



Fresno Chaffee Zoo • 894 West Belmont Avenue • Fresno, California 93728
 Phone (559) 498-5910 • Fax (559) 264-9226

Disbursement Claim for Measure Z Funds

Disbursement Claim #: 2012-10

Claim Submission Date: 11/12/2012

Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Variance Explanation	Description	Amount Requested
10/1 – 10/31/12	\$128,725.39		Animal Dept. Salary & Benef 3/	\$ 119,884.93 ✓
10/1 – 10/31/12	\$ 53,499.62		Education Dept. Salary & Benefits	\$ 54,373.48 ✓
10/1 – 10/31/12	\$ 52,065.47		Maintenance Dept. Salary & Benefits	\$ 38,714.23 ✓
10/1 – 10/31/12	\$ 42,008.23		Visitor Services Dept. Salary & Benefits	\$ 41,205.93 ✓
10/1 – 10/31/12	\$ 10.00		Wire Fee	\$ 10.00
				\$254,188.57 ✓
				\$ (10.00)
	\$276,298.71		TOTAL AMOUNT REQUESTED ⚡	\$254,178.57 ✓

Fresno's Chaffee Zoo Corporation

Income Statement

October 2012

	2012 Budget	October Budget	October Measure Z	October Actual	YTD Budget	YTD Measure Z	YTD Actual
EXPENSES							
OPERATING EXPENSES							
Personnel Expenses							
Administration	\$613,767.00	\$0.00	\$0.00	\$39,967.41	\$483,231.66	\$0.00	\$424,087.69
Animal	\$1,596,523.00	\$128,725.39	4/ \$119,884.93	\$119,884.93	\$1,250,948.33	\$1,146,759.00	\$1,146,759.00
Education	\$690,258.00	\$53,499.62	5/ \$54,373.48	\$54,373.48	\$560,106.10	\$553,116.93	\$553,239.28
Maintenance/Horticulture	\$650,015.00	\$52,065.47	5/ \$38,714.23	\$38,714.23	\$514,407.09	\$391,121.75	\$391,121.75
Membership/Development/Marketing	\$376,555.00	\$0.00	\$0.00	\$31,306.75	\$296,192.87	\$0.00	\$294,068.02
Veterinary	\$206,718.00	\$16,515.37	\$0.00	\$12,983.70	\$162,834.01	\$0.00	\$156,336.51
Visitor Services	\$512,964.00	\$0.00	6/ \$41,205.93	\$41,205.93	\$408,558.91	\$417,850.96	\$417,850.96
Total Personnel Expenses	\$4,646,800.00	\$250,805.85	\$254,178.57	\$338,436.43	\$3,676,278.97	\$2,508,848.64	\$3,383,463.21
Other Expenses							
Advertising	\$296,750.00	\$0.00	\$0.00	\$26,055.13	\$248,541.64	\$0.00	\$236,130.92
Animal Feed	\$244,200.00	\$0.00	\$0.00	\$20,692.69	\$201,833.30	\$0.00	\$209,364.96
Computer/Software	\$34,280.00	\$0.00	\$0.00	\$1,567.05	\$29,866.56	\$0.00	\$27,181.62
Conservation	\$20,000.00	\$0.00	\$0.00	\$6,000.00	\$20,000.00	\$0.00	\$22,890.55
Depreciation Expense	\$235,272.00	\$0.00	\$0.00	\$12,797.48	\$183,352.00	\$0.00	\$122,509.62
Dues	\$33,450.00	\$0.00	\$0.00	\$16,895.00	\$30,991.64	\$0.00	\$24,531.44
Equipment	\$145,660.00	\$0.00	\$0.00	\$20,750.21	\$123,283.18	\$0.00	\$71,539.37
Fleet	\$41,250.00	\$0.00	\$0.00	\$4,369.10	\$34,374.92	\$0.00	\$22,191.87
Food/Catering	\$58,100.00	\$0.00	\$0.00	\$31,144.94	\$54,483.30	\$0.00	\$63,311.98
Insurance	\$140,000.00	\$10,000.00	\$0.00	\$0.00	\$130,000.00	\$0.00	\$80,982.65
Miscellaneous Business	\$9,700.00	\$0.00	\$0.00	\$616.74	\$8,153.22	\$0.00	\$6,652.92
Office Supplies	\$33,145.00	\$0.00	\$0.00	\$3,699.51	\$27,636.50	\$0.00	\$17,231.79
Postage	\$44,045.00	\$0.00	\$0.00	\$275.47	\$37,262.41	\$0.00	\$22,798.07
Printing	\$88,250.00	\$0.00	\$0.00	\$22,855.63	\$73,749.90	\$0.00	\$90,997.91
Repairs and Replacements	\$215,750.00	\$0.00	\$0.00	\$10,980.28	\$177,458.22	\$0.00	\$135,133.96
Service/Bank/Credit Card Fees	\$85,040.00	\$20.00	\$30.00	\$7,631.86	\$70,183.30	\$270.00	\$80,961.46
Signage	\$13,000.00	\$0.00	\$0.00	\$11,660.88	\$10,833.32	\$0.00	\$28,132.10
Specialized Services	\$572,110.00	\$0.00	\$0.00	\$76,301.06	\$481,983.22	\$0.00	\$482,077.83
Staff Development	\$58,250.00	\$0.00	\$0.00	\$3,386.04	\$50,208.22	\$0.00	\$27,356.86

