%	\$405,903
Food Services	\$741,000	\$89,500	\$89,263	(0.3)%	\$367,500	\$330,771	(10.0)%	\$775,616
Gift Shop	\$503,500	\$62,000	\$56,606	(8.7)%	\$251,500	\$234,216	(6.9)%	\$499,947
Giraffe Feeding	\$460,000	\$61,000	\$66,387	8.8%	\$228,000	\$262,712	15.2%	\$450,838
Grants/Fundraising	\$400,650	\$30,054	\$24,450	(18.6)%	\$110,271	\$126,054	14.3%	\$313,361
Group Event/Facility Rental	\$480,000	\$80,000	\$92,166	15.2%	\$155,000	\$191,046	23.3%	\$604,641
Interest Income	\$377,500	\$15,208	\$10,525	(30.8)%	\$76,042	\$57,254	(24.7)%	\$327,020
Investment Income	\$0	\$0	\$120,514	0.0%	\$0	\$561,136	0.0%	\$390,063
Membership	\$1,250,000	\$115,000	\$109,148	(5.1)%	\$642,000	\$649,825	1.2%	\$1,323,499
Special Events	\$736,500	\$4,417	\$4,500	1.9%	\$66,583	\$73,498	10.4%	\$704,314
Stingray Exhibit	\$351,000	\$52,000	\$42,960	(17.4)%	\$181,250	\$155,312	(14.3)%	\$298,588
Other	\$69,000	\$6,725	\$14,366	113.6%	\$24,375	\$25,391	4.2%	\$61,312
Total Self-Generated Rev.	\$10,198,250	\$1,080,271	\$1,092,165	1.1%	\$4,498,904	\$4,615,723	2.6%	\$10,314,253
City of Fresno	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$1,500,000
Measure Z-Capital Funds	\$0	\$0	\$10	0.0%	\$0	\$301,368	0.0%	(\$18,437)
Measure Z Operating Funds	\$4,522,000	\$378,962	\$374,646	(1.1)%	\$1,945,150	\$1,899,110	(2.4)%	\$4,190,869
TOTAL REVENUE	\$14,720,250	\$1,459,233	\$1,466,821	0.5%	\$6,444,054	\$6,816,201	5.8%	\$15,986,685

**Fresno's Chaffee Zoo Corporation**  
**Income Statement**  
@ May 31, 2017

		Current Month			Year-to-Date			
	FY17 Budget	Month-to-Date Budget @ 5/31/2017	Actual @ 5/31/2017	Variance	Year-to-Date Budget @ 5/31/2017	Actual @ 5/31/2017	Variance	FY16 Unaudited
EXPENSES								
OPERATING EXPENSES								
Personnel Expenses								
Administration	\$1,027,088	\$79,941	\$65,591	(18.0)%	\$411,106	\$327,942	(20.2)%	\$749,483
Animal	\$3,329,896	\$258,303	\$243,409	(5.8)%	\$1,334,953	\$1,235,538	(7.4)%	\$3,014,559
Education	\$1,109,640	\$86,696	\$78,035	(10.0)%	\$443,348	\$361,357	(18.5)%	\$913,049
Maintenance/Horticulture	\$1,044,051	\$80,104	\$73,558	(8.2)%	\$420,707	\$372,531	(11.5)%	\$848,399
Mem/Dev/Marketing	\$775,318	\$60,622	\$61,895	2.1%	\$309,660	\$298,077	(3.7)%	\$716,455
Operations	\$100,129	\$7,742	\$7,697	(0.6)%	\$40,202	\$39,027	(2.9)%	\$101,648
Veterinary	\$403,330	\$31,066	\$25,995	(16.3)%	\$162,231	\$156,427	(3.6)%	\$390,983
Visitor Services	\$928,289	\$72,269	\$67,109	(7.1)%	\$371,517	\$320,542	(13.7)%	\$795,715
Total Personnel Expenses	\$8,717,741	\$676,742	\$623,289	(7.9)%	\$3,493,724	\$3,111,442	(10.9)%	\$7,530,292
Other Expenses								
Advertising	\$368,400	\$32,125	\$3,135	(90.2)%	\$153,125	\$56,125	(63.3)%	\$358,205
Animal Services	\$484,725	\$40,394	\$57,288	41.8%	\$201,969	\$179,035	(11.4)%	\$460,911
Computer/Software	\$68,530	\$9,565	\$9,706	1.5%	\$32,425	\$23,702	(26.9)%	\$54,455
Conservation	\$200,000	\$16,667	\$0	(100.0)%	\$83,333	\$15,000	(82.0)%	\$109,044
Contracted Services	\$681,800	\$52,579	\$55,375	5.3%	\$256,546	\$237,109	(7.6)%	\$698,027
Depreciation Expense	\$441,056	\$33,435	\$33,790	1.1%	\$167,176	\$168,951	1.1%	\$3,957,656
Dues	\$42,900	\$1,658	\$278	(83.3)%	\$32,792	\$40,622	23.9%	\$24,911
Equipment	\$264,430	\$16,411	\$26,708	62.7%	\$89,704	\$92,736	3.4%	\$238,221
Fleet	\$50,560	\$4,213	\$2,494	(40.8)%	\$21,067	\$7,518	(64.3)%	\$21,643
Food/Catering	\$302,150	\$19,958	\$47,464	137.8%	\$105,791	\$116,220	9.9%	\$325,917
Insurance	\$175,000	\$13,500	\$12,919	(4.3)%	\$99,000	\$101,350	2.4%	\$179,461
Miscellaneous Business	\$73,545	\$5,941	\$8,318	40.0%	\$29,874	\$15,872	(46.9)%	\$53,614
Office Supplies	\$32,450	\$2,704	\$2,080	(23.1)%	\$13,520	\$8,536	(36.9)%	\$33,739
Postage	\$68,545	\$4,177	\$3,583	(14.2)%	\$27,383	\$23,910	(12.7)%	\$61,189
Printing	\$201,317	\$14,189	\$22,500	58.6%	\$77,644	\$74,221	(4.4)%	\$174,398
Professional Services	\$209,500	\$17,392	\$30,953	78.0%	\$86,858	\$99,211	14.2%	\$276,499
Repairs and Replacements	\$337,050	\$27,588	\$15,855	(42.5)%	\$137,937	\$93,329	(32.3)%	\$266,287

**Fresno's Chaffee Zoo Corporation**  
**Income Statement**  
@ May 31, 2017

	FY17 Budget	Current Month			Year-to-Date			FY16 Unaudited
		Month-to-Date Budget @ 5/31/2017	Actual @ 5/31/2017	Variance	Year-to-Date Budget @ 5/31/2017	Actual @ 5/31/2017	Variance	
Service/Bank/CreditCard Exp	\$163,068	\$18,922	\$32,886	73.8%	\$71,111	\$93,341	31.3%	\$196,302
Signage	\$19,659	\$1,638	\$2,091	27.7%	\$8,191	\$18,704	128.3%	\$18,418
Specialized Services	\$41,800	\$3,483	\$3,519	1.0%	\$17,417	\$12,623	(27.5)%	\$50,432
Staff Development	\$194,266	\$16,189	\$5,089	(68.6)%	\$80,944	\$31,019	(61.7)%	\$116,054
Supplies	\$595,025	\$48,971	\$35,750	(27.0)%	\$215,104	\$153,591	(28.6)%	\$592,643
Telephone	\$51,550	\$4,296	\$6,024	40.2%	\$21,479	\$25,034	16.5%	\$51,231
Uniforms	\$42,800	\$3,567	\$1,111	(68.8)%	\$17,833	\$14,433	(19.1)%	\$36,706
Utilities	\$675,000	\$56,250	\$60,128	6.9%	\$281,250	\$249,498	(11.3)%	\$683,102
Other	\$25,575	\$1,375	\$465	(66.2)%	\$11,450	\$2,920	(74.5)%	\$25,287
<b>Total Other Expenses</b>	<b>\$5,810,701</b>	<b>\$467,186</b>	<b>\$479,508</b>	<b>2.6%</b>	<b>\$2,340,923</b>	<b>\$1,954,611</b>	<b>(16.5)%</b>	<b>\$9,064,352</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$14,528,442</b>	<b>\$1,143,929</b>	<b>\$1,102,797</b>	<b>(3.6)%</b>	<b>\$5,834,646</b>	<b>\$5,066,053</b>	<b>(13.2)%</b>	<b>\$16,594,644</b>
<b>Expansion/Nonoperating Exp.</b>								
Expansion/Nonoperating Exp.	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%	\$1,018
<b>Total Expansion/Nonoperating Exp.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,018</b>
<b>TOTAL EXPENSES</b>	<b>\$14,528,442</b>	<b>\$1,143,929</b>	<b>\$1,102,797</b>	<b>(3.6)%</b>	<b>\$5,834,646</b>	<b>\$5,066,053</b>	<b>(13.2)%</b>	<b>\$16,595,663</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$78,973,647</b>	<b>\$80,359,773</b>	<b>\$80,359,773</b>	<b>0.0%</b>	<b>\$78,973,647</b>	<b>\$78,973,647</b>	<b>0.0%</b>	<b>\$79,582,625</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$191,808</b>	<b>\$315,304</b>	<b>\$364,023</b>	<b>15.5%</b>	<b>\$609,408</b>	<b>\$1,750,149</b>	<b>187.2%</b>	<b>(\$608,978)</b>
<b>ENDING FUND BALANCE</b>	<b>\$79,165,455</b>	<b>\$80,675,077</b>	<b>\$80,723,796</b>	<b>0.1%</b>	<b>\$79,583,055</b>	<b>\$80,723,796</b>	<b>1.4%</b>	<b>\$78,973,647</b>



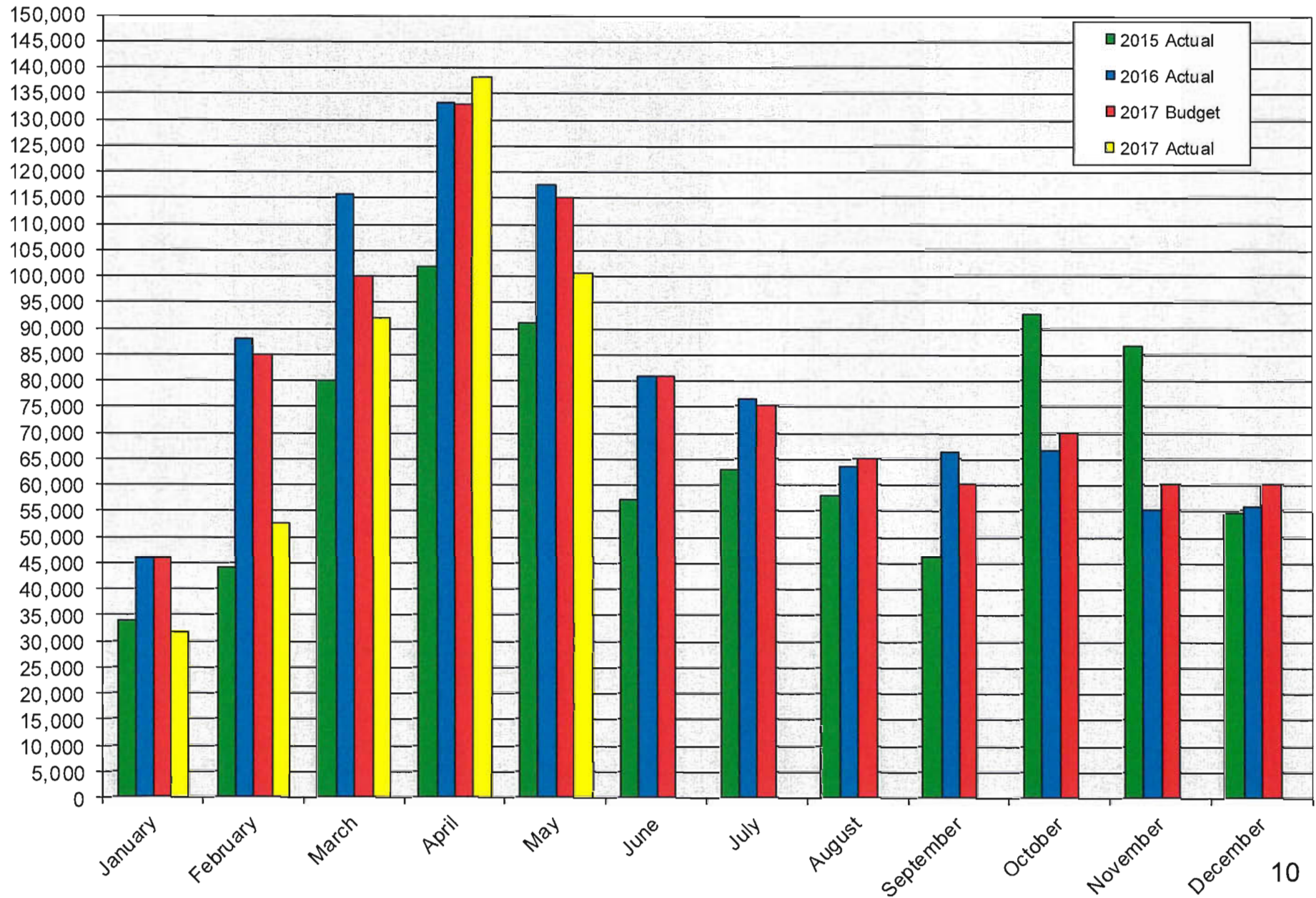
## Measure Z Revenue Summary of Tax Proceeds

	<b>2007-2008 Actual</b>	<b>2008-2009 Actual</b>	<b>2009-2010 Actual</b>	<b>2010-2011 Actual</b>	<b>2011-2012 Actual</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Actual</b>
July	\$819,900	\$813,500	\$671,700	\$659,300	\$719,800	\$826,000	\$903,500	\$864,900	\$900,800	\$952,000
August	1,093,200	1,084,700	885,300	857,600	921,200	1,033,100	\$1,106,000	\$1,149,600	\$1,201,100	\$1,269,300
September	1,060,279	930,087	810,940	895,691	1,057,603	1,028,369	\$1,097,605	\$1,199,226	\$1,408,037	\$1,181,071
October	853,500	792,200	678,000	677,000	694,100	850,500	\$857,400	\$879,100	\$911,400	\$941,400
November	1,138,000	1,056,300	743,300	879,500	878,500	1,056,800	\$1,143,200	\$1,172,100	\$1,215,200	\$1,255,200
December	827,112	872,815	971,061	932,350	1,240,028	1,083,021	\$1,076,977	\$1,147,219	\$1,306,493	\$1,188,304
January	831,200	766,900	719,900	710,700	770,100	799,900	\$836,700	\$884,100	\$915,800	\$955,400
February	1,108,200	841,000	944,000	919,900	978,600	1,086,700	\$1,101,200	\$1,178,800	\$1,221,000	\$1,273,900
March	762,907	959,801	628,563	821,858	1,006,649	1,021,734	\$1,113,584	\$1,087,121	\$1,226,517	\$1,114,146
April	699,000	652,000	594,300	618,400	716,100	846,500	\$788,000	\$804,100	\$819,500	
May	932,000	860,800	847,200	876,500	897,100	1,493,700	\$1,050,600	\$1,072,100	\$1,092,700	
June	<u>1,026,580</u>	<u>730,781</u>	<u>821,511</u>	<u>963,040</u>	<u>1,191,689</u>	<u>1,015,391</u>	<u>\$1,139,360</u>	<u>\$1,231,366</u>	<u>\$1,374,748</u>	<u></u>
<b>Total</b>	<b><u>\$11,151,879</u></b>	<b><u>\$10,360,883</u></b>	<b><u>\$9,315,775</u></b>	<b><u>\$9,811,839</u></b>	<b><u>\$11,071,469</u></b>	<b><u>\$12,141,715</u></b>	<b><u>\$12,214,126</u></b>	<b><u>\$12,669,732</u></b>	<b><u>\$13,593,295</u></b>	<b><u>\$10,130,721</u></b>
<b>Total received from inception</b>							<b>\$135,790,410</b>			

**Fresno's Chaffee Zoo Corporation  
Aged Receivables Report  
as of May 31, 2017**

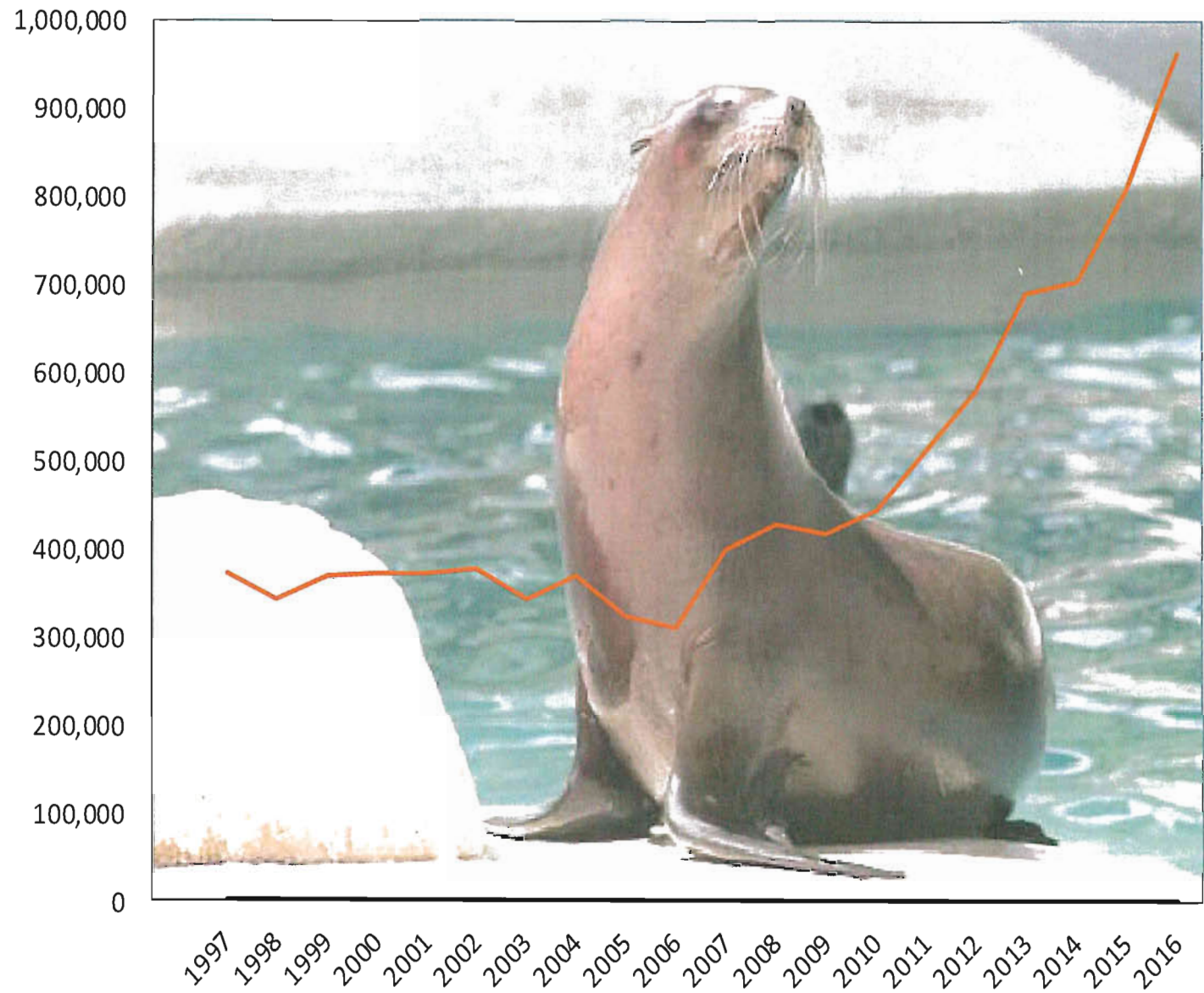
	<u><b>0-30 Days</b></u>	<u><b>31-60 Days</b></u>	<u><b>61-90 Days</b></u>	<u><b>90+ Days</b></u>	<u><b>Total</b></u>
<b>Fresno County Zoo Authority</b>	\$723,218				<b>\$723,218</b>
<b>SSA</b>	\$151,954				<b>\$151,954</b>
<b>Sponsorships/Donations</b>	\$3,750	\$5,000	\$12,000	\$15,070	<b>\$35,820</b>
<b>School Groups</b>	\$57,059				<b>\$57,059</b>
<b>Miscellaneous</b>	\$1,766				<b>\$1,766</b>
	<u><b>\$937,747</b></u>	<u><b>\$5,000</b></u>	<u><b>\$12,000</b></u>	<u><b>\$15,070</b></u>	<u><b>\$969,817</b></u>

Fresno Chaffee Zoo  
Attendance Comparison  
2015 - 2017

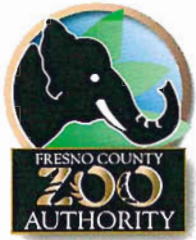


## Fresno Chaffee Zoo Attendance Totals

1996	359,444
1997	373,501
1998	341,498
1999	368,556
2000	371,911
2001	371,967
2002	377,174
2003	341,559
2004	368,782
2005	325,224
2006	311,247
2007	398,820
2008	429,272
2009	418,285
2010	443,251
2011	511,788
2012	580,226
2013	691,320
2014	703,325
2015	808,914
2016	964,091







DATE: June 28, 2017

TO: Fresno County Zoo Authority Board

FROM: Catherine Crosby  
Board Coordinator

RE: 2017 Measure Z Capital Request – Program Animal Holding Facility  
Design

---

### RECOMMENDED ACTION:

Approve Fresno's Chaffee Zoo Corporation request for FY 2017 Measure Z Capital funds totaling \$158,980.32 for design of the Program Animal Holding Facility.

