



FRESNO COUNTY ZOO AUTHORITY

MEETING AGENDA

9:00 AM, Wednesday, May 24, 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 April 12, 2023
 - b. Review and approve payment of County of Fresno May 2023 invoice for Professional and Specialized Services in the amount of \$37,078.83 for services through April 2023
 - c. Receive Treasurer's Reports for March, quarter ending March, and April 2023
6. Approve and authorize the estimated administrative appropriations and revenues for the 2023-2024 budget year
7. Receive Fresno Chaffee Zoo Director's report

8. Receive Fresno Chaffee Zoo Corporation's March 2023 Year-to-Date Financial Report and April 2023 Early Insights
9. Review next meeting date and revise if necessary:
 - Wednesday, June 28, 2023
10. Receive staff reports
11. Chair's comments
12. Board Member comments
13. Tour of Kingdoms of Asia and Butterfly Gardens
14. 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, 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

ACTION SUMMARY MINUTES

9:00 AM, Wednesday, April 12, 2023

Fresno County Employees' Retirement Association

7772 N. Palm Ave. Fresno, CA 93711

(559) 457-0681

1. Call to Order
CHAIRMAN ROMAN CALLED THE MEETING TO ORDER AT 9:05AM.
2. Roll Call
A QUORUM WAS PRESENT WITH MEMBERS ROMAN, HERZOG, WATERHOUSE, WESTERLUND AND ARIAS IN ATTENDANCE.
3. Approve Agenda
MEMBER WATERHOUSE MOVED TO APPROVE THE AGENDA. SECONDED BY MEMBER ARIAS. 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 February 22, 2023
 - b. Review and approve payment of County of Fresno Revised February 2023 invoice for Professional and Specialized Services in the amount of \$19,013.99 for services through January 2023

- c. Review and approve payment of County of Fresno March 2023 invoice for Professional and Specialized Services in the amount of \$1,192.50 for services through February 2023
- d. Receive Treasurer's Reports for February 2023

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

- 6. Receive Zoo Authority Year Ended June 30, 2022 financial statements with independent auditor's report from Brown Armstrong Accountancy Corporation
RECEIVED. INTEREST LINE ITEM: MEMBER ARIAS ASKED WHERE THE INTEREST IS HELD AND WHO KEEPS THE HALF MILLION DOLLARS IN INTEREST GENERATED BY THE TRUST? WHERE DOES IT GO, AND DOES THE BOARD HAVE TO REALLOCATE IT? AT WHAT POINT DO WE BUDGET ITS USE? WHO HAS CONTROL OF IT, AND AT WHAT POINT DO WE DISCUSS REDEPLOYMENT/REAPPROPRIATION OF THE HALF MILLION DOLLARS? ARIAS STATED THAT HE DOES NOT WANT IT TO GET TO A MILLION DOLLARS WITHOUT HAVING A PLAN TO UTILIZE IT. IS IT PART OF THE RESERVE OR IS IT ADDITIONAL FUNDING TO REALLOCATE? STAFF STATED THEY WILL RETURN WITH AN ANSWER.
- 7. Adopt Budget Resolution increasing FY 2022-23 appropriations for Professional & Specialized Services in the amount of \$113,534 using the excess revenue in the original approved budget
MEMBER ARIAS QUESTIONED WHY THE ZOO AUTHORITY IS PAYING THESE COSTS. TYPICALLY, THE GOVERNMENT AGENCY PAYS THE COSTS, NOT THE BENEFITING ENTITY. STAFF STATED THAT HISTORICALLY THE ZOO AUTHORITY HAS PAID THESE COSTS AND THAT THE RESOLUTION APPROVED BY THE BOARD INCLUDED INFORMATION STATING THAT THE ZOO AUTHORITY WOULD PAY THE COSTS. CHAIRMAN ROMAN ASKED IF THIS AMOUNT INCLUDED ADDITIONAL ADMIN COSTS OR IS IT SOLELY FOR THE ELECTION COSTS? STAFF STATED THAT IT IS ONE-TIME COSTS FOR THE ELECTION. MEMBER HERZOG ASKED WHAT THE SOURCE IS FOR THE FUNDS? STAFF STATED IT IS EXCESS REVENUES. MEMBER ARIAS MOVED TO APPROVE THE RESOLUTION. SECONDED BY MEMBER HERZOG. THE MOTION PASSED UNANIMOUSLY.
- 8. Approve and authorize release of retention withheld on construction work provided by BMV Construction Group, Inc., related to Zooplex (\$1,052,377.36)
MEMBER HERZOG MOVED TO APPROVE THE RELEASE OF RETENTION. SECONDED BY MEMBER ARIAS. THE MOTION PASSED UNANIMOUSLY.
- 9. Receive Fresno Chaffee Zoo Director's Report
RECEIVED. CEO JON DOHLIN REPORTED ON KINGDOMS OF ASIA. OPENING DATE IS NOW MEMORIAL DAY IN MAY. REPORTED ON ANIMALS AND EXHIBITS WITHIN KINGDOMS OF ASIA. REPORTED ON BUTTERFLY GARDEN. REPORTED ON FUNDING (\$1.2 MILLION) TO PROTECT THE BLUNT-NOSED LIZARD.
- 10. Receive Fresno Chaffee Zoo Corporation's January 2023 Year-to-Date Financial Report and February 2023 Early Insights
RECEIVED. CFO NORA CROW REPORT ON JANUARY KEY TAKEAWAYS (ATTENDANCE, SELF-GENERATED BUDGET, EXPENSES, OPERATING DEFICIT AND SURPLUS, AND NET SURPLUS. CORRECTED A TYPO ON THE FIRST BULLET POINT: SELF-GENERATED REVENUE IS 37% BELOW BUDGET, NOT ABOVE AS INDICATED. REPORTED ON FEBRUARY KEY NOTES (SELF-GENERATED REVENUE, ATTENDANCE, AND BLACK HISTORY MONTH CELEBRATION).
- 11. Review next meeting date and revise if necessary:

- Wednesday, April 26, 2023

MEMBER ARIAS MADE A MOTION TO CONDUCT THE NEXT MEETING ON MAY 24, 2023. SECONDED BY MEMBER HERZOG. THE MOTION PASSED UNANIMOUSLY.

