



FRESNO COUNTY ZOO AUTHORITY

MEETING AGENDA

9:00 AM, Wednesday, February 22, 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 January 18, 2023
 - b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$16,245.70 for services through January 2023
 - c. Receive Treasurer's Reports for January 2023
6. Approve Fresno's Chaffee Zoo Corporation fiscal year 2023 Measure Z Operating funds totaling \$7,605,000, for reimbursement of Animal Care, Commissary, Maintenance and Horticulture

Salaries and Benefits, Animal Feed, Animal Exhibit Supplies, Veterinary Supplies, Water Quality Supplies, Utilities and Bank Fees to wire reimbursement funds to the Zoo

7. Receive and approve Fresno Chaffee Zoo Director's Master Plan presentation
8. Receive Fresno Chaffee Zoo Corporation's December 2022 Year-to-Date Financial Report and January 2023 Early Insights
9. Review next meeting date and revise if necessary:
 - Wednesday, March 29, 2023
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, January 18, 2023

Fresno Chaffee Zoo

Simba Room

894 West Belmont Avenue Fresno, CA 93728

(559) 498-5910

1. Call to Order
CHAIRM ROMAN CALLED THE MEETING TO ORDER AT 9:13AM.
2. Roll Call
A QUORUM WAS PRESENT WITH MEMBERS ROMAN, TOSTE, GARABEDIAN AND WESTERLUND IN ATTENDANCE.
3. Approve Agenda
MEMBER GARABEDIAN MOVED TO APPROVE THE AGENDA. SECONDED BY MEMBER TOSTE. THE MOTION PASSED UNANIMOUSLY.
4. Nominations and election of officers for 2023
MEMBER ROMAN WAS NOMINATED TO REMAIN AS THE CHAIRMAN. MEMBER TOSTE MOVED TO APPROVE THE NOMINATION. SECONDED BY MEMBER GARABEDIAN. MEMBER GARABEDIAN WAS NOMINATED AS THE VICE CHAIRMAN. MEMBER TOSTE MOVED TO APPROVE THE NOMINATION. SECONDED BY MEMBER WESTERLUND. THE MOTION PASSED UNANIMOUSLY.
5. 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.

6. 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 November 30, 2022
- b. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$17,702.66 for services through December 2022
- c. Receive Treasurer's Reports for the months of October, November, and December and quarter ending December 2022

MEMBER TOSTED MOVED TO APPROVE THE CONSENT ITEMS. SECONDED BY MEMBER GARABEDIAN. THE MOTION PASSED UNANIMOUSLY.

7. Receive Fresno Chaffee Zoo Corporation's November 2022 Year-to-Date Financial Report and December 2022 Early Insights

RECEIVED. CFO NORA CROW REPORT ON NOVEMBER ATTENDANCE, SELF-GENERATED BUDGET, EXPENSES, OPERATING DEFICIT AND SURPLUS, AND NET SURPLUS. REPORTED ON YTD VARIANCE ANALYSIS VS. BUDGET, PER CAPITA SPENDING, AND THE BALANCE SHEET. A QUESTION AROSE REGARDING THE NET ASSETS SECTION OF THE BALANCE SHEET: FUND BALANCE-WITHOUT DONOR RESTRICTION. WHY IS THIS NOT TITLED EQUITY? MUST KEEP AS IS FOR CONSISTENCY BUT WILL ADD "EQUITY" IN PARENTHESIS.

8. Approve Fresno's Chaffee Zoo Corporation fiscal year 2023 Measure Z Operating funds totaling \$7,605,000, for reimbursement of Animal Care, Commissary, Maintenance and Horticulture Salaries and Benefits, Animal Feed, Animal Exhibit Supplies, Veterinary Supplies, Water Quality Supplies, Utilities and Bank Fees to wire reimbursement funds to the Zoo

DISCUSSED EMPLOYEE SALARIES AND MERIT INCREASES. DISCUSSED THE 2023 PRICE SHEET SHOWING NO INCREASE IN ENTRY FEES AND INCREASES IN FEEDING AND OTHER EXHIBIT ENTRY FEES. REVIEWED MEASURE Z RECEIPTS AND GROWTH RATES YEAR-OVER-YEAR. ADDITIONALLY, MEMBER TOSTE REQUESTED THAT TREASURER STAFF BE PART OF THE BUDGET ESTIMATE AS WELL. THIS ITEM WAS TABLED UNTIL THE NEXT MEETING.

9. Review next meeting date and revise if necessary:

- Wednesday, February 22, 2023
- Wednesday, March 29, 2023

NO REVISIONS TO THE CALENDAR WERE MADE.

10. Receive staff reports

NO ADDITIONAL REPORTS RECEIVED.

11. Chair's comments

NO COMMENTS RECEIVED.

12. Board Member comments

MEMBER GARABEDIAN MENTIONED THE FRESNO STATE MAGAZINE SPREAD ON THE ZOO. A FEATURED STUDENT WAS ONE OF HER STUDENTS. RECOMMENDED EVERYONE ATTEND ILLUMINATURE. THE CHRISTMAS PARTY WAS VERY NICE AS WELL. MEMBER TOSTE ALSO STATED THAT ILLUMINATURE WAS GREAT.

13. Receive Fresno Chaffee Zoo Director's report and receive continuation of the Master Plan presentation
THIS ITEM WAS TABLED UNTIL THE NEXT MEETING.
14. Adjourn
THERE BEING NO FURTHER BUSINESS BEFORE THE BOARD, VICE-CHAIRMAN GARABEDIAN ADJOURNED THE MEETING AT 10:25AM.

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 January 2023

Invoice Number
02-ZOO-022223

February 22, 2023

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

Department / Title	Hours	Rates	Hours	Rates Effective 11/25/22	Cost
<i>ACTTC FR&A</i>					
<i>Accounting & Finance Div Chief</i>	1.25	\$92.49	2.00	\$171.00	\$457.61
<i>Accounting & Finance Manager</i>	5.75	\$91.80	0.00	\$91.80	\$527.85
<i>Accountant II</i>	5.42	\$80.92	6.75	\$124.30	\$1,277.61
<i>Accountant I</i>	84.88	\$62.78	45.00	\$98.20	\$9,747.77
<i>Account Clerk I</i>	0.00	\$56.16	0.00		\$0.00
<i>Account Clerk II</i>	40.08	\$59.94	18.53	\$94.60	\$4,155.36
<i>County Counsel</i>					
<i>Deputy County Counsel</i>	0.50	\$159.00			\$79.50
<i>CAO</i>					
<i>Board Coordinator</i>		\$130.52			\$0.00
Professional Services Total	137.88		72.28		\$16,245.70
Office Expense Total					
Invoice Total					\$16,245.70



Invoice Date	Invoice Number	Due Date
1/12/2023	2570	2/12/2023

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

BILL TO:

Zoo Authority
Email to:
ronalexander@fresnocountyca.gov

PLEASE INCLUDE THE INVOICE NUMBER ON YOUR CHECK OR MONEY ORDER

[illegible]



Invoice

Invoice Date	Invoice Number	Due Date
1/26/2023	2604	2/26/2023
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

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
2/10/2023	2626	3/10/2023

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: January 21, 2023

Invoice # 23-07

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

Bill to: Zoo Authority
VIA Email to Ron Alexander

Comments:

Date	Description	Balance	Amount		
1/21/23	Invoice# 23-07 Billing for Professional Services for 12/12/22-1/8/23		\$ 79.50		
	PAST DUE:				
11/29/22	Invoice# 23-05 Billing for Professional Services for 10/17/22-11/13/22		\$ 508.80		
12/21/22	Invoice# 23-06 Billing for Professional Services for 11/14/22-12/11/22		\$ 159.00		
	PLEASE EMAIL COPY OF JV TO jmontoya@fresnocountyca.gov				
Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	Over 90 Days Past Due	Amount Due
\$747.30					\$747.30

Remittance	
Invoice #	23-07
Date	
Amount Due	\$747.30
Amount Enclosed	

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



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

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,599,634.20
	Total Proceeds Received:	\$	1,599,634.20
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	31,992.68
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,567,641.52
	Total Proceed Allocations	\$	1,599,634.20
Cash Balance by Fund			
Zoo Authority Fund >> Administrative Fund 2%			
	Beginning Cash Balance	\$	2,881,442.74
Receipts:	- Measure Z Sales Tax Proceeds		31,992.68
	- Interest Received		707.81
Disbursements:	- ZA Staff Invoice Reimbursement for Professional Services		(131,903.53)
	Net Increase/(Decrease) to Cash		(99,203.04)
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	2,782,239.70
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		522,547.17
	- Interest Received		1,889.68
	FCZC Operations Claim #2022-10		(528,858.48)
	FCZC Operations Claim #2022-11		(498,855.36)
Disbursements:	- Wire Fees		(40.00)
	Net Increase/(Decrease) to Cash		(503,316.99)
	Ending Cash Balance - Available for Operations	\$	7,632,648.10
>>> Capital Facilities Project Fund			
	Beginning Cash Balance	\$	29,133,438.92
Receipts:	- Measure Z Sales Tax Proceeds		1,045,164.25
	- Interest Received		6,958.25
Disbursements:	- FCZC Capital Claim #2022-10C		(1,159,990.13)
	- FCZC Capital Claim #2022-11C		(552,074.57)
	Net Increase/(Decrease) to Cash		(659,942.20)
	Ending Cash Balance - Available for Capital Projects		28,473,496.72
	Ending Balance Available for Operations and Capital Projects	\$	36,106,144.82
	Total Interest Received During the Month		9,555.74

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		-	0	
March	1,063,584	1,292,553	1,529,499		-	0	
April	1,031,402	1,513,199	1,542,639		-	0	
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	\$ 12,236,130	\$ 12,670,022	\$ 433,892	3.55%

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 235,748,883



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended January 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				
4845	10000	Zoo Authority	665.80	8,254.38	723.75	10,015.21	707.81		-		\$ 20,366.95
4850	10000	FCZC - Operations	1,964.27	24,352.41	1,995.06	27,607.34	1,889.68		-		\$ 57,808.76
4850	42700	FCZC - CP	6,972.61	86,444.11	7,402.20	102,430.68	6,958.25		-		\$ 210,207.85
Total			\$ 9,602.68	\$ 119,050.90	\$ 10,121.01	\$ 140,053.23	\$ 9,555.74	\$ -	\$ -	\$ -	\$ 288,383.56
For Fiscal Year Ending June 30, 2023											



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

Cash Balance as of 01/31/2023 **\$ 28,473,497**

DEDUCTIONS (earmarked projects, FY22-23 expenditures paid through claim 2022-11C):

Zooplex Construction - June 2020	715,168
Asia Construction -July 2020	4,903,596
Asia Design - December 2017	508,067
Zooplex Design- August 2017	105,565
African River - June 2016	2,830,350
Mixed Species Exhibit Design - June 2021	67,195
SLC Biotank Design - Jan 2022	70
Mixed Species Exhibit Construction - July 2022/Nov 2022	7,672,313
SLC Biotank/Chiller - Construction - June 2022	1,153,425
Conservation Building - Construction - Sept 2022	1,665,745
Energy Efficiency - June 2022	1,037,674

Total Deductions:	<u><u>\$ (20,659,168)</u></u>
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TOTAL:	<u><u>\$ 7,814,329</u></u>
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**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended January 31, 2023**

Cash Balance as of 01/31/2023 **\$ 7,632,648**

DEDUCTIONS (Remaining budgets, paid through claim 2022-11):

Marketing	440
Animal	311,605
Veterinary	160,815
Interest/Bank Charges	(140)
Visitor Services	55,050
Commissary	12,089

Total Deductions:	<u><u>\$ (539,859)</u></u>
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TOTAL:	<u><u>\$ 7,092,789</u></u>
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**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended January 31, 2023**

Cash Balance as of 01/31/2023 \$ 2,881,443

DEDUCTIONS

(FY 22-23 Remaining budgets, ZA Claim paid through January 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>\$ 2,868,074</u></u>
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AGENDA ITEM 6

DATE: February 22, 2023

TO: Fresno County Zoo Authority Board

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

SUBJECT: 2023 Measure Z Operations Funds

RECOMMENDED ACTION:

Approve Fresno's Chaffee Zoo Corporation fiscal year 2023 Measure Z Operating funds totaling \$7,605,000, for reimbursement of Animal Care, Commissary, Maintenance and Horticulture Salaries and Benefits, Animal Feed, Animal Exhibit Supplies, Veterinary Supplies, Water Quality Supplies, Utilities and Bank Fees to wire reimbursement funds to the Zoo.