### DISCUSSION:

The Program Animal Holding Facility is an off-exhibit holding building for current and retired education program animals including mammals, birds, reptiles and amphibians. Program animals are used both on-site and off-site to educate on-site school groups, off-site classrooms and zoo visitors. The facility will include multiple indoor and outdoor runs, corner cages, and the ability to mix species in both indoor and outdoor holding areas as well as drive-up access for easy loading and unloading of program animals. Green practices are being incorporated into the project through the design process. In following with the education mission of the zoo, there will be a component allowing for behind-the-scenes tours for the public and donors.

Proposals for services for the project are found in Attachments A-E. In October 2016, Paul Halajian Architects of Clovis prepared the Scope of Work and Fee Proposal (Attachment A) for Programming and Pre-Design Phase for both the Animal Nutrition center and the Program Animal Holding Facility. For the Schematic Design Phase through Construction Administration, their February 1, 2017 proposal (Attachment B) lists local engineers and consultants with whom they expect to work and a more detailed description of the project, schedule and fees. BSK Associates, a local consulting engineering and analytical testing firm, has proposed to provide special inspection and materials testing services (Attachment C). Soltek Pacific of San Diego is prepared to provide project management services (Attachment D). A summary of the proposed budget, including a Storm Water Pollution Prevention Plan and 10 percent contingency is shown in Attachment E.

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

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

The FCZC Board of Directors and Finance Committee approved this request on March 29, 2017.

ATTACHMENTS:

- A. Paul Halajian Architects-Scope of Work and Fee Proposal (dated 10/10/16)
- B. Paul Halajian Architects-Scope of Work and Fee Proposal (dated 2/1/17)
- C. BSK Associates Proposal (dated 3/17/17)
- D. Soltek Pacific Project Management Proposal (dated 3/21/17)
- E. Program Animal Facility Design Budget (date 3/20/17)

# Agenda Item 7 Attachment A



**PAUL HALAJIAN  
ARCHITECTS**

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Clovis, California 93612-1185

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## SCOPE OF WORK AND FEE PROPOSAL

DATE: October 10, 2016 -- Revised October 19, 2016

TO: Mr. Brian Goldman - CFO  
Fresno's Chaffee Zoo  
894 W. Belmont Avenue  
Fresno, CA 93728

PROJECT: Fresno's Chaffee Zoo  
Animal Holding Facility and Commissary  
Programming and Pre-Design Phase

PHA PROJECT NO. 2016-18

CC: Mr. Scott Barton  
Mr. Mike Elrod

Dear Scott:

Per your request, we have prepared the following Scope of Work and Fee Proposal for PAUL HALAJIAN ARCHITECTS (PHA) to provide Programming and Pre-Design Phase services for the above captioned projects.

We have visited the Zoo and have a general understanding of the requirements and the challenges presented by the respective building programs and selected sites. Our goal for this proposed Programming and Pre-Design Phase of work is to assist you and your staff in quantifying the physical requirements for each building. Once the programmatic requirements have been firmly established, we will then develop options that depict ways in which the buildings might be configured on the respective sites.

The following outline presents our proposed Scope of Work, Assumptions, Schedule, Deliverables and Fee for the project.

## SCOPE OF WORK

Our understanding of the Scope of Work is as follows:

1. Meet with staff to collect programmatic data that outlines the requirements for each individual space, desired finishes, required features and necessary infrastructure for both the Animal Holding Facility and the Commissary.
2. Generate diagrams that depict potential relationships and adjacencies of the individual spaces required for both the Animal Holding Facility and the Commissary. Diagrams will address indoor as well as programmatic outdoor requirements.
3. Refine diagrams into Conceptual Design level Floor Plans for both the Animal Holding Facility and the Commissary.
4. Generate Conceptual Site Plans indicating the desired Conceptual Floor Plan configuration for both the Animal Holding Facility and the Commissary on the respective site locations identified that take into account existing utility infrastructure, adjacent structures, landscape material and other site constraints.

## ASSUMPTIONS

- a. No work related to the identification of, abatement of, or proper handling of hazardous materials on site or in the building is included in the Scope of Work.

# Agenda Item 7 Attachment A

Page 2 of 2



PAUL HALAJIAN  
ARCHITECTS

- b. The scope of services rendered by PHA is limited to Programming and Conceptual Design as Indicated above. Engineering Services shall not be Initiated in this Scope of Work but shall be provided in the Phase of work.
- c. Should work not Identified herein be requested by Fresno's Chaffee Zoo, PHA shall prepare an Additional Services Request for authorization prior to commencement of additional work.
- d. Presentation quality graphic material is not included in the Scope of Work.

## SCHEDULE

From the date of authorization, the following durations for each component of Work are anticipated subject to Zoo staff availability.

Programming	4 weeks – approx.
Diagramming and Conceptual Design	4 weeks – approx.
	8 weeks – approx.

## DELIVERABLES

- I. Written Program document for the Animal Holding Facility
- II. Written Program document for the Commissary
- III. Adjacency Diagrams for the Animal Holding Facility
- IV. Adjacency Diagrams for the Commissary
- V. Conceptual Floor Plan for the Animal Holding Facility
- VI. Conceptual Floor Plan for the Commissary
- VII. Conceptual Site Plan for the Animal Holding Facility
- VIII. Conceptual Site Plan for the Commissary

## FEE

Our fee for Services is a lump sum of \$17,640 Fee shall be billed monthly based on the percent of work complete. The Programming and Predesign Phase fee for the Animal Holding Facility is \$7,140 and for the Commissary is \$10,500. Please refer to the attached Fee Calculation Spreadsheet for a breakdown of the Fee as proposed.

Should this Scope of Work and Fee Proposal meet with your approval, please sign in the space provided below and return a copy to my attention. If you have any questions or wish to discuss this further, please feel free to contact me at your convenience. We are looking forward to launching this important project and working with Fresno's Chaffee Zoo.

Authorized by:

Date:

Sincerely:

PAUL HALAJIAN ARCHITECTS

Paul N. Halajian, AIA – LEED AP  
Principal



### Programming and Pre-Design Phase

11/19

### Animal Holding

Phase Tasks	Heading
1	Prepare Program Document
2	Diagramming
3	Conceptual Floor Plan
4	Conceptual Site Plan
5	Meetings/disseminate notes

Principal Architect			Project Architect			Project Designer		
rate	hours	sub total	rate	hours	sub total	rate	hours	sub total
\$ 175.00	2	\$ 350	\$ 140.00	12	\$ 1,680	\$ 110.00	0	\$ -
\$ 175.00	2	\$ 350	\$ 140.00	2	\$ 280	\$ 110.00	0	\$ -
\$ 175.00	2	\$ 350	\$ 140.00	12	\$ 1,680	\$ 110.00	0	\$ -
\$ 175.00	2	\$ 350	\$ 140.00	6	\$ 840	\$ 110.00	0	\$ -
\$ 175.00	4	\$ 700	\$ 140.00	4	\$ 560	\$ 110.00	0	\$ -
	12	\$ 2,100		36	\$ 5,040		0	\$ -
	25%			75%			0%	

total hours	Arch Fee
14	\$ 2,030
4	\$ 630
14	\$ 2,030
8	\$ 1,190
8	\$ 1,260
48	\$ 7,140

### Commissary

Phase Tasks	Heading
1	Prepare Program Document
2	Diagramming
3	Conceptual Floor Plan
4	Conceptual Site Plan
5	Meetings/disseminate notes

Principal Architect			Project Architect			Project Designer		
rate	hours	sub total	rate	hours	sub total	rate	hours	sub total
\$ 175.00	2	\$ 350	\$ 140.00	20	\$ 2,800	\$ 110.00	0	\$ -
\$ 175.00	2	\$ 350	\$ 140.00	6	\$ 840	\$ 110.00	0	\$ -
\$ 175.00	2	\$ 350	\$ 140.00	20	\$ 2,800	\$ 110.00	0	\$ -
\$ 175.00	2	\$ 350	\$ 140.00	10	\$ 1,400	\$ 110.00	0	\$ -
\$ 175.00	4	\$ 700	\$ 140.00	4	\$ 560	\$ 110.00	0	\$ -
	12	\$ 2,100		60	\$ 8,400		0	\$ -
	17%			83%			0%	

total hours	Arch Fee
22	\$ 3,150
8	\$ 1,190
22	\$ 3,150
12	\$ 1,750
8	\$ 1,260
72	\$ 10,500

Total Arch Hours	120 hours	3.00
Total Arch Fee	\$ 17,640	
Average \$/hour	\$ 147.00	per hr

TOTAL ARCHITECTURAL SERVICES

120 \$ 17,640

# Agenda Item 7 Attachment B



PAUL HALAJIAN  
ARCHITECTS

## SCOPE OF WORK AND FEE PROPOSAL

CLIENT: Fresno's Chaffee Zoo  
894 W. Belmont Avenue  
Fresno, CA 93728

ATTENTION: Mr. Scott Barton  
Executive Director

PROJECT: **Animal Holding Building**  
Schematic Design Phase through Construction Administration

DATE: February 1, 2017

COPY: Mr. Mike Elrod, Soltek Pacific

PHA Job No. 2016-18

Dear Scott:

We have completed the Programming / Concept Design Phase of the Chaffee Zoo Animal Holding Building project and per your request, have prepared the following Scope of Work and Fee Proposal.

We have brought together a Design Team composed of the regions' most talented and experienced engineers and consultants, many of whom have designed projects for Fresno's Chaffee Zoo and as a result are familiar with the Zoo and its infrastructure. The following is a list of the members of the Design Team and their respective discipline:

• PAUL HALAJIAN ARCHITECTS	Architecture	Clovis, CA
• PARRISH HANSEN STRUCTURAL ENGINEERS	Structural Engineering	Clovis, CA
• MECHANICAL DESIGN CONCEPTS	Mechanical Engineering	Fresno, CA
• HARDIN DAVIDSON ENGINEERING	Electrical Engineering	Clovis, CA
• ALAN MOK ENGINEERING	Civil Engineering	Fresno, CA
• ROBERT BORO	Landscape Architecture	Fresno, CA

There are six remaining Phases of project development; 1.Schematic Design Phase, 2.Design Development Phase, 3.Construction Documents Phase, 4.Approval Phase, 5.Bidding Phase, and 6.Construction Administration Phase. What follows is an outline of the proposed Scope, Assumptions, Schedule and Fee for the project.

### SCOPE

The following proposal outlines the total Scope of Work and Fee for all phases of project development based on the Concept Design and Program effort. It is understood that the Construction Delivery Method has not been determined and that both traditional Design/Bid/Build and Construction Management at Risk are being considered. The Animal Holding Building has been envisioned as 2 separate structures consisting of a conditioned Work Area and an unconditioned Animal Holding Building. The following provides a brief description of the facility as programmed:

#### Work Area

The work area consists of an approximately 1,200 square foot enclosed and conditioned Building that contains an open Work Area, single occupant Staff Toilet Room, a Quiet Room, Reptile Room, Mammal Room and Janitor Room. A covered walk way will connect the Work Area to the Animal Holding Building. Outdoor Turtle and Play Areas will also be integrated into the site layout and building design.

#### Animal Holding Building

The approximately 800 sf Animal Holding Building will consist of a central aisle with (6) partial height enclosures on both sides of the aisle. Each enclosure will allow passage from the interior enclosure to approximately 700 sf of exterior enclosure area. The exterior enclosure will be protected with netting and a partial roof overhang. The site design will identify mews locations.

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**PAUL HALAJIAN**  
**ARCHITECTS**

The following descriptions outline the Work to be performed in each respective Phase of Work.

#### **1. SCHEMATIC DESIGN PHASE**

During the Schematic Design Phase, the Design Team (Architect, Engineers and Consultants) will further refine the Program, Site Plan and Floor Plan. Additionally, Exterior Elevations, Building Sections and Roof Plans will be prepared. Outline Specifications will be drafted for all materials envisioned on the project and compiled into the Project Manual. The following outline presents a brief description of the work effort of each member of the team for this Phase.

##### Architecture

The Concept Design and Program will be further developed to ensure that all system requirements are properly documented and communicated to the overall Design Team. Schematic level Site Plan, Floor Plans, Building Sections, Exterior Elevations, and Roof Plan will be developed as well as outline specifications for all materials and systems. The Architect will coordinate the efforts of the Design Team and Zoo.

##### Structural Engineering

The structural system will be described by preparation of a Foundation Plan, and Framing Plans that identify major structural elements such the lateral restraint and framing systems to be used. Outline specifications will be prepared for all steel, concrete and other structural elements.

##### Mechanical Engineering

An appropriate HVAC system will be identified and documented. An outline specification will be prepared to describe the system. Main plumbing lines will be sized, fixtures identified and fire sprinkler main lines will be located on Plumbing Plans.

##### Electrical Engineering

Electrical drawings for power, lighting fire alarm, and data (does not include active electronics) will be developed to indicate points of connection, power distribution, lighting and outlet layouts. A single-line diagram will be developed to show sizing of main switch gear, meters, and breakers. Input on standards will be solicited from the Zoo's facilities staff for compatibility.

##### Civil Engineering

Site Utility Plans, Site Grading and Drainage Plans will be developed to a preliminary level of detail. Points of connection will be established and existing grades that do not meet current ADA requirements will be identified for remediation.

##### Landscape Architecture

Meetings will be conducted with the Architect, Landscape Architect and the Zoo to program the outdoor spaces and discuss how the new building and related open spaces will relate to the overall Zoo landscape and Masterplan concept. Preliminary Landscape plans shall be prepared that document appropriate plant material, development of walkways, and other outdoor spaces.

#### **2. DESIGN DEVELOPMENT PHASE**

Based on the Zoo's approval of the Schematic Design Documents, and on the Zoo's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Design Team shall prepare Design Development Documents for the Zoo's approval. The Design Development Documents shall illustrate and describe the development of the approved Schematic Design Documents and shall consist of drawings and other documents including plans, sections, elevations, typical construction details, and diagrammatic layouts of building systems to fix and describe the size and character of the Project as to architectural, structural, mechanical and electrical systems, and such other elements as may be appropriate. The Design Development Documents shall also include outline specifications that identify major materials and systems and establish in general their quality levels. The following outline presents a brief description of the work product of each member of the team for this Phase.

##### Architecture

The Schematic Design will be further developed to ensure that all system requirements are properly documented and communicated to the overall Design Team. Site Plan, Floor Plans, Building Sections, Exterior Elevations, and Roof Plan will be developed further and Interior Elevations, Door, Window and Finish Schedules and Details will be developed to describe the overall design of the building. Specifications will be prepared in three part CSI format.



**PAUL HALAJIAN**  
**ARCHITECTS**

Structural Engineering

The Foundation Plan and Framing Plans will indicate sizes of structural members. Other drawings and details will be prepared to establish the overall structural system. Calculations will be prepared and lateral analysis will be performed to establish the load path. Coordination for support of non-primary load elements will occur. Specifications will be prepared in three part CSI format.

Mechanical Engineering

The Mechanical Engineer will further develop the plumbing and mechanical plans to include sizing and location of equipment, identification of heating and cooling zones, and rough layouts of duct routs, sizing and location of fire sprinkler mains. Energy modelling will be performed and the results will be used to design a highly efficient and cost effective thermal envelop. Specifications will be prepared in three part CSI format.

Electrical Engineering

Electrical drawings will be developed further to indicate incorporation of specialty systems, lighting loads, size and location of transformers and sub-panels, and provision for future solar array. Lighting fixtures, emergency egress, site lighting, will be selected and specified for pricing. Specifications will be prepared in three part CSI format.

Civil Engineering

Civil drawings will be updated and coordinated with other disciplines. Cut and fill calculations will be performed and grading and drainage plans will be drafted.

Landscape Architecture

Schematic level documents will be developed further to accommodate any design changes that might impact the landscape design. Specifications will be prepared in three part CSI format.

**3. CONSTRUCTION DOCUMENTS PHASE**

Based on the Zoo's approval of the Design Development Documents, and on the Zoo's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Design Team shall prepare Construction Documents for the Zoo's approval. The Construction Documents shall illustrate and describe the further development of the approved Design Development Documents and shall consist of Drawings and Specifications setting forth in detail the quality levels of materials and systems and other requirements for the construction of the Work. The following outline presents a brief description of the work product of each member of the team for this Phase.

Architecture

The final Construction Documents will include Site Plans, Floor Plans, Building Sections, Wall Sections, Exterior Elevations, Details, Schedules, and Interior Elevations. PHA will provide overall review and coordination of the project as a whole so that the work of each respective discipline is properly integrated with the work of other related disciplines. Final Specifications will be prepared in three part CSI format and include General Conditions and Supplementary Conditions.

Structural Engineering

The Structural Engineer will furnish final calculations and computer modelling that will serve as the basis for the Foundation Plan, Framing Plans, Sections and Details in compliance with the 2016 California Building Code. Additionally, they will provide engineering services necessary for proper support and attachment of complementary components of the facility including architectural features, mechanical and electrical components. Final Specifications will be prepared in three part CSI format.

Mechanical Engineering

The Mechanical Engineer will prepare final HVAC plans that depict all duct routing, duct sizing, air volume requirements, register locations, identification of all mechanical equipment locations and Title-24 Calculations. Plumbing plans will show all pipe sizing and routing, plumbing fixture locations and points of connection. Final Specifications will be prepared in three part CSI format. Code required Commissioning is included in the Scope of Work.

Electrical Engineering

Final electrical drawings will include Site Electrical Plans, Power Plans, and Lighting Plans, Data Plans (does not include active electronics), Single Line Diagrams and Title-24 calculations for lighting. Provision will be made for future photovoltaic panels. Final Specifications will be prepared in three part CSI format.

Civil Engineering



# Agenda Item 7

## Attachment B

Page 4 of 5



PAUL HALAJIAN  
ARCHITECTS

Civil Engineering plans will address site demolition, layout of concrete paving, and walks, seat and planter walls, curbs and gutters, mow strips, parking lot modifications, fencing, concrete block walls, parking lot signage, site grading and drainage, site utilities to within 5 feet of the building including: gas, sewer, domestic water, fire water systems.

#### 4. APPROVALS PHASE

The plans will be submitted to City of Fresno for plan check. A list of plan check comments will be issued and the various members of the Design Team will revise their plans and specifications accordingly. An appointment will be scheduled to review all corrections with the plan reviewer. When all correction items have been addressed to the satisfaction of the plan reviewer, permits can be issued and construction may begin.

#### 5. BIDDING AND NEGOTIATION PHASE

Assuming traditional Design/Bid/Build, PHA shall assist the Zoo with issuance of the Construction Documents for competitive bidding to a select list of Bidders. The Design Team will assist in this Phase by addressing questions from bidders, evaluation of substitution requests, and preparation of addenda that may involve revision of plans and/or specifications.

#### 6. CONSTRUCTION ADMINISTRATION PHASE

Members of the Design Team shall participate in a weekly on-site Team Meeting to include a representative of the Zoo, and the Contractor. The purpose of these meetings is to discuss ongoing construction operations, project related issues, schedule, status of submittals, and responses to contractor initiated Requests for Information (RFI's), potential changes, unforeseen conditions, and contractor's progress payments. Commissioning is included in the Scope of Work and at appropriate intervals the Mechanical Engineer will conduct Commissioning activities and provide necessary documentation. As the project nears completion, the architect will review the completed work and issue a Punch List outlining all corrective work required prior to issuance of a Notice of Completion and release of final payment.

#### ASSUMPTIONS

- The following services are excluded from the Scope of Work: LEED or sustainable strategies including Zero Net Energy design, paging systems, emergency communications systems, assessment of ground borne vibration, construction noise analysis, noise ordinance analysis, additional acoustic testing, environmental studies and investigations, preparation of a Storm Water Pollution Prevention Plan, design assistance related to relocation of franchise utilities, construction staking, design of off-site facilities required by Masterplan improvements
- Geotechnical Report and site surveying of topographical conditions or site boundaries are not included in the Scope of Work and are to be provided to the Design Team by the Zoo.
- Fire Sprinkler System design will be provided by performance specification and is assumed to be permitted as a design/build deferred approval item.
- Tasks or consulting services not indicated herein are not included in the Scope of Work but can be added upon request. Additional work shall commence upon formal execution of a PHA issued Additional Service Proposal.
- No work related to the identification of, abatement of, or proper handling of hazardous materials is included in the Scope of Work. The Zoo shall retain appropriate licensed professionals to evaluate whether or not hazardous materials are present and advise the Zoo on removal/handling procedures.
- Cost Estimating is not included in the Scope of Work. Should CM@R be identified as the Construction Delivery Method, it is assumed that the CM@R shall provide Cost Estimating Services. Should traditional Design/Bid/Build be identified as the Construction Delivery Method, PHA shall retain a Cost Estimator and provide those services as an Additional Service upon formal authorization to do so.
- Reimbursable expenses are not included in the fee. Expenses will be billed with no added mark-up. Expenses include printing and plotting costs, field trip travel costs to visit other facilities outside of the greater Fresno Area.
- Up to (3) renderings shall be provided at no additional cost. Animation is not included but can be provided as an Additional Service. Physical models are not included in this Scope of Work but can be provided as an Additional Service.
- It is assumed that the Scope of Work as outlined herein shall be executed for Commissary and Animal Holding Building concurrently but treated as separate projects for contractual / billing purposes. See separate Scope of Work and Fee Proposal for the Commissary Building.