12. Receive staff reports
NO ADDITIONAL REPORTS RECEIVED.
13. Chair's comments
THANKED EVERYONE FOR ALL THE HELP DURING THE LAST MEETING SHE ATTENDED.
14. Board Member comments
NO ADDITIONAL REPORTS RECEIVED.
15. Adjourn
THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, CHAIRMAN ROMAN ADJOURNED THE MEETING AT 10:02AM.

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, 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 through April 2023

Invoice Number
05-ZOO-052423

May 24, 2023

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

Department / Title	Hours	Rates	Cost
ACTTC FR&A			
Accounting & Finance Div Chief	10.25	\$171.00	\$1,752.75
Accounting & Finance Manager	30.08	\$137.60	\$4,139.01
Accountant II		\$124.30	\$0.00
Accountant I	97.55	\$98.20	\$9,579.41
Account Clerk I		\$56.16	\$0.00
Account Clerk II	74.97	\$94.60	\$7,092.16
County Counsel			
Deputy County Counsel	5.10	\$159.00	\$810.90
CAO			
Board Coordinator	105.00	\$130.52	\$13,704.60
Professional Services Total	322.95		\$37,078.83
Office Expense Total			
Invoice Total			\$37,078.83



Invoice

FOR COUNTY USE ONLY				
ACCOUNT	FUND	ORG	PROGRAM	SUBCLASS
4885	0001	0300	0	10000

BILL TO:

Zoo Authority

Email to:

ronalexander@fresnocountyca.gov

Invoice Date	Invoice Number	Due Date
3/9/2023	2643	4/9/2023

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]



Invoice Date	Invoice Number	Due Date
4/12/2023	2666	5/12/2023
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		

[illegible]



Invoice

Invoice Date	Invoice Number	Due Date
5/10/2023	2693	6/10/2023
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: May 11, 2023

Invoice # 23-11

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

Bill to: Zoo Authority
VIA Email to Ron Alexander

Comments:

[illegible]

Remittance	
Invoice #	23-11
Date	
Amount Due	\$810.90
Amount Enclosed	

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

INVOICE

DATE: May 1, 2023
INVOICE # 1015
FOR: *Zoo Authority
Administration*

DESCRIPTION	AMOUNT
Zoo Authority Board Coordinator Services January, February, March, April 2023	\$ 13,704.60
TOTAL	\$ 13,704.60

AGENDA ITEM 5c



Fresno County Zoo Authority Treasurer's Report Unaudited Cash Basis For the Quarter Ended March 31, 2023

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	5,411,983.66
	Total Proceeds Received:	\$	5,411,983.66
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		108,239.67
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		5,303,743.99
	Total Proceed Allocations	\$	5,411,983.66
Cash Balance by Fund			
Zoo Authority Fund			
>> Administrative Fund		2%	
	Beginning Cash Balance	\$	2,881,442.74
Receipts:	- Measure Z Sales Tax Proceeds		108,239.67
	- Interest Received		14,357.39
Disbursements:	- ZA Staff Invoice Reimbursement for Professional Services		(131,903.53)
	Net Increase/(Decrease) to Cash		(9,306.47)
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	2,872,136.27
Trust Fund for FCZC Operations and Capital Projects			
		98%	
	Beginning Cash Balance	\$	37,269,404.01
>>> Operations Fund			
	Beginning Cash Balance		8,135,965.09
Receipts:	- Measure Z Sales Tax Proceeds		1,767,914.66
	- Interest Received		38,330.79
Disbursements:	- FCZC Operations Claim #2022-10		(528,858.48)
	- FCZC Operations Claim #2022-11		(498,855.36)
	- FCZC Operations Claim #2022-12		(265,044.56)
	- FCZC Operations Claim #2023-01		(611,647.95)
	- Wire Fees		(80.00)
	Net Increase/(Decrease) to Cash		(98,240.90)
	Ending Cash Balance - Available for Operations	\$	8,037,724.19
>>> Capital Facilities Project Fund			
	Beginning Cash Balance	\$	29,133,438.92
Receipts:	- Measure Z Sales Tax Proceeds		3,535,899.23
	- Interest Received		141,143.28
Disbursements:	- FCZC Capital Claim #2022-10C		(1,159,990.13)
	- FCZC Capital Claim #2022-11C		(552,074.57)
	- FCZC Capital Claim #2022-12C		(546,611.09)
	- FCZC Capital Claim #2023-01C		(1,003,185.54)
	Net Increase/(Decrease) to Cash		415,181.18
	Ending Cash Balance - Available for Capital Projects		29,548,620.10
	Ending Balance Available for Operations and Capital Projects		37,586,344.29
	Total Interest Received During the Quarter		193,831.46

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 2.027 as of December 31, 2022.



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

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,622,971.91
	Total Proceeds Received:	\$	1,622,971.91
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	32,459.44
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,590,512.47
	Total Proceed Allocations	\$	1,622,971.91
Cash Balance by Fund			
Zoo Authority Fund			
	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	2,826,027.25
Receipts:	- Measure Z Sales Tax Proceeds		32,459.44
	- Interest Received		13,649.58
	Net Increase/(Decrease) to Cash		46,109.02
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	2,872,136.27
Trust Fund for FCZC Operations and Capital Projects			
	98%		
	Beginning Cash Balance	\$	37,440,059.17
	>>> Operations Fund		
	Beginning Cash Balance		8,082,780.21
Receipts:	- Measure Z Sales Tax Proceeds		530,170.82
	- Interest Received		36,441.11
Disbursements:	- FCZC Operations Claim 2023-01		(611,647.95)
Disbursements:	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		(45,056.02)
	Ending Cash Balance - Available for Operations	\$	8,037,724.19
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	29,357,278.96
Receipts:	- Measure Z Sales Tax Proceeds		1,060,341.65
	- Interest Received		134,185.03
Disbursements:	- FCZC Capital Claim #2023-01C		(1,003,185.54)
	Net Increase/(Decrease) to Cash		191,341.14
	Ending Cash Balance - Available for Capital Projects		29,548,620.10
	Ending Balance Available for Operations and Capital Projects	\$	37,586,344.29
	Total Interest Received During the Month		184,275.72

