



FRESNO COUNTY ZOO AUTHORITY MEETING

9:00 am, Wednesday, November 30, 2011

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

(559) 457-0681

AGENDA

1. Call to Order by Chairman Paul Clark

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. Time will be made available for comments from the public for each item on the Agenda. In order to accurately record the minutes, members of the public are asked to speak only from the podium. Before beginning comments, please state for the record your name and affiliation, if any.

3. Consent Agenda

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

A. Review and approve minutes of September 28, 2011

B. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$26,013.84 for September and October 2011

C. Approve Treasurer's Reports for September and October 2011

4. Receive Fresno County Zoo Authority audit report from Price, Paige and Company

5. Approve final draft of Zoo Authority 2010-11 annual report

6. Receive Fresno Chaffee Zoo Treasurer's report for the months of September and October 2011.

7. Receive Fresno Chaffee Zoo Director's reports
8. Adopt Resolution regarding Fresno's Chaffee Zoo Corporation capital projects bid policy.
9. Discuss and provide direction to staff regarding the selection of independent auditor for fiscal years 2012, 2013, and 2014. Based on direction provided, staff will return to the Board in the future with a Board Agenda Item and contract for your approval.
10. Receive staff reports
11. Future meeting dates
 - a. Adopt 2012 calendar of reserved meeting dates
 - b. Set next meeting date. Available dates include:

Wednesday, December 28, 2011

Wednesday, January 25, 2012

Wednesday, February 29, 2012
12. Chair's comments
13. Board Member comments
14. Adjournment

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

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

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



FRESNO COUNTY ZOO AUTHORITY MEETING

9:00 am, Wednesday, September 28, 2011

Fresno County Employees' Retirement Association

1111 H Street, Fresno, CA 93721

(559) 457-0681

ACTION SUMMARY MINUTES

1. Call to Order by Chairman Paul Clark

CHAIRMAN PAUL CLARK CALLED THE MEETING TO ORDER AT 9:10 AM. MEMBERS JOHN GRAY, GERALD LYLES AND PAUL TOSTE WERE PRESENT. MEMBERS RALPH WATERHOUSE, KENT STRATFORD AND ASHLEY SWEARENGIN WERE ABSENT.

2. Public Comments

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

HELD, NO COMMENTS WERE RECEIVED

3. Consent Agenda

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

A. Review and approve minutes of July 27, 2011

B. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$29,746.26 for July and August 2011

C. Approve Treasurer's Reports for July and August 2011

ITEM 3C, ALTERNATE FORMAT TREASURER'S REPORT FOR AUGUST 2011, WAS PULLED FOR DISCUSSION. CONSENSUS OF THE MEMBERS WAS TO KEEP THE

**CURRENT FORMAT OF THE REPORT UNCHANGED. ITEMS 3A, 3B AND 3C
APPROVED –PT/GL; AS, KS &RW ABSENT – VOTE 4 AYES, 0 OPPOSED.**

4. Fresno Chaffee Zoo reports
 - A. Receive financial reports for the months of July and August 2011
 - B. Receive Director's reports
 - Public funding of AZA institutions
 - Pro Forma for Sea Lion Cove exhibit
 - 5-year Capital Projects plan with revenue projections and costs
 - Sea Lion Cove construction update
 - Africa planning update

FRESNO CHAFFEE ZOO DIRECTOR OF FINANCE BRIAN GOLDMAN PRESENTED THE FINANCIAL REPORTS, AND THE EXCELLENT ATTENDANCE FIGURES ANTICIPATED FOR THE YEAR.

FRESNO CHAFFEE ZOO DIRECTOR SCOTT BARTON REPORTED THE SUCCESS OF LAST FRIDAY'S SAFARI NIGHT; GOVERNMENT SUPPORT OF AZA INSTITUTIONS; AND THE PROGRESS OF SEA LION COVE'S CONSTRUCTION, AND ITS EXPECTED REVENUE AND OPERATING EXPENSES. HE ALSO REPORTED ON FUTURE EXPANSION PROJECTS, PROJECTED REVENUES AND EXPENSES THROUGH 2015, AND THE ZOO'S MANY ACCOMPLISHMENTS DUE TO MEASURE Z FUNDS.

MR. BARTON OUTLINED PLANS FOR STORM WATER, ELECTRICAL AND FIBER-OPTIC UTILITY IMPROVEMENTS, AND THEIR PRELIMINARY COST ESTIMATES. THE BOARD RAISED THE ISSUE OF THE PROJECT'S SHARED COSTS WITH THE CITY OF FRESNO, AND THE DIRECTOR STATED HE WILL PROVIDE GREATER DETAIL AND A MORE COMPREHENSIVE BUDGET WITH HIS FUNDING REQUEST AT THE NEXT MEETING.

5. Discuss Fresno's Chaffee Zoo Corporation capital projects bid policy

MEMBERS DISCUSSED THE ZOO CORPORATION POLICY AND DIRECTED COUNSEL TO RETURN WITH A ZOO AUTHORITY POLICY THAT WOULD REQUIRE THE ZOO CORPORATION TO FOLLOW A BID POLICY FOR PROJECTS FUNDED BY MEASURE Z, AND TO CONSULT WITH THE BOARD IN ADVANCE OF IMPLEMENTING ANY PROPOSED CHANGES TO THEIR POLICY.

6. Discuss and approve revisions to Fresno County Zoo Authority *Procedures for Review and Approval of Measure Z funds.*

APPROVED – JG/GL 3 AYES, 1 OPPOSED

COORDINATOR CATHY CROSBY LED THE DISCUSSION OF REVISIONS THAT FOCUSED MAINLY ON THE DESCRIPTION OF THE CLAIMS PROCESS. MEMBER TOSTE ASKED FOR CLARIFICATION ON COUNTY STAFF SUPPORT TO THE BOARD.

7. Receive draft annual report and provide direction to staff.

RECEIVED; A FINAL DRAFT, INCLUDING THE ANNUAL AUDIT, WILL BE PRESENTED AT THE NEXT MEETING

8. Receive staff reports

COORDINATOR CATHY CROSBY REPORTED THAT RECENT POSTINGS TO THE ZOO AUTHORITY WEB SITE INCLUDE ENTIRE BOARD AGENDAS FOR THE JULY AND SEPTEMBER MEETINGS, AND AUDIO OF THE JULY MEETING.

9. Set future meeting date(s)

Reserved dates include:

Wednesday, October 26, 2011

Wednesday, November 30, 2011

Wednesday, December 28, 2011

APPROVED HOLDING THE NEXT REGULAR MEETING WEDNESDAY, NOVEMBER 30, 2011. PC/JG, VOTE 4 AYES, 0 OPPOSED

10. Closed Session – Conference with legal counsel – Existing Litigation (Government Code section 54956.9(a)) – Friends of Roeding Park, et al. v. City of Fresno, et al. (U.S. District Court, Eastern District of California, Case No. 2:11-cv-02083 MCE CKD)

CLOSED SESSION WAS CALLED AT 10:16 BY THE CHAIRMAN. THE MEETING RESUMED AT 10:55 AM, AT WHICH TIME COUNSEL REDMOND STATED THERE WAS NOTHING TO REPORT OUT.

11. Chair's comments

HELD, NO COMMENTS WERE RECEIVED

12. Board Member comments

HELD, MEMBER GRAY STATED HE WAS HAPPY WITH THE ZOO'S PROGRESS.

13. Adjournment

THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, CHAIRMAN PAUL CLARK ADJOURNED THE MEETING AT 10:56 AM.

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

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

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



Invoice for Professional Services in Support of the Zoo Authority
Billing Hours and Expenses for September and October 2011

Invoice Number 0910-ZOO-113011

November 30, 2011

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

Department / Title	Hours	Rate	Cost	Fiscal Year '11
<i>Financial Reporting & Audits</i>				
<i>Supervising Accountant</i>	12.00	\$81.99	\$983.88	
<i>Senior Accountant</i>	19.00	75.62	1,436.78	
<i>Accountant II</i>	45.25	66.09	2,990.57	
<i>Public Works & Planning</i>				
<i>Analyst III</i>	196.90	60.16	11,845.51	
<i>Office Assistant</i>	18.30	25.83	472.69	
<i>County Counsel</i>				
<i>Deputy County Counsel</i>	70.20	113.00	7,932.60	
Professional Services Total	361.65		\$25,662.04	\$55,365.24
<i>Office Expenses</i>				
<i>Copies and Supplies</i>			351.80	
Office Expense Total			\$351.80	\$395.16
Invoice Total			\$26,013.84	\$55,760.40



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Quarter Ended September 30, 2011**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
- Measure Z - Sales Tax Proceeds		\$	2,698,601.64
Tax Proceeds Allocated:			
- Allocation to Zoo Authority Fund (2%)			53,972.03
- Allocation to Trust Fund for Operations and Capital Projects (98%)			2,644,629.61
Total Proceed Allocations		\$	2,698,601.64
Cash Balance By Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Balance	\$	736,286.16
Receipts:	- Measure Z Sales Tax Proceeds		53,972.03
	- Interest Received		2,628.43
	- Other Charges for Current Services		66.50
Disbursements:	- Professional Services		(25,840.90)
	- Office Expenses		(98.44)
	- PeopleSoft Charges		(45.53)
	Net Increase/(Decrease) to Cash		30,682.09
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	766,968.25
Trust Fund for Operations and Capital Projects			
	98%		
	Beginning Balance for Operations and Capital Projects	\$	46,878,294.23
	>> Operations Fund		
	Beginning Cash Balance		3,709,486.55
Receipts:	- Measure Z Sales Tax Proceeds		881,543.20
	- Interest Received		12,761.61
Disbursements:	- FCZC Operations Claim #2011-5		(213,647.61)
	- FCZC Operations Claim #2011-6		(211,563.52)
	- FCZC Operations Claim #2011-7		(350,952.94)
	- FCZC Operations Claim #2011-8		(228,470.98)
	- Wire Fees		(40.00)
	Net Increase/(Decrease) to Cash		(110,370.24)
	Ending Cash Balance - Available for Operations	\$	3,599,116.31
	>> Capital Facilities Project Fund		
	Beginning Balance	\$	43,168,807.68
Receipts:	- Measure Z Sales Tax Proceeds		1,763,086.41
	- Interest Received		150,065.37
	Net Increase/(Decrease) to Cash		1,913,151.78
	Ending Cash Balance - Available for Capital Projects		45,081,959.46
	Ending Balance Available for Operations and Capital Projects	\$	48,681,075.77
	Total Interest Received During the Quarter		165,455.41

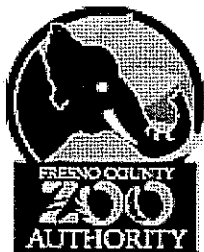
By Staff _____

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 1.436 as of June 30, 2011.



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended September 30, 2011**

Summary of Measure Z Proceeds

Tax Proceeds Received:		
- Measure Z - Sales Tax Proceeds		\$ 1,057,601.64
Tax Proceeds Allocated:		
- Allocation to Zoo Authority Fund (2%)		21,152.03
- Allocation to Trust Fund for Operations and Capital Projects (98%)		1,036,449.61
Total Proceed Allocations		<u>\$ 1,057,601.64</u>

Cash Balance by Fund

Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance		\$ 769,973.39
Receipts:	- Measure Z Sales Tax Proceeds		21,152.03
	- Interest Received		1,786.12
Disbursements	- Professional Services		(25,840.90)
	- Office Expenses		(98.44)
	- PeopleSoft Charges		(3.95)
	Net Increase/(Decrease) to Cash		(3,005.14)
	Ending Cash Balance - Zoo Authority Administrative Fund		\$ 766,968.25
Trust Fund for Operations and Capital Projects	98%		
	Beginning Cash Balance		\$ 47,762,459.79
	>> Operations Fund		
	Beginning Cash Balance		3,473,442.07
Receipts:	- Measure Z Sales Tax Proceeds		345,483.20
	- Interest Received		8,672.02
Disbursements	- FCZC Operations Claims #2011-8 dated 09/13/11		(228,470.98)
	- Wire Fees		(10.00)
	Net Increase/(Decrease) to Cash		125,674.24
	Ending Cash Balance - Available for Operations		\$ 3,599,116.31
	>> Capital Facilities Project Fund		
	Beginning Cash Balance		\$ 44,289,017.72
Receipts:	- Measure Z Sales Tax Proceeds		690,966.41
	- Interest Received		101,975.33
	Net Increase/(Decrease) to Cash		792,941.74
	Ending Cash Balance - Available for Capital Projects		45,081,959.46
	Ending Balance Available for Operations and Capital Projects		\$ 48,681,075.77
	Total Interest Received During the Month		112,433.47

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 1.436 as of June 30, 2011.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

							CURRENT FISCAL YEAR		
	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012		
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE
July	\$ 700,400	\$ 671,500	\$ 819,900	\$ 813,500	\$ 671,700	\$ 659,300	\$ 659,300	\$ 719,800	\$ 60,500 9.18%
August	933,800	895,400	1,093,200	1,084,700	885,300	857,600	857,600	921,200	63,600 7.42%
September	764,524	1,453,498	1,060,279	930,087	810,940	895,691	895,691	1,057,603	161,912 18.08%
October	705,400	679,300	853,500	792,200	678,000	677,000	677,000		
November	940,500	1,471,000	1,138,000	1,056,300	743,300	879,500	879,500		
December	1,324,459	1,047,118	827,112	872,815	971,061	932,350	932,350		
January	676,000	813,700	831,200	766,900	719,900	710,700	710,700		
February	901,300	1,081,800	1,108,200	841,000	944,000	919,900	919,900		
March**	1,319,000	905,577	762,907	959,801	628,563	821,858	821,859		
April	678,900	748,000	699,000	652,000	594,300	618,400	618,400		
May	905,200	997,300	932,000	860,800	847,200	876,500	817,100		
June	1,113,269	900,178	1,026,580	730,781	821,511	963,040	817,100		
Total	\$ 10,962,752	\$ 11,664,371	\$ 11,151,878	\$ 10,360,884	\$ 9,315,775	\$ 9,811,839	\$ 9,606,500	\$ 2,698,603	\$ 286,012.00 ⁶ 11.85%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$66,667,955.10



**Fresno County Zoo Authority
Receipt of Interest
Unaudited Cash Basis
For the Month and Quarter Ended
September 30, 2011**

Summary of Quarter One Interest Receipts					
Fund	Subclass	Description	1st Alloc. July	2nd Alloc Sept	Interest Received
4845	10000	Zoo Authority	\$ 842.31	\$ 1,786.12	\$ 2,628.43
4850	10000	FCZC - Operations	4,089.59	8,672.02	12,761.61
4850	42700	FCZC - CP	48,090.04	101,975.33	150,065.37
Total			\$ 53,021.94	\$ 112,433.47	\$ 165,455.41



Agenda Item 3c.2

Fresno County Zoo Authority Treasurer's Report Unaudited Cash Basis For the Month Ended October 31, 2011

Summary of Measure Z Proceeds

Tax Proceeds Received:		
- Measure Z - Sales Tax Proceeds	\$	694,100.00
Tax Proceeds Allocated:		
- Allocation to Zoo Authority Fund (2%)		13,882.00
- Allocation to Trust Fund for Operations and Capital Projects (98%)		680,218.00
Total Proceed Allocations	\$	694,100.00

Cash Balance by Fund

Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance		\$ 766,968.25
Receipts:	- Measure Z Sales Tax Proceeds		13,882.00
	- Interest Received		694.86
Disbursements	- Professional Services		(29,703.20)
	- Office Expenses		(43.36)
	- PeopleSoft Charges		(11.86)
	Net Increase/(Decrease) to Cash		(15,181.56)
	Ending Cash Balance - Zoo Authority Administrative Fund		\$ 751,786.69
Trust Fund for FCZC Operations and Capital Projects	98%		
	Beginning Cash Balance		\$ 48,681,075.77
	>> Operations Fund		
	Beginning Cash Balance		3,599,116.31
Receipts:	- Measure Z Sales Tax Proceeds		226,739.33
	- Interest Received		3,280.56
Disbursements	- FCZC Operations Claims #2011-9 dated 10/19/11.		(225,594.16)
	- Wire Fees		(10.00)
	Net Increase/(Decrease) to Cash		4,415.73
	Ending Cash Balance - Available for Operations		\$ 3,603,532.04
	>> Capital Facilities Project Fund		
	Beginning Cash Balance		\$ 45,081,959.46
Receipts:	- Measure Z Sales Tax Proceeds		453,478.67
	- Interest Received		40,638.63
Disbursements	- FCZC Capital Projects Claim #2011-1C dated 09/22/11.		(537,166.99)
	- Wire Fee		(10.00)
	Net Increase/(Decrease) to Cash		(43,059.69)
	Ending Cash Balance - Available for Capital Projects		45,038,899.77
	Ending Balance Available for Operations and Capital Projects		\$ 48,642,431.81
	Total Interest Received During the Month		44,614.05

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 1.436 as of June 30, 2011.