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Page 5 of 5



PAUL HALAJIAN  
ARCHITECTS

## SCHEDULE

The following is an estimate of the duration of each Phase of Work as outlined above:

- |                                      |                            |
|--------------------------------------|----------------------------|
| 1. Schematic Design Phase            | 1 month                    |
| 2. Design Development Phase          | 1 month                    |
| 3. Construction Documents Phase      | 2 Months                   |
| 4. Approvals Phase                   | 2 Months (estimate)        |
| 5. Bidding Phase                     | 2 Months                   |
| 6. Construction Administration Phase | <u>8 Months</u> (estimate) |

## FEE

The Total Fee for the Scope of Work as outlined above is based on the following assumptions:

Building Area per Concept Design	2,700 sf
Probable Construction Budget (site and building)	\$305.56 /sf (approx)
Total Construction Budget	\$825,000 (approx)
Fee as a percent of Probable Construction Budget	11.0%

The Total Fee for Design Services as outlined above is a **Lump Sum of \$90,750**. Work shall be billed monthly based on the percent of work completed during the billing period. The Fee for the Scope of Work by Phase as outlined above is broken down as follows:

- |                                      |          |
|--------------------------------------|----------|
| 1. Schematic Design Phase            | \$15,400 |
| 2. Design Development Phase          | \$9,350  |
| 3. Construction Documents Phase      | \$38,230 |
| 4. Approvals Phase                   | \$4,450  |
| 5. Bidding Phase                     | \$1,780  |
| 6. Construction Administration Phase | \$21,540 |

Should this Scope of Work and Fee Proposal meet with your approval, please sign in the space provided below and return a copy. Should you have any questions, please feel free to contact me at your convenience. We look forward to continuing our work on this important project that will improve the infrastructure of Fresno's Chaffee Zoo as you continue the remarkable ongoing transformation of one of Fresno's most important civic amenities.

Sincerely:  
PAUL HALAJIAN ARCHITECTS

Paul N. Halajian, AIA – LEED AP  
Principal

Authorized by:

Date:

## Agenda Item 7 Attachment C



550 West Locust Avenue  
Fresno CA 93650  
P 559.497.2880  
F 559.497.2886  
[www.bskassociates.com](http://www.bskassociates.com)

Sent via email: [melrod@soltekpacific.com](mailto:melrod@soltekpacific.com)

March 17, 2017

BSK Proposal CF17-15010

Fresno Chaffee Zoo  
c/o Mr. Mike Elrod  
Soltek Pacific Construction  
1080 Holland Avenue  
Clovis, California 93612

**SUBJECT: Proposal for Special Inspection and Materials Testing  
Fresno Chaffee Zoo Animal Holding  
894 W. Belmont Avenue  
Fresno, California 93728**

Dear Mr. Elrod:

We are pleased to submit this proposal to provide Special Inspection and Materials Testing for the Fresno Chaffee Zoo Animal Holding project in Fresno, California. **This is a rough estimate based only on architectural drawings and verbal information provided by Soltek Pacific Construction. A more detailed and accurate proposal may be provided once structural plans and specifications are provided to us.**

### SCOPE OF SERVICES

Our scope of services for this project includes:

- soils observations and compaction testing
- reinforced concrete inspections
- concrete sampling and testing
- masonry inspections

We understand that Fresno Chaffee Zoo will be constructing two new structures for animal holding.

### FEES

We will charge our services on a **time and materials basis** in accordance with the hourly rates listed in the Cost Estimate below. The hours listed in our Cost Estimate are only estimates, as we cannot account for delays of which we have no control, such as, but not limited to: retest and reinspections, contractor's

# Agenda Item 7 Attachment C

Proposal for Special Inspection and Materials Testing  
Fresno Chaffee Zoo Animal Holding  
Fresno, California

BSK Proposal CF17-15010  
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schedule, contractor's means and methods, or number of workers on contractor's crew. We will separate retests, reinspections, standby, cancellations, and extra work on the monthly invoices as these will increase the total billing beyond what we estimated. We understand that this project will be subject to prevailing wage requirements. Travel time and mileage will be billed on a "portal-to-portal" basis from BSK-Fresno, with an on-site minimum of 2-hours, and 1-hour increments thereafter. Invoices will be submitted on monthly intervals based on the work completed during the invoice period. Any testing requested beyond that noted on the Cost Estimate will be charged in accordance with the 2016 BSK Fee Schedule rates. To accommodate construction schedules, BSK may subcontract special inspectors. Inspections performed by subcontract providers will be billed as specified for BSK employees, herein, and at the rates included in the Cost Estimate. BSK has a \$1,000 project minimum. If the total charges incurred for a project is less than \$1,000, the total billing will be \$1,000.

## Cost Estimate

FIELD SERVICES	DAYS	HRS/DAY	HOURS	RATE	EXTENSION
<b>Earthwork Construction</b>					
Engineering Technician for Soils Observations	7	8	56	\$93.00	\$5,208.00
Compaction Testing Technician	12	4	48	\$93.00	\$4,464.00
<b>Concrete Construction</b>					
Reinforcing Steel Placement Inspection	6	2	12	\$93.00	\$1,116.00
Concrete Placement Observation & Sampling	6	4	24	\$93.00	\$2,232.00
Sample Pickup and Delivery	6	2	12	\$93.00	\$1,116.00
<b>Masonry Construction</b>					
CMU Block, Reinforcing Steel Placement Inspection	7	8	56	\$93.00	\$5,208.00
Grout Placement	3	4	12	\$93.00	\$1,116.00
Sample Pickup and Delivery	3	2	6	\$93.00	\$558.00
	<b>TRIPS</b>	<b>HRS/TRIP</b>	<b>HOURS</b>	<b>RATE</b>	<b>EXTENSION</b>
<b>Mobilization / Travel</b>	50	1	50	\$93.00	\$4,650.00
	<b>TRIPS</b>	<b>MI/TRIP</b>	<b>MILES</b>	<b>RATE</b>	<b>EXTENSION</b>
<b>Mileage</b>	50	21	1050	\$0.88	\$924.00
<b>FIELD SERVICES ESTIMATE</b>					<b>\$26,592.00</b>

LABORATORY TESTING	FREQUENCY	SETS/UNITS	RATE	EXTENSION
Concrete Compressive Strength Test (Set of 4)	1 Set / 100 CY	6	\$120.00	\$720.00
CMU Block Compression, SG, and Abs	1 Set / Type	1	\$90.00	\$90.00
Grout Compressive Strength Tests (Set of 3)	1 set / day	2	\$105.00	\$210.00
Mortar Compressive Strength Tests (Set of 3)	1 set / day	4	\$100.00	\$400.00
Compaction Curves - Site Soils (4" Mold)	1 per material	2	\$210.00	\$420.00
<b>LABORATORY TESTING ESTIMATE</b>				<b>\$1,840.00</b>

PROJECT MANAGEMENT & ADMINISTRATION	HOURS	RATE	EXTENSION
Registered Engineer (Review, support and reporting)	2	\$175.00	\$350.00
Project Manager (Field Oversight, Daily Report Review)	6	\$155.00	\$930.00
Administration (Data Processing, Report Prep., Field Coordination)		7%	\$1,925.56
<b>ADMINISTRATION ESTIMATE</b>			<b>\$3,205.56</b>
<b>TOTAL BUDGET ESTIMATE</b>			<b>\$31,637.56</b>





We based our Cost Estimate on the following assumptions:

- All field work will occur during normal business hours Monday through Friday;
- 8-hour work days (including travel time);
- Overtime will be charged at 1.5 times the hourly rate (for working 8 to 12 hours in one day);
- Shops and batch plants (if any) are local to Bakersfield, Fresno, or the Jobsite;
- Welding inspections are at a single shop for a single shift;
- Safe and adequate access to perform testing and inspections is to be provided by the shop, contractor, or client

It is our practice to notify you if it appears that our fees will exceed this estimation; although, due to the timing and nature of our services, this may not always be possible. BSK will make every effort to respond to the needs of your project. However, to provide better service, we ask that you schedule inspection and testing services at least 48 hours in advance. To avoid show-up charges, please cancel requests for service at least two working hours in advance of our arrival time.

#### **GENERAL CONDITIONS AND LIMITATIONS**

We have included a copy of the Agreement for Construction Materials Testing Services with this proposal and our General Conditions for Construction Materials Engineering and Testing Services.

We provide material testing and inspection services to help verify that the work is in conformance with the project documents. These services shall not be construed as acceptance of the work or relieve the contractor in any way from its obligations and responsibilities as outlined in the applicable construction documents. We assume no responsibility for the safety of others on the jobsite or the means and methods of construction.

We will perform our services consistent with that level of care and skill ordinarily exercised by other consultants practicing in the same discipline and locale at the time the services are performed. No other warranties, either express or implied are provided. If changes occur in the design of the project, please notify us in writing.



**Agenda Item 7**  
**Attachment C**

Proposal for Special Inspection and Materials Testing  
Fresno Chaffee Zoo Animal Holding  
Fresno, California

BSK Proposal CF17-15010  
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**AUTHORIZATION**

If our proposal and general conditions are acceptable, please sign our agreement and return to us. We will countersign the agreement and return a copy to you.

We appreciate the opportunity to work with you on this project. If you have any questions, or require additional information or services, please contact the undersigned at (559) 497-2868.

Sincerely,  
**BSK Associates**



Andy L. Neufeld  
Project Manager  
Construction Services Group



Michael Collins  
Construction Services Group Manager

AN/MC/cc



Enclosures: Agreement for Construction and Materials Testing Services  
General Conditions for Construction and Materials Testing Services



## Agenda Item 7 Attachment C

Proposal for Special Inspection and Materials Testing  
Fresno Chaffee Zoo Animal Holding  
Fresno, California

BSK Proposal CF17-15010  
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### AGREEMENT FOR CONSTRUCTION MATERIALS ENGINEERING AND TESTING SERVICES

**THIS AGREEMENT**, effective as of this \_\_\_\_\_ day of \_\_\_\_\_ 2017, is by and between Fresno Chaffee Zoo ("Client") and BSK Associates ("Consultant").

**THE PROJECT** is generally described as Fresno Chaffee Zoo Animal Holding at 894 W. Belmont Avenue, Fresno, California 93728.

**THIS AGREEMENT** consists of the following documents which are incorporated herein by reference:

- General Conditions for Construction and Materials Testing Services;
- Consultant's Scope of Services presented in BSK's proposal CF17-15010, dated March 17, 2017.

Consultant agrees to perform the Services set forth in this Agreement and in accordance with its terms, including all attachments incorporated herein by reference. This Agreement may not be modified or altered, except in writing as specifically described in this Agreement.

	<u>Client</u>	<u>Consultant</u>
<b>Signature:</b>	_____	_____
<b>Print Name:</b>	_____	Michael Collins
<b>Title:</b>	_____	Construction Services Group Manager
<b>Company:</b>	Fresno Chaffee Zoo	BSK Associates
<b>Address:</b>	894 W. Belmont Avenue	550 West Locust Avenue
	Fresno, California 93728	Fresno, California 93650
<b>Date:</b>	_____	_____



## **GENERAL CONDITIONS FOR CONSTRUCTION MATERIALS ENGINEERING & TESTING SERVICES**

### **1. DEFINITIONS**

**1.1 Contractor.** The contractor or contractors, and including its/their subcontractors of every tier, retained to perform construction Work on the Project for which Company is providing Services under this Agreement.

**1.2 Day(s).** Calendar day(s) unless otherwise stated.

**1.3 Hazardous Materials.** Any toxic substances, chemicals, radioactivity, pollutants or other materials, in whatever form or state, known or suspected to impair the environment in any way whatsoever. Hazardous Materials include, but are not limited to, those substances defined, designated or listed in any federal, state or local law, regulation or ordinance concerning hazardous wastes, toxic substances or pollution.

**1.4 Inspection (or Observation).** Visual determination of conformance with specific or, on the basis of Company's professional judgment, general requirements.

**1.5 Services.** The professional services provided by Company under this Agreement, including all services described in the SCOPE OF SERVICES included in Exhibit A, and any written Task Order or amendment to this Agreement.

**1.6 Testing.** Measurement, examination, performance of tests, and any other activities to determine the characteristics or performance of materials.

**1.7 Work.** The labor, materials, equipment and services of Contractor.

### **2. SCOPE OF SERVICES**

**2.1 Services Provided; Independent Contractor.** Company will provide construction materials engineering and testing services as set forth in the SCOPE OF SERVICES in Exhibit A. Company will perform its Services under this Agreement as an independent contractor.

**2.2 Authority of Company.** Company will report observations and data to the Client. Company will report any observed work to the Client or Client's representative, which, in Company's opinion, does not conform with plans, specifications, and codes applicable to the Project. Company has no right or responsibility to approve, accept, reject, or stop work of any agent of the Client.

**2.3 Referenced Standards.** Company will perform all standard tests, inspections and observations in general accordance with referenced standards and makes no representation regarding compliance with any other standards.

**2.4 Variation of Material Characteristics and Conditions.** Observations and standardized sampling, inspection and testing procedures employed by Company will indicate conditions of materials and construction activities only at the precise location and time where and when Services were performed.

Client recognizes that conditions of materials and construction activities at other locations may vary from those measured or observed, and that conditions at one location and time do not necessarily indicate the conditions of apparently identical material(s) at other locations and times. Services of Company, even if performed on a continuous basis, should not be interpreted to mean that Company is observing, verifying, testing or inspecting all materials on the Project. Company is responsible only for those data, interpretations, and recommendations regarding the actual materials and construction activities observed, sampled, inspected or tested, and is not responsible for other parties' interpretations or use of the information developed. Company may make certain inferences based upon the information derived from these procedures to formulate professional opinions regarding conditions in other areas.

**2.5 Changes in Scope.** Client may request changes in the SCOPE OF SERVICES in Exhibit A. Such changes, including any change in Company's compensation or time of performance, which are mutually agreed upon by Company and Client, will be incorporated in written amendments to this Agreement. No change will be effective unless it is in writing and signed by Client and Company, or if made orally, confirmed by the parties in writing within 10 days.

**2.6 Excluded Services.** Company's Services under this Agreement include only those Services specified in the SCOPE OF SERVICES in Exhibit A. Client expressly releases any claim against Company relating to any additional Services that Company recommended, but that Client either did not authorize or instructed Company not to perform.

### **3. PAYMENTS TO COMPANY**

**3.1 Basic Services.** Company will perform all Services set forth in the SCOPE OF SERVICES AND SCHEDULE OF CHARGES for the amount(s) set forth therein. Company will give Client at least 30 days advance notice of any changes to its standard rates. Unless Client objects in writing to the amended fee structure within 30 days of notification, it will be incorporated into this Agreement and will supersede any prior fee structure.

**3.2 Additional Services.** Any Services performed under this Agreement, except those Services expressly identified otherwise in the attached SCOPE OF SERVICES in Exhibit A, will be provided on a time and materials basis unless otherwise specifically agreed to in writing by both parties.

**3.3 Estimate of Fees.** Company will, to the best of its ability, perform the Services and accomplish the objectives defined in this Agreement within any written cost estimate provided by Company. Client recognizes that unforeseen circumstances along with changes in scope and schedule can influence the successful completion of Services within the estimated cost. The use of an estimate of fees or of a "not to

# Agenda Item 7

## Attachment C

exceed" limitation indicates that Company will not incur fees and expenses in excess of the estimate or limitation amount without obtaining Client's agreement to do so, but is not a guarantee that the Services will be completed for that amount.

**3.4 Rates.** Client will pay Company at the rates set forth in the SCHEDULE OF CHARGES in Exhibit A, which is subject to periodic review and amendment, as appropriate to reflect Company's then-current fee structure.

**3.5 Prevailing Wages.** Unless Client specifically informs Company in writing that prevailing wage regulations cover the Project and the SCOPE OF SERVICES in Exhibit A identifies it as covered by such regulations, Client hereby releases and agrees to reimburse Company for any liability and costs it may incur resulting from a subsequent determination that prevailing wage regulations cover the Project, including all costs, fines and attorney's fees.

**3.6 Payment Timing; Late Charge.** Company will submit invoices to Client periodically, but no more frequently than every two (2) weeks. All invoices are due and payable upon presentation, and any amounts unpaid 30 days after the invoice date will include a late payment charge from the date of the invoice, at 1-1/2% per month or the maximum legal rate, whichever is lower. The failure by Client to pay Company within thirty (30) days of date of invoice will constitute a substantial failure of Client to perform under this Agreement. Client will reimburse Company for all time spent and expenses (including fees of any attorney, collection agency, and/or court costs) incurred in connection with collecting any delinquent amount.

**3.7 Payment Disputes.** If Client objects to any portion of an invoice, Client must so notify Company in writing within 10 days of the invoice date, identify the cause of disagreement, and pay when due the portion of the invoice not in dispute. The parties will immediately make every effort to resolve the disputed portion of the invoice. Payment thereafter will first be applied to accrued interest and then to the unpaid principal amount.

#### 4. PERFORMANCE STANDARD

**4.1 Professional Standards.** Company will perform the Services consistent with that level of care and skill ordinarily exercised by other professionals providing similar services in the same locale and under similar circumstances at the time the Services are performed. No other representation, express or implied, and no warranty or guarantee is included or intended by this Agreement or any report, opinion, document, or other instrument of service.

**4.2 Sampling, Inspection & Test Locations.** Unless specifically stated otherwise, the SCOPE OF SERVICES in Exhibit A does not include surveying the Site or precisely identifying sampling, inspection or test locations, depths or elevations. Sampling, inspection and test locations, depths and elevations will be based on field estimates and information furnished by Client and its representatives. Unless stated otherwise in the report, such locations, depths and elevations are approximate. Company will take reasonable precautions to limit damage to the Project Site or Work due to the performance of Services, but Client understands that some damage may necessarily occur in the normal course of

Services, and this Agreement does not include repair of such damage unless specifically stated in the SCOPE OF SERVICES in Exhibit A.

**4.3 Sample Disposal.** Company will dispose of all samples after submission of the report covering those samples. Company will provide further storage or transfer of samples only upon Client's prior written request and agreement on appropriate compensation.

**4.4 Buried Utilities & Structures; Property Restoration.** If the Services require borings, test pits or other invasive exploratory work, Client will provide Company with all information in its possession regarding the location of underground utilities and structures. Company will contact an appropriate utility locator and take into consideration utility locations shown on drawings provided to Company by the Client to reduce the risk of damage or injury to underground structures, pipelines and utilities. The Client agrees to hold Company harmless for any damage to underground structures or utilities that are not called to its attention or are not correctly shown on plans or drawings furnished for the purpose of locating such structures and utilities. If Client desires Company to restore the property to its former condition or better, Company will provide the additional Services at an additional cost.

#### 5. CONTRACTOR'S PERFORMANCE

Company is not responsible for Contractor's means, methods, techniques or sequences during the performance of its Work. Company will not supervise or direct Contractor's Work, nor be liable for any failure of Contractor to complete its Work in accordance with the Project's plans, specifications and applicable codes, laws and regulations. Client understands and agrees that Contractor, not Company, has sole responsibility for the safety of persons and property at the Project Site.

#### 6. CLIENT'S RESPONSIBILITIES

In addition to payment for the Services performed under this Agreement, Client agrees to:

**6.1 Access.** Grant or obtain free access to the Project Site for all equipment and personnel necessary for Company to perform its Services under this Agreement.

**6.2 Representative.** Designate a representative for notices and information pertaining to the Services, communicate Client's policies and decisions, and assist as necessary in matters pertaining to the Project and this Agreement. Client may change its representative by written notice.

**6.3 Information.** Supply to Company all information and documents relevant to the Services. Company may rely upon such information without independently verifying its accuracy. Client will notify Company of any known potential or possible health or safety hazard regarding the materials to be tested, including its intended use, chemical composition, relevant MSDS, manufacturers' specifications and literature, and any previous test results.

**6.4 Project Information.** Client agrees to provide Company within 7 days after written request, a correct statement of the recorded legal title to the property on which

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## Attachment C

the Project is located and the Client and/or Owner's interest therein.

### 7. CHANGED CONDITIONS

If Company discovers conditions or circumstances that it did not contemplate ("Changed Conditions") at the time of this Agreement, it will give Client written notice of the Changed Conditions. Client and Company will then negotiate an appropriate amendment to this Agreement. If they cannot agree upon an amendment within 30 days after the notice, Company may terminate this Agreement and be compensated as set forth in Section 12, "Suspension & Delay; Termination."

### 8. CERTIFICATIONS

Client will not require Company to execute any certification regarding Services performed or Work tested or observed unless: 1) Company believes that it has performed sufficient Services to provide a sufficient basis to issue the certification; 2) Company believes that the Services performed and Work tested or observed meet the criteria of the certification; and 3) Company has reviewed and approved in writing the exact form of such certification prior to execution of this Agreement. Any certification by Company is limited to the expression of a professional opinion based upon the Services performed by Company, and does not constitute a warranty or guarantee, either express or implied. Client agrees not to condition the resolution of any dispute upon Company signing a certification.