Fresno's Chaffee Zoo Corporation
Income Statement
 October 2012

	2012 Budget	October Budget	October Measure Z	October Actual	YTD Budget	YTD Measure Z	YTD Actual
EXPENSES							
OPERATING EXPENSES							
Personnel Expenses							
Administration							
Benefits-Administration	\$64,970.00	\$0.00	\$0.00	\$4,899.07	\$55,170.00	\$0.00	\$30,118.20
Payroll Taxes-Administration	\$41,743.00	\$0.00	\$0.00	\$1,733.31	\$32,559.54	\$0.00	\$25,849.07
Retirement Contribution-Administration	\$10,860.00	\$0.00	\$0.00	\$0.00	\$8,470.80	\$0.00	\$8,698.95
Salaries-Administration	\$488,718.00	\$0.00	\$0.00	\$32,848.39	\$381,200.04	\$0.00	\$355,096.08
Workers Comp-Administration	\$7,476.00	\$0.00	\$0.00	\$486.64	\$5,831.28	\$0.00	\$4,325.39
Total Administration	\$613,767.00	\$0.00	\$0.00	\$39,967.41	\$483,231.66	\$0.00	\$424,087.69
Animal							
Benefits-Animal	\$170,993.00	\$19,000.00	9/ \$15,666.55	\$15,666.55	\$142,993.00	\$107,387.29	\$107,387.29
Payroll Taxes-Animal	\$89,860.00	\$6,829.36	11/ \$6,706.02	\$6,706.02	\$70,090.80	\$77,277.88	\$77,277.88
Retirement Contribution-Animal	\$24,392.00	\$1,853.79	\$0.00	\$0.00	\$19,025.74	\$10,335.11	\$10,335.11
Salaries-Animal	\$1,186,709.00	\$91,575.00	13/ \$88,076.49	\$88,076.49	\$921,675.00	\$857,813.63	\$857,813.63
Workers Comp-Animal	\$124,569.00	\$9,467.24	15/ \$9,435.87	\$9,435.87	\$97,163.79	\$93,945.09	\$93,945.09
Total Animal	\$1,596,523.00	\$128,725.39	\$119,884.93 3/	\$119,884.93	\$1,250,948.33	\$1,146,759.00	\$1,146,759.00
Education							
Benefits-Education	\$64,970.00	\$6,500.00	9/ \$4,852.54	\$4,852.54	\$54,500.00	\$38,514.49	\$38,514.49
Payroll Taxes-Education	\$43,878.00	\$3,300.00	11/ \$3,205.11	\$3,205.11	\$35,595.00	\$32,383.03	\$32,383.03
Retirement Contribution-Education	\$8,845.00	\$672.22	\$0.00	\$0.00	\$6,899.10	\$4,336.00	\$4,336.00
Salaries-Education	\$506,415.00	\$38,000.00	14/ \$42,252.08	\$42,252.08	\$411,515.00	\$426,781.67	\$426,781.67
Salaries-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$122.35
Workers Comp-Education	\$66,150.00	\$5,027.40	15/ \$4,063.75	\$4,063.75	\$51,597.00	\$51,101.74	\$51,101.74
Total Education	\$690,258.00	\$53,499.62	\$54,373.48 3/	\$54,373.48	\$560,106.10	\$553,116.93	\$553,239.28
Maintenance/Horticulture							
Benefits-Maintenance	\$56,606.00	\$6,150.00	8/ \$5,307.41	\$5,307.41	\$48,606.00	\$44,063.17	\$44,063.17
Benefits-Horticulture	\$41,500.00	\$4,700.00	8/ \$2,570.88	\$2,570.88	\$35,900.00	\$23,793.98	\$23,793.98

