

Disbursement Claim for Measure Z Funds

FRESNO COUNTY
ZOO AUTHORITY

Please remit to:
Fresno's Chaffee Zoo Corporation
894 W. Belmont
Fresno, California 93728

★ Disburse via Wire Transfer

Disbursement Claim #: 2011-11 Claim Submission Date: 12-7-11

★ Unless specified, a check will be available for pick up by an authorized FCZC employee within thirteen (13) business days for Operations Claims, or fifteen (15) days for Capital Projects Claims. To follow up on the status of this disbursement request, please contact Jamie Flaherty, Accountant, Office of the Auditor/Controller-Treasurer/Tax Collector, Financial Reporting & Audits Division, (559) 600-3496.

Request Details

| Invoice Date or Date Range (if multiple invoices) | Approved Monthly Budget Covering Invoiced Month(s) | Variance Explanation | Description | Amount Requested |
|---|--|---------------------------------|---|------------------|
| 11/1-30/2011 | \$120,731.93 | | Salaries-Animal 3/ | \$120,234.22 ✓ |
| 11/1-30/2011 | \$ 43,646.32 | | Salaries-Ed 4/ | \$ 38,700.06 ✓ |
| 11/1-30/2011 | \$ 49,302.60 | | Salaries-Maint 1/ | \$ 53,094.17 / |
| 11/1-30/2011 | \$ 15,018.33 | | Salaries-Vet 5/ | \$ 14,399.14 / |
| 11/1-30/2011 | \$ 0.00 | Please see attached spreadsheet | Insurance | \$ 0.00 |
| | | | | \$ |
| 11/1-30/2011 | \$ 10.00 | | Wire Fee | \$ 10.00 |
| | | | | \$ |
| | | | | \$ |
| | | | | \$ |
| | | | | \$226,437.59 ⚡ |
| | | Less Bank Fees | | \$ (10.00) |
| | \$228,709.18 | | TOTAL AMOUNT REQUESTED | \$226,427.59 ⚡ |

Check here if this disbursement request is being submitted to the Administrator electronically.

FCZC Approval Signature

12/7/11
ZA Administrator/Coordinator
Approval Signature

This claim format can be copied and pasted into an email for electronic submission to ccrosby@co.fresno.ca.us with cc to jflaherty@co.fresno.ca.us and rdelay@co.fresno.ca.us.

Fresno's Chaffee Zoo Corporation

Income Statement

November 2011

Note: Submission from Zoo Corporation was complete; removed pages that did not relate to Measure Z Operations activity.

| | 2011 Budget | November Budget | November Measure Z | November Actual | YTD Budget | YTD Measure Z | YTD Actual |
|---------------------------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|
| REVENUE | | | | | | | |
| Self Generated Revenue | | | | | | | |
| Admissions | \$1,472,530.00 | \$56,686.67 | \$0.00 | \$48,524.55 | \$1,412,533.33 | \$0.00 | \$1,577,005.25 |
| Adopt an Animal | \$25,000.00 | \$1,400.00 | \$0.00 | \$440.00 | \$22,750.00 | \$0.00 | \$21,178.11 |
| Board Designated for Endowment | \$50,000.00 | \$0.00 | \$0.00 | \$0.00 | \$50,000.00 | \$0.00 | \$63,983.90 |
| Education | \$150,935.00 | \$4,781.67 | \$0.00 | \$5,156.97 | \$146,998.33 | \$0.00 | \$154,848.17 |
| Food Services | \$168,340.00 | \$6,460.00 | \$0.00 | \$5,619.41 | \$161,500.00 | \$0.00 | \$212,935.62 |
| Gift Shop | \$190,490.00 | \$7,310.00 | \$0.00 | \$5,712.03 | \$182,750.00 | \$0.00 | \$185,174.88 |
| Giraffe Feeding | \$79,740.00 | \$3,060.00 | \$0.00 | \$2,285.00 | \$76,500.00 | \$0.00 | \$106,088.00 |
| Grants/Fundraising | \$635,700.00 | \$16,475.00 | \$0.00 | \$16,167.45 | \$619,225.00 | \$0.00 | \$77,546.43 |
| Group Event/Facility Rental | \$120,000.00 | \$0.00 | \$0.00 | \$420.00 | \$120,000.00 | \$0.00 | \$88,158.17 |
| Interest Income | \$242,000.00 | \$16,000.00 | \$0.00 | \$7,698.63 | \$176,000.00 | \$0.00 | \$141,209.66 |
| Investment Income | \$0.00 | \$0.00 | \$0.00 | (\$101,131.17) | \$0.00 | \$0.00 | (\$268,911.45) |
| Membership | \$590,000.00 | \$24,500.00 | \$0.00 | \$26,766.50 | \$545,000.00 | \$0.00 | \$520,100.45 |
| Special Events | \$306,000.00 | \$6,000.00 | \$0.00 | \$4,567.25 | \$257,000.00 | \$0.00 | \$302,346.75 |
| Stingray Exhibit | \$155,825.00 | \$2,000.00 | \$0.00 | \$3,483.00 | \$155,150.00 | \$0.00 | \$165,157.00 |
| Other | \$12,500.00 | \$1,041.64 | \$0.00 | \$1,064.80 | \$11,458.26 | \$0.00 | \$16,841.71 |
| Total Self Generated Revenue | \$4,199,060.00 | \$145,714.98 | \$0.00 | \$26,774.42 | \$3,936,864.92 | \$0.00 | \$3,363,662.65 |
| City of Fresno | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Measure Z-Capital Funds | \$685,120.00 | \$30,010.00 | \$535,629.29 | \$535,629.29 | \$655,110.00 | \$2,068,240.80 | \$2,068,240.80 |
| Measure Z Operating Funds | \$3,145,588.00 | \$228,709.18 | \$226,427.59 | \$226,427.59 | \$2,793,095.26 | \$2,534,883.53 | \$2,534,883.53 |
| Transfer to/from Related Organization | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL REVENUE | \$8,029,768.00 | \$404,434.16 | \$762,056.88 | \$788,831.30 | \$7,385,070.18 | \$4,603,124.33 | \$7,966,786.98 |

