



FRESNO COUNTY ZOO AUTHORITY

AGENDA

9:00 AM, Wednesday, February 24, 2021

**Fresno County Employees' Retirement Association
7772 N. Palm Ave.
Fresno, CA 93711
(559) 457-0681**

SPECIAL NOTICE REGARDING PUBLIC PARTICIPATION DUE TO COVID-19

Due to the current Shelter-in-Place Order covering the State of California and Social Distance Guidelines issued by Federal, State, and Local Authorities, the Zoo Authority is implementing the following changes for attendance and public comment at all Board meetings until notified otherwise. The Board room will not be open to the public. Any member of the Zoo Authority Board may participate from a remote location by teleconference.

The meeting will be a Zoom meeting and can be accessed at:

<https://zoom.us/j/92655571230?pwd=SFikaXV2T0V6WHpkdGVtdVhRejRZUT09>

Meeting ID: 926 5557 1230

Passcode: 652465

One tap mobile

+16699006833,,92655571230# US (San Jose)

+12532158782,,92655571230# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 929 436 2866 US (New York)

Meeting ID: 926 5557 1230

Find your local number: <https://zoom.us/u/acSHQP5F9K>

Written Comments

- **Members of the public are encouraged to submit written comments to: ZooAuthority@co.fresno.ca.us. Comments should be submitted as soon as possible but not later than 15 minutes before start of meeting. You will need to provide the following information:**
 - **Board Meeting Date**
 - **Item Number**
 - **Comment (please limit to 250 words or less)**

- **Please submit a separate e-mail for each item you are commenting on.**

- **Please be aware that public comments received that do not specify a particular agenda item will be made part of the record of proceedings as a general public comment.**

- **If a written comment is received after the start of the meeting it will be made part of the record of proceedings, provided that such comments are received prior to the end of the Board meeting.**

- **Written comments will be provided to the Board members. Comments received during the meeting may not be distributed to Board members until after the meeting has concluded.**

1. Call to Order

2. Roll Call

3. Nominations and election of officers for 2021

4. Approve Agenda

5. Public Comments

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

6. Consent Agenda

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

- a. Review and approve minutes of December 16, 2020
- b. Review and approve minutes of January 27, 2021

- c. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$3,069.68 for services through December 2020
 - d. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$12,055.24 for services through January 2021
 - e. Receive Treasurer's Reports for October, November, and Quarter Ended December 2020
 - f. Receive Treasurer's Reports for January 2021
- 7. Receive Fresno Chaffee Zoo Director's report
 - 8. Receive Fresno Chaffee Zoo Corporation December 2020 Year-to-Date Financial Report and January 2021 Early Insights
 - 9. Receive and approve request from Fresno Chaffee Zoo Corporation to release remaining Measure Z budgeted funds from three completed projects (Warthog, Dino Dig Expansion and Children's Waterplay Area) totaling \$435,919.64
 - 10. Approve next meeting date

Dates include:

Wednesday, March 31, 2021

Wednesday, April 28, 2021

Wednesday, May 26, 2021

- 11. Receive staff reports
- 12. Chair's comments
- 13. Board Member comments
- 14. Adjourn

All supporting documentation is available for public review in the office of the Fresno County Zoo Authority, 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, December 16, 2020

Fresno County Employees' Retirement Association
7772 N. Palm Ave.
Fresno, CA 93711
(559) 457-0681

1. Call to Order

CHAIRMAN TOSTE CALLED THE MEETING TO ORDER AT 9:00 AM.

2. Roll Call

A QUORUM WAS PRESENT WITH MEMBERS TOSTE, ROMAN, GARABEDIAN, HERZOG, STRATFORD, AND WATERHOUSE PRESENT.

3. Adopt Agenda

MEMBER ROMAN MOVED TO ADOPT THE AGENDA. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.

4. Public Comments

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

HELD. NONE RECEIVED.

5. Consent Agenda

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

- a. Review and approve minutes of October 28, 2020

- b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$11,882.46 for services through November 2020

- c. Receive Treasurer's Reports for Quarter Ended September 2020

MEMBER WATERHOUSE MOVED FOR APPROVAL OF THE CONSENT AGENDA ITEMS. SECONDED BY MEMBER HERZOG. THE MOTION PASSED UNANIMOUSLY.

6. Receive Fresno Chaffee Zoo Director's report

RECEIVED. DIRECTOR SCOTT BARTON REPORTED. THE GOVERNOR CLOSED THE STATE. WILL BE CLOSED AT LEAST THREE WEEKS. WORKING HARD ON FINANCIALS THROUGHOUT THE CLOSURE. THREE PROJECTS: AMBASSADOR ANIMAL CENTER TRENDING AHEAD AS EXPECTED AND MAY BE COMPLETE IN MARCH. ZOOPLEX IS ON SCHEDULE. KINGDOMS OF ASIA WELL UNDER WAY. TWO ARE ABOVE GROUND AND DOING WELL GIVEN THE DRY YEAR. ZOO BOARD HAS SELECTED BARTON'S SUCCESSOR: JOHN DOLAN. CURRENTLY, HE IS THE DIRECTOR AT THE NEW YORK AQUARIUM. JOINING IN FEBRUARY.

7. Receive Fresno Chaffee Zoo Corporation October 2020 Year-to-Date Financial Report
- RECEIVED. CFO LILY WACHTER REPORTED. OCTOBER CAME IN STRONG. OCTOBER 2020 REVENUES OF \$1.5 MILLION EXCEEDED OCTOBER 2019. THIS WILL HELP WITH THE CURRENT CLOSURE. WACHTER REPORTED FURTHER ON OCTOBER YEAR-TO-DATE ACTUALS VS. BUDGETED, THE ZOO CORP BALANCE SHEET, CAPTURE RATES AND AVERAGE REVENUES, AND ON A NEW FORM SHOWING PER CAPITA SPENDING.**

8. Approve Fresno's Chaffee Zoo Corporation fiscal year 2021 Measure Z Operating funds totaling \$5,309,507 for reimbursement of Animal Care and Veterinary Salaries and Benefits, Animal Feed, Animal Exhibit Supplies, Veterinary Supplies, Water Quality Supplies, Utilities, and Bank Fees to wire reimbursement funds to the Zoo

CFO LILY WACHTER REPORTED THE ZOO CORP BOARD APPROVED THIS BUDGET AND AMOUNT. PROVIDED HIGHLIGHTS ON THE ZOO 2021 STRATEGY – "TOTAL EXPERIENCE TICKET" AND DRIVE SALES BY INVESTING IN THE WEBSTORE. BUDGETING ATTENDANCE AT 652,050, WHICH IS IN LINE WITH 2019. BUDGETING REVENUES AND EXPENSES AT 12% ABOVE 2019. WACHTER REVIEWED A 2021 PRICE SHEET DETAILING 2021 TICKET PRICES AND COMPARED TO 2020 AND 2019 PRICES.

MEMBER ROMAN MOVED FOR APPROVAL. SECONDED BY MEMBER HERZOG. THE MOTION PASSED UNANIMOUSLY.

9. Approve and authorize release of retention withheld on Studio Hansen Roberts fee for African River design (\$24,012.50)

DIRECTOR SCOTT BARTON REPORTED.

MEMBER HERZOG MOVED FOR APPROVAL. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.

10. Approve and authorize the Chairman to execute the annual engagement letter on applying agreed-upon procedures from Moss Adams, the Zoo Corporation's outside auditor

CHAIRMAN TOSTE REPORTED.

MEMBER GARABEDIAN MOVED FOR APPROVAL. SECONDED BY MEMBER ROMAN. THE MOTION PASSED UNANIMOUSLY.

11. Approve and adopt the 2021 Zoo Authority regular board meeting calendar as outlined in Attachment A

MEMBER ROMAN MOVED FOR APPROVAL. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.

12. Approve next meeting date

Dates include:

Wednesday, December 30, 2021

Wednesday, January 27, 2021

Wednesday, February 24, 2021

ZOO CORP DOES NOT REQUIRE THE DECEMBER 30, 2020 MEETING. MEMBER HERZOG MOVED TO CANCEL THIS MEETING AND RETAIN THE JANUARY 27, 2021 AS THE NEXT MEETING DATE. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.