Fresno's Chaffee Zoo Corporation

Income Statement

October 2012

	2012 Budget	October Budget	October Measure Z	October Actual	YTD Budget	YTD Measure Z	YTD Actual
Payroll Taxes-Maintenance	\$29,337.00	\$1,500.00	10/ \$1,217.02	\$1,217.02	\$22,295.00	\$12,833.16	\$12,833.16
Payroll Taxes-Horticulture	\$17,780.00	\$1,351.28	10/ \$749.88	\$749.88	\$13,868.40	\$7,650.03	\$7,650.03
Retirement Contribution-Maintenance	\$1,943.00	\$147.67	\$0.00	\$0.00	\$1,515.54	\$865.90	\$865.90
Retirement Contribution-Horticulture	\$2,054.00	\$156.10	\$0.00	\$0.00	\$1,602.09	\$228.78	\$228.78
Salaries-Maintenance	\$233,167.00	\$17,720.69	13/ \$16,154.44	\$16,154.44	\$181,870.24	\$170,768.48	\$170,768.48
Salaries-Horticulture	\$216,978.00	\$16,490.33	13/ \$9,936.98	\$9,936.98	\$169,242.84	\$101,697.68	\$101,697.68
Workers Comp-Maintenance	\$29,688.00	\$2,256.29	15/ \$1,685.18	\$1,685.18	\$23,156.64	\$18,126.67	\$18,126.67
Workers Comp-Horticulture	\$20,962.00	\$1,593.11	15/ \$1,092.44	\$1,092.44	\$16,350.34	\$11,093.90	\$11,093.90
Total Maintenance/Horticulture	\$650,015.00	\$52,065.47	\$38,714.23	\$38,714.23	\$514,407.09	\$391,121.75	\$391,121.75
Membership/Development/Marketing							
Benefits-Development	\$34,000.00	\$0.00	\$0.00	\$5,339.70	\$29,000.00	\$0.00	\$29,863.83
Payroll Taxes-Development	\$26,424.00	\$0.00	\$0.00	\$1,745.31	\$20,610.69	\$0.00	\$17,527.45
Retirement Contribution-Development	\$4,460.00	\$0.00	\$0.00	\$0.00	\$3,478.80	\$0.00	\$3,649.91
Salaries-Development	\$298,195.00	\$0.00	\$0.00	\$23,034.54	\$232,592.10	\$0.00	\$231,269.58
Workers Comp-Development	\$13,476.00	\$0.00	\$0.00	\$1,187.20	\$10,511.28	\$0.00	\$11,757.25
Total Membership/Development/Marketing	\$376,555.00	\$0.00	\$0.00	\$31,306.75	\$296,192.87	\$0.00	\$294,068.02
Veterinary							
Benefits-Veterinary	\$17,700.00	\$2,150.00	\$0.00	\$2,386.51	\$15,400.00	\$0.00	\$21,722.00
Payroll Taxes-Veterinary	\$13,418.00	\$1,019.77	\$0.00	\$682.17	\$10,466.04	\$0.00	\$8,475.13
Retirement Contribution-Veterinary	\$5,554.00	\$422.10	\$0.00	\$0.00	\$4,332.09	\$0.00	\$2,973.48
Salaries-Veterinary	\$151,180.00	\$11,489.68	\$0.00	\$8,917.20	\$117,920.40	\$0.00	\$110,786.35
Workers Comp-Veterinary	\$18,866.00	\$1,433.82	\$0.00	\$997.82	\$14,715.48	\$0.00	\$12,379.55
Total Veterinary	\$206,718.00	\$16,515.37	\$0.00	\$12,983.70	\$162,834.01	\$0.00	\$156,336.51
Visitor Services							
Benefits-Security	\$20,680.00	\$0.00	10/ \$2,269.01	\$2,269.01	\$17,880.00	\$16,666.28	\$16,666.28
Benefits-Visitor Services	\$16,710.00	\$0.00	10/ \$1,980.12	\$1,980.12	\$14,330.00	\$15,030.71	\$15,030.71
Payroll Taxes-Security	\$17,304.00	\$0.00	11/ \$1,050.03	\$1,050.03	\$13,497.09	\$13,141.37	\$13,141.37
Payroll Taxes-Visitor Services	\$20,685.00	\$0.00	12/ \$1,314.82	\$1,314.82	\$17,475.00	\$13,194.61	\$13,194.61
Retirement Contribution-Security	\$2,345.00	\$0.00	\$0.00	\$0.00	\$1,829.10	\$1,362.73	\$1,362.73