Fresno's Chaffee Zoo Corporation

Income Statement



November 2011

| | 2011 Budget | November Budget | November Measure Z | November Actual | YTD Budget | YTD Measure Z | YTD Actual |
|--|-----------------------|---------------------|--------------------|---------------------|---------------------|-----------------------|-----------------------|
| EXPENSES | | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| Personnel Expenses | | | | | | | |
| Administration | | | | | | | |
| Benefits-General | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Benefits-Administration | \$73,000.00 | \$4,745.00 | | \$6,030.39 | \$68,255.00 | \$0.00 | \$44,862.28 |
| Payroll Taxes-General | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Payroll Taxes-Administration | \$45,870.00 | \$3,486.12 | | \$1,755.23 | \$40,136.25 | \$0.00 | \$24,669.13 |
| Retirement Contribution-General | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Retirement Contribution-Administration | \$12,113.00 | \$920.59 | | \$705.87 | \$10,598.87 | \$0.00 | \$8,083.22 |
| Salaries-General | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$81.63 |
| Salaries-Administration | \$535,866.00 | \$40,725.82 | | \$33,000.17 | \$468,882.75 | \$0.00 | \$339,544.26 |
| Workers Comp-General | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Workers Comp-Administration | \$4,960.00 | \$413.17 | | \$198.42 | \$4,546.34 | \$0.00 | \$2,066.02 |
| Total Administration | \$671,809.00 | \$50,290.70 | | \$41,690.08 | \$592,419.21 | \$0.00 | \$419,306.54 |
| Animal | | | | | | | |
| Benefits-Animal | \$157,500.00 | \$10,237.50 | 7/ | \$8,998.20 | \$8,998.20 | \$147,262.50 | \$123,526.36 |
| Payroll Taxes-Animal | \$118,164.00 | \$8,980.46 | 9/ | \$18,847.55 | \$18,847.55 | \$103,393.50 | \$96,268.77 |
| Retirement Contribution-Animal | \$29,677.00 | \$2,255.45 | 10/ | \$1,534.05 | \$1,534.05 | \$25,967.37 | \$19,515.83 |
| Salaries-Animal | \$1,220,541.00 | \$92,761.12 | 11/ | \$85,907.41 | \$85,907.41 | \$1,067,973.37 | \$955,076.35 |
| Workers Comp-Animal | \$78,000.00 | \$6,497.40 | 13/ | \$4,947.01 | \$4,947.01 | \$71,494.80 | \$58,803.12 |
| Total Animal | \$1,603,882.00 | \$120,731.93 | 11/ | \$120,234.22 | \$120,234.22 | \$1,416,091.54 | \$1,253,190.43 |
| Education | | | | | | | |
| Benefits-Education | \$60,000.00 | \$3,900.00 | 7/ | \$3,669.09 | \$3,669.09 | \$56,100.00 | \$48,298.65 |
| Benefits-Volunteer | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Payroll Taxes-Education | \$38,231.00 | \$2,905.56 | 9/ | \$2,262.44 | \$2,262.44 | \$33,452.12 | \$30,300.04 |
| Payroll Taxes-Volunteer | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Retirement Contribution-Education | \$10,205.00 | \$775.58 | 10/ | \$666.07 | \$666.07 | \$8,929.37 | \$7,559.81 |
| Salaries-Education | \$428,124.00 | \$32,537.42 | 12/ | \$29,929.59 | \$29,929.59 | \$374,608.50 | \$396,705.56 |