### 9. ALLOCATION OF RISK

**9.1 Limitation of Remedy.** The total cumulative liability of Company, its subconsultants and subcontractors, and all of their respective shareholders, directors, officers, employees and agents (collectively "Company Entities") to Client arising from Services under this Agreement, including attorney's fees due under this Agreement, will not exceed the gross compensation received by Company under this Agreement or \$50,000, whichever is less. This limitation applies to all lawsuits, claims or actions that allege errors or omissions in Company's Services, whether alleged to arise in tort, contract, warranty, or other legal theory. Upon Client's written request, Company and Client may agree to increase the limitation to a greater amount in exchange for a negotiated increase in Company's fee, provided that the parties amend this Agreement in writing, as provided in Section 14.3 "Modification of This Agreement."

**9.2 Indemnification of Client.** Subject to the terms and limitations of this Agreement, Company will indemnify and hold harmless Client, its shareholders, officers, directors, employees, and agents from and against any and all claims, suits, liabilities, damages, expenses (including without limitation reasonable attorney's fees and defense costs) and other losses (collectively "Losses") to the extent caused by Company's negligence in performance of this Agreement. Company's defense obligation under this indemnity paragraph is limited to the reimbursement of reasonable defense costs to the extent of the Company's actual indemnity obligation hereunder.

**9.3 Indemnification of Company.** Client will indemnify and hold harmless Company Entities from and against any and all Losses except to the extent caused by the sole negligence of Company Entities. In addition, except to the extent caused by Company's negligence, Client will defend, indemnify and hold harmless Company Entities from and against any and all Losses arising from or related to the existence, disposal, release, discharge, treatment or transportation of Hazardous Materials, or the exposure of any person to Hazardous Materials, or the degradation of the environment due to the presence, discharge, disposal, release of or exposure to Hazardous Materials.

**9.4 No Personal Liability.** Client and Company intend that Company's Services will not subject Company's individual employees, officers or directors to any personal liability. Therefore, and notwithstanding any other provision of this Agreement, Client agrees as its sole and exclusive remedy to direct or assert any claim, demand or suit only against the business entity identified as "Company" on the first page of this Agreement.

**9.5 Consequential Damages.** Neither Client nor Company will be liable to the other for any special, consequential, incidental or penal losses or damages including but not limited to losses, damages or claims related to the unavailability of property or facilities, shutdowns or service interruptions, loss of use, profits, revenue, or inventory, or for use charges, cost of capital, or claims of the other party and/or its customers.

**9.6 Continuing Agreement.** The provisions of this Section 9, "Allocation of Risk," will survive the expiration or termination of this Agreement. If Company provides Services to Client that the parties do not confirm through execution of an amendment to this Agreement, the provisions of this Section 9 will apply to such Services as if the parties had executed an amendment.

### 10. INSURANCE

**10.1 Company's Insurance.** If reasonably available, Company will maintain the following coverages:

**10.1.1 Statutory Workers' Compensation/Employer's Liability Insurance;**

**10.1.2 Commercial General Liability Insurance with a combined single limit of \$1,000,000;**

**10.1.3 Automobile Liability Insurance, including liability for all owned, hired and non-owned vehicles with minimum limits of \$1,000,000 for bodily injury per person, \$1,000,000 property damage, and \$1,000,000 combined single limit per occurrence; and,**

**10.1.4 Professional Liability Insurance in amounts of at least \$1,000,000 per claim and annual aggregate.**

**10.2 Client's Insurance.** As appropriate, Client will obtain Builder's Risk or other property insurance to protect it from injury or damage to the Project, and which waives all rights of subrogation against Company. Proceeds from such insurance will be held by Client as trustee and will be payable to Company as its interests appear.

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**10.3 Certificates of Insurance.** Upon request, Company and Client will each provide the other with certificate(s) of insurance evidencing the existence of the policies required herein. Except for Professional Liability and Workers' Compensation Insurance, all policies required under this Agreement shall contain a waiver of subrogation.

### 11. OWNERSHIP AND USE OF DOCUMENTS

**11.1 Company Documents.** Unless otherwise agreed in writing, all documents and information prepared by Company including, but not limited to, reports, boring logs, maps, field data, field notes, drawings and specifications, test data and other similar instruments of service (collectively "Documents") are the property of Company. Company has the right, in its sole discretion, to dispose of or retain the Documents.

**11.2 Client Documents.** All documents provided by Client will remain the property of Client. Company will return all such documents to Client upon request, but may retain copies for its files.

**11.3 Use of Documents.** Except as otherwise agreed to by Client and Company, all Documents prepared by Company are solely for use by Client and will not be provided by either party to any other person or entity without Company's prior written consent.

**11.3.1 Use by Client.** Client has the right to reuse the Documents for purposes reasonably connected with this Project for which the Services are provided, including without limitation design and licensing requirements of the Project.

**11.3.2 Use by Company.** Company retains the right of ownership with respect to any patentable concepts or copyrightable materials arising from Services and the right to use the Documents for any purpose.

**11.4 Electronic Media.** Company may agree at Client's request to provide Documents and information in an electronic format as a courtesy. However, the paper original issued by Company will remain the final product of the Services. Company makes no warranties, either express or implied, regarding the fitness or suitability of any electronic Documents or media.

**11.5 Unauthorized Use.** No party other than Client may rely on the Documents without Company's prior written consent and receipt of additional compensation. Client waives any and all claims against Company resulting from the unauthorized use or alteration of Documents by Client or any party obtaining them through Client. Client will defend, indemnify and hold harmless Company from and against any claim, action or proceeding brought by any party claiming to rely upon information or opinions contained in Documents without having obtained Company's prior written consent.

### 12. SUSPENSION & DELAY; TERMINATION

**12.1 Suspension & Delay.** Client may, upon 10 days written notice at any time, suspend Company's Services. Company may terminate this Agreement if Client suspends the Services for more than 60 days, in which case Client will pay Company as provided in Section 12.4. If Client suspends the Services, or

if Client or others delay Company's Services, Client and Company agree to equitably adjust the time for completion of the Services and Company's compensation for the additional labor, equipment, and other charges associated with maintaining its workforce for Client's benefit during the delay or suspension, and any charges incurred by Company for demobilization and subsequent remobilization.

**12.2 Termination for Convenience.** Company and Client may terminate this Agreement for convenience upon 10-days written notice delivered or mailed to the other party.

**12.3 Termination for Cause.** In the event of material breach of this Agreement, the non-breaching party may terminate this Agreement if the breaching party fails to cure the breach within 10 days following delivery of the non-breaching party's written notice of the breach to the breaching party. The termination notice must state the basis for the termination. The Agreement may not be terminated for cause if the breaching party cures the breach within the 10-day period.

**12.4 Payment on Termination.** Following termination other than for Company's breach of this Agreement, Client will pay Company for the Services performed prior to the termination notice date, and for any necessary Services and expenses incurred in connection with the termination of the Project, including but not limited to, the costs of completing analysis, records and reports necessary to document job status at the time of termination and costs associated with termination of subcontractor contracts in accordance with Company's then-current SCHEDULE OF CHARGES in Exhibit A.

**12.5 Force Majeure.** In the event that Company is prevented from completing performance of its obligations under this Agreement by adverse weather or other occurrence beyond the control of Company, then Company will be excused from any further performance of its obligations and undertakings. In the event of a force majeure delay that does not result in termination of the Agreement, the schedules will be equitably adjusted.

### 13. DISPUTES

**13.1 Mediation.** All disputes between Company and Client are subject to mediation. Either party may demand mediation by serving a written notice stating the essential nature of the dispute, the amount of time or money claimed, and requiring that the matter be mediated within 45 days of service of notice. No action or suit may be commenced unless the parties fail to conduct the mediation within 45 days after service of notice; or mediation occurred but did not resolve the dispute; or a statute of limitation would elapse if suit was not filed prior to 45 days after service of notice.

**13.2 Choice of Law; Venue.** This Agreement will be construed in accordance with and governed by the laws of the state in which the Project is located.

**13.3 Statutes of Limitations.** Any applicable statute of limitations will be deemed to commence running on the earlier of the date of substantial completion of Company's Services under this Agreement or the date on which claimant knew, or should have known, of facts giving rise to its claims.

#### **14. MISCELLANEOUS**

**14.1 Assignment and Subcontracts.** During the term of this Agreement and following its expiration or termination for any reason, neither party may assign this Agreement or any right or claim under it, in whole or in part, without the prior written consent of the other party, except for an assignment of proceeds for financing purposes. Any assignment that fails to comply with this paragraph will be void and of no effect. Company may subcontract for the services of others without obtaining Client's consent if Company deems it necessary or desirable for others to perform certain Services.

**14.2 Integration and Severability.** This Agreement reflects the parties' entire agreement with respect to its terms and limitations and supersedes all prior agreements, written and oral. If any portion of this Agreement is found void or voidable, such portion will be deemed stricken and the Agreement reformed to as closely approximate the stricken portions as law allows. These terms and conditions survive the completion of the Services under and the termination of the Agreement, whether for cause or for convenience.

**14.3 Modification of This Agreement.** This Agreement may not be modified or altered, except by a written agreement signed by authorized representatives of both parties and referring specifically to this Agreement.

**14.4 Notices.** Any and all notices, requests, instructions, or other communications given by either party to the other must be in writing and either hand delivered to the recipient or delivered by first-class mail (postage prepaid) or express mail (billed to sender) at the addresses given in this Agreement.

**14.5 Headings.** The headings used in this Agreement are for convenience only and are not a part of this Agreement.

**14.6 Waiver.** The waiver of any term, condition or breach of this Agreement will not operate as a subsequent waiver of the same term, condition, or breach.

**14.7 Precedence.** These GENERAL CONDITIONS take precedence over any inconsistent or contradictory provisions contained in any other agreement term, proposal, purchase order, requisition, notice to proceed, or other document regarding Company's Services.

**14.8 Incorporation of Provisions Required By Law.** Each provision and clause required by law to be inserted in this Agreement is included herein, and the Agreement should be read and enforced as though each were set forth in its entirety herein.

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***End of General Conditions***





Fresno Chaffee Zoo Corporation  
894 W. Belmont Ave  
Fresno, CA 93728  
(559) 498-5919 office  
[SBarton@fresnochaffeezoo.org](mailto:SBarton@fresnochaffeezoo.org)

3-21-17

Reference: Request for Budget Proposal  
Animal Program Building project

Dear Mr. Barton:

Soltek Pacific Construction Company (Soltek Pacific) is pleased to submit a proposal for project management services for the Animal Program project that will house the Education Department's animals located at Fresno Chaffee Zoo. The location of the structure and holdings will be to the South East of the existing Zoo Administration office.

The following describes our overall approach to the management of the design activities involved, and working knowledge of the project.

### **Scope and Deliverables**

---

#### Design Phase Services

- ◆ The project manager will provide project updates to FCZ Executive team members including the following;
  - Attend design meetings and provide meeting minutes
  - Manage the design process including accountability of schedule, open items, etc.
  - Provide information as necessary for design work such as verifying field dimensions and locations of existing utilities, and answering questions from Architect
  - Review the design documents while providing valuable constructability insight and value engineering
  - Assist Architect and compile bid documents

### **Fees, Conditions and Schedule**

---

Soltek Pacific Construction company will provide professional project management services suited to the project. The rates for these resources are as follows:

Construction Project Manager:	\$125.00 per hour
Project Manager:	\$110.00 per hour
Administrative Assistant:	\$45.00 per hour

Description	Estimated Hours	Rate	Estimated Cost
Construction Project Manager	100	\$125	\$12,500.00
Project Manager	0	\$110	\$00.00
Administrative Assistant	0	\$45	<u>\$00.00</u>
Total Costs			\$12,500.00



NOTE: This price represents an estimate based upon information gathered and a scheduled duration for the project of 5 months. If lesser hours are expended, a lower overall cost will be billed. If additional hours are required, authorization would be sought prior to exceeding the number of hours estimated.

Our team is ready to proceed with management services upon acceptance of the listed costs. I will remain the point of contact for FCZ including addressing any questions that you might have upon review of this document.

Sincerely,

Ronald L. Hicks  
Vice President  
Soltek Pacific Construction

Cc: Mike Elrod, CM, Soltek Pacific Construction  
Brian Goldman, CFO, Fresno Chaffee Zoo Corporation

**Fresno's Chaffee Zoo Corporation**  
**Program Animal Facility Design Budget**

<b>Animal Program Building</b>	<b>Costs</b>	<b>Total</b>
PH Architects-Proposal for Conceptual Design (dated 10/10/16)	\$ 7,140.00	
PH Architects-Proposal for Conceptual Design (dated 10/10/16)	\$ 90,750.00	
BSK Proposal (dated 3/17/17)	\$ 31,637.56	
Soltek Pacific-Project Management Proposal (dated 3/21/17)	\$ 12,500.00	
Storm Water Pollution Prevention Plan	\$ 2,500.00	
Contingency (10%)	\$ 14,452.76	
<b>TOTAL</b>		<b>\$ 158,980.32</b>

3/20/2017



## AGENDA ITEM 8

Agenda Date: 06/28/17

---

DATE: June 28, 2017  
TO: Fresno County Zoo Authority Board  
FROM: Megan Marks, Zoo Authority Treasurer  
SUBJECT: Zoo Authority Budget for Budget Year 2017-18

---

### RECOMMENDED ACTION:

**Approve and authorize the estimated revenues and appropriations for the 2017-2018 budget year.**

### ALTERNATIVE ACTION:

An alternative action is to solely use the Zoo Authority's Net Position, which was \$1,365,915 as of May 31, 2017.

### DISCUSSION:

Expenditure appropriations for Other Services and Supplies remains the same as prior year while Professional and Specialized Services have increased \$17,386 over the current year adopted budget.

The budget, as presented, would utilize none of the available net position from the Zoo Authority fund, assuming that all revenues and appropriations occur as outlined.

### FISCAL IMPACT:

There are sufficient revenues, available net position, and proposed appropriations to cover the cost associated with Zoo Authority administration.



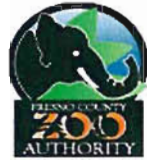
# Fiscal Year 2017-18 Budget Proposal

Megan Marks  
Treasurer  
June 28, 2017

---



# Summarized Proposed Budget vs Prior Year Adopted/Adjusted Budget



## FRESNO COUNTY ZOO AUTHORITY Proposed Administrative Budget For Fiscal Year 2017-18

<b><u>Fiscal Summary</u></b>	<b><u>Draft Budget FY 2017-18</u></b>	<b><u>Adopted Budget FY2016-17</u></b>
<b><u>Revenues</u></b>		
Measure Z Administration (2%)	\$ 266,901	\$ 271,454
Interest	12,500	12,500
Total Revenues	<u>\$ 279,401</u>	<u>\$ 283,954</u>
<b><u>Appropriations</u></b>		
Professional & Specialized Services	\$ 196,869	\$ 179,483
Other Services & Supplies	13,050	13,050
Contingency	69,482	91,421
Total Appropriations	<u>\$ 279,401</u>	<u>\$ 283,954</u>
Revenue in Excess of Appropriations	\$ -	\$ -
Available Net Position Used	\$ -	\$ -
Contracted FTE (Based on 2080 hrs):	1.02	1.05

# Revenue Forecast

## Fresno County Zoo Authority

### Fiscal Year 2017-18 Revenue Estimates

	PRIOR YR		CURRENT FISCAL YEAR				FISCAL YEAR	
	2014-2015	2015-2016	2016-2017				2017-2018	
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ADOPTED BUDGET TAX	ACTUAL & ESTIMATED TAX	ADOPTED TO ACTUAL/ESTIMATED VARIANCE		REVENUE ESTIMATE MEASURE Z	REVENUE ESTIMATE (ZA 2%)
July	\$ 864,900	\$ 900,800	\$ 909,808	\$ 952,000	\$ 42,192	4.64%	\$ 961,520	\$ 19,230
August	1,149,600	\$ 1,201,100	1,213,111	1,269,300	56,189	4.63%	1,281,993	25,640
September	1,199,226	\$ 1,408,037	1,422,117	1,181,071	(241,046)	-16.95%	1,192,882	23,858
October	879,100	\$ 911,400	920,514	941,400	20,886	2.27%	950,814	19,016
November	1,172,100	\$ 1,215,200	1,251,656	1,255,200	3,544	0.28%	1,292,856	25,857
December	1,147,219	\$ 1,306,493	1,332,623	1,188,304	(144,319)	-10.83%	1,212,070	24,241
January	884,100	\$ 915,800	934,116	955,400	21,284	2.28%	974,508	19,490
February	1,178,800	\$ 1,221,000	1,245,420	1,273,900	28,480	2.29%	1,299,378	25,988
March	1,087,121	\$ 1,226,517	1,214,252	1,114,146	(100,106)	-8.24%	1,103,005	22,060
April	804,100	\$ 819,500	811,305	855,500	44,195	5.45%	846,945	16,939
May	1,072,100	\$ 1,092,700	1,081,773	1,140,700	58,927	5.45%	1,129,293	22,586
June*	1,231,366	\$ 1,374,748	1,193,479	1,133,805	(59,674)	-5.00%	1,099,791	21,996
Total	\$ 12,669,732	\$13,593,295	\$13,530,174	\$ 13,260,726	\$ (269,448)	-2.03%	\$ 13,345,054	\$ 266,901
Estimated Interest Revenue (based on PY actuals)								\$ 12,500
Total Projected Revenue								\$ 279,401

\* Estimated Measure Z tax receipts

# Draft Administrative Budget-Detail

		Recommended Appropriations 2017-18
Account	Account Description	
7040	Telephone Charges	\$ 250
7250	Memberships	500
7265	Office Expense	6,000
7268	Postage	1,000
7287	PeopleSoft Financials Charges	800
7295	Professional & Specialized Services	196,869
7296	Data Processing Services	1,500
7325	Publications & Legal Notices	500
7415	Trans, Travel & Education	2,500
	Total Services and Supplies	209,919
	Contingency	69,482
	Total Contingency	69,482
	<b>Total Appropriations</b>	<b>\$ 279,401</b>





## Revenue Forecast

- The total estimated and actual Measure Z revenues for FY 2016-17 are \$13,260,726 resulting in a \$265,214 allocation to the Zoo Authority. This represents a 2% decrease over budgeted amounts.
- Revenues for fiscal year 2017-18 are projected to increase by 1% and will reflect the 2017-18 expected totals of \$13,345,054. This provides \$266,901 for Zoo Authority operations.
- Interest revenues were determined by an analysis of the County of Fresno's investment pool rates, cash balances and prior year averages of interest receipts.



## Professional & Specialized Services (\$)

- The recommended appropriations for account 7295 for fiscal year 2017-18 are \$196,869 which is an increase over last year's adopted budget by 10%.
- The appropriations differed due to the following:
  - Coordinator rate increased by 24% from PY Budget (was \$76.53; now it's \$100.68)
  - Auditor-Controller hours total will remain the same (Accountant I & Senior Accountant)
  - County Counsel hours will remain the same as PY budget

# Professional Services Detail

## 2017-18 Proposed Budget

### Estimated Professional & Specialized Services FY2017-18

Title	Budget Hours	Estimated Rates	Line Item % to 100%	FY17-18 Budget
Coordinator	1,250	\$ 101	64%	\$ 125,850
Accountant I	550	63	18%	34,529
Accountant II	-	75	0%	-
Senior Accountant	250	81	10%	20,230
A & F Division Chief	-	92	0%	-
Sup. Accountant	-	90	0%	-
County Counsel	80	122	5%	9,760
PWP - IT Website	-	-	2%	3,000
Audit Fees	-	-	2%	3,500
Total	2,130		100%	<u>\$ 196,869</u>



# Professional Service Detail

## Estimated Professional & Specialized Services FY2017-18 Prior Year Comparison

Title	2016-17 Budget Hours	2016-17 Actual Hours	2017-18 Budget Hours	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	1,250	1,184	1,250	6%	0%
Accountant I	-	120	550	357%	0%
Accountant II	550	120	-	-100%	-100%
Senior Accountant	250	105	250	139%	0%
A & F Division Chief	10	1	-	-100%	-100%
Sup. Accountant	50	12	-	-100%	-100%
County Counsel	80	42	80	92%	0%
	2,190	1,583	2,130	35%	-3%

Title	FY16-17 Original Budget	FY16-17 Adjusted Budget	FY17-18 Proposed Budget	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	\$ 95,663	\$ 119,205	\$ 125,850	6%	32%
Accountant I	-	7,549	34,529	357%	0%
Accountant II	39,985	8,939	-	-100%	-100%
Senior Accountant	21,995	8,476	20,230	139%	-8%
A & F Division Chief	1,067	92	-	-100%	-100%
Sup. Accountant	4,513	1,030	-	-100%	-100%
County Counsel	9,760	5,087	9,760	92%	0%
	\$ 172,983	\$ 150,379	\$ 190,369	27%	10%

\* Actual hours through June 4th pay period.



# Fiscal Year 17-18 Budget Approval

- Motion to approve the budget as recommended or subject to changes discussed during board meeting (if applicable).