Measure Z Operations Budget for 2023	Proposed
Animal Care Salaries & Benefits	\$ 4,095,000
Commissary Salaries & Benefits	\$ 308,000
Veterinary Salaries & Benefits	\$ 388,000
Maintenance & Horticulture Salaries & Benefits	\$ 1,180,000
Animal Feed	\$ 553,000
Animal Exhibit Supplies	\$ 47,000
Veterinary Supplies	\$ 48,000
Water Quality Supplies	\$ 80,000
Utilities	\$ 905,880
Wire Fees	\$ 120
Total	\$ 7,605,000

FOLLOW-UP DISCUSSION BASED UPON JANUARY 18, 2023, BOARD MEETING:

Merit Pay Increases: In fiscal year 2023, the Zoo Corporation is requesting less than 100% of the total budgeted Salaries & Benefits for departments included in the funding request. Prior to 2022, these line item budgets were requested at much higher rates. The current year funding

request is less than the full budget in order to address prior year Board Member concerns that Measure Z funding not be spent on compensation strategies such as merit increases and bonuses. As demonstrated on the accompanying presentation, the budget impact of merit increases in each department is substantially less than the budgetary cost that is to be covered by the Corporation.

Measure Z Projections: During the original budget preparation, the Corporation had access to 2022 actual Measure Z tax receipts through June 2022. As such, during our projection process, we utilized prior year projections for July – December 2022, to calculate the projected Measure Z tax revenues in 2023. This resulted in \$6,884,728 projection for operational support from Measure Z. The difference of \$720,272 to offset the static admissions prices for 2023 was requested to be pulled from surplus operational cash held by the Zoo Authority in the amount of \$6,498,695 as of December 31, 2022, per the Operations Fund Cash Flow, as prepared by the Fresno County Zoo Authority and included in the January 18, 2023, board meeting agenda.

Based upon discussions during the January 18, 2023, meeting, the Zoo Corporation updated its projections utilizing actual tax receipts through December 31, 2022, which resulted in an operational projection of \$7,308,960. Additionally, at the request of the Board of Directors, the Accountant's Office of the Zoo Authority prepared and provided projections to the Corporation. As demonstrated on the accompanying presentation, the FZA's projections resulted in anticipated operating revenues for the 2023 calendar year of \$7,504,498. The Corporation and FZA's projections fall short of the \$7,605,000 request by \$296,040 and \$100,502, respectively. However, we respectfully request that the FZA Board of Directors consider the utilization of prior year surpluses to grant the full operational request for 2023.

It should be noted that in 2022 both FZA and FCZ projections were conservative when compared to actuals. Additionally, this excess request is specifically to address flat admissions prices between 2022 and 2023 and is not correlated to the Corporation's budgeted deficit.

ORIGINAL DISCUSSION FROM JANUARY 18, 2023, MEETING:

The 2023 budget was developed by the management team of Fresno's Chaffee Zoo Corporation. The 2023 Measure Z Operating request is \$7,605,000, and all line items are included in the Zoo's operating budget. Tax receipts in 2023 are expected to exceed tax receipts in 2022; the 2023 budget request represents a 10% increase over the 2022 budget request. In response to the passage of Measure Z and our commitment to no general admissions price increase in 2023, we have again forgone general admission price increases that were originally scheduled to take effect in fiscal year 2021. The increased budget request is to compensate for the lost revenue of the foregone price increase in order to ensure our facilities stay affordable and accessible to our community.

As demonstrated in the Appendix to the enclosed 2023 Budget presentation, FCZ has projected that \$6,884,728 will be generated by Measure Z to support Operations during Calendar Year 2023. The difference of \$720,272 is intended to be sourced from accumulated surpluses generated in prior years when actual receipts exceeded actual reimbursements. Furthermore, this is a conservative representation of the fiscal impact of the aforementioned foregone price increase.

Per the Operations Fund Cash Flow, as prepared by the Fresno County Zoo Authority and included in the November 30, 2022, board meeting agenda, funds available for operations as of

September 30, 2022, was \$4,671,586. Additionally, actual 2022 calendar year receipts exceeded the original FCZ 2022 projected receipts by nearly 10% as of September 30, 2022, based upon an analysis of the Summary of Measure Z Sales Tax Proceeds as prepared by the Fresno County Zoo Authority and included in the previously mentioned agenda.

If 2023 tax receipts are lower than expected due to current economic uncertainty regarding a potential recession, there will still be sufficient funds available to cover the 2023 budget request, while continuing to leave a safeguard of funds available in the event of a financial crisis.

Fresno's Chaffee Zoo Corporation Board of Directors approved the 2023 budget on November 10, 2022.

ATTACHMENT:

2023 Budget



2023 Budget

2023 Budget Summary

Notable Highlights:

- **925,000 Attendance** – Reflective of a 21% growth over budgeted 2022; conservative given KOA opening
- **\$26,329,109 Revenue & Support for Operations (25% above 2022 budget)**
 - \$17,582,194 self-generated revenue (31% above 2022 budget)
 - \$7,605,000 Measure Z Support for operations (10% above 2022 budget)
 - \$1,141,915 support from Board-designated and restricted funds (47% above 2022 budget)
- **\$27,735,073 Total Expenses (23% above 2022 budget)**
 - \$16,852,179 Personnel Expenses (22% above 2022; 61% of total)
 - 30+ new positions; COLA, merit and compression adjustments;
 - \$10,882,894 Other Expenses (23% above 2022; 39% of total)
 - Conservation – budget increase 143%; grant application pending for possible further expansion of program
 - Development & Marketing – combined budget increase of \$220,500
- **\$1,405,964 Operating Deficit**, excluding amortization and depreciation
- **Non-Measure Z Capital Projects:** Requests of \$415,400

2023 Measure Z Operating Budget

- **\$7,605,000 Measure Z support for operations**
 - Approximately 29% of 2023 FCZ operating budget
 - FCZ Board of Directors approved the operating budget on November 10, 2022

Measure Z Operations Budget for 2023		Percentage of Total Budget				
		2023	2022	2021	2020	2019
Animal Care Salaries & Benefits	\$ 4,095,000	80%	83%	90%	97%	100%
Commissary Salaries & Benefits	\$ 308,000	80%	61%	n/a	n/a	n/a
Veterinary Salaries & Benefits	\$ 388,000	50%	100%	82%	93%	99%
Maintenance & Horticulture Salaries & Benefits	\$ 1,180,000	60%	42%	n/a	n/a	n/a
Animal Feed	\$ 553,000	90%	96%	100%	99%	100%
Animal Exhibit Supplies	\$ 47,000	89%	91%	100%	100%	100%
Veterinary Supplies	\$ 48,000	80%	100%	100%	n/a	n/a
Water Quality Supplies	\$ 80,000	80%	100%	100%	75%	100%
Utilities	\$ 905,880	81%	93%	92%	75%	n/a
Wire Fees	\$ 120					
Total	\$ 7,605,000					

Budget Impact of Merit Increases

At the request of FZA Board at the January 18, 2023, meeting, below is a chart to demonstrate the budget impact of merit increases. As demonstrated, the budget impact to the requested departments is adequately covered by S&B expenses that will be covered by Fresno's Chaffee Zoo Corporation during 2023.

Measure Z Operations Budget for 2023	Merit Budget Impact	Total Budget	Measure Z Proposed	FCZ Covered
Animal Care Salaries & Benefits	\$ 91,034	\$ 5,113,106	\$ 4,095,000	\$ 1,018,106
Commissary Salaries & Benefits	\$ 2,434	\$ 384,792	\$ 308,000	\$ 76,792
Veterinary Salaries & Benefits	\$ 3,598	\$ 777,671	\$ 388,000	\$ 389,671
Maintenance & Horticulture Salaries & Benefits	\$ 20,073	\$ 1,967,324	\$ 1,180,000	\$ 787,324

Exhibit Maintenance & Capital Projects

Exhibit Renovations/Repairs		
Africa Tembo/Twiga		
Elephant Back Yard Gate	22,000	
Cheetah Barrier	5,000	
Ungulate Building pen curbs	11,500	
Giraffe Wall Modification	10,000	
Cheetah Glass Bird Strike	<u>6,200</u>	
		54,700
Central Asia/SLC		
SLC hind end port for rear flipper blood	3,000	
lion zipline/enrichment pulley/feeding port	<u>2,500</u>	
		5,500
Outreach		
Rainforest Macaw Exhibit (slide door etc)	<u>2,500</u>	
		2,500
Asia West		
Reptile Building Exhibits- New Species - Komodo	25,000	
Kangaroo Yards	10,000	
King Vulture/Condor Improvements	<u>10,000</u>	
		45,000
Grand Total		<u>107,700</u>

Capital Purchases	
Veterinary*	
Portable Veterinary Patient Monitor	13,500
Ultrasound	35,000
Portable anesthesia machine	8,000
Treatment wettable light & track system	6,500
Ultralow Freezer	28,000
Oxygen Generator	35,000
PCR Lab equipment	<u>50,000</u>
Total Veterinary	<u>176,000</u>
Maintenance	
Hotsy HD Cold Water Pressure Washer	6,300
Hotsy Hot Water Pressure Washer	13,500
Tuatara UTV EV	<u>23,000</u>
Total Maintenance	<u>42,800</u>
Custodial	
4-EDIC CRS Complete Restroom	
Restoration Systems	19,500
2-Glidemaster Carpet Kits	<u>2,600</u>
Total Custodial	<u>22,100</u>
Safety & Security	
Mass Notification System	<u>9,500</u>
Total Safety & Security	<u>9,500</u>
Facilities/General	
Kopje Lodge fans, lights & audio	35,000
SUV	60,000
Transport van	<u>70,000</u>
Total Facilities/General	<u>165,000</u>
Grand Total	<u>415,400</u>

*Offset by approx. \$91,000 of Board Designated Funds

2023 Price Sheet

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	5.00	3.00	5.00	3.00	3.00	3.00	3.00
Stingray Bay Admission	5.00	4.00	4.00	4.00	2.00	-	-	-	-	-
Stingray Bay Feeding	3.00	2.00	2.00	2.00	1.00	3.00	2.00	2.00	2.00	1.00
Butterfly Exhibit Admission	5.00	n/a	n/a	n/a	n/a	4.00	n/a	n/a	n/a	n/a

NOTE: Additional prices/discounts offered for seniors, groups, total experience ticket holders, etc.

Free attendance includes babies, complimentary ticketholders, etc.

Selected Membership Prices	2023	2022	2021	2020	2019
Family Membership	125.00	125.00	125.00	99.00	99.00
Individual Membership	75.00	75.00	75.00	69.00	69.00
Membership - Additional Adult	25.00	25.00	25.00	25.00	25.00
Membership - Additional Child	15.00	15.00	15.00	15.00	15.00

NOTE: Club memberships, which include additional benefits as well as a donation, are also offered.

APPENDICES

Projected Measure Z Receipts

		FCZ Projections				FZA Projections	
		2022	Original 2023*	Updated 2023**		2022	2023
January		1,445,743	1,619,655	1,619,655		1,430,524	1,689,090
February		1,798,940	2,349,168	2,349,168		1,710,876	2,474,984
March		1,345,494	1,592,144	1,592,144		1,279,627	1,543,976
April		1,575,177	1,605,823	1,605,823		1,558,595	1,660,083
May		1,699,066	2,053,189	2,053,189		1,049,701	2,012,815
June		1,750,935	1,782,796	1,782,796		1,128,085	1,688,134
July		1,617,832	1,684,095	2,134,227		2,188,311	2,281,091
August		1,808,936	1,883,027	1,772,264		1,588,561	2,025,783
September		1,536,307	1,599,231	1,772,264		1,622,411	1,723,972
October		1,743,993	1,815,424	1,933,736		1,977,128	2,137,760
November		1,557,900	1,621,709	1,947,969		1,698,955	1,981,805
December		1,411,621	1,469,438	1,811,131		1,558,159	1,753,460
		19,291,944	21,075,699	22,374,366		18,790,933	22,972,953
Available for:							
Zoo Authority Admin (2%)		385,839	421,514	447,487		375,819	459,459
FCZ Capital Funding (2/3 of remaining 98%)		12,604,070	13,769,457	14,617,919		12,276,743	15,008,996
FCZ Operating Funding (1/3 of remaining 98%)		6,302,035	6,884,728	7,308,960		6,138,371	7,504,498

*- Assumes that month-over-month, the revenues for 2023 will grow by 4.10%, which was the 5-year annual growth rate in 2020. Actual 2022 receipts were utilized thru 6/30, projected figures used for 7/1 - 12/31.

** - Assumes that month-over-month, the revenues for 2023 will grow by 4.10%, which was the 5-year annual growth rate in 2020. Actual 2022 receipts utilized thru year-end.