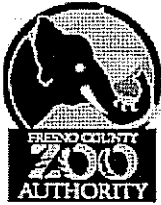


Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

							CURRENT FISCAL YEAR		
	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012		BUDGET TO ACTUAL VARIANCE
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	
July	\$ 700,400	\$ 671,500	\$ 819,900	\$ 813,500	\$ 671,700	\$ 659,300	\$ 659,300	\$ 719,800	\$ 60,500 9.18%
August	933,800	895,400	1,093,200	1,084,700	885,300	857,600	857,600	921,200	63,600 7.42%
September	764,524	1,453,498	1,060,279	930,087	810,940	895,691	895,691	1,057,603	161,912 18.08%
October	705,400	679,300	853,500	792,200	678,000	677,000	677,000	694,100	17,100 2.53%
November	940,500	1,471,000	1,138,000	1,056,300	743,300	879,500	879,500		
December	1,324,459	1,047,118	827,112	872,815	971,061	932,350	932,350		
January	676,000	813,700	831,200	766,900	719,900	710,700	710,700		
February	901,300	1,081,800	1,108,200	841,000	944,000	919,900	919,900		
March**	1,319,000	905,577	762,907	959,801	628,563	821,858	821,858		
April	678,900	748,000	699,000	652,000	594,300	618,400	618,400		
May	905,200	997,300	932,000	860,800	847,200	876,500	817,100		
June	1,113,269	900,178	1,026,560	730,781	821,511	963,040	817,100		
Total	\$ 10,962,752	\$ 11,664,371	\$ 11,151,878	\$ 10,360,884	\$ 9,315,775	\$ 9,811,839	\$ 9,606,500	\$ 3,392,703	\$ 303,112.00 9.81%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$67,362,055.10



Fresno County Zoo Authority
Receipt of Interest
Unaudited Cash Basis
For the Month Ended
October 31, 2011

Summary of Quarter Two Interest Receipts					
Fund	Subclass	Description	1st Alloc. Oct	2nd Alloc Oct	Interest Received
4845	10000	Zoo Authority	694.86		\$ 694.86
4850	10000	FCZC - Operations	3,280.56		3,280.56
4850	42700	FCZC - CP	40,638.63		40,638.63
Total			\$ 44,614.05	\$ -	\$ 44,614.05

PRICE PAIGE & COMPANY

ACCOUNTANCY CORPORATION

November 18, 2011

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

We have audited the financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Fresno County Zoo Authority for the year ended June 30, 2011. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 22, 2011. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Fresno County Zoo Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2011. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We did not identify any significant estimates in the Authority's financial statements.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 18, 2011.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Information in Documents Containing Audited Financial Statements

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

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

Very truly yours,

Price Pauge & Company

**FRESNO COUNTY ZOO AUTHORITY
FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED JUNE 30, 2011**

FRESNO COUNTY ZOO AUTHORITY
JUNE 30, 2011

Table of Contents

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Assets	8
Statement of Activities	9
Fund Financial Statements:	
Balance Sheet – Governmental Fund	10
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund	11
Statement of Fiduciary Net Assets – Private Purpose Trust Fund	12
Statement of Changes in Fiduciary Net Assets – Private Purpose Trust Fund	13
Notes to the Basic Financial Statements	15
REQUIRED SUPPLEMENTARY INFORMATION:	
Budgetary Comparison Schedule – General Fund	22
Note to Budgetary Comparison Schedule – General Fund	23
OTHER AUDITOR'S REPORT:	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	27

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the general fund, and the aggregate remaining fund information of the Fresno County Zoo Authority (Authority), as of and for the year ended June 30, 2011, which collectively comprise the Authority's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Authority's management. Our responsibility is to express opinions 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 includes consideration of internal controls over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the general fund, and the aggregate remaining fund information of the Authority, as of June 30, 2011, and the respective changes in financial position, and cash flows, where applicable, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2011, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 5 and 22 through 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Price Page & Company

Clovis, California
November 18, 2011

**FRESNO COUNTY ZOO AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2011**

This section of the Fresno County Zoo Authority (Authority) financial report presents a discussion and analysis of the Authority's financial performance during the fiscal year ended June 30, 2011. Please read the information contained in this discussion and analysis in conjunction with the Authority's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

- The assets of the Authority exceeded liabilities (referred to as net assets) at the end of the 2010-2011 fiscal year by \$751,628. This amount is considered restricted net assets.
- Liabilities of the Authority totaled \$28,113 at June 30, 2011. This amount primarily consists of expenses related to professional and specialized services provided by the County of Fresno.
- The Authority's total net assets increased by \$94,626 from fiscal year 2009-2010 to 2010-2011.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. The fund financial statements are reported using the modified accrual basis of accounting, which was designed to reflect budgetary processes used by governments. See Note 1-C, for further information regarding the modified accrual basis of accounting. The Authority's funds can be divided into two categories: governmental fund (general fund) and fiduciary fund (private-purpose trust fund).

**FRESNO COUNTY ZOO AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2011**

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

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

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

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

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

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

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 15-19 of this report.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets exceeded liabilities by \$751,628 at the close of fiscal year 2010-2011.

The Authority has no investments in capital assets.

Governmental activities: Governmental activities increased the Authority's net assets by \$94,626 from fiscal year 2009-2010 to 2010-2011. The key element of this increase relates to Measure Z sales tax revenue exceeding total expenditures by \$81,582.

**FRESNO COUNTY ZOO AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2011**

FINANCIAL ANALYSIS OF THE AUTHORITY FUNDS

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

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

At June 30, 2011, the Authority's governmental fund reported a fund balance of \$751,628, an increase of \$94,626 in comparison with the balance of \$657,002 reported at June 30, 2010.

Revenues for the governmental fund totaled \$215,015 in fiscal year 2010-2011. Revenue was primarily comprised from Measure Z sales tax (94%). The remaining 6% was interest and charges for current services.

Expenditures for governmental funds totaled \$120,389 in fiscal year 2010-2011.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2010-2011 fiscal year, actual revenues were above those estimated in the final budget by \$30,410. Actual expenditures were below budgeted amounts by \$64,216. This difference in expenditures is primarily due to no expenses being incurred in many of the budgeted line items such as data processing, transportation and travel, publications, memberships, etc.

REQUEST FOR INFORMATION

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

THIS PAGE IS LEFT BLANK INTENTIONALLY.

BASIC FINANCIAL STATEMENTS

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF NET ASSETS
JUNE 30, 2011**

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 736,286
Interest receivable	2,629
Due from other governments	<u>40,826</u>
Total assets	<u>779,741</u>
LIABILITIES	
Accrued liabilities	<u>28,113</u>
Total liabilities	<u>28,113</u>
NET ASSETS	
Restricted	<u>751,628</u>
Total net assets	<u><u>\$ 751,628</u></u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2011**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net Expenses and Changes in Net Assets of Governmental Activities</u>
Governmental activities:			
General government	\$ 120,389	\$ -	\$ (120,389)
Total	<u>\$ 120,389</u>	<u>\$ -</u>	<u>(120,389)</u>
General revenues:			
Measure Z sales tax			201,971
Interest			13,031
Charges for current services			<u>13</u>
Total general revenues			<u>215,015</u>
Change in net assets			94,626
Net assets - beginning			<u>657,002</u>
Net assets - ending			<u>\$ 751,628</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
BALANCE SHEET
GOVERNMENTAL FUND
JUNE 30, 2011**

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 736,286
Interest receivable	2,629
Due from other governments	<u>40,826</u>
Total assets	<u>\$ 779,741</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accrued liabilities	\$ <u>28,113</u>
Total liabilities	<u>28,113</u>
Fund balance:	
Restricted	<u>751,628</u>
Total fund balance	<u>751,628</u>
Total liabilities and fund balance	<u>\$ 779,741</u>

Reconciliation of the Balance Sheet to the Statement of Net Assets

Total fund balance - governmental fund	\$ 751,628
Differences	<u>-</u>
Net assets - governmental activities	<u>\$ 751,628</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>General Fund</u>
REVENUES	
Measure Z sales tax	\$ 201,971
Interest earnings	13,031
Charges for current services	<u>13</u>
Total revenues	<u>215,015</u>
EXPENDITURES	
Current:	
Office expenses	379
Postage	154
PeopleSoft Charges	407
Professional and specialized services	<u>119,449</u>
Total expenditures	<u>120,389</u>
Net change in fund balance	94,626
Fund balance, beginning of year	<u>657,002</u>
Fund balance, end of year	<u>\$ 751,628</u>

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

Net change in fund balance - governmental fund	\$ 94,626
Differences	<u>-</u>
Change in net assets - governmental activities	<u>\$ 94,626</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF FIDUCIARY NET ASSETS
PRIVATE PURPOSE TRUST FUND
JUNE 30, 2011**

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 3,709,487	\$ 43,168,808	\$ 46,878,295
Due from other governments	666,303	1,332,605	1,998,908
Interest receivable	<u>12,761</u>	<u>150,065</u>	<u>162,826</u>
Total assets	<u>4,388,551</u>	<u>44,651,478</u>	<u>49,040,029</u>
NET ASSETS			
Held in trust for operations	4,388,551	-	4,388,551
Held in trust for capital projects	<u>-</u>	<u>44,651,478</u>	<u>44,651,478</u>
Total net assets	<u>\$ 4,388,551</u>	<u>\$ 44,651,478</u>	<u>\$ 49,040,029</u>

The accompanying notes are an integral part of this statement.

**FRESNO COUNTY ZOO AUTHORITY
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
PRIVATE PURPOSE TRUST FUND
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>Operations</u>	<u>Capital Projects</u>	<u>Total</u>
ADDITIONS			
Measure Z sales tax	\$ 3,298,860	\$ 6,597,719	\$ 9,896,579
Interest	<u>60,736</u>	<u>739,335</u>	<u>800,071</u>
Total additions	<u>3,359,596</u>	<u>7,337,054</u>	<u>10,696,650</u>
DEDUCTIONS			
Disbursements to nonprofit	<u>2,613,530</u>	<u>667,245</u>	<u>3,280,775</u>
Total deductions	<u>2,613,530</u>	<u>667,245</u>	<u>3,280,775</u>
Net increase	746,066	6,669,809	7,415,875
Net assets held in trust - beginning	<u>3,642,485</u>	<u>37,981,669</u>	<u>41,624,154</u>
Net assets held in trust - ending	<u>\$ 4,388,551</u>	<u>\$ 44,651,478</u>	<u>\$ 49,040,029</u>

The accompanying notes are an integral part of this statement.

THIS PAGE IS LEFT BLANK INTENTIONALLY

FRESNO COUNTY ZOO AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. Basis of Presentation

Government-wide Financial Statements

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

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

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

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

The Authority applies all private sector standards of accounting and financial reporting issued prior to December 1, 1989, for the government-wide financial statements to the extent that those standards do not conflict with or contradict GASB guidance. The Authority has elected not to apply any standards of the Financial Accounting Standards Board issued after this date.

**FRESNO COUNTY ZOO AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

Fund Financial Statements

The fund financial statements provide information about the Authority's individual funds including governmental and fiduciary funds. Separate statements for each fund category are presented. The balance sheet, and statement of revenues, expenditures, and changes in fund balance focus on the presentation of the major governmental fund - the general fund. These two statements are used to report information regarding the Authority's own operations and programs (up to 2% of Measure Z sales tax revenue). The statement of fiduciary net assets and the statement of changes in fiduciary assets provide information regarding the 98% of sales tax proceeds and related disbursements, which are exclusively restricted for the support of zoos, zoological facilities, and related zoological purposes within the County. Disbursements of Measure Z funds during fiscal year ended June 30, 2011, were made to the Fresno's Chaffee Zoo Corporation (the entity operating the Fresno Chaffee Zoo).

The Authority reports the following major governmental fund:

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

The Authority reports the following fiduciary fund:

- The *Private-Purpose Trust Fund* is used to account for the portion of Measure Z sales tax proceeds (and related disbursements), exclusively restricted for the support of zoos, zoological facilities, and related zoological purposes within the County (no less than 98% of total Measure Z proceeds). During fiscal year ended June 30, 2011, disbursements of Measure Z funds were made to the Fresno's Chaffee Zoo Corporation (FCZC), which is the entity operating the Fresno Chaffee Zoo.

C. Measurement Focus and Basis of Accounting

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

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

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

**FRESNO COUNTY ZOO AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2011**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, and Net Assets or Fund Balance

Cash and Investments

Investments for the Authority are reported at fair value.

Due from Other Governments

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

Accrued Liabilities

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

Net Assets

The government-wide financial statements utilize a net assets presentation. Net assets are categorized as restricted only.

- **Restricted Net Assets** – This category represents net assets of the Authority restricted for purposes directly supporting the administrative necessities of the Authority.

Use of Management Estimates

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

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

A reconciliation of the total fund balance for governmental fund to the total net assets of governmental activities has been prepared as part of the basic financial statements. However, no differences were reported between total fund balance and total net assets for the fiscal year ended June 30, 2011.

A reconciliation of the total net change in fund balance for governmental funds to the total changes in net assets of governmental activities has been prepared as part of the basic financial statements. However, no differences were reported between total net change in fund balance and total changes in net assets for the fiscal year ended June 30, 2011.

FRESNO COUNTY ZOO AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2011

NOTE 3 – CASH, INVESTMENTS, AND DEPOSITS

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

NOTE 4 – BUDGET/DISBURSEMENTS

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

Measure Z-funded line items of the Fresno County Zoo Corporation's (FCZC) operating and capital projects budgets for calendar year 2010 and 2011 were approved by the Authority's board. FCZC is the entity operating the Fresno Chaffee Zoo and functions separately from the Authority, operating on a calendar year basis (ending December 31). The Authority's oversight of FCZC extends only to the administration of Measure Z funds.

During fiscal year ended June 30, 2011, disbursements totaling \$3,280,775 were made to FCZC; \$2,613,530 for operations, and \$667,245 for capital projects.

Undistributed sales tax revenue net of expenses incurred during the fiscal year are classified as "net assets held in trust" in the statement of fiduciary net assets. The balance reported at June 30, 2011, was as follows:

Held in Trust for:	
Operations	\$4,388,551
Capital Projects	44,651,478
Total	\$49,040,059

NOTE 5 – LIABILITIES

Liabilities of the Authority totaled \$28,113 at June 30, 2011. This amount primarily consisted of expenses related to professional and specialized services provided by the County of Fresno.

NOTE 6 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 18, 2011, the date the financial statements were available to be issued, noting no matters requiring disclosure in the financial statements for the year ended June 30, 2011.

THIS PAGE IS LEFT BLANK INTENTIONALLY.