Fresno's Chaffee Zoo Corporation

Income Statement


November 2011

| | 2011 Budget | November Budget | November Measure Z | November Actual | YTD Budget | YTD Measure Z | YTD Actual |
|--|---------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| Salaries-Volunteer | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Workers Comp-Education | \$42,350.00 | \$3,527.76 | 13/ | \$2,172.87 | \$38,818.01 | \$29,983.21 | \$29,983.21 |
| Workers Comp-Volunteer | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Education | \$578,910.00 | \$43,646.32 | 11/ | \$38,700.06 | \$511,908.00 | \$512,847.27 | \$512,847.27 |
|  | | | | | | | |
| Maintenance/Horticulture | | | | | | | |
| Benefits-Maintenance | \$77,500.00 | \$5,037.50 | 6/ | \$6,992.98 | \$72,462.50 | \$54,588.88 | \$54,588.88 |
| Benefits-Horticulture | \$35,500.00 | \$2,307.50 | | \$3,045.21 | \$33,192.50 | \$37,379.42 | \$37,379.42 |
| Payroll Taxes-Maintenance | \$26,775.00 | \$2,034.90 | 8/ | \$8,391.80 | \$23,428.12 | \$23,840.65 | \$23,840.65 |
| Payroll Taxes-Horticulture | \$16,612.00 | \$1,262.51 | | \$1,149.13 | \$14,535.47 | \$13,050.26 | \$13,050.26 |
| Retirement Contribution-Maintenance | \$6,066.00 | \$461.02 | 9/ | \$124.35 | \$5,307.75 | \$1,347.48 | \$1,347.48 |
| Retirement Contribution-Horticulture | \$2,703.00 | \$205.43 | 10/ | \$95.59 | \$2,365.12 | \$1,069.63 | \$1,069.63 |
| Salaries-Maintenance | \$264,690.00 | \$20,116.44 | 11/ | \$16,026.58 | \$231,603.75 | \$178,780.36 | \$178,780.36 |
| Salaries-Horticulture | \$196,274.00 | \$14,916.82 | | \$15,291.33 | \$171,739.75 | \$173,258.18 | \$173,258.18 |
| Workers Comp-Maintenance | \$22,540.00 | \$1,877.58 | 12/ | \$1,002.80 | \$20,660.16 | \$11,043.62 | \$11,043.62 |
| Workers Comp-Horticulture | \$13,000.00 | \$1,082.90 | | \$974.40 | \$11,915.80 | \$10,965.98 | \$10,965.98 |
| Total Maintenance/Horticulture | \$661,660.00 | \$49,302.60 | 11/ | \$53,094.17 | \$587,210.92 | \$505,324.46 | \$505,324.46 |
|  | | | | | | | |
| Membership/Development/Marketing | | | | | | | |
| Benefits-Development | \$38,000.00 | \$2,470.00 | | \$0.00 | \$35,530.00 | \$0.00 | \$34,354.60 |
| Payroll Taxes-Development | \$25,020.00 | \$1,901.52 | | \$0.00 | \$21,892.50 | \$0.00 | \$18,830.93 |
| Payroll Taxes-Special Events | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Retirement Contribution-Development | \$6,532.00 | \$496.43 | | \$0.00 | \$5,715.47 | \$0.00 | \$3,484.15 |
| Salaries-Development | \$333,231.00 | \$25,325.56 | | \$0.00 | \$291,577.12 | \$0.00 | \$248,520.84 |
| Salaries-Special Events | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Workers Comp-Development | \$6,250.00 | \$520.63 | | \$0.00 | \$5,728.75 | \$0.00 | \$7,416.04 |
| Workers Comp-Special Events | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Membership/Development/Marketing | \$409,033.00 | \$30,714.14 | | \$0.00 | \$360,443.84 | \$0.00 | \$312,606.56 |
| Veterinary | | | | | | | |
| Benefits-Veterinary | \$20,000.00 | \$1,300.00 | 7/ | \$1,250.86 | \$18,700.00 | \$16,275.75 | \$16,275.75 |
| Payroll Taxes-Veterinary | \$13,343.00 | \$1,014.07 | 9/ | \$850.84 | \$11,675.12 | \$9,558.97 | \$9,558.97 |

Fresno's Chaffee Zoo Corporation

Income Statement

November 2011

| | 2011 Budget | November Budget | November Measure Z | November Actual | YTD Budget | YTD Measure Z | YTD Actual |
|---|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Retirement Contribution-Veterinary | \$4,231.00 | \$321.56 | 10/ \$459.50 | \$459.50 | \$3,702.12 | \$3,776.93 | \$3,776.93 |
| Salaries-Veterinary | \$150,216.00 | \$11,416.42 | 12/ \$11,122.23 | \$11,122.23 | \$131,439.00 | \$124,953.96 | \$124,953.96 |
| Workers Comp-Veterinary | \$11,600.00 | \$966.28 | 13/ \$715.71 | \$715.71 | \$10,632.56 | \$8,047.83 | \$8,047.83 |
| Total Veterinary | \$199,390.00 | \$15,018.33 | ↓ \$14,399.14 | 1/ \$14,399.14 | \$176,148.80 | \$162,613.44 | \$162,613.44 |
|  | | | | | | | |
| Visitor Services | | | | | | | |
| Benefits-Security | \$23,500.00 | \$1,527.50 | \$0.00 | \$1,377.94 | \$21,972.50 | \$0.00 | \$19,133.15 |
| Benefits-Visitor Services | \$19,000.00 | \$1,235.00 | \$0.00 | \$1,096.01 | \$17,765.00 | \$0.00 | \$15,060.07 |
| Payroll Taxes-Security | \$17,360.00 | \$1,336.72 | \$0.00 | \$981.63 | \$14,842.80 | \$0.00 | \$11,014.36 |
| Payroll Taxes-Visitor Services | \$19,867.00 | \$1,390.69 | \$0.00 | \$1,098.36 | \$17,016.06 | \$0.00 | \$17,347.63 |
| Retirement Contribution-Security | \$3,503.00 | \$269.73 | \$0.00 | \$161.04 | \$2,995.06 | \$0.00 | \$1,851.97 |
| Retirement Contribution-Visitor Services | \$3,464.00 | \$263.26 | \$0.00 | \$273.84 | \$3,031.00 | \$0.00 | \$3,136.67 |
| Salaries-Security | \$182,405.00 | \$14,045.19 | \$0.00 | \$12,941.71 | \$155,956.27 | \$0.00 | \$145,161.18 |
| Salaries-Visitor Services | \$205,320.00 | \$14,372.40 | \$0.00 | \$14,009.61 | \$175,856.58 | \$0.00 | \$175,303.57 |
| Workers Comp-Security | \$12,500.00 | \$1,041.25 | \$0.00 | \$816.90 | \$11,457.50 | \$0.00 | \$9,215.29 |
| Workers Comp-Visitor Services | \$13,600.00 | \$1,132.88 | \$0.00 | \$886.44 | \$12,465.76 | \$0.00 | \$11,116.94 |
| Total | \$500,519.00 | \$36,614.62 | \$0.00 | \$33,643.48 | \$433,358.53 | \$0.00 | \$408,340.83 |
| Total Personnel Expenses | \$4,625,203.00 | \$346,318.64 | ↓ \$226,427.59 | ✓ \$337,205.80 | \$4,077,580.84 | \$2,433,975.60 | \$3,574,229.53 |
| Other Expenses | | | | | | | |
| Advertising | | | | | | | |
| Advertising | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advertising-Marketing | \$288,250.00 | \$24,020.84 | \$0.00 | \$13,880.49 | \$264,229.16 | \$0.00 | \$246,047.09 |
| Advertising-Development | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advertising-Special Events | \$7,000.00 | \$125.00 | \$0.00 | \$0.00 | \$6,875.00 | \$0.00 | \$1,814.50 |
| Advertising-Education | \$2,000.00 | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 | \$0.00 | \$2,079.50 |
| Advertising-Visitor Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advertising-Administration | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Advertising-Information Technology | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Advertising | \$297,250.00 | \$24,145.84 | \$0.00 | \$13,880.49 | \$273,104.16 | \$0.00 | \$249,941.09 |
| Animal Feed | | | | | | | |