Fresno's Chaffee Zoo Corporation

Income Statement

October 2012

	2012 Budget	October Budget	October Measure Z	October Actual	YTD Budget	YTD Measure Z	YTD Actual
Retirement Contribution-Visitor Services	\$2,972.00	\$0.00	\$0.00	\$0.00	\$2,318.14	\$2,124.03	\$2,124.03
Salaries-Security	\$174,888.00	\$0.00	14/ \$13,835.52	\$13,835.52	\$136,412.64	\$148,545.57	\$148,545.57
Salaries-Visitor Services	\$215,307.00	\$0.00	14/ \$17,322.49	\$17,322.49	\$172,000.00	\$172,401.50	\$172,401.50
Workers Comp-Security	\$20,213.00	\$0.00	16/ \$1,511.40	\$1,511.40	\$15,766.14	\$16,249.55	\$16,249.55
Workers Comp-Visitor Services	\$21,860.00	\$0.00	16/ \$1,922.54	\$1,922.54	\$17,050.80	\$19,134.61	\$19,134.61
Total	\$512,964.00	\$0.00	\$41,205.93 3/	\$41,205.93	\$408,558.91	\$417,850.96	\$417,850.96
Total Personnel Expenses	\$4,646,800.00	\$250,805.85	\$254,178.57	\$338,436.43	\$3,676,278.97	\$2,508,848.64	\$3,383,463.21
Other Expenses							
Advertising							
Advertising-Marketing	\$288,250.00	\$0.00	\$0.00	\$25,660.88	\$240,208.32	\$0.00	\$232,876.17
Advertising-Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Special Events	\$6,500.00	\$0.00	\$0.00	\$394.25	\$6,333.32	\$0.00	\$1,562.75
Advertising-Education	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$1,692.00
Total Advertising	\$296,750.00	\$0.00	\$0.00	\$26,055.13	\$248,541.64	\$0.00	\$236,130.92
Animal Feed							
Animal Feed-Animal	\$230,000.00	\$0.00	\$0.00	\$19,102.44	\$189,999.98	\$0.00	\$196,674.81
Animal Feed-Education	\$14,200.00	\$0.00	\$0.00	\$1,590.25	\$11,833.32	\$0.00	\$12,690.15
Total Animal Feed	\$244,200.00	\$0.00	\$0.00	\$20,692.69	\$201,833.30	\$0.00	\$209,364.96
Computer/Software							
Computer Maint Agrmt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$269.55
Computer Maint Agrmt-Membership	\$7,800.00	\$0.00	\$0.00	\$0.00	\$7,800.00	\$0.00	\$6,858.07
Computer Maint Agrmt-Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$295.00
Computer Maint Agrmt-Visitor Services	\$10,000.00	\$0.00	\$0.00	\$0.00	\$8,333.32	\$0.00	\$4,727.48
Computer Maint Agrmt-Administration	\$5,100.00	\$0.00	\$0.00	\$0.00	\$4,250.00	\$0.00	\$300.00
Computer Hardware	\$0.00	\$0.00	\$0.00	\$140.36	\$0.00	\$0.00	\$2,780.22
Computer Hardware-Horticulture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computer Hardware	\$0.00	\$0.00	\$0.00	\$140.35	\$0.00	\$0.00	\$356.34
Computer Hardware-Membership	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,041.91
Computer Hardware-Education	\$1,000.00	\$0.00	\$0.00	\$0.00	\$833.32	\$0.00	\$879.95

Fresno's Chaffee Zoo Corporation
Income Statement
 October 2012

	2012 Budget	October Budget	October Measure Z	October Actual	YTD Budget	YTD Measure Z	YTD Actual
Supplies	\$219,350.00	\$0.00	\$0.00	\$37,207.05	\$181,833.10	\$0.00	\$201,331.47
Telephone	\$42,880.00	\$0.00	\$0.00	\$2,611.41	\$35,733.30	\$0.00	\$26,609.09
Uniforms	\$30,400.00	\$0.00	\$0.00	\$140.02	\$29,099.96	\$0.00	\$26,161.74
Utilities	\$452,000.00	\$0.00	\$0.00	\$38,808.93	\$376,666.66	\$0.00	\$290,370.41
Other	\$86,150.00	\$0.00	\$0.00	\$4,980.31	\$73,916.50	\$0.00	\$61,402.71
Total Other Expenses	\$3,199,032.00	\$10,020.00	\$30.00	\$361,426.79	\$2,691,444.37	\$270.00	\$2,377,853.30
TOTAL OPERATING EXPENSES	\$7,845,832.00	\$260,825.85	⬇️ \$254,208.57	\$699,863.22	\$6,367,723.34	\$2,509,118.64	\$5,761,316.51
Expansion/Nonoperating Expenditures							
Expansion/Nonoperating Expenditures	\$150,000.00	\$0.00	\$0.00	\$4,438.15	\$124,999.98	\$0.00	\$67,155.59
Total Expansion/Nonoperating Expenditures	\$150,000.00	\$0.00	\$0.00	\$4,438.15	\$124,999.98	\$0.00	\$67,155.59
TOTAL EXPENSES	\$7,995,832.00	\$260,825.85	\$254,208.57	\$704,301.37	\$6,492,723.32	\$2,509,118.64	\$5,828,472.10
BEGINNING FUND BALANCE	\$14,256,785.11	\$13,701,107.94	\$22,931.95	\$21,152,205.85	\$14,256,785.11	(\$5,444,760.28)	\$14,256,785.11
NET SURPLUS/(DEFICIT)	\$485,073.00	\$65,482.86	\$1,481,798.03	\$1,347,316.78	\$701,596.19	\$6,949,490.26	\$8,242,737.52
ENDING FUND BALANCE	\$14,741,858.11	\$13,766,590.80	\$1,504,729.98	\$22,499,522.63	\$14,958,381.30	\$1,504,729.98	\$22,499,522.63

