



FRESNO COUNTY ZOO AUTHORITY

MEETING AGENDA

9:00 AM, Wednesday, May 25, 2022

**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 February 25, 2022
 - b. Review and approve minutes of March 16, 2022
 - c. Review and approve payment of County of Fresno invoice for Professional and Specialized Services in the amount of \$32,244.45 for services through April 2022.
 - d. Receive Treasurer's Reports for February, March (including Quarter Ended March) and April 2022
6. Receive Fresno Chaffee Zoo Director's report

7. Receive Fresno Chaffee Zoo Corporation's March 2022 Year-to-Date Financial Report and April 2022 Early Insights
8. Review next meeting date and revise if necessary:

Wednesday, June 29, 2022
Wednesday, July 27, 2022
Wednesday, August 31, 2022

9. Receive staff reports
10. Chair's comments
11. Board Member comments
12. 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

3:00 PM, Friday, February 25, 2022

Held Via Zoom

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

1. Call to Order
CHAIRMAN ROMAN CALLED THE MEETING TO ORDER AT 3:00PM
2. Roll Call
A QUORUM WAS PRESENT WITH MEMBERS ROMAN, TOSTE, GARABEDIAN, HERZOG, WATERHOUSE, AND ARIAS PRESENT
3. Approve Agenda
MEMBER ARIAS MOVED TO ADOPT THE AGENDA, SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.
4. Public Comments
This portion of the meeting is reserved for persons desiring to address the board on matters within the Board's jurisdiction that are not on the Agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the Agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. Before beginning comments, please state for the record your name and affiliation, if any
HELD. NONE RECEIVED.
5. Approve Consent Agenda Item
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 16, 2022
MEMBER ARIA MOVED TO APPROVE THE CONSENT ITEM, SECONDED BY MEMBER HERZOG. THE MOTION PASSED UNANIMOUSLY.

6. Hold second hearing on urgency ordinance to continue the current countywide transactions and use tax (known as Measure Z) for the support of zoos, zoological facilities and related zoological purposes to be administered by the State Board of Equalization and amending Section 1.010 of Fresno County Zoo Authority Ordinance No. 2004-1; waive reading of the urgency ordinance in its entirety (2/3 vote required); approve ballot language; adopt resolution requesting that the Fresno County Board of Supervisors place the extension of Measure Z on the June 7, 2022 Statewide Direct Primary Election ballot, and delegating preparation of the ballot arguments to the proponents; and direct staff to publish the urgency ordinance, as required by Government Code section 25124(a)

HELD. FOLLOWING DISCUSSION, IT WAS DECIDED TO APPROVE THE ITEM BY SECTIONS.

- A. **MEMBER TOSTE MOVED TO APPROVE THE 2022 PROPOSED BALLOT QUESTION AS PRESENTED BY STAFF WITH THE FOLLOWING CHANGES: MEASURE Z ELIMINATED FROM THE TITLE AND CHANGE THE FIGURE OF \$16,500,000 TO \$15,000,000. SECONDED BY MEMBER ARIAS. MOTION PASSED UNANIMOUSLY.**
- B. **MEMBER ARIAS MOVED TO APPROVE THE ORDINANCE AS SUBMITTED BY STAFF. SECONDED BY MEMBER HERZOG. MOTION PASSED UNANIMOUSLY.**
- C. **MEMBER TOSTED MOVED TO APPROVE THE RESOLUTION REQUESTING THAT THE FRESNO COUNTY BOARD OF SUPERVISORS PLACE THE EXTENSION OF MEASURE Z ON THE JUNE BALLOT WITH THE ONE CHANGE OF \$16,500,000 TO \$15,000,000. SECONDED BY MEMBER ARIAS. MOTION PASSED UNANIMOUSLY.**
- D. **MEMBER ARIAS MOVED TO APPROVE AGENDA ITEM SIX IN TOTALITY, SECONDED BY MEMBER HERZOG. VIA ROLL CALL, THE MOTION PASSED UNANIMOUSLY.**

7. Receive staff reports

RON ALEXANDER REPORTED ON THE NEXT PROCESS INVOLVING GETTING THE MEASURE Z RESOLUTION BEFORE THE FRESNO COUNTY BOARD OF SUPERVISORS.

8. Chair's comments

ROMAN THANKED EVERYONE FOR THEIR PARTICIPATION AND HARD WORK.

9. Board Member comments

NONE RECEIVED

10. Adjourn

MEMBER HERZOG MOVED TO ADJOURN AT 3:31PM, SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.

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.

COUNTY OF FRESNO

FULL TEXT OF ORDINANCE

BEFORE THE BOARD OF DIRECTORS
OF THE FRESNO COUNTY ZOO AUTHORITY
FRESNO COUNTY, CALIFORNIA

Ordinance No. 2022-01

AN ORDINANCE FURTHER AMENDING AND EXTENDING THE SPECIAL COUNTYWIDE TRANSACTIONS AND USE TAX FOR THE SUPPORT OF ZOOS, ZOOLOGICAL FACILITIES, AND RELATED ZOOLOGICAL PURPOSES, TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION.

The Fresno County Zoo Authority (the "Authority") ordains as follows:

SECTION 1. Title and Summary.

This ordinance shall be known as the "Fresno County Zoo Authority Transactions and Use Tax Ordinance." If approved by the voters, this Ordinance will be an extension of the transactions and use tax, and will be the same as the current tax (which expires March 31, 2025), to be applicable in the incorporated and unincorporated territory of the County, the proceeds of which are to be used exclusively for zoos, zoological facilities, and related zoological purposes within the County. Ordinance No. 2014-01 amended certain portions of Ordinance No. 2004-1, and this Ordinance further amends Ordinance No. 2004-01.

SECTION 2. Submission to the Voters; Voter Approval; Operative Date.

This Ordinance is an ordinance calling for or otherwise relating to an election, and shall therefore take effect immediately upon adoption by this Board. The provisions of this Ordinance are to be submitted to the voters of the County for approval in order that the successor transactions and use tax can become operative, as provided by Revenue and Taxation Code section 7286.43. The tax submitted to the voters by this Ordinance will therefore take effect only if at least two-thirds of the electors voting on the measure at the June 7, 2022 statewide direct primary election vote in favor of the measure. If approved by the voters, the provisions of this ordinance authorizing the levy of one-tenth of one percent (0.10%) transactions and use tax will become operative on the later of April 1, 2025, or the first day of the first calendar quarter following the execution of the California Department of Tax And Fee Administration contract in accordance with Section 5 of this ordinance.

SECTION 3. Provisions of Fresno County Zoo Authority Ordinance Regarding Fresno County Zoo Authority Transactions and Use Tax.

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 1.010 of Fresno County Zoo Authority Ordinance No. 2004-01 is further amended to read as follows:
Section 1.010. Purpose.

This ordinance is adopted to achieve the following, among other, purposes and directs that its provisions are interpreted to accomplish those purposes:

- a. To impose a one-tenth of 1 percent (0.10%) retail transactions and use tax according to the provisions of Part 1.6 (commencing with section 7251) of Division 2 of the Revenue and Taxation Code, as specifically authorized by section 7286.43 of Chapter 2.85 of Part 1.7 of Division 2 of the Revenue and Taxation Code;
- b. To adopt a retail transactions and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are consistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code, as written, or as may be later amended;
- c. To adopt a retail transactions and use tax ordinance which imposes a tax and provides a measure for it that the California Department of Tax And Fee Administration can administer and collect in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax And Fee Administration in administering and collecting the California Sales and Use Taxes;
- d. To adopt a retail transactions and use tax ordinance which can be administered in a manner which, to the greatest degree possible, will be consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, as written or as may be later amended, will reduce the cost of collecting the transactions and use taxes and simultaneously will reduce the burden of record keeping upon persons subject to taxation under the provisions of this ordinance; and
- e. To adopt a retail transactions and use tax ordinance that provides funding for zoos, zoological facilities, and related zoological purposes within the County of Fresno.

SECTION 4. Authority Expenditure Plan

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 4 of Fresno County Zoo Authority Ordinance No. 2004-01 is further amended to read as follows:
Section 4.010. Purpose of Ordinance

The purpose of this ordinance is to allow the Authority to fund the services and programs authorized hereunder pursuant to Revenue and Taxation Code section 7286.43.

Section 4.020. Definitions

The following terms and phrases shall be defined in the manner listed below:

- a. "Capital projects" shall mean improvement projects for facilities with a useful life of five years or more as well as the acquisition of animals.
- b. "Fresno Chaffee Zoo" shall mean the Fresno Chaffee Zoo in the City of Fresno, or its successor.
- c. "Administrative Costs" shall mean actual expenses incurred by the Authority. Apportionment of any overhead and/or accounting of actual costs shall be accomplished in accordance with the standards and procedures found in Title 2 Code of Federal Regulations, Subtitle A, Chapter II, Part 200.