REQUIRED SUPPLEMENTARY INFORMATION

**FRESNO COUNTY ZOO AUTHORITY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Measure Z sales tax	\$ 170,605	\$ 170,605	\$ 201,971	\$ 31,366
Interest earnings	14,000	14,000	13,031	(969)
Interest earnings	-	-	13	13
Total revenues	<u>184,605</u>	<u>184,605</u>	<u>215,015</u>	<u>30,410</u>
EXPENDITURES				
Current:				
Office expenses	6,000	6,000	379	5,621
Professional and specialized services	126,292	126,292	119,449	6,843
Postage	1,500	1,500	154	1,346
Data processing services	3,000	3,000	-	3,000
Memberships	1,000	1,000	-	1,000
Transportation, travel and education	5,000	5,000	-	5,000
Publications and legal notices	1,000	1,000	-	1,000
Telephone	500	500	-	500
PeopleSoft Financials Charges	750	750	407	343
Contingencies	<u>39,563</u>	<u>39,563</u>	<u>-</u>	<u>39,563</u>
Total expenditures	<u>184,605</u>	<u>184,605</u>	<u>120,389</u>	<u>64,216</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	94,626	<u>\$ 94,626</u>
Net assets - beginning			<u>657,002</u>	
Net assets - ending			<u>\$ 751,628</u>	

See note to budgetary comparison schedule.

**FRESNO COUNTY ZOO AUTHORITY
NOTE TO BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2011**

Budgets and Budgetary Data

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

A budgetary comparison schedule for the general fund is presented on Page 20. Its purpose is to demonstrate compliance with the approved budget for fiscal year 2010-2011. Actual expenditures appearing on the schedule are presented using the accrual method of accounting.

THIS PAGE IS LEFT BLANK INTENTIONALLY.

OTHER AUDITOR'S REPORT

THIS PAGE IS LEFT BLANK INTENTIONALLY.

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

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

We have audited the financial statements of the governmental activities, the general major fund, and the aggregate remaining fund information of the Fresno County Zoo Authority (Authority), as of and for the year ended June 30, 2011, which collectively comprise the Authority's basic financial statements and have issued our report thereon dated November 18, 2011. We conducted our audit 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Authority's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with

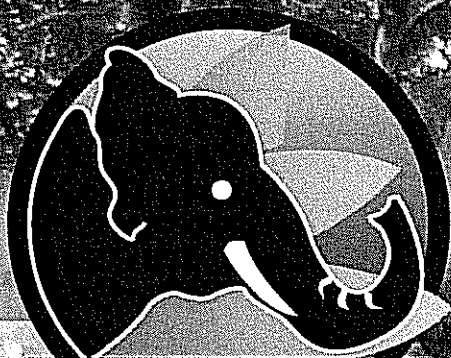
those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management and the Board of Directors, others within the entity, and is not intended to be and should not be used by anyone other than these specified parties.

Price Pange & Company

Clovis, California
November 18, 2011

FINAL DRAFT



FRESNO COUNTY
ZOO
AUTHORITY

Annual Report 2010-2011

**BABIES
ON
BOARD!**

**NEW
PROJECTS!**

**EDUCATION,
OUTREACH,
FUNDRAISING!**



1
HELPER BUILT

SEA LION
COVE

Coming Soon to the Zoo!

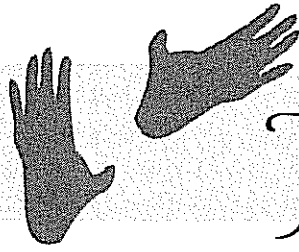


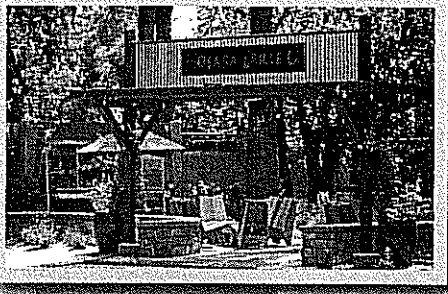
Table of Contents

	<i>Page</i>
Introduction by the Chair of Zoo Authority Board	1
Acknowledgements	3
2011 Fresno County Zoo Authority Board and Staff	4
Zoo Authority Milestones of Fiscal Year 2010-2011	5
Treasurer's Exhibits	7
Introduction to Zoo Authority Financial Statements	9
Appendix A - Financial Statement with Independent Auditor's Report	10





Norana Grille



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

News from the Zoo Authority



November 30, 2011

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

Dear Supervisors,

On behalf of the Fresno County Zoo Authority, please find the enclosed Annual Report to the Board of Supervisors for the fiscal year 2010-2011.

The Fresno County Zoo Authority is in its seventh year of existence. Four of our seven board members were members of the initial board formed in 2005.

We continue to have a positive working relationship with Fresno's Chaffee Zoo Corporation. In addition, it has been a pleasure to work with Zoo Director Scott Barton and his devoted staff. We take our responsibility to you and the taxpayers of Fresno County very seriously, as we continually examine and discern the allowable uses of Measure Z funds, while always taking into account the intentions of the taxpayers.

As you may recall, during the summer of 2007, Fresno's Chaffee Zoo Corporation presented a Master Plan to the public, which was well received. On July 25, 2007, following the public presentation, the Zoo Authority approved that Master Plan in concept. The path leading to implementation of the Master Plan followed the Environmental Impact Report (EIR) process, for which the City of Fresno is the lead agency. This process has been complex and ran into delays, as the Master Plan became the "Roeding Park Master Plan", driven by changes associated with the Zoo expansion and modernization. The City of Fresno approved the EIR in June 2011.

PAUL B. CLARK
Chairman

JOHN W. GRAY
Vice Chairman

GERALD V. LYLES
Board Member

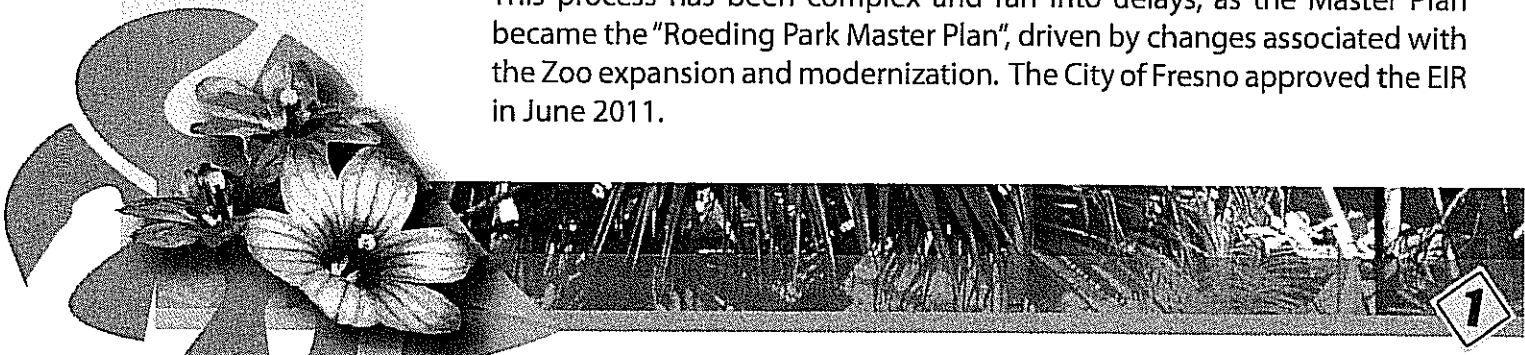
KENT L. STRATFORD
Board Member

ASHLEY SWEARENGIN
Board Member

PAUL TOSTE
Board Member

RALPH WATERHOUSE
Board Member

OLIVER DAINES
Mayor's Alternate





News from the Zoo Authority

Additionally, construction of Sea Lion Cove is now under way, representing the start of the renewal and improvement of the Fresno Chaffee zoo. Mayor Swearegin's dedication and participation has been beneficial in breaking down the bureaucratic roadblocks that could have slowed the progress of this project.

During the fiscal year ending June 30, 2011 we disbursed funds in the amount of \$2,613,501 for operations, including small projects within the existing Zoo. We also approved the release of \$667,245 for capital projects spent primarily on for the Sea Lion Cove exhibit.

Since inception, through June 30, 2011, the Zoo Authority has collected \$63,969,351 in Measure Z revenue and disbursed \$17,739,727 for Zoo operations, and \$2,334,974 for Capital Funds. The Zoo Authority has spent \$619,582 in administrative expenses, primarily related to professional and specialized services provided by Fresno County staff including clerical, accounting, legal, and the services of the coordinator.

Fresno County Zoo Authority board members would like to express their sincerest appreciation for all of the County staff's hard work and dedication. We truly appreciate the support we have been given. It has been our pleasure to once again serve the County of Fresno in overseeing the distribution of Measure Z Funds during the past fiscal year.

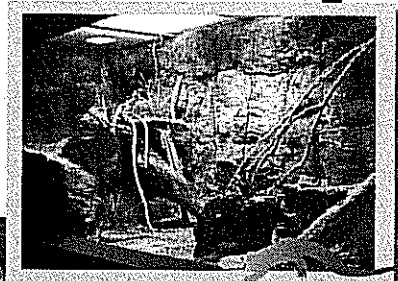
If you should have any questions, please feel free to contact me.

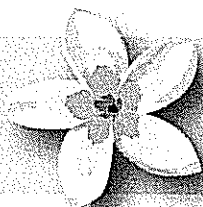
Respectfully,



Paul B. Clark
Chairman
559-392-9967

Reptile Remodel





Acknowledgements

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

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

ADMINISTRATIVE OFFICE

Brandi Orth, Principal Administrative Analyst

AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR

Eliz Manoukian, Accounting and Financial Manager

Lawrence Seymour, Supervising Accountant

COUNTY COUNSEL

Diana Panoo, Administrative Services Assistant

FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

Elizabeth Avalos, Administrative Secretary

Pat Srisukwatana, Systems Procedures Analyst

GRAPHIC COMMUNICATION SERVICES

Gina Barr, Graphic Arts Technician II

INFORMATION TECHNOLOGY SYSTEMS DEPARTMENT

Gary Osmondson, Chief Information Officer

Jacklyn Celis, Programmer Analyst

Daniel Moore, Senior IT Analyst

Craig Sensano, Senior IT Analyst

PUBLIC WORKS AND PLANNING

Sally Godfrey, Program Technician II

Kevin Olivas, Office Assistant III



Safari Cafe Remodel





Zoo Authority Board & Staff

ZOO AUTHORITY BOARD for 2010-2011

Board Member	Position	Date Appointed	Nominated By	Term Expiration
PAUL B. CLARK	Chair	3/3/2009	District 5 Supervisor Deborah Poochigian	1/7/2013
RALPH WATERHOUSE	Vice Chair	1/10/2006	2006 Board of Supervisors Chairman Phil Larson	1/3/2012
JOHN W. GRAY, DVM	Board Member	2/8/2005	District 4 Supervisor Judy Case	1/3/2014
GERALD V. LYLES	Board Member	2/8/2005	District 2 Supervisor Susan Anderson	1/7/2013
KENT L. STRATFORD	Board Member	2/8/2005	District 3 Supervisor Henry Perea	1/7/2013
PAUL A. TOSTE, DVM	Board Member	12/4/2007	District 1 Supervisor Phil Larson	1/3/2014
ASHLEY SWEARENGIN	Board Member	N/A	Ex Officio - Mayor of Fresno	N/A
OLIVER BAINES	Mayor's Alternate	N/A	Mayor's Appointment	N/A

ZOO AUTHORITY STAFF

Staff Member	Title	County Dept.	Position
JOHN NAVARRETTE	Administrator	County Administrative Office	County Administrative Officer
CATHERINE CROSBY	Coordinator	Public Works & Planning Resources Division	Staff Analyst III
CHRISTINA CHAPARRO	Clerk	Public Works & Planning Resources Division	Office Assistant II
ART WILLIE <i>Through January 2011</i>	Counsel	County Counsel	Deputy County Counsel
ZACHARY REDMOND <i>From February 2011</i>	Counsel	County Counsel	Deputy County Counsel
ROBERT DELAY	Treasurer	Auditor-Controller Treasurer-Tax Collector	Senior Accountant
JAMIE FLAHERTY	Accountant	Auditor-Controller Treasurer-Tax Collector	Accountant II



Zoo Authority Milestones with the help of...

MEASURE Z 2004

JULY 2004
Resolution creating the Fresno County Zoo Authority (Authority), and ordinance providing for a transactions and use tax of 0.1% for a period of ten years commencing on April 1, 2005, adopted by the Fresno County Board of Supervisors.

NOVEMBER 2004
The Fresno County electorate approved Measure Z by 73.42 %.

MEASURE Z 2005

JANUARY 2005
Adoption of initial Authority by-laws.

APRIL 2005
Board of Supervisors completes appointments, and Authority Board holds first meeting.

JUNE 2005
First Measure Z tax receipts received.

JULY 2005
Agreement between Authority and County of Fresno to provide Authority with professional and technical services, including administration, accounting, legal and technical services.

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

NOVEMBER 2005
Finance Agreement entered into between the City of Fresno and the Fresno's Chaffee Zoo Corporation (FCZC).

MEASURE Z 2006

JANUARY 2006
Agreement between the City of Fresno and FCZC, providing for the lease of grounds and facilities to FCZC, and for operation of the zoo by FCZC.

First year Authority authorized funds to FCZC.

MAY 2006
Lewis Greene becomes director of Fresno Chaffee Zoo. Approved letter to Association of Zoos and Aquariums guaranteeing funding for necessary zoo projects prior to adoption of a master plan.

OCTOBER 2006
Approved FCZC request for capital projects funds for development of master plan.

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

MEASURE Z 2007

APRIL 2007
Approved contract with Environmental Impact Report consultant. Approved \$1,250,000 for small capital projects within the current zoo that would demonstrate to the public the Fresno Chaffee Zoo is actively working on improvements.

JULY 2007
Following public presentations, the Authority approved the proposed Chaffee Zoo Master Plan with stipulations the City of Fresno must participate in paying for items outside the footprint of the Zoo, and that the "Kids Zone" will not be deleted from the list of items to be completed by 2014.

AUGUST 2007
Approved funding requests for master planning and tree survey.

MEASURE Z 2008

JANUARY 2008
Authority by-laws amended and subsequently approved providing among other things for Mayor of the City of Fresno to appoint a member of the Fresno City Council to serve on the Authority Board as the Mayor's alternate.

JUNE 2008
Additional approvals of funds to FCZC for Capital projects including: Master planning services, Environmental Impact Report services, pre-design engineering and architectural services for three permanent zoo facilities.

MEASURE Z 2009

FEBRUARY 2009
Approved request for \$1.2 million for Environmental Impact Report, pre-design engineering and beginning design of animal and non-animal facilities, and for improvements and updating of Stingray Bay, Tropical Treasures and existing infrastructure.

MAY 2009
Fresno native Scott Barton becomes Director of Fresno Chaffee Zoo.

JUNE 2009
Approved a Capital Projects Policy to define criteria for capital projects that qualify for reimbursement of Measure Z funds.

AUGUST 2009
Approved \$1.05m for Central Coast Themed Sea Lion Exhibit design.

Approved \$165,000 for Environmental Impact Report.

OCTOBER 2009
Approved \$121,000 for Stingray Bay as permanent exhibit.

MEASURE Z 2010

APRIL 2010
Approved reallocation of \$30,000 from Reptile Building renovation budget to new Dino Dig budget.

AUGUST 2010
Approved \$80,000 for pre-construction work on Sea Lion Cove exhibit.

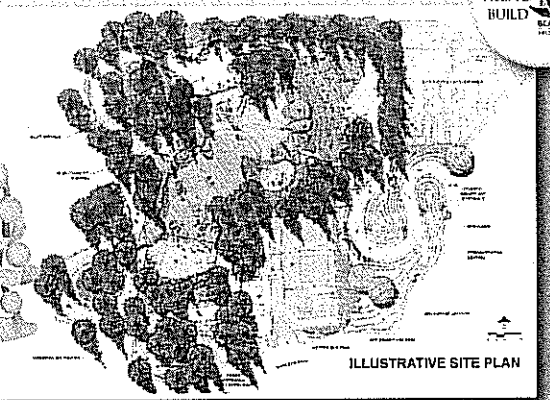
MEASURE Z 2011

JANUARY 2011
City of Fresno Planning Commission certifies Roeding Park Master Plan Environmental Impact Report.