Actual Measure Z Receipts and Growth Rates

	Actual Receipts as reported by the Fresno County Zoo Authority							
	2015	2016	2017	2018	2019	2020	2021	2022
January	884,100	915,800	955,400	951,900	1,345,542	1,263,406	1,388,858	1,555,927
February	1,178,800	1,221,000	1,273,900	1,269,200	1,118,789	1,707,967	1,728,158	2,256,736
March	1,087,121	1,226,517	1,114,146	1,420,604	1,327,543	1,063,584	1,292,553	1,529,499
April	804,100	819,500	855,500	865,400	1,318,821	1,031,402	1,513,199	1,542,639
May	1,072,100	1,092,700	1,140,700	1,512,737	868,850	989,444	1,632,214	1,972,403
June	1,231,366	1,374,748	1,220,710	1,103,925	1,263,124	1,105,857	1,682,042	1,712,649
July	900,800	952,000	930,800	1,227,435	1,436,673	1,493,025	2,124,574	2,050,253
August	1,201,100	1,269,300	1,241,000	928,052	1,123,640	1,669,386	1,637,692	1,848,761
September	1,408,037	1,181,071	1,391,154	1,171,132	1,367,439	1,417,789	1,638,799	1,702,532
October	911,400	941,400	933,300	1,619,199	1,571,111	1,609,453	1,919,542	1,857,650
November	1,215,200	1,255,200	1,244,400	1,531,072	1,073,344	1,437,716	1,649,471	1,871,323
December	1,306,493	1,188,304	1,452,570	1,392,262	1,194,027	1,302,722	1,573,898	1,739,869
	13,200,617	13,437,540	13,753,580	14,992,917	15,008,903	16,091,751	19,781,000	21,640,241
Available for:								
Zoo Authority Admin (2%)	264,012	268,751	275,072	299,858	300,178	321,835	395,620	432,805
FCZ Capital Funding (2/3 of remaining 98%)	8,624,403	8,779,193	8,985,672	9,795,373	9,805,817	10,513,277	12,923,587	14,138,291
FCZ Operating Funding (1/3 of remaining 98%)	4,312,202	4,389,596	4,492,836	4,897,686	4,902,908	5,256,639	6,461,793	7,069,145
Growth over Prior Year		1.79%	2.35%	9.01%	0.11%	7.21%	22.93%	9.40%
5-yr Average Growth						4.10%	8.32%	9.73%



AGENDA ITEM 7

DATE: February 22, 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 and approve Fresno Chaffee Zoo Director's Masterplan presentation.

AGENDA ITEM 7



Master Plan

June 2022



MISSION



*We inspire people to care for animals, create connections,
build community, and save wildlife.*

VISION



*A just future that begins with us and makes possible a world
where people and wildlife thrive together.*



We inspire people to care for animals, create connections, build community, and save wildlife.

SAVING WILDLIFE

BUILDING TEAMS

RESPONSIBLE
BUSINESS

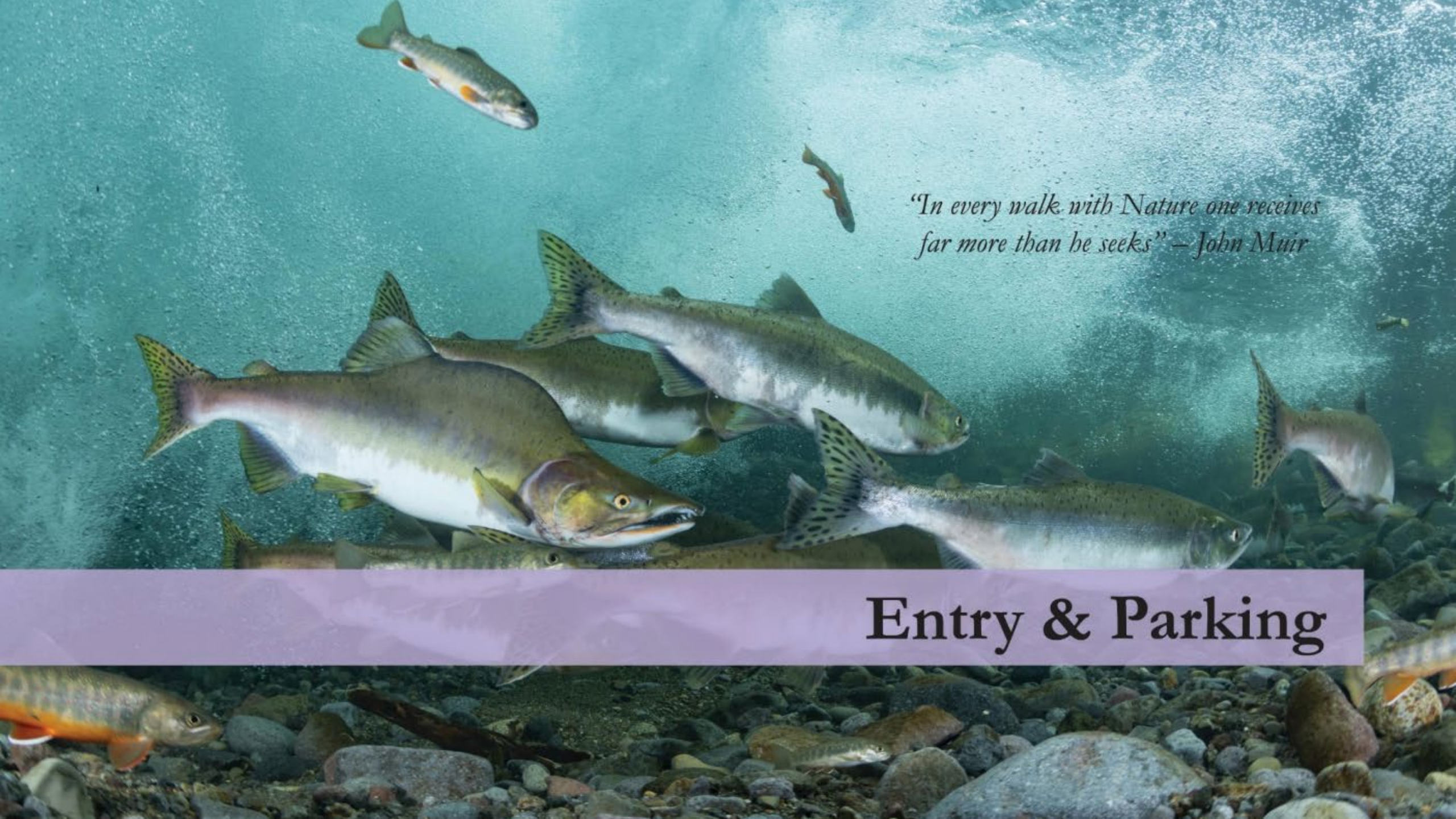
STRENGTHENING
COMMUNITY

Our Core Values:

- **United:** *We are one team, working together to support our mission, communities, and each other.*
- **Dedicated:** *We are knowledgeable and passionate, driven to improve, grow, and learn.*
- **Respectful:** *We show respect for one another and the unique contributions we each make to our institution.*
- **Grateful:** *We appreciate the support of our community, the people we work with, and the treasures of the natural world.*
- **Welcoming:** *We work to ensure that everything we do is accessible and inclusive of all.*
- **Aspirational:** *Through our work, we will have a positive impact on nature, people, and wildlife.*

Master Plan

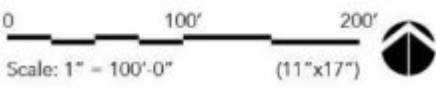


An underwater photograph of several salmon swimming in a river. The fish are silvery with greenish-yellow and orange-red accents on their heads and tails. They are swimming over a riverbed covered in dark, smooth stones. The water is clear and blue-green. A quote is overlaid in the upper right, and a title is in a purple banner at the bottom.

*"In every walk with Nature one receives
far more than he seeks" — John Muir*

Entry & Parking

Entry & Parking



Entry & Parking

Overview

The new entry to the Peacock Zoo is located in the General Entry at California. Drawing inspiration from the existing far design, the new entry will connect the existing parking area around the Zoo with new parking garages. Together, they create a new, shaded route to an improved new entry and arrival plaza that establish a physical sense of place and a welcoming atmosphere. The new entry reorganizes the landscape, including landscaping, guest services, concessions, and retail, preparing the Zoo to handle more than one million visitors a year.

Program

Parking Garage 1	300 Spaces
Parking Garage 2	300 Spaces
Annual Plaza	6,500 SF
Retail	6,100 SF
Guest Services	3,800 SF
Monumental	0





Rice University Cambridg Office Garage, Houston, TX

- Tensile Mesh Facade, Custom Printed with Leaf Pattern Image



T3 Parking Structure, Austin, TX

- Living Vegetation Facade



San Antonio Zoo Parking Garage, San Antonio, TX

- Living Vegetation Facade
- Zoo Sign



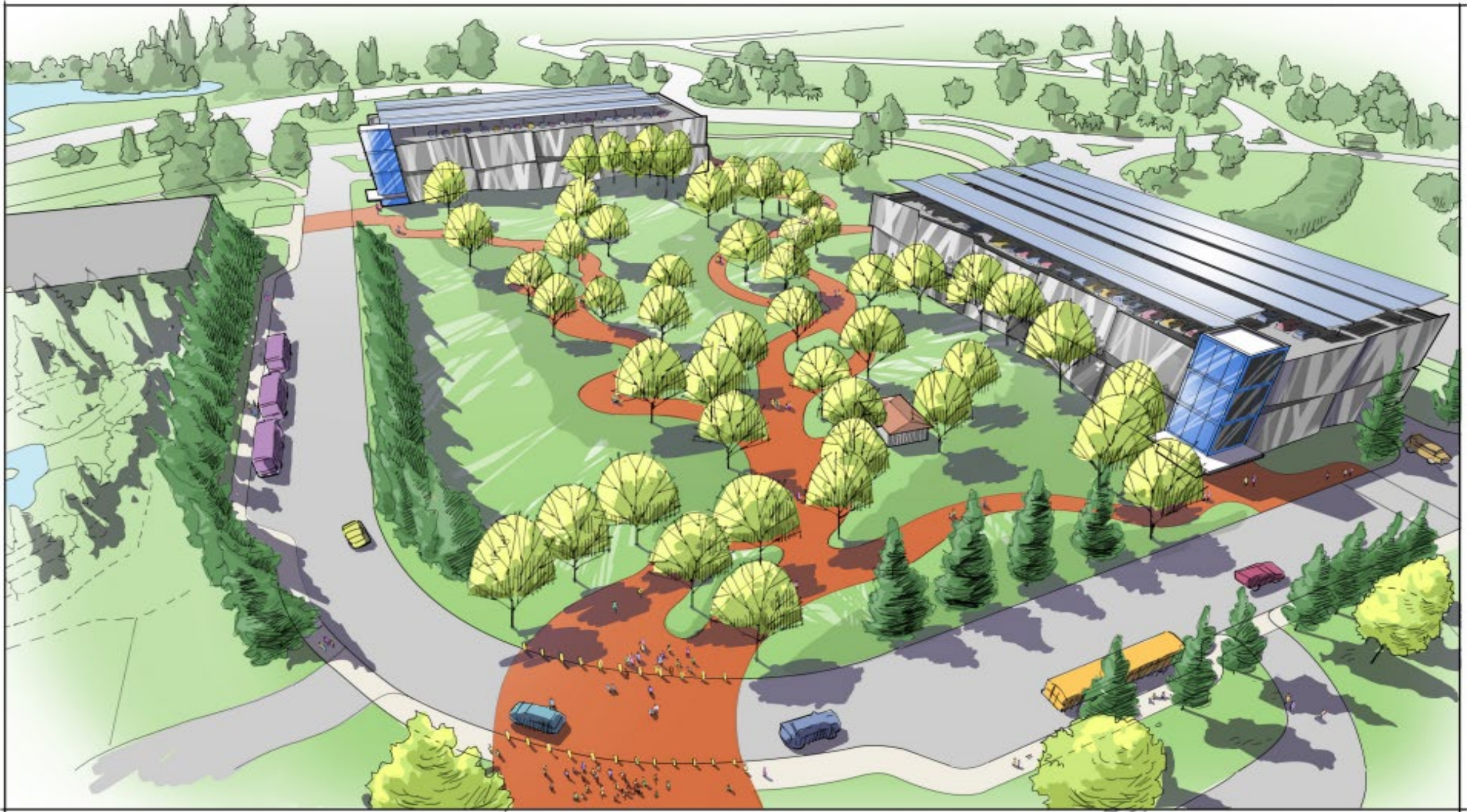
Crocker Park Parking Garage, Westlake, OH

- Tensile Mesh Facade, Custom Printed with Tree Pattern Image

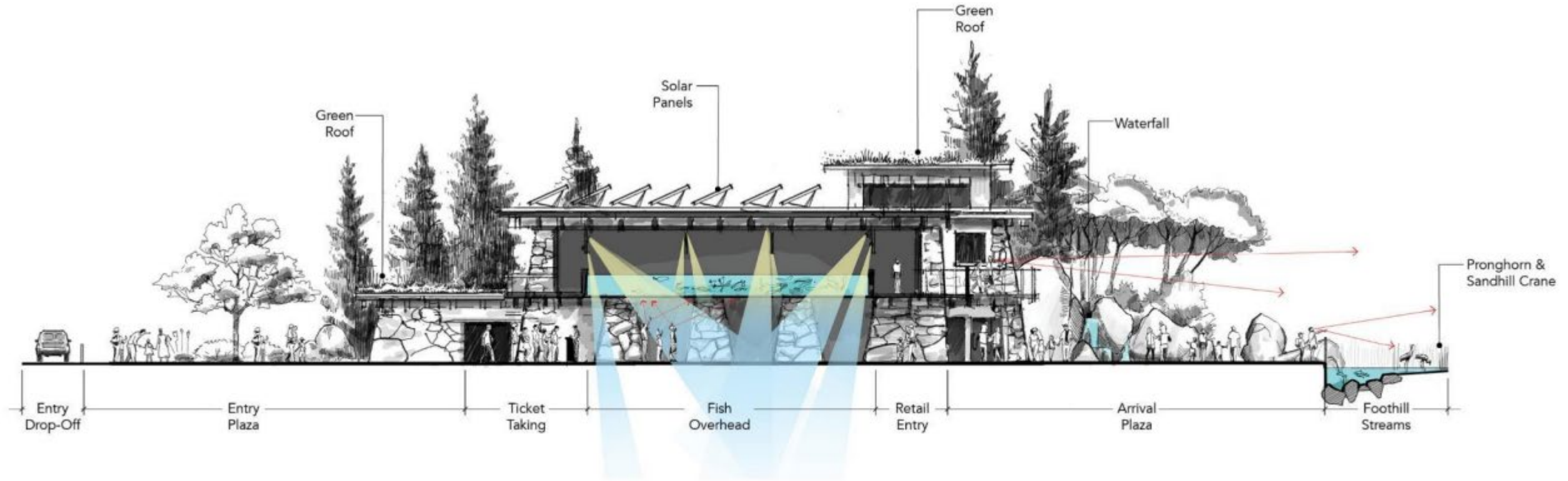



Lawson Lane Campus, Milpitas CA

- Bronze Mesh







A close-up photograph of two coyotes howling. The coyote in the foreground is in sharp focus, its head tilted back and mouth wide open, showing its teeth and tongue. Its fur is a mix of grey, brown, and white. The second coyote is in the background, slightly out of focus, also howling with its mouth open. The background is a dark, blurred green and brown, suggesting a natural habitat.

