



## **FRESNO COUNTY ZOO AUTHORITY**

### **SPECIAL MEETING AGENDA**

**9:00 AM, Wednesday, October 4, 2023**

**Fresno Chaffee Zoo**

**Simba Room**

**894 West Belmont Avenue, Fresno, CA 93728**

**(559) 498-5910**

1. Call to Order
2. Roll Call
3. Approve Agenda
4. Public Comments  
This portion of the meeting is reserved for persons desiring to address the board on matters within the Board's jurisdiction that are not on the agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. Before beginning comments, please state for the record your name and affiliation, if any
5. Approve Consent Agenda Items  
These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar:
  - a. Review and approve minutes of July 26, 2023
  - b. Review and approve payment of County of Fresno September 2023 invoice for Professional and Specialized Services in the amount of \$9,103.10 for services through August 2023
  - c. Receive Treasurer's Reports for July and August 2023
6. Approve payment to the California Department of Tax and Fee Administration for work associated with the extension of Measure Z totaling \$32,577; and Adopt Budget Resolution increasing FY 2023-24 appropriations for Professional & Specialized Services in the amount of \$32,577 using excess revenue in the original approved budget

7. Approve payment of FY 2022-23 Zoo Authority website hosting fees totaling \$14,542; and approve payment of continued website hosting fees for FY 2023-24
8. Approve and authorize release of retention withheld on construction and design services related to Kingdoms of Asia totaling \$907,052.46 for the following vendors:
  - Beez Kneez Creative - \$3,236.50
  - AFH Design - \$5,601.93
  - CLR Design - \$39,409.05 (\$29,912.52 + \$8,459.03 + \$1,037.50)
  - Bernards - \$858,804.98
9. Receive Fresno Chaffee Zoo Director's report
10. Receive Fresno Chaffee Zoo Corporation's July 2023 Year-to-Date Financial Report and August 2023 Early Insights
11. Review next meeting dates and revise if necessary:
  - Wednesday, October 25, 2023
  - Wednesday, November 29, 2023
12. Receive staff reports
13. Chair's comments
14. Board Member comments
15. Adjourn

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2281 Tulare Street, Room 304, Fresno, 93721, during regular business hours.

For further information, please contact Ronald Alexander, Zoo Authority Coordinator, at 600-1710, email [zooauthority@co.fresno.ca.us](mailto:zooauthority@co.fresno.ca.us), or visit [www.zooauthority.org](http://www.zooauthority.org). Requests for disability-related modification or accommodation needed in order to participate in the meeting must be made to the Zoo Authority Coordinator no later than 9:00 a.m. on the day prior to the meeting.



**FRESNO COUNTY ZOO AUTHORITY**

**ACTION SUMMARY MINUTES**

**9:00 AM, Wednesday, July 26, 2023**

**Fresno Chaffee Zoo**

**Simba Room**

**894 West Belmont Avenue, Fresno, CA 93728**

**(559) 498-5910**

1. Call to Order  
**CHAIRMAN ROMAN CALLED THE MEETING TO ORDER AT 9:04AM**
2. Roll Call  
**A QUORUM WAS PRESENT WITH MEMBERS ROMAN, GARABEDIAN, HERZOG, TOSTE, WATERHOUSE, AND ARIAS IN ATTENDANCE.**
3. Approve Agenda  
**MEMBER ARIAS MOVED TO APROVE THE AGENDA. SECONDED BY MEMBER HERZOG. THE MOTION PASSED UNANIMOUSLY.**
4. Public Comments  
This portion of the meeting is reserved for persons desiring to address the board on matters within the Board's jurisdiction that are not on the agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. Before beginning comments, please state for the record your name and affiliation, if any  
**HELD. NONE RECEIVED.**
5. Approve Consent Agenda Items  
These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar
  - a. Review and approve minutes of May 24, 2023
  - b. Review and approve payment of County of Fresno June 2023 invoice for Professional and Specialized Services in the amount of \$16,476.95 for services through June 2023
  - c. Receive Treasurer's Reports for May, June and fourth quarter 2023

**MEMBER HERZOG MOVED TO APPROVE THE CONSENT ITEMS. SECONDED BY MEMBER ARIAS. THE MOTION PASSED UNANIMOUSLY.**

6. Receive Fresno Chaffee Zoo Corporation 2022 Annual Audit from Price Paige & Company  
**RECEIVED. HENRY OUM, PRICE PAIGE & COMPANY AUDIT PARTNER, REPORTED ON THE ANNUAL AUDIT. ISSUED AN UNMODIFIED, CLEAN OPINION. DISCUSSION ENSUED REGARDING REPORTING PROPERTY VALUES, LEASES AND THE ASSOCIATED GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.**
7. Approve Fresno's Chaffee Zoo Corporation fiscal year 2023 Measure Z Capital funds totaling \$120, for reimbursement of Bank Fees to wire reimbursement funds to the Zoo  
**MEMBER HERZOG MOVED TO APPROVE THE CAPITAL FUNDS. SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.**
8. Receive Fresno Chaffee Zoo Director's report  
**RECEIVED. CEO JON DOHLIN REPORTED ON THE OPENING OF KINGDOMS OF ASIA AND THE BEST JUNE ATTENDANCE EVER. CONSTRUCTION: WORKING ON PHASE II OF KINGDOMS OF ASIA. MASTER PLAN HAS TRIGGERED THE NEED FOR AN EIR FOR ROEDING PARK AND CHAFFEE ZOO PLAN. CONTRACTED WITH A CONSULTANT. LAUNCHED CENTENNIAL CAMPAIGN.**
9. Receive Fresno Chaffee Zoo Corporation's May 2023 Year-to-Date Financial Report and June 2023 Early Insights  
**RECEIVED. CFO NORA CROW REPORTED ON MAY KEY TAKEAWAYS: ATTENDANCE, SELF-GENERATED REVENUE, EXPENSES, OPERATING DEFICIT AND SURPLUS. REPORTED ON THE SAME INFO FOR JUNE. REPORTED MAY YTD VARIANCE ANALYSIS VS BUDGET. REPORTED ON PER CAPITA SPENDING AND THE BALANCE SHEET.**
10. Review next meeting dates and revise if necessary:
  - Wednesday, August 30, 2023
  - Wednesday, September 27, 2023**NO CHANGES WERE MADE TO THE MEETING CALENDAR.**
11. Receive staff reports  
**DURING BOARD MEMBER COMMENTS, AUDITOR STAFF REPORTED ON/ANSWERED A QUESTION RAISED AT THE PREVIOUS MEETING REGARDING STAFF TURNOVER AND PLANS TO MITIGATE IT.**
12. Chair's comments  
**THANKED ZOO STAFF.**
13. Board Member comments  
**MEMBER GARABEDIAN REPORTED THAT SAFARI NIGHT IS APPROACHING. CONTACT HER REGARDING TABLES AND DONATIONS. MEMBER WATERHOUSE CONGRATULATED JON AND STAFF WHO WORKED WITH AFRICAN ADVENTURE.**
14. Adjourn  
**THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, CHAIRMAN ROMAN ADJOURNED THE MEETING AT 10:03AM.**

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 2281 Tulare Street, Room 304, Fresno, 93721, during regular business hours.