13. Receive staff reports

NO REPORTS PRESENTED

14. Chair's comments

CHAIRMAN TOSTE EMPATHIZED WITH THE ZOO GIVEN THE RECENT CLOSURE.

15. Board Member comments

MEMBER ROMAN WISHED ALL A MERRY CHRISTMAS AND A HAPPY NEW YEAR.

16. Adjourn

THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, CHAIRMAN TOSTE ADJOURNED THE MEETING AT 9:40 AM

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.

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FRESNO COUNTY ZOO AUTHORITY

ACTION SUMMARY MINUTES

9:00 AM, Wednesday, January 27, 2021

Fresno County Employees' Retirement Association
7772 N. Palm Ave.
Fresno, CA 93711
(559) 457-0681

1. Call to Order
CHAIRMAN TOSTE CALLED THE MEETING TO ORDER AT 9:07 AM
2. Roll Call
A QUORUM WAS NOT PRESENT. MEMBERS TOSTE AND WATERHOUSE WERE PRESENT. NO ACTION WAS TAKEN ON ANY ITEMS. NOTE: MEMBERS STRATFORD AND MAYOR DYER JOINED THE MEETING PRIOR TO ADJOURNMENT.
3. Nominations and election of officers for 2021
NO ACTION TAKEN
4. Approve Agenda
NO ACTION TAKEN
5. Public Comments
This time is made available to receive comments from the public on matters within the Board's jurisdiction that are not on the Agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the Agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. In order to accurately record the minutes, members of the public are asked to speak only from the podium. Before beginning comments, please state for the record your name and affiliation, if any.
HELD. NONE RECEIVED
6. Consent Agenda
These matters are routine in nature and are usually approved by a single vote. Prior to action by the Board, the public will be given the opportunity to remove any item from the Consent

Calendar. Items removed from the Consent Calendar may be heard immediately following approval of the Consent Calendar.

- a. Review and approve minutes of December 16, 2020
- b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$3,069.68 for services through December 2020
- c. Receive Treasurer's Reports for October, November and Quarter Ended December 2020

NO ACTION TAKEN ON ALL CONSENT ITEMS.

- 7. Receive Fresno Chaffee Zoo Director's report
RECEIVED. DIRECTOR SCOTT BARTON REPORTED. REOPENING THE ZOO ON FRIDAY. APPLYING FOR SECOND ROUND OF PPP LOAN. CURRENTLY FINANCIALLY STABLE. THREE CONSTRUCTION PROJECTS: AMBASSADOR ANIMAL CENTER ANTICIPATED TO BE COMPLETED IN APRIL, ZOOPLEX ANTICIPATED TO BE COMPLETED AT THE END OF THE YEAR, AND KINGDOMS OF ASIA SCHEDULED TO BE COMPLETED THE END OF 2022. SCOTT REPORTED THAT THIS IS HIS LAST MEETING AS THE DIRECTOR. THANKED ALL FOR THEIR SERVICE, GUIDANCE, ADVICE, TRUST AND FRIENDSHIP.
- 8. Receive Fresno Chaffee Zoo Corporation November 2020 Year-to-Date Financial Report and December 2020/FY2020 Early Insights Financial Resources during Winter Closure
RECEIVED. CFO LILY WACHTER REPORTED THAT SHE IS ALSO LEAVING THE ZOO. MOVING BACK TO THE EAST COAST. PPP ROUND 2 LOAN APPLICATION HAS BEEN SUBMITTED. \$1.8 MILLION. PPP ROUND 1 LOAN FORGIVENESS APPLICATION SUBMITTED AS WELL. NOVEMBER BASE OPERATIONS REVENUES EXCEEDED NOVEMBER 2019 BASE OPERATIONS REVENUE. REPORTED ON ATTENDANCE. 2020 WAS 50% OF 2019. REVIEWED NOVEMBER 2020 YEAR-TO-DATE VARIANCE ANALYSIS VS. BUDGET. REVIEWED PER CAPITA SPENDING ON GROUNDS. REVIEWED BALANCE SHEET AND OPERATIONS FINANCIAL POSITION.
- 9. Approve next meeting date

Dates include:

- Wednesday, February 24, 2021
- Wednesday, March 31, 2021
- Wednesday, April 28, 2021

NO ACTION TAKEN. MEETINGS TO BE HELD AS SCHEDULED.

- 10. Receive staff reports
NO REPORTS PRESENTED
- 11. Chair's comments
WELCOMED MAYOR DYER TO THE BOARD. MAYOR DYER REPORTED THAT HE IS PROUD TO BE A PART OF THE BOARD AND PLANS ON BEING PRESENT FOR THE MEETINGS.
- 12. Board Member comments

13. Adjourn

**THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, CHAIRMAN TOSTE
ADJOURNED THE MEETING AT 9:35 AM.**

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 December 2020

Invoice Number
01-ZOO-12721

January 27, 2021

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

Department / Title	Hours	Rates	Cost
<i>ACTTC FR&A</i>			
<i>Accounting & Finance Manager</i>	1.94	\$91.80	\$178.09
<i>Accountant II</i>	8.25	\$74.80	\$617.10
<i>Account Clerk II</i>	40.50	\$56.16	\$2,274.49
<i>County Counsel</i>			
<i>Deputy County Counsel</i>		\$141.00	\$0.00
CAO			
Board Coordinator		\$130.52	\$0.00
Professional Services Total	50.69		\$3,069.68
Office Expense Total			\$0.00
Invoice Total			\$3,069.68



Invoice

FOR COUNTY USE ONLY

ACCOUNT	FUND	ORG	PROGRAM	SUBCLASS
4885	0001	0300	0	10000

BILL TO:

Email to:
ronalexander@fresnocountyca.gov

Invoice Date	Invoice Number	Due Date
12/18/2020	2148	1/18/2021

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

DESCRIPTION	AMOUNT
ACTTC FR&A (04100300)	
FR&A Accounting Services for pay period ending 11/1/2020	\$ 757.33
FR&A Accounting Services for pay period ending 11/15/2020	\$ 299.55
FR&A Accounting Services for pay period ending 11/29/2020	\$ 143.65
CURRENT AMOUNT DUE	
Total Balance Due	\$ 1,200.53

*Jr
 12/15/2020*



Invoice

FOR COUNTY USE ONLY

ACCOUNT	FUND	ORG	PROGRAM	SUBCLASS
4885	0001	0300	0	10000

BILL TO:

Email to:
ronalexander@fresnocountyca.gov

Invoice Date	Invoice Number	Due Date
1/8/2021	2163	2/8/2021
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

DESCRIPTION	AMOUNT
ACTTC FR&A (04100300)	
FR&A Accounting Services for pay period ending 12/13/2020	\$ 1,032.04
FR&A Accounting Services for pay period ending 12/27/2020	\$ 837.11
CURRENT AMOUNT DUE	
Total Balance Due	\$ 1,869.15

50
1/6/2021



Invoice for Professional Services in Support of the Zoo Authority
Billing Hours and Expenses through December 2020

Invoice Number
01-ZOO-22421

February 24, 2021

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

Department / Title	Hours	Rates	Cost
<i>Brown Armstrong</i>			\$2,800.00
<i>ACTTC FR&A</i>			
<i>Accounting & Finance Manager</i>	1.20	\$91.80	\$110.16
<i>Accountant II</i>	3.75	\$74.80	\$280.50
<i>Account Clerk II</i>	15.33	\$56.16	\$860.94
<i>County Counsel</i>			
<i>Deputy County Counsel</i>	4.00	\$141.00	\$564.00
CAO			
Board Coordinator	57.00	\$130.52	\$7,439.64
Professional Services Total	81.28		\$12,055.24
Office Expense Total			\$0.00
Invoice Total			\$12,055.24

Brown Armstrong Accountancy Corporation

4200 Truxtun Avenue
Suite 300
Bakersfield, CA 93309
661-324-4971

COUNTY OF FRESNO - THE ZOO AUTHORITY
2281 TULARE STREET, ROOM 105
FRESNO, CA 93721

Invoice No. 256026
Date September 27, 2020
Client No. 29029.010

Work in progress on 2020 audit:

(Contract amount/Billed to date: \$2,800/\$1,600)

Current Invoice Amount	\$	1,600.00
Beginning Balance		<u>0.00</u>
Balance Due	\$	<u>1,600.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,600.00	0.00	0.00	0.00	0.00	1,600.00

Please remit by: October 25, 2020

Credit Card and ACH Payments Accepted on BA Payment Portal, Bacpas.com

Click on "Make a Payment"

(3% Convenience Fee will Apply on Credit Cards)

Make checks payable to: **Brown Armstrong**

E-mail billing inquiries to: Candi White

cwhite@bacpas.com

Brown Armstrong Accountancy Corporation

4200 Truxtun Avenue
Suite 300
Bakersfield, CA 93309
661-324-4971

COUNTY OF FRESNO - THE ZOO AUTHORITY
2281 TULARE STREET, ROOM 105
FRESNO, CA 93721

Invoice No. 256421

Date October 25, 2020

Client No. 29029.010

Final on 2020 audit:

(Contract amount/Billed to date: \$2,800/\$2,800)

Current Invoice Amount	\$	1,200.00
Beginning Balance		<u>1,600.00</u>
Balance Due	\$	<u>2,800.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,200.00	1,600.00	0.00	0.00	0.00	2,800.00

Please remit by: November 25, 2020

Credit Card and ACH Payments Accepted on BA Payment Portal, Bacpas.com

Click on "Make a Payment"

(3% Convenience Fee will Apply on Credit Cards)

Make checks payable to: **Brown Armstrong**

E-mail billing inquiries to: Candi White

cwhite@bacpas.com

**Fresno County
Administrative Office**

INVOICE

2281 Tulare Street, Room 304
Fresno, CA 93721
559-600-1710

DATE: February 1, 2021
INVOICE # 1007
FOR: *Zoo Authority
Administration*

Bill To:
Zoo Authority

DESCRIPTION	AMOUNT
Zoo Authority Board Coordinator Services October, November, December 2020	\$ 7,439.64
TOTAL	\$ 7,439.64



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended October 31, 2020**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,609,453.05
Total Proceeds Received:		\$	1,609,453.05
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		32,189.06
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,577,263.99
Total Proceed Allocations		\$	1,609,453.05
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	2,082,265.50
Receipts:	- Measure Z Sales Tax Proceeds		32,189.06
	- Interest Received		743.23
Disbursements:	- PeopleSoft Financial Charges		(41.80)
			32,890.49
			32,890.49
		Ending Cash Balance - Zoo Authority Administrative Fund	\$ 2,115,155.99
Trust Fund for FCZC Operations and Capital Projects			
		98%	
	Beginning Cash Balance	\$	55,446,594.03
>>> Operations Fund			
	Beginning Cash Balance		8,283,939.29
Receipts:	- Measure Z Sales Tax Proceeds		525,754.66
	- Interest Received		2,759.82
Disbursements:	- FCZC Operations Claim #2020-07		(917,761.37)
	- Wire Fees		(20.00)
			(389,266.89)
			(389,266.89)
		Ending Cash Balance - Available for Operations	\$ 7,894,672.40
>>> Capital Facilities Project Fund			
	Beginning Cash Balance	\$	47,162,654.74
Receipts:	- Measure Z Sales Tax Proceeds		1,051,509.33
	- Interest Received		16,731.60
Disbursements:	- FCZC Capital Claim #2020-05C		(1,015,323.24)
			52,917.69
			52,917.69
		Ending Cash Balance - Available for Capital Projects	47,215,572.43
		Ending Balance Available for Operations and Capital Projects	\$ 55,110,244.83
		Total Interest Received During the Month	20,234.65

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 1.763 as of September 30, 2020.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS				CURRENT FISCAL YEAR		
	2017-2018	2018-2019	2019-2020	BUDGETED	2020-21		BUDGET TO ACTUAL VARIANCE
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS		ACTUAL TAX RECEIPTS		
July	\$ 930,800	\$ 1,227,435	\$ 1,436,673	\$ 1,479,773	\$ 1,493,025	\$ 13,252	0.90%
August	1,241,000	928,052	1,669,386	1,089,931	\$ 1,669,386	\$ 579,455	53.16%
September	1,391,154	1,171,132	1,417,789	1,353,765	1,417,789	\$ 64,024	4.73%
October	933,300	1,619,199	1,609,453	1,618,244	1,609,453	\$ (8,791)	-0.54%
November	1,244,400	1,531,072	1,437,716	1,105,544			
December	1,452,570	1,392,262	1,194,027	1,182,087			
January	951,900	1,345,542	1,263,406	1,301,308			
February	1,269,200	1,118,789	1,707,967	1,690,887			
March	1,420,604	1,327,543	\$ 1,063,584	1,052,948			
April	865,400	1,318,821	1,031,402	1,062,344			
May	1,512,737	868,850	989,444	885,966			
June	1,103,925	1,263,124	1,105,857	1,262,998			0.00%
Total	\$ 14,316,990	\$ 15,111,821	\$ 15,926,704	\$ 15,085,795	\$ 6,189,653	\$ 647,940	\$ -

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 190,552,488



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended October 31, 2020

Summary of Quarter Four Interest Receipts					
Fund	Subclass	Description	1st Alloc. September	2nd Alloc October	Interest Received
4845	10000	Zoo Authority	9,022.15	743.23	\$ 9,765.38
4850	10000	FCZC - Operations	32,962.71	2,759.82	\$ 35,722.53
4850	42700	FCZC - CP	198,297.38	16,731.60	\$ 215,028.98
Total			\$ 240,282.24	\$ 20,234.65	\$ 260,516.89
September to October					



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended October 31, 2020**

Cash Balance as of 10/31/20 \$ 7,894,672

DEDUCTIONS (earmarked projects, FY20-21 expenditures paid through claim 2020-05C):

2020 Zooplex Facility - June 2020	11,672,679
2020 Ambassador Animal Center - June 2020	3,106,173
2018 Warthog Exhibit - May 2018	189,440
2018 South Corridor Infrastructure - February 2018	179,626
2018 Asian Exhibits - December 2017	1,421,037
2018 Belmont Basin Relief Line - August 2017	-
2018 Animal Nutrition Center - August 2017	319,963
2018 Prgm Animal Holding Facility - August 2017	42,228
2017 Orangutan Exhibit - May 2017	1
2017 Water Play Area - January 2017	92,260
2016 African River - June 2016	3,167,050
2016 Dino Dig Expansion - June 2016	154,220

Total Deductions: \$ (20,344,676)

TOTAL: \$ (12,450,004)



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended October 31, 2020**

Cash Balance as of 10/31/20 **\$ 7,894,672**

DEDUCTIONS (Remaining budgets, paid through claim 2020-07):

2019 Animal	1,269,066
2019 Veterinary	128,332
2019 Utilities	180,154
2019 Animal Feed	206,579
2019 Interest/Bank Charges	(60)
2019 Exhibit Maintenance & Renovations	34,315
2019 Water Quality Supplies	24,782
2019 Visitor Services	99,537
2019 Maintenance	238,895
2019 Education	137,609
2019 Maintenance-Buildings & Ground	43,162
2019 Medical, Dental & Lab Supplies	-

Total Deductions: \$ (2,362,372)

TOTAL: \$ 5,532,300



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended October 31, 2020**

Cash Balance as of 10/31/20 \$ 2,082,266

DEDUCTIONS

(FY 20-21 Remaining budgets, paid through claim ZA Claim June 2020):

2019 Telephone Charges	250
2019 Memberships	500
2019 Office Expense	6,000
2019 Postage	1,000
2019 PeopleSoft Financials Charges	658
2019 Professional Services	120,482
2019 Data Processing Services	1,500
2019 Publications & Legal Notices	500
2019 Trans, Travel & Education	2,500

Total Deductions: \$ (133,390)