“...A landscape was displayed that after all my wanderings still appears as the most beautiful I have ever beheld. At my feet lay the Great Central Valley of California, level and flowery, like a lake of pure sunshine” – John Muir

California

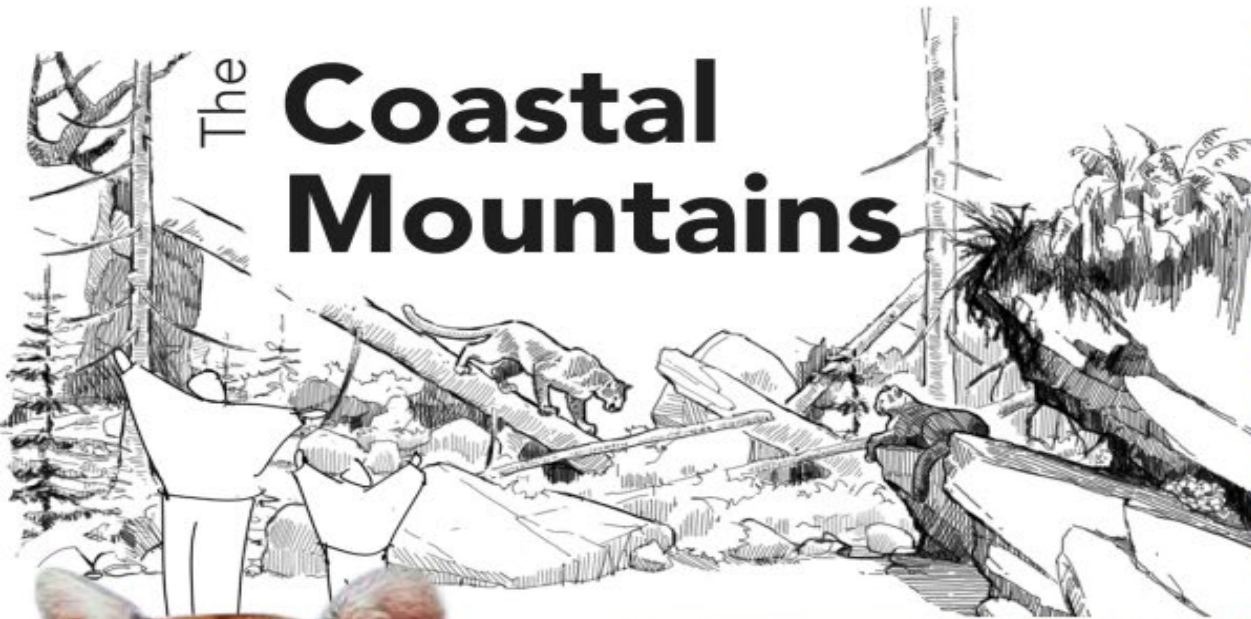
The California Coast



ANIMALS:
California sea lion
Harbor seal



The Coastal Mountains



ANIMALS:

Mountain Lion
Ensatina
Coastal giant salamander
Black salamander
Ringneck snake
Foothill yellow-legged frog
California red legged frog
Banana slug
Rubber boa
Mountain kingsnake



Adobe Stock | #197883905

The San Joaquin Valley

Grasslands & Wetlands

ANIMALS:

San Joaquin kit fox
Tricolored blackbird
Rails
Heron
California black crane
Shrike
Western pond turtle
Giant garter snake
Red sided garter snake
Red legged frog



Rivers and Streams



ANIMALS:
River otter
Bald eagle
Salmon
White sturgeon
Golden trout
California tiger salamander
Spadefoot toad




The Sierra Foothills



ANIMALS:
Wolf
Pronghorn
Sandhill crane
Blunt nose leopard lizard
Coast Horned lizard
Kangaroo rats
Coachwhips
Burrowing Owl
Grey Fox

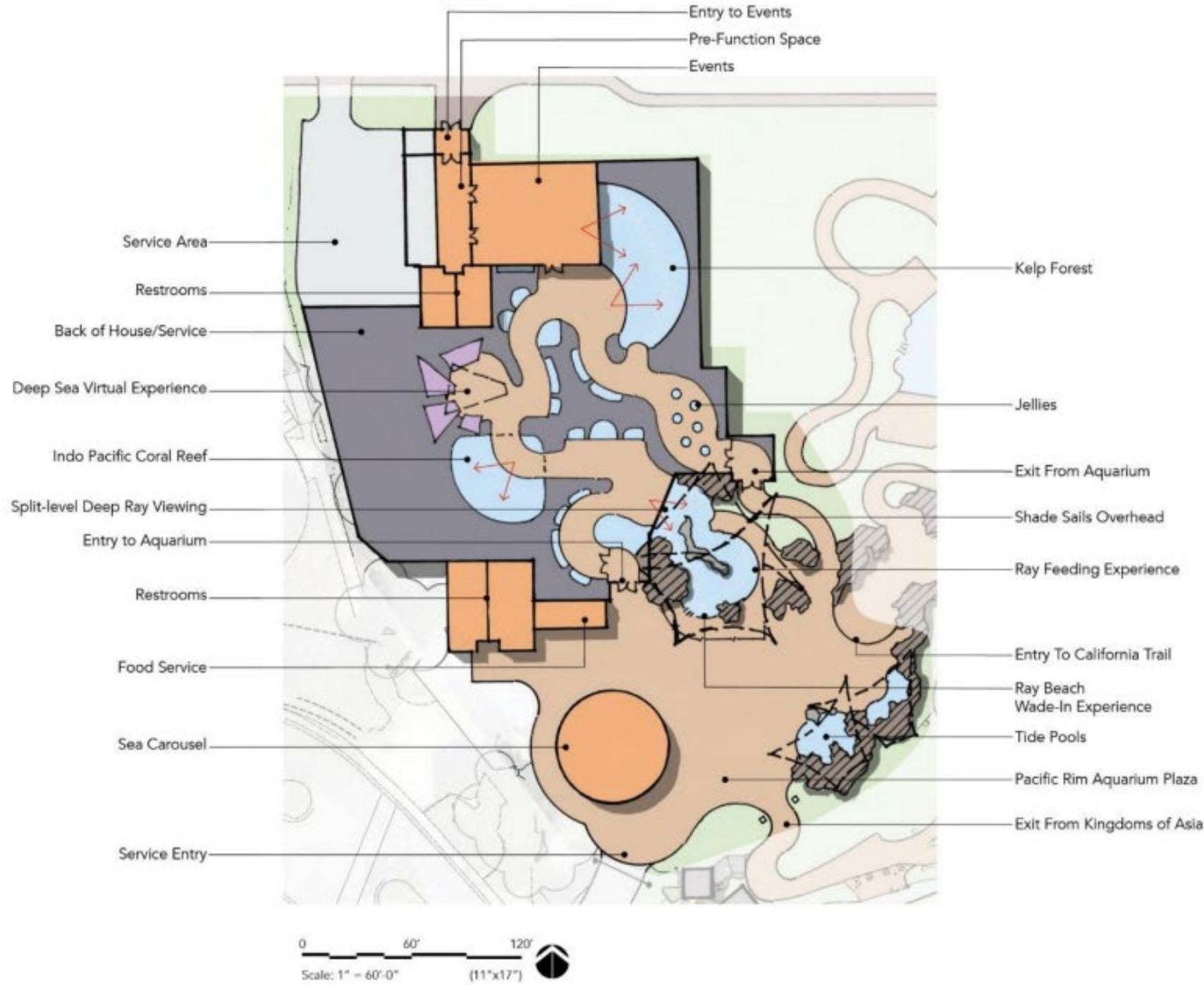


A large, sleek shark, likely a Great White, is the central focus, swimming towards the left. Its mouth is slightly open, revealing rows of sharp teeth. The shark's body is a mix of grey and white, with a prominent dorsal fin and a long, pointed tail. The background is a deep blue ocean with various smaller fish and marine life visible in the distance. The lighting is natural, suggesting an underwater environment.

*"If my soul could get away...I should
follow magnetic streams to their source
and follow the shores of our magnetic
oceans" — John Muir*

Pacific Rim Aquarium

Pacific Rim Aquarium





Kelp Forest




Sea Horses



Ray Wade-in



Jellies




*“When we try to pick out anything by
itself, we find it hitched to everything else
in the Universe” – John Muir*

Events & Education

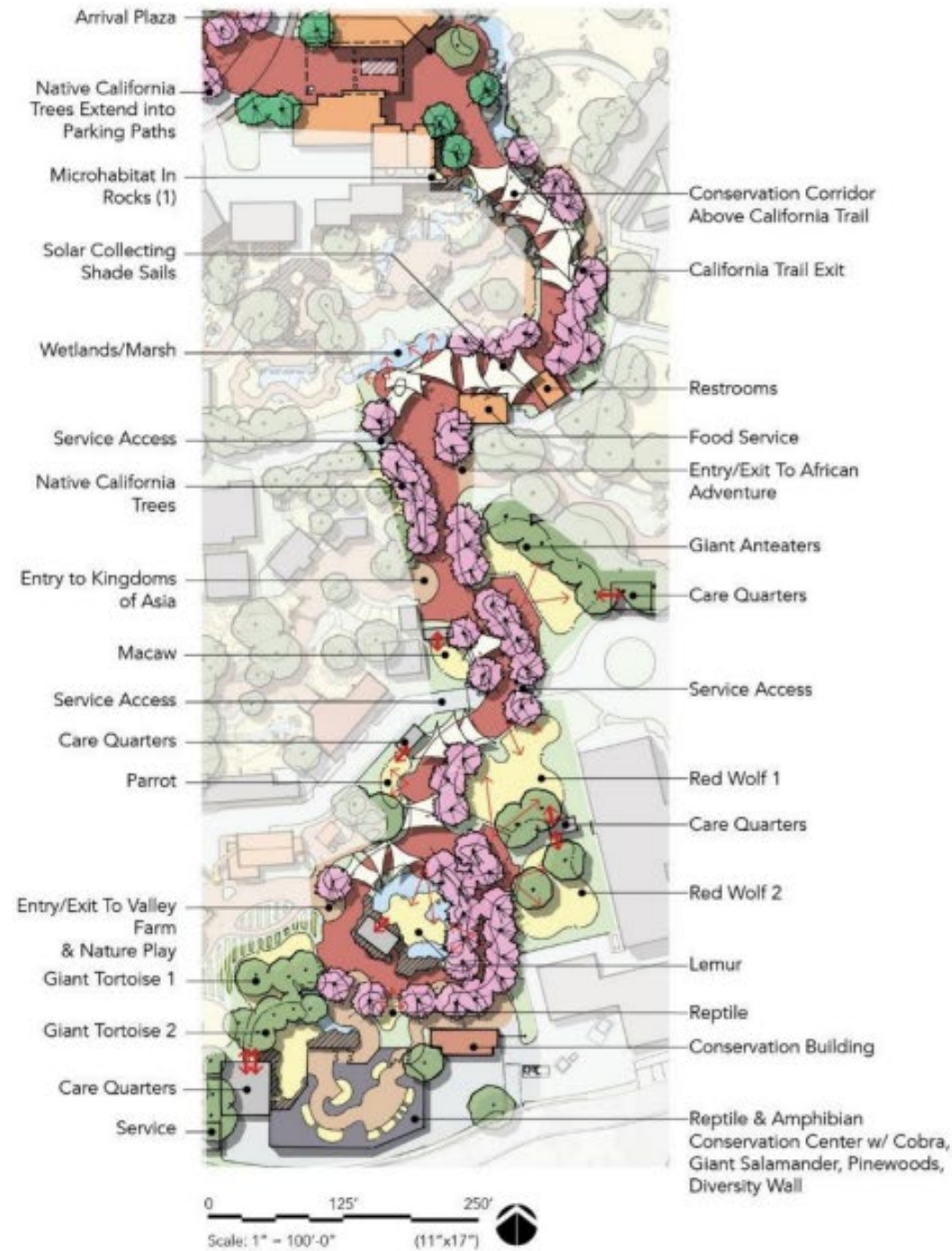
Events and Education



A close-up photograph of two lemurs, likely ring-tailed lemurs, looking out from a rocky ledge. The lemur on the left is in profile, facing right, with its head slightly turned towards the camera. The lemur on the right is facing forward, looking directly at the camera. Both have grey faces with white markings around the eyes and on the ears. Their eyes are a striking orange-yellow color. The background is a soft, out-of-focus green, suggesting a natural habitat. A purple banner is at the bottom of the image.