For further information, please contact Ronald Alexander, Zoo Authority Coordinator, at 600-1710, email [zooauthority@co.fresno.ca.us](mailto:zooauthority@co.fresno.ca.us), or visit [www.zooauthority.org](http://www.zooauthority.org). Requests for disability-related modification or accommodation needed in order to participate in the meeting must be made to the Zoo Authority Coordinator no later than 9:00 a.m. on the day prior to the meeting.



Invoice for Professional Services in Support of the Zoo Authority  
Billing Hours and Expenses through August 2023

Invoice Number  
09-ZOO-092723

**September 27, 2023**

TO: Zoo Authority Board  
c/o County of Fresno  
2281 Tulare St. Room 304  
Fresno, CA 93721

Department / Title	Hours	Rates	Cost
<b>ACTTC FR&amp;A</b>			
Accounting & Finance Div Chief	2.50	\$171.00	\$427.50
Accounting & Finance Manager	7.92	\$137.60	\$1,089.79
Accountant II		\$124.30	\$0.00
Accountant I	27.65	\$98.20	\$2,715.23
Account Clerk I		\$56.16	\$0.00
Account Clerk II	46.78	\$94.60	\$4,425.38
<b>County Counsel</b>			
Deputy County Counsel	2.80	\$159.00	\$445.20
<b>CAO</b>			
Board Coordinator		\$130.52	\$0.00
<b>Professional Services Total</b>	<b>87.65</b>		<b>\$9,103.10</b>
<b>Office Expense Total</b>			
<b>Invoice Total</b>			<b>\$9,103.10</b>



Invoice Date	Invoice Number	Due Date
8/3/2023	24003	9/3/2023
<p><b>MAKE YOUR REMITTANCE PAYABLE TO:</b></p> <p><b>FRESNO COUNTY TREASURER</b></p> <p><b>AND SEND IT TO THE FOLLOWING ADDRESS:</b></p> <p><b>Oscar J. Garcia, CPA</b>  <b>AUDITOR-CONTROLLER/TREASURER TAX</b>  <b>COLLECTOR - ADMINISTRATION DIVISION</b></p> <p><b>PO BOX 1247</b>  <b>FRESNO, CA 93715-1247</b></p>		

**PLEASE INCLUDE THE INVOICE NUMBER ON YOUR CHECK OR MONEY ORDER**

[illegible]



# Invoice

Invoice Date	Invoice Number	Due Date
8/30/2023	24027	9/30/2023

FOR COUNTY USE ONLY

ACCOUNT	FUND	ORG	PROGRAM	SUBCLASS
4885	0001	0300	0	10000

**BILL TO:**

Zoo Authority

Email to:

[ronalexander@fresnocountyca.gov](mailto:ronalexander@fresnocountyca.gov)

**MAKE YOUR REMITTANCE PAYABLE TO:**

FRESNO COUNTY TREASURER

**AND SEND IT TO THE FOLLOWING ADDRESS:**

Oscar J. Garcia, CPA

AUDITOR-CONTROLLER/TREASURER TAX

COLLECTOR - ADMINISTRATION DIVISION

PO BOX 1247

FRESNO, CA 93715-1247

**PLEASE INCLUDE THE INVOICE NUMBER ON YOUR CHECK OR MONEY ORDER**

[illegible]



# Statement

Date: August 30, 2023

Invoice # 24-02

FRESNO COUNTY COUNSEL  
2220 Tulare Street, Suite 500  
Fresno, CA 93721

Bill to: Zoo Authority  
VIA Email to Ron Alexander

**Comments:**

[illegible]

Remittance	
Invoice #	24-02
Date	
Amount Due	\$445.20
Amount Enclosed	

Make all checks payable to Fresno County Counsel  
2220 Tulare Street, Suite 500, Fresno, CA 93721 Ph# 559/600-3479

## AGENDA ITEM 5c



### Fresno County Zoo Authority Treasurer's Report Unaudited Cash Basis For the Month Ended July 31, 2023

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,995,098.46
	Total Proceeds Received:	\$	1,995,098.46
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	39,901.97
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,955,196.49
	Total Proceed Allocations	\$	1,995,098.46
Cash Balance by Fund			
<b>Zoo Authority Fund</b> >> <b>Administrative Fund</b> 2%			
	Beginning Cash Balance	\$	2,931,129.80
Receipts:	- Measure Z Sales Tax Proceeds		39,901.97
	- Interest Received		593.77
Disbursements:	- PeopleSoft Financial Charges		(51.09)
	Net Increase/(Decrease) to Cash		40,444.65
	<b>Ending Cash Balance - Zoo Authority Administrative Fund</b>	\$	<b>2,971,574.45</b>
Trust Fund for FCZC Operations and Capital Projects 98%			
	Beginning Cash Balance	\$	36,243,880.00
>>> <b>Operations Fund</b>			
	Beginning Cash Balance		7,433,485.16
Receipts:	- Measure Z Sales Tax Proceeds		651,732.16
	- Interest Received		1,532.38
Disbursements:	- FCZC Operations Claim #2023-05		(712,300.26)
	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		(59,055.72)
	<b>Ending Cash Balance - Available for Operations</b>	\$	<b>7,374,429.44</b>
>>> <b>Capital Facilities Project Fund</b>			
	Beginning Cash Balance	\$	28,810,394.84
Receipts:	- Measure Z Sales Tax Proceeds		1,303,464.33
	- Interest Received		5,962.82
Disbursements:	- FCZC Capital Claim #2023-05C		(1,178,790.86)
	Net Increase/(Decrease) to Cash		130,636.29
	<b>Ending Cash Balance - Available for Capital Projects</b>		<b>28,941,031.13</b>
	<b>Ending Balance Available for Operations and Capital Projects</b>	\$	<b>36,315,460.57</b>
	<b>Total Interest Received During the Month</b>		<b>8,088.97</b>

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

Date \_\_\_\_\_

Accepted \_\_\_\_\_

Date \_\_\_\_\_

\* Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percentage rate of 2.659% as of June 30, 2023.