DATE: June 28, 2017

TO: Fresno County Zoo Authority Board

FROM: Catherine Crosby  
Board Coordinator

RE: Proposed Amendments to the Fresno County Zoo Authority *Procedures for Approving and Administering Measure Z Funds*

---

**RECOMMENDED ACTION:**

**Approve proposed amendments to the Fresno County Zoo Authority *Procedures for Approving and Administering Measure Z Funds***

The recommended action is needed primarily to update the process for the reimbursement of Measure Z funds to the Fresno Chaffee Zoo Corporation (Zoo Corp.) to reflect changes effective July 1, 2017 that will allow for the extended time period that may be required to complete electronic funds transfers by the Fresno County Auditor-Controller/Treasurer-Tax Collector (AC-TTC).

**DISCUSSION:**

The *Procedures for Approving and Administering Measure Z Funds (Procedures)*, last updated June 29, 2016, state that: "These procedures will be reviewed with the Zoo Authority as needed for opportunity to update, amend, or edit to achieve greater efficiencies."

At the Board's April 26, 2017 meeting, Treasurer Megan Marks reported on the AC-TTC's upcoming change to extend the time period from the current one day to up to four days in which to process requests for electronic funds transfers. Because this change could at times add as much as three more days for reimbursement, staff met with and discussed this and other possible changes with Zoo Corp. Chief Financial Officer Brian Goldman. Staff has reviewed the *Procedures* and incorporated this change to Attachment A, Exhibit 3-Zoo Corporation Claims Approval Overview (page 10), and to paragraph 10 of the detailed descriptions of the review process for Operations claims (pages 12-13), and Capital Projects claims (page 16).

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

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

The review also brought to light possible change and additions for members' consideration, as well as other clarifications and minor corrections.

1. Staff is proposing that Members consider reducing Members' claims review period from three days to two days to help minimize the effect of additional days for wire transfers. (Seen on page 10, Exhibit 3; page 12, paragraph 10; and page 16, paragraph 10).
2. On page 8, the phrase "...within a rounding tolerance of \$1.00" is proposed for paragraph 3 to allow for adjustments when aggregating staff invoices from supporting departments, instead of returning at a subsequent meeting with small corrections.
3. Also on page 8, in paragraph 7, "include the signature of has been updated to "be approved by" to allow for an electronic signature. (As seen in Appendix I on page 21, the Zoo Corp. submits claims with an electronic signature.)
4. To improve the flow and remove redundancies from the description of the claims review process, text has been stricken from paragraphs 8, 9 and 11 on pages 12 and 13 and merged into new paragraphs 10 a-c. Similarly, stricken text in paragraphs 9, 11 and 13 on page 16 has been revised and merged into paragraph 10.
5. On page 12, to clarify the Zoo Corp's contact person(s), the CFO or designee has been added to paragraph 9b.
6. At the same meeting last June when the *Procedures* were last updated, former Treasurer Jeff Blanks received confirmation from members that line item amounts could be adjusted within the budget for the Dino Dig expansion funding request, and reaffirmed members' wish to be notified if contingency funds were used. Language stating these points has been added to page 15, paragraph A.1 and to paragraph 14 on page 16.

**ATTACHMENTS:**

- A. Fresno County Zoo Authority Proposed Amendments to *Procedures for Approving and Administering Measure Z Funds*



**Fresno County Zoo Authority**  
**Proposed Amendments to**  
**Procedures**  
**for**  
**Approving and Administering**  
**Measure Z Funds**

Adopted  
November 11, 2005

Revised  
June 29, 2016



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## INTRODUCTION

### PURPOSE

To provide guidelines for the authorization and administration of Measure Z funds by the Fresno County Zoo Authority (Authority).

### OVERVIEW

On November 2, 2004, the voters of Fresno County approved "Measure Z," a transactions and use tax (sales tax) at the rate of 0.1%, proposed by the Authority, to support the Fresno Chaffee Zoo. On November 4, 2014, Measure Z was extended for another 10 years. The procedures described herein apply to the management and disbursement of Measure Z funds.

Simplified, the Bylaws of the Authority provide that the tax revenue can be used for the administration of the Authority and be allocated to Fresno's Chaffee Zoo Corporation (Zoo Corp.) for on-going operations, maintenance and capital facilities projects at that location.

The Authority Board (Board) will review and approve Measure Z funded line items of the Zoo Corp's operations and capital projects budgets. Once these line items are approved by the Board, Zoo Corp. claims for reimbursement will be submitted to the Administrator for review and approval. Approved claims will then be forwarded to the Authority Treasurer (Treasurer) for accounting review before final review by Board members and payment processing.

#### Notes:

1) As contemplated by the AGREEMENT REGARDING PROCEDURES FOR THE DISTRIBUTION OF TAX REVENUE TO THE CHAFFEE ZOO between the Authority and the Zoo Corp.,<sup>1</sup> dated December 21, 2005, these procedures provide the method for the requests for and approval of distribution of Measure Z funds.

2) These procedures will be reviewed with the Zoo Authority as needed for opportunity to update, amend, or edit to achieve greater efficiencies.<sup>2</sup>

Staff will report to the Authority as needed on the effectiveness of the procedures described herein and, with Authority approval, may modify the procedures based on additional history, experience or changes in technology.

3) The responsibilities of the Authority Administrator specified in these procedures may be carried out by the designated Authority Coordinator. In the temporary absence of the Coordinator, the Authority may assign those responsibilities to other staff.

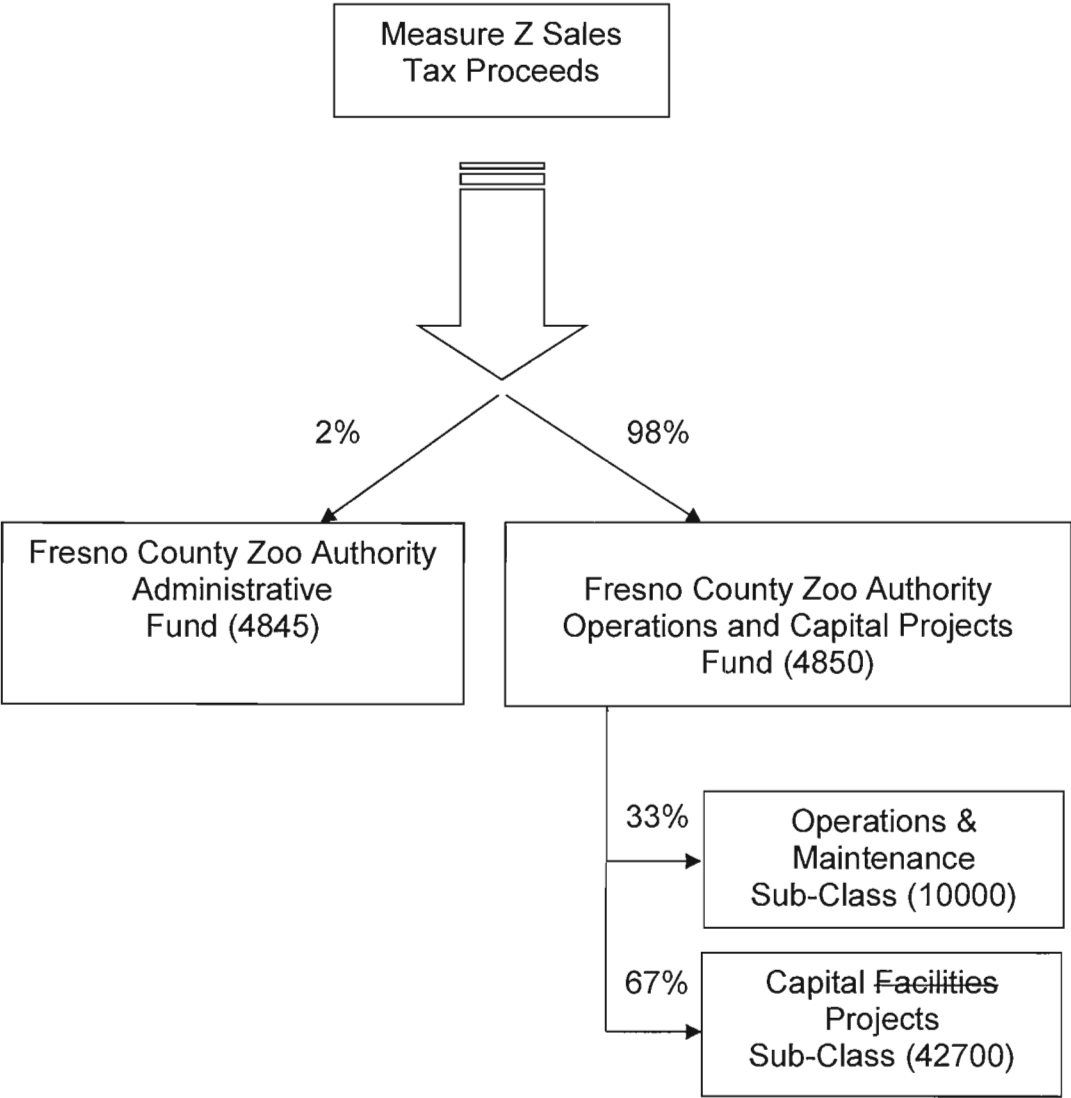
4) As per the AGREEMENT BETWEEN FRESNO COUNTY ZOO AUTHORITY AND THE COUNTY OF FRESNO FOR PROFESSIONAL AND TECHNICAL SERVICES (#05-237),<sup>3</sup> dated June 14, 2005, the County of Fresno Auditor-Controller/Treasurer-Tax Collector or his/her designee serves as Treasurer for the Authority.

<sup>1</sup> See Appendix IV, Document A

<sup>2</sup> Procedures were previously revised on February 22, 2006, October 25, 2006, January 17, 2007, November 28, 2007, August 26, 2009, September 28, 2011, and March 28, 2012, and June 29, 2016.

<sup>3</sup> See Appendix IV, Document B

**Exhibit 1 – Financial Management System Overview**



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## FINANCIAL MANAGEMENT SYSTEM

Through its approval of this procedure, the Authority has adopted a method of financial management that intends to be responsive to the needs of a small staff, while assuring payment procedures and monitoring controls that assure high accountability in the expenditure of public monies.

The Authority's financial management records will be maintained by the Treasurer in PeopleSoft, the County of Fresno's financial information system.

- There are two separate funds used to track and record all Measure Z financial activity. (Exhibit 1, page 2) Procedures regarding these funds are outlined in the Zoo Authority Bylaws<sup>1</sup>.
- Fund 4845 has been established to track and record Authority administration costs. The Bylaws provide that *"Up to 2% of the tax proceeds shall be allocated for administrative costs of the Authority. This administrative allocation shall be made based upon budgeted estimates of administrative costs prior to any distribution of tax revenues in any fiscal year to the Corporation. "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 Title 2 Code of Federal Regulations, Subtitle A, Chapter II, Part 225."* Procedures regarding this fund are outlined in Zoo Authority Policies and Administrative Procedures, beginning in Section 1, page 4.
- In accordance with the Bylaws, the remaining annual tax proceeds will be allocated to reimburse qualifying Zoo Corp. operating and capital project claims. This Measure Z activity is tracked using fund 4850. Within this fund, two sub-classes (10000 and 42700) have been established to segregate monies available for disbursement to the Zoo Corp. to be used in operations (10000) and capital facilities projects (42700). Procedures regarding this fund are outlined in Zoo Authority Policies and Procedures for Approval and Disbursement of Funds to Fresno's Chaffee Zoo Corporation, beginning in Section 2, page 11.
- All funds are deposited with the Fresno County Treasury and earn interest.

Once the funds are disbursed to the Zoo Corp, the Authority's oversight extends to request monthly financial reports, annual audited financial statements with auditor's report, and annual agreed-upon procedures report of the Zoo Corp. The audited financial statements and/or related note disclosures must provide information specific to revenue and expenditures of Measure Z dollars related to on-going operations, maintenance and capital facilities projects at the Fresno Chaffee Zoo.

<sup>1</sup>See Appendix IV, Document C

---

## SECTION 1

### ZOO AUTHORITY POLICIES AND ADMINISTRATIVE PROCEDURES

#### I. Authority Annual Budget and Control Policies:

As a matter of policy, the Authority intends to maintain the flexibility necessary to administer Measure Z funds through a minimalist approach with emphasis on delivering oversight and performing due diligence in using public monies.

The Authority shall adopt an annual budget of its own administrative expenditures each fiscal year (July 1 to June 30). The adoption of the annual budget will be done during an Authority public meeting not later than one day prior to the start of the next fiscal year. The Authority's proposed annual budget will be available for public inspection at least fifteen days prior to the meeting. The Authority is not required to adhere to the specific requirements of the County Budget Act.

While the Authority may vary from this schedule, the anticipated timeline for the Authority to prepare and approve its own budget is as follows:

Suggested Budget Timeline	
March	Review Authority's current year spending and create forecasts for next fiscal year Measure Z revenues, administrative 2%, and expenditures)
April	Present and discuss draft Authority Budget at Public Meeting
May	Review and Approve Budget at Public Meeting

The annual budget is a line item budget consisting of several categories (object level) which may include Salaries and Employee Benefits, Services and Supplies, Equipment, and Other Charges. It is the Authority's policy that revenue exceeding expenditures during the budget/fiscal year will be added to the Administrative fund balance and held there until otherwise designated by the Authority Board.

#### II. Contracted Staff Responsibilities

As per the Agreement Between the Fresno County Zoo Authority and County of Fresno for Professional and Legal Services<sup>1</sup>, Fresno County will provide staff for the following tasks:

##### *A. Auditor-Controller/Treasurer-Tax Collector:*

The Auditor-Controller/Treasurer-Tax Collector (Treasurer) will provide staff to serve as accountant and treasurer for the Authority, and will exercise the fiscal responsibility to review, account for, and process payment of claims that are consistent with Authority approved budget appropriation limits at the line item level.

The Authority accepts the Treasurer's opinion on generally accepted accounting principles (GAAP) and will defer to the Treasurer on the appropriate accounting and reporting treatment for financial transactions related to the Administration, recording, and disbursement of Measure Z funds.

<sup>1</sup>See Appendix IV, Document B

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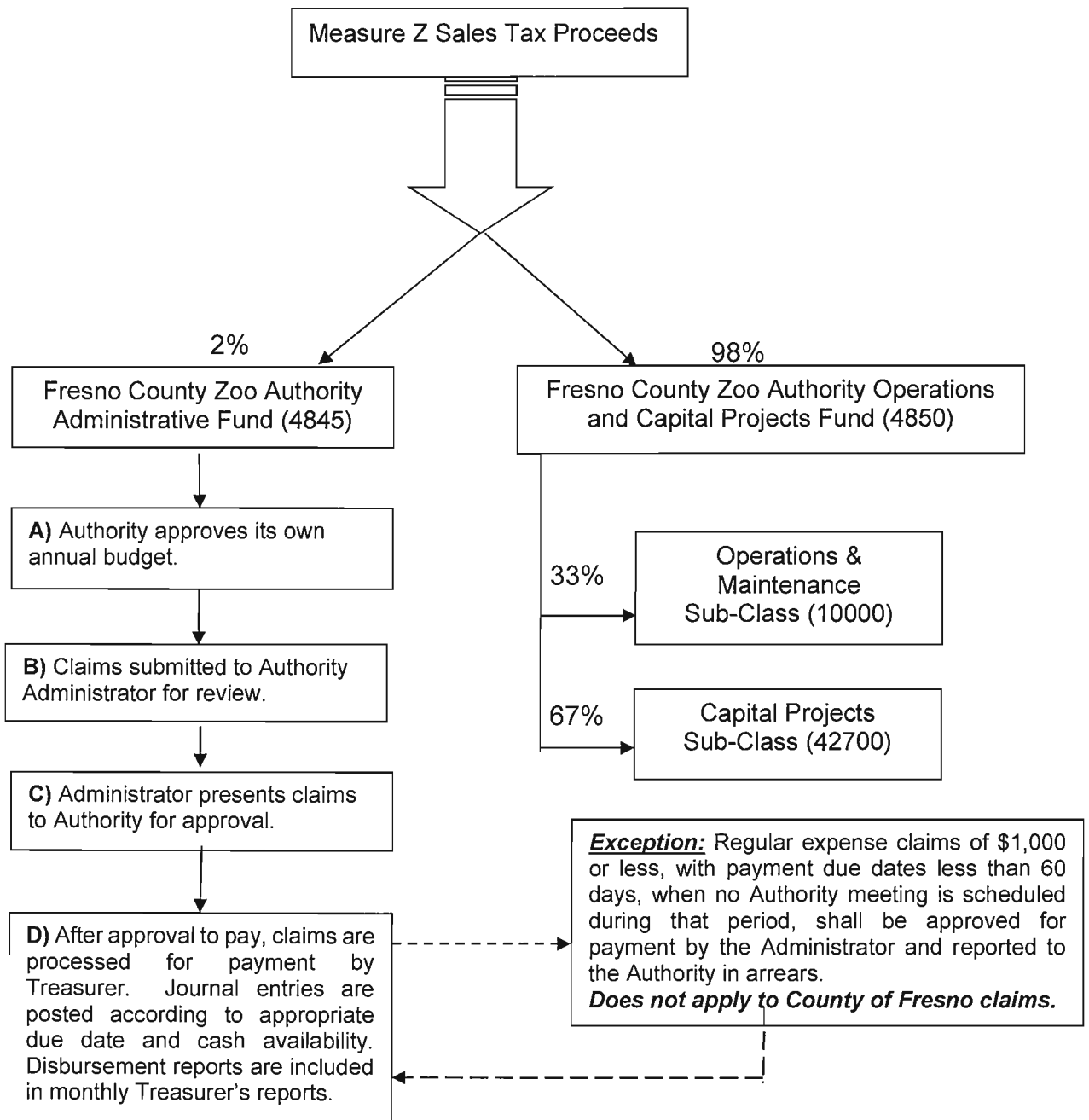
***B. Responsibilities of Authority Administrator (or Designated Coordinator):***

The Authority Administrator (County Administrative Officer) will act as a management official of the Authority to provide full administrative support, and to ensure separation of duties for internal control purposes. The Authority Administrator, or designated Coordinator, will act on behalf of the Authority to perform all of the following functions:

- 1) Make allowed/authorized purchasing requests.
- 2) Receive, review, and gain appropriate approval for Authority administrative claims prior to submitting them to the Treasurer for payment.
- 3) Receive, review, and approve or deny payment of all Zoo Corp. claims based on supporting documentation submitted to substantiate each claim; ensure that claims are consistent with the Board-authorized project plan, and approved budget appropriation limits at the line item and project levels.
- 4) Forward approved claims to the Treasurer for payment
- 5) Request for and review all documentation required by these procedures from external entities (including the Zoo Corp. and the City of Fresno) to ensure compliance by the Zoo Corp. This documentation includes, but is not limited to, reports on annual audit and agreed-upon procedures engagement required of the Zoo Corp. In addition, the Administrator will communicate any findings or reportable conditions identified in the review of these documents to the Authority Board.

As management for the Authority, the Coordinator will have the authority (on approval by the Authority Board Chair) to request from other Authority Staff the preparation of documents that may provide additional financial information to the Board. This includes, but is not limited to, additional accounting reports from the Treasurer and legal opinions from Legal Counsel that may clarify financial matters. Such requests should be made in writing or via e-mail. Authority staff (Treasurer, Legal Counsel, etc.) should provide the requested documentation within 14 business days of the request.

## Exhibit 2 – Zoo Authority Claims Approval Process Overview



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### **III. Authority Financial Policies:**

- A. In the absence of an Authority policy to the contrary, the Standards and Procedures for Counties, State of California, will be used as the Authority guide on fiscal matters.
- B. All expenditures of the Authority will be on a “claims” approval basis tracked against approved budget categories. (See *Authority Claims Approval Process/ Procedures* below.)

### **IV. Authority Administrative Claims Approval Process/Procedures:**

The following information pertains to payment for Authority expenses, based on the Authority’s own approved administrative budget. These adopted procedures, as part of the financial management system of the Authority, provide for a high degree of accountability, monitoring, and tracking. All expenditures must be claim based, i.e., a bill or claim for payment in writing.

Only claims for reimbursements or for payments for goods and services, acceptable in the Measure Z Ordinance and Authority Bylaws will be accepted and approved by the Authority Administrator, reviewed by the Authority Board, and processed for payment by the Treasurer. For the most expeditious reimbursement, claims from supporting County departments should be submitted to the Administrator on a regular basis in order to be considered for approval at the next scheduled Authority Board meeting.

#### *A. Non Fresno-County Related Expenses*

- 1) All claims must be submitted to the Authority Administrator. The Treasurer will not accept any direct requests for claims of Authority administrative expenses.
- 2) The Administrator will review all claims and/or vendor invoices against the approved budget line items (i.e., funds must be in the appropriate category).
- 3) Claims submitted with insufficient/inappropriate documentation, against an unapproved budget line item, or exceeding budget limits will be rejected by the Administrator and returned to vendors for revision.
- 4) Upon completion of review and approval of claims, the Administrator will forward them to the Treasurer for payment processing.
- 5) Once an Administrator-approved claim is received the Treasurer will review, account for, and process payment in a timely manner, provided the claim is within budget appropriation limits at the line item level.
- 6) If sufficient cash is not available to pay a valid claim, the Treasurer will contact the Administrator, who will seek direction from the Authority at the next public meeting by presenting the claim and a recommendation to the Authority.
- 7) Treasurer’s reports will be available monthly, tracking the expenditures, the categories, the level of expenditures and the amount available for future spending.