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 2.027 as of December 31, 2022.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2019-2020	2020-21	2021-22	2022-23			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 1,436,673	1,493,025	2,124,574	\$ 2,188,311	\$ 2,050,253	\$ (138,058)	-6.31%
August	1,123,640	1,669,386	1,637,692	1,588,561	1,848,761	260,200	16.38%
September	1,367,439	1,417,789	1,638,799	1,622,411	1,702,532	80,121	4.94%
October	1,571,111	1,609,453	1,919,542	1,977,128	1,857,650	(119,478)	-6.04%
November	1,073,344	1,437,716	1,649,471	1,698,955	1,871,323	172,368	10.15%
December	1,194,027	1,302,722	1,573,898	1,558,159	1,739,869	181,710	11.66%
January	1,263,406	1,388,858	1,555,927	1,602,605	1,599,634	(2,971)	-0.19%
February	1,707,967	1,728,158	2,256,736	2,234,169	2,189,378	(44,791)	-2.00%
March	1,063,584	1,292,553	1,529,499	1,514,204	1,622,972	108,768	7.18%
April	1,031,402	1,513,199	1,542,639			-	
May	989,444	1,632,214	1,972,403		-	-	
June	1,105,857	1,682,042	1,712,649		-	-	
Total	\$ 14,927,894	18,167,115	21,113,829	\$ 15,984,503	\$ 16,482,372	\$ 497,869	3.11%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 239,127,341



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended March 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			7/19/2022	9/13/2022	10/20/2022	12/20/2022	1/19/2023	3/29/2023			
4845	10000	Zoo Authority	665.80	8,254.38	723.75	10,015.21	707.81	13,649.58	-		\$ 34,016.53
4850	10000	FCZC - Operations	1,964.27	24,352.41	1,995.06	27,607.34	1,889.68	36,441.11	-		\$ 94,249.87
4850	42700	FCZC - CP	6,972.61	86,444.11	7,402.20	102,430.68	6,958.25	134,185.03	-		\$ 344,392.88
Total			\$ 9,602.68	\$ 119,050.90	\$ 10,121.01	\$140,053.23	\$ 9,555.74	\$184,275.72	\$ -	\$ -	\$ 472,659.28
For Fiscal Year Ending June 30, 2023											



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

Cash Balance as of 03/31/2023 **\$ 29,548,620**

DEDUCTIONS (earmarked projects, FY22-23 expenditures paid through claim 2023-01C):

Zooplex Construction - June 2020	691,312
Asia Construction -July 2020	3,985,303
Asia Design - December 2017	480,610
Zooplex Design- August 2017	105,565
African River - June 2016	2,830,350
Mixed Species Exhibit Design - June 2021	64,320
SLC Biotank Design - Jan 2022	881
Mixed Species Exhibit Construction - July 2022/Nov 2022	7,434,635
SLC Biotank/Chiller - Construction - June 2022	1,059,228
Conservation Building - Construction - Sept 2022	1,664,057
Energy Efficiency - June 2022	793,110

Total Deductions:	<u><u>\$ (19,109,371)</u></u>
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TOTAL:	<u><u>\$ 10,439,249</u></u>
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**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended March 31, 2023**

Cash Balance as of 03/31/2023 **\$ 8,037,724**

DEDUCTIONS (Remaining budgets, paid through claim 2023-01):

Marketing	440
Animal	3,734,245
Veterinary	362,554
Utilities	882,758
Animal Feed	506,440
Interest/Bank Charges	60
Maintenance-General Equipment	43,711
Maint.-Water/Water Standby	75,626
Visitor Services	55,050
Commissary	283,728
Maintenance	1,061,238
Medical, Dental & Lab Supplies	42,933

Total Deductions:

\$ (7,048,783)

TOTAL:

\$ 988,941



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

Cash Balance as of 03/31/2023 \$ 2,872,136

DEDUCTIONS

(FY 22-23 Remaining budgets, ZA Claim paid through March 31, 2023):

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	731
Professional & Specialized Ser	388
Data Processing Services	1,500
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Deductions:	<u>\$ (13,369)</u>
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TOTAL:	<u><u>\$ 2,858,767</u></u>
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**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended April 30, 2023**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,518,282.01
	Total Proceeds Received:	\$	1,518,282.01
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	30,365.64
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,487,916.37
	Total Proceed Allocations	\$	1,518,282.01
Cash Balance by Fund			
Zoo Authority Fund			
	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	2,872,136.27
Receipts:	- Interest Received		627.51
Disbursements:	- ZA Claim through January 2023		(19,013.99)
	ZA Claim through February 2023		(1,192.50)
	Net Increase/(Decrease) to Cash		(19,578.98)
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	2,852,557.29
Trust Fund for FCZC Operations and Capital Projects			
	98%		
	Beginning Cash Balance	\$	37,586,344.29
	>>> Operations Fund		
	Beginning Cash Balance		8,037,724.19
Receipts:	- Interest Received		1,758.97
Disbursements:	- FCZC Operations Claim #2023-02		(856,259.78)
	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		(854,520.81)
	Ending Cash Balance - Available for Operations	\$	7,183,203.38
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	29,548,620.10
Receipts:	- Interest Received		6,527.38
Disbursements:	- FCZC Capital Claim #2023-02C		(1,240,576.33)
	Net Increase/(Decrease) to Cash		(1,234,048.95)
	Ending Cash Balance - Available for Capital Projects		28,314,571.15
	Ending Balance Available for Operations and Capital Projects	\$	35,497,774.53
	Total Interest Received During the Month		8,913.86