MAY 2011
Implemented email address: zooauthority@co.fresno.ca.us to enhance transparency of Zoo Authority Board.

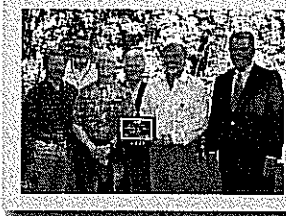
JUNE 2011
Fresno City Council approves Roeding Park Master Plan Environmental Impact Report.

Measure Z funds available for Chaffee Zoo operations and capital projects: \$47 million.

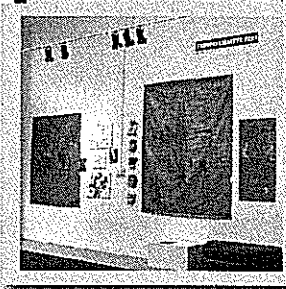




Receiving 5 Year
Accreditation



Animals' Anthrop
Construction



Peccary Babies



Treasurer's Exhibits A, B, C, D & E

Exhibit A

Fresno County Zoo Authority
Cash Balance

Exhibit B

Cash Disbursement by Category to
Fresno's Chaffee Zoo Corporation during Fiscal Year 2010-11

Exhibit C

Cash Disbursements by Fund to
Fresno's Chaffee Zoo Corporation during Fiscal Year 2010-11

Exhibit D

Fresno County Zoo Authority Measure Z Sales Tax Proceeds Budget
(Cash Basis) for Fiscal Year Ended June 30, 2011

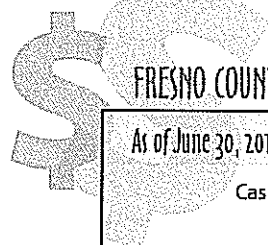
Exhibit E

Fresno County Zoo Authority Measure Z Sales Tax Proceeds
(Cash Basis) by Fiscal Year From Inception to June 30, 2011





Unaudited Treasurer's Exhibits A, B and C



FRESNO COUNTY ZOO AUTHORITY CASH BALANCE

Exhibit A

As of June 30, 2011

Cash Available for Administration (2%) Fresno County Zoo Authority		\$ 736,286
Cash Available for Zoological Activities (98%)		
Operations	3,709,487	
Capital Projects	43,168,808	
Total Cash Available for Zoological Activities		46,878,295
Total Cash Balance as of June 30, 2011		<u>\$ 47,614,581</u>

CASH DISBURSMENTS BY CATEGORY TO FRESNO'S CHAFFEE ZOO CORPORATION (FCZC) DURING FISCAL YEAR 2010-11

Exhibit B

For Operations

Salaries & Benefits	\$ 2,560,045
Insurance	53,336
Bank Charges	120
Total Operations Disbursed to FCZC During Fiscal Year 2010-11	<u>2,613,501</u>

For Capital Projects

Project	
Master Planning Services*	484,334
Capital Improvements**	182,881
Bank Charges	30
Total Capital Projects Disbursed to FCZC During Fiscal Year 2010-11	<u>667,245</u>

Total FCZC Disbursements	<u>\$ 3,280,746</u>
--------------------------	---------------------

*Includes Environmental Impact Report, Master Plan, and Sea Lion Exhibit Design

**Includes Tiger Exhibit, Dino Dig, and Reptile Exhibit

Fiscal Year Cash Disbursements by Fund to FCZC

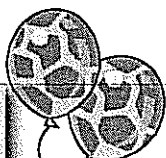
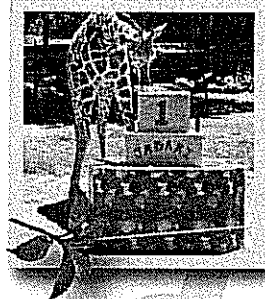
Exhibit C

From Inception to June 30, 2011

	FY-2006	FY-2007	FY-2008	FY-2009	FY-2010	FY-2011	Total
Operations	\$ 1,538,300	\$ 2,805,819	\$ 4,082,456	\$ 3,603,994	\$ 3,095,657	\$ 2,613,501	\$ 17,739,727
Capital Projects	\$ -	140,070	239,631	565,268	722,760	667,245	2,334,974
Total Disbursements	<u>\$ 1,538,300</u>	<u>\$ 2,945,889</u>	<u>\$ 4,322,087</u>	<u>\$ 4,169,262</u>	<u>\$ 3,818,417</u>	<u>\$ 3,280,746</u>	<u>\$ 20,074,701</u>

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

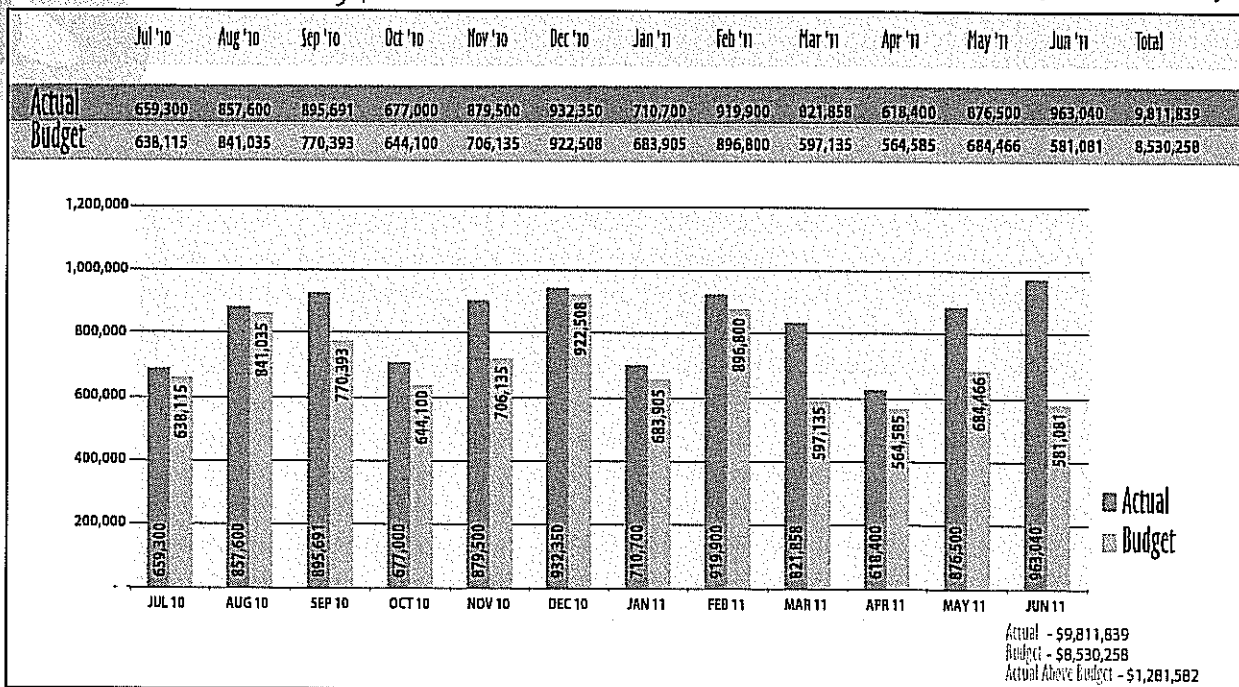




Unaudited Treasurer's Exhibits D and E

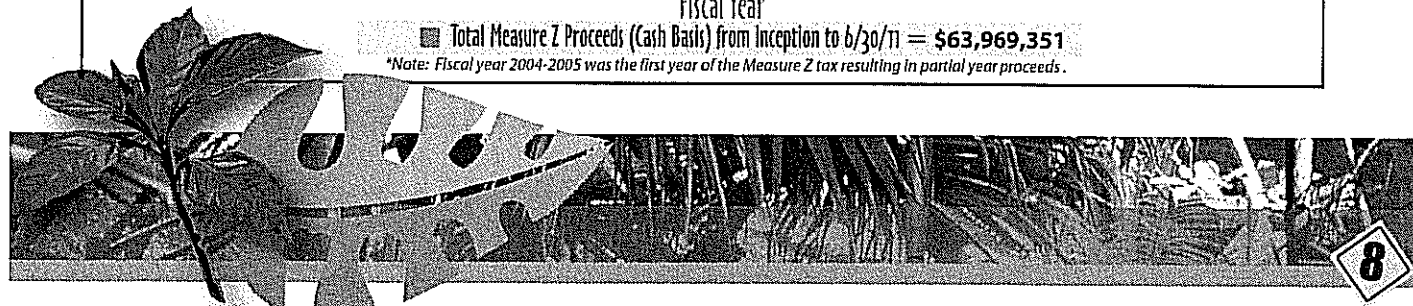
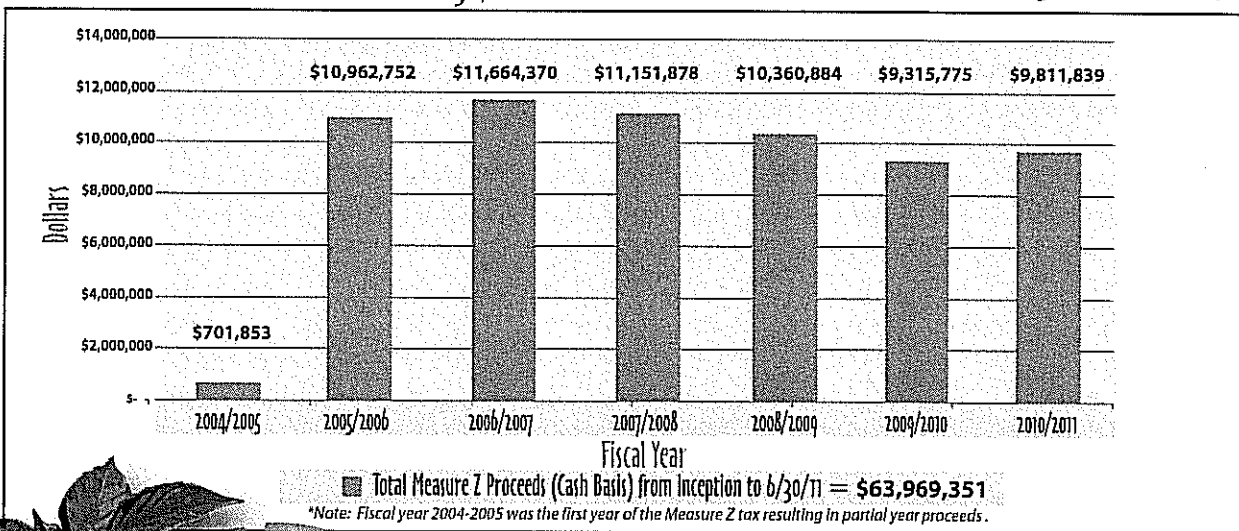
FRESNO COUNTY ZOO AUTHORITY MEASURE Z SALES TAX PROCEEDS BUDGET (Cash Basis) FOR FISCAL YEAR ENDED JUNE 30, 2011

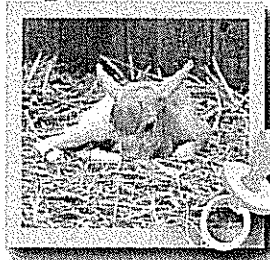
Exhibit D



FRESNO COUNTY ZOO AUTHORITY MEASURE Z SALES TAX PROCEEDS (Cash Basis) BY FISCAL YEAR FROM INCEPTION TO JUNE 30, 2011

Exhibit E





Introduction to Audited Financial Statements

AUDITED FINANCIAL STATEMENTS

The Zoo Authority's financial statements for fiscal year ended June 30, 2011 were audited by Price, Paige, and Company; an independent accounting firm. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These audited financial statements, as well as the independent auditor's report are presented in Appendix A. The notes to the financial statements should be read in conjunction with the statements as they are an integral part of the statements and provide disclosures required by generally accepted accounting principles (GAAP).

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

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

As further discussed on page _____, the Authority adopted an operating budget for fiscal year ended June 30, 2011. The variation between estimated and actual revenue and expenditures is presented in the Budgetary Comparison Schedule on page _____.

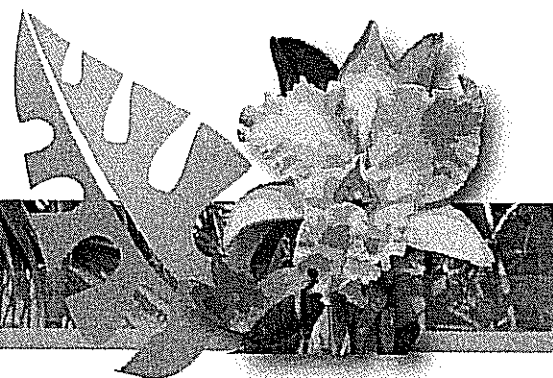
DISBURSEMENTS TO FRESNO'S CHAFFEE ZOO CORPORATION

During fiscal year 2011, a total of \$3,280,746 was disbursed to the Fresno's Chaffee Zoo Corporation; \$2,613,501 for operations and \$667,245 for capital projects. The Statement of Fiduciary Net Assets on page _____ presents cash balances available for operations and capital projects to be used for Zoological purposes as of June 30, 2011. This statement also presents funds held in trust for operations and capital projects based on the accrual basis of accounting.

*Bring the Zoo to Your
Portable Zoo at School*



*Education & Outreach
Clear Up at the Beach*





Appendix A



Sea Lion Cove...now under Construction!





FY11 September Financial Report
Presented to the Board of Directors

October 20, 2011

Fresno's Chaffee Zoo Corporation
Balance Sheet
September 2011

	FY11 @ 9/30/11	FY11 @ 8/31/11	FY10 Audited
ASSETS			
Cash	(\$58,768)	\$87,709	\$281,104
Short Term Investments	\$1,114,022	\$1,113,727	\$2,115,724
Long Term Investments	\$6,631,308	\$7,120,906	\$7,192,425
Accounts Receivable	\$1,738,153	\$939,695	\$863,609
Prepaid Expenses	\$87,725	\$94,731	\$225,235
Inventory	\$0	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$616,001	\$622,259	\$590,341
Construction in Progress	\$2,291,257	\$1,695,723	\$878,446
TOTAL ASSETS	\$12,419,899	\$11,674,749	\$12,146,885
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts Payable/Accrued Liabilities	\$747,264	\$484,877	\$692,390
Total Liabilities	\$747,264	\$484,877	\$692,390
Net Assets			
Fund Balance-Unrestricted	\$11,020,340	\$10,537,452	\$10,821,150
Fund Balance-Temporarily Restricted	\$618,723	\$616,335	\$596,808
Fund Balance-Permanently Restricted	\$33,573	\$36,086	\$36,537
Total Net Assets	\$11,672,636	\$11,189,873	\$11,454,495
TOTAL LIABILITIES AND NET ASSETS	\$12,419,899	\$11,674,749	\$12,146,885

Note: Cash balance negative due to \$350,000 check written in September to the Sea Lion Cove General Contractor (but not handed over until the actual due date in October).