Section 4.030. Imposition and Distribution Formula for Special Fresno County Zoo Transaction and Use Tax

Under the authority granted pursuant to this ordinance as approved by the voters, a one-tenth of one percent (0.10%) transaction and use tax is imposed for the special purposes and programs specified hereunder. The proceeds of the special tax shall be distributed in the following manner:

- a. The proceeds of the special tax shall first be applied to reimburse Fresno County for the costs of the election held pursuant to Revenue and Taxation Code section 7286.43. The proceeds of the tax shall also be available to pay the costs of any election for an extension of the tax.
- b. Up to two percent (2%) of the annual special tax proceeds shall be allocated for administrative costs as defined herein. This administrative allocation shall be made based upon budgeted estimates of administrative costs prior to any distribution made in any fiscal year.
- c. The remaining annual special tax proceeds shall be distributed to the Fresno Chaffee Zoo, on a reimbursement basis, for expenditures that fall within the following limitations and are approved by the Authority:

1. A minimum of two-thirds of the funds shall be for capital projects in the Fresno Chaffee Zoo approved by the Authority Board. Authority Board approval of improvement projects for facilities will be based upon preliminary plans submitted by the Fresno Chaffee Zoo.
2. Up to one-third of the funds may be available for operations and maintenance of the Fresno Chaffee Zoo approved by the Authority Board.
- d. Nothing herein shall prevent the Authority from authorizing multi-year capital projects and/or programs within the time period established for this special tax, or from pledging future annual special tax proceeds as security for loans to fund capital projects.
- e. The Fresno Chaffee Zoo shall provide the Authority with an annual use statement demonstrating the use of said funds authorized by the Authority. The statement shall be made in a form acceptable to the Authority and shall be approved by a certified public accountant prior to its submission to the Authority. The Authority may request status reports on the progress of projects and programs to be submitted to the Authority for public discussion at any Authority meeting from time to time.

Section 4.040. Ineligible Activities

No funds received by the Fresno Chaffee Zoo shall be expended for the following ineligible activities:

- a. Activities normally funded by a city or county through state, federal and/or local revenues such as animal control, health care, criminal justice programs, and social service programs.
- b. Programs not open and available on any equal basis to all residents of Fresno County.
- c. Programs which promote religious or sectarian purposes.
- d. Scholarships, grants or other payments to individuals for educational purposes.
- e. Except as herein allowed, programs of local, state or federal governments or their subsidiaries.
- f. Out-of-state travel expense.
- g. Programs or policies that discriminate against any individual or group on the basis of race, sex, color, ethnicity, religious preference, national origin, or any basis protected by state or federal law in the operation of facilities or in membership policies.

SECTION 5. Contracts with California Department of Tax and Fee Administration

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 5 of Fresno County Zoo Authority Ordinance No. 2004-01 is further amended to read as follows:

The chair of the Authority Board is hereby authorized to sign on behalf of the Board any contracts with the California Department of Tax and Fee Administration to prepare to administer, to administer, or otherwise to implement the tax imposed pursuant to this ordinance, without further authorization by the Board.

Section 6. Severability and Construction

If any provision of this Ordinance, or part thereof, is for any reason held to be invalid or unconstitutional, the remaining sections shall not be affected, but shall remain in full force and effect, and to this end the provisions of this Ordinance are severable. The provisions of this Ordinance shall be liberally construed to effectuate its main purpose of providing funding to programs and services that support zoos, zoological facilities, and related zoological purposes within Fresno County.

All provisions of Ordinance Nos. 2004-01 and 2014-01 not amended by this Ordinance remain in full force and effect.

SECTION 7. Sunset Clause

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 6 of Fresno County Zoo Authority Ordinance No. 2004-01 is further amended to read as follows:

The transactions and use special tax is imposed hereunder at a rate of one-tenth of one percent (0.10%) for the period of fifteen (15) years. Any surplus remaining at the end of the period shall be utilized in the manner specified hereunder until the funds are fully utilized.

Approved at a regular meeting of the Fresno County Zoo Authority

Board, held on the 25th day of February 2022, by the following vote, to-

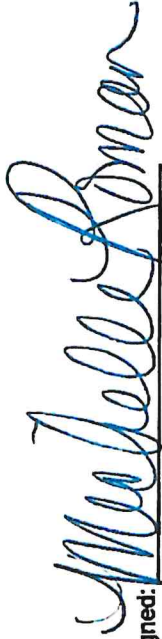
wit:

AYES: Roman, Toste, Garabedian, Herzog, Waterhouse, Arias

NOES:

ABSTAIN:


ABSENT: Stratford


Signed: _____

Michelle Roman, Chairman
Fresno County Zoo Authority Board

ATTEST:

Ronald Alexander
Zoo Authority Coordinator
Fresno County Zoo Authority Board





FRESNO COUNTY ZOO AUTHORITY

ACTION SUMMARY MINUTES

9:00 AM, Wednesday, March 16, 2022

Held Via Zoom

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

1. Call to Order
CHAIRMAN ROMAN CALLED THE MEETING TO ORDER AT 9:00AM.
2. Roll Call
A QUORUM WAS PRESENT WITH MEMBERS ROMAN, TOSTE, GARABEDIAN, STRATFORD, AND WATERHOUSE PRESENT.
3. Approve Agenda
PRIOR TO APPROVING THE AGENDA, COORDINATOR ALEXANDER NOTED THAT UPDATED FIGURES FOR ITEM NO. 7 WILL BE PRESENTED WHEN HEARD. MEMBER GARABEDIAN MOVED TO ADOPT THE AGENDA, SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.
4. Public Comments
This portion of the meeting is reserved for persons desiring to address the board on matters within the Board's jurisdiction that are not on the agenda. Attention is called to the fact that the Board is prohibited from taking any action on matters that are not on the agenda. Members of the public are limited to three minutes to speak during Public Comments as well as for each item on the agenda. Before beginning comments, please state for the record your name and affiliation, if any
HELD. NONE RECEIVED
5. Approve Consent Agenda Item
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 25, 2022

- b. Approve and adopt resolution re-acknowledging the Governor's Proclamation of a State of Emergency, and finding that the Fresno County Zoo Authority Board has reconsidered the circumstances of the state of emergency, and conditions causing imminent risk to attendees, including widespread local transmission of COVID-19, the presence of the highly transmissible COVID-19 Omicron variant, limited availability of intensive care and hospital beds in local hospitals, and relatively confined Board meeting space, which restricts social distancing, have caused, and will continue to cause, conditions of peril to the safety of persons attending Board meetings of the Fresno County Zoo Authority, and continue to directly impact the ability of the Board members to meet safely in person, and re-authorizing the Fresno County Zoo Authority to conduct its Board meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, provided that Fresno County Zoo Authority shall comply with all requirements of Government Code section 54953 to provide the public with access to all Board meetings.

MEMBER TOSTE REQUESTED DISCUSSION ON ITEM 5a. NOTED THAT THE MINUTES WERE NOT COMPLETE REGARDING THE ADOPTION OF THE SECOND HEARING. SPECIFICALLY, THE MINUTES DO NOT DOCUMENT THE DISCUSSION OF THE CAPITAL/OPERATIONAL SPLIT PERCENTAGES OR THE SUNSET TIMEFRAME. CHAIRMAN ROMAN RECOMMENDED THAT MEMBER TOSTE PULL ITEM NO. 5a FOR DISCUSSION. TOSTE PULLED ITEM 5a AND ALSO ITEM NO. 5b STATING THAT IT MAY BE TIME TO CONDUCT MEETINGS IN PERSON.

ITEM 5a: TOSTE RECOMMENDED ATTACHING THE ENTIRE DOCUMENT TO THE MINUTES. CHAIRMAN ROMAN TABLED ITEM 5a UNTIL THE NEXT MEETING AND DIRECTED STAFF TO MAKE THE RECOMMENDED EDITS.

ITEM 5b: FOLLOWING DISCUSSION, THE DECISION WAS MADE TO CONDUCT MEETINGS IN PERSON FROM THIS POINT FORWARD. MEMBER WATERHOUSE MOVED TO NOT APPROVE ITEM NO. 5b. MEMBER TOSTE SECONDED THE MOTION. THE MOTION PASSED UNANIMOUSLY.

6. Approve Zoo Authority fiscal year 2020-21 Annual Report
CORRECTIONS RECOMMENDED: PAGE 1, UNDER "NEW DIRECTOR ARRIVES", UPDATE TO STATE "JON FORREST DOHLIN WAS APPOINTED AS THE ZOO'S NEXT CEO AND ZOO DIRECTOR." ALSO UPDATE THE TOP RIGHT CORNER TO STATE THAT HE ARRIVED IN FEBRUARY 2021. COUNCEL NOTED THAT THE EMAIL ADDRESS ON PAGE ONE MAY BE INCORRECT. COORDINATOR ALEXANDER NOTED THAT THE EMAIL ADDRESS IS FUNCTIONAL; HOWEVER, HE WILL REVISE TO SHOW THE COUNTY'S UPDATED VERSION. MEMBER TOSTE MOVED TO APPROVE THE 2020-21 ANNUAL REPORT WITH THE RECOMMENDED REVISIONS. SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.
7. Receive tax receipt projections through June 30, 2022 and through December 31, 2022 respectively and projected operations fund balance at fiscal year-end as prepared by Auditor staff
RECEIVED.