By Staff _____ Date _____

Accepted _____ Date _____

* Interest receipts are recorded in the month received rather than in the month earned and were calculated on an annual percentage rate of 2.409 as of March 31, 2023.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2019-2020	2020-21	2021-22	2022-23			
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 1,436,673	1,493,025	2,124,574	\$ 2,188,311	\$ 2,050,253	\$ (138,058)	-6.31%
August	1,123,640	1,669,386	1,637,692	1,588,561	1,848,761	260,200	16.38%
September	1,367,439	1,417,789	1,638,799	1,622,411	1,702,532	80,121	4.94%
October	1,571,111	1,609,453	1,919,542	1,977,128	1,857,650	(119,478)	-6.04%
November	1,073,344	1,437,716	1,649,471	1,698,955	1,871,323	172,368	10.15%
December	1,194,027	1,302,722	1,573,898	1,558,159	1,739,869	181,710	11.66%
January	1,263,406	1,388,858	1,555,927	1,602,605	1,599,634	(2,971)	-0.19%
February	1,707,967	1,728,158	2,256,736	2,234,169	2,189,378	(44,791)	-2.00%
March	1,063,584	1,292,553	1,529,499	1,514,204	1,622,972	108,768	7.18%
April	1,031,402	1,513,199	1,542,639	1,588,918	1,518,282	(70,636)	-4.45%
May	989,444	1,632,214	1,972,403		-	-	
June	1,105,857	1,682,042	1,712,649		-	-	
Total	\$ 14,927,894	18,167,115	21,113,829	\$ 17,573,421	\$ 18,000,654	\$ 427,233	2.43%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 240,645,623



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended April 30, 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			7/19/2022	9/13/2022	10/20/2022	12/20/2022	1/19/2023	3/29/2023	4/19/2023		
4845	10000	Zoo Authority	665.80	8,254.38	723.75	10,015.21	707.81	13,649.58	627.51		\$ 34,644.04
4850	10000	FCZC - Operations	1,964.27	24,352.41	1,995.06	27,607.34	1,889.68	36,441.11	1,758.97		\$ 96,008.84
4850	42700	FCZC - CP	6,972.61	86,444.11	7,402.20	102,430.68	6,958.25	134,185.03	6,527.38		\$ 350,920.26
Total			\$ 9,602.68	\$ 119,050.90	\$ 10,121.01	\$140,053.23	\$ 9,555.74	\$184,275.72	\$ 8,913.86	\$ -	\$ 481,573.14
For Fiscal Year Ending June 30, 2023											



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended April 30, 2023**

Cash Balance as of 04/30/2023 **\$ 28,314,571**

DEDUCTIONS (earmarked projects, FY22-23 expenditures paid through claim 2023-02C):

Zooplex Construction - June 2020	590,402
Asia Construction -July 2020	3,505,792
Asia Design - December 2017	464,153
Zooplex Design- August 2017	105,565
African River - June 2016	2,830,350
Mixed Species Exhibit Design - June 2021	54,595
SLC Biotank Design - Jan 2022	881
Mixed Species Exhibit Construction - July 2022/Nov 2022	7,139,513
SLC Biotank/Chiller - Construction - June 2022	773,337
Conservation Building - Construction - Sept 2022	1,611,095
Energy Efficiency - June 2022	793,110

Total Deductions:	<u><u>\$ (17,868,793)</u></u>
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TOTAL:	<u><u>\$ 10,445,778</u></u>
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**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended April 30, 2023**

Cash Balance as of 04/30/2023 **\$ 7,183,203**

DEDUCTIONS (Remaining budgets, paid through claim 2023-02):

Marketing	440
Animal	3,277,345
Veterinary	320,261
Utilities	783,081
Animal Feed	473,404
Interest/Bank Charges	40
Maintenance-General Equipment	37,834
Maint.-Water/Water Standby	46,899
Visitor Services	55,050
Commissary	250,017
Maintenance	913,072
Medical, Dental & Lab Supplies	35,061

Total Deductions:

\$ (6,192,504)

TOTAL:

\$ 990,699



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended April 30, 2023**

Cash Balance as of 04/30/2023 \$ 2,852,557

DEDUCTIONS

(FY 22-23 Remaining budgets, ZA Claim paid through April 30, 2023):

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	731
Professional & Specialized Ser	93,715
Data Processing Services	1,500
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Deductions:	<u>\$ (106,696)</u>
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TOTAL:	<u><u>\$ 2,745,861</u></u>
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AGENDA ITEM 6

DATE: May 24, 2023
TO: Fresno County Zoo Authority Board
FROM: Sam Vang, Zoo Authority Auditor Staff
SUBJECT: Zoo Authority Budget for Budget Year 2023-24

RECOMMENDED ACTION:

Approve and authorize the estimated revenues and appropriations for the 2023-2024 budget year.

ALTERNATIVE ACTION:

An alternative action is to solely use the Zoo Authority's Net Position, which was \$2,882,923 May 9, 2023.

DISCUSSION:

Expenditure appropriations for Other Services and Supplies budgeted at \$13,050 remains the same as prior year. Professional and Specialized Services budgeted at \$170,789 represents an increase of \$10,307 (6.4%) over the current year adopted budget due to an increase in budgeted hours for Account Clerk II, Accountant I, and Accounting & Finance Division Chief.

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

FISCAL IMPACT:

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

ATTACHMENTS:

Budget Presentation



Fiscal Year 2023-24 Budget Proposal

Presented by
Sam Vang
May 24, 2023

Summarized Proposed Budget vs Prior Year Adopted/Adjusted Budget



FRESNO COUNTY ZOO AUTHORITY Proposed Administrative Budget For Fiscal Year 2023-24

<u>Fiscal Summary</u>	<u>Draft Budget FY 2023-24</u>	<u>Adopted Budget FY 2022-23</u>
<u>Revenues</u>		
Measure Z Administration (2%)	\$ 434,466	\$ 402,538
Interest	44,000	37,000
Total Revenues	<u>\$ 478,466</u>	<u>\$ 439,538</u>
<u>Appropriations</u>		
Professional & Specialized Services	\$ 170,789	\$ 160,482
Other Services & Supplies	13,050	13,050
Budget Resolution (Measure Z Ballot)	-	113,534
Total Appropriations	<u>\$ 183,839</u>	<u>\$ 287,066</u>
Revenue in Excess of Appropriations	\$ 294,627	\$ 152,472
Available Net Position Used	\$ -	\$ -
Contracted FTE (Based on 2080 hrs):	0.67	0.66