Fresno's Chaffee Zoo Corporation General Ledger Report October 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5014-13						
Account: 1-5014-13 (Bank Fees-Measure Z-Administration)						
10/1/2012			<i>Account Beginning Balance</i>			\$240.00
10/15/2012	7483-47	Cash Disbursement	Measure Z Sept. Operating Claim 2012-9 Wire Fee	\$10.00		
10/15/2012	7483-51	Cash Disbursement	Measure Z Capital Claim 2012-12C Wire Fee	\$10.00		
10/23/2012	7483-75	Cash Disbursement	Measure Z Capital Claim 2012-13C Wire Fee	\$10.00		
			<i>Account Subtotals</i>	\$30.00	\$0.00	
10/31/2012			<i>Account Net Change</i>			\$30.00
10/31/2012			<i>Account Ending Balance</i>			\$270.00
1-5080-01						
Account: 1-5080-01 (Benefits-Maintenance)						
10/1/2012			<i>Account Beginning Balance</i>			\$38,755.76
10/1/2012	7435-6	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$747.88		
10/1/2012	7444-6	Journal Entry	Blue Shield-Oct Health Ins Premium	\$3,653.99		
10/1/2012	7453-6	Journal Entry	VSP-Oct Vision Premium	\$87.28		
10/1/2012	7499-6	Cash Disbursement	HSA Employer Contribution-4th Quarter	\$1,785.40		
10/5/2012	7501-22	Payroll	Salaries		\$122.50	
10/19/2012	7507-22	Payroll	Salaries		\$122.50	
10/26/2012	7547-6	Cash Receipts	COBRA - D. Tankersley 10/26/12		\$722.14	
			<i>Account Subtotals</i>	↓ \$6,274.55	↓ \$967.14	
10/31/2012			<i>Account Net Change</i>			↓ \$5,307.41
10/31/2012			<i>Account Ending Balance</i>			\$44,063.17
1-5080-02						
Account: 1-5080-02 (Benefits-Horticulture)						
10/1/2012			<i>Account Beginning Balance</i>			\$21,223.10
10/1/2012	7435-7	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$266.72		
10/1/2012	7444-7	Journal Entry	Blue Shield-Oct Health Ins Premium	\$1,366.76		
10/1/2012	7453-7	Journal Entry	VSP-Oct Vision Premium	\$45.85		
10/1/2012	7499-7	Cash Disbursement	HSA Employer Contribution-4th Quarter	\$1,026.55		
10/5/2012	7501-25	Payroll	Salaries		\$67.50	
10/19/2012	7507-25	Payroll	Salaries		\$67.50	
			<i>Account Subtotals</i>	↓ \$2,705.88	↓ \$135.00	
10/31/2012			<i>Account Net Change</i>			↓ \$2,570.88
10/31/2012			<i>Account Ending Balance</i>			\$23,793.98

Fresno's Chaffee Zoo Corporation General Ledger Report October 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5080-03						
Account: 1-5080-03 (Benefits-Animal)						
10/1/2012			<i>Account Beginning Balance</i>			\$91,720.74
10/1/2012	7435-1	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$2,587.33		
10/1/2012	7444-1	Journal Entry	Blue Shield-Oct Health Ins Premium	\$8,116.87		
10/1/2012	7453-1	Journal Entry	VSP-Oct Vision Premium	\$247.93		
10/1/2012	7499-1	Cash Disbursement	HSA Employer Contribution-4th Quarter	\$5,409.30		
10/5/2012	7501-21	Payroll	Salaries		\$207.97	
10/19/2012	7507-21	Payroll	Salaries		\$207.97	
10/26/2012	7547-5	Cash Receipts	COBRA - A. Snider 10/26/12		\$278.94	
			<i>Account Subtotals</i>	<u>↓ \$16,361.43</u>	<u>↓ \$694.88</u>	
10/31/2012			<i>Account Net Change</i>			<u>↓ \$15,666.55</u> 4/
10/31/2012			<i>Account Ending Balance</i>			<u><u>\$107,387.29</u></u>
1-5080-08						
Account: 1-5080-08 (Benefits-Education)						
10/1/2012			<i>Account Beginning Balance</i>			\$33,661.95
10/1/2012	7435-3	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$544.90		
10/1/2012	7444-3	Journal Entry	Blue Shield-Oct Health Ins Premium	\$2,761.41		
10/1/2012	7453-3	Journal Entry	VSP-Oct Vision Premium	\$106.98		
10/1/2012	7499-2	Cash Disbursement	HSA Employer Contribution-4th Quarter	\$1,794.25		
10/5/2012	7501-20	Payroll	Salaries		\$177.50	
10/19/2012	7507-20	Payroll	Salaries		\$177.50	
			<i>Account Subtotals</i>	<u>↓ \$5,207.54</u>	<u>↓ \$355.00</u>	
10/31/2012			<i>Account Net Change</i>			<u>↓ \$4,852.54</u> 4/
10/31/2012			<i>Account Ending Balance</i>			<u><u>\$38,514.49</u></u>
1-5080-11						
Account: 1-5080-11 (Benefits-Security)						
10/1/2012			<i>Account Beginning Balance</i>			\$14,397.27
10/1/2012	7435-9	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$284.76		
10/1/2012	7444-9	Journal Entry	Blue Shield-Oct Health Ins Premium	\$1,032.04		
10/1/2012	7453-9	Journal Entry	VSP-Oct Vision Premium	\$35.66		
10/1/2012	7499-8	Cash Disbursement	HSA Employer Contribution-4th Quarter	\$1,026.55		
10/5/2012	7501-24	Payroll	Salaries		\$55.00	
10/19/2012	7507-24	Payroll	Salaries		\$55.00	