TOTAL: \$ 1,948,876



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended November 30, 2020**

Summary of Measure Z Proceeds			
	Tax Proceeds Received:		
	- Measure Z - Sales Tax Proceeds	\$	1,437,716.48
	Total Proceeds Received:	\$	1,437,716.48
	Tax Proceeds Allocated:		
	- Allocation to Zoo Authority Fund (2%)	\$	28,754.33
	- Allocation to Trust Fund for Operations and Capital Projects (98%)		1,408,962.15
	Total Proceed Allocations	\$	1,437,716.48
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	2,115,155.99
Receipts:	- Measure Z Sales Tax Proceeds		28,754.33
Disbursements:	- PeopleSoft Financial Charges		(51.30)
	Net Increase/(Decrease) to Cash		28,703.03
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	2,143,859.02
Trust Fund for FCZC Operations and Capital Projects			
	>>> Operations Fund	98%	
	Beginning Cash Balance	\$	55,110,244.83
Receipts:	- Measure Z Sales Tax Proceeds		469,654.05
	FCZC Operations Claim #2020-08		(607,995.60)
Disbursements:	- Wire Fees		(20.00)
	Net Increase/(Decrease) to Cash		(138,361.55)
	Ending Cash Balance - Available for Operations	\$	7,756,310.85
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	47,215,572.43
Receipts:	- Measure Z Sales Tax Proceeds		939,308.10
Disbursements:	- FCZC Capital Claim #2020-06C		(2,084,919.77)
	Net Increase/(Decrease) to Cash		(1,145,611.67)
	Ending Cash Balance - Available for Capital Projects	\$	46,069,960.76
	Ending Balance Available for Operations and Capital Projects	\$	53,826,271.61
	<i>Total Interest Received During the Month</i>		-

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 1.763 as of September 30, 2020.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS				CURRENT FISCAL YEAR		
	2017-2018	2018-2019	2019-2020	BUDGETED	2020-21		
	ACTUAL	ACTUAL	ACTUAL		ACTUAL	BUDGET TO ACTUAL	
TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	TAX RECEIPTS	VARIANCE		
July	\$ 930,800	\$ 1,227,435	\$ 1,436,673	\$ 1,479,773	\$ 1,493,025	\$ 13,252	0.90%
August	1,241,000	928,052	1,669,386	1,089,931	\$ 1,669,386	\$ 579,455	53.16%
September	1,391,154	1,171,132	1,417,789	1,353,765	1,417,789	\$ 64,024	4.73%
October	933,300	1,619,199	1,609,453	1,618,244	1,609,453	\$ (8,791)	-0.54%
November	1,244,400	1,531,072	1,437,716	1,105,544	1,437,716	\$ 332,172	30.05%
December	1,452,570	1,392,262	1,194,027	1,182,087			
January	951,900	1,345,542	1,263,406	1,301,308			
February	1,269,200	1,118,789	1,707,967	1,690,887			
March	1,420,604	1,327,543	\$ 1,063,584	1,052,948			
April	865,400	1,318,821	1,031,402	1,062,344			
May	1,512,737	868,850	989,444	885,966			
June	1,103,925	1,263,124	1,105,857	1,262,998			0.00%
Total	\$ 14,316,990	\$ 15,111,821	\$ 15,926,704	\$ 15,085,795	\$ 7,627,369	\$ 980,112	\$ -

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 191,990,204



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended November 30, 2020

Summary of Quarter Four Interest Receipts					
Fund	Subclass	Description	1st Alloc. October	2nd Alloc November	Interest Received
4845	10000	Zoo Authority	743.23	-	\$ 743.23
4850	10000	FCZC - Operations	2,759.82	-	\$ 2,759.82
4850	42700	FCZC - CP	16,731.60	-	\$ 16,731.60
Total			\$ 20,234.65	\$ -	\$ 20,234.65
October to November					



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended November 30, 2020**

Cash Balance as of 11/30/20 \$ 46,069,961

DEDUCTIONS (earmarked projects, FY20-21 expenditures paid through claim 2020-06C):

2020 Zooplex Facility - June 2020	11,672,679
2020 Ambassador Animal Center - June 2020	3,106,173
2020 Kingdoms of Asia/Orangutan -July 2020	38,365,323
2018 Warthog Exhibit - May 2018	189,440
2018 South Corridor Infrastructure - February 2018	179,626
2018 Asian Exhibits - December 2017	1,421,037
2018 Belmont Basin Relief Line - August 2017	-
2018 Animal Nutrition Center - August 2017	319,963
2018 Prgm Animal Holding Facility - August 2017	42,228
2017 Orangutan Exhibit - May 2017	1
2017 Water Play Area - January 2017	92,260
2016 African River - June 2016	3,167,050
2016 Dino Dig Expansion - June 2016	154,220

Total Deductions:

\$ (58,710,000)

TOTAL:

\$ (12,640,039)



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended November 30, 2020**

Cash Balance as of 11/30/20 \$ 7,756,311

DEDUCTIONS (Remaining budgets, paid through claim 2020-08):

2020 Administration	265,000
2020 Behind the Scenes	20,000
2020 Bird Show	70,000
2020 Information Technology	29,000
2020 Marketing	280,000
2020 Dinosaur Exhibit	280,000
2019 Animal	1,016,194
2019 Veterinary	116,446
2019 Utilities	118,433
2019 Animal Feed	186,613
2019 Interest/Bank Charges	(70)
2019 Exhibit Maintenance & Renovations	31,603
2019 Water Quality Supplies	22,070
2019 Visitor Services	205,986
2019 Maintenance	227,808
2019 Education	299,113
2019 Maintenance-Buildings & Ground	77,171
2019 Medical, Dental & Lab Supplies	9,000

Total Deductions: \$ (3,254,367)

TOTAL: \$ 4,501,944



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended November 30, 2020**

Cash Balance as of 11/30/20 \$ 2,143,859

DEDUCTIONS

(FY 20-21 Remaining budgets, paid through claim ZA Claim June 2020):

2019 Telephone Charges	250
2019 Memberships	500
2019 Office Expense	6,000
2019 Postage	1,000
2019 PeopleSoft Financials Charges	606
2019 Professional Services	120,482
2019 Data Processing Services	1,500
2019 Publications & Legal Notices	500
2019 Trans, Travel & Education	2,500

Total Deductions: \$ (133,338)

TOTAL: \$ 2,010,521



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Quarter Ended December 31, 2020**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	4,349,891.38
		Total Proceeds Received:	\$ 4,349,891.38
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	86,997.83	
-	Allocation to Trust Fund for Operations and Capital Projects (98%)	4,262,893.55	
		Total Proceed Allocations	\$ 4,349,891.38
Cash Balance by Fund			
Zoo Authority Fund			
		>> Administrative Fund	2%
		Beginning Cash Balance	\$ 2,082,265.50
Receipts:	- Measure Z Sales Tax Proceeds	86,997.83	
	- Interest Received	8,996.60	
Disbursements:	- PeopleSoft Financial Charges	(134.90)	
	- ZA Reimbursement for ZA Claims from period July to November	(16,582.67)	
		Net Increase/(Decrease) to Cash	79,276.86
		Ending Cash Balance - Zoo Authority Administrative Fund	\$ 2,161,542.36
Trust Fund for FCZC Operations and Capital Projects			
		98%	
		Beginning Cash Balance	\$ 55,446,594.03
		>>> Operations Fund	
		Beginning Cash Balance	8,283,939.29
Receipts:	- Measure Z Sales Tax Proceeds	1,420,964.51	
	- Interest Received	33,406.92	
	- FCZC Operations Claim #2020-07	(917,761.37)	
Disbursements:	- FCZC Operations Claim #2020-08	(607,995.60)	
	- FCZC Operations Claim #2020-09	(845,808.34)	
	- Wire Fees	(60.00)	
		Net Increase/(Decrease) to Cash	(917,253.88)
		Ending Cash Balance - Available for Operations	\$ 7,366,685.41
		>>> Capital Facilities Project Fund	
		Beginning Cash Balance	\$ 47,162,654.74
Receipts:	- Measure Z Sales Tax Proceeds	2,841,929.04	
	- Interest Received	202,531.57	
Disbursements:	- FCZC Capital Claim #2020-05C	(1,015,323.24)	
	- FCZC Capital Claim #2020-06C	(2,084,919.77)	
	- FCZC Capital Claim #2020-07C	(1,282,396.55)	
		Net Increase/(Decrease) to Cash	(1,338,178.95)
		Ending Cash Balance - Available for Capital Projects	45,824,475.79
		Ending Balance Available for Operations and Capital Projects	\$ 53,191,161.20
		Total Interest Received During the Quarter	244,935.09

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 percentage rate of 1.763 as of September 30, 2020.