Outlook for FY 24

- State-wide forecast expected to have a sales tax slowdown
 - FY 23 had a 3.8% increase in sales tax
 - 0.4% increase in sales tax forecasted for FY 24 according to a forecast report provided by HDL Companies
 - Higher cost in basic necessities will lead to decrease in spending in other goods and services
- Fresno County sales and use tax projected to grow 0.10% in FY 24
 - Forecast provided by HDL Companies
 - Sectors that are projected to be slowing down
 - Building & Construction
 - Food & Drugs
 - Fuel & Service Stations
 - State & County Pools
 - County Share

Fresno County Zoo Authority

Fiscal Year 2023-24 Revenue Estimates

	PRIOR YEARS		CURRENT FISCAL YEAR				NEXT FISCAL YEAR	
	2020-2021	2021-2022	2022-2023				2023-2024	
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ADOPTED BUDGET TAX RECEIPTS	ACTUAL & ESTIMATED TAX RECEIPTS	ADOPTED TO ACTUAL/ESTIMATED VARIANCE		REVENUE ESTIMATE MEASURE Z	REVENUE ESTIMATE (ZA 2%)
July	\$ 1,493,025	\$ 2,124,574	\$ 2,188,311	\$ 2,050,253	\$ (138,058)	-6.31%	\$ 2,052,303	\$ 41,046
August	1,669,386	1,637,692	1,588,561	1,848,761	260,200	16.38%	1,850,610	37,012
September	1,417,789	1,638,799	1,622,411	1,702,532	80,121	4.94%	1,704,235	34,085
October	1,609,453	1,919,542	1,977,128	1,857,650	(119,478)	-6.04%	1,859,508	37,190
November	1,437,716	1,649,471	1,698,955	1,871,323	172,368	10.15%	1,873,194	37,464
December	1,302,722	1,573,898	1,689,090	1,739,869	50,779	3.01%	1,741,609	34,832
January	1,388,858	1,555,927	1,602,605	1,599,634	(2,971)	-0.19%	1,601,234	32,025
February	1,728,158	2,256,736	2,234,169	2,189,378	(44,791)	-2.00%	2,191,567	43,831
March	1,292,553	1,529,499	1,514,204	1,622,972	108,768	7.18%	1,624,595	32,492
April	1,513,199	1,542,639	1,588,918	1,518,282	(70,636)	-4.45%	1,519,800	30,396
May	1,632,214	1,972,403	1,265,653	+ 2,012,815	747,163	59.03%	2,014,828	40,297
June	1,682,042	1,712,649	1,287,883	+ 1,688,134	400,250	31.08%	1,689,822	33,796
Total	<u>\$ 18,167,115</u>	<u>\$ 21,113,829</u>	<u>\$ 20,257,889</u>	<u>\$ 21,701,603</u>	<u>\$ 1,443,714</u>	<u>7.13%</u>	<u>\$ 21,723,305</u>	<u>\$ 434,466</u>
Estimated Interest Revenue								\$ 44,000
Total Projected Revenue								<u>\$ 478,466</u>

+ Estimated Measure Z tax receipts

Revenue Forecast (continue)

Highlights from FY 23

- Actual and Estimated tax revenue for FY 22-23 are expected to be \$21,701,603
- Resulting in \$434,032 allocation for Zoo Authority
- Increase of \$1,433,714 or 7.13% from budgeted amount

Highlights for FY 24

- Revenues for FY 23-24 are projected to increase by 0.10% or \$21,702
 - Projection was determined from HDL's FY 24 sales and use tax budget estimate for Fresno County
- This will provide \$434,466 for Zoo Authority operations
- Interest revenue was determined by prior year averages of interest receipts

Administrative Budget-Detail

- Recommended appropriations for Professional & Specialized Services are \$170,789; an increase of \$10,306.80 or 6.42% from prior year's adopted budget
- Reasons:
 - Increase in budgeted hours for Accountant I and Chief
 - Increase in budgeted hours for Account Clerk II, higher rate of fee vs Account Clerk I

**Fresno County Zoo Authority
Draft Administrative Budget
Fiscal Year 2023-24**

		Recommended Appropriations 2023-24
Account	Account Description	
7040	Telephone Charges	\$ 250
7250	Memberships	500
7265	Office Expense	6,000
7268	Postage	1,000
7287	PeopleSoft Financials Charges	800
7295	Professional & Specialized Services	170,789
7296	Data Processing Services	1,500
7325	Publications & Legal Notices	500
7415	Trans, Travel & Education	2,500
	Total Services and Supplies	183,839
Total Appropriations		183,839

Professional Services Detail

2023-24 Proposed Budget

Estimated Professional & Specialized Services FY 2023-24

Title	Budget Hours	Estimated Rates	Line Item % to 100%	FY23-24 Budget
Coordinator	540	\$ 131	41%	\$ 70,481
Account Clerk II	325	95	18%	30,745
Accountant I	325	98	19%	31,915
A & F Manager	100	138	8%	13,760
A & F Division Chief	18	171	2%	3,078
County Counsel	90	159	8%	14,310
PWP - IT Website	-	-	2%	3,000
Audit Fees	-	-	2%	3,500
Total	1,398		100%	<u>\$ 170,789</u>

Professional Service Detail

Estimated Professional & Specialized Services FY 2023-24 Prior Year Comparison

Title	2022-23 Budget Hours	*2022-23 Actual Hours	2023-24 Proposed Budget Hours	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	600	401	540	35%	-10%
Account Clerk I	360	-	-	0%	-100%
Account Clerk II	-	303	325	7%	100%
Accountant I	200	361	325	-10%	63%
Accountant II	-	-	-	0%	0%
Senior Accountant	-	27	-	-100%	0%
A & F Manager	100	67	100	49%	0%
A & F Division Chief	10	20	18	-10%	80%
County Counsel	100	47	90	91%	-10%
	1,370	1,226	1,398	14%	2%

Title	FY22-23 Original Budget	*FY22-23 Actual Budget	FY23-24 Proposed Budget	Adjusted Budget % Variance	Original Budget % Variance
Coordinator	\$ 78,312	\$ 52,339	70,481	35%	-10%
Account Clerk I	24,660	-	-	0%	-100%
Account Clerk II	-	23,652	30,745	30%	0%
Accountant I	19,640	31,787	31,915	0%	63%
Accountant II	-	-	-	0%	0%
Senior Accountant	-	2,367	-	-100%	0%
A & F Manager	13,760	5,795	13,760	137%	0%
A & F Division Chief	1,710	3,047	3,078	1%	80%
County Counsel	15,900	7,473	14,310	91%	-10%
	\$ 153,982	\$ 126,458	\$ 164,289	30%	7%

* Actual hours through 3rd Quarter + estimated 4th Quarter

Fiscal Year 23-24 Budget Approval

- Revenues in excess of appropriations will be recognized as available net position should any budget amendments be required.
- Requesting approval of the budget as recommended or subject to changes discussed.