Fresno's Chaffee Zoo Corporation

General Ledger Report

November 2011

| Date | Trans. | Journal | Reference | Debit Amount | Credit Amount | Balance |
|--|---------|---------------|---|--------------|---------------|---|
| 1-5014-13 | | | | | | |
| Account: 1-5014-13 (Bank Fees-Measure Z-Administration) | | | | | | |
| 11/1/2011 | | | | | | Account Beginning Balance \$120.00 |
| 11/8/2011 | 6620-33 | Journal Entry | Measure Z Capital Claim 2011-2C Wire Fee | \$10.00 | | |
| 11/21/2011 | 6620-59 | Journal Entry | Measure Z Capital Claim 2011-3C Wire Fee | \$10.00 | | |
| | | | <i>Account Subtotals</i> | \$20.00 | \$0.00 | |
| 11/30/2011 | | | | | | <i>Account Net Change</i> \$20.00 |
| 11/30/2011 | | | | | | <i>Account Ending Balance</i> \$140.00 |
| 1-5080-01 | | | | | | |
| Account: 1-5080-01 (Benefits-Maintenance) | | | | | | |
| 11/1/2011 | | | | | | Account Beginning Balance \$47,595.90 |
| 11/1/2011 | 6546-6 | Journal Entry | Anthem Blue Cross-Nov Health Ins Premium | \$8,152.00 | | |
| 11/1/2011 | 6565-6 | Journal Entry | Principal Financial-Nov Life, LTD, & Dental | \$577.79 | | |
| 11/1/2011 | 6587-6 | Journal Entry | VSP-Nov Vision Premium | \$115.81 | | |
| 11/4/2011 | 6621-18 | Payroll | Employee Dependent Insurance Payments | | \$190.00 | |
| 11/4/2011 | 6621-25 | Payroll | Voluntary Life Insurance Payments | | \$16.06 | |
| 11/17/2011 | 6657-7 | Cash Receipts | G Hoffhous-Ins Pmt | | \$135.00 | |
| 11/18/2011 | 6635-18 | Payroll | Employee Dependent Insurance Payments | | \$257.50 | |
| 11/18/2011 | 6635-25 | Payroll | Voluntary Life Insurance Payments | | \$16.06 | |
| 11/30/2011 | 6670-4 | Cash Receipts | D Tankersley Ins Pmt | | \$1,238.00 | |
| | | | <i>Account Subtotals</i> | \$8,845.60 ↓ | \$1,852.62 ↓ | |
| 11/30/2011 | | | | | | <i>Account Net Change</i> \$6,992.98 ↗ |
| 11/30/2011 | | | | | | <i>Account Ending Balance</i> \$54,588.88 |
| 1-5080-02 | | | | | | |
| Account: 1-5080-02 (Benefits-Horticulture) | | | | | | |
| 11/1/2011 | | | | | | Account Beginning Balance \$34,334.21 |
| 11/1/2011 | 6546-7 | Journal Entry | Anthem Blue Cross-Nov Health Ins Premium | \$2,767.00 | | |
| 11/1/2011 | 6565-7 | Journal Entry | Principal Financial-Nov Life, LTD, & Dental | \$483.34 | | |
| 11/1/2011 | 6587-7 | Journal Entry | VSP-Nov Vision Premium | \$64.87 | | |
| 11/4/2011 | 6621-21 | Payroll | Employee Dependent Insurance Payments | | \$135.00 | |
| 11/18/2011 | 6635-21 | Payroll | Employee Dependent Insurance Payments | | \$135.00 | |
| | | | <i>Account Subtotals</i> | ↓ \$3,315.21 | ↓ \$270.00 | |
| 11/30/2011 | | | | | | <i>Account Net Change</i> \$3,045.21 ↗ |
| 11/30/2011 | | | | | | <i>Account Ending Balance</i> \$37,379.42 |