- 8) In addition, the Administrative and Trust Funds will be reconciled and reports will be furnished to the Authority as part of the Treasurer's Report for further tracking of expenditures and reporting their status.

*B. Fresno-County Related Expenses*

- 1) All claims must be submitted to the Authority Administrator. The Treasurer will not accept any direct requests for claims of Authority administrative expenses.
- 2) The Administrator will review and summarize all claims, forward to the Treasurer for review, and present the summary to the Authority for its approval prior to submitting the claims to the Treasurer for payment.
  - a) *Exception:* Where summarizing and seeking Authority approval prior to submission to Treasurer would delay payment more than sixty days from the claim due date, the Administrator is authorized to submit claims of less than \$1,000 on an individual basis to the Treasurer for expeditious payment processing, and the Administrator is further directed to report the payment in arrears to the Authority.
- 3) Authority approval will be documented in the Board's meeting minutes authorizing the specific payment within a rounding tolerance of \$1.00. No time element exception exists for County of Fresno invoices.
- 4) Claims will be reviewed by the Treasurer for their appropriateness and to ensure it is within budget appropriation limits at the line item level.
- 5) No claim for reimbursement shall be paid without formal approval of the Authority, unless the approval is delegated to the Authority Administrator.
- 6) Where approval is delegated to the Authority Administrator, authorization to pay claims is derived from an approved budget.
- 7) Claims for reimbursement or payment of administration expenses on behalf of the Authority shall ~~include the signature of~~ be approved by the Authority Administrator, or designee, reference to the source of the authorizing approved budget (specifically, the account to be charged), and be submitted to the Treasurer in writing.
- 8) Records of all claims paid will be kept in accordance with the County of Fresno Records Retention Schedule and may be maintained as paper records ("hard copy") or scanned and maintained electronically ("soft copy") for audit purposes and future reference.

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## **V. Authority Purchasing Policies:**

The Authority may contract with any department or agency of the United States, with any public agency, including but not limited to, the County of Fresno, or any county, city or district, with any vendor or with any person upon any terms and conditions that the Authority finds in its best interest.

With the exception of the contract with the County of Fresno for staff services, contracts for the purchase of services, supplies, equipment, and materials in excess of ten thousand dollars (\$10,000.00) shall be awarded through competitive bidding processes, except in an emergency declared by the Authority, or by an executive committee to which the Authority has delegated responsibility to make that declaration.

If after rejecting bids received under the above, the Authority determines and declares that, in its opinion, the services, supplies, equipment or materials may be purchased at a lower price on the open market, the Authority may proceed to purchase these services, supplies, equipment, or materials in the open market without further observance of the provisions regarding contracts, bids, or advertisements.

The Authority may use the purchasing/bidding capabilities of the County where timely application and the combining with its larger volume purchasing abilities would be advantageous to the Authority.

Wherever feasible, the Authority will establish contracts that are negotiated and created on a not to exceed basis with a delineation of the goods and/or services to be provided.

## **VI. Authority Contract Policies:**

The Authority Administrator is authorized on behalf of the Authority to enter into agreements and contracts or purchases for services and supplies up to a maximum amount of \$5,000 per vendor per year, or for multi-year contracts up to a maximum of \$5,000, in accordance with an approved budget.

Contracts or purchases with vendors exceeding \$5,000 limit must be presented to the Authority Board for approval. Any contract with the County of Fresno (for contracted staff services) must be presented to the Authority Board for approval.

## **VII. Authority Financial Reporting and Audits:**

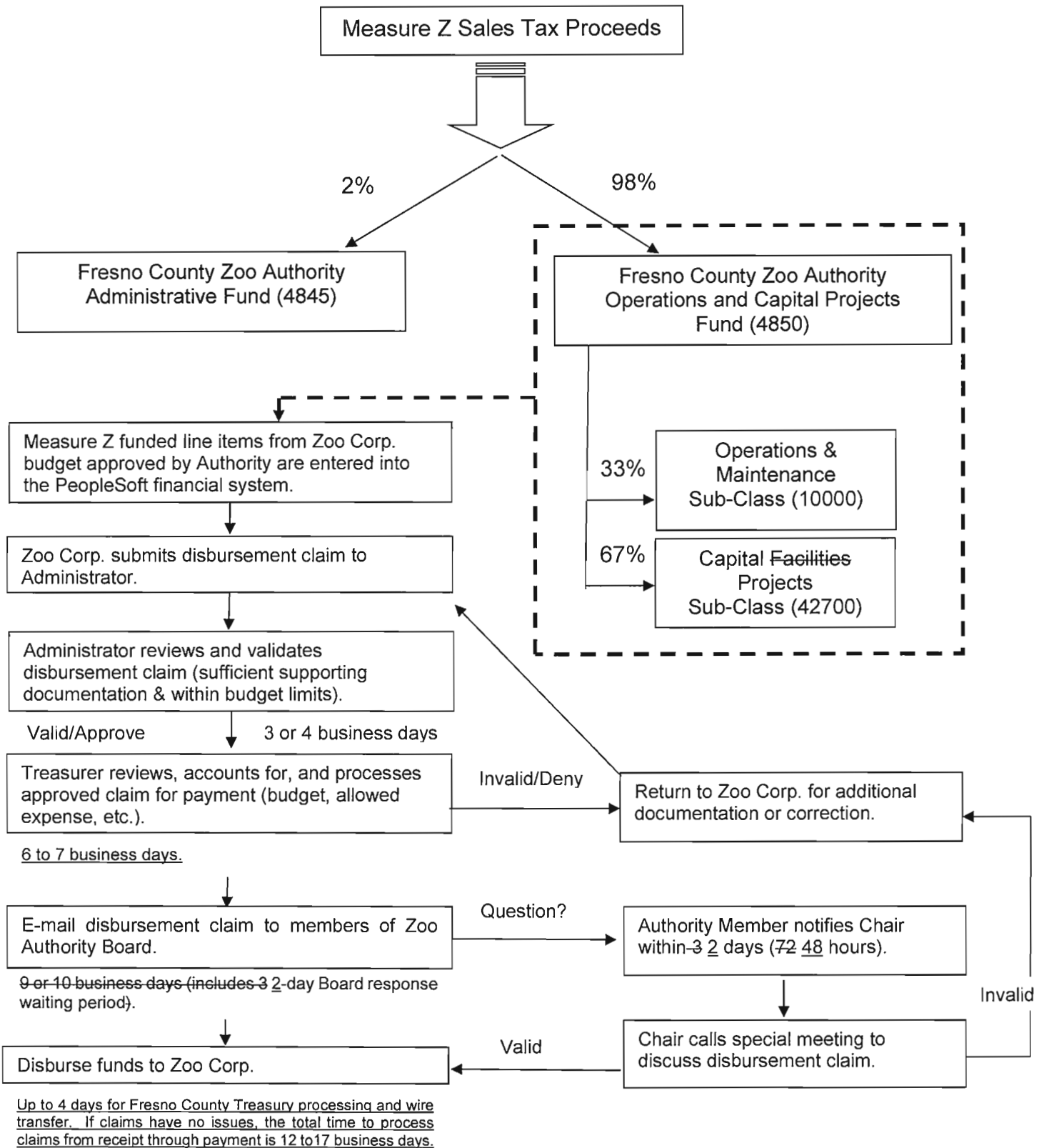
The office of the Auditor/Controller–Treasurer/Tax Collector will prepare the Authority’s Financial Statements at the end of each fiscal year. These financial statements will be audited by an external certified public accountant or firm (independent auditor) as selected by the Authority Board or committee appointed by the Board. The annual audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The report issued by the independent auditor as well as the related financial statements will be presented to the Authority Board and the general public at an Authority publicly noticed meeting. Notice of this presentation will be communicated to the public via the Authority’s website at least 15 days prior to the meeting.

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### ***Inquiries Related to these Policies and Procedures:***

Questions regarding these policies and procedures should be directed to the Administrator or may be raised during public comment at any Authority publicly noticed meeting.

### Exhibit 3– Zoo Corporation Claims Approval Overview



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## SECTION 2

### ZOO AUTHORITY POLICIES AND PROCEDURES FOR APPROVAL AND DISBURSEMENT OF FUNDS TO FRESNO'S CHAFFEE ZOO CORPORATION

#### I. Operations

##### A. *Operations Budget*

- 1) Each year, the Zoo Corp. shall present operations budget line items (accounts) to be funded by Measure Z for approval by the Authority Board. At least 30 days prior to requesting approval, the budget shall be provided for Board and staff review. The segregated line items shall be specifically identified in the Zoo Corp. budget and shall be funded 100% (up to the budget amount) with Measure Z operations funds.
- 2) When the Zoo Corp. operations budget has been presented and Measure Z funded line items have been approved by the Authority, and as long as all other funding criteria as specified in the bylaws and claim supporting documentation requirements are met, the Authority adopts a policy of a standing authorization delegating final claim approval authority to the Administrator (or designated Coordinator) and approving the Treasurer to release funds to Zoo Corp. in accordance with the Administrator's signed approval and Board approved budget limits.

##### B. *Disbursement of Measure Z Funds for Operations*

- 1) Zoo Corp. shall submit a monthly operations claim separately for each month of the year within 60 days after the end of the month, with the exception of the first claim of the year which shall be submitted within 90 days after the end of the month.
- 2) The claim template at Exhibit 3 should be used by Zoo Corp. This template may be modified as mutually agreed by the Authority and Zoo Corp.
- 3) Reimbursement may only be requested for incurred expenses. No prepaid expenses or deposits on goods/services will be reimbursed, unless authorized through an Authority Board action at a public meeting.
- 4) Each operations claim may only contain expenses incurred during the current Zoo Corp. budget year (January 1-December 30). Reimbursement will not be processed for expenses incurred in prior years, unless authorized through an Authority Board action at a public meeting. The lone exception is the claim for December expenses, which will occur in the subsequent Zoo Corp budget year.
- 5) Claims submitted shall have supporting documentation for expenses, including copies of the general ledger and/or other financial reports extracted from the Zoo Corp. official accounting system, invoices and vendor contracts. Copies of invoices for payments of \$1000 or more to vendors shall also be included. Vendor invoices shall be properly itemized as requested by the Administrator and/or Treasurer. Additional supporting documentation, including but not limited to invoices below \$1000, may be requested of the Zoo Corp. at the discretion of the Authority Board and/or staff.
- 6) In general, disbursements to Zoo Corp. will be equal to or greater than \$100,000 at a time.
- 7) Subsequent to approval of the Zoo Corp. Measure Z funded budget line items, the Authority does not need to take action for each disbursement or release of funds. The Administrator is granted

standing authority to approve claims submitted by the Zoo Corp. The Treasurer is granted authority to disburse funds (initiate the cash transaction) in accordance with budget limits for Measure Z funded line items, when the Treasurer receives the approved claim from the Administrator. Except in the absence of the Administrator, the Treasurer will not accept claims directly from the Zoo Corp. While the Treasurer can receive claims, it should be noted that approval must still be provided by the Administrator before the claim can be processed.

- 8) ~~Payment of the claims will be processed as expeditiously as possible, within a maximum ten (10) business days from receipt of a complete Administrator approved claim: six (6) days for Treasurer review, a 3-day Board response waiting period, and one (1) day for treasury processing and wire transfer, unless extraordinary circumstances require faster or slower processing of the request. Claim errors, omissions, and questioned costs will extend the review process commensurate with the extent of these issues.~~

- 8) All disbursement claims shall be submitted to the attention of the Administrator, or in the absence of the Administrator, to the Treasurer. The disbursement request may be submitted as a "hard copy" (paper with an original ink signature) or emailed from an authorized person (preferred). See Section V.B., page 16 for documentation of authorized persons.

a) Hard copy disbursement claims shall be sent to: County of Fresno, Department of Public Works and Planning, Attn: Zoo Authority Coordinator, 2220 Tulare Street, 6<sup>th</sup> Floor, Mail Stop #214, Fresno, CA 93721.

b) E-mailed disbursement claims shall be sent to the Authority Coordinator, and a copy emailed to the Treasurer.

- 9) Disbursement claims shall reference the source of the authorizing approved budget (operations, capital facilities project). (See Appendix I Disbursement Claim Template.)

a) Any disbursement request that would exceed the budgeted amount of a particular Measure Z funded line item shall include explanations by the Zoo Corp's management and details of variances of 25% or \$25,000 (whichever is less) per month.

~~Unless extraordinary circumstances require faster or slower processing of the request, total processing time from Administrator's receipt of a complete claim should not exceed 13 business days. Claims will be processed in the order received, although the Zoo Corp. may request that claims be processed in a particular order (e.g. largest to smallest). It should be noted that claims will not be processed concurrently; each claim will be processed to the point of Authority Board approval before a subsequent claim is processed.~~

b) Through each step in the claim process, the Administrator, Treasurer and the Zoo Corp. Chief Financial Officer or designee will maintain communication by email to track the claim, anticipate and manage any problems, and minimize delays.

- 10) Payment of the claims will be processed as expeditiously as possible, within a maximum 15 business days from receipt of a complete claim to the Administrator: three days for Administrator review, six days for Treasurer review, a two-day Board response waiting period, and up to four days for treasury processing and wire transfer, unless extraordinary circumstances allow faster or require slower processing of the request.

a) Claim errors, omissions and questioned costs will delay the review process until resolved.

b) Claims will be processed in the order received, although the Zoo Corp. may request that claims be processed in a particular order (e.g. largest to smallest).

c) Claims will not be processed concurrently; each claim will be processed to the point of Authority Board approval before a subsequent claim is processed.

~~10)11) The Administrator will work directly with the Zoo Corp. to ensure all required documentation to support the claim is provided, and to verify that the claim request is within approved budget limits at the line item level. Disbursement claims submitted with incorrect, improper, or insufficient supporting documentation will be returned by email to the Zoo Corp. for revision and re-submittal, and the Treasurer notified.~~

~~Zoo Corp. disbursement claims will be reviewed and approved, or returned to the Zoo Corp. by the Administrator within three business days, unless extraordinary circumstances require faster or slower processing of the request.~~

12) Once approved, the Administrator will notify the Zoo Corp, and forward the claim by email to the Treasurer for payment processing.

13) The Treasurer will review the claim for accounting form to ensure disbursement is in compliance with the approved budget limits, and accounting principles generally accepted in the United States (GAAP).

If sufficient cash is not available to pay a valid disbursement claim, the Treasurer will seek direction from the Authority at the next regularly scheduled public meeting, or specially requested meeting, by presenting the claim and a recommendation to the Authority.

14) Upon the completion of review of a Zoo Corp. disbursement claim, the Treasurer will email the claim to the Administrator. The Administrator will then forward the claim to all members of the Zoo Authority Board and notify the Zoo Corp.

a. Any Authority Board recipient wishing to question or object to the claim must contact the Chair and Administrator, within 3 business days of the date and time of the claim email, and request a special meeting be arranged.

b. The Chair will notify the Authority Administrator to call a meeting for discussion and approval of the Zoo Corp. disbursement claim. The special meeting called by the Chair shall be held as soon as it can be reasonably arranged for a quorum to be present at said meeting.

Note: No discussion of the disbursement claim or approval/denial can happen among Board members via email. Discussion and action must be taken during a public meeting.

c. Claim approval by the Authority Board will be assumed by the Treasurer if no request for a special meeting is received by the expiration of the timeframe specified in section ~~14b~~ 14a above. The Treasurer will then direct payment for the claim to be processed expeditiously.

15) Disbursement of Funds:

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- a. The Treasurer will forward wire confirmation or other record of disbursement to the Administrator and the Zoo Corp. The Administrator will then post the claim to the Zoo Authority website.
  - b. Disbursement claims requesting funds be wired or sent electronically will be honored at the current County of Fresno wire fee rate published in the annual master schedule of fees. For wire or EFT, the disbursement claim must reference the appropriate banking information.

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## **II. Capital Projects**

### **A. Capital Projects Budget and Plan**

- 1) For each capital project, the Zoo Corp. shall provide a capital projects budget and executed project contract(s) to the Treasurer for review at least 30 days before requesting approval by the Zoo Authority Board. The budget shall include segregated line items (accounts) and related request amounts, which may be adjusted within the total budget. If a project budget includes a contingency line item, and contingency funds are requested with a claim for reimbursement, the Authority will be notified of the expenditure and its purpose at that time. Information on planned projects and related estimated costs shall be included in the budget request. Funding requests for project design or construction over \$30,000, and/or for projects with a contract that includes a Construction Manager at Risk shall follow the Authority's Retention Policy, adopted September 30, 2015. (See Appendix II) The Authority Board may request additional information from the Zoo Corp. on the planned projects prior to funding.
- 2) Budget amounts requested for a specific major project may be requested in one lump sum, but will only be approved at the discretion of the Authority Board. In the event that a budget is approved for an entire project which will be constructed over a period of time exceeding one Authority fiscal year (July 1-June 30), any unexpended appropriations will be encumbered (rolled over) at year end. The encumbered appropriations will be available to pay for the project construction in progress for a period not to exceed two (2) fiscal years or 24 months, after which the Zoo Corp. may request approval of a re-appropriation of unspent funds for incomplete projects at an Authority Board meeting. The request shall include a presentation on the projects and progress to date.
- 3) The Zoo Corp. shall present to the Authority Board an annual Capital Projects Plan in addition to capital projects budget requests. This plan should specify major planned projects and the estimated cost of each project for the budget year. The Projects Plan may be modified for large project changes at the request of the Zoo Corp. and approval of the Authority Board during the year. Upon review, the Board can elect to approve or modify the projects plan and the capital projects budget simultaneously.
- 4) When the Zoo Corp. capital projects budgets and a Projects Plan have been approved by the Authority, and as long as all other funding criteria as specified in the Bylaws, financial procedures, and claim supporting documentation requirements are met, the Authority adopts a policy of a standing authorization, delegating final claim approval authority to the Administrator (or designated Coordinator) and approving the Treasurer to release funds to the Zoo Corp. in accordance with the Administrator's signed approval and Board approved budget limits.

### **B. Capital Projects Policy**

All capital project claims submitted by the Zoo Corp. for reimbursement shall be in accordance with the Authority's Measure Z Capital Projects Policy. Adopted June 24, 2009, the Policy defines the criteria of capital projects that qualify for reimbursement of Measure Z funds. (See Appendix III.)



C. Disbursement of Measure Z Funds for Capital Projects

**Section I.B (Operations claims procedures 1 through 16) presented at pages 11 through 13, shall apply to disbursement of Measure Z funds for *Capital Projects*, with the following substitutions to procedures 1, 10, 14 and 16d.**

- 0)1) ZooCorp. may submit capital claims on an as-needed basis, usually within 60 days after the end of a month, with the exception of the first claim of the ZooCorp's fiscal year, which shall be submitted within 90 days after the end of the month of December. Expenditures submitted more than 6 months after incurrence will require explanation before processing. In addition, expenditures submitted more than 12 months after incurrence will require formal Zoo Authority Board action for approval.
- 7) ~~Subsequent to approval of the Zoo Corp. Measure Z capital projects budget and plan, the Authority does not need to take action for each disbursement or release of funds. The Administrator is granted standing authority to approve claims submitted by the Zoo Corp. based on the approved budget, project plan, and capital projects policy. The Treasurer is granted authority to disburse funds (initiate the cash transaction) in accordance with budget limits for Measure Z funded line items when it the Treasurer receives the approved claim from the Administrator. Except in the absence of the Administrator, the Treasurer will not accept claims directly from the Zoo Corp. While the Treasurer can receive claims, it should be noted that approval must still be provided by the Administrator before the claim can be processed.~~
- 9) ~~Unless extraordinary circumstances require faster or slower processing of the request, total processing time from Administrator's receipt of a complete claim should not exceed 15 business days.~~
- 10) Payment of the claims will be processed as expeditiously as possible, within a maximum 15 17 business days from receipt of a complete claim to the Administrator: four days for Administrator review, seven days for Treasurer review, a three two-day Board response waiting period, and one day up to four days for treasury processing and wire transfer, unless extraordinary circumstances allow faster or require slower processing of the request.
- 11) ~~Zoo Corp. disbursement claims will be reviewed and approved, or returned to the Zoo Corp. by the Administrator within four business days, unless extraordinary circumstances require faster or slower processing of the request.~~
- 13) ~~Payment of the claim will be processed as expeditiously as possible, within a maximum eleven business days from receipt of a complete Administrator approved claim seven days for Treasurer review, a 3-day Board response waiting period, and one day for treasury processing and wire transfer, unless extraordinary circumstances require faster or slower processing of the request.~~
- 14) Upon the completion of review of a Zoo Corp. disbursement claim, the Treasurer will email the claim to the Administrator. The Administrator will then forward the claim to all members of the Zoo Authority Board and notify the Zoo Corp. If a project budget included a contingency line item and contingency funds have been claimed for reimbursement, the Authority will be notified of the expenditure and its purpose at this time.
- 16) Disbursement of Funds:
- d. As per AGREEMENT<sup>1</sup>, when funds are received by the Zoo Corp. for capital claims projects that include contracts with retention, confirmation of the deposit of funds into an escrow account shall be provided to the Administrator within 3 days of disbursement.

