



FRESNO COUNTY ZOO AUTHORITY

AGENDA

9:00 AM, Wednesday, March 31, 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/97847025750?pwd=UW5YaHMwS1BVc0VIR29iaWEvK01XQT09>

Meeting ID: 978 4702 5750

Passcode: 799554

One tap mobile

+16699006833,,97847025750# US (San Jose)

+12532158782,,97847025750# 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: 978 4702 5750

Find your local number: <https://zoom.us/u/acSo7ME3uU>

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. Approve Agenda

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.

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 February 24, 2021

b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$3,783.10 for services through February 2021

c. Receive Treasurer's Reports for February 2021

6. Receive Fresno Chaffee Zoo Director's report
7. Receive Fresno Chaffee Zoo Corporation January 2021 Year-to-Date Financial Report and February 2021 Early Insights
8. Approve Fresno's Chaffee Zoo Corporation request to reallocate the approved Measure Z 2021 operating funds due to Fresno Chaffee Zoo receiving a second round Payroll Protection Program loan
9. Approve next meeting date

Dates include:

Wednesday, April 28, 2021
Wednesday, May 26, 2021
Wednesday, June 30, 2021

10. Receive staff reports
11. Chair's comments
12. Board Member comments
13. 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, February 24, 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 9:03 AM
2. Roll Call
A QUORUM WAS PRESENT WITH MEMBERS TOSTE, ROMAN, GARABEDIAN, STRATFORD AND WATERHOUSE PRESENT.
3. Nominations and election of officers for 2021
THE NOMINATIONS AND ELECTIONS OF OFFICERS WAS HELD. MEMBER TOSTE WAS NOMINATED AS CHAIRMAN. MEMBER STRATFORD MOVED TO ELECT SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY. MEMBER ROMAN WAS NOMINATED AS VICE-CHAIRMAN. MEMBER STRATFORD MOVED TO ELECT SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.
4. Approve Agenda
MEMBER GARABEDIAN MOVED TO ADOPT THE AGENDA SECONDED BY MEMBER ROMAN. THE MOTION PASSED UNANIMOUSLY.
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 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

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

7. Receive Fresno Chaffee Zoo Director's report

RECEIVED. DIRECTOR JON DOHLIN REPORTED ON DEPARTMENTAL UPDATES. EDUCATION: PARTNERSHIP WITH FRESNO UNIFIED. VIDEO LIBRARY FOR ELEMENTARY AND HIGHSCHOOL STUDENTS TO USE VIRTUAL LESSONS. WILL DELIVER OVER 500 VIRTUAL PROGRAMS THIS SEMESTER. PLAN ON RUNNING SPRING AND SUMMER CAMPS. OPENING ZOORASIC PARK. PROVIDED A MARKETING UPDATE. PROVIDED AN ATTENDANCE UPDATE. PROVIDED A CONSTRUCTION UPDATE. ALL ARE ON TIME OR AHEAD OF SCHEDULE.

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

RECEIVED. INTERIM CFO NORA CROW REPORTED ON DECEMBER 2020 BASE OPERATIONS REVENUE, JANUARY 2021 RE-OPENING AND FY 2020 YEAR-END ADJUSTMENTS. NORA REPORTED ON ATTENDANCE. REPORTED ON 2020 YEAR TO DATE VARIANCE ANALYSIS VS BUDGET, PER CAPITA SPENDING, THE BALANCE SHEET AND FINANCIAL POSITION.

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

CFO NORA CROW REPORTED ON THE NEED TO RELEASE FUNDS FROM THE COMPLETED PROJECTS. MEMBER ROMAN MOVED FOR APPROVAL SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.

9.1 Approve draft of Zoo Authority fiscal year 2019-20 annual report.

BOARD COORDINATOR RON ALEXANDER REPORTED. MEMBER STRATFORD MOVED FOR APPROVAL SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.

10. Approve next meeting date

Dates include:

Wednesday, March 31, 2021

Wednesday, April 28, 2021

Wednesday, May 26, 2021

NO CHANGES MADE TO THE CALENDAR

11. Receive staff reports

NO REPORTS PRESENTED

12. Chair's comments

CONGRATUALATIONS ON THE PPP LOAN AND ANNUAL REPORT

13. Board Member comments

MEMBER WATERHOUSE RECOGNIZED THE PREVIOUS DIRECTOR, SCOTT BARTON, AND THE RETIREMENT EVENT HELD FOR HIM.