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended December 31, 2020**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,302,721.85
Total Proceeds Received:		\$	1,302,721.85
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	26,054.44
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,276,667.41
Total Proceed Allocations		\$	1,302,721.85
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	2,143,859.02
Receipts:	- Measure Z Sales Tax Proceeds		26,054.44
	- Interest Received		8,253.37
Disbursements:	- ZA Reimbursement for ZA Claims from period July to November		(16,582.67)
	- PeopleSoft Financials Charge		(41.80)
Net Increase/(Decrease) to Cash			17,683.34
Ending Cash Balance - Zoo Authority Administrative Fund		\$	2,161,542.36
Trust Fund for FCZC Operations and Capital Projects			
		98%	
	Beginning Cash Balance	\$	53,826,271.61
	>>> Operations Fund		
	Beginning Cash Balance		7,756,310.85
Receipts:	- Measure Z Sales Tax Proceeds		425,555.80
	- Interest Received		30,647.10
Disbursements:	- FCZC Operations Claim #2020-09		(845,808.34)
	- Wire Fees		(20.00)
Net Increase/(Decrease) to Cash			(389,625.44)
Ending Cash Balance - Available for Operations		\$	7,366,685.41
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	46,069,960.76
Receipts:	- Measure Z Sales Tax Proceeds		851,111.61
	- Interest Received		185,799.97
Disbursements:	- FCZC Capital Claim #2020-07C		(1,282,396.55)
Net Increase/(Decrease) to Cash			(245,484.97)
Ending Cash Balance - Available for Capital Projects		\$	45,824,475.79
Ending Balance Available for Operations and Capital Projects		\$	53,191,161.20
<i>Total Interest Received During the Month</i>			<i>224,700.44</i>

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 1.763 as of September 30, 2020.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS				CURRENT FISCAL YEAR		
	2017-2018	2018-2019	2019-2020	BUDGETED TAX RECEIPTS	2020-21		BUDGET TO ACTUAL VARIANCE
	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS	ACTUAL TAX RECEIPTS		ACTUAL TAX RECEIPTS		
July	\$ 930,800	\$ 1,227,435	\$ 1,436,673	\$ 1,479,773	\$ 1,493,025	\$ 13,252	0.90%
August	1,241,000	928,052	1,669,386	1,089,931	\$ 1,669,386	\$ 579,455	53.16%
September	1,391,154	1,171,132	1,417,789	1,353,765	1,417,789	\$ 64,024	4.73%
October	933,300	1,619,199	1,609,453	1,618,244	1,609,453	\$ (8,791)	-0.54%
November	1,244,400	1,531,072	1,437,716	1,105,544	1,437,716	\$ 332,172	30.05%
December	1,452,570	1,392,262	1,302,722	1,182,087	1,302,722	\$ 120,635	10.21%
January	951,900	1,345,542	1,263,406	1,301,308			
February	1,269,200	1,118,789	1,707,967	1,690,887			
March	1,420,604	1,327,543	\$ 1,063,584	1,052,948			
April	865,400	1,318,821	1,031,402	1,062,344			
May	1,512,737	868,850	989,444	885,966			
June	1,103,925	1,263,124	1,105,857	1,262,998			0.00%
Total	\$ 14,316,990	\$ 15,111,821	\$ 16,035,399	\$ 15,085,795	\$ 8,930,091	\$ 1,100,747	\$ -

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 193,401,621



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended December 31, 2020

Summary of Quarter Four Interest Receipts					
Fund	Subclass	Description	1st Alloc. November	2nd Alloc December	Interest Received
4845	10000	Zoo Authority	-	8,253.37	\$ 8,253.37
4850	10000	FCZC - Operations	-	30,647.10	\$ 30,647.10
4850	42700	FCZC - CP	-	185,799.97	\$ 185,799.97
Total			\$ -	\$ 224,700.44	\$ 224,700.44
November to December					



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended December 31, 2020**

Cash Balance as of 12/31/20 \$ 45,824,476

DEDUCTIONS (earmarked projects, FY20-21 expenditures paid through claim 2020-07C):

Zooplex Facility - June 2020	11,160,157	
Ambassador Animal Center - June 2020	2,614,347	
Kingdoms of Asia/Orangutan - July 2020	37,546,785	
Warthog Exhibit - May 2018	189,440	
South Corridor Infrastructure - February 2018	153,168	
Asian Exhibits - December 2017	-	
Belmont Basin Relief Line - August 2017	-	
Animal Nutrition Center - August 2017	319,963	
Prgm Animal Holding Facility - August 2017	42,228	
Orangutan Exhibit - May 2017	1	
Water Play Area - January 2017	92,260	
African River - June 2016	3,070,114	
Dino Dig Expansion - June 2016	154,220	
Total Deductions:		<u>\$ (55,342,683)</u>

TOTAL: \$ (9,518,207)



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended December 31, 2020**

Cash Balance as of 12/31/20 \$ 7,366,685

DEDUCTIONS (Remaining budgets, paid through claim 2020-09):

Administration	197,027	
Behind the Scenes	13,420	
Bird Show	50,066	
Information Technology	21,150	
Marketing	205,370	
Dinosaur Exhibit	187,133	
Animal	823,324	
Veterinary	88,622	
Utilities	54,881	
Animal Feed	154,290	
Interest/Bank Charges	(100)	
Exhibit Maintenance & Renovations	22,325	
Water Quality Supplies	14,409	
Visitor Services	127,845	
Maintenance	166,634	
Education	225,126	
Maintenance-Buildings & Ground	51,439	
Medical, Dental & Lab Supplies	5,567	
Total Deductions:		<u>\$ (2,408,528)</u>
TOTAL:		<u><u>\$ 4,958,157</u></u>



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended December 31, 2020**

Cash Balance as of 12/31/20 \$ 2,161,542

DEDUCTIONS

(FY 20-21 Remaining budgets, paid through claim ZA Claim November 2020):

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	565
Professional Services	103,899
Data Processing Services	1,500
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Deductions: \$ (116,714)

TOTAL: \$ 2,044,828

AGENDA ITEM 6.f



Fresno County Zoo Authority Treasurer's Report Unaudited Cash Basis For the Month Ended January 31, 2021

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,388,858.45
Total Proceeds Received:		\$	1,388,858.45
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	27,777.17
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,361,081.28
Total Proceed Allocations		\$	1,388,858.45
Cash Balance by Fund			
Zoo Authority Fund			
>> Administrative Fund		2%	
		Beginning Cash Balance	\$ 2,161,542.36
Receipts:		- Measure Z Sales Tax Proceeds	27,777.17
		- Interest Received	705.83
Disbursements:		- PeopleSoft Financials Charge	(70.30)
		Net Increase/(Decrease) to Cash	28,412.70
Ending Cash Balance - Zoo Authority Administrative Fund		\$	2,189,955.06
Trust Fund for FCZC Operations and Capital Projects			
		98%	
		Beginning Cash Balance	\$ 53,191,161.20
>>> Operations Fund			
		Beginning Cash Balance	7,366,685.41
Receipts:		- Measure Z Sales Tax Proceeds	453,693.76
		- Interest Received	2,502.89
		FCZC Operations Claim #2020-10	(923,654.73)
		FCZC Operations Claim #2020-11	(772,685.82)
Disbursements:		- Wire Fees	(30.00)
		Net Increase/(Decrease) to Cash	(1,240,173.90)
Ending Cash Balance - Available for Operations		\$	6,126,511.51
>>> Capital Facilities Project Fund			
		Beginning Cash Balance	\$ 45,824,475.79
Receipts:		- Measure Z Sales Tax Proceeds	907,387.52
		- Interest Received	15,632.97
Disbursements:		- FCZC Capital Claim #2020-08C	(3,020,701.47)
		Net Increase/(Decrease) to Cash	(2,097,680.98)
Ending Cash Balance - Available for Capital Projects		\$	43,726,794.81
Ending Balance Available for Operations and Capital Projects		\$	49,853,306.32
<i>Total Interest Received During the Month</i>			<i>18,841.69</i>

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 1.556 as of December 31, 2020.