8. Approve next meeting date:

Wednesday, March 30, 2022 (Regularly Scheduled Meeting)
Wednesday, April 13, 2022
Wednesday, April 27, 2022 (Regularly Scheduled Meeting)

MEMBER GARABEDIAN MOVED TO CANCEL THE MARCH 30, 2022, APRIL 13, 2022, AND APRIL 27, 2022 MEETINGS WITH THE NEXT MEETING TO BE HELD ON MAY 25, 2022 AT THE ZOO. SECONDED BY MEMBER WATERHOUSE. THE MOTION PASSED UNANIMOUSLY.

9. Receive staff reports
NONE RECEIVED

10. Chair's comments
ROMAN THANKED THE STAFF AND ZOO REGARDING ALL OF THEIR WORK ON MEASURE Z AND GETTING IT ON THE JUNE BALLOT. DIRECTOR DOHLIN THANKED ROMAN FOR HER EFFORTS AS WELL.

11. Board Member comments
MEMBER WATERHOUSE THANKED STAFF FOR ALL OF THEIR WORK ON THE ANNUAL REPORT.

12. Adjourn
THERE BEING NO FURTHER BUSINESS TO CONDUCT, CHAIRMAN ROMAN ADJOURNED THE MEETING AT 9:39AM.

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.

AGENDA ITEM 5c



Invoice for Professional Services in Support of the Zoo Authority
Billing Hours and Expenses through April 2022

Invoice Number
05-ZOO-052522

May 25, 2022

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 Div Chief</i>	1.00	\$92.49	\$92.49
<i>Accounting & Finance Manager</i>	18.65	\$91.80	\$1,712.07
<i>Accountant II</i>		\$74.80	\$0.00
<i>Accountant I</i>	62.57	\$62.78	\$3,928.14
<i>Account Clerk I</i>		\$48.46	\$0.00
<i>Account Clerk II</i>	93.69	\$56.16	\$5,261.62
<i>County Counsel</i>			
<i>Deputy County Counsel</i>	42.90	\$150.00	\$6,435.00
<i>CAO</i>			
<i>Board Coordinator</i>	106.00	\$130.52	\$13,835.12
Professional Services Total	324.81		\$31,264.45
Office Expense Total			\$980.00
Invoice Total			\$32,244.45

**Fresno County
Administrative Office**

INVOICE

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

DATE: April 1, 2022
INVOICE # 1011
FOR: *Zoo Authority
Administration*

Bill To:
Zoo Authority

DESCRIPTION	AMOUNT
Zoo Authority Board Coordinator Services January, February, March 2022	\$ 13,835.12
TOTAL	\$ 13,835.12

THE BUSINESS JOURNAL

FRESNO | KINGS | MADERA | TULARE

P.O. Box 126, Fresno, Ca. 93707

INVOICE

DATE	NUMBER
3/8/2022	94633

ORDER #: 106551

TERMS: Net 30 Days

----- INVOICE TO -----

----- ADVERTISER -----

FRESNO CO. BOARD OF SUPE

FRESNO CO. BOARD OF SUPERVISORS
 Attention: Dean Dela Cruz
 HALL OF RECORDS, RM 301, 2281 TULARE ST. SUITE #301
 FRESNO, CA 93721

INVOICING: Advertiser

DESCRIPTION OF CHARGES	COST	CREDIT	BALANCE
------------------------	------	--------	---------

PUBLICATION: Legal Advertising

COVER DATE: 3/7/2022

THEME: March 7, 2022

RATE CARD: 99COU

DESCRIPTION OF AD:

PUBLIC NOTICE

the Fresno County Zoo Authority adopted Ordinance No. 2022-01, an Ordinance of the County of Fresno, State of California, amending and extending the special countywide transactions and use tax for the support of zoos, zoological facilities, and related zoological purposes

DATE OF ADOPTION:
 FEBRUARY 25, 2022

PUBLISHED MARCH 7, 2022

REP(S):

House

SIZE: 1 x 35.00 Column-Inc @ \$28.00

PAGE:

980.00

COLOR: B&W

0.00

POSITION: MISCELLANEOUS

0.00

SPACE SUB-TOTAL:

980.00

1 TEAR SHEET(S) ENCLOSED.

* BALANCE DUE:

980.00

RECEIVED
 MAR 14 2022

CLERK. BOARD OF SUPERVISORS

THE BUSINESS JOURNAL

FRESNO | KINGS | MADERA | TULARE

P.O. Box 126
Fresno, CA 93707
Telephone (559) 490-3400

(Space Below for use of County Clerk only)

IN THE COUNTY OF FRESNO, STATE OF CALIFORNIA

PUBLIC NOTICE

the Fresno County Zoo Authority adopted Ordinance No. 2022-01, an Ordinance of the County of Fresno, State of California, amending and extending the special countywide transactions and use tax for the support of zoos, zoological facilities, and related zoological purposes

DATE OF ADOPTION:

FEBRUARY 25, 2022

DECLARATION OF PUBLICATION (2015.5 C.C.P.)

MISC. NOTICE

PUBLIC NOTICE

ADOPTED ORDINANCE NO. 2022-01

NOTICE is hereby given that at its regularly scheduled meeting on February 25, 2022, the Fresno County Zoo Authority adopted Ordinance No. 2022-01, an Ordinance of the County of Fresno, State of California, amending and extending the special countywide transactions and use tax for the support of zoos, zoological facilities, and related zoological purposes, to be administered by the California Department of Tax and Fee Administration.

The Fresno County Zoo Authority (the "Authority") ordains as follows:

SECTION 1. Title and Summary.

This ordinance shall be known as the "Fresno County Zoo Authority Transactions and Use Tax Ordinance." If approved by the voters, this Ordinance will be an extension of the transactions and use tax, and will be the same as the current tax (which expires March 31, 2025), to be applicable in the incorporated and unincorporated territory of the County, the proceeds of which are to be used exclusively for zoos, zoological facilities, and related zoological purposes within the County.

Ordinance No. 2014-01 amended certain portions of Ordinance No. 2004-1, and this Ordinance further amends Ordinance No. 2004-01.

SECTION 2. Submission to the Voters; Voter Approval; Operative Date.

This Ordinance is an ordinance calling for or otherwise relating to an election, and shall therefore take effect immediately upon adoption by this Board. The provisions of this Ordinance are to be submitted to the voters of the County for approval in order that the successor transactions and use tax can become operative, as provided by Revenue and Taxation Code section 7286.43. The tax submitted to the voters by this Ordinance will therefore take effect only if at least two-thirds of the electors voting on the measure at the June 7, 2022 statewide direct primary election vote in favor of the measure. If approved by the voters, the provisions of this ordinance authorizing the levy of one-tenth of one percent (0.10%) transactions and use tax will become operative on the later of April 1, 2025, or the first day of the first calendar quarter following the execution of the California Department of Tax And Fee Administration contract in accordance

with Section 5 of this ordinance.

SECTION 3. Provisions of Fresno County Zoo Authority Ordinance Regarding Fresno County Zoo Authority Transactions and Use Tax. Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 1.010 of Fresno County Zoo Authority Ordinance No. 2004-01 is further amended to read as follows:

Section 1.010. Purpose.

This ordinance is adopted to achieve the following, among other, purposes and directs that its provisions are interpreted to accomplish those purposes:

a. To impose a one-tenth of 1 percent (0.10%) retail transactions and use tax according to the provisions of Part 1.6 (commencing with section 7251) of Division 2 of the Revenue and Taxation Code, as specifically authorized by section 7286.43 of Chapter 2.85 of Part 1.7 of Division 2 of the Revenue and Taxation Code;

b. To adopt a retail transactions and use tax ordinance which incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are consistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code, as written, or as may be later amended;

c. To adopt a retail transactions and use tax ordinance which imposes a tax and provides a measure for it that the California Department of Tax And Fee Administration can administer and collect in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax And Fee Administration in administering and collecting the California Sales and Use Taxes;

d. To adopt a retail transactions and use tax ordinance which can be administered in a manner which, to the greatest degree possible, will be consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, as written or as may be later amended, will reduce the cost of collecting the transactions and use taxes and simultaneously will reduce the burden of record keeping upon persons subject to taxation under the provisions of this ordinance; and

e. To adopt a retail transactions and use tax ordinance that provides funding for

STATE OF CALIFORNIA

COUNTY OF FRESNO

I am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal clerk of **THE BUSINESS JOURNAL** published in the city of Fresno, County of Fresno, State of California, Monday, Wednesday, Friday, and which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of Fresno, State of California, under the date of March 4, 1911, in Action No. 14315; that the notice of which the annexed is a printed copy, has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to wit:

MARCH 7, 2022

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed at Fresno, California,

MARCH 7, 2022

ON

zoos, zoological facilities, and related zoological purposes within the County of Fresno.