Fresno's Chaffee Zoo Corporation

Income Statement

@ September 2011

	FY11 Budget	Current Month			Year-to-Date			FY10 Audited
		Budget	Actual @ 9/30/11	Variance	Budget	Actual @ 9/30/11	Variance	
REVENUE								
Self Generated Revenue								
Admissions	\$1,472,530	\$93,097	\$103,293	\$10,197	\$1,256,130	\$1,438,204	\$182,074	\$1,453,742
Adopt an Animal	\$25,000	\$900	\$800	(\$100)	\$19,350	\$19,713	\$363	\$23,756
Board Designated for Endowment	\$50,000	\$0	\$61,278	\$61,278	\$40,000	\$63,817	\$23,817	\$145,868
Education	\$150,935	\$2,762	\$8,043	\$5,282	\$134,335	\$144,824	\$10,489	\$146,948
Food Services	\$168,340	\$10,640	\$20,070	\$9,430	\$143,640	\$191,131	\$47,491	\$226,325
Gift Shop	\$190,490	\$12,040	\$16,912	\$4,872	\$162,540	\$168,487	\$5,947	\$197,374
Giraffe Feeding	\$79,740	\$5,040	\$8,686	\$3,646	\$68,040	\$96,737	\$28,697	\$82,319
Grants/Fundraising	\$635,700	\$119,475	\$8,164	(\$111,311)	\$591,275	\$52,266	(\$539,009)	\$161,319
Group Event/Facility Rental	\$120,000	\$21,000	\$5,657	(\$15,343)	\$119,000	\$68,827	(\$50,173)	\$108,408
Interest Income	\$242,000	\$16,000	\$22,890	\$6,890	\$144,000	\$123,643	(\$20,357)	\$211,752
Investment Income	\$0	\$0	(\$511,041)	(\$511,041)	\$0	(\$651,292)	(\$651,292)	\$668,647
Membership	\$590,000	\$39,000	\$38,687	(\$313)	\$496,500	\$459,156	(\$37,344)	\$580,911
Special Events	\$306,000	\$59,750	\$111,643	\$51,893	\$172,750	\$172,362	(\$389)	\$250,794
Stingray Exhibit	\$155,825	\$9,750	\$9,683	(\$67)	\$149,300	\$153,244	\$3,944	\$155,813
Other	\$12,500	\$1,042	\$1,125	\$84	\$9,375	\$14,830	\$5,455	\$14,728
Total Self Generated Revenue	\$4,199,060	\$390,495	(\$94,109)	(\$184,604)	\$3,506,235	\$2,515,949	(\$990,286)	\$4,428,704
City of Fresno	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240,000
Measure Z-Capital Funds	\$685,120	\$30,010	\$923,433	\$893,423	\$595,090	\$923,443	\$328,353	\$985,473
Measure Z Operating Funds	\$3,145,588	\$228,726	\$225,604	(\$3,122)	\$2,316,399	\$2,065,458	(\$250,941)	\$2,409,399
Transfer to/from Related Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$8,029,768	\$649,231	\$1,054,928	\$405,697	\$6,417,724	\$5,504,850	(\$912,874)	\$8,153,575

Fresno's Chaffee Zoo Corporation

Income Statement

@ September 2011

	FY11 Budget	Current Month		Year-to-Date			FY10 Audited
		Budget	Actual @ 9/30/11	Variance	Budget	Actual @ 9/30/11	
EXPENSES							
OPERATING EXPENSES							
Personnel Expenses							
Administration	\$671,809	\$50,291	\$35,854	\$14,437	\$487,823	\$340,559	\$600,095
Animal	\$1,603,882	\$120,740	\$116,217	\$4,523	\$1,165,965	\$996,565	\$1,396,938
Education	\$578,910	\$43,651	\$46,253	(\$2,602)	\$421,315	\$429,370	\$520,265
Maintenance/Horticulture	\$661,660	\$49,306	\$48,870	\$436	\$482,391	\$404,747	\$582,086
Membership/Development/Marketing	\$409,033	\$30,715	\$27,972	\$2,743	\$296,926	\$244,748	\$308,334
Veterinary	\$109,390	\$15,019	\$14,254	\$765	\$145,012	\$133,070	\$154,684
Visitor Services	\$500,519	\$37,224	\$37,843	(\$619)	\$338,605	\$336,310	\$430,521
Total Personnel Expenses	\$4,625,203	\$346,946	\$327,263	\$19,683	\$3,358,837	\$2,885,169	\$3,992,923
Other Expenses							
Advertising	\$297,250	\$35,146	\$33,780	(\$1,364)	\$224,812	\$212,995	\$318,755
Animal Feed	\$217,700	\$19,817	\$14,212	\$5,605	\$178,250	\$170,365	\$221,480
Computer/Software	\$41,180	\$1,525	\$0	\$1,525	\$36,605	\$21,709	\$28,221
Conservation	\$20,000	\$2,500	\$0	\$2,500	\$16,000	\$20,577	\$29,200
Depreciation	\$233,417	\$21,384	\$10,089	\$11,495	\$168,666	\$113,053	\$154,936
Dues	\$33,450	\$2,783	\$750	\$2,033	\$35,100	\$16,371	\$27,171
Equipment	\$135,830	\$10,744	\$10,851	\$7,893	\$99,097	\$77,257	\$108,166
Fleet	\$38,010	\$3,168	\$1,804	\$1,363	\$28,507	\$30,663	\$29,036
Food/Catering	\$71,050	\$11,625	\$3,309	\$8,316	\$64,175	\$25,825	\$71,702
Insurance	\$145,000	\$12,450	\$9,276	\$3,174	\$120,100	\$113,744	\$130,329
Miscellaneous Business	\$10,165	\$1,115	\$852	\$263	\$7,820	\$6,551	\$6,678
Office Supplies	\$26,315	\$2,179	\$3,623	(\$1,444)	\$19,757	\$25,327	\$24,169
Postage	\$46,501	\$4,354	\$4,940	(\$586)	\$36,488	\$26,730	\$31,214
Printing	\$80,650	\$10,604	\$5,019	\$5,585	\$66,987	\$62,551	\$66,627
Repairs and Replacements	\$200,850	\$16,738	\$1,649	\$15,089	\$150,637	\$147,167	\$179,844
Service/Bank/Credit Card Fees	\$79,090	\$4,466	\$4,980	\$1,486	\$68,142	\$69,176	\$70,852
Signage	\$9,700	\$517	\$5,051	(\$4,534)	\$8,150	\$21,667	\$15,654
Specialized Services	\$476,535	\$43,172	\$47,338	(\$4,166)	\$357,629	\$438,980	\$470,389
Staff Development	\$59,774	\$8,231	\$8,070	\$161	\$47,080	\$36,889	\$40,849

Fresno's Chaffee Zoo Corporation
Income Statement
@ September 2011

	Current Month			Year-to-Date			FY10 Audited
	FY11 Budget	Budget	Actual @ 9/30/11	Variance	Budget	Actual @ 9/30/11	
Supplies	\$231,115	\$21,371	\$21,561	(\$190)	\$169,752	\$194,163	\$230,252
Telephone	\$40,000	\$3,383	\$1,156	\$2,227	\$10,450	\$32,260	\$38,924
Uniforms	\$23,750	\$1,521	\$25	\$1,496	\$15,187	\$27,117	\$24,100
Utilities	\$400,000	\$33,333	\$26,823	\$6,510	\$300,000	\$277,214	\$367,570
Other	\$100,050	\$7,969	\$1,980	\$5,989	\$73,800	\$44,773	\$56,655
Total Other Expenses	\$7,037,982	\$240,296	\$220,139	\$60,157	\$2,305,194	\$2,215,125	\$2,742,573
TOTAL OPERATING EXPENSES	\$7,663,185	\$627,241	\$547,401	\$79,840	\$5,663,230	\$5,100,494	\$6,735,495
Capital							
Capital Expenses	\$100,000	\$8,333	\$24,764	(\$16,430)	\$75,000	\$186,215	\$316,780
Total Capital	\$100,000	\$8,333	\$24,764	(\$16,430)	\$75,000	\$186,215	\$316,780
TOTAL EXPENSES	\$7,763,185	\$635,575	\$572,165	\$63,410	\$5,738,230	\$5,286,710	\$7,052,275
BEGINNING FUND BALANCE	\$11,454,495	\$11,189,873	\$11,189,873	\$0	\$11,454,495	\$11,454,495	\$10,353,195
NET SURPLUS/(DEFICIT)	\$266,583	\$13,656	\$482,763	\$469,107	\$679,494	\$218,140	\$1,101,300
ENDING FUND BALANCE	\$11,721,078	\$11,203,529	\$11,672,636	\$469,107	\$12,133,989	\$11,672,636	\$11,454,495

Discussion of Financial Results

- **Attendance**

- Attendance for September 2011 was 33,348 compared to 29,297 for the same period last year, an increase of 14%.
- Member attendance for September 2011 was 7,437 compared to 6,641 for the same period last year, an increase of 12%.
- YTD attendance @ September 30, 2011 was 418,430 compared to 375,661 for the same period last year, an increase of 11%.
- As of September 30, attendance is 11% over the budgeted attendance of 378,000.
- 2011 attendance goal is 443,000.
- 2010 attendance was 443,251.
- 2009 attendance was 418,285.

- **Contracted Revenue**

- Concession revenue for September 2011 was \$20,070 compared to \$17,420 in September 2010, an increase of 15%. Per cap revenue paid to the zoo for September 2011 was \$.60 compared to \$.59 in September 2010, an increase of 2%.
- Retail revenue for September 2011 was \$16,912 compared to \$15,257 in September 2010, an increase of 11%. Per cap revenue paid to the zoo in September 2011 was \$0.51 compared to \$0.52 in September 2010, a decrease of 2%.

- **Investments**

- Endowment valued at \$2,690,706 at September 30, 2011.
- Cash and investments, excluding endowments, totaling \$4,996,056 at September 30, 2011 compared to \$5,409,914 at August 31, 2011.

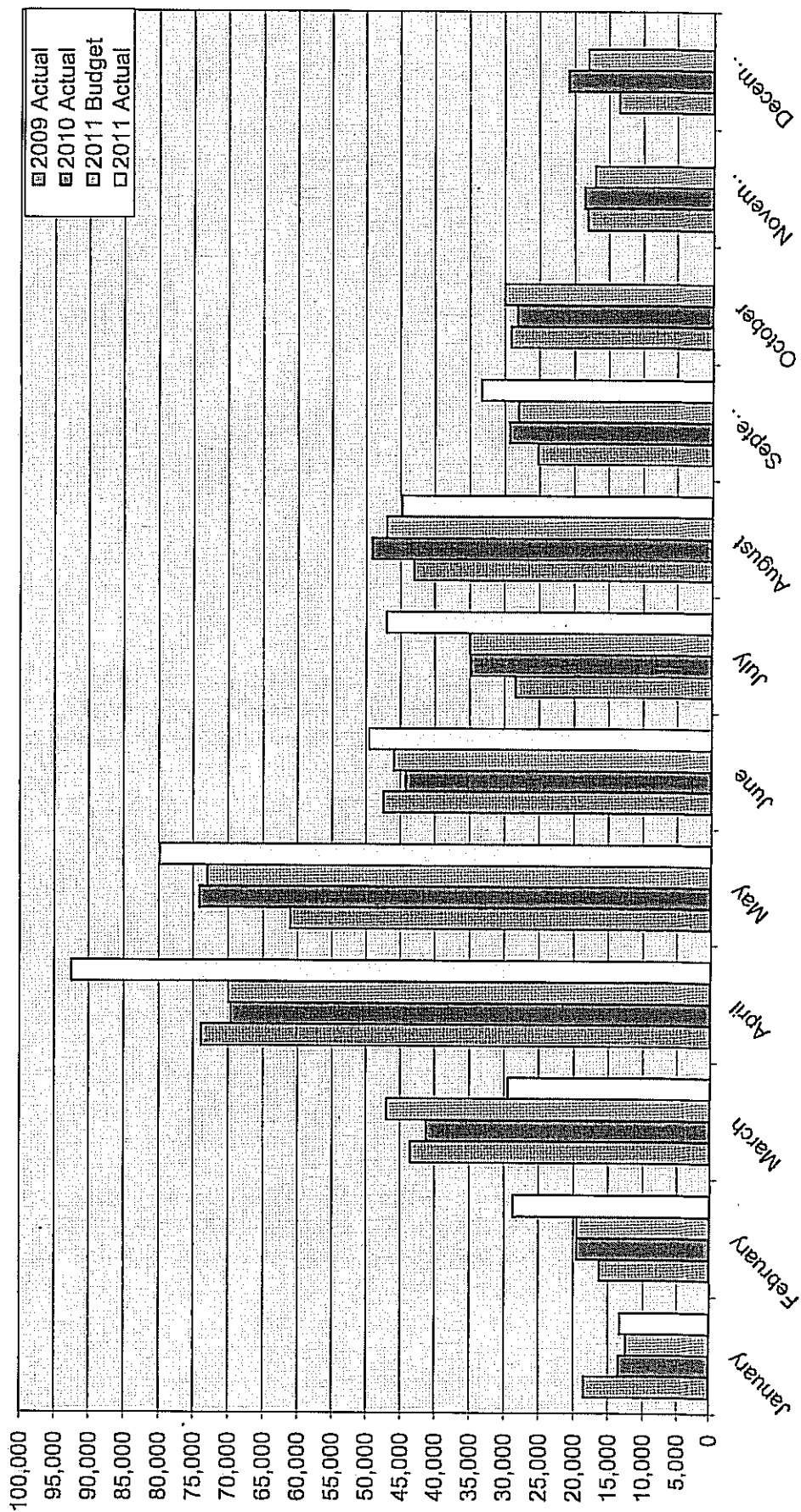
- **Accounts Receivable**

- Accounts receivable totaling \$1,738,153 at September 30, 2011 compared to \$939,695 at August 31, 2011.

- **Measure Z @ 8/31/11**

- Operating Funds balance: \$ 3,473,442
- Capital Funds balance: \$44,289,018
- \$47,762,460

Fresno Chaffee Zoo Attendance Comparison 2009 - 2011





FY11 October Financial Report

Presented to the Board of Directors

November 10, 2011

Discussion of Financial Results

- **Key Figures:**

- Self Generated Revenue is 5.6% ahead of the YTD budget*.
- The YTD operating surplus @ 10/31/11 is \$448,718.
- Attendance is 11.8% ahead of the YTD attendance goal of 408,000.
- Admission revenue is 12.7% ahead of the YTD budget of \$1,355,847.
- Admission, Concessions, Giraffe Feeding, and Stingray Exhibit have all exceeded their annual goal with 2 months remaining.

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

- **Attendance :**

- Attendance for October 2011 was 37,557 compared to 28,173 for the same period last year, an increase of 33%.
- Member attendance for October 2011 was 6,535 compared to 5,191 for the same period last year, an increase of 26%.
- YTD attendance @ October 31, 2011 was 455,987 compared to 403,834 for the same period last year, an increase of 13%.
- 2011 attendance goal is 443,000.
- 2010 attendance was 443,251.
- 2009 attendance was 418,285.