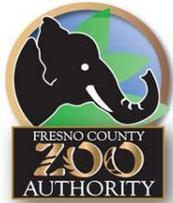


Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS				CURRENT FISCAL YEAR		
	2017-2018	2018-2019	2019-2020	BUDGETED	2020-21		
	ACTUAL	ACTUAL	ACTUAL		ACTUAL	BUDGET TO ACTUAL	
	TAX RECEIPTS	VARIANCE					
July	\$ 930,800	\$ 1,227,435	\$ 1,436,673	\$ 1,479,773	\$ 1,493,025	\$ 13,252	0.90%
August	1,241,000	928,052	1,669,386	1,089,931	\$ 1,669,386	\$ 579,455	53.16%
September	1,391,154	1,171,132	1,417,789	1,353,765	1,417,789	\$ 64,024	4.73%
October	933,300	1,619,199	1,609,453	1,618,244	1,609,453	\$ (8,791)	-0.54%
November	1,244,400	1,531,072	1,437,716	1,105,544	1,437,716	\$ 332,172	30.05%
December	1,452,570	1,392,262	1,302,722	1,182,087	1,302,722	\$ 120,635	10.21%
January	951,900	1,345,542	1,388,858	1,301,308	1,388,858	\$ 87,550	6.73%
February	1,269,200	1,118,789	1,707,967	1,690,887			
March	1,420,604	1,327,543	\$ 1,063,584	1,052,948			
April	865,400	1,318,821	1,031,402	1,062,344			
May	1,512,737	868,850	989,444	885,966			
June	1,103,925	1,263,124	1,105,857	1,262,998			
Total	\$ 14,316,990	\$ 15,111,821	\$ 16,160,851	\$ 15,085,795	\$ 10,318,949	\$ 1,188,297	\$ -

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 194,915,931



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended January 31, 2021**

Summary of Quarterly Interest Receipts							
Fund	Subclass	Description	1st Quarter		2nd Quarter		Total Interest
			1st Alloc.	2nd Alloc.	1st Alloc.	2nd Alloc.	
Date Received			10/19/2020	12/28/2020	1/20/2021	N/A	
4845	10000	Zoo Authority	743.23	8,253.37	705.83		\$ 9,702.43
4850	10000	FCZC - Operations	2,759.82	30,647.00	2,502.89		\$ 35,909.71
4850	42700	FCZC - CP	16,731.60	185,799.97	15,632.97		\$218,164.54
Total			\$ 20,234.65	\$224,700.34	\$ 18,841.69	\$ -	\$263,776.68

For Fiscal Year Ending June 30, 2021



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended January 31, 2021**

Cash Balance as of 01/31/21 \$ 43,726,795

DEDUCTIONS (earmarked projects, FY20-21 expenditures paid through claim 2020-08C):

Zooplex Construction - June 2020	9,903,301	
Ambassador Animal building Construction - June 2020	2,370,234	
Asia Construction - July 2020	34,807,903	
Warthog Exhibit - May 2018	189,440	
South Corridor Infrastructure - February 2018	153,167	
Asian Design - December 2017	1,451,715	
Belmont Basin Relief Line - August 2017	-	
Zooplex Design- August 2017	322,106	
Ambassador Animal Building Design - August 2017	46,839	
Orangutan Exhibit - May 2017	1	
Water Play Area - January 2017	92,260	
African River - June 2016	2,830,795	
Dino Dig Expansion - June 2016	154,220	
Total Deductions:		<u>\$ (52,321,981)</u>

TOTAL: \$ (8,595,186)



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended January 31, 2021**

Cash Balance as of 01/31/21 \$ 6,126,512

DEDUCTIONS (Remaining budgets, paid through claim 2020-11):

Administration	62,338
Behind the Scenes	230
Bird Show	12,909
Information Technology	5,457
Marketing	52,385
Dinosaur Exhibit	29,718
Animal	322,822
Veterinary	33,893
Utilities	4
Animal Feed	97,080
Interest/Bank Charges	(130)
Maintenance-General Equipment	20,288
Maint.-Water/Water Standby	2,547
Visitor Services	-
Maintenance	27,989
Education	44,627
Maintenance-Buildings & Ground	-
Medical, Dental & Lab Supplies	-
Total Deductions:	<u>\$ (712,157)</u>
TOTAL:	<u><u>\$ 5,414,355</u></u>



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended January 31, 2021**

Cash Balance as of 01/31/21 \$ 2,189,955

DEDUCTIONS

(FY 20-21 Remaining budgets, paid through claim ZA Claim November 2020):

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	494
Professional & Specialized Ser	103,899
Data Processing Services	1,500
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Deductions: \$ (116,643)

TOTAL: \$ 2,073,312



AGENDA ITEM 7

DATE: February 24, 2021
TO: Fresno County Zoo Authority Board
FROM: Jon Forrest Dohlin, CEO
Fresno Chaffee Zoo Corporation
SUBJECT: Zoo Director's Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Director's report.



AGENDA ITEM 8

DATE: February 24, 2021

TO: Fresno County Zoo Authority Board

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

SUBJECT: December 2020 Year-to-Date Financial Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Corporation December 2020 Year-to-Date Financial Report and January 2021 Early Insights

ATTACHMENTS:

December 2020 Financial Report



Financial Report

**December 2020 YTD
January 2021 Early Insights
Financial Resources**

Summary

December 2020

Key Takeaway: A second closure was mandated as of December 7, 2020. As a result, December 2020 base operations revenue was significantly less than December 2019 base operations revenue.

- \$7,580,990 self-generated revenue YTD on a cash basis (39% below budget)
- \$15,218,303 expenses (14% below budget)
- (\$7,637,313) operating deficit (45% below budget)
- \$6,763,241 Measure Z support from operations
- (\$874,072) operating deficit with Measure Z support
- \$8,596,665 net surplus - MZ Capital Funds, depr., investment income/interest

January 2021

- Re-opened on January 29, 2021; have had strong attendance numbers through current date.