SECTION 4. Authority Expenditure Plan

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 4 of Fresno County Zoo Authority Ordinance No. 2004-01 is further amended to read as follows:

Section 4.010. Purpose of Ordinance

The purpose of this ordinance is to allow the Authority to fund the services and programs authorized hereunder pursuant to Revenue and Taxation Code section 7286.43.

Section 4.020. Definitions

The following terms and phrases shall be defined in the manner listed below:

a. "Capital projects" shall mean improvement projects for facilities with a useful life of five years or more as well as the acquisition of animals.

b. "Fresno Chaffee Zoo" shall mean the Fresno Chaffee Zoo in the City of Fresno, or its successor.

c. "Administrative Costs" shall mean actual expenses incurred by the Authority. Apportionment of any overhead and/or accounting of actual costs shall be accomplished in accordance with the standards and procedures found in Title 2 Code of Federal Regulations, Subtitle A, Chapter II, Part 200.

Section 4.030. Imposition and Distribution Formula for Special Fresno County Zoo Transaction and Use Tax

Under the authority granted pursuant to this ordinance as approved by the voters, a one-tenth of one percent (0.10%) transaction and use tax is imposed for the special purposes and programs specified hereunder. The proceeds of the special tax shall be distributed in the following manner:

a. The proceeds of the special tax shall first be applied to reimburse Fresno County for the costs of the election held pursuant to Revenue and Taxation Code section 7286.43. The proceeds of the tax shall also be available to pay the costs of any election for an extension of the tax.

b. Up to two percent (2%) of the annual special tax proceeds shall be allocated for administrative costs as defined herein. This administrative allocation shall be made based upon budgeted estimates of administrative costs prior to any distribution made in any fiscal year.

c. The remaining annual special tax proceeds shall be distributed to the Fresno Chaffee Zoo, on a reimbursement basis, for expenditures that fall within the following limitations and are approved by the Authority:

1. A minimum of two-thirds of the funds shall be for capital projects in the Fresno Chaffee Zoo approved by the Authority Board. Authority Board approval of improvement projects for facilities will be based upon preliminary plans submitted by the Fresno Chaffee Zoo.

2. Up to one-third of the funds may be available for operations and maintenance of the Fresno Chaffee Zoo approved by the Authority Board.

d. Nothing herein shall prevent the Authority from authorizing multi-year capital projects and/or programs within the time period established for this special tax, or from pledging future annual special tax proceeds as security for loans to fund capital projects.

e. The Fresno Chaffee Zoo shall provide the Authority with an annual use statement demonstrating the use of said funds authorized by the Authority. The statement shall be made in a form acceptable to the Authority and shall be approved by a certified public accountant prior to its submission to the Authority. The Authority may request status reports on the progress of projects and programs to be submitted to the Authority for public discussion at any Authority meeting from time to time.

Section 4.040. Ineligible Activities

No funds received by the Fresno Chaffee Zoo shall be expended for the following ineligible activities:

a. Activities normally funded by a city or county through state, federal and/or local revenues such as animal control, health care, criminal justice programs, and social service programs.

b. Programs not open and available on any equal basis to all residents of Fresno County.

c. Programs which promote religious or sectarian purposes.

d. Scholarships, grants or other payments to individuals for educational purposes.

e. Except as herein allowed, programs of local, state or federal governments or their subsidiaries.

f. Out-of-state travel expense.

g. Programs or policies that discriminate against any individual or group on the basis of race, sex, color, ethnicity, religious preference, national origin, or any basis protected by state or federal law in the operation of facilities or in membership policies.

SECTION 5. Contracts with California Department of Tax and Fee Administration

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 5 of Fresno County Zoo Authority Ordinance No. 2004-01 is further amended to read as follows:

The chair of the Authority Board is hereby authorized to sign on behalf of the Board any contracts with the California Department of Tax and Fee Administration to prepare to administer, to administer, or otherwise to implement the tax imposed pursuant to this ordinance, without further authorization by the Board.

Section 6. Severability and Construction

If any provision of this Ordinance, or part thereof, is for any reason held to be invalid or unconstitutional, the remaining sections shall not be affected, but shall remain in full force and effect, and to this end the provisions of this Ordinance are severable. The provisions of this Ordinance shall be liberally construed to effectuate its main purpose of providing funding to programs and services that support zoos, zoological facilities, and related zoological purposes within Fresno County.

All provisions of Ordinance Nos. 2004-01 and 2014-01 not amended by this Ordinance remain in full force and effect.

SECTION 7. Sunset Clause

Effective on the date the successor tax becomes operative under Section 2 of this Ordinance, Section 6 of Fresno County Zoo Authority Ordinance No. 2004-01 is further amended to read as follows:

The transactions and use special tax is imposed hereunder at a rate of one-tenth of one percent (0.10%) for the period of

nteen (15) years. Any surplus remaining at the end of the period shall be utilized in the manner specified hereunder until the funds are fully utilized.

This Ordinance was adopted by the following vote:

AYES: Roman, Toste, Garabedian, Herzog, Waterhouse, Arias

NOES: None

ABSENT: Stratford

ATTEST:

Ronald Alexander

Board Coordinator

03/07/2022



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended February 28, 2022**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds		\$ 2,256,735.92
	Total Proceeds Received:		<u>\$ 2,256,735.92</u>
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		45,134.72
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		2,211,601.20
	Total Proceed Allocations		<u>\$ 2,256,735.92</u>
Cash Balance by Fund			
Zoo Authority Fund	>> Administrative Fund	2%	
	Beginning Cash Balance		\$ 2,565,030.73
Receipts:	- Measure Z Sales Tax Proceeds		45,134.72
Disbursements:	- PeopleSoft Financial Charges		(53.75)
	- AP Payment		(2,800.00)
	- ZA Claim Oct 2021 to Jan 2022		(39,812.50)
	Net Increase/(Decrease) to Cash		2,468.47
	Ending Cash Balance - Zoo Authority Administrative Fund		<u>\$ 2,567,499.20</u>
	Trust Fund for FCZC Operations and Capital Projects	98%	
	Beginning Cash Balance		\$ 37,708,203.39
	>>> Operations Fund		
	Beginning Cash Balance		7,985,887.43
Receipts:	- Measure Z Sales Tax Proceeds-		737,200.40
	- Wire Fees		(10.00)
	Net Increase/(Decrease) to Cash		737,190.40
	Ending Cash Balance - Available for Operations		<u>\$ 8,723,077.83</u>
	>>> Capital Facilities Project Fund		
	Beginning Cash Balance		\$ 29,722,315.96
Receipts:	- Measure Z Sales Tax Proceeds		1,474,400.80
Disbursements:	- FCZC Capital Claim #2021-12C		(1,715,971.72)
	Net Increase/(Decrease) to Cash		(241,570.92)
	Ending Cash Balance - Available for Capital Projects		<u>29,480,745.04</u>
	Ending Balance Available for Operations and Capital Projects		<u>\$ 38,203,822.87</u>

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 1.281 as of December 31, 2021.



Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2018-2019 ACTUAL TAX RECEIPTS	2019-2020 ACTUAL TAX RECEIPTS	2020-21 ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	2021-22 ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 1,227,435	\$ 1,436,673	1,493,025	\$ 1,537,816	\$ 2,124,574	\$ 586,758	38.16%
August	928,052	1,123,640	1,669,386	1,619,304	1,637,692	18,388	1.14%
September	1,171,132	1,367,439	1,417,789	1,403,611	1,638,799	235,188	16.76%
October	1,619,199	1,571,111	1,609,453	1,657,737	1,919,542	261,805	15.79%
November	1,531,072	1,073,344	1,437,716	1,480,847	1,649,471	168,624	11.39%
December	1,392,262	1,194,027	1,302,722	1,289,695	1,573,898	284,203	22.04%
January	1,345,542	1,263,406	1,388,858	1,430,524	1,555,927	125,403	8.77%
February	1,118,789	1,707,967	1,728,158	1,710,876	2,256,736	545,860	31.91%
March	1,327,543	1,063,584	1,292,553	1,279,627			
April	1,318,821	1,031,402	1,513,199	1,558,595			
May	868,850	989,444	1,632,214	1,049,701			
June	1,263,124	1,105,857	1,682,042	1,128,085			
Total	<u>\$ 15,111,821</u>	<u>\$ 14,927,894</u>	<u>18,167,115</u>	<u>\$ 17,146,418</u>	<u>\$ 14,356,639</u>	<u>\$ 2,226,229</u>	<u>12.98%</u>