*“The world’s big and I want to have
a good look at it before it gets dark”
— John Muir*

Conservation Corridor

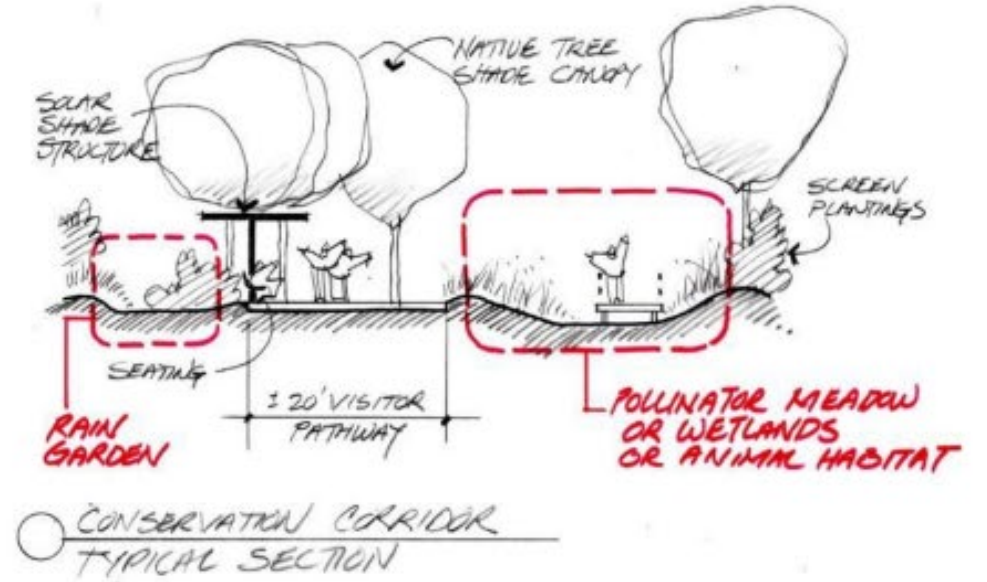


Conservation Corridor



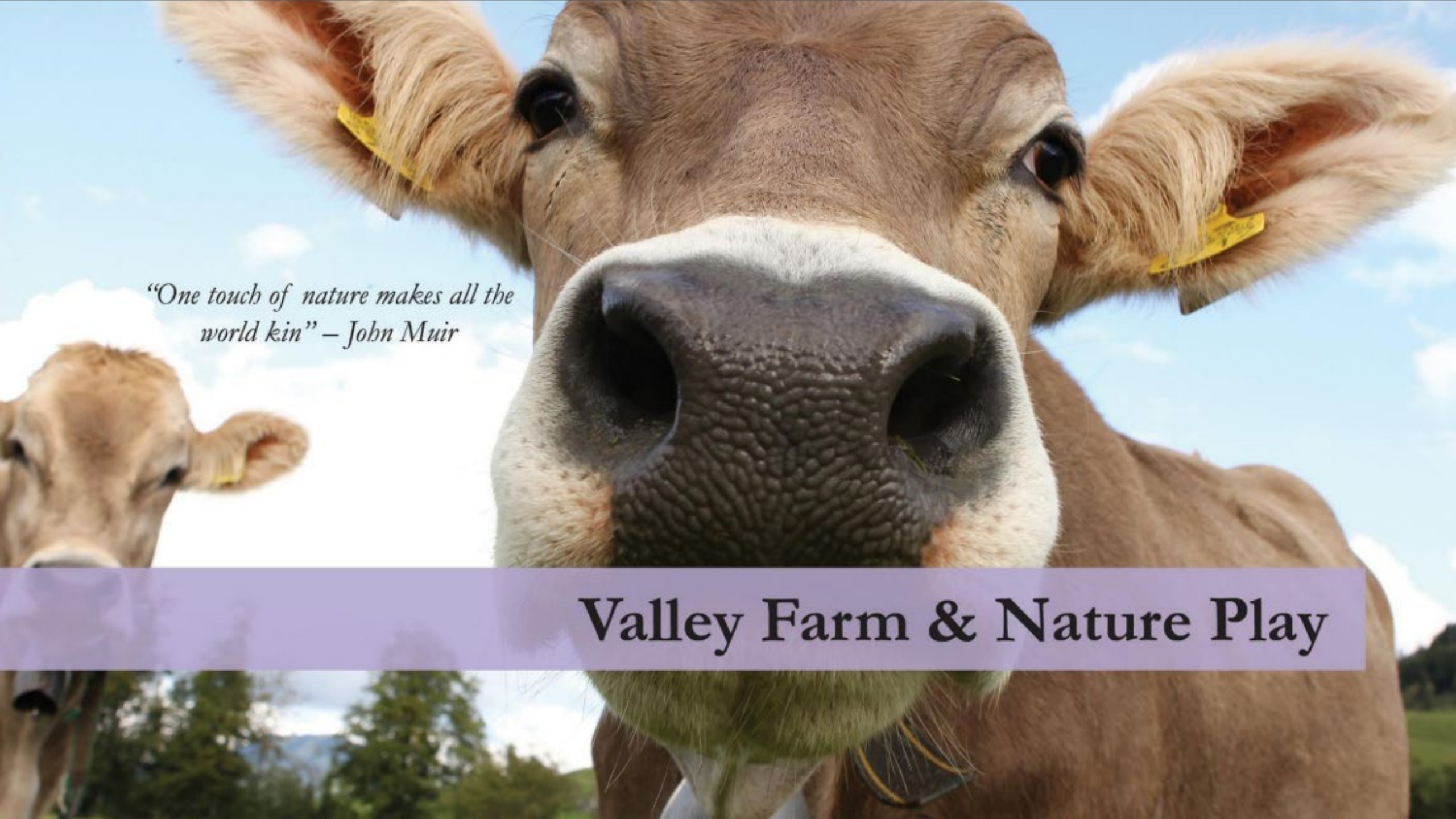


Lemur Habitat



Typical Cross Section Through Conservation Corridor

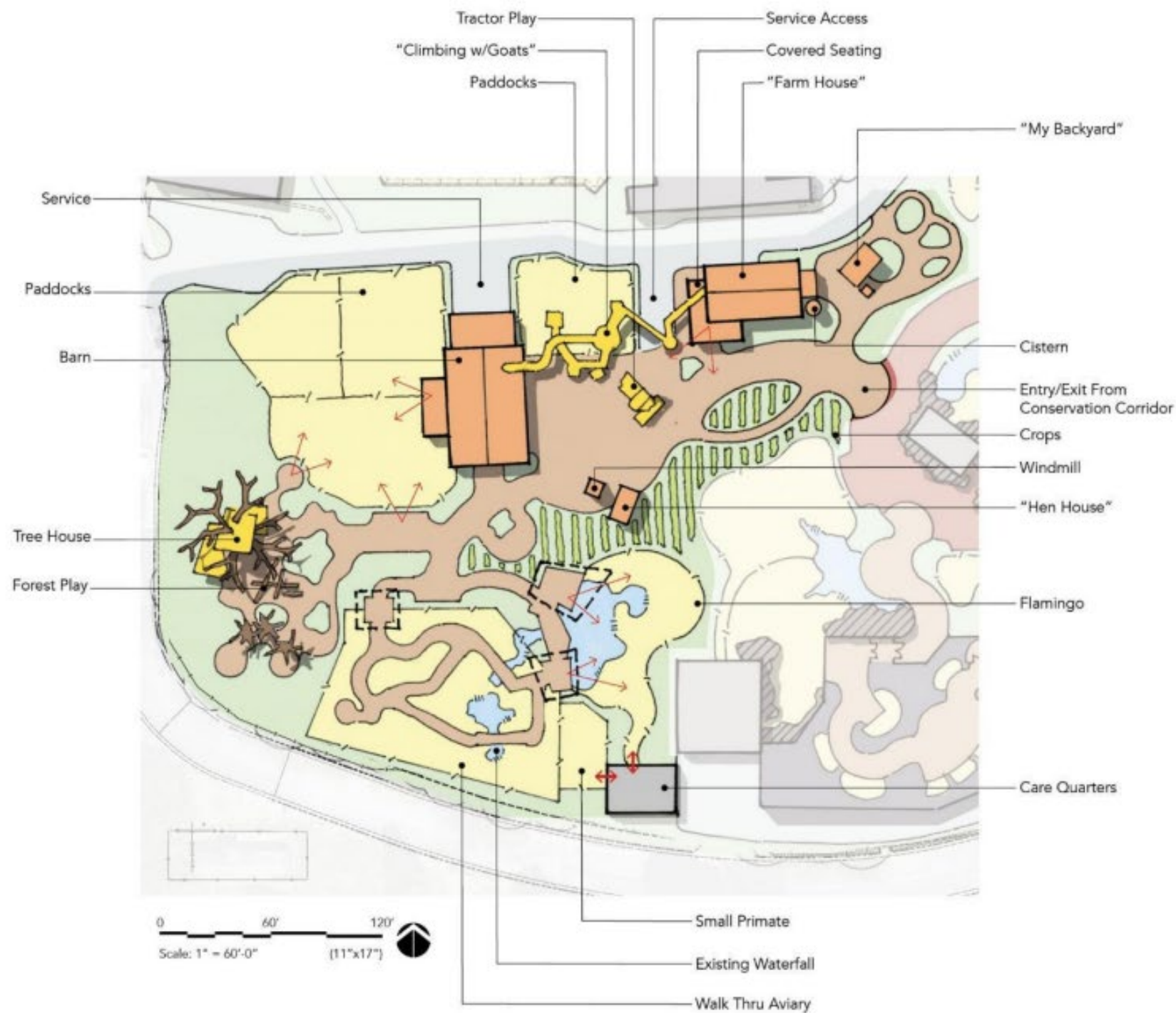


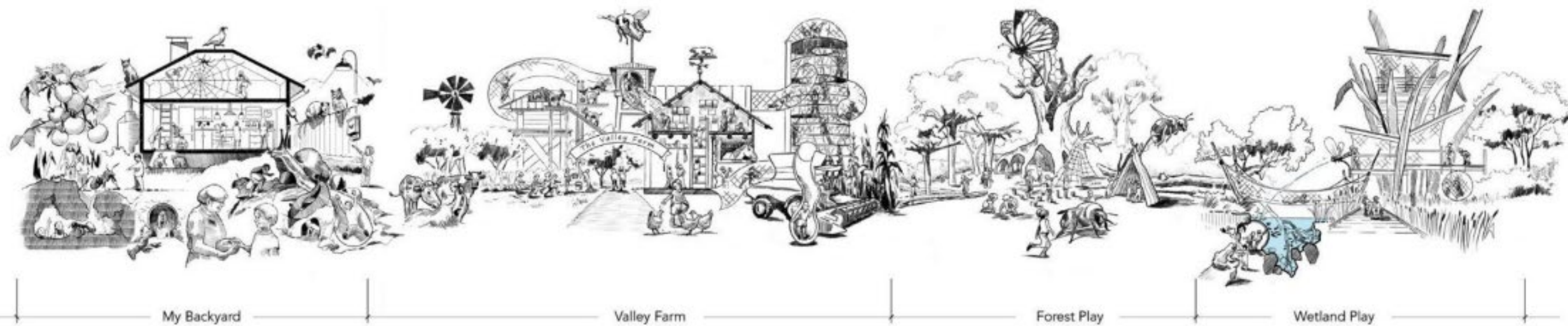


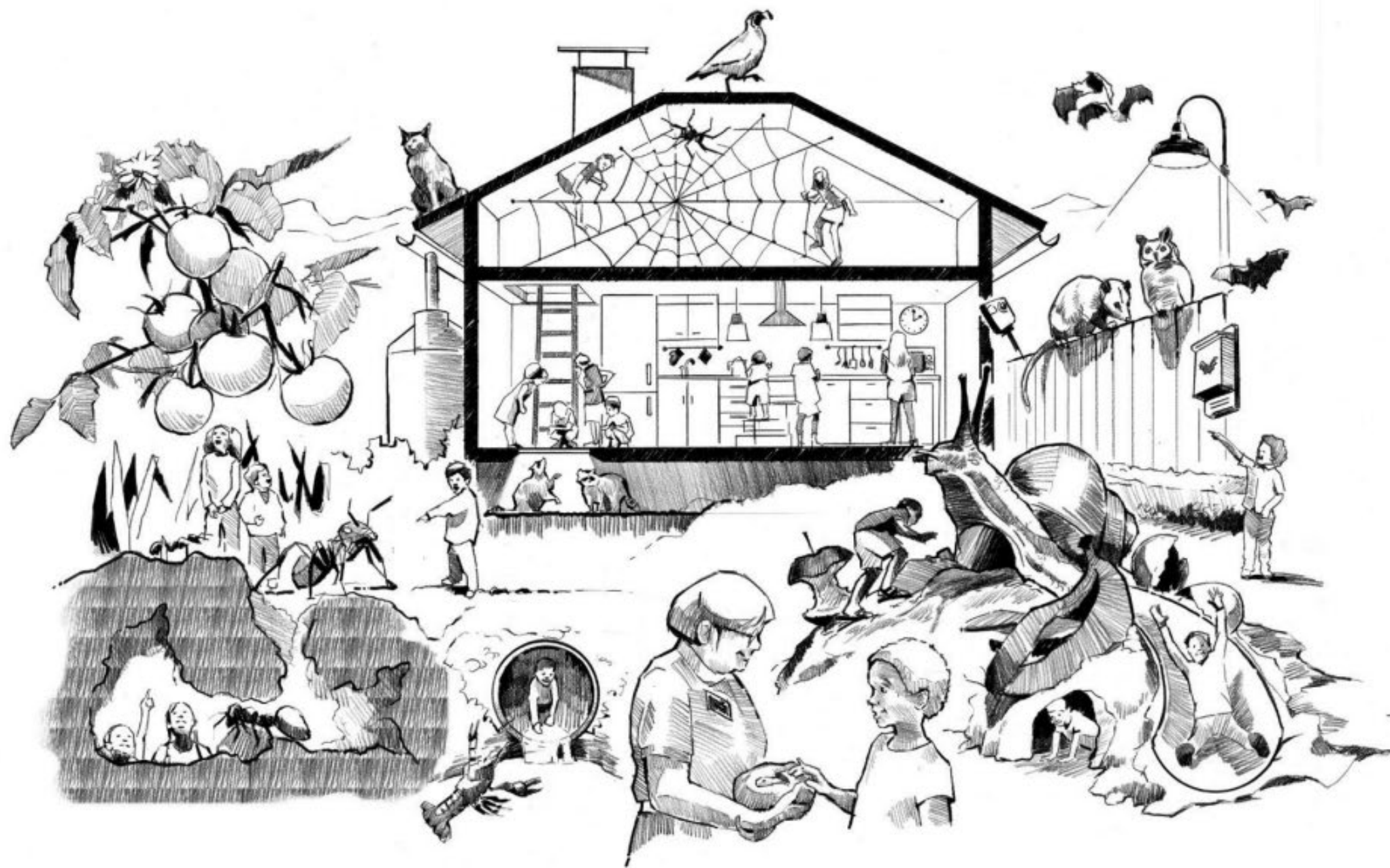
*“One touch of nature makes all the
world kin” – John Muir*