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<sup>1</sup> See Appendix IV, Document D

### **III. Authority Staff Accounting Records and Reporting:**

- A. At time of approval, Measure Z funded line items (estimated expenditures and/or disbursements), and estimated sales tax revenue information from the Zoo Corp. budgets will be loaded into the County's PeopleSoft financial system.
- B. Zoo Corp. disbursements will be tracked against those Measure Z related line items.
- C. At each Board meeting staff will present monthly reports to the Authority regarding Measure Z funds and disbursements to Zoo Corp.
- D. Records of all claims paid will be kept in accordance with the County of Fresno's records retention policies and may be maintained as paper records ("hard copy") or scanned and maintained electronically ("soft copy") for audit purposes and future reference.
- E. Each uniquely identifiable Capital Project will be assigned a project number in PeopleSoft which will be used to track the project budget as well as transactions to date and to facilitate project level reporting to the Board, Zoo Corp., or public.

### **IV. Fresno's Chaffee Zoo Corporation Accounting Records and Reporting:**

- A. To ensure expenses for claims submitted are not also being reimbursed by a third party (such as the City of Fresno), the Zoo Corp. must track expenses for a single project to be reimbursed by multiple entities on separate general ledger accounts (i.e., Improvements-Measure Z, separate from Improvements-City of Fresno).
- B. At least on a monthly basis, the Zoo Corp. shall provide a financial report including variance analysis against budget to the Authority. This report shall consist at a minimum of a Profit & Loss Statement (P&L) and shall specifically identify Measure Z funded expenditures line items and shall include explanations and details of any line item variances. The Zoo Corp. shall have a representative at each of the Authority Board meetings who shall be prepared to answer questions from the Board and/or public related to its financial report.
- C. In accordance with Authority requests or other agreements, the Zoo Corp. will generate reports of disbursed amounts tracking the expenditures, categories, level of expenditures, and amounts available for future spending.

### **V. Additional Documentation:**

- A. Before any disbursement requests are honored, the Zoo Corp. will provide to the Treasurer a completed "Request for Taxpayer Identification Number and Certification" (IRS form W-9) and a list of persons authorized to approve funding requests on behalf of the Zoo Corp.
- B. Annually, or when changes in personnel occur, the Zoo Corp. shall provide a list of Zoo Corp. officials to the Authority, including signatures and email addresses, who are authorized to approve and submit claims for disbursement of Measure Z funds.

### **VI. Fresno's Chaffee Zoo Corporation Financial Reporting and Audits:**

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- A. The Zoo Corp. shall provide the Authority with audited financial statements and an audit report for each fiscal year. The audit of these financial statements shall be performed by an external certified public accountant or firm (Independent Auditor) and shall be conducted in accordance with auditing standards generally accepted in the United States of America. As a specific requirement of the Authority, the audited financial statements shall disclose “separately” (on a Measure Z Tax footnote) all financial activity related to the revenue and expenditures of Measure Z funds by the Zoo Corp. Operations expenses should be segregated by account name, while capital project expenses should be segregated by both account name and project.
  - B. The Zoo Corp. shall also provide to the Authority with an “Independent Accountant’s Report on Applied Agreed-Upon Procedures” to be performed by the Zoo Corp’s external auditor. As part of these Agreed-Upon Procedures, the Zoo Corp’s external auditor must at a minimum, perform the following procedures: (1) review all (100%) reimbursements to the Zoo Corp. for Measure Z funded expense line items paid by “all other entities or third parties (other than the Authority)”, for purposes of determining if any operating and/or capital project expenses reimbursed by the Authority (Measure Z funds) were also reimbursed by a different entity or third party, and (2) review a sample (at least 75% population coverage) of Measure Z claims submitted by the Zoo Corp. for operations and capital projects, to determine if Measure Z-funded expenses were accounted for separately by the Zoo Corp.
  - C. Both the audit report (along with the related financial statements) as well the “Independent Accountant’s Report on Agreed-Upon Procedures” issued by the independent auditor shall be presented to the Zoo Authority Board and the general public at an Authority publicly noticed meeting, no later than June 30<sup>th</sup> of the year following the end of the Zoo Corp’s fiscal year. Notice of this presentation shall be communicated to the Authority Administrator by the Zoo Corp. at least 25 days prior to the report presentation date to allow sufficient time for the Authority to communicate it to the public via its website at least 15 days prior to the meeting.
  - D. The Zoo Corp shall maintain inventory of all capital improvements purchased with Measure Z capital projects funds regardless of whether the improvements are capitalized or not. The Zoo Corp.’s management shall present an annual report of capital assets inventory including additions and deletions. The inventory report shall cover a full calendar year (January-December) utilizing the accrual basis of accounting, and should be certified/attested to by the Zoo Corp’s external auditor (in writing). The report shall be presented to the Authority Board during a regular public meeting by June 30th of each year, or its next scheduled meeting.

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***Inquiries of Zoo Corp’s Financial Position:***

Questions related to the financial position of the Zoo Corp. should be directed to the organization directly.

***Inquiries Related to these Policies and Procedures:***

Questions regarding these policies and procedures should be directed to the Administrator, or may be raised during public comment at any publicly noticed meeting of the Authority.

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# APPENDIX

## Appendix I

### Disbursement Claim for Measure Z Funds

Please remit to:

**Fresno's Chaffee Zoo Corporation**  
894 W. Belmont  
Fresno, California 93728

	_____ Disburse via Wire Transfer
ABA #	_____
Account #	_____
Account Title	_____

Disbursement Claim #: \_\_\_\_\_ Claim Submission Date: \_\_\_\_\_

*To follow up on the status of this disbursement request, please contact the Office of the Auditor/Controller-Treasurer/Tax Collector, Financial Reporting & Audits Division, (559) 600-1373.*

☐ Check here if this disbursement request is being submitted to the Administrator electronically.

\_\_\_\_\_  
Fresno's Chaffee Zoo Corporation  
Chief Financial Officer Approval Signature

\_\_\_\_\_  
Fresno County Zoo Authority  
Administrator/Coordinator Approval Signature

## **Disbursement Claim for Measure Z Funds**

Disbursement Claim #: \_\_\_\_\_ Claim Submission Date: \_\_\_\_\_

### **Request Details**

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Variance Explanation	General Ledger Account No. and Description	Amount Requested
				\$
				\$
				\$
			Wire Fee	\$
			TOTAL AMOUNT REQUESTED	\$

## Appendix II

### Retention Policy

Adopted September 30, 2015

#### Purpose

This Policy provides requirements for Agreements between the Fresno's Chaffee Zoo Corporation (Zoo Corp.) and any party acting as a Construction Manager at Risk, for construction of Measure Z funded capital projects, and the process for the disbursement of Measure Z funds and release of funds in escrow when there is agreement for security deposits in lieu of retention. In carrying out this Policy, the Authority and Zoo Corp., shall comply with California Public Contract Code §7201, as applicable.

#### Definitions

1. "Agreement" shall be defined herein as an executed contract.

"Retention" shall be defined as the percentage of the Measure Z funds retained by the Zoo Corp. for security purposes relating to work to be performed on claims reimbursed for Capital Projects over \$30,000, and/or for which there is a Construction Manager at Risk. Retention shall be no less than five percent (5%). If the Authority has approved a finding by the Zoo Corp., on a project by project basis, during a properly noticed and normally scheduled public hearing and prior to bid, that a project is substantially complex and therefore requires a higher retention amount, Retention may be greater than 5%, but not more than ten percent (10%).

- 2.

#### Requirements

1. Zoo Corp. requests for funding for construction of Capital Projects over \$30,000 (and/or for which there is a Construction Manager at Risk) shall be received for staff and Board member review at least 30 days before the Board meeting at which the funding request will be made, and shall include an Agreement stating the requirement for Retention and its terms.
2. Requests for funding for the design of Capital Projects over \$30,000 shall be received for staff and Board member review at least 30 days before the Board meeting at which the funding request will be made, and shall include an Agreement.

#### Procedures for Payment of Invoices by the Authority

Zoo Corp. invoices are received, reviewed, and paid in accordance with the terms of the December 21, 2005 Agreement Regarding Procedures For Distribution Of Tax Revenue To The Chaffee Zoo, as amended, and with the Authority's Procedures for Approving and Administering Measure Z Funds.

(continued)



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## **Appendix II**

### *Page 2*

#### Zoo Corp's Deposit of Funds Received from Authority

Not later than two (2) business days from its receipt of funds from the Authority for reimbursement of project invoices, Zoo Corp. shall deposit Retention funds in the appropriate Escrow Account. Within 1 business day of deposit of funds in the Escrow Account, Zoo Corp. shall send proof of deposit of the funds to the Authority.

#### Certification to the Authority

Prior to releasing any Retention funds from the Escrow Account, Zoo Corp. shall request the release at an Authority Board meeting, at the same time presenting written certification that all conditions of the Escrow Agreement have been met, that the construction project is final and complete in accordance with the construction contract, and that the release of funds in the Escrow Account is appropriate. If applicable, such written certification shall include certification from the project architect or lead engineer that the project has been completed in accordance with the plans and specifications.

#### Authority Consent to Distribution of Escrow Funds

Upon receipt of the required written certification from Zoo Corp. that the project is final and complete in accordance with the construction contract, the Authority will not unreasonably withhold its consent to the release of the funds held in escrow. If it withholds consent, the Authority will set forth in writing its objections, stating those items that are not final and complete according to the construction contract.

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## Appendix III

### Measure Z Capital Projects Policy

Adopted June 24, 2009

#### Purpose

The purpose of this policy is to define the criteria of capital projects that qualify for reimbursement of Measure Z Capital Project Funds. In addition to meeting the requirements of this policy, the project and related budget must have been previously approved by the Zoo Authority Board (as required by Ordinance 2004-1) either through the Master Plan or Annual Capital Projects Plan and an adopted capital projects budget.

Measure Z-funded capital improvement projects must meet one of the conditions 1-3.

1. The construction or purchase of a Fresno Chaffee Zoo fixed asset (building, facility, structure, or exhibit), that has a useful operational life of 5 years or longer, and a cost of \$30,000 or more. Capital outlay expenditures required for the intended use of the construction or purchase of the asset may be included at the discretion of the Zoo Authority Board.

OR

2. A major renovation, expansion, or replacement of a current Fresno Chaffee Zoo fixed asset (building, facility, structure, or exhibit) that extends the useful operational life of the asset by 5 years or more, or expands the capacity of an existing asset, and has a cost of \$30,000 or more. Capital outlay expenditures required for the intended use of the renovation, expansion, or replacement of the asset may be included at the discretion of the Zoo Authority Board.

OR

3. Cost required for the acquisition and safe transport of animals that would have a useful life to the Fresno Chaffee Zoo of at least 5 years, including transportation, travel, and health expenses during such transportation and travel.

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## Appendix IV

### Referenced Documents

These documents can be viewed on the Authority's website: <http://www.zooauthority.org/Documents.asp>

<b>Document</b>	<b>Title</b>	<b>Referenced on Page</b>
A	Agreement Regarding Procedures for the Distribution of Tax Revenue to the Fresno Chaffee Zoo (December 21, 2005)	1
B	Agreement Between Fresno County Zoo Authority and County of Fresno for Professional and Technical Services (#05-237, June 14, 2005)	1, <u>4</u>
C	Fresno County Zoo Authority Bylaws (Amended December 9, 2015)	3
D	Agreement Regarding Escrow Agreements for Security Deposits in Lieu of Retention (October 10, 2014)	15

## 2017 Zoo Authority Adopted Meeting Calendar

<b>January</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 <b>25</b> 26 27 28 29 30 31	<b>February</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	<b>March</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
<b>April</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 <b>26</b> 27 28 29 30	<b>May</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 <b>31</b>	<b>June</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 <b>28</b> 29 30
<b>July</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 <b>26</b> 27 28 29 30 31	<b>August</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 <b>30</b> 31	<b>September</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 <b>27</b> 28 29 30
<b>October</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 <b>25</b> 26 27 28 29 30 31	<b>November</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 <b>29</b> 30	<b>December</b> Su Mo Tu We Th Fr Sa 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 <b>27</b> 28 29 30 31

### Holidays and Observances

Jan 2	New Year's Day observed	Apr 16	Easter Sunday	Nov 10	Veterans Day, observed
Jan 16	Martin Luther King Day	May 29	Memorial Day	Nov 23	Thanksgiving Day
Feb 20	Presidents' Day	Jul 4	Independence Day	Nov 24	County Holiday
Mar 31	Cesar Chavez Day	Sep 4	Labor Day	Dec 25	Christmas Day



**Contact:**

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**For Immediate Release**

April 27, 2017

**FRESNO STUDENTS TO PARTICIPATE AT ANNUAL BEACH CLEANUP IN MONTEREY**

*Fresno, CA* – On Tuesday, May 2, nearly 120 fifth-grade students from Yokomi Elementary School in Fresno will travel to Municipal Beach in Monterey, Calif. to participate in a beach cleanup event organized by Fresno Chaffee Zoo.

The Monterey event is part of the 24th Annual Kids' Adopt-a-Beach Cleanup, a series of Kids' Ocean Day Adopt-A-Beach Cleanups at six beaches up and down the California coast.

Prior to the cleanup event, Zoo educators gave presentations to the local students about their impact on the marine environment as well as ways to keep the ocean healthy.

"These students have been learning about the many ways humans depend on the ocean, and about the threats to ocean health," said Dayna Bochco, Chair of the California Coastal Commission. "And now they are all coming together to do something positive for the ocean. They understand a simple truth - it will take all of us joining forces to address global problems like plastic pollution, warming seas, and overfishing."

The Malibu Foundation for Environmental Education and the California Coastal Commission started the annual event in Los Angeles in 1994. With funding from the Whale Tail License Plate, this program expanded to serving Central Valley children in 2001. The program focuses on reaching children in underserved and inland schools. Similar events are taking place throughout the state, uniting children in diverse cities all along the California coast in their efforts to promote ocean conservation.

The California Coastal Commission is the statewide coordinator of the Kids' Ocean Day Adopt-A-Beach Cleanup, the year-round Adopt-A-Beach program, and Coastal Cleanup Day. All of these programs are funded by the generous support of the Whale Tail License Plate Fund. Over the past ten years, students from the central valley who have participated in the cleanup with Fresno Chaffee Zoo have raised over \$80,000 dollars for marine education and protection. For more information about the California Coastal Commission's programs and how to buy a Whale Tail Plate, call (800) COAST-4U or visit [www.coastforyou.org](http://www.coastforyou.org).

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

###



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**For Immediate Release**

April 28, 2017

**FRESNO CHAFFEE ZOO LAUNCHES NEW EVENINGS ON THE SAVANNAH SERIES**

*Fresno, CA* – Fresno Chaffee Zoo officials are excited to announce the launch of a new summer event series, Evenings on the Savannah, which will feature live entertainment and gourmet dinner entrees at the Zoo's African Adventure exhibit!

Live entertainment will include performances by violinist Patrick Contreras, a karaoke night and more! In addition, the Zoo's Kopje Lodge team of culinary connoisseurs will also be preparing custom dinner entrees each evening.

"We're really excited to offer these later evenings to our guests," said Scott Barton, Fresno Chaffee Zoo CEO. "We encourage everyone to come out to the Zoo, have a glass of wine and a delicious meal and enjoy live entertainment while looking out over the African Adventure savannah."

The Evenings on the Savannah Series will begin on Friday, May 5 with a special Cinco de Mayo themed evening!

The series will be held from 5p.m. – 7p.m. on the following days:

May 5, 12, 19, & 26

June 9, 16, 23, & 30

There is no additional cost to attend the Evenings on the Savannah Series. Zoo admission is \$10 for adults and \$5.50 for children (ages 2-11). Children 1 and under get in for free.

For updates on live entertainment and dinner options, keep an eye on the Zoo's Facebook page or visit [www.fresnochaffeezoo.org](http://www.fresnochaffeezoo.org).

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

###



## **Media Advisory**

### **FRESNO CHAFFEE ZOO, CALIFORNIA POISON CONTROL TEAM UP TO EDUCATE RESIDENTS AND VISITORS ABOUT RATTLESNAKE DANGERS**

**What:** Rattlesnake Awareness Media Briefing

**Who:** Dr. Rais Vohra, Associate Medical Director, California Poison Control  
Mark Halvorsen, Curator of Herpetology, Fresno Chaffee Zoo

**Where:** Fresno Chaffee Zoo Reptile Building  
894 W. Belmont Avenue  
Fresno, CA 93728

**When:** Wednesday, May 3, 2017; 11:00 a.m.

The **Fresno Chaffee Zoo** ([www.fresnochaffeezoo.org](http://www.fresnochaffeezoo.org)) and **California Poison Control System** (<http://www.calpoison.org>) would like to remind all California residents to be aware of rattlesnakes that are waking up early from hibernation because of the warm weather. Experts say that 2017 has the potential of a large snake infestation as a result of heavy rains in Northern California. Female snakes are giving birth to a bumper crop of babies, and California residents should be aware and cautious; even newborn rattlesnakes possess dangerous venom.

#### **Media Contacts:**

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Ciara Castellanoz [CCastellanoz@fresnochaffeezoo.org](mailto:CCastellanoz@fresnochaffeezoo.org) (o) (559) 498-5936; (m) 559-303-9286



FRESNO'S CHAFFEE ZOO CORP.

4/24/2017

To: Fresno County Zoo Authority  
 Attn: Catherine Crosby  
 2220 Tulare St. Sixth Floor M/S 214  
 Fresno, CA 93721

INVOICE NUMBER	DATE	DESCRIPTION	AMOUNT	DISCOUNT	NET AMOUNT
2016-2C	12/30/2016	Utilities	\$335,649.50	\$0.00	\$335,649.50
2016-2C	12/30/2016	Warthog & African River	(\$164,967.45)	\$0.00	(\$164,967.45)
Totals:			\$170,682.05	\$0.00	\$170,682.05

SECURITY FEATURES INCLUDE TRUE WATERMARK PAPER, HEAT SENSITIVE ICON AND FOIL HOLOGRAM.



**FRESNO'S CHAFFEE ZOO CORP.**  
 894 WEST BELMONT AVE.  
 FRESNO, CA 93728  
 (559) 498-5910

PREMIER VALLEY BANK  
 FRESNO, CA 93720  
 90-4327/1211



96458

CHECK DATE CHECK NO.

4/24/2017 96458

CHECK AMOUNT

PAY \*\*One hundred seventy thousand six hundred eighty two and 05/100 Dollars\*\*

TO THE  
 ORDER  
 OF

Fresno County Zoo Authority  
 Attn: Catherine Crosby  
 2220 Tulare St. Sixth Floor M/S 214  
 Fresno, CA 93721



\$\*\* 170,682.05  
 VOID AFTER 180 DAYS  
 CHECKS OVER \$500.00 REQUIRE TWO SIGNATURES

*Brian Goldman*  
*Sean B...*  
 AUTHORIZED SIGNATURE



⑈096458⑈ ⑆121143273⑆ 0103041679⑈

Details on Back  
 Security Features Included



## **Fresno Chaffee Zoo's African Adventure is about to get bigger, with some big animals**

The Fresno Bee LOCAL MAY 21, 2017 6:00 AM  
<http://www.fresnobee.com/news/local/article151673492.html>  
BY MARC BENJAMIN [mbenjamin@fresnobee.com](mailto:mbenjamin@fresnobee.com)

The Fresno Chaffee Zoo's African Adventure is about to grow so it can host a big animal that's been missing from the zoo for more than a decade. The project to bring a hippo back to the zoo is part of a slew of changes that will add or improve quarters for several other animals and include a children's water play area with shade for parents to make the zoo more inviting on the Valley's hot summer days.

Altogether, the projects, funded by Measure Z, the one-tenth-of-a-cent sales tax for zoo improvements and staffing, eventually are expected to cost up to \$60 million. Among \$10 million in projects, plans and designs approved so far by the Fresno County Zoo Authority are the African River exhibit with hippos, which will take up more than an acre on the southeastern edge of the zoo's African Adventure area. The cost of design is about \$3.6 million.

When built, the African River project will include a 150,000-gallon hippo pool and land for hippos to roam; a pool for Nile crocodiles; an area for Guenon, an African primate; spotted-neck otters; and African birds. The hippo pool will include an underwater viewing area, similar to one at the San Diego Zoo, and will cost \$30 million to \$35 million. It's proposed for completion in the summer of 2020. Much of the cost is for the underwater viewing and water filtering system, said Scott Barton, the zoo's director.

When it opens, it will end 15 years without hippos at Fresno Chaffee Zoo. Hippos were a popular attraction when Bulgy, the last living hippo, died in late 2005. Hippos had been a fixture for 50 years at the zoo. "It's going to be one of the best hippo exhibits in the world," Barton said.

**"THE VERY FIRST THING WE HEARD AFTER THE LAST ONE PASSED AWAY WAS THAT WE HAVE TO HAVE HIPPOS."**

Jean Chaffee, zoo animal book author and wife of late zoo director Paul Chaffee

When Bulgy died, the exhibit was demolished because its small pool was inadequate to meet Association of Zoos and Aquariums' guidelines. "It was an atrociously small exhibit," said Jean Chaffee, whose late husband, Paul, was the zoo's namesake. "But you could feed them and get really close." She has authored seven books on zoo animals, including hippos, and people still ask her about them, she said. "The very first thing we heard after the last one passed away was that we have to have hippos," Chaffee said. "There was a time you could throw cabbage and lettuce into them and when that happens it gets personal, like your dog or your pet."

African River will be the largest project since African Adventure was completed in October 2015. After seeing the renderings, Ralph Waterhouse, a retired zoo director who serves on the Fresno County Zoo Authority, said he's excited about the hippo project. "Based on what they've accomplished so far with Sea Lion Cove and African Adventure, I am looking forward to this being a spectacular exhibit," he said.