Fresno's Chaffee Zoo Corporation

General Ledger Report

November 2011

| Date | Trans. | Journal | Reference | Debit Amount | Credit Amount | Balance |
|---|---------|---------------|---|---------------------|-------------------|---|
| 1-5080-03 | | | | | | |
| Account: 1-5080-03 (Benefits-Animal) | | | | | | |
| 11/1/2011 | | | | | | \$114,528.16 |
| | | | <i>Account Beginning Balance</i> | | | |
| 11/1/2011 | 6546-1 | Journal Entry | Anthem Blue Cross-Nov Health Ins Premium | \$7,572.00 | | |
| 11/1/2011 | 6565-1 | Journal Entry | Principal Financial-Nov Life, LTD, & Dental | \$1,832.30 | | |
| 11/1/2011 | 6587-1 | Journal Entry | VSP-Nov Vision Premium | \$294.46 | | |
| 11/4/2011 | 6621-17 | Payroll | Employee Dependent Insurance Payments | | \$174.93 | |
| 11/4/2011 | 6621-24 | Payroll | Voluntary Life Insurance Payments | | \$92.86 | |
| 11/18/2011 | 6635-17 | Payroll | Employee Dependent Insurance Payments | | \$339.92 | |
| 11/18/2011 | 6635-24 | Payroll | Voluntary Life Insurance Payments | | \$92.85 | |
| | | | <i>Account Subtotals</i> | ↓ \$9,698.76 | ↓ \$700.56 | |
| 11/30/2011 | | | <i>Account Net Change</i> | | | ↔ \$8,998.20 3/ |
| 11/30/2011 | | | <i>Account Ending Balance</i> | | | <u>\$123,526.36</u> |
| 1-5080-08 | | | | | | |
| Account: 1-5080-08 (Benefits-Education) | | | | | | |
| 11/1/2011 | | | | | | \$44,629.56 |
| | | | <i>Account Beginning Balance</i> | | | |
| 11/1/2011 | 6546-3 | Journal Entry | Anthem Blue Cross-Nov Health Ins Premium | \$3,451.00 | | |
| 11/1/2011 | 6565-3 | Journal Entry | Principal Financial-Nov Life, LTD, & Dental | \$510.52 | | |
| 11/1/2011 | 6587-3 | Journal Entry | VSP-Nov Vision Premium | \$87.96 | | |
| 11/4/2011 | 6621-16 | Payroll | Employee Dependent Insurance Payments | | \$177.50 | |
| 11/4/2011 | 6621-23 | Payroll | Voluntary Life Insurance Payments | | \$12.70 | |
| 11/18/2011 | 6635-16 | Payroll | Employee Dependent Insurance Payments | | \$177.50 | |
| 11/18/2011 | 6635-23 | Payroll | Voluntary Life Insurance Payments | | \$12.69 | |
| | | | <i>Account Subtotals</i> | ↓ \$4,049.48 | ↓ \$380.39 | |
| 11/30/2011 | | | <i>Account Net Change</i> | | | ↔ \$3,669.09 3/ |
| 11/30/2011 | | | <i>Account Ending Balance</i> | | | <u>\$48,298.65</u> |
| 1-5080-10 | | | | | | |
| Account: 1-5080-10 (Benefits-Veterinary) | | | | | | |
| 11/1/2011 | | | | | | \$15,024.89 |
| | | | <i>Account Beginning Balance</i> | | | |
| 11/1/2011 | 6546-5 | Journal Entry | Anthem Blue Cross-Nov Health Ins Premium | \$1,055.00 | | |
| 11/1/2011 | 6565-5 | Journal Entry | Principal Financial-Nov Life, LTD, & Dental | \$176.84 | | |
| 11/1/2011 | 6587-4 | Journal Entry | VSP-Nov Vision Premium | \$19.02 | | |
| | | | <i>Account Subtotals</i> | ↓ \$1,250.86 | \$0.00 | |
| 11/30/2011 | | | <i>Account Net Change</i> | | | <u>\$1,250.86</u> 4/ |

Fresno's Chaffee Zoo Corporation

General Ledger Report

November 2011

| Date | Trans. | Journal | Reference | Debit Amount | Credit Amount | Balance |
|--|----------|------------------|---|-------------------|-----------------|---|
| Account: 1-5080-10 (Benefits-Veterinary) | | | | | | |
| 11/30/2011 | | | | | | Account Ending Balance |
| | | | | | | <u>\$16,275.75</u> |
| 1-5098-00 | | | | | | |
| Account: 1-5098-00 (Liability Insurance) | | | | | | |
| | | | | | | Already claimed full budget for liability insurance |
| 11/1/2011 | | | | | | Account Beginning Balance |
| | | | | | | \$123,019.79 |
| 11/1/2011 | 6604-3 | Journal Entry | AON Risk Ins-Commercial Pkg | \$7,091.46 | | |
| 11/1/2011 | 6604-5 | Journal Entry | AON Risk Ins-Excess Liability Coverage | \$2,184.75 | | |
| 11/17/2011 | 6657-3 | Cash Receipts | AON-Deletion of 1974 Ford & 1986 Chevy Truck | | \$889.00 | |
| | | | | <u>\$9,276.21</u> | <u>\$889.00</u> | |
| | | | | | | Account Subtotals |
| 11/30/2011 | | | | | | Account Net Change |
| | | | | | | \$8,387.21 |
| 11/30/2011 | | | | | | Account Ending Balance |
| | | | | | | <u>\$131,407.00</u> |
| 1-5131-01 | | | | | | |
| Account: 1-5131-01 (Payroll Taxes-Maintenance) | | | | | | |
| 11/1/2011 | | | | | | Account Beginning Balance |
| | | | | | | \$15,448.85 |
| 11/4/2011 | 6621-80 | Payroll | Payroll Taxes | \$617.84 | | |
| 11/8/2011 | 6623-100 | Accounts Payable | Employment Development Departm-Unemployment Insurance Reimb | \$7,200.00 | | |
| 11/18/2011 | 6635-75 | Payroll | Payroll Taxes | \$573.96 | | |
| | | | | <u>\$8,391.80</u> | <u>\$0.00</u> | |
| | | | | | | Account Subtotals |
| 11/30/2011 | | | | | | Account Net Change |
| | | | | | | \$8,391.80 |
| 11/30/2011 | | | | | | Account Ending Balance |
| | | | | | | <u>\$23,840.65</u> |
| 1-5131-02 | | | | | | |
| Account: 1-5131-02 (Payroll Taxes-Horticulture) | | | | | | |
| 11/1/2011 | | | | | | Account Beginning Balance |
| | | | | | | \$11,901.13 |
| 11/4/2011 | 6621-85 | Payroll | Payroll Taxes | \$576.06 | | |
| 11/18/2011 | 6635-80 | Payroll | Payroll Taxes | \$573.07 | | |
| | | | | <u>\$1,149.13</u> | <u>\$0.00</u> | |
| | | | | | | Account Subtotals |
| 11/30/2011 | | | | | | Account Net Change |
| | | | | | | \$1,149.13 |
| 11/30/2011 | | | | | | Account Ending Balance |
| | | | | | | <u>\$13,050.26</u> |
| 1-5131-03 | | | | | | |
| Account: 1-5131-03 (Payroll Taxes-Animal) | | | | | | |
| 11/1/2011 | | | | | | Account Beginning Balance |
| | | | | | | \$77,421.22 |