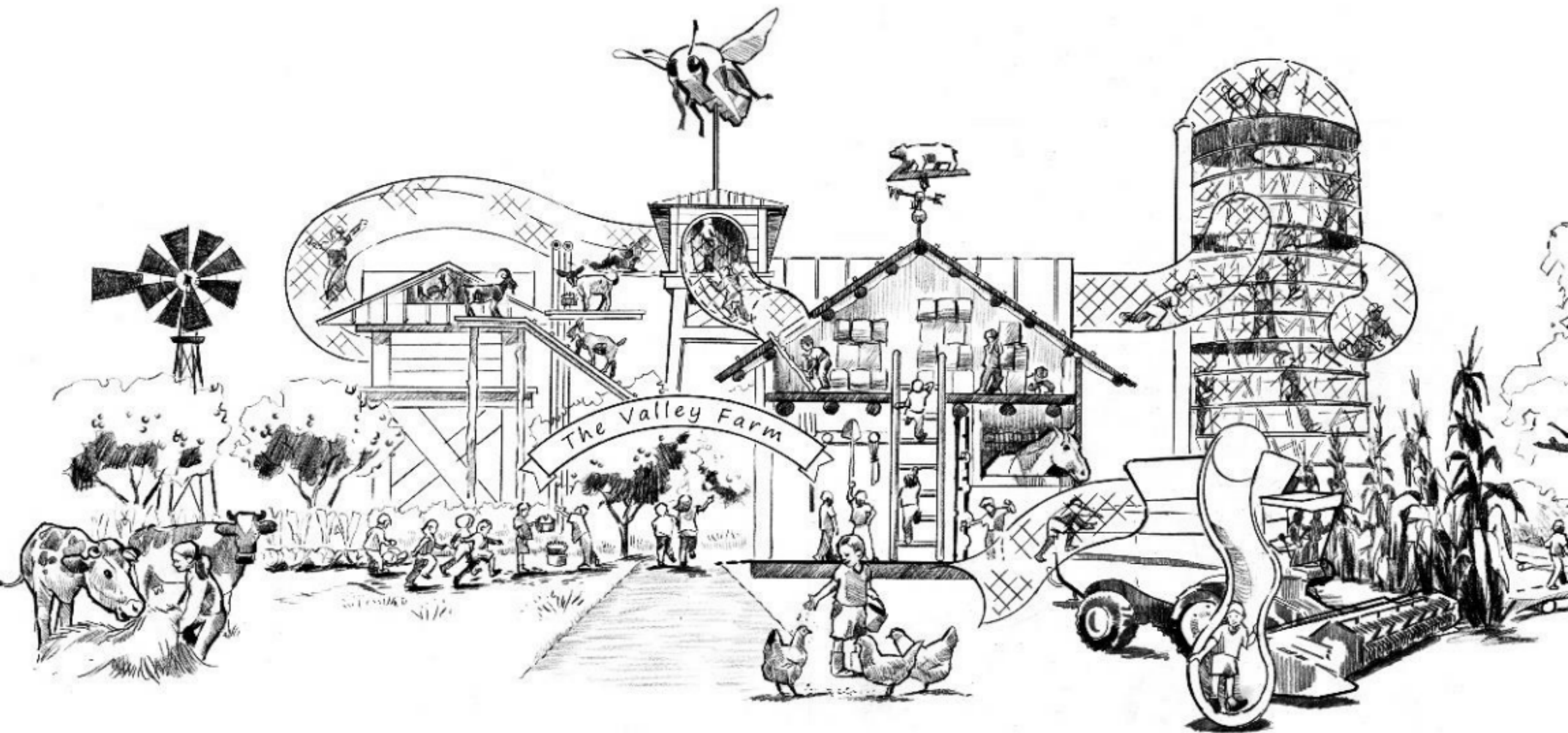
Valley Farm & Nature Play

Valley Farm and Nature Play

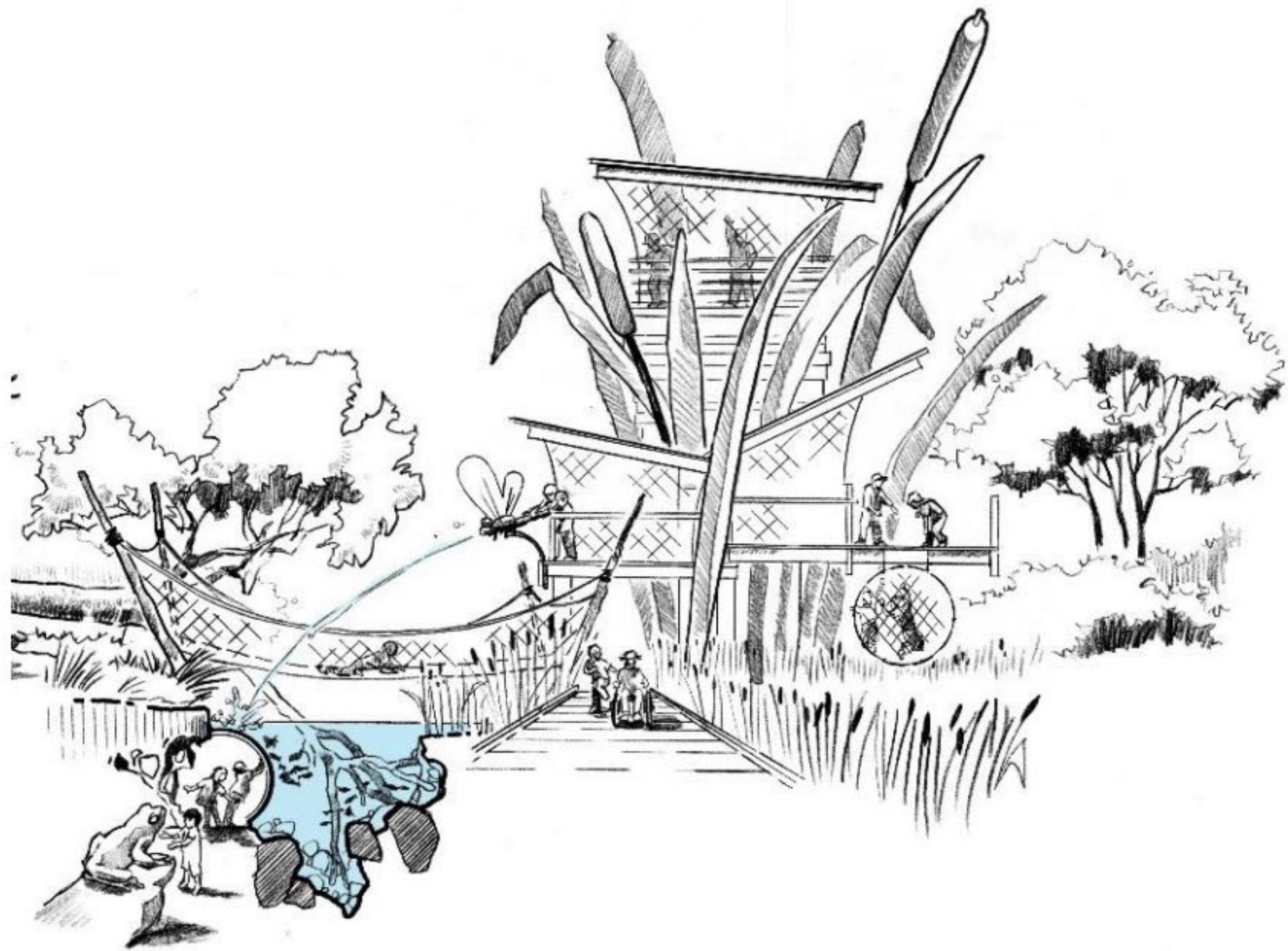








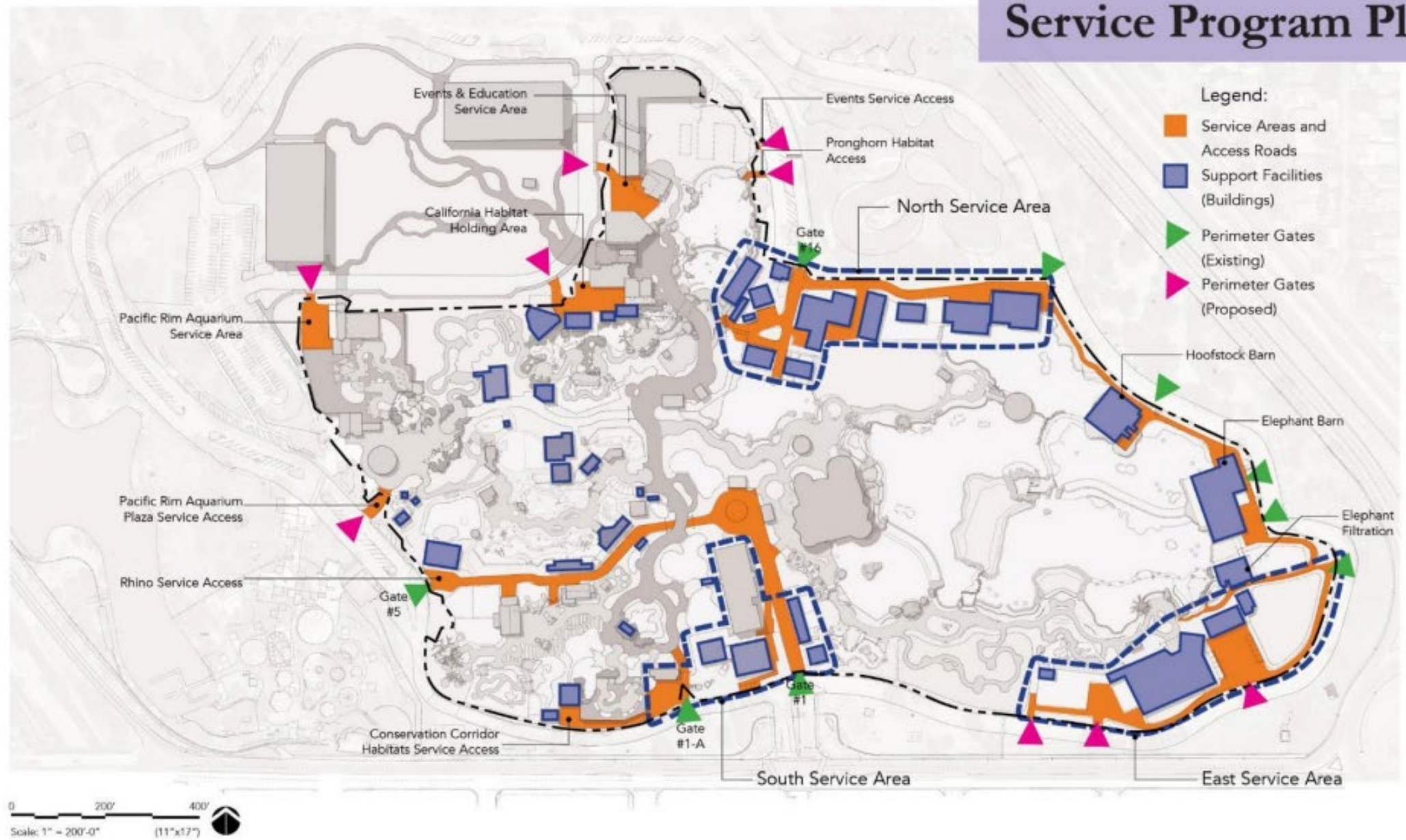






Support Facilities

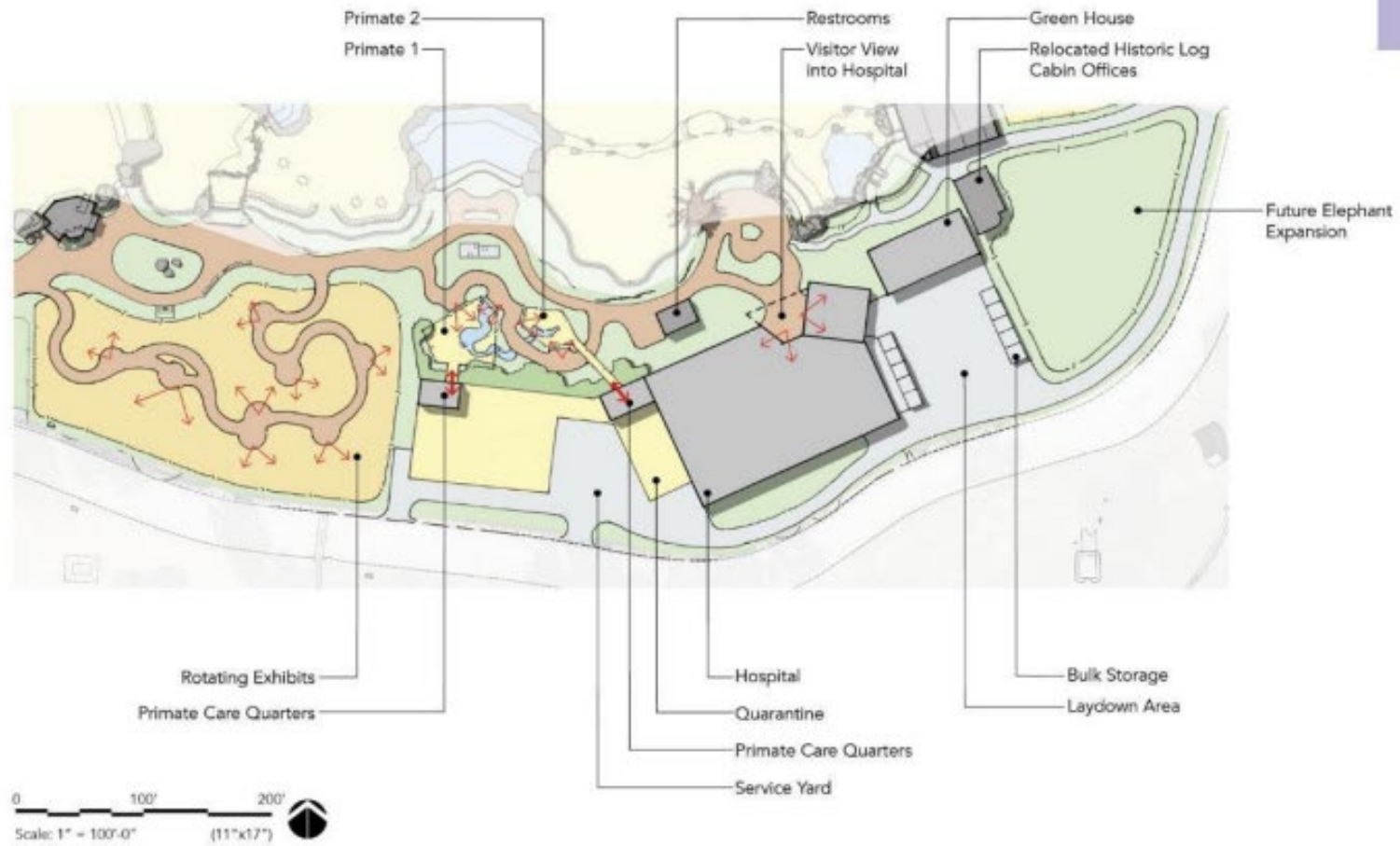
Service Program Plan



North Service Area



East Service Area



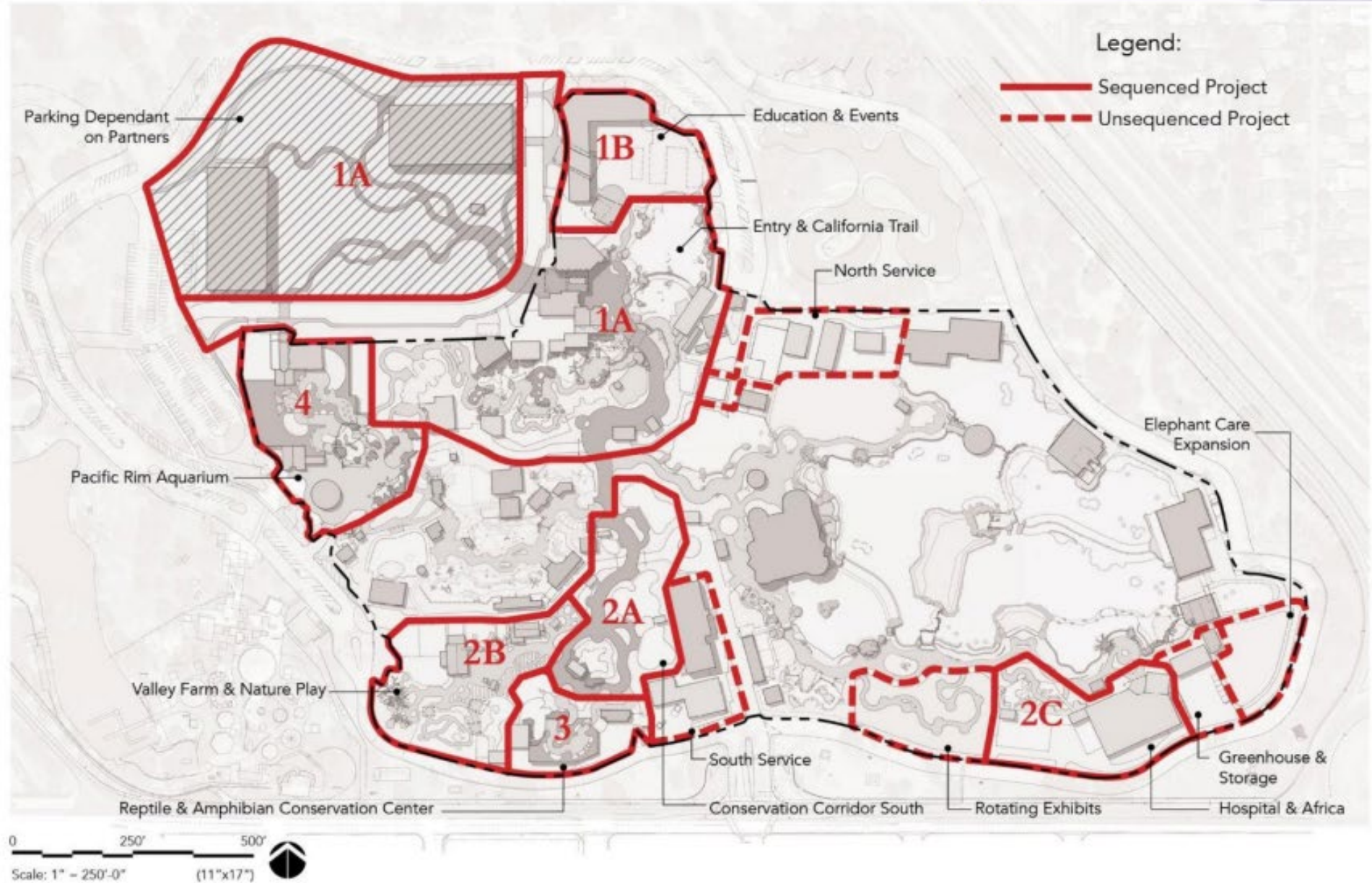
South Service Area





Making it Happen

Master Plan Projects



Master Plan





AGENDA ITEM 8

DATE: February 22, 2023
TO: Fresno County Zoo Authority Board
FROM: Nora Crow, Chief Financial Officer
Fresno Chaffee Zoo Corporation
SUBJECT: December 2022 Year-to-Date Financial Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Corporation's December 2022 Year-to-Date Financial Report and January 2023 Early Insights.

ATTACHMENTS:

December 2022 Financial Report



Financial Report

December 2022 YTD
January 2023 Early Insights

Summary

December 2022