AGENDA ITEM 7

DATE: May 24, 2023

TO: Fresno County Zoo Authority Board

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

SUBJECT: Zoo Director's Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Director's report.



AGENDA ITEM 8

DATE: May 24, 2023

TO: Fresno County Zoo Authority Board

FROM: Nora Crow, Chief Financial Officer
Fresno Chaffee Zoo Corporation

SUBJECT: March 2023 Year-to-Date Financial Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Corporation's March 2023 Year-to-Date Financial Report and April 2023 Early Insights.

ATTACHMENTS:

March 2023 Financial Report



Financial Report

March 2023 YTD

April 2023 Early Insights

Summary

March 2023

Key Takeaway: Attendance in March was significantly below monthly budget partially attributed to weather and the projection that KOA would be open in February; work on the butterfly garden was started with an expected opening date in early April; Received \$1.168m grant over 3 years for BNLL fieldwork research

- \$2,435,473 self-generated revenue YTD (48% below budget)
- \$5,595,159 total expenses (19% below budget)
- \$3,159,686 operating deficit (more than budgeted deficit of \$2,274,263)
- **\$955,966 operating deficit with Measure Z support (budgeted surplus of \$10,060)**
- \$2,675,726 net surplus – MZ Capital Funds, Depreciation, Investment Income/Interest

April 2023 Key Notes:

Key Takeaway: Attendance in April was slightly below monthly budget; the Butterfly Garden opened to visitors on April 10th

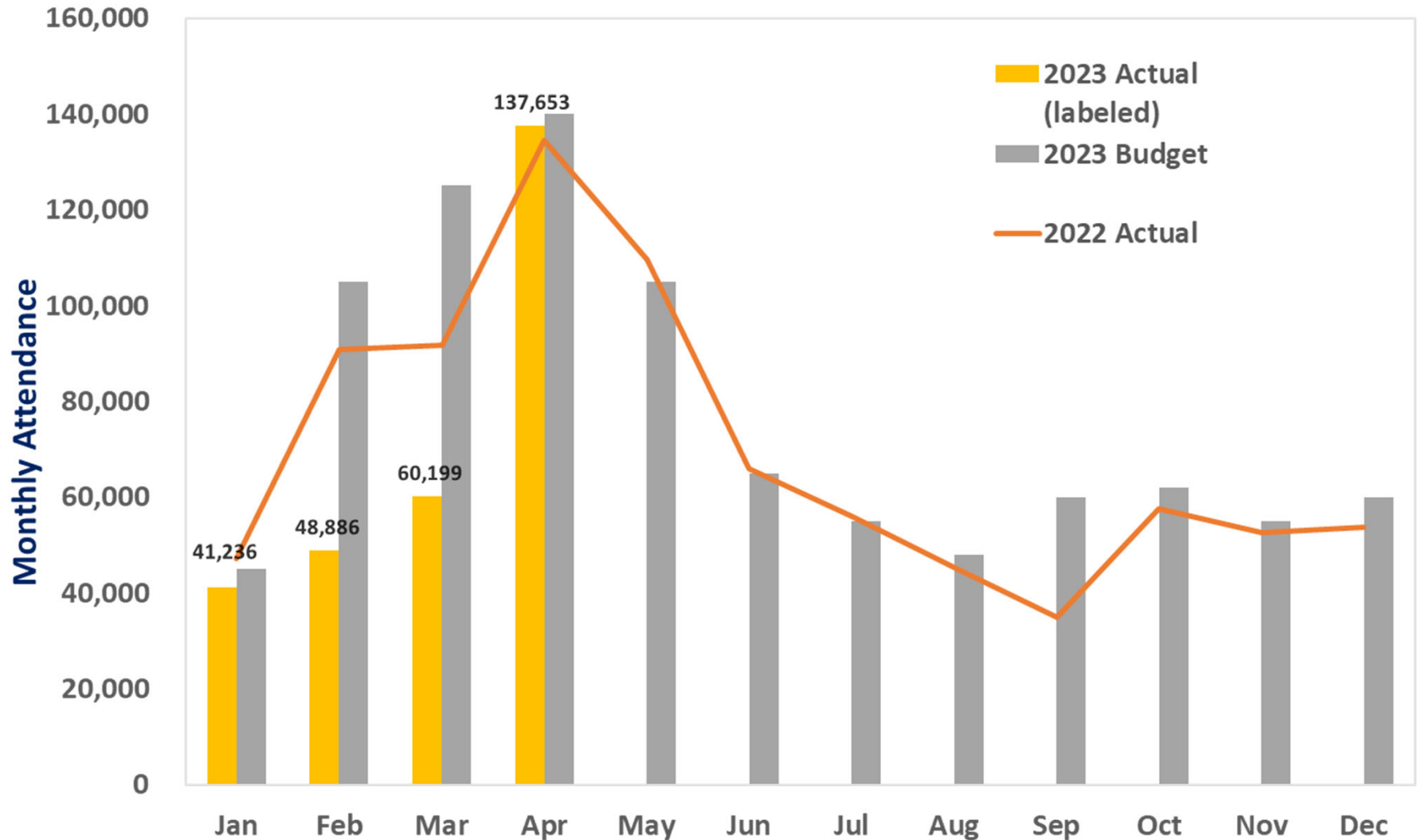
- Early preliminary self-generated year-to-date revenue is \$4,850,163 compared to budget of \$6,947,882 (30% below budget)
- Total expenses is \$7,387,749 (19% below budget)
- Operating surplus with MZ support is approx. \$391,143 (budgeted surplus of \$932,641)