Fresno's Chaffee Zoo Corporation General Ledger Report October 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-11 (Benefits-Security)						
				<i>Account Subtotals</i>	↓ \$2,379.01	\$110.00
10/31/2012				<i>Account Net Change</i>		↑ \$2,269.00 5/
10/31/2012				<i>Account Ending Balance</i>		<u>\$16,666.28</u>
1-5080-12						
Account: 1-5080-12 (Benefits-Visitor Services)						
10/1/2012				<i>Account Beginning Balance</i>		\$13,050.59
10/1/2012	7435-2	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$223.25		
10/1/2012	7444-2	Journal Entry	Blue Shield-Oct Health Ins Premium	\$1,087.83		
10/1/2012	7453-2	Journal Entry	VSP-Oct Vision Premium	\$36.34		
10/1/2012	7499-4	Cash Disbursement	HSA Employer Contribution-3rd Quarter	\$767.70		
10/5/2012	7501-19	Payroll	Salaries		\$67.50	
10/19/2012	7507-19	Payroll	Salaries		\$67.50	
				<i>Account Subtotals</i>	↓ \$2,115.12	↓ \$135.00
10/31/2012				<i>Account Net Change</i>		↑ \$1,980.12 5/
10/31/2012				<i>Account Ending Balance</i>		<u>\$15,030.71</u>
1-5131-01						
Account: 1-5131-01 (Payroll Taxes-Maintenance)						
10/1/2012				<i>Account Beginning Balance</i>		\$11,616.14
10/5/2012	7501-72	Payroll	Payroll Taxes	\$641.66		
10/19/2012	7507-72	Payroll	Payroll Taxes	\$575.36		
				<i>Account Subtotals</i>	↓ \$1,217.02	\$0.00
10/31/2012				<i>Account Net Change</i>		↑ \$1,217.02 5/
10/31/2012				<i>Account Ending Balance</i>		<u>\$12,833.16</u>
1-5131-02						
Account: 1-5131-02 (Payroll Taxes-Horticulture)						
10/1/2012				<i>Account Beginning Balance</i>		\$6,900.15
10/5/2012	7501-77	Payroll	Payroll Taxes	\$379.51		
10/19/2012	7507-77	Payroll	Payroll Taxes	\$370.37		
				<i>Account Subtotals</i>	↓ \$749.88	\$0.00
10/31/2012				<i>Account Net Change</i>		↑ \$749.88 5/
10/31/2012				<i>Account Ending Balance</i>		<u>\$7,650.03</u>

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October 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5131-03						
Account: 1-5131-03 (Payroll Taxes-Animal)						
10/1/2012						\$70,571.86
				<i>Account Beginning Balance</i>		
10/5/2012	7501-70	Payroll	Payroll Taxes	\$3,359.57		
10/19/2012	7507-70	Payroll	Payroll Taxes	\$3,346.45		
				<i>Account Subtotals</i>		
				↓ \$6,706.02	\$0.00	
10/31/2012						↔ \$6,706.02 4/
10/31/2012						<u>\$77,277.88</u>
1-5131-08						
Account: 1-5131-08 (Payroll Taxes-Education)						
10/1/2012						\$29,177.92
				<i>Account Beginning Balance</i>		
10/5/2012	7501-69	Payroll	Payroll Taxes	\$1,277.75		
10/5/2012	7501-76	Payroll	Payroll Taxes	\$321.66		
10/19/2012	7507-69	Payroll	Payroll Taxes	\$1,301.61		
10/19/2012	7507-76	Payroll	Payroll Taxes	\$304.09		
				<i>Account Subtotals</i>		
				↓ \$3,205.11	\$0.00	
10/31/2012						↔ \$3,205.11 4/
10/31/2012						<u>\$32,383.03</u>
1-5131-11						
Account: 1-5131-11 (Payroll Taxes-Security)						
10/1/2012						\$12,091.34
				<i>Account Beginning Balance</i>		
10/5/2012	7501-75	Payroll	Payroll Taxes	\$526.36		
10/19/2012	7507-75	Payroll	Payroll Taxes	\$523.67		
				<i>Account Subtotals</i>		
				↓ \$1,050.03	\$0.00	
10/31/2012						↔ \$1,050.03 5/
10/31/2012						<u>\$13,141.37</u>
1-5131-12						
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
10/1/2012						\$11,879.79
				<i>Account Beginning Balance</i>		
10/5/2012	7501-68	Payroll	Payroll Taxes	\$682.15		
10/19/2012	7507-68	Payroll	Payroll Taxes	\$632.67		