DEPUTY MAYOR MATTHEW GRUNDY THANKED ALL AND STATED HE IS A BIG FAN OF THE ZOO. LIVED IN SOUTHERN CALIFORNIA FOR MANY YEARS. OUR ZOO IS WORLD CLASS. THANKED ZOO AUTHORITY BOARD MEMBERS FOR DOING SUCH A GREAT JOB. WIFE AND SIX KIDS ARE SEASON TICKET HOLDERS. DR. TOSTE REPRESENTS ALL ON THE BOARD VERY WELL.

14. Adjourn

THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, CHAIRMAN TOSTE ADJOUNED THE MEETING AT 9:45 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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Invoice for Professional Services in Support of the Zoo Authority
Billing Hours and Expenses through February 2021

Invoice Number
01-ZOO-33121

March 31, 2021

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			
<i>Accounting & Finance Manager</i>	0.78	\$91.80	\$71.60
<i>Accountant II</i>	7.25	\$74.80	\$542.30
<i>Account Clerk II</i>	13.75	\$56.16	\$772.20
<i>County Counsel</i>			
<i>Deputy County Counsel</i>	17.00	\$141.00	\$2,397.00
CAO			
Board Coordinator	0.00	\$130.52	\$0.00
Professional Services Total	38.78		\$3,783.10
Office Expense Total			\$0.00
Invoice Total			\$3,783.10



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
3/12/2021	2183	4/12/2021

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 2/7/2021	\$ 750.91
FR&A Accounting Services for pay period ending 2/21/2021	\$ 635.19
CURRENT AMOUNT DUE	
Total Balance Due	\$ 1,386.10

✓
 3/11/21



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended February 28, 2021**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,728,158.40
	Total Proceeds Received:	\$	1,728,158.40
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		34,563.17
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,693,595.23
	Total Proceed Allocations	\$	1,728,158.40
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance	\$	2,189,955.06
Receipts:	-	Measure Z Sales Tax Proceeds	34,563.17
Disbursements:	-	PeopleSoft Financial Charges	(98.79)
	-	AP Payment	(2,800.00)
	-	ZA Claim Oct 2020 to Jan 2021	(12,324.92)
		Net Increase/(Decrease) to Cash	19,339.46
		Ending Cash Balance - Zoo Authority Administrative Fund	\$ 2,209,294.52
Trust Fund for FCZC Operations and Capital Projects			
		98%	
	Beginning Cash Balance	\$	49,853,306.32
	>>> Operations Fund		
	Beginning Cash Balance		6,126,511.51
Receipts:	-	Measure Z Sales Tax Proceeds-	564,531.74
Disbursements:	-	FCZC Capital Claim	-
	-	Wire Fees	-
		Net Increase/(Decrease) to Cash	564,531.74
		Ending Cash Balance - Available for Operations	\$ 6,691,043.25
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance	\$	43,726,794.81
Receipts:	-	Measure Z Sales Tax Proceeds	1,129,063.49
Disbursements:	-	FCZC Capital Claim #2020-09C	(1,728,247.72)
		Net Increase/(Decrease) to Cash	(599,184.23)
		Ending Cash Balance - Available for Capital Projects	43,127,610.58
		Ending Balance Available for Operations and Capital Projects	\$ 49,818,653.83
		<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 1.556 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 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	1,388,858	1,301,308	1,388,858	\$ 87,550	6.73%
February	1,269,200	1,118,789	1,728,158	1,690,887	1,728,158	\$ 37,271	2.20%
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	\$ 16,181,042	\$ 15,085,795	\$ 12,047,107	\$ 1,225,568	\$ -

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 196,664,280



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended February 28, 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 February 28, 2021**

Cash Balance as of 02/28/21 \$ 43,127,611

DEDUCTIONS (earmarked projects, FY20-21 expenditures paid through claim 2020-09C):

Zooplex Construction - June 2020	9,713,153	
Ambassador Animal building Construction - June 2020	2,036,456	
Asia Construction - July 2020	33,715,213	
South Corridor Infrastructure - February 2018	153,168	
Asian Design - December 2017	1,355,655	
Zooplex Design- August 2017	309,815	
Ambassador Animal Building Design - August 2017	44,007	
Orangutan Exhibit - May 2017	1	
African River - June 2016	2,830,346	
Total Deductions:		\$ (50,157,814)