2023 – Attendance

March 2023 = 60,199 (66% of 2022, 48% of budget)

March 2023 YTD = 150,321 (65% of 2022, 55% of budget)

April 2023 YTD attendance = 287,974 (79% of 2022, 69% of budget)



Mar '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	150,321	275,000	(124,679)	(45%)	229,626	(79,305)	(35%)
Revenue	\$2,435,473	\$4,641,874	(\$2,206,401)	(48%)	\$3,656,066	(\$1,220,593)	(33%)
Personnel Expenses	\$3,567,467	\$3,895,580	(\$328,113)	(8%)	\$2,694,599	\$872,868	32%
Other Expenses	\$2,027,691	\$3,020,557	(\$992,866)	(33%)	\$1,920,367	\$107,325	6%
Operations Surplus (Deficit)	(\$3,159,686)	(\$2,274,263)	(\$885,423)	(39%)	(\$958,900)	(\$2,200,786)	(230%)
Measure Z Operating	\$2,203,719	\$2,284,323	(\$80,604)	(4%)	\$1,778,455	\$425,264	24%
Operations + MZ Surplus (Deficit)	(\$955,966)	\$10,060	(\$966,026)	nm	\$819,555	(\$1,775,522)	nm
Other Non-Operating	\$3,631,693	\$287,730	\$3,343,963	nm	\$2,975,973	\$655,720	22%
Net Surplus (Deficit)	\$2,675,726	\$297,790	\$2,377,936	799%	\$3,795,528	(\$1,119,802)	(30%)

Revenue - Selected Detail	FY 23 Actual	FY 23 Budgeted	FY 23 Diff.	% Diff.	FY 22 Actual	FY 22 Diff.	% Diff.
Admissions	\$886,324	\$1,856,250	(\$969,926)	(52%)	\$1,456,096	(\$569,772)	(39%)
Membership	\$541,430	\$629,375	(\$87,945)	(14%)	\$756,058	(\$214,628)	(28%)
Food Services/Gift Shop	\$294,618	\$574,750	(\$280,132)	(49%)	\$366,809	(\$72,191)	(20%)
Special Exhibit	\$10,060	\$168,750	(\$158,690)	(94%)	\$419,461	(\$409,401)	(98%)
Grants/Fundraising, ex-bequest	\$36,487	\$94,167	(\$57,680)	(61%)	\$36,367	\$120	0%
Bequest - unrestricted	-	nm	nm	nm	nm	nm	nm
Other	\$666,554	\$1,318,582	(\$652,028)	(49%)	\$621,274	\$45,280	7%
Revenue	\$2,435,473	\$4,641,874	(\$2,206,401)	(48%)	\$3,656,066	(\$1,220,593)	(33%)

Expenses - Selected Detail	FY 23 Actual	FY 23 Budgeted	FY 23 Diff.	% Diff.	FY 22 Actual	FY 22 Diff.	% Diff.
Personnel - Animal/Vet.	\$1,292,573	\$1,348,929	(\$56,356)	(4%)	\$1,079,467	\$213,106	20%
Personnel - Education	\$514,600	\$521,673	(\$7,073)	(1%)	\$339,117	\$175,483	52%
Personnel - Maint./Hort.	\$409,710	\$450,552	(\$40,842)	(9%)	\$274,102	\$135,609	49%
Personnel - Other	\$1,350,584	\$1,574,426	(\$223,842)	(14%)	\$1,001,913	\$348,671	35%
Animal Services	\$126,386	\$210,526	(\$84,140)	(40%)	\$146,622	(\$20,236)	(14%)
Special Exhibit	\$39,331	\$56,206	(\$16,875)	(30%)	\$221,737	(\$182,406)	(82%)
Utilities	\$225,570	\$169,000	\$56,570	33%	\$181,653	\$43,917	24%
Repairs & Replacements	\$167,506	\$398,811	(\$231,305)	(58%)	\$104,956	\$62,549	60%
Contracted/Prof. Services	\$304,394	\$421,225	(\$116,831)	(28%)	\$456,283	(\$151,890)	(33%)
Conservation	\$831	\$3,750	(\$2,919)	(78%)	\$15,125	(\$14,295)	(95%)
Accumulated Op Ex - Other	\$1,163,675	\$1,761,039	(\$597,364)	(34%)	\$793,990	\$369,684	47%
Operating Expenses	\$5,595,159	\$6,916,137	(\$1,320,978)	(19%)	\$4,614,966	\$980,193	21%

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)

	Mar 2023	Feb 2023	Jan 2023	Dec 2022	Mar 2022
Attendance	60,199	48,886	41,236	53,782	91,691
General Admission	26,510	27,717	14,351	8,367	51,641
Total Experience GA	9,583	10,296	5,032	2,837	17,533
Members	13,909	15,859	12,930	6,866	29,000
Programs & Events (P&E)	19,780	2,843	13,955	38,549	11,050
Giraffe Feeding					
Attendance	24,491	13,862	8,356	5,777	26,461
Total Experience	9,583	10,296	5,032	2,837	17,533
Revenue	\$93,943	\$86,717	\$47,405	\$23,272	\$99,154
Capture Rate	41%	28%	20%	11%	29%
Capture Rate, ex. P&E	49%	26%	26%	32%	27%
Average Revenue	\$3.84	\$6.26	\$5.67	\$4.03	\$3.75
Stingray Bay					
Attendance	25,805	13,858	6,837	4,487	26,865
Total Experience	9,583	10,296	5,032	2,837	17,533
Revenue	\$67,696	\$49,824	\$21,734	\$11,360	\$63,178
Capture Rate	43%	28%	17%	8%	29%
Capture Rate, ex. P&E	64%	32%	25%	29%	33%
Average Revenue	\$2.62	\$3.60	\$3.18	\$2.53	\$2.35
Special Exhibit					
Attendance	0	0	0	0	34,055
Total Experience	9,583	10,296	5,032	2,837	17,533
Revenue	\$9,970	\$0	\$0	\$0	\$189,632
Capture Rate	0%	0%	0%	0%	37%
Capture Rate, ex. P&E	0%	0%	0%	0%	42%
Average Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$5.57