## Fresno County Zoo Authority

### SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	Prior Fiscal Years			CURRENT FISCAL YEAR			
	2020-21	2021-22	2022-23	2023-24			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	1,493,025	2,124,574	2,050,253	\$ 2,052,303	\$ 1,995,098	\$ (57,205)	-2.79%
August	1,669,386	1,637,692	1,848,761		-	-	
September	1,417,789	1,638,799	1,702,532		-	-	
October	1,609,453	1,919,542	1,857,650		-	-	
November	1,437,716	1,649,471	1,871,323		-	-	
December	1,302,722	1,573,898	1,739,869		-	-	
January	1,388,858	1,555,927	1,599,634		-	-	
February	1,728,158	2,256,736	2,189,378		-	-	
March	1,292,553	1,529,499	1,622,972		-	-	
April	1,513,199	1,542,639	1,518,282		-	-	
May	1,632,214	1,972,403	1,807,486		-	-	
June	1,682,042	1,712,649	1,679,730		-	-	
Total	18,167,115	21,113,829	21,487,870	\$ 2,052,303	\$ 1,995,098	\$ (57,205)	-2.79%

**TOTAL MEASURE Z PROCEEDS FROM INCEPTION**    \$ 246,127,937



**Fresno County Zoo Authority**  
**Treasurer's Report**  
**Unaudited Cash Basis**  
**For the Month Ended July 31, 2023**

Summary of Quarterly Interest Receipts											
Fund	Subclass	Description	1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Interest
			1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	
Date Received			7/21/2023								
4845	10000	Zoo Authority	593.77	-	-	-	-	-	-	-	\$ 593.77
4850	10000	FCZC - Operations	1,532.38	-	-	-	-	-	-	-	\$ 1,532.38
4850	42700	FCZC - CP	5,962.82	-	-	-	-	-	-	-	\$ 5,962.82
Total			\$ 8,088.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,088.97
For Fiscal Year Ending June 30, 2024											



**Fresno County Zoo Authority  
Capital Projects Fund Cash Flow  
For the Month Ended July 31, 2023**

**Cash Balance as of 07/31/2023** **\$ 28,941,031**

**DEDUCTIONS (earmarked projects, FY23-24 expenditures paid through claim 2023-05C):**

<b>Zooplex Construction - June 2020</b>	495,301
<b>Asia Construction -July 2020</b>	2,163,776
<b>Asia Design - December 2017</b>	301,170
<b>Zooplex Design- August 2017</b>	105,573
<b>African River - June 2016</b>	2,830,343
<b>Mixed Species Exhibit Design - June 2021</b>	48,678
<b>SLC Biotank Design - Jan 2022</b>	879
<b>Mixed Species Exhibit Construction - July 2022/Nov 2022</b>	5,842,554
<b>SLC Biotank/Chiller - Construction - June 2022</b>	156,206
<b>Conservation Building - Construction - Sept 2022</b>	1,277,119
<b>Energy Efficiency - June 2022</b>	527,635

<b>Total Deductions:</b>	<u><u>\$ (13,749,234)</u></u>
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<b>TOTAL:</b>	<u><u>\$ 15,191,797</u></u>
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**Fresno County Zoo Authority  
Operations Fund Cash Flow  
For the Month Ended July 31, 2023**

**Cash Balance as of 07/31/2023** **\$ 7,374,429**

**DEDUCTIONS (Remaining budgets, paid through claim 2023-05):**

Animal	2,091,560
Veterinary	251,501
Utilities	556,237
Animal Feed	336,820
Interest/Bank Charges	(20)
Maintenance-General Equipment	28,582
Maint.-Water/Water Standby	29,741
Commissary	169,958
Maintenance	519,795
Medical, Dental & Lab Supplies	10,851
<b>Total Deductions:</b>	<u><b>\$ (3,995,025)</b></u>

**TOTAL:** **\$ 3,379,404**



**Fresno County Zoo Authority  
Administration Fund Cash Flow  
For the Month Ended July 31, 2023**

**Cash Balance as of 07/31/2023** \$ 2,971,574

**DEDUCTIONS**

**(FY 23-24 Remaining budgets, ZA Claim paid through July 31, 2023):**

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	749
Professional & Specialized Ser	170,789
Data Processing Services	1,500
Publications & Legal Notices	500
Trans, Travel & Education	2,500

<b>Total Deductions:</b>	<u>\$ (183,788)</u>
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<b>TOTAL:</b>	<u><u>\$ 2,787,786</u></u>
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**Fresno County Zoo Authority  
Treasurer's Report  
Unaudited Cash Basis  
For the Month Ended August 31, 2023**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,894,186.55
	Total Proceeds Received:	\$	1,894,186.55
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		37,883.73
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,856,302.82
	Total Proceed Allocations	\$	1,894,186.55
Cash Balance by Fund			
<b>Zoo Authority Fund</b> >> <b>Administrative Fund</b> 2%			
	Beginning Cash Balance	\$	2,971,574.45
Receipts:	- Measure Z Sales Tax Proceeds		37,883.73
Disbursements:	- PeopleSoft Financial Charges		(124.27)
	- ZA Staff Invoice Reimbursement for Professional Services		(16,476.95)
	Net Increase/(Decrease) to Cash		21,282.51
	<b>Ending Cash Balance - Zoo Authority Administrative Fund</b>	<b>\$</b>	<b>2,992,856.96</b>
<b>Trust Fund for FCZC Operations and Capital Projects</b> 98%			
	Beginning Cash Balance	\$	36,315,460.57
>>> <b>Operations Fund</b>			
	Beginning Cash Balance		7,374,429.44
Receipts:	- Measure Z Sales Tax Proceeds		618,767.61
Disbursements:	- FCZC Operations Claim #2023-06		(1,069,705.04)
	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		(450,957.43)
	<b>Ending Cash Balance - Available for Operations</b>	<b>\$</b>	<b>6,923,472.01</b>
>>> <b>Capital Facilities Project Fund</b>			
	Beginning Cash Balance	\$	28,941,031.13
Receipts:	- Measure Z Sales Tax Proceeds		1,237,535.21
Disbursements:	- FCZC Capital Claim #2023-06C		(764,890.19)
	Net Increase/(Decrease) to Cash		472,645.02
	<b>Ending Cash Balance - Available for Capital Projects</b>		<b>29,413,676.15</b>
	<b>Ending Balance Available for Operations and Capital Projects</b>	<b>\$</b>	<b>36,337,148.16</b>
	<b>Total Interest Received During the Month</b>		<b>-</b>

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

Date \_\_\_\_\_

Accepted \_\_\_\_\_

Date \_\_\_\_\_

\* Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percent rate of 2.659 as of June 30, 2023.





## Fresno County Zoo Authority

### SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	Prior Fiscal Years			CURRENT FISCAL YEAR			
	2020-21	2021-22	2022-23	2023-24			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	1,493,025	2,124,574	2,050,253	\$ 2,052,303	\$ 1,995,098	\$ (57,205)	-2.79%
August	1,669,386	1,637,692	1,848,761	1,850,610	1,894,187	43,577.00	2.35%
September	1,417,789	1,638,799	1,702,532		-	-	
October	1,609,453	1,919,542	1,857,650		-	-	
November	1,437,716	1,649,471	1,871,323		-	-	
December	1,302,722	1,573,898	1,739,869		-	-	
January	1,388,858	1,555,927	1,599,634		-	-	
February	1,728,158	2,256,736	2,189,378		-	-	
March	1,292,553	1,529,499	1,622,972		-	-	
April	1,513,199	1,542,639	1,518,282		-	-	
May	1,632,214	1,972,403	1,807,486		-	-	
June	1,682,042	1,712,649	1,679,730		-	-	
Total	18,167,115	21,113,829	21,487,870	\$ 3,902,913	\$ 3,889,285	\$ (13,628)	-0.35%

**TOTAL MEASURE Z PROCEEDS FROM INCEPTION**    \$ 248,022,124



**Fresno County Zoo Authority**  
**Treasurer's Report**  
**Unaudited Cash Basis**  
**For the Month Ended August 31, 2023**