FY 2020 – prior to year-end adjustments

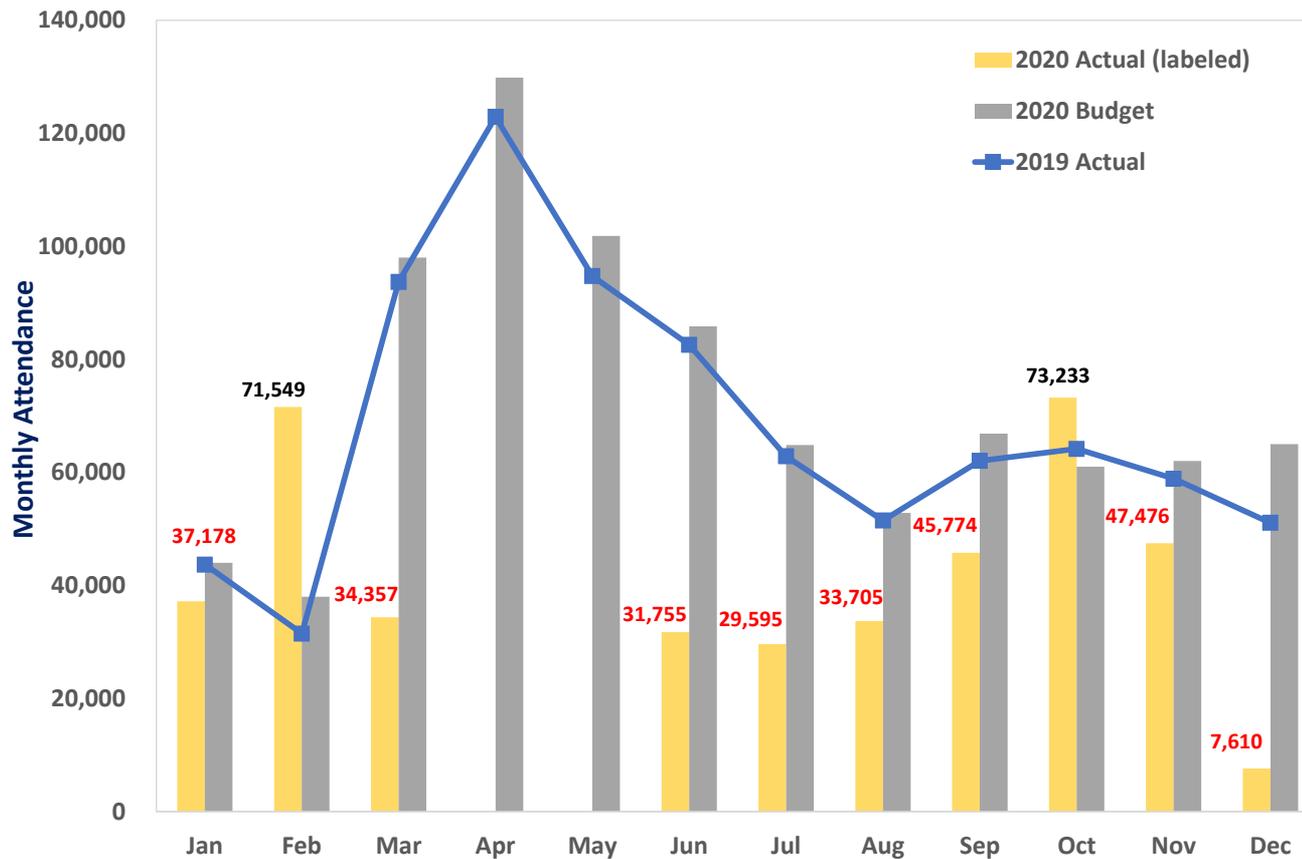
- Final accrual adjustments have yet to be made; subject to any audit adjustments
- Presented figures include nearly \$1M in purpose designated bequest funds

2020 – Attendance

2020 Attendance = 412,232 (50% of 2019)

Vs. 2019	Jul	Aug	Sep	Oct	Nov	Dec
Total	47%	65%	74%	114%	81%	15%
Ex P&E	51%	71%	81%	140%	88%	20%

P&E = Programs & Events



Dec '20 YTD – Variance Analysis vs. Budget

NOTE: Amounts subject to final year-end and audit adjustments

Summary	Actuals	FY 20 Budgeted	FY 20 Diff.	% Diff.	FY 19 Actual	FY 19 Diff.	% Diff.
Attendance	412,232	870,000	(457,768)	(53%)	819,668	(407,436)	(50%)
Revenue	\$7,580,990	\$12,502,659	(\$4,921,670)	(39%)	\$10,722,919	(\$3,141,929)	(29%)
Personnel Expenses	\$9,425,612	\$10,841,301	(\$1,415,689)	(13%)	\$9,494,378	(\$68,766)	(1%)
Other Expenses	\$5,792,691	\$6,931,231	(\$1,138,540)	(16%)	\$6,638,324	(\$845,633)	(13%)
Operations Surplus (Deficit)	(\$7,637,313)	(\$5,269,873)	(\$2,367,440)	(45%)	(\$5,409,783)	(\$2,227,531)	(41%)
Measure Z Operating	\$6,763,241	\$5,263,687	\$1,499,554	28%	\$5,085,421	\$1,677,820	33%
Operations + MZ Surplus (Deficit)	(\$874,072)	(\$6,186)	(\$867,886)	(14030%)	(\$324,362)	(\$549,710)	(169%)
Other Non-Operating	\$9,470,737	(\$3,179,639)	\$12,650,376	nm	\$2,443,697	\$7,027,040	288%
Net Surplus (Deficit)	\$8,596,665	(\$3,185,825)	\$11,782,490	nm	\$2,119,336	\$6,477,329	306%

Revenue - Selected Detail	Actuals	FY 20 Budgeted	FY 20 Diff.	% Diff.	FY 19 Actual	FY 19 Diff.	% Diff.
Admissions	\$2,613,499	\$5,582,057	(\$2,968,557)	(53%)	\$4,234,733	(\$1,621,234)	(38%)
Membership	\$1,390,922	\$1,660,000	(\$269,078)	(16%)	\$1,640,871	(\$249,949)	(15%)
Food Services/Gift Shop	\$776,405	\$1,322,150	(\$545,745)	(41%)	\$1,204,831	(\$428,427)	(36%)
Dinosaur Exhibit	\$699,974	\$626,066	\$73,908	12%	\$645,845	\$54,129	8%
Grants/Fundraising, ex-bequest	\$371,060	\$125,000	\$246,060	197%	\$179,641	\$191,419	107%
Bequest - unrestricted	\$318,750	nm	nm	nm	nm	nm	nm
Other	\$1,410,380	\$3,187,387	(\$1,777,007)	(56%)	\$2,816,997	(\$1,406,617)	(50%)
Revenue	\$7,580,990	\$12,502,659	(\$4,921,670)	(39%)	\$10,722,919	(\$3,141,929)	(29%)

Expenses - Selected Detail	Actuals	FY 20 Budgeted	FY 20 Diff.	% Diff.	FY 19 Actual	FY 19 Diff.	% Diff.
Personnel - Animal/Vet.	\$4,709,801	\$5,254,436	(\$544,636)	(10%)	\$3,902,618	\$807,183	21%
Personnel - Education	\$290,940	\$286,710	\$4,230	1%	\$1,104,010	(\$813,070)	(74%)
Personnel - Maint./Hort.	\$952,729	\$1,142,746	(\$190,017)	(17%)	\$923,186	\$29,543	3%
Personnel - Other	\$3,472,142	\$4,157,408	(\$685,266)	(16%)	\$3,564,563	(\$92,421)	(3%)
Animal Services	\$489,119	\$475,000	\$14,119	3%	\$532,170	(\$43,051)	(8%)
Dinosaur Exhibit	\$683,069	\$727,136	(\$44,067)	(6%)	\$756,484	(\$73,415)	(10%)
Utilities	\$856,897	\$935,000	(\$78,103)	(8%)	\$923,600	(\$66,704)	(7%)
Repairs & Replacements	\$539,674	\$422,835	\$116,839	28%	\$382,028	\$157,645	41%
Contracted/Prof. Services	\$804,393	\$595,902	\$208,491	35%	\$749,653	\$54,741	7%
Conservation	\$109,036	\$250,000	(\$140,964)	(56%)	\$173,001	(\$63,964)	(37%)
Other	\$2,310,503	\$3,525,358	(\$1,214,855)	(34%)	\$3,121,388	(\$810,885)	(26%)
Operating Expenses	\$15,218,303	\$17,772,532	(\$2,554,229)	(14%)	\$16,132,702	(\$914,399)	(6%)

Per Capita Spending on Grounds (1 of 3)

Price Reference

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

Note: Additional prices/discounts offered for seniors, groups, total experience ticketholders, etc. Free attendance includes babies, complimentary ticketholders, etc. Members can purchase Zoorassic Park season passes.