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 215,887,779



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended January 31, 2022

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			7/20/2021	9/3/2021	10/20/2021	1/3/2022	1/21/2022				
4845	10000	Zoo Authority	705.85	7,224.03	717.57	7,813.73	698.47	-	-	-	\$ 17,159.65
4850	10000	FCZC - Operations	1,951.27	19,970.22	2,337.26	25,450.85	2,285.43	-	-	-	\$ 51,995.03
4850	42700	FCZC - CP	12,681.48	129,788.10	11,193.97	121,893.41	9,317.98	-	-	-	\$ 284,874.94
Total			\$ 15,338.60	\$ 156,982.35	\$ 14,248.80	\$155,157.99	\$ 12,301.88	\$ -	\$ -	\$ -	\$ 354,029.62

For Fiscal Year Ending June 30, 2022



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended February 28, 2022**

Cash Balance as of 02/28/2022	\$ 29,480,745
DEDUCTIONS (earmarked projects, FY21-22 expenditures paid through claim 2021-12C):	
Zooplex Construction - June 2020	2,946,056
Ambassador Animal Building Construction - June 2020	113,226
Asia Construction - July 2020	12,454,447
South Corridor Infrastructure - February 2018	153,170
Asia Design - December 2017	874,555
Zooplex Design- August 2017	207,832
Ambassador Animal Building Design - August 2017	25,878
African River - June 2016	2,830,350
Mixed Species Exhibit Design - June 2021	170,007
SLC Biotank Design	77,750
Total Deductions:	<u>\$ (19,853,271)</u>
TOTAL:	<u><u>\$ 9,627,474</u></u>



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended February 28, 2022**

Cash Balance as of 02/28/2022 \$ 8,723,078

DEDUCTIONS (Remaining budgets, paid through claim 2021-11):

Marketing	440
Animal	557,186
Veterinary	63,247
Utilities	149,195
Animal Feed	35,002
Interest/Bank Charges	(150)
Maintenance-General Equipment	8,356
Maint.-Water/Water Standby	10,894
Visitor Services	174,763
Maintenance	147,381
Education	107,124
Medical, Dental & Lab Supplies	9,222

Total Deductions: \$ (1,262,660)

TOTAL: \$ 7,460,418



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended February 28, 2022**

Cash Balance as of 02/28/2022 \$ 2,567,499

DEDUCTIONS

(FY 21-22 Remaining budgets, paid through ZA Claim October 2021 to January 2022):

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	460
Professional & Specialized Ser	66,717
Data Processing Services	1,500
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Deductions: \$ (79,427)

TOTAL: \$ 2,488,072



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Quarter Ended March 31, 2022**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	5,342,162.12
		Total Proceeds Received:	\$ 5,342,162.12
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)		106,843.24
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		5,235,318.88
		Total Proceed Allocations	\$ 5,342,162.12
Cash Balance by Fund			
Zoo Authority Fund >> Administrative Fund 2%			
		Beginning Cash Balance	\$ 2,533,259.80
Receipts:	- Measure Z Sales Tax Proceeds		106,843.24
	- Interest Received		7,956.24
Disbursements:	- PeopleSoft Financial Charges		(155.50)
	- AP Payment		(2,800.00)
	- ZA Staff Invoice Reimbursement for Professional Services		(39,812.50)
		Net Increase/(Decrease) to Cash	72,031.48
		Ending Cash Balance - Zoo Authority Administrative Fund	\$ 2,605,291.28
Trust Fund for FCZC Operations and Capital Projects 98%			
		Beginning Cash Balance	\$ 39,035,382.59
>>> Operations Fund			
		Beginning Cash Balance	8,173,577.28
Receipts:	- Measure Z Sales Tax Proceeds		1,745,106.29
	- Interest Received		26,033.11
Disbursements:	- FCZC Operations Claim #2021-11		(698,224.77)
	- Wire Fees		(40.00)
		Net Increase/(Decrease) to Cash	1,072,874.63
		Ending Cash Balance - Available for Operations	\$ 9,246,451.91
>>> Capital Facilities Project Fund			
		Beginning Cash Balance	\$ 30,861,805.31
Receipts:	- Measure Z Sales Tax Proceeds		3,490,212.59
	- Interest Received		106,140.04
Disbursements:	- FCZC Capital Claim #2021-11C		(2,165,346.31)
	- FCZC Capital Claim #2021-12C		(1,715,971.72)
	- FCZC Capital Claim #2022-01C		(1,794,485.08)
		Net Increase/(Decrease) to Cash	(2,079,450.48)
		Ending Cash Balance - Available for Capital Projects	28,782,354.83
		Ending Balance Available for Operations and Capital Projects	38,028,806.74
		Total Interest Received During the Quarter	140,129.39

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 1.281 as of December 31, 2021.



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended March 31, 2022**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,529,499.19
		Total Proceeds Received:	\$ 1,529,499.19
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	30,589.98
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,498,909.21
		Total Proceed Allocations	\$ 1,529,499.19
Cash Balance by Fund			
Zoo Authority Fund			
		>> Administrative Fund	2%
		Beginning Cash Balance	\$ 2,567,499.20
Receipts:	- Measure Z Sales Tax Proceeds		30,589.98
Disbursements:	- Interest Received		7,257.77
	- PeopleSoft Financial Charges		(55.67)
		Net Increase/(Decrease) to Cash	37,792.08
		Ending Cash Balance - Zoo Authority Administrative Fund	\$ 2,605,291.28
Trust Fund for FCZC Operations and Capital Projects			
		98%	
		Beginning Cash Balance	\$ 38,203,822.87
		>>> Operations Fund	
		Beginning Cash Balance	8,723,077.83
Receipts:	- Measure Z Sales Tax Proceeds		499,636.40
Disbursements:	- Interest Received		23,747.68
	- Wire Fees		(10.00)
		Net Increase/(Decrease) to Cash	523,374.08
		Ending Cash Balance - Available for Operations	\$ 9,246,451.91
		>>> Capital Facilities Project Fund	
		Beginning Cash Balance	\$ 29,480,745.04
Receipts:	- Measure Z Sales Tax Proceeds		999,272.81
Disbursements:	- Interest Received		96,822.06
	- FCZC Capital Claim #2022-01C		(1,794,485.08)
		Net Increase/(Decrease) to Cash	(698,390.21)
		Ending Cash Balance - Available for Capital Projects	28,782,354.83
		Ending Balance Available for Operations and Capital Projects	\$ 38,028,806.74
		Total Interest Received During the Month	127,827.51

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 1.281 as of December 31, 2021.

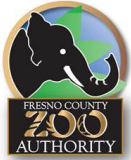


Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2018-2019 ACTUAL TAX RECEIPTS	2019-2020 ACTUAL TAX RECEIPTS	2020-21 ACTUAL TAX RECEIPTS	BUDGETED TAX RECEIPTS	2021-22 ACTUAL TAX RECEIPTS	BUDGET TO ACTUAL VARIANCE	
July	\$ 1,227,435	\$ 1,436,673	1,493,025	\$ 1,537,816	\$ 2,124,574	\$ 586,758	38.16%
August	928,052	1,123,640	1,669,386	1,619,304	1,637,692	18,388	1.14%
September	1,171,132	1,367,439	1,417,789	1,403,611	1,638,799	235,188	16.76%
October	1,619,199	1,571,111	1,609,453	1,657,737	1,919,542	261,805	15.79%
November	1,531,072	1,073,344	1,437,716	1,480,847	1,649,471	168,624	11.39%
December	1,392,262	1,194,027	1,302,722	1,289,695	1,573,898	284,203	22.04%
January	1,345,542	1,263,406	1,388,858	1,430,524	1,555,927	125,403	8.77%
February	1,118,789	1,707,967	1,728,158	1,710,876	2,256,736	545,860	31.91%
March	1,327,543	1,063,584	1,292,553	1,279,627	1,529,499	249,872	19.53%
April	1,318,821	1,031,402	1,513,199	1,558,595			
May	868,850	989,444	1,632,214	1,049,701			
June	1,263,124	1,105,857	1,682,042	1,128,085			
Total	<u>\$ 15,111,821</u>	<u>\$ 14,927,894</u>	<u>18,167,115</u>	<u>\$ 17,146,418</u>	<u>\$ 15,886,138</u>	<u>\$ 2,476,101</u>	<u>14.44%</u>

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 217,417,278



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended March 31, 2022**

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			7/20/2021	9/3/2021	10/20/2021	1/3/2022	1/21/2022	3/25/2022			
4845	10000	Zoo Authority	705.85	7,224.03	717.57	7,813.73	698.47	7,257.77	-	-	\$ 24,417.42
4850	10000	FCZC - Operations	1,951.27	19,970.22	2,337.26	25,450.85	2,285.43	23,747.68	-	-	\$ 75,742.71
4850	42700	FCZC - CP	12,681.48	129,788.10	11,193.97	121,893.41	9,317.98	96,822.06	-	-	\$ 381,697.00
Total			\$ 15,338.60	\$ 156,982.35	\$ 14,248.80	\$155,157.99	\$ 12,301.88	\$127,827.51	\$ -	\$ -	\$ 481,857.13