Summary of Quarterly Interest Receipts											
Fund	Subclass	Description	1st Quarter		2nd Quarter		3rd Quarter		4th Quarter		Total Interest
			1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	
Date Received			7/21/2023								
4845	10000	Zoo Authority	593.77	-	-	-	-	-	-	-	\$ 593.77
4850	10000	FCZC - Operations	1,532.38	-	-	-	-	-	-	-	\$ 1,532.38
4850	42700	FCZC - CP	5,962.82	-	-	-	-	-	-	-	\$ 5,962.82
Total			\$ 8,088.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,088.97
For Fiscal Year Ending June 30, 2024											



**Fresno County Zoo Authority  
Capital Projects Fund Cash Flow  
For the Month Ended August 31, 2023**

**Cash Balance as of 08/31/2023** **\$ 29,413,676**

**DEDUCTIONS (earmarked projects, FY23-24 expenditures paid through claim 2023-06C):**

<b>Zooplex Construction - June 2020</b>	492,425
<b>Asia Construction -July 2020</b>	1,733,831
<b>Asia Design - December 2017</b>	296,301
<b>Zooplex Design- August 2017</b>	105,573
<b>African River - June 2016</b>	2,830,343
<b>Mixed Species Exhibit Design - June 2021</b>	48,028
<b>SLC Biotank Design - Jan 2022</b>	879
<b>Mixed Species Exhibit Construction - July 2022/Nov 2022</b>	5,651,300
<b>SLC Biotank/Chiller - Construction - June 2022</b>	118,664
<b>Conservation Building - Construction - Sept 2022</b>	1,228,834
<b>Energy Efficiency - June 2022</b>	478,166

<b>Total Deductions:</b>	<u><u>\$ (12,984,344)</u></u>
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<b>TOTAL:</b>	<u><u>\$ 16,429,332</u></u>
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**Fresno County Zoo Authority  
Operations Fund Cash Flow  
For the Month Ended August 31, 2023**

**Cash Balance as of 08/31/2023** **\$ 6,923,472**

**DEDUCTIONS (Remaining budgets, paid through claim 2023-06):**

Animal	1,519,469	
Veterinary	192,488	
Utilities	457,648	
Animal Feed	290,169	
Interest/Bank Charges	(40)	
Maintenance-General Equipment	25,840	
Maint.-Water/Water Standby	0	
Commissary	130,621	
Maintenance	304,493	
Medical, Dental & Lab Supplies	4,611	
<b>Total Deductions:</b>		<u><u>\$ (2,925,299)</u></u>

**TOTAL:** \$ 3,998,173



**Fresno County Zoo Authority  
Administration Fund Cash Flow  
For the Month Ended August 31, 2023**

**Cash Balance as of 08/31/2023** \$ 2,992,857

**DEDUCTIONS**

**(FY 23-24 Remaining budgets, ZA Claim paid through August 31, 2023):**

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	625
Professional & Specialized Ser	170,789
Data Processing Services	1,500
Publications & Legal Notices	500
Trans, Travel & Education	2,500

<b>Total Deductions:</b>	<u>\$ (183,664)</u>
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<b>TOTAL:</b>	<u><u>\$ 2,809,193</u></u>
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## AGENDA ITEM 6

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DATE: October 4, 2023

TO: Fresno County Zoo Authority Board

FROM: Sam Vang, Zoo Authority Auditor Staff

SUBJECT: Increase appropriations for Zoo Authority Administration for Fiscal Year 2023-24

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### RECOMMENDED ACTION:

- 1. Approve payment to the California Department of Tax and Fee Administration for work associated with the the extension of Measure Z totaling \$32,577.**
- 2. Adopt Budget Resolution increasing FY 2023-24 appropriations for Professional & Specialized Services in the amount of \$32,577 using excess revenue in the original approved budget.**

### ALTERNATIVE ACTION:

An alternative action is to approve and authorize the use of the Zoo Authority's Net Position, which is \$2,992,857 as of August 31, 2023, to pay for admin claims.

### FISCAL IMPACT:

Approval of the recommended action will reduce excess revenue in the original approved budget from \$294,627 to \$262,050. Alternatively, if Alternative Action was to be approved, the Authority's Net Position will be reduced from \$2,992,857 to \$2,960,280.

### DISCUSSION:

Expenditure appropriations for Professional & Specialized Services for the fiscal year 2023-24 did not anticipate the charges for California Department of Tax & Fee Administration (CDTFA) for work associated with the preparation for the extension of Measure Z. The request is to increase appropriations by the amount of \$32,577, which will pay for the CDTFA invoice amount services not included in the original approved budget.

### ATTACHMENTS:

Budget Resolution  
CDTFA Invoice

BEFORE THE BOARD MEMBERS  
OF THE  
COUNTY OF FRESNO, ZOO AUTHORITY

IN THE MATTER OF INCREASING THE FY )  
2023-24 APPROPRIATIONS IN THE FRESNO )  
COUNTY ZOO AUTHORITY ACCOUNT 7295 IN ) RESOLUTION  
THE AMOUNT OF \$32,577. )

WHEREAS, the Fresno County Zoo Authority Professional & Specialized Service Account 7295 requires an increase by \$32,577 to account for expenses associated with the preparation for the extension of the Fresno County Zoo Authority by the California Department of Tax & Fee Administration.

WHEREAS, said monies are not included in the FY 2023-24 adopted appropriations for Professional & Specialized Services Account 7295.

WHEREAS, \$32,577 is available in the cash balance of Fresno County Zoo Authority Fund 4845, Subclass 10000, Fresno County Zoo Authority Organization 9810.

NOW, THEREFORE, IT IS ORDERED that the Auditor-Controller/Treasurer-Tax Collector is authorized to increase the appropriations in the FY 2023-24 Account 7295 as follows:

FUND	4845	Fresno County Zoo Authority
SUBCLASS	10000	
ORGANIZATION	9810	Fresno County Zoo Authority

1	7000 - SERVICES AND SUPPLIES			
2	ACCOUNT	7295	Professional & Specialized Ser	\$32,577
3	TOTAL SERVICES AND SUPPLIES			<u>\$32,577</u>
4	TOTAL APPROPRIATIONS			<u><u>\$32,577</u></u>

5

6 BE IT FURTHER RESOLVED, that the appropriations for the FY 2023-24

7 Fresno County Zoo Authority Account 7295 be increased as follows:

8	FUND	4845	Fresno County Zoo Authority	
9	SUBCLASS	10000		
10	ORGANIZATION	9810	Fresno County Zoo Authority	
11	ACCOUNT	7295	Professional & Specialized Ser	<u>\$32,577</u>
12				
13	TOTAL APPROPRIATIONS			<u><u>\$32,577</u></u>



## INVOICE



Invoice Number: TF500529  
Invoice Date: 08/22/2023  
Due Date: 09/21/2023  
Customer ID: CDTFA103677

Dept of Tax and Fee Admin

Fresno County Zoo Authority  
Fresno County Zoo Authority  
Attn: Controller  
2281 Tulare St, Room 304  
Fresno CA 93721

The cost (billable amount) incurred by the California Department of Tax & Fee Administration (CDTFA) for work associated with the preparation for the extension of the Fresno County Zoo Authority (FCZA) tax

<u>Line</u>	<u>Description</u>	<u>Quantity</u>	<u>Rate</u>	<u>Amount</u>
1	Tax Implementation	1.00	32,576.42	32,576.42

Amount Due (USD): \$ 32,576.42

For billing questions, please contact us at (916)-309-1288  
Contains confidential information and unauthorized use or disclosure is prohibited by State law.