Discussion of Financial Results

- **Contracted Revenue:**
 - October Concession Revenue:
2011 Revenue: \$16,185 2011 Per Cap: \$0.43
2010 Revenue: \$13,814 2010 Per Cap: \$0.49
October 2011 revenue increased 17% and per caps decreased 12% over October 2010.
 - October Retail Revenue:
2011 Revenue: \$10,975 2011 Per Cap: \$0.29
2010 Revenue: \$ 7,175 2010 Per Cap: \$0.25
October 2011 revenue increased 53% and per caps increased 16% over October 2010.
- **Investments**
 - Endowment valued at \$2,908,391 at October 31, 2011 compared to \$2,690,706 at September 30, 2011.
 - Cash and investments, excluding endowments, totaling \$6,029,207 at October 31, 2011 compared to \$4,997,051 at September 30, 2011.
- **Accounts Receivable**
 - Accounts receivable totaling \$1,570,373 at October 31, 2011 compared to \$1,738,153 at September 30, 2011.
- **Measure Z @ 9/30/11**
 - Operating Funds balance: \$ 3,559,116
 - Capital Funds balance: \$45,081,959
\$48,641,075

Fresno's Chaffee Zoo Corporation
Balance Sheet
October 2011

	FY11 @ 10/31/11	FY11 @ 9/30/11	FY10 Audited
ASSETS			
Cash	\$599,566	(\$57,773)	\$281,104
Short Term Investments	\$1,214,309	\$1,114,022	\$2,115,724
Long Term Investments	\$7,123,723	\$6,631,508	\$7,192,425
Accounts Receivable	\$1,570,373	\$1,738,153	\$863,609
Prepaid Expenses	\$75,609	\$87,725	\$225,235
Inventory	\$0	\$0	\$0
Building, Equipment, Vehicle and Furniture (net)	\$649,690	\$623,297	\$590,341
Construction in Progress	\$2,381,877	\$2,291,257	\$878,446
TOTAL ASSETS	\$13,615,147	\$12,428,191	\$12,146,885
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts Payable/Accrued Liabilities	\$821,466	\$748,396	\$692,390
Total Liabilities	\$821,466	\$748,396	\$692,390
Net Assets			
Fund Balance-Unrestricted	\$12,133,148	\$11,027,509	\$10,821,150
Fund Balance-Temporarily Restricted	\$624,249	\$618,723	\$596,808
Fund Balance-Permanently Restricted	\$36,284	\$33,573	\$36,537
Total Net Assets	\$12,793,681	\$11,679,795	\$11,454,495
TOTAL LIABILITIES AND NET ASSETS	\$13,615,147	\$12,428,191	\$12,146,885

@October 2011

REVENUE	FY11 Budget	Current Month		Year-to-Date		FY10 Audited	
		Budget	Actual @ 10/31/11	Variance	Budget		Actual @ 10/31/11
Self Generated Revenue							
Admissions	\$1,472,530	\$99,717	\$90,270	(\$9,447)	\$1,355,847	\$1,528,474	\$172,627
Adopt an Animal	\$25,000	\$2,000	\$1,025	(\$975)	\$21,350	\$20,738	(\$612)
Board Designated for Endowment	\$50,000	\$10,000	\$166	(\$9,834)	\$50,000	\$63,984	\$13,984
Education	\$150,935	\$7,882	\$4,874	(\$3,007)	\$142,217	\$149,698	\$7,482
Food Services	\$168,340	\$11,400	\$16,185	\$4,785	\$155,040	\$207,316	\$52,276
Gift Shop	\$190,490	\$12,900	\$10,975	(\$1,925)	\$175,440	\$179,463	\$4,023
Climate Feeding	\$79,740	\$5,480	\$7,066	\$1,666	\$73,440	\$103,803	\$30,363
Grants/Fundraising	\$635,700	\$11,475	\$9,113	(\$2,362)	\$602,750	\$61,379	(\$541,371)
Group Event/Facility Rental	\$120,000	\$1,000	\$18,911	\$17,911	\$120,000	\$87,738	(\$32,262)
Interest Income	\$242,000	\$16,000	\$9,868	(\$6,132)	\$160,000	\$133,511	(\$26,489)
Investment Income	\$0	\$0	\$483,512	\$483,512	\$0	(\$167,780)	(\$167,780)
Membership	\$590,000	\$24,000	\$34,178	\$10,178	\$520,500	\$493,334	(\$27,166)
Special Events	\$306,000	\$78,250	\$125,509	\$47,259	\$251,000	\$297,826	\$46,826
Slingray Exhibit	\$155,825	\$3,850	\$8,430	\$4,580	\$153,150	\$161,674	\$8,524
Other	\$12,500	\$1,042	\$947	(\$94)	\$10,417	\$15,777	\$5,360
Total Self Generated Revenue	\$4,199,060	\$284,915	\$821,030	\$536,115	\$3,791,150	\$3,336,934	(\$454,216)
City of Fresno	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Measure Z-Capital Funds	\$685,120	\$30,010	\$614,469	\$584,459	\$625,100	\$1,537,912	\$912,812
Measure Z Operating Funds	\$3,145,588	\$247,987	\$242,998	(\$4,989)	\$2,564,386	\$2,308,456	(\$255,930)
Transfer to/from Related Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$8,029,768	\$562,912	\$1,678,496	\$1,115,585	\$6,980,636	\$7,183,302	\$202,666
							\$8,153,575

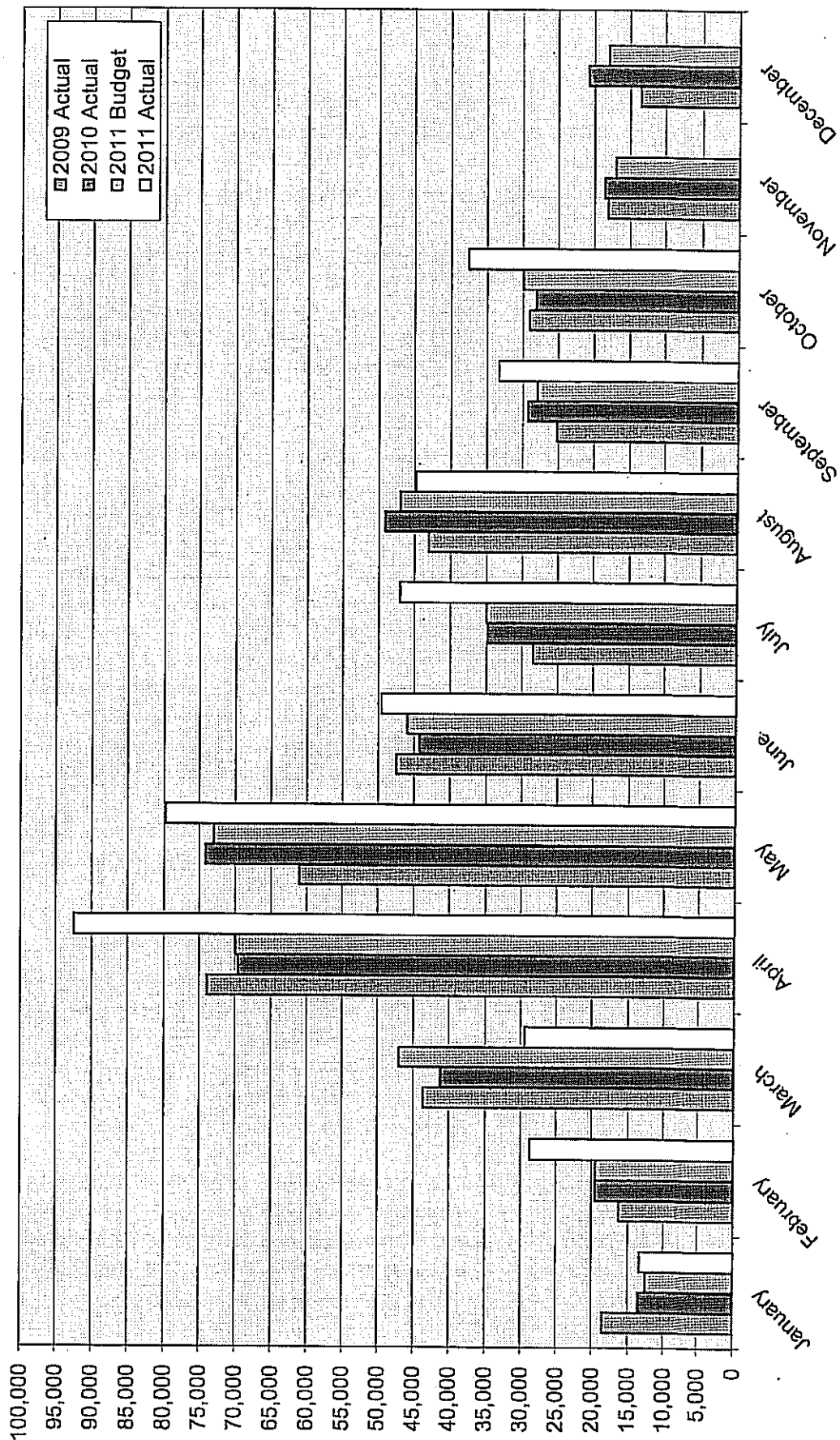
Fresno's Chaffee Zoo Corporation Income Statement @ October 2011

	FY11 Budget	Current Month		- Variance	Year-to-Date		Variance	FY10 Audited
		Budget	Actual @ 10/31/11		Budget	Actual @ 10/31/11		
EXPENSES								
OPERATING EXPENSES								
Personnel Expenses								
Administration	\$671,809	\$54,306	\$37,058	\$17,248	\$543,129	\$377,616	\$164,512	\$600,095
Animal	\$1,603,882	\$129,394	\$136,391	(\$6,997)	\$1,295,360	\$1,132,956	\$162,403	\$1,396,938
Education	\$578,910	\$46,946	\$44,777	\$2,169	\$468,262	\$474,147	(\$5,886)	\$520,265
Maintenance/Horticulture	\$661,660	\$55,518	\$47,483	\$8,035	\$537,908	\$452,230	\$85,678	\$582,086
Membership/Development/Marketing	\$409,033	\$32,804	\$32,050	\$754	\$329,730	\$277,162	\$52,568	\$308,334
Veterinary	\$199,390	\$16,118	\$15,144	\$974	\$161,130	\$148,214	\$12,916	\$154,684
Visitor Services	\$500,519	\$38,139	\$38,387	(\$248)	\$396,744	\$374,697	\$22,047	\$430,521
Total Personnel Expenses	\$4,625,203	\$373,226	\$351,209	\$21,935	\$3,731,262	\$3,237,024	\$494,238	\$3,992,923
Other Expenses								
Advertising	\$297,250	\$24,146	\$23,066	\$1,080	\$248,958	\$236,061	\$12,898	\$318,755
Animal Feed	\$237,700	\$19,817	\$11,275	\$8,542	\$198,067	\$181,640	\$16,427	\$221,480
Computer/Software	\$41,180	\$1,525	\$772	\$753	\$38,130	\$24,481	\$13,648	\$28,221
Conservation	\$20,000	\$7,000	\$0	\$7,000	\$18,000	\$20,577	(\$2,577)	\$29,200
Depreciation Expense	\$233,417	\$21,584	\$10,089	\$11,495	\$190,249	\$123,142	\$67,107	\$154,936
Dues	\$33,450	\$2,783	\$254	\$2,530	\$27,883	\$16,635	\$11,258	\$27,171
Equipment	\$135,830	\$11,744	\$10,101	\$1,643	\$110,842	\$87,358	\$23,483	\$108,166
Fleet	\$38,010	\$3,168	\$1,577	\$1,591	\$31,675	\$32,291	(\$616)	\$29,036
Food/Catering	\$71,050	\$5,900	\$8,849	(\$2,949)	\$70,075	\$34,310	\$35,765	\$71,702
Insurance	\$145,000	\$12,450	\$9,276	\$3,174	\$132,550	\$123,020	\$9,530	\$130,329
Miscellaneous Business	\$10,165	\$815	\$371	\$444	\$8,635	\$6,922	\$1,713	\$6,678
Office Supplies	\$26,315	\$2,199	\$3,889	(\$1,690)	\$21,957	\$29,216	(\$7,259)	\$24,169
Postage	\$46,501	\$3,254	\$1,309	\$1,945	\$39,743	\$28,040	\$11,703	\$31,214
Printing	\$80,650	\$3,054	\$14,594	(\$11,540)	\$70,042	\$77,145	(\$7,103)	\$66,627
Repairs and Replacements	\$200,850	\$16,737	\$13,995	\$2,742	\$167,375	\$161,162	\$6,212	\$179,044
Service/Bank/Credit Card Fees	\$79,090	\$6,466	\$4,984	\$1,482	\$66,608	\$74,201	(\$7,593)	\$70,852
Signage	\$9,700	\$517	\$0	\$517	\$8,667	\$21,667	(\$13,000)	\$15,654
Specialized Services	\$476,535	\$42,802	\$41,336	\$1,466	\$400,431	\$411,165	(\$10,734)	\$470,389
Staff Development	\$59,774	\$4,231	\$7,116	(\$2,885)	\$51,312	\$44,005	\$7,307	\$40,849

Fresno's Chaffee Zoo Corporation
Income Statement
@ October 2011

	Current Month			Year-to-Date			FY10 Audited
	FY11 Budget	Budget	Actual @ 10/31/11	Variance	Budget	Actual @ 10/31/11	
Supplies	\$231,115	\$22,421	\$20,146	\$2,275	\$192,173	\$214,308	\$230,352
Telephone	\$40,600	\$3,383	\$5,971	(\$2,588)	\$33,833	\$30,934	\$38,924
Uniforms	\$23,750	\$4,521	\$0	\$4,521	\$19,708	\$27,117	\$24,400
Utilities	\$400,000	\$33,333	\$14,578	\$18,756	\$333,333	\$291,791	\$367,570
Other	\$100,050	\$10,716	\$3,717	\$6,998	\$84,515	\$48,490	\$56,655
Total Other Expenses	\$3,037,982	\$259,566	\$207,165	\$52,302	\$2,564,760	\$2,375,669	\$2,742,573
TOTAL OPERATING EXPENSES	\$7,663,185	\$632,792	\$558,555	\$74,237	\$6,296,022	\$5,612,693	\$6,735,495
EIR and Capital Expansion							
Capital Expenses	\$100,000	\$8,333	\$6,056	\$2,277	\$83,333	\$231,423	\$316,780
Total EIR and Capital Expansion	\$100,000	\$8,333	\$6,056	\$2,277	\$83,333	\$231,423	\$316,780
TOTAL EXPENSES	\$7,763,185	\$641,125	\$564,611	\$76,514	\$6,379,356	\$5,844,116	\$7,052,275
BEGINNING FUND BALANCE	\$11,454,495	\$11,679,795	\$11,679,795	\$0	\$11,454,495	\$11,454,495	\$10,353,195
NET SURPLUS/(DEFICIT)	\$266,583	(\$78,214)	\$1,113,885	\$1,192,099	\$601,240	\$1,339,106	\$1,101,300
ENDING FUND BALANCE	\$11,721,078	\$11,601,582	\$12,793,681	\$1,192,099	\$12,055,736	\$12,793,681	\$11,454,495

Fresno Chaffee Zoo
Attendance Comparison
2009 - 2011



BEFORE THE FRESNO COUNTY ZOO AUTHORITY
STATE OF CALIFORNIA

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

IN THE MATTER OF THE
FRESNO CHAFFEE ZOO BID POLICIES

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

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

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

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

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

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

WHEREAS, the Fresno Chaffee Zoo adopted policies for the procurement of bids and services, and

WHEREAS, the Zoo Authority concurs with the Fresno Chaffee Zoo policies on procurement.

NOW, THEREFORE BE IT RESOLVED that:

1. As a condition of receipt of Measure Z funds for construction of capital improvement projects within the Zoo, the Fresno Chaffee Zoo shall follow the "Fresno's Chaffee Zoo Corporation Policy on the Procurement of Goods and Services, Including the Bidding & Selection Process for Construction Projects" (attached hereto as Exhibit A) whenever it procures goods or services.
2. If the Fresno Chaffee Zoo wishes to change in any way the "Fresno's Chaffee Zoo Corporation Policy on the Procurement of Goods and Services, Including the Bidding & Selection Process for Construction Projects" attached hereto as Exhibit A, the Fresno Chaffee Zoo shall first provide such changes to the Zoo Authority and seek comment on same.
3. If the Fresno Chaffee Zoo contracts for goods and services in a manner which does not comply with the policy attached hereto as Exhibit A, or changes such policy without approval of the Zoo Authority, the Zoo Authority may deny the appropriation of Measure Z funds on this basis.