For Fiscal Year Ending June 30, 2022



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended March 31, 2022**

Cash Balance as of 03/31/2022		\$ 28,782,355
DEDUCTIONS (earmarked projects, FY21-22 expenditures paid through claim 2022-01C):		
Zooplex Construction - June 2020	2,346,229	
Ambassador Animal Building Construction - June 2020	112,827	
Asia Construction -July 2020	11,313,002	
South Corridor Infrastructure - February 2018	153,170	
Asia Design - December 2017	846,667	
Zooplex Design- August 2017	203,223	
Ambassador Animal Building Design - August 2017	25,878	
African River - June 2016	2,830,350	
Mixed Species Exhibit Design - June 2021	158,307	
SLC Biotank Design	69,133	
Total Deductions:		<u>\$ (18,058,786)</u>
TOTAL:		<u><u>\$ 10,723,569</u></u>



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended March 31, 2022**

Cash Balance as of 03/31/2022 **\$ 9,246,452**

DEDUCTIONS (Remaining budgets, paid through claim 2021-11):

Marketing	440
Animal	557,186
Veterinary	63,247
Utilities	149,195
Animal Feed	35,002
Interest/Bank Charges	(160)
Maintenance-General Equipment	8,356
Maint.-Water/Water Standby	10,894
Visitor Services	174,763
Maintenance	147,381
Education	107,124
Medical, Dental & Lab Supplies	9,222

Total Deductions: \$ (1,262,650)

TOTAL: \$ 7,983,802



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended March 31, 2022**

Cash Balance as of 03/31/2022 \$ 2,605,291

DEDUCTIONS

(FY 21-22 Remaining budgets, paid through ZA Claim October 2021 to January 2022):

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	405
Professional & Specialized Ser	66,717
Data Processing Services	1,500
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Deductions: \$ (79,372)

TOTAL: \$ 2,525,919



**Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended April 30, 2022**

Summary of Measure Z Proceeds			
Tax Proceeds Received:			
-	Measure Z - Sales Tax Proceeds	\$	1,542,639.05
	Total Proceeds Received:	\$	1,542,639.05
Tax Proceeds Allocated:			
-	Allocation to Zoo Authority Fund (2%)	\$	30,852.78
-	Allocation to Trust Fund for Operations and Capital Projects (98%)		1,511,786.27
	Total Proceed Allocations	\$	1,542,639.05
Cash Balance by Fund			
Zoo Authority Fund >> Administrative Fund 2%			
	Beginning Cash Balance	\$	2,605,291.28
Receipts:	- Measure Z Sales Tax Proceeds		30,852.78
Disbursements:	- Interest Received		674.30
	- PeopleSoft Financial Charges		(26.88)
	Net Increase/(Decrease) to Cash		31,500.20
	Ending Cash Balance - Zoo Authority Administrative Fund	\$	2,636,791.48
Trust Fund for FCZC Operations and Capital Projects 98%			
	Beginning Cash Balance	\$	38,028,806.74
>>> Operations Fund			
	Beginning Cash Balance		9,246,451.91
Receipts:	- Measure Z Sales Tax Proceeds		503,928.76
Disbursements:	- Interest Received		2,197.48
	- FCZC Operations Claim #2022-01		(564,716.34)
	- FCZC Operations Claim #2022-02		(563,093.29)
	- FCZC Operations Claim #2021-12		(984,154.56)
	- Wire Fees		(40.00)
	Net Increase/(Decrease) to Cash		(1,605,877.95)
	Ending Cash Balance - Available for Operations	\$	7,640,573.96
>>> Capital Facilities Project Fund			
	Beginning Cash Balance	\$	28,782,354.83
Receipts:	- Measure Z Sales Tax Proceeds		1,007,857.51
Disbursements:	- Interest Received		7,831.11
	- FCZC Capital Claim #2022-02C		(2,082,069.76)
	Net Increase/(Decrease) to Cash		(1,066,381.14)
	Ending Cash Balance - Available for Capital Projects		27,715,973.69
	Ending Balance Available for Operations and Capital Projects	\$	35,356,547.65
	Total Interest Received During the Month		10,702.89

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 1.312 as of March 31, 2022.

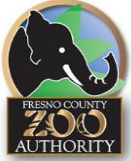


Fresno County Zoo Authority

SUMMARY OF MEASURE Z SALES TAX PROCEEDS

	PRIOR FISCAL YEARS			CURRENT FISCAL YEAR			
	2018-2019	2019-2020	2020-21	BUDGETED	2021-22 ACTUAL	BUDGET TO ACTUAL	VARIANCE
	ACTUAL	ACTUAL	ACTUAL				
July	\$ 1,227,435	\$ 1,436,673	1,493,025	\$ 1,537,816	\$ 2,124,574	\$ 586,758	38.16%
August	928,052	1,123,640	1,669,386	1,619,304	1,637,692	18,388	1.14%
September	1,171,132	1,367,439	1,417,789	1,403,611	1,638,799	235,188	16.76%
October	1,619,199	1,571,111	1,609,453	1,657,737	1,919,542	261,805	15.79%
November	1,531,072	1,073,344	1,437,716	1,480,847	1,649,471	168,624	11.39%
December	1,392,262	1,194,027	1,302,722	1,289,695	1,573,898	284,203	22.04%
January	1,345,542	1,263,406	1,388,858	1,430,524	1,555,927	125,403	8.77%
February	1,118,789	1,707,967	1,728,158	1,710,876	2,256,736	545,860	31.91%
March	1,327,543	1,063,584	1,292,553	1,279,627	1,529,499	249,872	19.53%
April	1,318,821	1,031,402	1,513,199	1,558,595	1,542,639	(15,956)	-1.02%
May	868,850	989,444	1,632,214	1,049,701			
June	1,263,124	1,105,857	1,682,042	1,128,085			
Total	<u>\$ 15,111,821</u>	<u>\$ 14,927,894</u>	<u>18,167,115</u>	<u>\$ 17,146,418</u>	<u>\$ 17,428,777</u>	<u>\$ 2,460,145</u>	<u>14.35%</u>

TOTAL MEASURE Z PROCEEDS FROM INCEPTION \$ 218,959,917



Fresno County Zoo Authority
Treasurer's Report
Unaudited Cash Basis
For the Month Ended April 30, 2022

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			7/20/2021	9/3/2021	10/20/2021	1/3/2022	1/21/2022	3/25/2022	4/20/2022		
4845	10000	Zoo Authority	705.85	7,224.03	717.57	7,813.73	698.47	7,257.77	674.30	-	\$ 25,091.72
4850	10000	FCZC - Operations	1,951.27	19,970.22	2,337.26	25,450.85	2,285.43	23,747.68	2,197.48	-	\$ 77,940.19
4850	42700	FCZC - CP	12,681.48	129,788.10	11,193.97	121,893.41	9,317.98	96,822.06	7,831.11	-	\$ 389,528.11
Total			\$ 15,338.60	\$ 156,982.35	\$ 14,248.80	\$ 155,157.99	\$ 12,301.88	\$ 127,827.51	\$ 10,702.89	\$ -	\$ 492,560.02

For Fiscal Year Ending June 30, 2022



**Fresno County Zoo Authority
Capital Projects Fund Cash Flow
For the Month Ended April 30, 2022**

Cash Balance as of 04/30/2022		\$ 27,715,974
DEDUCTIONS (earmarked projects, FY21-22 expenditures paid through claim 2022-02C):		
Zooplex Construction - June 2020	1,501,514	
Ambassador Animal Building Construction - June 2020	113,047	
Asia Construction - July 2020	10,131,489	
South Corridor Infrastructure - February 2018	153,170	
Asia Design - December 2017	790,605	
Zooplex Design - August 2017	203,223	
Ambassador Animal Building Design - August 2017	25,878	
African River - June 2016	2,830,350	
Mixed Species Exhibit Design - June 2021	158,307	
SLC Biotank Design	69,133	
Total Deductions:		\$ (15,976,716)
TOTAL:		\$ 11,739,258



**Fresno County Zoo Authority
Operations Fund Cash Flow
For the Month Ended April 30, 2022**

Cash Balance as of 04/30/2022 **\$ 7,640,574**

DEDUCTIONS (Remaining budgets, paid through claim 2021-12):

Marketing	440
Animal	3,425,668
Veterinary	477,692
Utilities	803,800
Animal Feed	392,623
Interest/Bank Charges	(200)
Maintenance-General Equipment	36,303
Maint.-Water/Water Standby	84,270
Visitor Services	55,054
Commissary	170,956
Maintenance	555,958
Medical, Dental & Lab Supplies	50,962
Total Deductions:	<u><u>\$ (6,053,526)</u></u>

TOTAL: \$ 1,587,048



**Fresno County Zoo Authority
Administration Fund Cash Flow
For the Month Ended April 30, 2022**

Cash Balance as of 04/30/2022 \$ 2,636,791

DEDUCTIONS

(FY 21-22 Remaining budgets, paid through ZA Claim October 2021 to April 2022):

Telephone Charges	250
Memberships	500
Office Expense	6,000
Postage	1,000
PeopleSoft Financials Charges	378
Professional & Specialized Ser	66,717
Data Processing Services	1,500
Publications & Legal Notices	500
Trans, Travel & Education	2,500

Total Deductions: \$ (79,345)

TOTAL: \$ 2,557,446



AGENDA ITEM 6

DATE: May 25, 2022

TO: Fresno County Zoo Authority Board

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

SUBJECT: Zoo Director's Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Director's report.