-----  
Please detach this portion of the bill and return it with your payment.

Customer Name: Fresno County Zoo Authority  
Customer ID: CDTFA103677  
Invoice ID: TF500529  
Due Date: 09/21/2023  
Fiscal Year:

Amount Due: \$ 32,576.42  
Amount Paid: \_\_\_\_\_

Remit Payment To:

Dept of Tax and Fee Admin  
CA DEPT TAX AND FEE ADMIN  
450 N STREET  
SACRAMENTO CA 95814

CDTFA103677TF5005290003257642



## AGENDA ITEM 8

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DATE: October 4, 2023

TO: Fresno County Zoo Authority Board

FROM: Jon Forrest Dohlin, Chief Executive Officer  
Fresno's Chaffee Zoo Corporation

SUBJECT: Request to Release Retention for Kingdoms of Asia

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### RECOMMENDED ACTION:

**Approve and authorize release of retention withheld on construction and design services related to Kingdoms of Asia totaling \$907,052.46 for the following vendors:**

- **Beez Kneez Creative - \$3,236.50**
- **AFH Design - \$5,601.93**
- **CLR Design - \$39,409.05 (\$29,912.52 + \$8,459.03 + \$1,037.50)**
- **Bernards - \$858,804.98.**

### DISCUSSION:

In accordance with the Retention Policy Adopted September 30, 2015, and Revised January 30, 2019, retention of 5% was withheld on the Construction work provided by the above noted vendors, as related to the Kingdoms of Asia capital project.

Beez Kneez Creative and AFH Design: ZooCorp is requesting a full release of retention for Beez Kneez Creative, AFH Design, as they have satisfactorily completed their services with respect to the Kingdoms of Asia project.

CLR Design: At the January 19, 2023, meeting the ZooCorp Board approved a partial release of the CLR retention in the amount of \$29,912.52. This release was fully funded with ZooCorp operating funds and was not removed from the Measure Z Retention Escrow Account. As such, we are requesting a full release of \$39,409.05 of retention held on behalf of CLR Design in the Escrow Account, of which \$9,496.53 will be remitted to CLR Design and the remaining balance of \$29,912.52 will replenish ZooCorp operating funds.

Bernards: In consultation with and at the recommendation of legal counsel, ZooCorp is requesting a partial release of retention related to the construction work performed by Bernards. As of the August 31, 2023 billing, ZooCorp is holding retention of \$1,717,609.96. ZooCorp is requesting the release of 50% of the retention, a total of \$858,804.98. ZooCorp's Project Management team has asserted that the remaining retention we intend to hold until final close out documents are received is sufficient to complete any outstanding work in the event Bernards does not do so.

At such a time that ZooCorp receives the required documentation for final close out of the project, a request for final release of retention for Bernards will be presented at a Zoo Authority meeting.

Fresno's Chaffee Zoo Corporation Board of Directors approved this request at their meeting on September 26, 2023.

ATTACHMENTS:

Beez Kneez Creative invoice  
AFH Design invoice  
CLR Design invoices  
Bernards August 2023 Application for Payment

# INVOICE

Jeanette Pletcher  
2020 Froude St  
San Diego, CA 92107

ntpltchr@gmail.com  
208 340 8281  
beezkneezcreative.com



BEEZ KNEEZ CREATIVE

## Fresno Chaffee Zoo

**Bill to**  
Fresno Chaffee Zoo  
894 West Belmont Ave.  
Fresno, CA 93728

**Invoice details**  
Invoice no.: 2132  
Invoice date: 08/27/2023  
Due date: 09/26/2023

Product or service		Amount
1.	<b>Services</b> Kingdoms of Asia Evaluation: 5% retention of original contract (\$57,080)	\$2,854.00
2.	<b>Services</b> Kingdoms of Asia Evaluation: 5% retention of addended contract signed July 2021 (\$7650)	\$382.50
<b>Total</b>		<b>\$3,236.50</b>

**Note to customer**  
Working with you is sweet!



**Invoice – Interpretive Design Services – Fresno Chaffee Zoo  
Kingdoms of Asia**

July 28, 2023

**Ms. Caitlin Huff**  
**Interpretive Content Coordinator**  
**Ms. Emily Valdez**  
**Marketing Director**  
 Fresno Chaffee Zoo  
 894 W. Belmont Ave.  
 Fresno, CA 93728

<b><u>Interpretive Design</u></b>		
<b>Final Payment Retainage</b>		<b>\$5,601.93</b>
<b>Total</b>		<b>\$5,601.93</b>

Balance due and payable upon receipt.  
 Please make check payable to AFH Design, LLC,  
 Thank you,  
 Ana Hernandez

1-1601-22-0195-interp.

JPS  
 8/11/23



D E S I G N

EXHIBIT DESIGN • ARCHITECTURE • LANDSCAPE ARCHITECTURE

mark e. beauchamp, asla • gregory j. dykstra, ala • gregg b. leicester, asla

Fresno Chaffee Zoo  
Jesse Santiago  
Administrative Office  
1250 W. Olive Avenue  
Fresno, CA 93728

Invoice Number: 10538  
Date 08/31/2023

For Retainage through Construction for Kingdoms of Asia

Invoice Summary

Description	Contract Amount	5% Retainage	Prior Billed	Current Billed
MIXED SPECIES COOLER ADD SERV.	2,500.00	125.00	0.00	125.00
PLANTING & IRRIGATION AT COBRA PATH	2,000.00	100.00	0.00	100.00
CONSTRUCTION ADMINISTRATION	684,931.00	34,246.55	29,912.52	4,334.03
CONSTRUCTION ADMIN EXTENSION	78,000.00	3,900.00	0.00	3,900.00
Total				8,459.03

Invoice total 8,459.03



DESIGN

EXHIBIT DESIGN • ARCHITECTURE • LANDSCAPE ARCHITECTURE

mark e. beauchamp, asla • gregory j. dykstra, ala • gregg b. leicester, asla

Fresno Chaffee Zoo  
Jesse Santiago  
Administrative Office  
1250 W. Olive Avenue  
Fresno, CA 93728

Invoice Number: 10539  
Date 08/31/2023

For Retainage through Construction for Kingdoms of Asia Café Modifications

**Invoice Summary**

Description	Contract Amount	5% Retainage	Prior Billed	Current Billed
Café Modifications	20,750.00	1,037.50	0.00	1,037.50
Total				1,037.50

Invoice total 1,037.50



## APPLICATION FOR PAYMENT

Project: **KINGDOMS OF ASISA - FRESNO CHAFFEE ZOO**  
Application No.: 36 Period From: 8/1/2023  
Application Date: 8/19/2023 Period To: 8/31/2023