Fresno's Chaffee Zoo Corporation General Ledger Report November 2011

| Date | Trans. | Journal | Reference | Debit Amount | Credit Amount | Balance |
|---|----------|-------------------|---|---------------|---------------|---|
| Account: 1-5131-03 (Payroll Taxes-Animal) | | | | | | |
| 11/4/2011 | 6621-78 | Payroll | Payroll Taxes | \$3,283.92 | | |
| 11/8/2011 | 6623-102 | Accounts Payable | Employment Development Departm-Unemployment Insurance Reimb | \$12,315.00 | | |
| 11/18/2011 | 6635-73 | Payroll | Payroll Taxes | \$3,248.63 | | |
| | | | <i>Account Subtotals</i> | ↓ \$18,847.55 | \$0.00 | |
| 11/30/2011 | | | <i>Account Net Change</i> | | | \$18,847.55 3/ |
| 11/30/2011 | | | <i>Account Ending Balance</i> | | | \$96,268.77 |
| 1-5131-08 | | | | | | |
| Account: 1-5131-08 (Payroll Taxes-Education) | | | | | | |
| 11/1/2011 | | | <i>Account Beginning Balance</i> | | | \$28,037.60 |
| 11/4/2011 | 6621-77 | Payroll | Payroll Taxes | \$807.08 | | |
| 11/4/2011 | 6621-84 | Payroll | Payroll Taxes | \$357.97 | | |
| 11/18/2011 | 6635-72 | Payroll | Payroll Taxes | \$781.47 | | |
| 11/18/2011 | 6635-79 | Payroll | Payroll Taxes | \$315.92 | | |
| | | | <i>Account Subtotals</i> | ↓ \$2,262.44 | \$0.00 | |
| 11/30/2011 | | | <i>Account Net Change</i> | | | \$2,262.44 3/ |
| 11/30/2011 | | | <i>Account Ending Balance</i> | | | \$30,300.04 |
| 1-5131-10 | | | | | | |
| Account: 1-5131-10 (Payroll Taxes-Veterinary) | | | | | | |
| 11/1/2011 | | | <i>Account Beginning Balance</i> | | | \$8,708.13 |
| 11/4/2011 | 6621-79 | Payroll | Payroll Taxes | \$425.36 | | |
| 11/18/2011 | 6635-74 | Payroll | Payroll Taxes | \$425.48 | | |
| | | | <i>Account Subtotals</i> | ↓ \$850.84 | \$0.00 | |
| 11/30/2011 | | | <i>Account Net Change</i> | | | \$850.84 4/ |
| 11/30/2011 | | | <i>Account Ending Balance</i> | | | \$9,558.97 |
| 1-5153-01 | | | | | | |
| Account: 1-5153-01 (Retirement Contribution-Maintenance) | | | | | | |
| 11/1/2011 | | | <i>Account Beginning Balance</i> | | | \$1,223.13 |
| 11/18/2011 | 6639-4 | Cash Disbursement | 401(k) Matching November 2011 | \$124.35 | | |
| | | | <i>Account Subtotals</i> | \$124.35 | \$0.00 | |
| 11/30/2011 | | | <i>Account Net Change</i> | | | \$124.35 4/ |
| 11/30/2011 | | | <i>Account Ending Balance</i> | | | \$1,347.48 |

Fresno's Chaffee Zoo Corporation General Ledger Report November 2011

| Date | Trans. | Journal | Reference | Debit Amount | Credit Amount | Balance |
|--|--------|-------------------|-------------------------------|-------------------|---------------|--|
| 1-5153-02 | | | | | | |
| Account: 1-5153-02 (Retirement Contribution-Horticulture) | | | | | | |
| 11/1/2011 | | | | | | \$974.04 |
| 11/18/2011 | 6639-5 | Cash Disbursement | 401(k) Matching November 2011 | \$95.59 | | |
| | | | | <u>\$95.59</u> | <u>\$0.00</u> | |
| | | | | | | \$95.59 4/ |
| 11/30/2011 | | | | | | <u>\$1,069.63</u> |
| 1-5153-03 | | | | | | |
| Account: 1-5153-03 (Retirement Contribution-Animal) | | | | | | |
| 11/1/2011 | | | | | | \$17,981.78 |
| 11/18/2011 | 6639-1 | Cash Disbursement | 401(k) Matching November 2011 | \$1,534.05 | | |
| | | | | <u>\$1,534.05</u> | <u>\$0.00</u> | |
| | | | | | | \$1,534.05 3/ |
| 11/30/2011 | | | | | | <u>\$19,515.83</u> |
| 1-5153-08 | | | | | | |
| Account: 1-5153-08 (Retirement Contribution-Education) | | | | | | |
| 11/1/2011 | | | | | | \$6,893.74 |
| 11/18/2011 | 6639-7 | Cash Disbursement | 401(k) Matching November 2011 | \$666.07 | | |
| | | | | <u>\$666.07</u> | <u>\$0.00</u> | |
| | | | | | | \$666.07 3/ |
| 11/30/2011 | | | | | | <u>\$7,559.81</u> |
| 1-5153-10 | | | | | | |
| Account: 1-5153-10 (Retirement Contribution-Veterinary) | | | | | | |
| 11/1/2011 | | | | | | \$3,317.43 |
| 11/18/2011 | 6639-6 | Cash Disbursement | 401(k) Matching November 2011 | \$459.50 | | |
| | | | | <u>\$459.50</u> | <u>\$0.00</u> | |
| | | | | | | \$459.50 5/ |
| 11/30/2011 | | | | | | <u>\$3,776.93</u> |
| 1-5165-01 | | | | | | |