AGENDA ITEM 7

DATE: May 25, 2022

TO: Fresno County Zoo Authority Board

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

SUBJECT: March 2022 Year-to-Date Financial Report

RECOMMENDED ACTION:

Receive Fresno Chaffee Zoo Corporation's March 2022 Year-to-Date Financial Report and April 2022 Early Insights

ATTACHMENTS:

March 2022 Financial Report



Financial Report

March 2022 YTD

April 2022 Early Insights

Summary

March 2022

Key Takeaway: Attendance in the 1st quarter of 2022 was above budget each month, most well attended January and February since the Corporation took over operations; accreditation inspection occurred in January

- \$3,657,503 self-generated revenue YTD (32% above budget)
- \$4,640,504 total expenses (19% below budget)
- \$983,001 operating deficit (less than budgeted deficit of \$2,946,115)
- \$795,454 operating surplus with Measure Z support (budgeted deficit of \$853,783)
- **\$3,732,766 net surplus – MZ Capital Funds, Depreciation, Investment Income/Interest**

April Preliminary 2022 Key Notes:

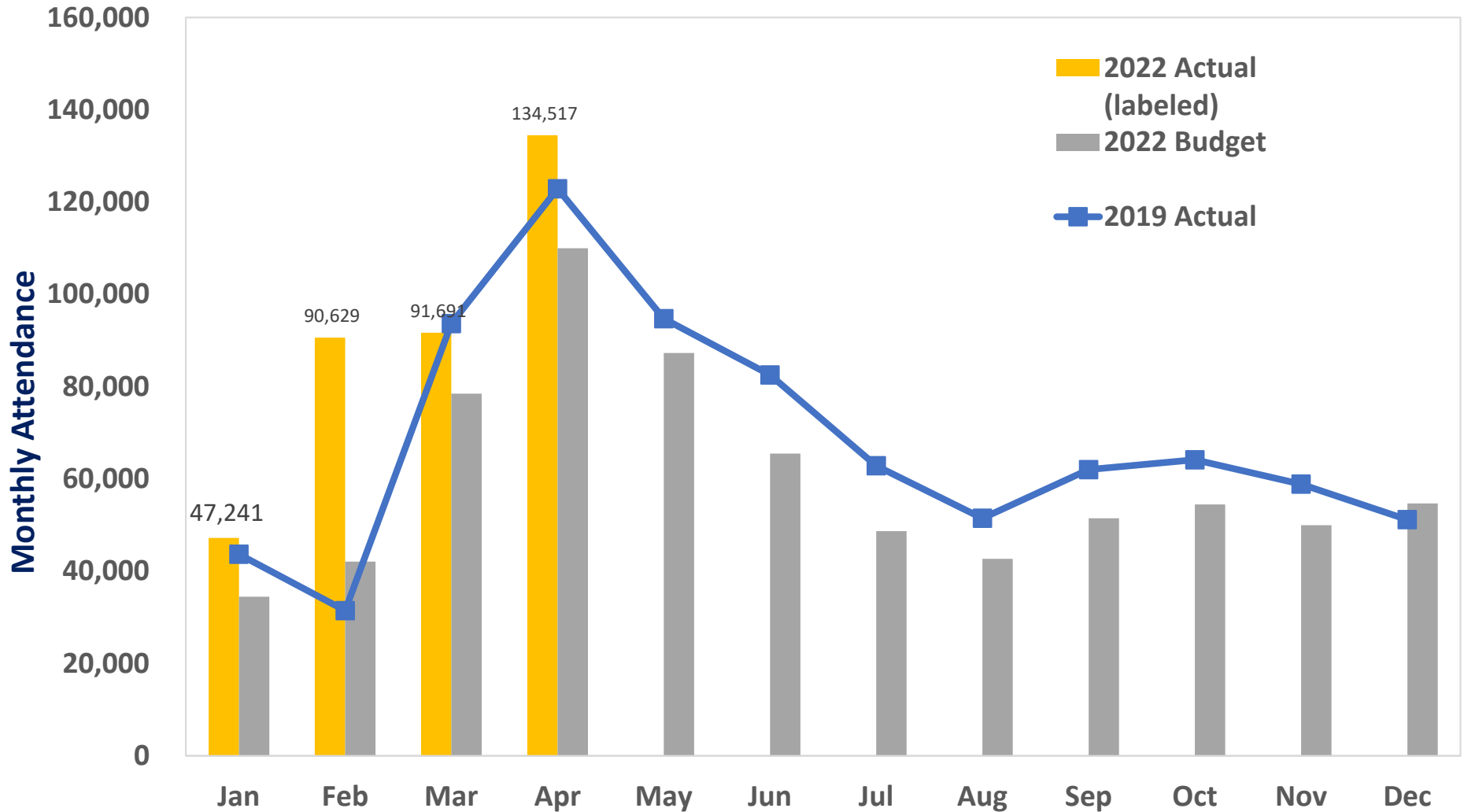
- PPP2 Forgiveness application submitted – awaiting response
- Received accreditation renewal at the mid year AZA conference
- Very early preliminary self-generated YTD revenue is \$5.4M compared to budget of \$4.5M (not including board designated adjustments)
- Most well attended April since Corporation took over operations

2022 – Attendance

March 2022 = 91,691 (98% of 2019, 117% of budget)

March 2022 YTD Attendance = 229,561 (135% of 2019, 148% of budget)

April YTD 2022 Attendance = 364,078 (125% of 2019, 137% of budget)



Mar. '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	91,691	78,500	13,191	17%	94,275	(2,584)	(3%)
Revenue	\$3,657,503	\$2,771,366	\$886,137	32%	\$3,577,909	\$79,594	2%
Personnel Expenses	\$2,694,599	\$3,195,823	(\$501,224)	(16%)	\$2,246,488	\$448,111	20%
Other Expenses	\$1,945,905	\$2,521,658	(\$575,753)	(23%)	\$1,310,298	\$635,607	49%
Operations Surplus (Deficit)	(\$983,001)	(\$2,946,115)	\$1,963,114	67%	\$21,123	(\$1,004,124)	nm
Measure Z Operating	\$1,778,455	\$2,092,332	(\$313,877)	(15%)	\$901,984	\$876,470	97%
Operations + MZ Surplus (Deficit)	\$795,454	(\$853,783)	\$1,649,237	nm	\$923,107	(\$127,653)	(14%)
Other Non-Operating	\$2,937,312	\$194,221	\$2,743,091	nm	\$8,233,814	(\$5,296,502)	(64%)
Net Surplus (Deficit)	\$3,732,766	(\$659,562)	\$4,392,328	nm	\$9,156,921	(\$5,424,155)	(59%)

Revenue - Selected Detail	FY 22 Actual	FY 22 Budgeted	FY 22 Diff.	% Diff.	FY 21 Actual	FY 21 Diff.	% Diff.
Admissions	\$1,456,096	\$1,115,169	\$340,927	31%	\$1,441,166	\$14,929	1%
Membership	\$756,058	\$544,500	\$211,558	39%	\$885,879	(\$129,821)	(15%)
Food Services/Gift Shop	\$366,809	\$313,302	\$53,507	17%	\$374,408	(\$7,598)	(2%)
Dinosaur Exhibit	\$419,461	\$333,528	\$85,933	26%	\$390,835	\$28,627	7%
Grants/Fundraising, ex-bequest	\$37,735	\$125,000	(\$87,265)	(70%)	\$40,530	(\$2,795)	(7%)
Bequest - unrestricted	-	nm	nm	nm	nm	nm	nm
Other	\$621,344	\$339,867	\$281,477	83%	\$445,091	\$176,253	40%
Revenue	\$3,657,503	\$2,771,366	\$886,137	32%	\$3,577,909	\$79,594	2%