To: 

Fresno Chaffee Zoo	CLR Design
1250 W. Olive Ave.	34921 Calle del Sol
Fresno, Ca. 93728-2891	Capistrano Beach, Ca. 92624

Please Remit Payment To: Bernards  
555 First Street  
San Fernando, CA 91340  
(818) 898-1521

Owner's Contract No.: FCZ17ASI Contract Date: 9/14/2020

Bernards Job No.: 1722 Invoice No: 22788

1. Original Contract Sum	\$ 31,374,400.00
2. Net Change Orders	\$ 3,014,489.00
3. Contract Sum to Date	\$ 34,388,889.00
4. Total Completed and Stored to Date	\$ 34,371,271.47
5. Retention (Col I from line item breakdown)	\$ 1,717,609.96
6. Total Earned With Retention (Line 4 less Line 5)	\$ 32,653,661.51
7. Less Previous Billings (Line 6 from the preceding application)	\$ 32,419,288.91
8. Current Balance Due	\$ 234,372.60
9. Balance to Finish, Plus Retainage (Line 3 less Line 6)	\$ 1,735,227.49

VPS  
8/22/23

## CERTIFICATION


The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for work for which previous certificates for Payment were issued and payments received from the Owner, and that current payment shown is now due.



Signature

Geno James Project Executive - Central Ca., COE  
Printed Name and Title

## APPROVALS

Approved By: CLR Design, Inc  
  
Approved By: Fresno Chaffee Zoo  
Jon Dohlin or  
Lily Wachter

Date: \_\_\_\_\_

Date: 8/22/23

Notary Public Information:





## AGENDA ITEM 9

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DATE: October 4, 2023

TO: Fresno County Zoo Authority Board

FROM: Jon Forrest Dohlin, Chief Executive Officer  
Fresno Chaffee Zoo Corporation

SUBJECT: Zoo Director's Report

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### RECOMMENDED ACTION:

**Receive Fresno Chaffee Zoo Director's report.**



## AGENDA ITEM 10

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DATE: October 4, 2023  
TO: Fresno County Zoo Authority Board  
FROM: Nora Crow, Chief Financial Officer  
Fresno Chaffee Zoo Corporation  
SUBJECT: July 2023 Year-to-Date Financial Report

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RECOMMENDED ACTION:

**Receive Fresno Chaffee Zoo Corporation's July 2023 Year-to-Date Financial Report and August 2023 Early Insights.**

ATTACHMENTS:

July 2023 Financial Report



## **Financial Report**

**July 2023 YTD**

**August 2023 Early Insights**

# Summary

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## July 2023

**Key Takeaway:** Attendance was over budget for the month; very busy Summer Camps which were attended by 7,944 during June and July; Ice Cream Zoofari attended by 1,069 guests, grossed \$20,647

- \$10,279,236 self-generated revenue YTD (8% below budget)
- \$14,860,942 total expenses (7% below budget)
- \$4,581,706 operating deficit (less than budgeted deficit of \$4,825,413)
- **\$882,228 operating surplus with Measure Z support (budgeted surplus of \$930,384)**
- \$9,101,687 net surplus – MZ Capital Funds, Depreciation, Investment Income/Interest

## August 2023:

**Key Takeway:** Attendance was slightly below budget for the month; final days of Summer camp attendance was 621

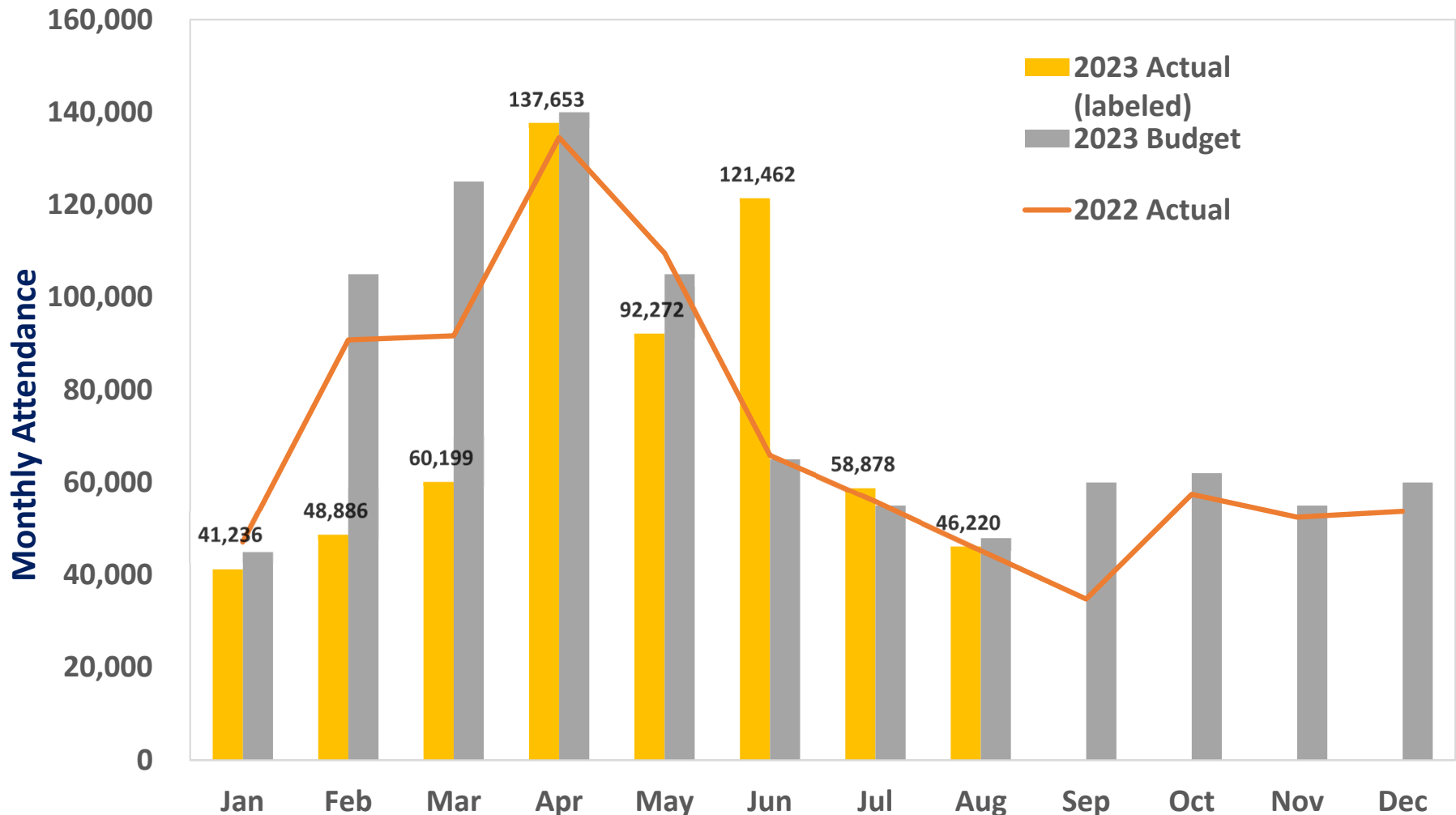
- \$11.5m self generated revenue YTD (6% below budget)
- \$16.9m total expenses (7% below budget)
- \$5.4m operating deficit (less than budgeted deficit of \$6.0m)
- \$675k operating surplus with Measure Z support (budgeted surplus of \$405k)
- \$8.4m net surplus – MZ Capital Funds, Depreciation, Investment Income/Interest