TOTAL: **\$ (7,030,203)**



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended February 28, 2021**

Cash Balance as of 02/28/21 **\$ 6,691,043**

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
Maintenance	27,989
Education	44,627
Total Deductions:	<u><u>\$ (712,157)</u></u>

TOTAL: \$ 5,978,886



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended February 28, 2021**

Cash Balance as of 02/28/21 \$ 2,209,295

DEDUCTIONS

(FY 20-21 Remaining budgets, paid through claim ZA Claim January 2021):

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	396
Professional & Specialized Ser	88,774
Data Processing Services	1,500
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Deductions: \$ (101,420)

TOTAL: \$ 2,107,875



AGENDA ITEM 6

DATE: March 31, 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 7

DATE: March 31, 2021

TO: Fresno County Zoo Authority Board

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

SUBJECT: January 2021 Year-to-Date Financial Report

RECOMMENDED ACTION:

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

ATTACHMENTS:

January 2021 Financial Report



Financial Report

January 2021 YTD
February 2021 Early Insights

Summary

January 2021

Key Takeaway: Zoo was closed from December 7, 2020, through January 28, 2021. Zoo was allowed to reopen effective January 29, 2021, with a capacity allowance of 1,800.

- \$191,424 self-generated revenue YTD (69% below budget)
- \$923,782 total expenses (27% below budget)
- (\$732,359) operating deficit (12% over budgeted deficit)
- (\$362,676) operating deficit with Measure Z support (49% over budgeted deficit)
- \$1,678,053 net surplus – MZ Capital Funds, Depreciation, Investment Income/Interest

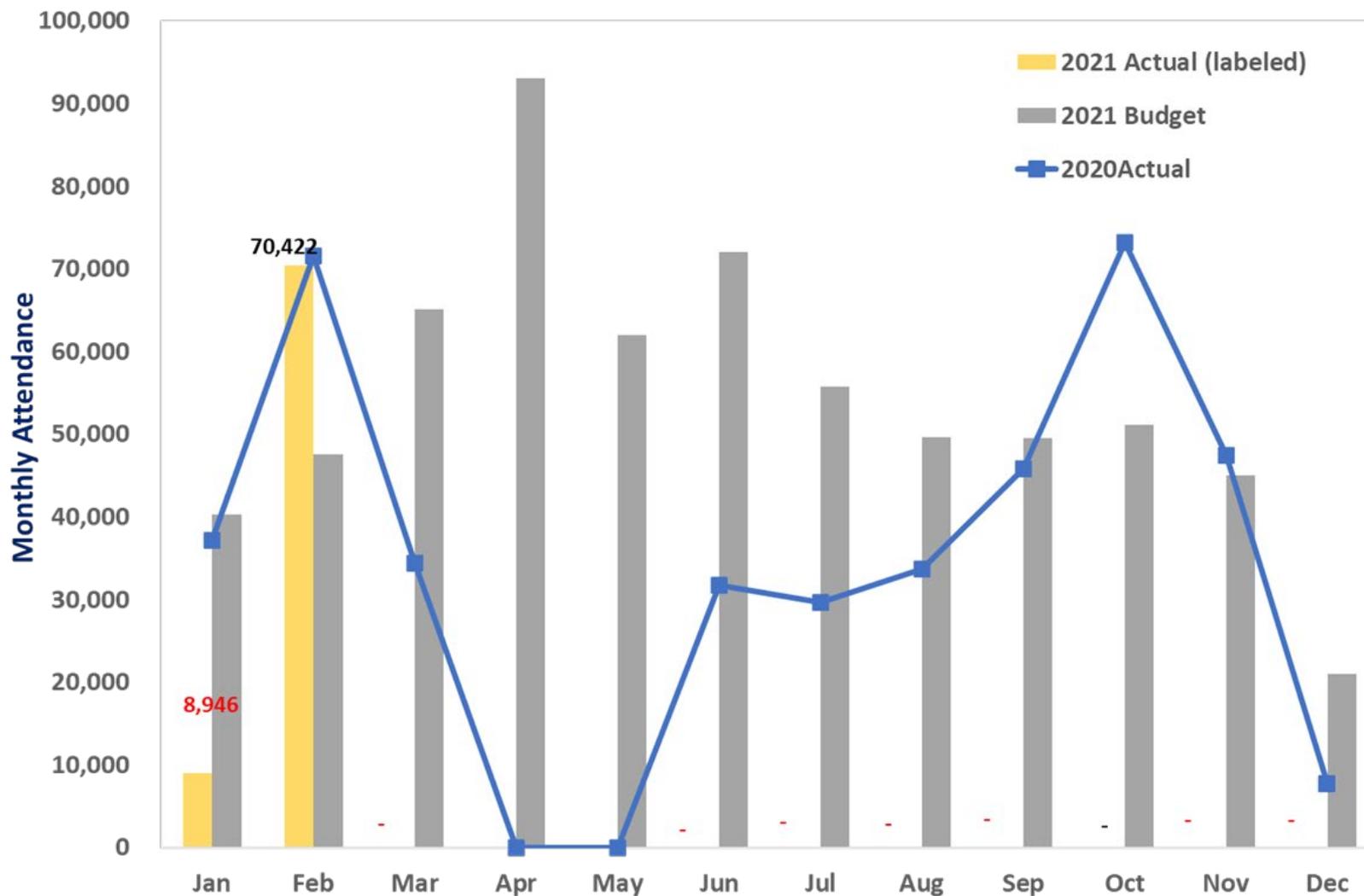
February 2021 Key Notes:

- PPP Loan 1 was forgiven for a total of \$1,715,621.80, including interest of \$12,921.86
- PPP Loan 2 was approved for \$1,853,770, funding received on 2/24/21
 - Submitted a proposed Measure Z Operating Budget amendment for approval by FZA Board to ensure no duplicate reimbursement of expenditures. No change in amount requested but will be shifting line items.
- Monthly attendance was approximately 148% of budget
- Preliminary self-generated revenue of YTD of approx. \$1,168,000 (11% below budget)

2021 – Attendance

January 2021 (closed thru 1/28/21) = 8,946 (24% of 2020, 22% of budget)

February 2021 YTD Attendance = 79,368 (73% of 2020, 90% of budget)



Jan '21 YTD – Variance Analysis vs. Budget

Summary	Actuals	FY 21 Budgeted	FY 20 Diff.	% Diff.	FY 20 Actual	FY 20 Diff.	% Diff.
Attendance	8,946	40,300	(31,354)	(78%)	37,178	(28,232)	(76%)
Revenue	\$191,424	\$611,050	(\$419,626)	(69%)	\$481,067	(\$289,643)	(60%)
Personnel Expenses	\$679,606	\$861,653	(\$182,047)	(21%)	\$1,070,911	(\$391,305)	(37%)
Other Expenses	\$244,176	\$401,112	(\$156,936)	(39%)	\$362,995	(\$118,819)	(33%)
Operations Surplus (Deficit)	(\$732,359)	(\$651,715)	(\$80,644)	(12%)	(\$952,840)	\$220,481	23%
Measure Z Operating	\$369,682	\$408,000	(\$38,318)	(9%)	\$530,158	\$530,158	(30%)
Operations + MZ Surplus (Deficit)	(\$362,676)	(\$243,715)	(\$118,961)	(49%)	(\$422,682)	\$60,006	14%
Other Non-Operating	\$2,040,729	\$67,810	\$1,972,919	nm	(\$6,716)	\$2,047,445	nm
Net Surplus (Deficit)	\$1,678,053	(\$175,905)	\$1,853,958	nm	(\$429,398)	\$2,107,451	nm

Revenue - Selected Detail	Actuals	FY 21 Budgeted	FY 20 Diff.	% Diff.	FY 20 Actual	FY 20 Diff.	% Diff.
Admissions	\$54,799	\$258,000	(\$203,201)	(79%)	\$212,723	(\$157,924)	(74%)
Membership	\$100,426	\$165,000	(\$64,574)	(39%)	\$115,227	(\$14,801)	(13%)
Food Services/Gift Shop	\$15,733	\$81,000	(\$65,267)	(81%)	\$45,877	(\$30,144)	(66%)
Dinosaur Exhibit	\$791	-	\$791	nm	-	\$791	nm
Grants/Fundraising, ex-bequest	\$4,509	\$12,500	(\$7,991)	(64%)	\$6,405	(\$1,895)	(30%)
Bequest - unrestricted	-	nm	nm	nm	nm	nm	nm
Other	\$15,166	\$94,550	(\$79,384)	(84%)	\$100,835	(\$85,669)	(85%)
Revenue	\$191,424	\$611,050	(\$419,626)	(69%)	\$481,067	(\$289,643)	(60%)