Fresno's Chaffee Zoo Corporation General Ledger Report October 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
<i>Account Subtotals</i>				\$1,314.82	\$0.00	
10/31/2012						\$1,314.82
10/31/2012						\$13,194.61
1-5153-01						
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
10/1/2012						\$865.90
10/31/2012						\$0.00
10/31/2012						\$865.90
1-5153-02						
Account: 1-5153-02 (Retirement Contribution-Horticulture)						
10/1/2012						\$228.78
10/31/2012						\$0.00
10/31/2012						\$228.78
1-5153-03						
Account: 1-5153-03 (Retirement Contribution-Animal)						
10/1/2012						\$10,335.11
10/31/2012						\$0.00
10/31/2012						\$10,335.11
1-5153-08						
Account: 1-5153-08 (Retirement Contribution-Education)						
10/1/2012						\$4,336.00
10/31/2012						\$0.00
10/31/2012						\$4,336.00
1-5153-11						
Account: 1-5153-11 (Retirement Contribution-Security)						
10/1/2012						\$1,362.73
10/31/2012						\$0.00
10/31/2012						\$1,362.73
1-5153-12						

Fresno's Chaffee Zoo Corporation General Ledger Report October 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5153-12 (Retirement Contribution-Visitor Services)						
10/1/2012						\$2,124.03
10/31/2012						\$0.00
10/31/2012						<u>\$2,124.03</u>
1-5165-01						
Account: 1-5165-01 (Salaries-Maintenance)						
10/1/2012						\$154,614.04
10/5/2012	7501-6	Payroll	Salaries	\$8,510.79		
10/19/2012	7507-6	Payroll	Salaries	\$7,643.65		
				<u>\$16,154.44</u>	\$0.00	
10/31/2012						\$16,154.44
10/31/2012						<u>\$170,768.48</u>
1-5165-02						
Account: 1-5165-02 (Salaries-Horticulture)						
10/1/2012						\$91,760.70
10/5/2012	7501-11	Payroll	Salaries	\$5,028.11		
10/19/2012	7507-11	Payroll	Salaries	\$4,908.87		
				<u>\$9,936.98</u>	\$0.00	
10/31/2012						\$9,936.98
10/31/2012						<u>\$101,697.68</u>
1-5165-03						
Account: 1-5165-03 (Salaries-Animal)						
10/1/2012						\$769,737.14
10/5/2012	7501-4	Payroll	Salaries	\$44,124.36		
10/19/2012	7507-4	Payroll	Salaries	\$43,952.13		
				<u>\$88,076.49</u>	\$0.00	
10/31/2012						\$88,076.49
10/31/2012						<u>\$857,813.63</u>
1-5165-08						
Account: 1-5165-08 (Salaries-Education)						

Fresno's Chaffee Zoo Corporation General Ledger Report October 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-08 (Salaries-Education)						
10/1/2012						<i>Account Beginning Balance</i> \$384,529.59
10/5/2012	7501-3	Payroll	Salaries	\$16,880.50		
10/5/2012	7501-10	Payroll	Salaries	\$4,204.84		
10/19/2012	7507-3	Payroll	Salaries	\$17,191.58		
10/19/2012	7507-10	Payroll	Salaries	\$3,975.16		
			<i>Account Subtotals</i>	<u>\$42,252.08</u>	\$0.00	
10/31/2012						<i>Account Net Change</i> ↔ \$42,252.08 4/
10/31/2012						<u><u>\$426,781.67</u></u>
1-5165-11						
Account: 1-5165-11 (Salaries-Security)						
10/1/2012						<i>Account Beginning Balance</i> \$134,710.05
10/5/2012	7501-9	Payroll	Salaries	\$6,935.31		
10/19/2012	7507-9	Payroll	Salaries	\$6,900.21		
			<i>Account Subtotals</i>	<u>\$13,835.52</u>	\$0.00	
10/31/2012						<i>Account Net Change</i> ↔ \$13,835.52 6/
10/31/2012						<u><u>\$148,545.57</u></u>
1-5165-12						
Account: 1-5165-12 (Salaries-Visitor Services)						
10/1/2012						<i>Account Beginning Balance</i> \$155,079.01
10/5/2012	7501-2	Payroll	Salaries	\$8,984.66		
10/19/2012	7507-2	Payroll	Salaries	\$8,337.83		
			<i>Account Subtotals</i>	<u>\$17,322.49</u>	\$0.00	
10/31/2012						<i>Account Net Change</i> ↔ \$17,322.49 6/
10/31/2012						<u><u>\$172,401.50</u></u>
1-5200-01						
Account: 1-5200-01 (Workers Comp-Maintenance)						
10/1/2012						<i>Account Beginning Balance</i> \$16,441.49
10/5/2012	7501-84	Payroll	Workers Comp	\$886.50		
10/19/2012	7507-84	Payroll	Workers Comp	\$798.68		
			<i>Account Subtotals</i>	<u>\$1,685.18</u>	\$0.00	