# 2023 – Attendance

July 2023 = 58,878 (105% of 2022, 107% of budget)

July 2023 YTD attendance = 560,586 (94% of 2022, 88% of budget)

August 2023 YTD attendance = 606,806 (95% of 2022, 88% of budget)



# July '23 YTD – Variance Analysis vs. Budget

Summary	FY 23 Actual	FY 23 Budgeted	FY 23 Diff.	% Diff.	FY 22 Actual	FY 22 Diff.	% Diff.
Attendance	560,586	640,000	(79,414)	(12%)	595,402	(34,816)	(6%)
Revenue	\$10,279,236	\$11,233,170	(\$953,934)	(8%)	\$9,866,962	\$412,273	4%
Personnel Expenses	\$9,246,544	\$9,668,399	(\$421,855)	(4%)	\$7,146,005	\$2,100,539	29%
Other Expenses	\$5,614,398	\$6,390,184	(\$775,786)	(12%)	\$4,835,980	\$778,417	16%
Operations Surplus (Deficit)	(\$4,581,706)	(\$4,825,413)	\$243,707	5%	(\$2,115,023)	(\$2,466,683)	(117%)
Measure Z Operating	\$5,463,935	\$5,755,797	(\$291,862)	(5%)	\$4,427,863	\$1,036,072	23%
Operations + MZ Surplus (Deficit)	\$882,228	\$930,384	(\$48,156)	(5%)	\$2,312,840	(\$1,430,611)	(62%)
Other Non-Operating	\$8,219,459	\$657,453	\$7,562,006	nm	\$7,115,620	\$1,103,839	16%
Net Surplus (Deficit)	\$9,101,687	\$1,587,837	\$7,513,850	473%	\$9,428,460	(\$326,773)	(3%)

Revenue - Selected Detail	FY 23 Actual	FY 23 Budgeted	FY 23 Diff.	% Diff.	FY 22 Actual	FY 22 Diff.	% Diff.
Admissions	\$3,560,135	\$4,320,000	(\$759,865)	(18%)	\$3,598,425	(\$38,290)	(1%)
Membership	\$1,753,598	\$1,471,875	\$281,723	19%	\$1,599,385	\$154,213	10%
Food Services/Gift Shop	\$1,227,361	\$1,337,600	(\$110,239)	(8%)	\$1,095,705	\$131,656	12%
Special Exhibit	\$430,620	\$661,500	(\$230,880)	(35%)	\$1,052,173	(\$621,553)	(59%)
Grants/Fundraising, ex-bequest	\$342,002	\$310,834	\$31,168	10%	\$175,342	\$166,661	95%
Bequest - unrestricted	-	nm	nm	nm	nm	nm	nm
Other	\$2,965,520	\$3,131,361	(\$165,841)	(5%)	\$2,345,933	\$619,587	26%
Revenue	\$10,279,236	\$11,233,170	(\$953,934)	(8%)	\$9,866,962	\$412,273	4%

Expenses - Selected Detail	FY 23 Actual	FY 23 Budgeted	FY 23 Diff.	% Diff.	FY 22 Actual	FY 22 Diff.	% Diff.
Personnel - Animal/Vet.	\$3,225,301	\$3,372,314	(\$147,013)	(4%)	\$2,679,954	\$545,346	20%
Personnel - Education	\$1,462,449	\$1,304,184	\$158,265	12%	\$1,033,094	\$429,354	42%
Personnel - Maint./Hort.	\$1,022,490	\$1,126,381	(\$103,891)	(9%)	\$707,309	\$315,181	45%
Personnel - Other	\$3,536,305	\$3,865,520	(\$329,215)	(9%)	\$2,725,647	\$810,657	30%
Animal Services	\$319,584	\$438,844	(\$119,260)	(27%)	\$313,183	\$6,401	2%
Special Exhibit	\$271,875	\$154,618	\$117,257	76%	\$493,406	(\$221,531)	(45%)
Utilities	\$572,199	\$564,000	\$8,199	1%	\$514,770	\$57,429	11%
Repairs & Replacements	\$387,247	\$625,758	(\$238,511)	(38%)	\$270,097	\$117,150	43%
Contracted/Prof. Services	\$769,860	\$850,800	(\$80,940)	(10%)	\$892,898	(\$123,038)	(14%)
Conservation	\$35,963	\$158,512	(\$122,549)	(77%)	\$35,911	\$52	0%
Accumulated Op Ex - Other	\$3,257,669	\$3,597,652	(\$339,983)	(9%)	\$2,315,714	\$941,955	41%
Operating Expenses	\$14,860,942	\$16,058,583	(\$1,197,641)	(7%)	\$11,981,985	\$2,878,957	24%

# Per Capita Spending on Grounds (1 of 3)

## Price Reference

Selected Ticket Prices	Non-Member					Member				
	2023	2022	2021	2020	2019	2023	2022	2021	2020	2019
Adult Ticket	\$14.95	\$14.95	\$14.95	\$14.95	\$12.95	-	-	-	-	-
Child Ticket	\$8.95	\$8.95	\$8.95	\$8.95	\$7.95	-	-	-	-	-
Giraffe Feeding	\$6.00	\$5.00	\$5.00	\$3.00	\$3.00	\$5.00	\$4.00	\$3.00	\$3.00	\$3.00
Stingray Bay Admission	\$5.00	\$4.00	\$4.00	\$2.00	\$2.00	-	-	-	-	-
Stingray Bay Feeding	\$2.00	\$2.00	\$2.00	\$2.00	\$1.00	\$2.00	\$2.00	\$2.00	\$2.00	\$1.00
Adult Zoorassic Park		\$6.00	\$6.00	\$5.00	\$4.00		\$5.00	\$5.00	\$5.00	\$4.00
Child Zoorassic Park		\$5.00	\$5.00	\$4.00	\$3.00		\$4.00	\$4.00	\$4.00	\$3.00
Butterfly Garden	\$5.00					\$4.00				

Note: Additional prices/discounts offered for seniors, groups, total experience ticketholders, etc. Free attendance includes babies, complimentary ticketholders, etc.