Per Capita Spending on Grounds (3 of 3)

	Mar 2023	Feb 2023	Jan 2023	Dec 2022	Mar 2022
General Admission	26,510	27,717	14,351	8,367	51,641
Total Experience GA	9,583	10,296	5,032	2,837	17,533
	36%	37%	35%	34%	34%
Members	13,909	15,859	12,930	6,866	29,000
Attendance ex P&E	40,419	46,043	27,281	15,233	80,641
Giraffe	24,491	13,862	8,356	5,777	26,461
Stingray	25,805	13,858	6,837	4,487	26,865
Zoorassic	-	-	-	-	34,055
P&E attendance	19,780	2,843	13,955	38,549	11,050
Total attendance	60,199	48,886	41,236	53,782	91,691
Admissions	\$374,982	\$335,644	\$175,453	\$100,816	\$586,505
Food	\$66,674	\$56,431	\$40,107	\$53,404	\$94,861
Gift Shop	\$61,717	\$41,742	\$27,946	\$33,505	\$69,784
Giraffe	\$93,943	\$86,717	\$47,405	\$23,272	\$99,154
Stingray	\$67,696	\$49,824	\$21,734	\$11,360	\$63,178
Zoorassic	\$9,970	\$0	\$0	\$0	\$189,632
Revenue sub-total	\$674,982	\$570,358	\$312,645	\$222,357	\$1,103,114
Admissions	\$9.28	\$7.29	\$6.43	\$6.62	\$7.27
Food	\$1.65	\$1.23	\$1.47	\$3.51	\$1.18
Gift	\$1.53	\$0.91	\$1.02	\$2.20	\$0.87
Giraffe	\$2.32	\$1.88	\$1.74	\$1.53	\$1.23
Stingray	\$1.67	\$1.08	\$0.80	\$0.75	\$0.78
Zoorassic	\$0.25	-	-	-	\$2.35
Per capita (GA & members)	\$16.70	\$12.39	\$11.46	\$14.60	\$13.68
Admissions	\$6.23	\$6.87	\$4.25	\$1.87	\$6.40
Food	\$1.11	\$1.15	\$0.97	\$0.99	\$1.03
Gift	\$1.03	\$0.85	\$0.68	\$0.62	\$0.76
Giraffe	\$1.56	\$1.77	\$1.15	\$0.43	\$1.08
Stingray	\$1.12	\$1.02	\$0.53	\$0.21	\$0.69
Zoorassic	\$0.17	-	-	-	\$2.07
Per capita (all attendance)	\$11.21	\$11.67	\$7.58	\$4.13	\$12.03

FCZC Balance Sheet – March 2023

	March 2023	March 2022
ASSETS		
Current Assets		
Cash	\$832,728	\$586,355
Short Term Investments-Retention	\$2,841,505	\$2,211,982
Accounts Receivable	\$6,905,006	\$8,423,440
Prepaid Expenses	\$641,422	\$459,779
Total Current Assets	\$11,220,661	\$11,681,555
Other Assets		
Long Term Investments	\$17,460,221	\$19,332,240
Buildings, Equipment, Vehicles, and Furniture (net)	\$4,204,217	\$3,882,433
Exhibits	\$65,268,100	\$57,647,672
Construction in Progress	\$44,544,789	\$43,287,856
Goodwill	\$66,335	\$77,871
Total Other Assets	\$131,543,662	\$124,228,072
TOTAL ASSETS	\$142,764,322	\$135,909,627
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$4,117,699	\$4,630,736
Deferred Revenue	\$1,367,320	\$1,316,311
Line of Credit/Loan Account	\$2,261,204	\$0
Loan Account PPP	\$0	\$1,647,424
Retention Payable	\$2,403,656	\$2,351,615
Long-Term Liabilities	\$104,820	\$91,376
Total Liabilities	\$10,254,699	\$10,037,462
Net Assets (Equity)		
Fund Balance-Without donor restriction	\$121,488,953	\$113,774,147
Fund Balance-With donor restriction	\$981,527	\$977,944
Fund Balance-Permanently Restricted	\$78,165	\$85,532
Fund Balance-Board Designated	\$9,960,979	\$11,034,542
Total Net Assets (Equity)	\$132,509,623	\$125,872,165
TOTAL LIABILITIES AND NET ASSETS	\$142,764,322	\$135,909,627

DRAFT – subject to
final audit
adjustments

FCZC Balance Sheet – April 2023

	April 2023	April 2022
ASSETS		
Current Assets		
Cash	\$2,937,696	\$3,144,275
Short Term Investments-Retention	\$1,854,100	\$2,357,345
Accounts Receivable	\$4,926,023	\$6,530,810
Prepaid Expenses	\$617,058	\$297,862
Total Current Assets	\$10,334,877	\$12,330,291
Other Assets		
Long Term Investments	\$17,563,044	\$17,847,004
Buildings, Equipment, Vehicles, and Furniture (ne	\$4,234,616	\$3,865,692
Exhibits	\$65,268,100	\$57,293,227
Construction in Progress	\$44,932,446	\$44,831,576
Goodwill	\$66,334	\$76,910
Total Other Assets	\$132,064,540	\$123,914,409
TOTAL ASSETS	\$142,399,417	\$136,244,700
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$3,195,489	\$3,976,900
Deferred Revenue	\$2,539,515	\$1,396,048
Line of Credit/Loan Account	\$1,518,212	\$0
Loan Account PPP	\$0	\$1,647,424
Retention Payable	\$1,886,875	\$2,421,352
Long-Term Liabilities	\$102,202	\$91,376
Total Liabilities	\$9,242,293	\$9,533,101
Net Assets		
Fund Balance-Without donor restriction	\$122,132,343	\$115,391,249
Fund Balance-With donor restriction	\$984,137	\$982,168
Fund Balance-Permanently Restricted	\$78,165	\$79,411
Fund Balance-Board Designated	\$9,962,479	\$10,258,771
Total Net Assets	\$133,157,124	\$126,711,599
TOTAL LIABILITIES AND NET ASSETS	\$142,399,417	\$136,244,700

DRAFT – subject to
final month-end
adjustments