Key Takeaway: Unaudited financials subject to year-end GAAP and auditor adjustments; Attendance in December was slightly below monthly budget partially attributed to weather; IllumiNature grossed \$504K with net income of \$400K, excluding salaries and benefits

- \$14,430,285 self-generated revenue YTD (8% above budget)
- \$21,974,899 total expenses (3% below budget)
- \$7,544,613 operating deficit (less than budgeted deficit of \$9,267,800)
- **\$718,604 operating deficit with Measure Z support (budgeted deficit of \$2,364,800)**
- **\$8,556,927 net surplus – MZ Capital Funds, Depreciation, Investment Income/Interest, PPP2**

January 2023 Key Notes:

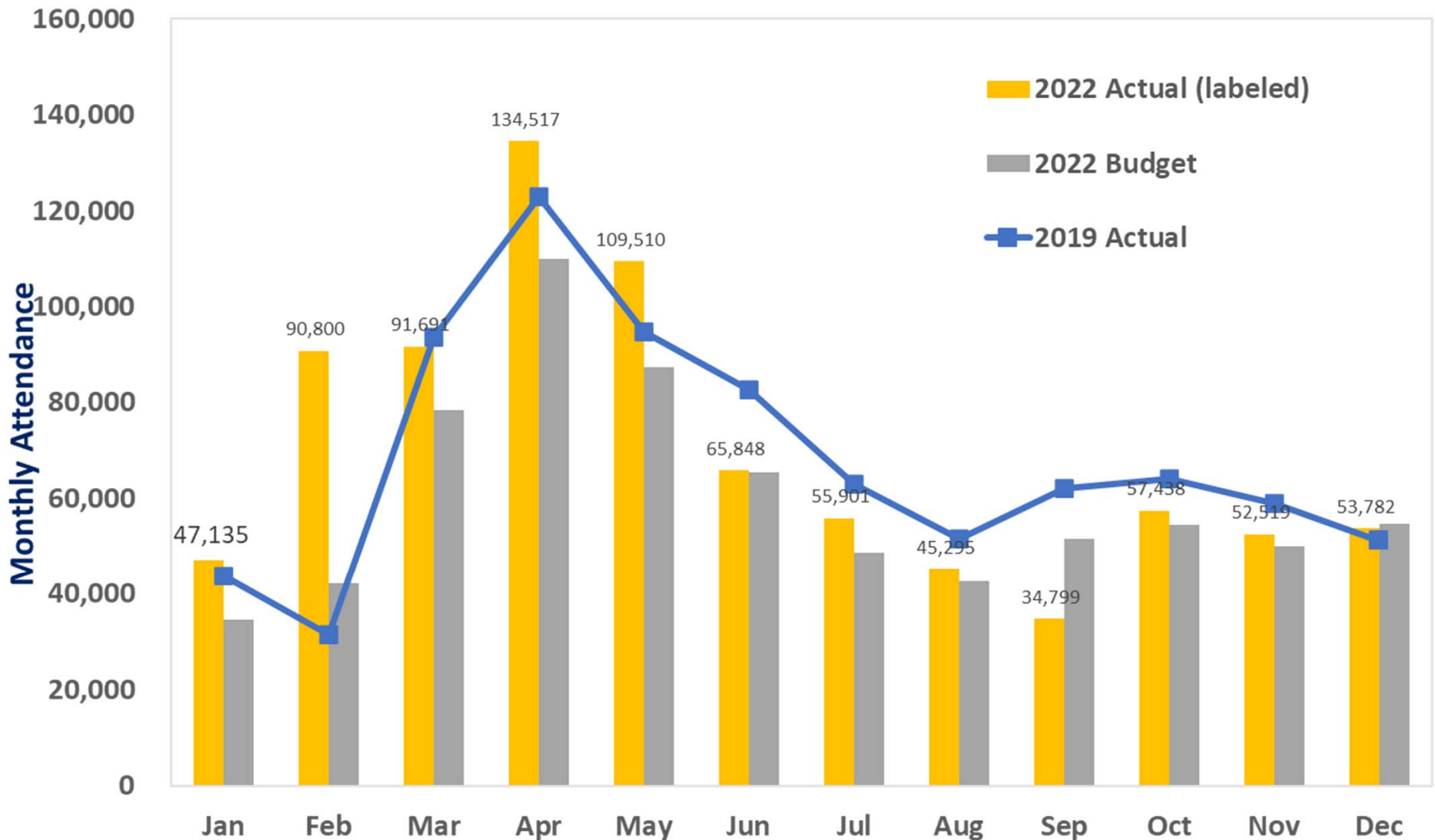
- Very early preliminary self-generated year-to-date revenue is \$514K compared to budget of \$921K (not including interfund operational support)
- IllumiNature culminated with Lunar New Year celebration and grossed \$89K for the month
- Attendance below budget due in part to rainy weekends