Fresno's Chaffee Zoo Corporation General Ledger Report November 2011

| Date | Trans. | Journal | Reference | Debit Amount | Credit Amount | Balance |
|---|---------|---------|----------------------------------|----------------|---------------|---|
| Account: 1-5165-01 (Salaries-Maintenance) | | | | | | |
| 11/1/2011 | | | | | | \$162,753.78 |
| | | | <i>Account Beginning Balance</i> | | | |
| 11/4/2011 | 6621-6 | Payroll | Salaries | \$8,266.02 | | |
| 11/18/2011 | 6635-6 | Payroll | Salaries | \$7,760.56 | | |
| | | | <i>Account Subtotals</i> | ↓↑ \$16,026.58 | \$0.00 | |
| 11/30/2011 | | | <i>Account Net Change</i> | | | \$16,026.58 4/ |
| 11/30/2011 | | | <i>Account Ending Balance</i> | | | \$178,780.36 |
| 1-5165-02 | | | | | | |
| Account: 1-5165-02 (Salaries-Horticulture) | | | | | | |
| 11/1/2011 | | | | | | \$157,966.85 |
| | | | <i>Account Beginning Balance</i> | | | |
| 11/4/2011 | 6621-11 | Payroll | Salaries | \$7,665.24 | | |
| 11/18/2011 | 6635-11 | Payroll | Salaries | \$7,626.09 | | |
| | | | <i>Account Subtotals</i> | ↓↑ \$15,291.33 | \$0.00 | |
| 11/30/2011 | | | <i>Account Net Change</i> | | | \$15,291.33 4/ |
| 11/30/2011 | | | <i>Account Ending Balance</i> | | | \$173,258.18 |
| 1-5165-03 | | | | | | |
| Account: 1-5165-03 (Salaries-Animal) | | | | | | |
| 11/1/2011 | | | | | | \$869,168.94 |
| | | | <i>Account Beginning Balance</i> | | | |
| 11/4/2011 | 6621-4 | Payroll | Salaries | \$43,101.84 | | |
| 11/18/2011 | 6635-4 | Payroll | Salaries | \$42,805.57 | | |
| | | | <i>Account Subtotals</i> | ↓↑ \$85,907.41 | \$0.00 | |
| 11/30/2011 | | | <i>Account Net Change</i> | | | \$85,907.41 3/ |
| 11/30/2011 | | | <i>Account Ending Balance</i> | | | \$955,076.35 |
| 1-5165-08 | | | | | | |
| Account: 1-5165-08 (Salaries-Education) | | | | | | |
| 11/1/2011 | | | | | | \$366,775.97 |
| | | | <i>Account Beginning Balance</i> | | | |
| 11/4/2011 | 6621-3 | Payroll | Salaries | \$10,727.83 | | |
| 11/4/2011 | 6621-10 | Payroll | Salaries | \$4,679.70 | | |
| 11/18/2011 | 6635-3 | Payroll | Salaries | \$10,392.61 | | |
| 11/18/2011 | 6635-10 | Payroll | Salaries | \$4,129.45 | | |
| | | | <i>Account Subtotals</i> | ↓↑ \$29,929.59 | \$0.00 | |

Fresno's Chaffee Zoo Corporation

General Ledger Report

November 2011

| Date | Trans. | Journal | Reference | Debit Amount | Credit Amount | Balance |
|---|---------|---------|--------------|----------------|---------------|---|
| Account: 1-5165-08 (Salaries-Education) | | | | | | |
| 11/30/2011 | | | | | | \$29,929.59 3/ |
| 11/30/2011 | | | | | | \$396,705.56 |
| 1-5165-10 | | | | | | |
| Account: 1-5165-10 (Salaries-Veterinary) | | | | | | |
| 11/1/2011 | | | | | | \$113,831.73 |
| 11/4/2011 | 6621-5 | Payroll | Salaries | \$5,560.23 | | |
| 11/18/2011 | 6635-5 | Payroll | Salaries | \$5,562.00 | | |
| | | | | ↓↑ \$11,122.23 | \$0.00 | |
| 11/30/2011 | | | | | | \$11,122.23 5/ |
| 11/30/2011 | | | | | | \$124,953.96 |
| 1-5200-01 | | | | | | |
| Account: 1-5200-01 (Workers Comp-Maintenance) | | | | | | |
| 11/1/2011 | | | | | | \$10,040.82 |
| 11/4/2011 | 6621-92 | Payroll | Workers Comp | \$500.88 | | |
| 11/18/2011 | 6635-87 | Payroll | Workers Comp | \$501.92 | | |
| | | | | ↓↑ \$1,002.80 | \$0.00 | |
| 11/30/2011 | | | | | | \$1,002.80 4/ |
| 11/30/2011 | | | | | | \$11,043.62 |
| 1-5200-02 | | | | | | |
| Account: 1-5200-02 (Workers Comp-Horticulture) | | | | | | |
| 11/1/2011 | | | | | | \$9,991.58 |
| 11/4/2011 | 6621-97 | Payroll | Workers Comp | \$487.84 | | |
| 11/18/2011 | 6635-92 | Payroll | Workers Comp | \$486.56 | | |
| | | | | ↓↑ \$974.40 | \$0.00 | |
| 11/30/2011 | | | | | | \$974.40 4/ |
| 11/30/2011 | | | | | | \$10,965.98 |
| 1-5200-03 | | | | | | |
| Account: 1-5200-03 (Workers Comp-Animal) | | | | | | |
| 11/1/2011 | | | | | | \$53,856.11 |
| 11/4/2011 | 6621-90 | Payroll | Workers Comp | \$2,396.03 | | |