THE FOREGOING was PASSED and ADOPTED by the following vote of the Fresno County Zoo Authority this __th day of November, 2011, to-wit:

AYES:

NOES:

ABSENT:

Chairman, Fresno County Zoo Authority

Fresno's Chaffee Zoo Corporation
Policy on the Procurement of Goods and Services,
Including the Bidding & Selection Process for
Construction Projects

Table of Contents

Section 1 Purpose.....	1
Section 2 Definitions.....	1
Section 3 Summary of Procedures.....	2
Section 4 Negotiated Purchases of Goods, Services and Capital Improvement Projects...	3
Section 5 Goods and Services.....	3
Section 6 Informal Bidding of Capital Improvements.....	3
Section 7 Formal Bidding of Capital Improvements	4
Section 8 Construction Manager At-Risk and Design Build	5
Section 9 Emergency Repairs	5
Section 10 Bid Splitting	6



Section 1 Purpose

As a matter of best serving the needs of the Fresno County community and prudently using Measure Z Funds, Fresno's Chaffee Zoo Corporation ("ZooCorp") is adopting this policy for the procurement of goods, services and capital improvement projects. This policy is intended to provide guidance to ZooCorp representatives throughout the bidding and selection process. This policy is not intended to provide any rights, contractual or otherwise, to any person or entity. Furthermore, ZooCorp retains the right to interpret the provisions of this policy in the event of any dispute in the bidding and selection process.

The ZooCorp, on an annual basis and in consultation with Representatives of the Construction Industry, will evaluate the effectiveness and efficiency of these policies and will make changes intended to improve the procedures.

Section 2 Definitions

Capital Improvement Project - Construction, reconstruction, erection, alteration, renovation, improvement, demolition, and/or repair work on a property that will enhance the property's value or increase its useful life.

Construction Manager at Risk with Guaranteed Maximum Pricing (CM) - A construction project delivery system where a Contractor is selected to review and participate in the production of the construction documents and who agrees upon a Guaranteed Maximum Price to perform the work.

Contractor(s) - A person or company that undertakes a contract to provide materials and/or labor to complete a construction project.

Design Build (DB) - A construction project delivery system where the design and construction aspects are contracted with a single entity.

Disabled Veteran Business Entity (DVBE) - A business entity certified by the California State Office of Small Business & Disabled Veteran Business Enterprise Services (OSDS) as owned by a disabled veteran.

Goods - Tangible materials, products and equipment not associated with a capital improvement project.

Formal Bid Process - Used to procure Capital Improvement Projects with an estimated cost greater than \$500,001.

Informal Bid Process - Used to procure minor Capital Improvement Projects with an estimated cost between \$100,001 and \$500,000.

Local Business Entity - Any business entity that has its primary home office located in Fresno County.

Negotiated Process - A procurement process where a vendor is contacted and the services and pricing is arranged without a formal or informal bidding process.



Preferred Business Entity - Any business certified by the State of California, OSDS, as owned by a Disabled Veteran Business or Small Business Enterprise or a Local Business Entity as defined in this document.

Prevailing Wage - The general prevailing rate of wages identified by the Director of the Department of Industrial Relations of the State of California pursuant to section 1770 of the Labor Code

Representative of the Construction Industry - A general Contractor, Trade Contractor, or labor representative with experience in the field of capital improvement construction projects.

Request for Proposal (RFP) - A request issued to supplies of Goods used to establish pricing.

Request for Qualifications (RFQ) - A request issued to Service providers for a statement of qualifications.

Services - Intangible products associated with the design, inspection and management of Capital Improvement Projects.

Small Business Entity - A business entity certified by the California State Office of Small Business & Disabled Veteran Business Enterprise Services (OSDS) as a small business.

Trade Contractor - Appropriately licensed specialty contractors hired by the ZooCorp, CM or Contractor to perform portions of the work.

ZooCorp - The Fresno Chaffee Zoo Corporation, a privately created California public benefit corporation.

Section 3 Summary of Procedures

These procedures are segmented into two different types of purchases and four different levels of costs.

The following is a brief description of purchasing type and cost restrictions.

- **Procurement of Goods and Services:**
Goods and Services costing \$100,000 or less will be procured using a negotiated process. For Goods and Services costing more than \$100,000, there will be a formal RFQ/RFP process.
- **Procurement of Capital Improvement Projects:**
Capital Improvement Projects estimated to cost \$100,000 or less will be procured using the Negotiated Process. For projects between \$100,001 and \$500,000 the Informal Bid Process will be used and for projects over \$500,001 the Formal Bid Process will be used. Projects estimated over \$4,000,000 may use the Formal Process, the CM delivery system or the DB delivery system.



Section 4 Negotiated Purchases of Goods, Services and Capital Improvement Projects

For Goods, Services and Minor Capital Improvement Projects estimated to cost between \$1 and \$100,000, ZooCorp will use the Negotiated process. ZooCorp will contact a vendor or vendors and negotiate the terms to purchase Goods, Services or perform the work on small maintenance or construction projects. No bidding will be required. ZooCorp may also choose to perform the work itself.

Section 5 Goods and Services

For Goods and Services estimated to cost more than \$100,000, ZooCorp will use a formal RFP process for goods and a RFQ process for services.

ZooCorp will generally:

- Advertise in an appropriate trade publication and local newspapers announcing the RFQ/RFP.
- Contact vendors and suppliers and develop interest in these vendors to participate in the RFQ/RFP process.
- Send a RFQ/RFP to interested vendors at least 30 days prior to bid opening.
- Answer any questions and issue addenda the RFQ/RFP as needed.
- Evaluate submittals and award to the most responsible and responsive proposer.

Preference will be given to Preferred Businesses. Specifics regarding the amount of preference will be included in the RFQ.

This section does not apply to firms providing CM or DB services on capital improvement projects.

Section 6 Informal Bidding of Capital Improvements

For Capital Improvement Projects estimated to cost between \$100,001 and \$500,000, ZooCorp will use an Informal Bid Process to procure construction projects. ZooCorp will develop and maintain a list of pre-approved general and Trade Contractors using the following procedure:

- In November of each year ZooCorp will announce their intention to prequalify Contractors to be included in a list that will be contacted to bid on minor Capital Improvement construction projects for the following year. The announcement will be sent to a minimum of one trade journal and one local news paper. See Attachment A, "Announcement of Pre-qualification Procedures for Annual Pre-qualifications".
- Interested Contractors must submit a written request for the pre-qualification questionnaire via mail, email or fax.
- Each Contractor will be required to fill out and return the "Pre-Qualification Questionnaire", see Attachment B.



- ZooCorp will then evaluate each questionnaire and maintain a list of all Contractors that have been pre-qualified for a specific category of work.
- A Contractor may be added to ZooCorp's approved Contractors list at any time by submitting the required application.
- At least 10 calendar days prior to bid opening all Contractors on the list, for the category of work to be bid, will be sent a notice inviting bids. This notice may also be advertised in a local news paper or trade journal. This notice will describe the project in general terms, type of contractor's license required, how to obtain more detailed information about the project and state the time and place for the submission of sealed bids.
- Sealed bids will require a listing of all proposed subcontractors if the value of their contract is greater than .5%. Listed subcontractors will not be substituted without the expressed written consent of the ZooCorp.
- The ZooCorp will provide plans, specifications and/or direction on the scope of the project that will enable any competent mechanic or builder to carry out the project.
- ZooCorp will hold a public meeting to open sealed bids on the date and time specified on the notice inviting bids and award the project to the most qualified, responsible and responsive low bidder.
- A two percent bid advantage will be given to Preferred Business Enterprises. The two percent advantage is not accumulative, if a Contractor qualifies as a Preferred Business in more than one category, a maximum of a two percent advantage will be allowed.

Section 7 Formal Bidding of Capital Improvements

For Capital Improvement Projects estimated to cost \$500,001 or more, ZooCorp will use the following formal bidding process:

- Develop a complete set of bid documents for the intended project.
- Obtain the required approvals from the code enforcement authorities having jurisdiction over the Fresno Chaffee Zoo.
- Announce their intention to receive sealed bids for construction of a Capital Improvement Project 30 calendar days prior to bid opening. The announcement will be sent to a minimum of one trade journal and one local news paper twice within the 30 calendar day time period. The announcement will include the following:
 - A brief description of the project.
 - Information on how to obtain the bidding documents.
 - Information on how to obtain the pre-qualification application. A sample of the pre-qualification application is included in this document as Attachment B.
 - The type of contractor's license required.
 - The date and time of the bid opening.
 - Requirement for the Contractor to pay the Prevailing Wage for all labor.
 - Requirement to list all subcontractors with a contract value greater than .5% at the time of the bid submission and not substitute listed subcontractors without the expressed written consent of the ZooCorp.
- Evaluate and respond to all pre-bid questions and issue addendums as necessary.



- Publicly open bids and announce an apparent low bidder on the specified date and time.
- Evaluate bids and award the project to the most responsible, responsive and lowest bidder.
- A two percent bid advantage will be given to Preferred Business Enterprises. The two percent advantage is not accumulative, if a Contractor qualifies as a Preferred Business in more than one category, a maximum of a two percent advantage will be allowed.

Section 8 Construction Manager At-Risk and Design Build

For construction projects estimated to cost over \$4,000,000, ZooCorp will evaluate each project to determine the most appropriate delivery method. Possible delivery methods include the Formal Bid Process mentioned above, the CM project delivery method or the DB project delivery method. When using the CM or DB methods each firm will be required to meet certain selection criteria in addition to providing acceptable pricing. These requirements will be ascertained using a "Request for Qualification" (RFQ). Firm will respond to the RFQ with a Statement of Qualifications (SOQ).

ZooCorp will announce their intention to procure a Capital Improvement Project using the CM or DB methods in one trade journal and one local news paper 30 calendar days before submissions of the SOQ. This announcement will appear twice in this 30 day period. The announcement will specify the requirements for the bidding firms and include instructions on how to obtain the RFQ.

The RFQ provided to interested firms will describe the project, including construction budget, preconstruction phase services and construction phase services, the parties' duties and responsibilities and other terms and conditions of the project.

In making a determination with respect to the qualifications and experience of the firms, ZooCorp may request firms to show their experience and quality of work with respect to the construction of exhibits, including the artistry and constructing exhibits consistent with the animals' natural habitats. References and examples of prior work will be required. Other relevant factors will include bonding capability, insurability, safety record, experience and qualifications to perform work for a zoo or a similar operation, no conflict of interest with ZooCorp or its representatives, and commitment to pay prevailing wages. ZooCorp may also require interested firms to interview with ZooCorp representatives.

Preference will be given to Preferred Businesses. Specifics regarding the amount of preference will be included in the RFQ.

Section 9 Emergency Repairs

In cases of emergency when repair or replacements are necessary, the ZooCorp may proceed at once to replace or repair any facility without adopting plans, specifications, or working details, or giving notice for bids to let contracts. The work may be done by day labor under the direction of the ZooCorp, by contractor, or by a combination of the two.



Section 10 Bid Splitting

It shall be unlawful to split or separate into smaller work orders or projects any project for the purpose of evading the provisions of these procedures requiring work to be done by contract after competitive bidding.

-----END-----

Attachment A

ANNOUNCEMENT OF PRE-QUALIFICATION PROCECURES AND OPEN DATES FOR ANNUAL PRE-QUALIFICATION

Notice is hereby given that on _____, 2011, the ZooCorp determined that all bidders on capital improvement projects to be undertaken by the ZooCorp must be pre-qualified prior to submitting bids. It is mandatory that all Licensed Contractors who intend to submit bids fully complete the pre-qualification questionnaire, provide all materials requested herein, and be approved by ZooCorp to be on the final Bidders list. No bid will be accepted from a Contractor that has failed to comply with these requirements. If two or more business entities submit a bid on a project as a Joint Venture, or expect to submit a bid as part of a Joint Venture, each entity within the Joint Venture must be separately qualified to bid.

Pre-qualification applications may be submitted in November of each year and in January of the following year a new list of qualified contractors will be publicized.

Answers to questions contained in the attached questionnaire, information about current bonding capacity on an aggregate and per project limit, notarized statement from surety, and the most recent reviewed or audited financial statements, with accompanying notes and supplemental information, are required. ZooCorp will use these documents as the basis of rating Contractors in respect to the size and scope of contracts upon which each Contractor is qualified to bid. ZooCorp reserves the right to check other sources available. ZooCorp's decision will be based on objective evaluation criteria.

Pre-qualification approval will remain valid for one (1) calendar year from the date of notice of qualification, except that ZooCorp reserves the right during that calendar year to adjust, increase, limit, suspend or rescind the pre-qualification ratings based on subsequently learned information and after giving notice of the proposed action to the Contractor and an opportunity for a hearing consistent with the hearing procedures described below for appealing a pre-qualification determination.

While it is the intent of the pre-qualification questionnaire and documents required therewith to assist ZooCorp in determining bidder responsibility prior to the submission of bids and to aid ZooCorp in selecting the lowest responsible bidder, neither the fact of pre-qualification, nor any pre-qualification rating, will preclude ZooCorp from a post-bid consideration and determination on a specific project of whether a bidder has the quality, fitness, capacity and experience to satisfactorily perform the proposed work, and has demonstrated the requisite trustworthiness. Contractors are encouraged to submit pre-qualification packages as soon as possible, so that they may be notified of pre-qualification status well in advance of upcoming projects.

The pre-qualification packages should be submitted under seal and marked "CONFIDENTIAL" to:

Capital Improvements Contracting Officer
Fresno Chaffee Zoo
894 W Belmont Ave.
Fresno CA 93728

Attachment A

The pre-qualification packages (questionnaire answers and financial statements) submitted by Contractors are not public records and are not open to public inspection. All information provided will be kept confidential to the extent permitted by law, although the contents may be disclosed to third parties for the purpose of verification, investigation of substantial allegations, and in the process of an appeal hearing.

Each questionnaire must be signed under penalty of perjury in the manner designated at the end of the form, by an individual who has the legal authority to bind the Contractor on whose behalf that person is signing. If any information provided by a Contractor becomes inaccurate, the Contractor must immediately notify ZooCorp and provide updated accurate information in writing, under penalty of perjury.

ZooCorp reserves the right to waive minor irregularities and omissions in the information contained in the pre-qualification application submitted, to make all final determinations, and to determine at any time that the pre-qualification procedures will not be applied to a future projects.

Note: A contractor may be found not pre-qualified for bidding on a specific contract to be let by ZooCorp, or on all contracts to be let by ZooCorp until the contractor meets ZooCorp's requirements. In addition, a contractor may be found not pre-qualified for either:

- (1) Omission of requested information or
- (2) Falsification of information

* * * * *

NOTICE: To contractors who are using subcontractors for this job, please be advised that the ZooCorp **may** require, as to subcontractors, one of the following:

- ☐ The qualification of subcontractors in the following crafts or trades, following acceptance of your bid, but before the award is made:

- ☐ Pre-qualification of all subcontractors.
- ☐ Pre-qualification of subcontractors in certain crafts.
- ☐ Post-bid qualification review.

PRE-QUALIFICATION QUESTIONNAIRE

Attachment B

CONTACT INFORMATION

Firm Name: _____ Check One: ☐ Corporation
(as it appears on license) ☐ Partnership
☐ Sole Prop.

Contact Person: _____

Address: _____

Phone: _____ Fax: _____

If firm is a sole proprietor or partnership:

Owner(s) of Company _____

Contractor's License Number(s):

Attachment B

PART I. ESSENTIAL REQUIREMENTS FOR QUALIFICATION

Contractor will be immediately disqualified if the answer to any of questions 1 through 5 is "no."

Contractor will be immediately disqualified if the answer to any of questions 6 through 9 is "yes."

1. Contractor possesses a valid and current California Contractor's license for the project or projects for which it intends to submit a bid.
☐ Yes ☐ No
2. Contractor has a liability insurance policy with a policy limit of at least \$1,000,000 per occurrence and \$2,000,000 aggregate.
☐ Yes ☐ No
3. Contractor has current workers' compensation insurance policy as required by the Labor Code or is legally self-insured pursuant to Labor Code section 3700 et. seq.
☐ Yes ☐ No ☐ Contractor is exempt from this requirement, because it has no employees
4. Have you attached your latest copy of a reviewed or audited financial statement with accompanying notes and supplemental information?
☐ Yes ☐ No

NOTE: A financial statement that is not either reviewed or audited is not acceptable. A letter verifying availability of a line of credit may also be attached; however, it will be considered as supplemental information only, and is not a substitute for the required financial statement.