Expenses - Selected Detail	FY 22 Actual	FY 22 Budgeted	FY 22 Diff.	% Diff.	FY 21 Actual	FY 21 Diff.	% Diff.
Personnel - Animal/Vet.	\$1,079,467	\$1,228,262	(\$148,795)	(12%)	\$969,779	\$109,689	11%
Personnel - Education	\$339,117	\$328,602	\$10,515	3%	\$282,512	\$56,605	20%
Personnel - Maint./Hort.	\$274,102	\$402,161	(\$128,059)	(32%)	\$200,593	\$73,509	37%
Personnel - Other	\$1,001,913	\$1,236,798	(\$234,885)	(19%)	\$793,605	\$208,308	26%
Animal Services	\$147,857	\$220,299	(\$72,442)	(33%)	\$108,035	\$39,822	37%
Dinosaur Exhibit	\$202,067	\$220,497	(\$18,430)	(8%)	\$92,302	\$109,765	119%
Utilities	\$181,653	\$229,500	(\$47,847)	(21%)	\$148,476	\$33,177	22%
Repairs & Replacements	\$113,078	\$193,994	(\$80,916)	(42%)	\$152,843	(\$39,765)	(26%)
Contracted/Prof. Services	\$465,778	\$363,190	\$102,588	28%	\$204,081	\$261,697	128%
Conservation	\$14,095	\$67,537	(\$53,442)	(79%)	\$4,210	\$9,885	235%
Accumulated Op Ex - Other	\$821,378	\$1,226,641	(\$405,263)	(33%)	\$600,351	\$221,027	37%
Operating Expenses	\$4,640,504	\$5,717,481	(\$1,076,977)	(19%)	\$3,556,786	\$1,083,718	30%

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)

Capture Rates & Average Revenue for Experiences

	March 2022	February 2022	January 2022	December 2021
Attendance	91,691	90,800	47,135	56,012
General Admission	51,641	52,362	26,180	11,727
Total Experience GA	17,533	18,470	6,456	2,925
Members	28,824	35,971	19,396	8,036
Programs & Events (P&E)	11,226	2,467	1,559	36,249
Giraffe Feeding				
Attendance	26,461	22,239	14,139	6,258
Total Experience	17,533	18,470	6,456	2,925
Revenue	\$99,154	\$87,570	\$60,844	\$27,881
Capture Rate	29%	24%	30%	11%
Capture Rate, ex. P&E	27%	21%	27%	28%
Average Revenue	\$3.75	\$3.94	\$4.30	\$4.46
Stingray Bay				
Attendance	28,865	21,752	12,534	5,207
Total Experience	17,533	18,470	6,456	2,925
Revenue	\$63,178	\$49,670	\$30,804	\$14,332
Capture Rate	31%	24%	27%	9%
Capture Rate, ex. P&E	36%	25%	28%	26%
Average Revenue	\$2.19	\$2.28	\$2.46	\$2.75
Zoorassic Park				
Attendance	34,055	32,506	0	
Total Experience	17,533	18,470	6,456	2,925
Revenue	\$189,632	\$215,186	\$14,644	\$23
Capture Rate	37%	36%	0%	0%
Capture Rate, ex. P&E	42%	37%	0%	0%
Average Revenue	\$5.57	\$6.62	\$0.00	\$0.00

Per Capita Spending on Grounds (3 of 3)

	March 2022	February 2022	January 2022	December 2021
General Admission	51,641	52,362	26,180	11,727
Total Experience GA	17,533	18,470	6,456	2,925
	34%	35%	25%	25%
Members	28,824	35,971	19,396	8,036
Attendance ex P&E	80,465	88,333	45,576	19,763
Giraffe	26,461	22,239	14,139	6,258
Stingray	28,865	21,752	12,534	5,207
Zoorassic	34,055	32,506	-	-
P&E attendance	11,226	2,467	1,559	36,249
Total attendance	91,691	90,800	47,135	56,012
Admissions	\$586,505	\$553,108	\$316,484	\$153,222
Food	\$94,861	\$72,542	\$41,293	\$47,774
Gift Shop	\$69,784	\$51,058	\$37,272	\$33,075
Giraffe	\$99,154	\$87,570	\$60,844	\$27,881
Stingray	\$63,178	\$49,670	\$30,804	\$14,332
Zoorassic	\$189,632	\$215,186	\$0	\$23
Revenue sub-total	\$1,103,113	\$1,029,134	\$486,696	\$276,308
Admissions	\$7.29	\$6.26	\$6.94	\$7.75
Food	\$1.18	\$0.82	\$0.91	\$2.42
Gift	\$0.87	\$0.58	\$0.82	\$1.67
Giraffe	\$1.23	\$0.99	\$1.34	\$1.41
Stingray	\$0.79	\$0.56	\$0.68	\$0.73
Zoorassic	\$2.36	\$2.44	-	\$0.00
Per capita (GA & members)	\$13.71	\$11.65	\$10.68	\$13.98
Admissions	\$6.40	\$6.09	\$6.71	\$2.74
Food	\$1.03	\$0.80	\$0.88	\$0.85
Gift	\$0.76	\$0.56	\$0.79	\$0.59
Giraffe	\$1.08	\$0.96	\$1.29	\$0.50
Stingray	\$0.69	\$0.55	\$0.65	\$0.26
Zoorassic	\$2.07	\$2.37	-	\$0.00
Per capita (all attendance)	\$12.03	\$11.33	\$10.33	\$4.93

FCZC Balance Sheet – March 2022

	<u>March 2022</u>	<u>March 2021</u>
ASSETS		
Current Assets		
Cash	\$582,913	\$5,867,714
Short Term Investments-Retention	\$2,211,982	\$827,906
Accounts Receivable	\$8,373,440	\$5,618,703
Prepaid Expenses	\$459,779	\$199,299
Deferred Maintenance	\$1,561	\$1,561
Total Current Assets	<u>\$11,629,674</u>	<u>\$12,515,182</u>
Other Assets		
Long Term Investments	\$19,334,122	\$14,176,786
Buildings, Equipment, Vehicles, and Furniture (net)	\$3,867,388	\$3,988,927
Exhibits	\$57,647,672	\$58,470,854
Construction in Progress	\$43,287,856	\$20,837,812
Goodwill	\$77,871	\$89,408
Total Other Assets	<u>\$124,214,909</u>	<u>\$97,563,786</u>
TOTAL ASSETS	<u>\$135,844,583</u>	<u>\$110,078,968</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$4,630,736	\$5,281,980
Deferred Revenue	\$1,316,311	\$1,275,125
Loan Account PPP	\$1,647,424	\$1,853,770
Retention Payable	\$2,351,615	\$1,093,998
Long-Term Liabilities	\$91,376	\$243,779
Total Liabilities	<u>\$10,037,462</u>	<u>\$9,748,651</u>
Net Assets		
Fund Balance-Without donor restriction	\$113,759,103	\$99,313,239
Fund Balance-With donor restriction	\$977,944	\$933,154
Fund Balance-Permanently Restricted	\$85,532	\$83,924
Fund Balance-Board Designated	\$10,984,542	\$0
Total Net Assets	<u>\$125,807,121</u>	<u>\$100,330,317</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$135,844,583</u>	<u>\$110,078,968</u>

FCZC Balance Sheet – April 2022

	April 2022	April 2021
ASSETS		
Current Assets		
Cash	\$3,114,315	\$6,984,047
Short Term Investments-Retention	\$2,357,345	\$827,913
Accounts Receivable	\$4,035,577	\$7,352,826
Prepaid Expenses	\$361,231	\$168,304
Deferred Maintenance	\$1,561	\$1,561
Total Current Assets	\$9,870,029	\$15,334,649
Other Assets		
Long Term Investments	\$19,183,122	\$14,662,435
Buildings, Equipment, Vehicles, and Furniture (net)	\$3,881,105	\$3,960,466
Exhibits	\$57,647,672	\$58,130,525
Construction in Progress	\$43,403,239	\$22,969,883
Goodwill	\$77,871	\$88,447
Total Other Assets	\$124,193,009	\$99,811,755
TOTAL ASSETS	\$134,063,037	\$115,146,404
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities	\$2,402,451	\$7,345,362
Deferred Revenue	\$1,396,048	\$1,262,630
Loan Account PPP	\$1,647,424	\$1,853,770
Retention Payable	\$2,351,615	\$1,217,442
Long-Term Liabilities	\$91,376	\$243,779
Total Liabilities	\$7,888,915	\$11,922,984
Net Assets		
Fund Balance-Without donor restriction	\$114,218,663	\$102,185,683
Fund Balance-With donor restriction	\$982,138	\$950,769
Fund Balance-Permanently Restricted	\$85,532	\$86,968
Fund Balance-Board Designated	\$10,887,789	\$0
Total Net Assets	\$126,174,122	\$103,223,420
TOTAL LIABILITIES AND NET ASSETS	\$134,063,037	\$115,146,404

DRAFT – subject to
final month-end
adjustments