Per Capita Spending on Grounds (2 of 3)

Capture Rates & Average Revenue for Experiences

	December 2020	December 2019	July - December 2020	July - December 2019	July - Dec 2020 vs. 2019
Attendance	7,610	51,085	237,393	350,532	(32%)
General Admission	1,877	12,135	129,656	166,965	(22%)
Members	2,321	9,158	88,032	108,055	(19%)
Programs & Events (P&E)	3,412	29,792	19,705	75,512	(74%)
Giraffe Feeding					
Attendance	1,520	6,436	77,902	92,457	(16%)
Revenue	\$4,403	\$17,844	\$225,896	\$244,330	(8%)
Capture Rate	20%	13%	33%	26%	6%
Capture Rate, ex. P&E	36%	30%	36%	34%	2%
Average Revenue	\$2.90	\$2.77	\$2.90	\$2.64	+\$0.10
Stingray Bay					
Attendance	1,181	5,733	66,642	94,016	(29%)
Revenue	\$1,411	\$6,338	\$90,365	\$102,021	(11%)
Capture Rate	16%	11%	28%	27%	1%
Capture Rate, ex. P&E	28%	27%	31%	34%	(4%)
Average Revenue	\$1.19	\$1.11	\$1.36	\$1.09	+\$0.25
Zoorassic Park					
Attendance	2,943	0	116,581	125,158	(7%)
Revenue	\$10,804	\$0	\$541,688	\$461,439	17%
Capture Rate	39%	0%	49%	36%	13%
Capture Rate, ex. P&E	70%	0%	54%	46%	8%
Average Revenue	\$3.67	\$0.00	\$4.65	\$3.69	+\$0.26

Per Capita Spending on Grounds (3 of 3)

	December 2020	December 2019	July - December 2020	July - December 2019	July - Dec 2020 vs. 2019
General Admission	1,877	12,135	129,656	166,965	(22%)
Members	2,321	9,158	88,032	108,055	(19%)
Attendance ex P&E	4,198	21,293	217,688	275,020	(21%)
Giraffe	1,520	6,436	77,902	92,457	(16%)
Stingray	1,181	5,733	66,642	94,016	(29%)
Zoorassic	2,943	0	116,581	125,158	(7%)
P&E attendance	3,412	29,792	19,705	75,512	(74%)
Total attendance	7,610	51,085	237,393	350,532	(32%)
Admissions	\$25,650	\$119,714	\$1,588,515	\$1,670,996	(5%)
Food	\$6,273	\$38,062	\$282,972	\$330,401	(14%)
Gift	\$5,842	\$18,891	\$203,423	\$172,142	18%
Giraffe	\$4,403	\$17,844	\$225,896	\$244,330	(8%)
Stingray	\$1,411	\$6,338	\$90,365	\$102,021	(11%)
Zoorassic	\$10,804	\$0	\$541,688	\$461,439	17%
Revenue sub-total	\$54,384	\$200,849	\$2,932,858	\$2,981,328	(2%)
Admissions	\$6.11	\$5.62	\$7.30	\$6.08	20%
Food	\$1.49	\$1.79	\$1.30	\$1.20	8%
Gift	\$1.39	\$0.89	\$0.93	\$0.63	49%
Giraffe	\$1.05	\$0.84	\$1.04	\$0.89	17%
Stingray	\$0.34	\$0.30	\$0.42	\$0.37	12%
Zoorassic	\$2.57	-	\$2.49	\$1.68	48%
Per capita (GA & members)	\$12.95	\$9.43	\$13.47	\$10.84	24%
Admissions	\$3.37	\$2.34	\$6.69	\$4.77	40%
Food	\$0.82	\$0.75	\$1.19	\$0.94	26%
Gift	\$0.77	\$0.37	\$0.86	\$0.49	74%
Giraffe	\$0.58	\$0.35	\$0.95	\$0.70	37%
Stingray	\$0.19	\$0.12	\$0.38	\$0.29	31%
Zoorassic	\$1.42	-	\$2.28	\$1.32	73%
Per capita (all attendance)	\$7.15	\$3.93	\$12.35	\$8.51	45%

FCZC Balance Sheet – Dec. 2020

	December 2020	December 2019
ASSETS		
Current Assets		
Cash	\$2,623,170	\$849,530
Short Term Investments-Retention	\$239,491	\$84,349
Accounts Receivable	\$7,299,665	\$1,511,562
Prepaid Expenses	\$228,971	\$210,225
Deferred Maintenance	\$72,402	\$182,717
Total Current Assets	\$10,463,699	\$2,838,382
Other Assets		
Long Term Investments	\$13,760,953	\$12,287,896
Buildings, Equipment, Vehicles, and Furniture (net)	\$3,614,329	\$4,010,626
Exhibits	\$63,225,336	\$63,166,249
Construction in Progress	\$14,089,286	\$3,657,512
Goodwill	\$115,366	\$115,366
Total Other Assets	\$94,805,270	\$83,237,650
TOTAL ASSETS	\$105,268,970	\$86,076,032
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$7,180,373	\$3,106,715
Line of Credit/Loan Account	\$775,694	\$602,334
Loan Account PPP	\$1,702,700	\$0
Retention Payable	\$604,253	\$74,849
Long-Term Liabilities	\$123,547	
Total Liabilities	\$10,386,567	\$3,783,897
Net Assets		
Fund Balance-Without donor restriction	\$93,919,590	\$81,071,180
Fund Balance-With donor restriction	\$881,692	\$1,220,954
Total Net Assets	\$94,882,403	\$82,292,134
TOTAL LIABILITIES AND NET ASSETS	\$105,268,970	\$86,076,032

NOTE: Amounts subject to final year-end and audit adjustments

FCZC Balance Sheet – Jan. 2021 DRAFT

	January 2021	January 2020
ASSETS		
Current Assets		
Cash	\$3,190,613	\$177,993
Short Term Investments-Retention	\$555,375	\$98,887
Accounts Receivable	\$2,572,008	\$1,663,851
Prepaid Expenses	\$375,673	\$340,301
Deferred Maintenance	\$1,561	\$169,754
Total Current Assets	\$6,695,229	\$2,450,786
Other Assets		
Long Term Investments	\$13,760,953	\$12,274,849
Buildings, Equipment, Vehicles, and Furniture (net)	\$3,614,329	\$3,979,376
Exhibits	\$63,225,336	\$63,166,249
Construction in Progress	\$14,093,807	\$3,797,451
Goodwill	\$115,366	\$115,366
Total Other Assets	\$94,809,791	\$83,333,291
TOTAL ASSETS	\$101,505,020	\$85,784,077
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$4,015,686	\$3,237,662
Line of Credit/Loan Account	\$775,694	\$604,048
Loan Account PPP	\$1,702,700	\$0
Retention Payable	\$604,443	\$79,631
Long-Term Liabilities	\$123,547	\$0
Total Liabilities	\$7,222,070	\$3,921,341
Net Assets		
Fund Balance-Without donor restriction	\$93,315,085	\$80,633,879
Fund Balance-With donor restriction	\$886,745	\$1,159,141
Total Net Assets	\$94,282,950	\$81,862,736
TOTAL LIABILITIES AND NET ASSETS	\$101,505,020	\$85,784,077

EARLY DRAFT
subject to
further monthly
entries and
year-end
adjustments.

Financial Position – Operations

Plan: Zoo was re-opened on January 29, 2021, at a capacity allowance of 1,800; We have had very strong attendance numbers; PPP1 Loan of \$1.7M was forgiven on February 2, 2021, in full; Application for PPP2 of approx. \$1.8M was submitted and we are awaiting final decision.

Operating Expenses (1st Quarter Monthly Budget)

- **\$1.32 million monthly expenses at current budget rate**
 - \$0.85 million personnel expenses
 - \$0.4 - \$0.5 million other expenses

Financial Resources

- **\$5.5 million cash available at end of January 2020**
 - Includes cash balance plus MZ claims for December 2020
- **\$5.3 million 20210 Measure Z operations budget**
 - Covers nearly 30% of monthly budget at the Q1 budgeted run rate
- **\$2.0+ million unallocated Measure Z operations fund**
 - December available balance less approved budget funds for 2021
- **\$1.8M PPP loan round 2**
 - Application submitted to Suncrest; awaiting feedback on eligibility/funding/timing
- **\$13.7 million investment fund balance**
 - (\$0.8) million margin loan balance
 - \$3.3 million available to draw down on margin loan (aggregate borrowing)



AGENDA ITEM 9

DATE: February 24, 2021

TO: Fresno County Zoo Authority Board

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

SUBJECT: Completed Projects Remaining Funds

RECOMMENDED ACTION:

Receive and approve request from Fresno Chaffee Zoo Corporation to release remaining Measure Z budgeted funds from three completed projects (Warthog, Dino Dig Expansion and Children's Waterplay Area) totaling \$435,919.64.