Fresno's Chaffee Zoo Corporation

General Ledger Report

November 2011

| Date | Trans. | Journal | Reference | Debit Amount | Credit Amount | Balance |
|---|---------|---------------|--------------------------------------|--------------|---------------|---|
| Account: 1-5200-03 (Workers Comp-Animal) | | | | | | |
| 11/18/2011 | 6635-85 | Payroll | Workers Comp | \$2,417.73 | | |
| 11/30/2011 | 6679-1 | Journal Entry | Workers Comp | \$133.25 | | |
| | | | <i>Account Subtotals</i> | ↓ \$4,947.01 | \$0.00 | |
| 11/30/2011 | | | <i>Account Net Change</i> | | | \$4,947.01 3/ |
| 11/30/2011 | | | <i>Account Ending Balance</i> | | | \$58,803.12 |
| 1-5200-08 | | | | | | |
| Account: 1-5200-08 (Workers Comp-Education) | | | | | | |
| 11/1/2011 | | | <i>Account Beginning Balance</i> | | | \$27,810.34 |
| 11/4/2011 | 6621-89 | Payroll | Workers Comp | \$561.60 | | |
| 11/4/2011 | 6621-96 | Payroll | Workers Comp | \$294.91 | | |
| 11/18/2011 | 6635-84 | Payroll | Workers Comp | \$536.85 | | |
| 11/18/2011 | 6635-91 | Payroll | Workers Comp | \$260.41 | | |
| 11/30/2011 | 6679-2 | Journal Entry | Workers Comp | \$519.10 | | |
| | | | <i>Account Subtotals</i> | ↓ \$2,172.87 | \$0.00 | |
| 11/30/2011 | | | <i>Account Net Change</i> | | | \$2,172.87 4/ |
| 11/30/2011 | | | <i>Account Ending Balance</i> | | | \$29,983.21 |
| 1-5200-10 | | | | | | |
| Account: 1-5200-10 (Workers Comp-Veterinary) | | | | | | |
| 11/1/2011 | | | <i>Account Beginning Balance</i> | | | \$7,332.12 |
| 11/4/2011 | 6621-91 | Payroll | Workers Comp | \$357.80 | | |
| 11/18/2011 | 6635-86 | Payroll | Workers Comp | \$357.91 | | |
| | | | <i>Account Subtotals</i> | ↓ \$715.71 | \$0.00 | |
| 11/30/2011 | | | <i>Account Net Change</i> | | | \$715.71 5/ |
| 11/30/2011 | | | <i>Account Ending Balance</i> | | | \$8,047.83 |
| 11/1/2011 | | | <i>Grand Total Beginning Balance</i> | | | \$2,330,687.80 |
| 11/30/2011 | | | <i>Grand Total Net Change</i> | | | \$234,834.80 |
| 11/30/2011 | | | <i>Grand Total Ending Balance</i> | | | \$2,565,522.60 |

Fresno County Zoo Authority
Measure Z Operations Trust Fund
Budget-to-Actual Variance Analysis (Cash Basis)
For Calendar Year 2011

| ACCT# | ADDITIONS (REVENUE) | ANNUAL BUDGET | NOVEMBER | | | 2011 YEAR-TO-DATE | | | |
|-------|---|------------------|----------------|----------------|----------------|-------------------|------------------|------------------|-------------|
| | | | BUDGET | ACTUAL | VARIANCE | BUDGET | ACTUAL | REMAINING | % of Total |
| 5618 | MEASURE Z SALES TAX (OPERATING FUND) | 3,145,588 | 228,709 | 286,977 | 58,268 | 3,145,588 | 2,999,322 | 146,266 | 95% |
| 5619 | INTEREST (OPERATING FUND) | - | - | - | - | - | 48,137 | (48,137) | 100% |
| | TOTAL ADDITIONS | 3,145,588 | 228,709 | 286,977 | 58,268 | 3,145,588 | 3,047,459 | 98,129 | 97% |
| | SALARIES AND BENEFITS | | | | | | | | |
| 6104 | ANIMAL | 1,603,882 | 120,732 | 120,234 | (498) | 1,603,882 | 1,253,190 | 350,692 | 78% |
| 6107 | EDUCATION | 578,910 | 43,646 | 38,700 | (4,946) | 578,910 | 512,847 | 66,063 | 89% |
| 6106 | MAINTENANCE | 661,660 | 49,303 | 53,094 | 3,791 | 661,660 | 505,324 | 156,336 | 76% |
| 6105 | VETERINARY | 199,390 | 15,018 | 14,399 | (619) | 199,390 | 142,613 | 56,777 | 72% |
| | TOTAL SALARIES AND BENEFITS | 3,043,842 | 228,699 | 226,427 | (2,272) | 3,043,842 | 2,413,974 | 629,868 | 79% |
| | SERVICES AND SUPPLIES | | | | | | | | |
| 7174 | INSURANCE | 101,626 | - | - | - | 101,626 | 101,625 | 1 | |
| 7612 | INTEREST/BANK CHARGES | 120 | 10 | 10 | - | 120 | 110 | 10 | 92% |
| | TOTAL SERVICES AND SUPPLIES | 101,746 | 10 | 10 | - | 101,746 | 101,735 | 11 | 100% |
| | TOTAL DISBURSEMENTS TO FCZC | 3,145,588 | 228,709 | 226,437 | (2,272) | 3,145,588 | 2,515,709 | 629,879 | 80% |
| | CHANGE IN NET ASSETS HELD IN TRUST | - | - | 60,540 | 60,540 | - | 531,750 | (531,750) | |

Note: Revenue is recorded in the month received. Disbursements are recorded in the month the invoices are paid by FCZC. Any difference between adopted budget and monthly breakdown is due to rounding to the nearest dollar.