5. Have you attached a notarized statement from an admitted surety insurer (approved by the California Department of Insurance) and authorized to issue bonds in the State of California, which states: (a) that your current bonding capacity is sufficient for the project for which you seek pre-qualification if you are seeking pre-qualification for a single project; or (if you are seeking pre-qualification valid for a year) (b) your current available bonding capacity?
☐ Yes ☐ No

NOTE: Notarized statement must be from the surety company, not an agent or broker.

6. Has your contractor's license been revoked at any time in the last five years?
☐ Yes ☐ No
7. Has a surety firm completed a contract on your behalf, or paid for completion because your firm was default terminated by the project owner within the last five (5) years?
☐ Yes ☐ No

Attachment B

8. At the time of submitting this pre-qualification form, is your firm ineligible to bid on or be awarded a public works contract, or perform as a subcontractor on a public works contract, pursuant to either Labor Code section 1777.1 or Labor Code section 1777.7?

☐ Yes ☐ No

If the answer is "Yes," state the beginning and ending dates of the period of debarment:

9. At any time during the last five years, has your firm or any of its owners or officers been convicted of a crime involving the awarding of a contract of a government construction project, or the bidding or performance of a government contract?

☐ Yes ☐ No

Attachment B

PART II. ORGANIZATION, HISTORY, ORGANIZATIONAL PERFORMANCE, COMPLIANCE WITH CIVIL AND CRIMINAL LAWS

A. Current Organization and Structure of the Business

For Firms That Are Corporations:

- 1a. Date incorporated : _____
- 1b. Under the laws of what state: _____
- 1c. Provide all the following information for each person who is either (a) an officer of the corporation (president, vice president, secretary, treasurer), or (b) the owner of at least ten per cent of the corporation's stock.

Name	Position	Years with Co.	% Ownership	Social Security #

- 1d. Identify every construction firm that any person listed above has been associated with (as owner, general partner, limited partner or officer) at any time during the last five years.

NOTE: For this question, "owner" and "partner" refer to ownership of ten per cent or more of the business, or 10 per cent or more of its stock, if the business is a corporation.

Person's Name	Construction Firm	Dates of Person's Participation with Firm

For Firms That Are Partnerships:

- 1a. Date of formation: _____
- 1b. Under the laws of what state: _____
- 1c. Provide all the following information for each partner who owns 10 per cent or more of the firm.

Name	Position	Years with Co.	% Ownership	Social Security #

Attachment B

- 1d. Identify every construction company that any partner has been associated with (as owner, general partner, limited partner or officer) at any time during the last five years.

NOTE: For this question, "owner" and "partner" refer to ownership of ten per cent or more of the business, or ten per cent or more of its stock, if the business is a corporation.

Person's Name	Construction Company	Dates of Person's Participation with Company

For Firms That Are Sole Proprietorships:

- 1a. Date of commencement of business. _____
- 1b. Social security number of company owner. _____
- 1c. Identify every construction firm that the business owner has been associated with (as owner, general partner, limited partner or officer) at any time during the last five years.

NOTE: For this question, "owner" and "partner" refer to ownership of ten per cent or more of the business, or ten per cent or more of its stock, if the business is a corporation.

Person's Name	Construction Company	Dates of Person's Participation with Company

For Firms That Intend to Make a Bid as Part of a Joint Venture:

- 1a. Date of commencement of joint venture. _____
- 1b. Provide all of the following information for each firm that is a member of the joint venture that expects to bid on one or more projects:

Name of firm	% Ownership of Joint Venture

B. History of the Business and Organizational Performance

2. Has there been any change in ownership of the firm at any time during the last three years?
- NOTE: A corporation whose shares are publicly traded is not required to answer this question.**

Attachment B

☐ Yes ☐ No

If "yes," explain on a separate signed page.

3. Is the firm a subsidiary, parent, holding company or affiliate of another construction firm?
NOTE: Include information about other firms if one firm owns 50 per cent or more of another, or if an owner, partner, or officer of your firm holds a similar position in another firm.

☐ Yes ☐ No

If "yes," explain on a separate signed page.

4. Are any corporate officers, partners or owners connected to any other construction firms?
NOTE: Include information about other firms if an owner, partner, or officer of your firm holds a similar position in another firm.

☐ Yes ☐ No

If "yes," explain on a separate signed page.

5. State your firm's gross revenues for each of the last three years:

6. How many years has your organization been in business in California as a contractor under your present business name and license number? _____ years

7. Is your firm currently the debtor in a bankruptcy case?

☐ Yes ☐ No

If "yes," please attach a copy of the bankruptcy petition, showing the case number, and the date on which the petition was filed.

8. Was your firm in bankruptcy at any time during the last five years? (This question refers only to a bankruptcy action that was not described in answer to question 7, above)

☐ Yes ☐ No

If "yes," please attach a copy of the bankruptcy petition, showing the case number and the date on which the petition was filed, and a copy of the Bankruptcy Court's discharge order, or of any other document that ended the case, if no discharge order was issued.

Licenses

9. List all California construction license numbers, classifications and expiration dates of the California contractor licenses held by your firm:

Attachment B

10. If any of your firm's license(s) are held in the name of a corporation or partnership, list below the names of the qualifying individual(s) listed on the CSLB records who meet(s) the experience and examination requirements for each license.
-
-

11. Has your firm changed names or license number in the past five years?

☐ Yes ☐ No

If "yes," explain on a separate signed page, including the reason for the change.

12. Has any owner, partner or (for corporations) officer of your firm operated a construction firm under any other name in the last five years?

☐ Yes ☐ No

If "yes," explain on a separate signed page, including the reason for the change.

13. Has any CSLB license held by your firm or its Responsible Managing Employee (RME) or Responsible Managing Officer (RMO) been suspended within the last five years?

☐ Yes ☐ No

If "yes," please explain on a separate signed sheet.

Disputes

14. At any time in the last five years has your firm been assessed and paid liquidated damages after completion of a project under a construction contract with either a public or private owner?

☐ Yes ☐ No

If yes, explain on a separate signed page, identifying all such projects by owner, owner's address, the date of completion of the project, amount of liquidated damages assessed and all other information necessary to fully explain the assessment of liquidated damages.

15. In the last five years has your firm, or any firm with which any of your company's owners, officers or partners was associated, been debarred, disqualified, removed or otherwise prevented from bidding on, or completing, any government agency or public works project for any reason?

NOTE: "Associated with" refers to another construction firm in which an owner, partner or officer of your firm held a similar position, and which is listed in response to question 1c or 1d on this form.

☐ Yes ☐ No

If "yes," explain on a separate signed page. State whether the firm involved was the firm applying for pre-qualification here or another firm. Identify by name of the company, the name of the person within your firm who was associated with that company, the year of the event, the owner of the project, the project and the basis for the action.

16. In the last five years has your firm been denied an award of a public works contract based on a finding by a public agency that your company was not a responsible bidder?

Attachment B

☐ Yes ☐ No

If "yes," explain on a separate signed page. Identify the year of the event, the owner, the project and the basis for the finding by the public agency.

* * * * *

NOTE: The following two questions refer only to disputes between your firm and the owner of a project. You need not include information about disputes between your firm and a supplier, another contractor, or subcontractor. You need not include information about "pass-through" disputes in which the actual dispute is between a sub-contractor and a project owner. Also, you may omit reference to all disputes about amounts of less than \$50,000.

17. In the past five years has any claim against your firm concerning your firm's work on a construction project been filed in court or arbitration?

☐ Yes ☐ No

If "yes," on separate signed sheets of paper identify the claim(s) by providing the project name, date of the claim, name of the claimant, a brief description of the nature of the claim, the court in which the case was filed and a brief description of the status of the claim (pending or, if resolved, a brief description of the resolution).

18. In the past five years has your firm made any claim against a project owner concerning work on a project or payment for a contract and filed that claim in court or arbitration?

☐ Yes ☐ No

If "yes," on separate signed sheets of paper identify the claim by providing the project name, date of the claim, name of the entity (or entities) against whom the claim was filed, a brief description of the nature of the claim, the court in which the case was filed and a brief description of the status of the claim (pending, or if resolved, a brief description of the resolution).

* * * * *

19. At any time during the past five years, has any surety company made any payments on your firm's behalf as a result of a default, to satisfy any claims made against a performance or payment bond issued on your firm's behalf, in connection with a construction project, either public or private?

☐ Yes ☐ No

If "yes," explain on a separate signed page the amount of each such claim, the name and telephone number of the claimant, the date of the claim, the grounds for the claim, the present status of the claim, the date of resolution of such claim if resolved, the method by which such was resolved if resolved, the nature of the resolution and the amount, if any, at which the claim was resolved.

20. In the last five years has any insurance carrier, for any form of insurance, refused to renew the insurance policy for your firm?

☐ Yes ☐ No

Attachment B

If "yes," explain on a separate signed page. Name the insurance carrier, the form of insurance and the year of the refusal.

Criminal Matters and Related Civil Suits

21. Has your firm or any of its owners, officers or partners ever been found liable in a civil suit or found guilty in a criminal action for making any false claim or material misrepresentation to any public agency or entity?

☐ Yes ☐ No

If "yes," explain on a separate signed page, including identifying who was involved, the name of the public agency, the date of the investigation and the grounds for the finding.

22. Has your firm or any of its owners, officers or partners ever been convicted of a crime involving any federal, state, or local law related to construction?

☐ Yes ☐ No

If "yes," explain on a separate signed page, including identifying who was involved, the name of the public agency, the date of the conviction and the grounds for the conviction.

23. Has your firm or any of its owners, officers or partners ever been convicted of a federal or state crime of fraud, theft, or any other act of dishonesty?

☐ Yes ☐ No

If "yes," identify on a separate signed page the person or persons convicted, the court (the county if a state court, the district or location of the federal court), the year and the criminal conduct.

Bonding

24. Bonding capacity: Provide documentation from your surety identifying the following:

Name of bonding company/surety: _____

Name of surety agent, address and telephone number:

25. If your firm was required to pay a premium of more than one per cent for a performance and payment bond on any project(s) on which your firm worked at any time during the last three years, state the percentage that your firm was required to pay. You may provide an explanation for a percentage rate higher than one per cent, if you wish to do so.

Attachment B

26. List all other sureties (name and full address) that have written bonds for your firm during the last five years, including the dates during which each wrote the bonds:

27. During the last five years, has your firm ever been denied bond coverage by a surety company, or has there ever been a period of time when your firm had no surety bond in place during a public construction project when one was required?

☐ Yes ☐ No

If yes, provide details on a separate signed sheet indicating the date when your firm was denied coverage and the name of the company or companies which denied coverage; and the period during which you had no surety bond in place.

C. Compliance with Occupational Safety and Health Laws and with Other Labor Legislation Safety

28. Has CAL OSHA cited and assessed penalties against your firm for any "serious," "willful" or "repeat" violations of its safety or health regulations in the past five years?

NOTE: If you have filed an appeal of a citation, and the Occupational Safety and Health Appeals Board has not yet ruled on your appeal, you need not include information about it.

☐ Yes ☐ No

If "yes," attached a separate signed page describing the citations, including information about the dates of the citations, the nature of the violation, the project on which the citation(s) was or were issued, the amount of penalty paid, if any. If the citation was appealed to the Occupational Safety and Health Appeals Board and a decision has been issued, state the case number and the date of the decision.

29. Has the federal Occupational Safety and Health Administration cited and assessed penalties against your firm in the past five years?

NOTE: If you have filed an appeal of a citation and the Appeals Board has not yet ruled on your appeal, or if there is a court appeal pending, you need not include information about the citation.

☐ Yes ☐ No

If "yes," attach a separate signed page describing each citation.

30. Has the EPA or any Air Quality Management District or any Regional Water Quality Control Board cited and assessed penalties against either your firm or the owner of a project on which your firm was the contractor, in the past five years?

Attachment B

NOTE: If you have filed an appeal of a citation and the Appeals Board has not yet ruled on your appeal, or if there is a court appeal pending, you need not include information about the citation.

☐ Yes ☐ No

If "yes," attach a separate signed page describing each citation.

31. How often do you require documented safety meetings to be held for construction employees and field supervisors during the course of a project?

32. List your firm's Experience Modification Rate (EMR) (California workers' compensation insurance) for each of the past three premium years:

NOTE: An Experience Modification Rate is issued to your firm annually by your workers' compensation insurance carrier.

Current year: _____

Previous year: _____

Year prior to previous year: _____

If your EMR for any of these three years is or was 1.00 or higher you may, if you wish, attach a letter of explanation.

33. Within the last five years has there ever been a period when your firm had employees but was without workers' compensation insurance or state-approved self-insurance?

☐ Yes ☐ No

If "yes," please explain the reason for the absence of workers' compensation insurance on a separate signed page. If "No," please provide a statement by your current workers' compensation insurance carrier that verifies periods of workers' compensation insurance coverage for the last five years. (If your firm has been in the construction business for less than five years, provide a statement by your workers' compensation insurance carrier verifying continuous workers' compensation insurance coverage for the period that your firm has been in the construction business.)

Prevailing Wage and Apprenticeship Compliance Record

34. Has there been more than one occasion during the last five years in which your firm was required to pay either back wages or penalties for your own firm's failure to comply with the state's prevailing wage laws?

NOTE: This question refers only to your own firm's violation of prevailing wage laws, not to violations of the prevailing wage laws by a subcontractor.

☐ Yes ☐ No

Attachment B

If "yes," attach a separate signed page or pages, describing the nature of each violation, identifying the name of the project, the date of its completion, the public agency for which it was constructed; the number of employees who were initially underpaid and the amount of back wages and penalties that you were required to pay.

35. During the last five years, has there been more than one occasion in which your own firm has been penalized or required to pay back wages for failure to comply with the **federal Davis-Bacon** prevailing wage requirements?

☐ Yes ☐ No

If "yes," attach a separate signed page or pages describing the nature of the violation, identifying the name of the project, the date of its completion, the public agency for which it was constructed; the number of employees who were initially underpaid, the amount of back wages you were required to pay along with the amount of any penalty paid.

PART III. RECENT CONSTRUCTION PROJECTS COMPLETED

36. Contractor shall provide information about its six most recently completed public works projects and its three largest completed private projects within the last three years.¹ Names and references must be current and verifiable. Use separate sheets of paper that contain all of the following information:

Project Name: _____

Location: _____

Owner: _____

Owner Contact (name and current phone number):

Architect or Engineer: _____

Architect or Engineer Contact (name and current phone number):

Construction Manager (name and current phone number):

¹ If you wish, you may, using the same format, also provide information about other projects that you have completed that are similar to the project(s) for which you expect to bid.

Attachment B

Description of Project, Scope of Work Performed:

Total Value of Construction (including change orders): _____

Original Scheduled Completion Date: _____

Time Extensions Granted (number of days): _____

Actual Date of Completion: _____

* * * * *

I, the undersigned, certify and declare that I have read all the foregoing answers to this prequalification questionnaire and know their contents. The matters stated in the questionnaire answers are true of my own knowledge and belief, except as to those matters stated on information and belief, and as to those matters I believe them to be true. I declare under penalty of perjury under the laws of the State of California, that the foregoing is correct.

Dated:

(Name)

2012

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

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

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

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

Holidays and Observances

Jan 1	New Year's Day			Nov 11	Veterans Day
Jan 2	New Year's Day observed	Apr 8	Easter Sunday	Nov 12	Veterans Day observed
Jan 16	Martin Luther King Day	May 28	Memorial Day	Nov 22	Thanksgiving Day
Feb 20	Presidents' Day	Jul 4	Independence Day	Nov 23	County Thanksgiving Holiday
Mar 30	César Chávez Day observed	Sep 3	Labor Day	Dec 24	Christmas Eve
Mar 31	César Chávez Day (CA)			Dec 25	Christmas Day