2022 – Attendance

December 2022 = 53,782 (105% of 2019, 98% of budget)

November 2022 YTD attendance = 839,235 (102% of 2019, 117% of budget)

January 2023 YTD attendance = 41,199 (87% of 2022, 92% of budget)



Dec '22 YTD – Variance Analysis vs. Budget

Summary	FY 22 Actual	FY 22 Budgeted	FY 22 Diff.	% Diff.	FY 21 Actual	FY 21 Diff.	% Diff.
Attendance	53,782	54,700	(918)	(2%)	56,012	(2,230)	(4%)
Revenue	\$14,430,285	\$13,330,372	\$1,099,913	8%	\$14,526,208	(\$95,923)	(1%)
Personnel Expenses	\$12,771,920	\$13,718,205	(\$946,285)	(7%)	\$10,292,316	\$2,479,604	24%
Other Expenses	\$9,202,978	\$8,879,967	\$323,011	4%	\$7,526,519	\$1,676,459	22%
Operations Surplus (Deficit)	(\$7,544,613)	(\$9,267,800)	\$1,723,187	19%	(\$3,292,627)	(\$4,251,987)	(129%)
Measure Z Operating	\$6,826,009	\$6,903,000	(\$76,991)	(1%)	\$5,198,270	\$1,627,739	31%
Operations + MZ Surplus (Deficit)	(\$718,604)	(\$2,364,800)	\$1,646,196	70%	\$1,905,644	(\$2,624,248)	nm
Other Non-Operating	\$9,275,532	\$776,884	\$8,498,648	nm	\$29,199,739	(\$19,924,207)	(68%)
Net Surplus (Deficit)	\$8,556,927	(\$1,587,916)	\$10,144,843	nm	\$31,105,382	(\$22,548,455)	(72%)

Revenue - Selected Detail	FY 22 Actual	FY 22 Budgeted	FY 22 Diff.	% Diff.	FY 21 Actual	FY 21 Diff.	% Diff.
Admissions	\$4,621,193	\$5,176,800	(\$555,607)	(11%)	\$5,283,131	(\$661,938)	(13%)
Membership	\$2,190,240	\$2,178,000	\$12,240	1%	\$2,412,205	(\$221,965)	(9%)
Food Services/Gift Shop	\$1,538,828	\$1,454,400	\$84,428	6%	\$1,589,535	(\$50,707)	(3%)
Dinosaur Exhibit	\$1,116,313	\$1,236,600	(\$120,287)	(10%)	\$1,489,071	(\$372,758)	(25%)
Grants/Fundraising, ex-bequest	\$299,765	\$600,000	(\$300,235)	(50%)	\$263,148	\$36,617	14%
Bequest - unrestricted	-	nm	nm	nm	nm	nm	nm
Other	\$4,663,947	\$2,684,572	\$1,979,375	74%	\$3,489,119	\$1,174,828	34%
Revenue	\$14,430,285	\$13,330,372	\$1,099,913	8%	\$14,526,208	(\$95,923)	(1%)

Expenses - Selected Detail	FY 22 Actual	FY 22 Budgeted	FY 22 Diff.	% Diff.	FY 21 Actual	FY 21 Diff.	% Diff.
Personnel - Animal/Vet.	\$4,752,237	\$5,257,752	(\$505,515)	(10%)	\$4,367,432	\$384,806	9%
Personnel - Education	\$1,814,615	\$1,408,855	\$405,760	29%	\$1,323,838	\$490,777	37%
Personnel - Maint./Hort.	\$1,318,582	\$1,717,364	(\$398,782)	(23%)	\$1,037,960	\$280,622	27%
Personnel - Other	\$4,886,486	\$5,334,234	(\$447,748)	(8%)	\$3,563,086	\$1,323,400	37%
Animal Services	\$631,568	\$604,295	\$27,273	5%	\$466,156	\$165,413	35%
Dinosaur Exhibit	\$570,088	\$534,234	\$35,854	7%	\$554,582	\$15,505	3%
Utilities	\$1,061,660	\$936,000	\$125,660	13%	\$846,730	\$214,929	25%
Repairs & Replacements	\$524,599	\$768,864	(\$244,265)	(32%)	\$665,996	(\$141,397)	(21%)
Contracted/Prof. Services	\$1,449,213	\$1,056,709	\$392,504	37%	\$1,249,103	\$200,110	16%
Conservation	\$275,981	\$262,500	\$13,481	5%	\$287,190	(\$11,209)	(4%)
Accumulated Op Ex - Other	\$4,689,870	\$4,717,365	(\$27,495)	(1%)	\$3,456,762	\$1,233,108	36%
Operating Expenses	\$21,974,899	\$22,598,172	(\$623,273)	(3%)	\$17,818,835	\$4,156,064	23%

Per Capita Spending on Grounds (1 of 3)

Price Reference

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

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)

	Dec 2022	Nov 2022	Oct 2022	Dec 2021
Attendance	53,782	52,519	57,438	56,012
General Admission	8,367	20,218	21,397	11,727
Total Experience GA	2,837	7,109	7,568	2,925
Members	6,866	13,801	13,306	8,036
Programs & Events (P&E)	38,549	18,500	22,735	36,249
Giraffe Feeding				
Attendance	5,777	13,890	13,590	6,258
Total Experience	2,837	7,109	7,568	2,925
Revenue	\$23,272	\$56,403	\$60,864	\$27,881
Capture Rate	11%	26%	24%	11%
Capture Rate, ex. P&E	32%	34%	32%	28%
Average Revenue	\$4.03	\$4.06	\$4.48	\$4.46
Stingray Bay				
Attendance	4,487	12,883	12,343	5,207
Total Experience	2,837	7,109	7,568	2,925
Revenue	\$11,360	\$30,222	\$30,798	\$14,332
Capture Rate	8%	25%	21%	9%
Capture Rate, ex. P&E	29%	38%	36%	26%
Average Revenue	\$2.53	\$2.35	\$2.50	\$2.75
Zoorassic Park				
Attendance	0	0	0	0
Total Experience	2,837	7,109	7,568	2,925
Revenue	\$0	\$0	\$0	\$0
Capture Rate	0%	0%	0%	0%
Capture Rate, ex. P&E	0%	0%	0%	0%
Average Revenue	\$0.00	\$0.00	\$0.00	\$0.00

Per Capita Spending on Grounds (3 of 3)

	Dec 2022	Nov 2022	Oct 2022	Dec 2021
General Admission	8,367	20,218	21,397	11,727
Total Experience GA	2,837	7,109	7,568	2,925
	34%	35%	35%	25%
Members	6,866	13,801	13,306	8,036
Attendance ex P&E	15,233	34,019	34,703	19,763
Giraffe	5,777	13,890	13,590	6,258
Stingray	4,487	12,883	12,343	5,207
Zoorassic	-	-	-	-
P&E attendance	38,549	18,500	22,735	36,249
Total attendance	53,782	52,519	57,438	56,012
Admissions	\$100,816	\$254,597	\$252,558	\$153,222
Food	\$53,404	\$54,056	\$81,382	\$47,774
Gift Shop	\$33,505	\$40,086	\$42,480	\$33,075
Giraffe	\$23,272	\$56,403	\$60,864	\$27,881
Stingray	\$11,360	\$30,222	\$30,798	\$14,332
Zoorassic	\$0	\$0	\$0	\$0
Revenue sub-total	\$222,357	\$435,363	\$468,082	\$276,284
Admissions	\$6.62	\$7.48	\$7.28	\$7.75
Food	\$3.51	\$1.59	\$2.35	\$2.42
Gift	\$2.20	\$1.18	\$1.22	\$1.67
Giraffe	\$1.53	\$1.66	\$1.75	\$1.41
Stingray	\$0.75	\$0.89	\$0.89	\$0.73
Zoorassic	-	-	-	-
Per capita (GA & members)	\$14.60	\$12.80	\$13.49	\$13.98
Admissions	\$1.87	\$4.85	\$4.40	\$2.74
Food	\$0.99	\$1.03	\$1.42	\$0.85
Gift	\$0.62	\$0.76	\$0.74	\$0.59
Giraffe	\$0.43	\$1.07	\$1.06	\$0.50
Stingray	\$0.21	\$0.58	\$0.54	\$0.26
Zoorassic	-	-	-	-
Per capita (all attendance)	\$4.13	\$8.29	\$8.15	\$4.93

FCZC Balance Sheet – December 2022

	December 2022	December 2021
ASSETS		
Current Assets		
Cash	\$990,686	\$3,367,173
Short Term Investments-Retention	\$2,694,662	\$2,143,953
Accounts Receivable	\$5,870,675	\$7,759,851
Prepaid Expenses	\$374,446	\$381,459
Total Current Assets	\$9,930,469	\$13,652,436
Other Assets		
Long Term Investments	\$16,928,701	\$18,645,253
Buildings, Equipment, Vehicles, and Furniture (net)	\$4,234,975	\$3,853,277
Exhibits	\$54,812,117	\$58,711,005
Construction in Progress	\$52,733,020	\$38,034,393
Goodwill	\$70,180	\$80,756
Total Other Assets	\$128,778,993	\$119,324,682
TOTAL ASSETS	\$138,709,463	\$132,977,118
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$3,802,038	\$5,659,551
Deferred Revenue	\$1,393,035	\$1,267,484
Loan Account PPP	\$0	\$1,647,424
Retention Payable	\$2,745,989	\$2,032,504
Long-Term Liabilities	\$177,296	\$91,376
Total Liabilities	\$8,118,358	\$10,698,340
Net Assets (Equity)		
Fund Balance-Without donor restriction	\$119,956,968	\$119,467,029
Fund Balance-With donor restriction	\$968,976	\$973,088
Fund Balance-Permanently Restricted	\$74,130	\$91,953
Fund Balance-Board Designated	\$9,591,030	\$1,746,708
Total Net Assets	\$130,591,105	\$122,278,778
TOTAL LIABILITIES AND NET ASSETS	\$138,709,463	\$132,977,118

DRAFT – subject to
final year-end and
GAAP adjustments

FCZC Balance Sheet – January 2023

	January 2023	January 2022
ASSETS		
Current Assets		
Cash	\$1,109,681	\$3,136,355
Short Term Investments-Retention	\$2,743,590	\$1,996,159
Accounts Receivable	\$3,556,721	\$7,134,024
Prepaid Expenses	\$548,181	\$514,541
Total Current Assets	\$7,958,172	\$12,781,080
Other Assets		
Long Term Investments	\$16,928,701	\$17,690,627
Buildings, Equipment, Vehicles, and Furniture (net)	\$4,234,975	\$3,817,725
Exhibits	\$54,812,117	\$58,356,560
Construction in Progress	\$52,734,387	\$39,829,343
Goodwill	\$70,180	\$79,794
Total Other Assets	\$128,780,360	\$119,774,050
TOTAL ASSETS	\$136,738,533	\$132,555,129
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$2,293,075	\$4,885,059
Deferred Revenue	\$1,366,395	\$1,263,051
Loan Account PPP	\$0	\$1,647,424
Retention Payable	\$2,716,076	\$2,144,155
Long-Term Liabilities	\$142,816	\$91,376
Total Liabilities	\$6,518,363	\$10,031,065
Net Assets (Equity)		
Fund Balance-Without donor restriction	\$119,528,351	\$110,124,645
Fund Balance-With donor restriction	\$972,100	\$980,633
Fund Balance-Permanently Restricted	\$74,130	\$87,044
Fund Balance-Board Designated	\$9,645,588	\$11,331,741
Total Net Assets	\$130,220,171	\$122,524,064
TOTAL LIABILITIES AND NET ASSETS	\$136,738,533	\$132,555,129

DRAFT – subject to
final month-end
adjustments