Expenses - Selected Detail	Actuals	FY 21 Budgeted	FY 20 Diff.	% Diff.	FY 20 Actual	FY 20 Diff.	% Diff.
Personnel - Animal/Vet.	\$319,296	\$352,540	(\$33,244)	(9%)	\$475,925	(\$156,629)	(33%)
Personnel - Education	\$83,222	\$98,980	(\$15,758)	(16%)	\$121,635	(\$38,413)	(32%)
Personnel - Maint./Hort.	\$61,068	\$104,850	(\$43,782)	(42%)	\$96,702	(\$35,634)	(37%)
Personnel - Other	\$216,020	\$305,283	(\$89,263)	(29%)	\$376,649	(\$160,629)	(43%)
Animal Services	\$23,638	\$33,042	(\$9,404)	(28%)	\$38,444	(\$14,806)	(39%)
Dinosaur Exhibit	\$65	\$9,980	(\$9,915)	(99%)	\$10,731	(\$10,666)	(99%)
Utilities	\$16,668	\$77,333	(\$60,665)	(78%)	\$65,807	(\$49,139)	(75%)
Repairs & Replacements	\$28,367	\$32,956	(\$4,589)	(14%)	\$14,110	\$14,258	101%
Contracted/Prof. Services	\$29,900	\$56,545	(\$26,645)	(47%)	\$62,118	(\$32,218)	(52%)
Conservation	\$100	\$5,000	(\$4,900)	(98%)	-	\$100	nm
Other	\$145,439	\$186,256	(\$40,817)	(22%)	\$171,786	(\$26,347)	(15%)
Operating Expenses	\$923,783	\$1,262,765	(\$338,982)	(27%)	\$1,433,906	(\$510,123)	(36%)

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

	January 2021	January 2020
Attendance	8,946	37,178
General Admission	4,628	18,525
Members	4,318	17,131
Programs & Events (P&E)	-	1,522
Giraffe Feeding		
Attendance	4,593	11,129
Revenue	\$7,310	\$31,062
Capture Rate	51%	30%
Capture Rate, ex. P&E	51%	31%
Average Revenue	\$1.59	\$2.79
Stingray Bay		
Attendance	4,437	9,843
Revenue	\$4,731	\$10,641
Capture Rate	50%	26%
Capture Rate, ex. P&E	50%	28%
Average Revenue	\$1.07	\$1.08
Zoorassic Park		
Attendance	0	0
Revenue	\$791	\$0
Capture Rate	0%	0%
Capture Rate, ex. P&E	0%	0%
Average Revenue	#DIV/0!	\$0.00

Per Capita Spending on Grounds (3 of 3)

	January 2021	January 2020
General Admission	4,628	18,525
Members	4,318	17,131
Attendance ex P&E	8,946	35,656
Giraffe	4,593	11,129
Stingray	4,437	9,843
Zoorassic	-	0
P&E attendance	-	1,522
Total attendance	8,946	37,178
Admissions	\$54,799	\$212,723
Food	\$7,317	\$28,578
Gift Shop	\$8,416	\$17,298
Giraffe	\$7,310	\$31,062
Stingray	\$4,731	\$10,641
Zoorassic	\$791	\$0
Revenue sub-total	\$83,364	\$300,303
Admissions	\$6.13	\$5.97
Food	\$0.82	\$0.80
Gift	\$0.94	\$0.49
Giraffe	\$0.82	\$0.87
Stingray	\$0.53	\$0.30
Zoorassic	\$0.09	-
Per capita (GA & members)	\$9.32	\$8.42
Admissions	\$6.13	\$5.72
Food	\$0.82	\$0.77
Gift	\$0.94	\$0.47
Giraffe	\$0.82	\$0.84
Stingray	\$0.53	\$0.29
Zoorassic	\$0.09	-
Per capita (all attendance)	\$9.32	\$8.08