# Per Capita Spending on Grounds (2 of 3)

	July 2023	June 2023	May 2023	July 2022
<b>Attendance</b>	<b>58,878</b>	<b>121,462</b>	<b>92,272</b>	<b>55,901</b>
General Admission	29,615	62,173	40,720	29,672
Total Experience GA	11,695	23,078	15,949	12,559
Members	19,350	39,975	18,047	19,648
Programs & Events (P&E)	9,913	19,314	33,505	6,581
<b>Giraffe Feeding</b>				
Attendance	21,109	38,366	33,522	18,179
Total Experience	11,695	23,078	15,949	12,559
Revenue	\$90,929	\$176,100	\$134,269	\$62,605
Capture Rate	36%	32%	36%	33%
Capture Rate, ex. P&E	35%	31%	45%	29%
Average Revenue	\$4.31	\$4.59	\$4.01	\$3.44
<b>Stingray Bay</b>				
Attendance	21,389	24,143	37,262	18,758
Total Experience	11,695	23,078	15,949	12,559
Revenue	\$52,260	\$116,297	\$97,580	\$37,456
Capture Rate	36%	20%	40%	34%
Capture Rate, ex. P&E	44%	24%	63%	38%
Average Revenue	\$2.44	\$4.82	\$2.62	\$2.00
<b>Special Exhibit</b>				
Attendance	14,778	28,633	22,611	19,900
Total Experience	11,695	23,078	15,949	12,559
Revenue	\$65,311	\$139,084	\$110,238	\$88,237
Capture Rate	25%	24%	25%	36%
Capture Rate, ex. P&E	30%	28%	38%	40%
Average Revenue	\$4.42	\$4.86	\$4.88	\$4.43



# Per Capita Spending on Grounds (3 of 3)

	July 2023	June 2023	May 2023	July 2022
General Admission	29,615	62,173	40,720	29,672
Total Experience GA	11,695	23,078	15,949	12,559
	39%	37%	39%	42%
Members	19,350	39,975	18,047	19,648
Attendance ex P&E	48,965	102,148	58,767	49,320
Giraffe	21,109	38,366	33,522	18,179
Stingray	21,389	24,143	37,262	18,758
Special Exhibit	14,778	28,633	22,611	19,900
P&E attendance	9,913	19,314	33,505	6,581
Total attendance	58,878	121,462	92,272	55,901
Admissions	\$334,281	\$771,294	\$570,026	\$281,759
Food	\$73,926	\$199,887	\$136,942	\$60,468
Gift Shop	\$41,668	\$96,626	\$84,305	\$41,929
Giraffe	\$90,929	\$176,100	\$134,269	\$62,605
Stingray	\$52,260	\$116,297	\$97,580	\$37,456
Special Exhibit	\$65,311	\$139,084	\$110,238	\$88,237
Revenue sub-total	\$658,375	\$1,499,288	\$1,133,360	\$572,454
Admissions	\$6.83	\$7.55	\$9.70	\$5.71
Food	\$1.51	\$1.96	\$2.33	\$1.23
Gift	\$0.85	\$0.95	\$1.43	\$0.85
Giraffe	\$1.86	\$1.72	\$2.28	\$1.27
Stingray	\$1.07	\$1.14	\$1.66	\$0.76
Special Exhibit	\$1.33	\$1.36	\$1.88	\$1.79
Per capita (GA & members)	\$13.45	\$14.68	\$19.29	\$11.61
Admissions	\$5.68	\$6.35	\$6.18	\$5.04
Food	\$1.26	\$1.65	\$1.48	\$1.08
Gift	\$0.71	\$0.80	\$0.91	\$0.75
Giraffe	\$1.54	\$1.45	\$1.46	\$1.12
Stingray	\$0.89	\$0.96	\$1.06	\$0.67
Special Exhibit	\$1.11	\$1.15	\$1.19	\$1.58
Per capita (all attendance)	\$11.18	\$12.34	\$12.28	\$10.24

# FCZC Balance Sheet – July 2023

	July 2023	July 2022
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$3,576,229	\$3,662,436
Short Term Investments-Retention	\$2,075,784	\$2,522,141
Accounts Receivable	\$4,066,144	\$6,118,717
Prepaid Expenses	\$433,132	\$196,360
<b>Total Current Assets</b>	<b>\$10,151,289</b>	<b>\$12,499,654</b>
<b>Other Assets</b>		
Long Term Investments	\$18,799,492	\$17,699,636
Buildings, Equipment, Vehicles, and Furniture (net)	\$4,233,366	\$3,887,526
Exhibits	\$64,050,563	\$56,229,894
Construction in Progress	\$49,257,780	\$48,387,942
Goodwill	\$63,451	\$74,026
Beneficial Use of Land	\$5,212,326	\$5,299,901
<b>Total Other Assets</b>	<b>\$141,616,977</b>	<b>\$131,578,924</b>
<b>TOTAL ASSETS</b>	<b>\$151,768,266</b>	<b>\$144,078,578</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities	\$3,003,432	\$3,340,208
Deferred Revenue	\$2,332,080	\$1,283,954
Retention Payable	\$2,167,180	\$2,558,042
Long-Term Liabilities	\$90,192	\$91,376
<b>Total Liabilities</b>	<b>\$7,592,884</b>	<b>\$7,273,580</b>
<b>Net Assets (Equity)</b>		
Fund Balance-Without donor restriction	\$127,807,714	\$120,382,861
Fund Balance-With donor restriction	\$6,198,246	\$6,283,333
Fund Balance-Permanently Restricted	\$81,580	\$78,736
Fund Balance-Board Designated	\$10,087,842	\$10,060,068
<b>Total Net Assets (Equity)</b>	<b>\$144,175,382</b>	<b>\$136,804,998</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$151,768,266</b>	<b>\$144,078,578</b>

# FCZC Balance Sheet – August 2023

DRAFT – subject to  
final month-end  
adjustments

	August 2023	August 2022
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$3,530,550	\$3,067,678
Short Term Investments-Retention	\$2,121,593	\$2,565,720
Accounts Receivable	\$2,933,399	\$5,969,808
Prepaid Expenses	\$371,075	\$152,103
<b>Total Current Assets</b>	<b>\$8,956,617</b>	<b>\$11,755,309</b>
<b>Other Assets</b>		
Long Term Investments	\$18,374,320	\$17,128,285
Buildings, Equipment, Vehicles, and Furniture (ne	\$4,244,361	\$4,043,165
Exhibits	\$64,050,563	\$55,875,450
Construction in Progress	\$49,302,269	\$49,468,678
Goodwill	\$63,451	\$73,065
Beneficial Use of Land	\$5,212,326	\$5,299,901
<b>Total Other Assets</b>	<b>\$141,247,290</b>	<b>\$131,888,543</b>
<b>TOTAL ASSETS</b>	<b>\$150,203,907</b>	<b>\$143,643,852</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities	\$2,108,365	\$3,132,312
Deferred Revenue	\$2,330,298	\$1,263,858
Retention Payable	\$2,167,406	\$2,601,676
Long-Term Liabilities	\$87,167	\$139,561
<b>Total Liabilities</b>	<b>\$6,693,236</b>	<b>\$7,137,407</b>
<b>Net Assets (Equity)</b>		
Fund Balance-Without donor restriction	\$127,033,924	\$120,299,705
Fund Balance-With donor restriction	\$6,199,649	\$6,284,731
Fund Balance-Permanently Restricted	\$79,602	\$75,844
Fund Balance-Board Designated	\$10,197,496	\$9,846,165
<b>Total Net Assets (Equity)</b>	<b>\$143,510,671</b>	<b>\$136,506,445</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$150,203,907</b>	<b>\$143,643,852</b>