### Asia project

Design for a new Asia exhibit also is underway to expand enclosures for tigers, sloth bears and other species. The project is planned on the former site of the giraffe, zebra and warthog enclosures because those animals were moved, or will soon move, to African Adventure. The price is not known, but estimated in the \$12 million to \$15 million range, Barton said. The target date for completion is 2019.



This large grassland exhibit at the Fresno Chaffee Zoo, previously occupied by the giraffes, will be the new home to the tigers. It's proposed to have an enclosed space with a bridge above the pedestrian walkway that will allow the big cats to go from one part to another. This is slated for construction in the next round of Measure Z projects. JOHN WALKER [jwalker@fresnobee.com](mailto:jwalker@fresnobee.com)

One idea for the Asia exhibit is to have an elevated walkway for the tigers to use. They will cross over visitors, who are on a sidewalk below, to where giraffes previously roamed, Barton said. "These are amazing, charismatic animals, so we want to give them things to do with a lot of space," he said. "Other than Sea Lion Cove, this is the first project to make improvements on the old zoo properties." By early next year, the orangutans will have a slightly larger area, part of a project that wasn't finished when the forest setting opened 17 years ago.

"THEY ARE COMPLETING PART OF THE PLAN THAT WAS IN THE ORIGINAL CONCEPT FOR ORANGUTANS, BUT WE COULDN'T GET IT DONE BECAUSE WE JUST DIDN'T HAVE THE MONEY."  
Ralph Waterhouse, retired Fresno Chaffee Zoo director

Glass panels will be added and the upper-level deck and viewing area will be extended to provide shelter for the animals. Artificial trees and rock work also will enhance the exhibit along with heating and cooling to add comfort for the animals. "They are



completing part of the plan that was in the original concept for orangutans, but we couldn't get it done because we just didn't have the money," Waterhouse said.

Warthogs and bat-eared foxes also will have new digs in the African Adventure. The project is now out to bid and while the specific cost isn't known, it's expected to be about \$1 million. The exhibit will feature natural rocks and boulders, artificial hanging roots, native grasses and trees.

### **Water play**

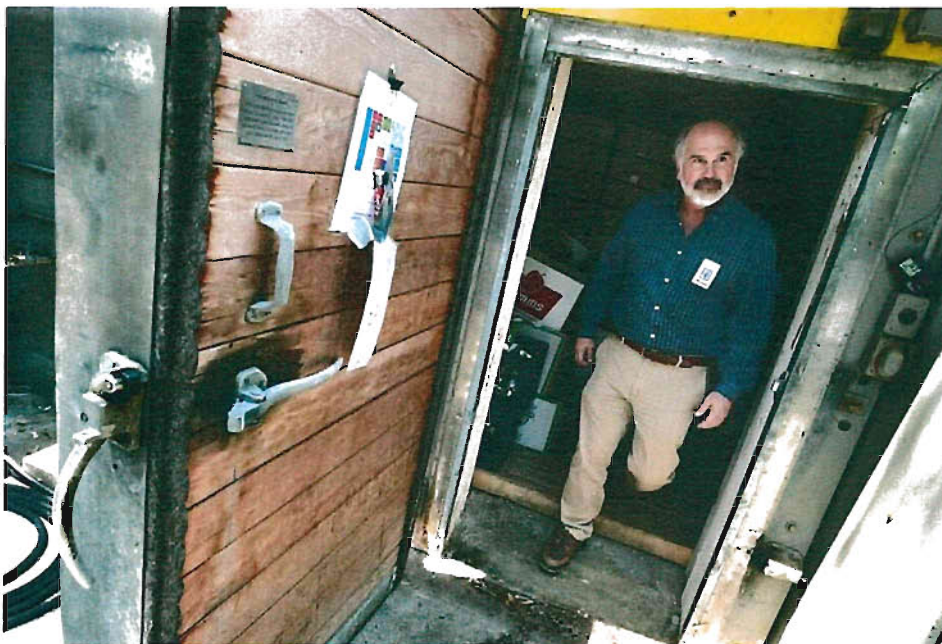
Work is expected to start in June on a children's water play area next to Dino Dig. It will feature a 9-foot-tall waterfall, a 70-foot-long flowing creek, a 20-foot-tall lookout tower, slide and water play and rest areas.

<b>\$3.1 million    Cost for new water play area</b>
------------------------------------------------------

"In those hot summer days when people avoid going outside, we hope to give people a reason to come out," said Barton. "There will be a nice shaded area for parents to sit while children play." The total cost of the project is \$3.1 million. The project is expected to be finished later this year.

### **New nutrition center**

The zoo also is replacing its antiquated nutrition center, which was built about 70 years ago and requires updating and enlarging. Design for a new two-story, 24,000-square-foot building costs about \$889,000. The price is about \$8.5 million and will take about two years to build. The project will include a large walk-in refrigerator and freezer, dry storage, a large kitchen, industrial laundry and break areas. It also will have a studio apartment for zoo staff who must remain on site if an animal has overnight needs, such as an injury or birth.



Fresno Chaffee Zoo director Scott Barton shows the antiquated refrigeration unit at the commissary where meals are prepared for animals. It will be replaced in the next round of Measure Z construction projects.

JOHN WALKER jwalker@fresnobee.com

When Barton first worked at the zoo in 1980, he said he prepared animal meals in the same small nutrition building that is used today, he said. The building is comprised of a small preparation kitchen and a walk-in freezer.

**IT WORKED OK FOR THE OLD SIZE OF THE ZOO, BUT AS WE'VE EXPANDED,  
IT HASN'T MET OUR NEEDS.**

**Scott Barton, Fresno Chaffee Zoo director**

Jean Chaffee said the building was there when she and Paul Chaffee arrived in 1961. She suspects that it was built about 10 years earlier. "We need to expand and modernize it," he said, "and make it an appropriate size for our new animal collection." The new building also will house several zoo offices, many of which are in trailers now. "It worked OK for the old size of the zoo, but as we've expanded, it hasn't met our needs," Barton said.

Marc Benjamin: 559-441-6166, @beebenjamin

(Video Hippo <http://www.fresnobee.com/news/local/article149762239.html> )

With the next round of Measure Z projects, the Fresno Chaffee Zoo plans underway for new projects and improvements. Fresno Chaffee Zoo director Scott Barton talks about the new plans for the tiger compound, while Ciara Casellanoz, marketing manager, explains new additions for Africa Adventure, including a hippo and crocodile exhibit. John Walker The Fresno Bee

The Fresno Chaffee Zoo tigers will not have to peer out of their old enclosure, but will have a new, more spacious home in the Asia exhibit. JOHN WALKER jwalker@fresnobee.com

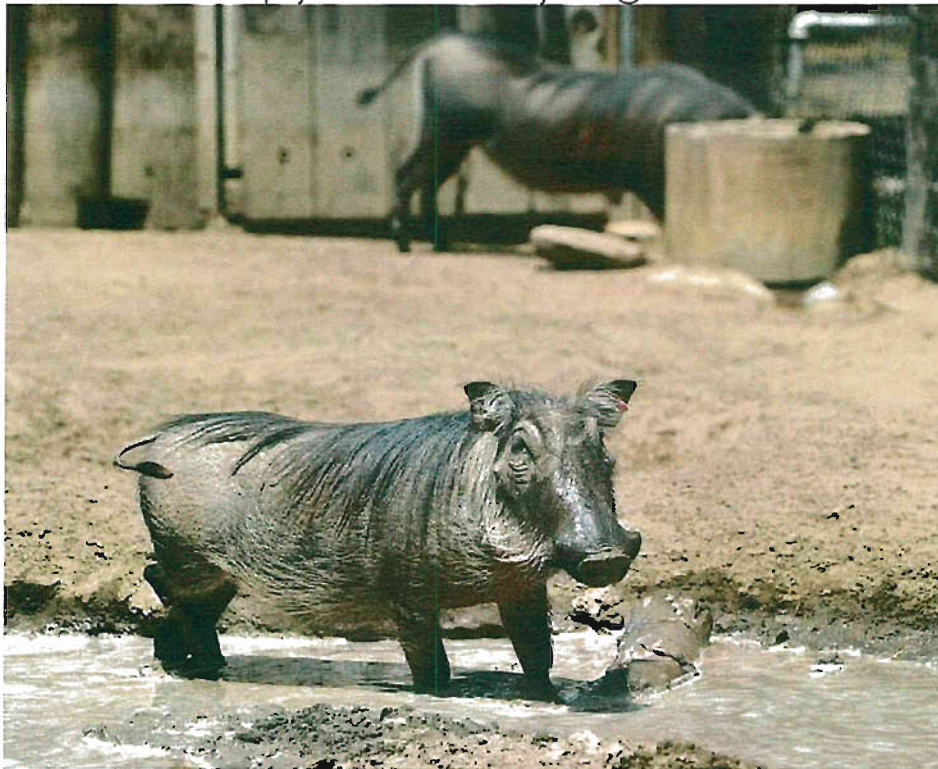




Sloth bears, among the zoo's more popular species, will have a new home in Fresno Chaffee Zoo's Asia exhibit. JOHN WALKER [jwalker@fresnobee.com](mailto:jwalker@fresnobee.com)



The warthogs will have a new home at the Fresno Chaffee Zoo's African Adventure in the next round of Measure Z construction projects. JOHN WALKER [jwalker@fresnobee.com](mailto:jwalker@fresnobee.com)

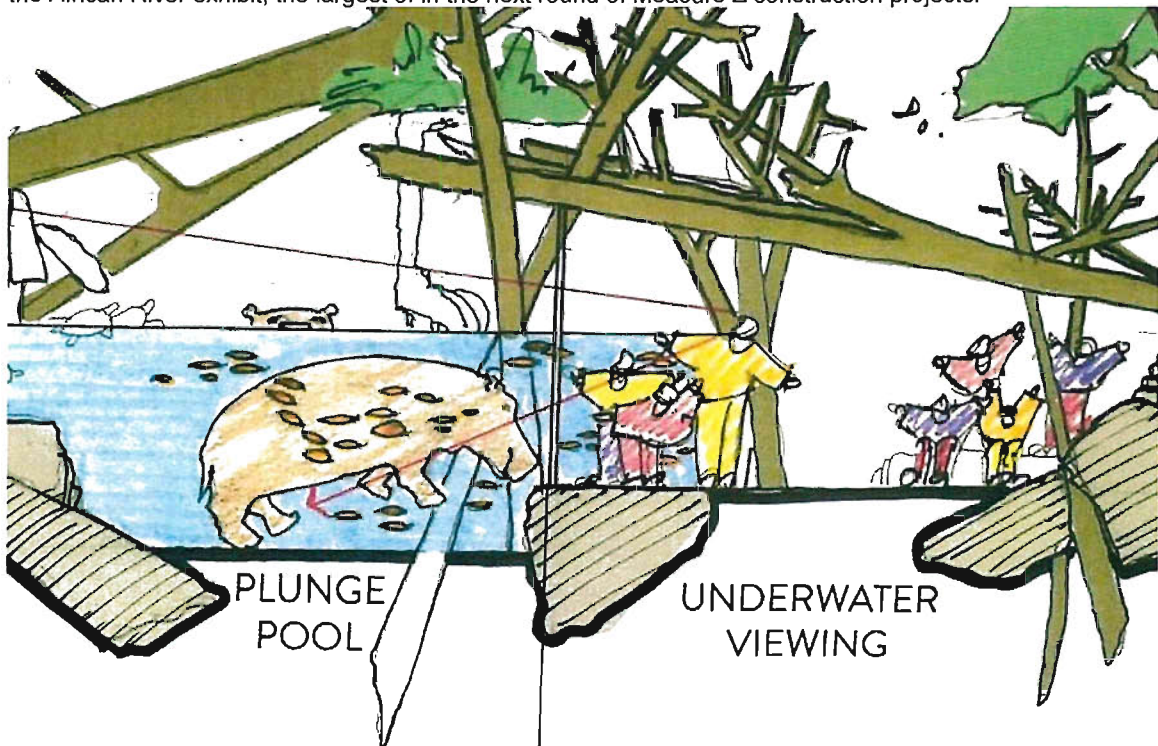




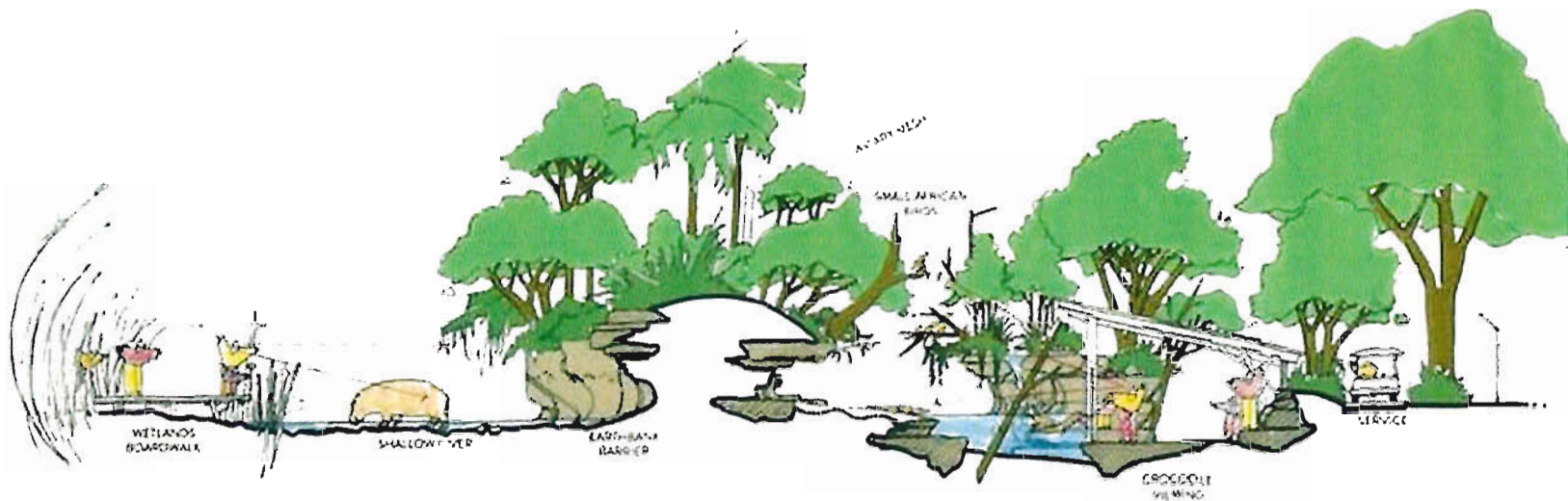
Among Roeding Park old-growth trees, Ciara Casellanoz, Fresno Chaffee Zoo marketing manager, shows a part of land adjacent to the African Adventure exhibit that will be turned into African River exhibit, to house hippos and crocodiles, in the next round of Measure Z construction projects.



Artist's rendering of part of the African River exhibit. Detail of the artist's rendering of hippo pool portion of the African River exhibit, the largest of in the next round of Measure Z construction projects.



Detail of the artist's rendering of hippo pool portion of the African River exhibit, the largest of in the next round of Measure Z construction projects. JOHN WALKER [jwalker@fresnobee.com](mailto:jwalker@fresnobee.com)



African River: Section 'A': Welcome to African River to Crocodile Corner

December 2016





894 West Belmont Avenue

*Fresno's Chaffee Zoo Corporation*

Fresno, California 93728



**FRESNO'S CHAFFEE ZOO CORPORATION**

**Agenda for the Meeting of the Board of Directors**

**Wednesday, May 17<sup>th</sup>, 2017 5:30 pm**

**Fresno Chaffee Zoo Education Building - Fresno, CA**

- 1. Call to order – 5:30 p.m.:**
- 2. Roll Call:**
- 3. Review, Discuss and Consider March 29<sup>th</sup>, 2017 Minutes:**
- 4. Chair Report:**
- 5. CEO Report:**
- 6. Review, Discuss and Consider Standing and Ad Hoc Committee Reports and/or Action Items:**
  - a. Audit
  - b. Bylaws
  - c. Nominating
  - d. Finance
- 7. Review, Discuss and Consider Financial Report:**
- 8. Review, Discuss, and Consider Animal Nutrition Center proposal:**
- 9. Review, Discuss, and Consider CEO Contract Approval Limitation Amount:**
- 10. Review, Discuss, and Consider Investment Allocation Changes:**
- 11. Old Business:**
- 12. New Business:**
  - Confirm July 19<sup>th</sup>, 2017 Board Meeting
  - Potentially add another meeting in June to approve future project contracts
- 13. Closed Session:**
  - Conference with Legal Counsel –Employee Performance Evaluation (CEO)  
Pursuant Govt. Code 54957(b)
- 14. Public Comment:**

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





894 West Belmont Avenue

# *Fresno's Chaffee Zoo Corporation*



Fresno, California 93728

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## **FRESNO'S CHAFFEE ZOO CORPORATION**

**Agenda for the Finance Committee Meeting of the Board of Directors**

**Wednesday, May 17<sup>th</sup>, 2017 at 4:00 pm**

**Fresno Chaffee Zoo Education Building**

1. Call to order 4:00 pm
2. Roll Call: Directors Saladino, Dougherty, Rainwater, Valentino, Dr. Chen, CEO-Barton, CFO-Goldman.
3. Review, Discuss and Consider minutes from the April 19<sup>th</sup>, 2017 meeting.
4. Chair Report.
5. Review, Discuss, and Consider 2017 Attendance/Budget Update
6. Review, Discuss and Consider 2017 April Financial Statement.
7. Public Comment.  
This time is set-aside for the public to comment on any item within the jurisdiction of the Board, but not appearing on the agenda. Items presented under public comment may not be discussed or acted upon by the Board at this time. For items appearing on the agenda, the public is invited to comment at the time the item is called for consideration by the Board. Any person addressing the Board under public comment will be limited to a 3-minute presentation to insure that all interested parties have an opportunity to speak. Please state your name.
8. Finance Committee questions and comments.
9. Adjournment.



**Contact:**

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**For Immediate Release**

June 8, 2017

**FRESNO CHAFFEE ZOO MOURNS DEATH OF BELOVED ASIAN ELEPHANT**

*Fresno, CA* – Officials at Fresno Chaffee Zoo are deeply saddened to announce the death of 40-year-old female Asian elephant, Kara.

Due to a rapid decline in health, caused by progressive, chronic mobility issues, Kara was humanely euthanized on Wednesday, June 7, 2017.

"Kara had a history of joint issues that resulted in her development of osteoarthritis," said Dr. Shannon Nodolf, chief veterinary officer at Fresno Chaffee Zoo. "While this was an extremely difficult decision, after much discussion about Kara's compromised quality of life, the veterinary and animal care teams unanimously agreed that humane euthanasia was the right thing to do."

Kara came to Fresno Chaffee Zoo in April 1983 from Cristiani Bros. Circus. She had been receiving care and attention for osteoarthritis issues for an extended period of time.

"Although we were unable to reverse or heal Kara's osteoarthritis concerns, they had been medically managed for years utilizing different treatments including physical therapy, laser therapy and anti-inflammatory medication," Nodolf said. "We even consulted with other organizations regarding Kara's care. Unfortunately, we reached a point where we were unable to stop the progression of her decline and were no longer able to manage her pain."

Zoo veterinary and animal care teams are working with pathologists to conduct a necropsy on Kara. Tissue samples and other parts of her remains will be analyzed for scientific study. These findings will allow Kara's veterinary and animal care teams to learn more about her health and help other elephants in the future.

Kara shared her exhibit with 46-year-old female Asian elephant, Shaunzi.

"It is well documented that elephants do recognize and understand death," said Lyn Myers, general curator at the Zoo. "After Kara's death, we did give Shaunzi some time alone to say goodbye."

The Zoo has been searching for a new home for Shaunzi and Kara.

"There's a lot that goes into finding a new home for elephants," Myers said. "Whenever we relocate any animal, we want to make sure they're going into the best possible situation. We've been very particular with our search and are now in the final stages of securing a new home for Shaunzi."

Fresno Chaffee Zoo is currently home to one Asian elephant and three African elephants. For more than three decades, Kara was adored by Zoo patrons as well as staff.

"I still remember the day I first met Kara," said Amber Talley, lead elephant care staff member who has worked at the Zoo for 15 years. "She was this funny little elephant who definitely had her own ideas and opinions about everything. She taught me that it's not the size of the elephant in the room, but the size of the attitude in the elephant. I don't know if it was because we were born in the same year, or that we both shared a stubborn side, but getting to know Kara for all that she was, was one of the greatest gifts I've ever experienced. I am thankful for each and every day that I knew her. I know that no matter where life takes me, she will always be a huge part of what I've done for almost half of my life."

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

###



*Fresno's Chaffee Zoo Corporation*



894 West Belmont Avenue

Fresno, California 93728

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**FRESNO'S CHAFFEE ZOO CORPORATION**  
**Agenda for the Audit Committee Meeting**  
**Thursday, June 15, 2016 5:30 pm**  
**Fresno Chaffee Zoo Education Building**  
**Fresno, CA**

1. Call to order – 5:30 p.m.
2. Roll Call.
3. Chair Report.
4. Receive, Review, Discuss and Consider Audit FY2016.
  - Presentation from Kelli Steele, Moore Grider & Co.
5. Public Comment.

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