FCZC Balance Sheet – Jan. 2021

	January 2021	January 2020
ASSETS		
Current Assets		
Cash	\$3,200,189	\$177,993
Short Term Investments-Retention	\$555,375	\$98,887
Accounts Receivable	\$5,325,963	\$1,663,851
Prepaid Expenses	\$235,552	\$340,301
Deferred Maintenance	\$1,561	\$169,754
Total Current Assets	<u>\$9,318,640</u>	<u>\$2,450,786</u>
Other Assets		
Long Term Investments	\$13,750,944	\$12,274,849
Buildings, Equipment, Vehicles, and Furniture (net)	\$3,912,766	\$3,979,376
Exhibits	\$63,239,025	\$63,166,249
Construction in Progress	\$16,114,021	\$3,797,451
Goodwill	\$115,366	\$115,366
Total Other Assets	<u>\$97,132,122</u>	<u>\$83,333,291</u>
TOTAL ASSETS	<u>\$106,450,762</u>	<u>\$85,784,077</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$6,416,484	\$3,237,662
Line of Credit/Loan Account	\$768,510	\$604,048
Loan Account PPP	\$1,702,700	\$0
Retention Payable	\$772,209	\$79,631
Long-Term Liabilities	\$123,547	\$0
Total Liabilities	<u>\$9,783,450</u>	<u>\$3,921,341</u>
Net Assets		
Fund Balance-Without donor restriction	\$95,699,493	\$80,633,879
Fund Balance-With donor restriction	\$886,745	\$1,159,141
Total Net Assets	<u>\$96,667,312</u>	<u>\$81,862,736</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$106,450,762</u>	<u>\$85,784,077</u>

NOTE: Amounts subject to final month-end adjustments

FCZC Balance Sheet – Feb. 2021 DRAFT

	February 2021	February 2020
ASSETS		
Current Assets		
Cash	\$5,000,392	\$374,721
Short Term Investments-Retention	\$555,371	\$98,887
Accounts Receivable	\$3,575,928	\$1,949,270
Prepaid Expenses	\$232,030	\$420,422
Deferred Maintenance	\$1,561	\$148,474
Total Current Assets	\$9,365,282	\$2,991,773
Other Assets		
Long Term Investments	\$13,997,589	\$11,670,470
Buildings, Equipment, Vehicles, and Furniture (net)	\$3,881,326	\$3,948,126
Exhibits	\$62,912,025	\$63,166,249
Construction in Progress	\$16,140,378	\$4,029,554
Goodwill	\$115,366	\$115,366
Total Other Assets	\$97,046,684	\$82,929,765
TOTAL ASSETS	\$106,411,965	\$85,921,538
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$4,696,638	\$3,039,802
Line of Credit/Loan Account	\$772,096	\$1,013,943
Loan Account PPP	\$1,853,770	\$0
Retention Payable	\$772,209	\$79,726
Long-Term Liabilities	\$123,547	\$0
Total Liabilities	\$8,218,260	\$4,133,471
Net Assets		
Fund Balance-Without donor restriction	\$97,199,510	\$80,557,533
Fund Balance-With donor restriction	\$981,008	\$964,132
Total Net Assets	\$98,180,518	\$81,788,067
TOTAL LIABILITIES AND NET ASSETS	\$106,398,778	\$85,921,538

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

AGENDA ITEM 8



DATE: March 31, 2021

TO: Fresno County Zoo Authority Board

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

SUBJECT: Request to reallocate Measure Z operating funds

RECOMMENDED ACTION:

Approve Fresno's Chaffee Zoo Corporation request to reallocate the approved Measure Z 2021 operating funds due to Fresno Chaffee Zoo receiving a second round Payroll Protection Program loan.

DISCUSSION:

Fresno's Chaffe Zoo Corporation (Zoo) was approved for a second round Payroll Protection Program loan under the Coronavirus Response and Relief Supplemental Appropriations Act of 2021. That loan covers, among other defined expenses, up to 24 weeks of payroll and benefits. The Zoo would like to reallocate the Measure Z operating funds for 2021 to cover items not covered under the PPP loan program.

Measure Z Operations Budget for 2021		Original	Proposed Amendment
Animal Care Salaries & Benefits	Current Line Item	\$3,679,000	\$2,724,000
Veterinary Salaries & Benefits	Current Line Item	\$394,000	\$292,000
Animal Feed	Current Line Item	\$389,000	\$389,000
Animal Exhibit Supplies	Current Line Item	\$35,000	\$35,000
Veterinary Supplies	Current Line Item	\$60,000	\$60,000
Water Quality Supplies	Current Line Item	\$80,000	\$80,000
Utilities (Gas & Electric)	Current Line Item	\$672,387	\$437,387
Education Salaries & Benefits	New Line Item	-	\$386,000
Maintenance/Horticulture Salaries & Benefits	New Line Item	-	\$419,000
Visitor Services/Security Salaries & Benefits	New Line Item	-	\$414,000
Maintenance Repairs	New Line Item	-	\$73,000
Wire Fees	Current Line Item	\$120	\$120
Total		\$5,309,507	\$5,309,507