Fresno's Chaffee Zoo Corporation General Ledger Report October 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-01 (Workers Comp-Maintenance)						
10/31/2012						<i>Account Net Change</i> ↔ \$1,685.18 5/
10/31/2012						<i>Account Ending Balance</i> <u>\$18,126.67</u>
1-5200-02						
Account: 1-5200-02 (Workers Comp-Horticulture)						
10/1/2012						<i>Account Beginning Balance</i> \$10,001.46
10/5/2012	7501-89	Payroll	Workers Comp	\$552.57		
10/19/2012	7507-89	Payroll	Workers Comp	\$539.87		
				<i>Account Subtotals</i> ↓ \$1,092.44	\$0.00	
10/31/2012						<i>Account Net Change</i> ↔ \$1,092.44 5/
10/31/2012						<i>Account Ending Balance</i> <u>\$11,093.90</u>
1-5200-03						
Account: 1-5200-03 (Workers Comp-Animal)						
10/1/2012						<i>Account Beginning Balance</i> \$84,509.22
10/5/2012	7501-82	Payroll	Workers Comp	\$4,717.80		
10/19/2012	7507-82	Payroll	Workers Comp	\$4,718.07		
				<i>Account Subtotals</i> ↓ \$9,435.87	\$0.00	
10/31/2012						<i>Account Net Change</i> ↔ \$9,435.87 4/
10/31/2012						<i>Account Ending Balance</i> <u>\$93,945.09</u>
1-5200-08						
Account: 1-5200-08 (Workers Comp-Education)						
10/1/2012						<i>Account Beginning Balance</i> \$47,037.99
10/5/2012	7501-81	Payroll	Workers Comp	\$1,562.23		
10/5/2012	7501-88	Payroll	Workers Comp	\$463.40		
10/19/2012	7507-81	Payroll	Workers Comp	\$1,595.44		
10/19/2012	7507-88	Payroll	Workers Comp	\$442.68		
				<i>Account Subtotals</i> ↓ \$4,063.75	\$0.00	
10/31/2012						<i>Account Net Change</i> ↔ \$4,063.75 4/
10/31/2012						<i>Account Ending Balance</i> <u>\$51,101.74</u>
1-5200-11						
Account: 1-5200-11 (Workers Comp-Security)						

Fresno's Chaffee Zoo Corporation

General Ledger Report

October 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-11 (Workers Comp-Security)						
10/1/2012						\$14,738.15
			<i>Account Beginning Balance</i>			
10/5/2012	7501-87	Payroll	Workers Comp	\$761.25		
10/19/2012	7507-87	Payroll	Workers Comp	\$750.15		
			<i>Account Subtotals</i>	↓ \$1,511.40	\$0.00	
10/31/2012						↓ \$1,511.40 6/
			<i>Account Net Change</i>			
10/31/2012						\$16,249.55
						<u>\$16,249.55</u>
1-5200-12						
Account: 1-5200-12 (Workers Comp-Visitor Services)						
10/1/2012						\$17,212.07
			<i>Account Beginning Balance</i>			
10/5/2012	7501-80	Payroll	Workers Comp	\$997.13		
10/19/2012	7507-80	Payroll	Workers Comp	\$925.41		
			<i>Account Subtotals</i>	↓ \$1,922.54	\$0.00	
10/31/2012						↓ \$1,922.54 6/
			<i>Account Net Change</i>			
10/31/2012						\$19,134.61
						<u>\$19,134.61</u>
10/1/2012					<i>Grand Total Beginning Balance</i>	\$2,254,910.07
10/31/2012					<i>Grand Total Net Change</i>	\$254,208.57
10/31/2012					<i>Grand Total Ending Balance</i>	<u>\$2,509,118.64</u>

Fresno County Zoo Authority
Measure Z Operations Trust Fund
Budget-to-Actual Variance Analysis (Cash Basis)
For Calendar Year 2012

ACCT#	ADDITIONS (REVENUE)	2012 ANNUAL BUDGET	OCTOBER			2012 YEAR-TO-DATE				
			BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	% of Total	Remaining Budget	% Budget Used
5618	MEASURE Z SALES TAX (OPERATING FUND)	3,229,302	213,135	277,830	64,695	2,578,773	3,037,415	118%	191,887	94%
5619	INTEREST (OPERATING FUND)	-	-	14,966	14,966	-	46,514	100%		
	TOTAL ADDITIONS	3,229,302	213,135	292,796	79,661	2,578,773	3,083,929	120%	191,887	95%
	<u>SALARIES AND BENEFITS</u>									
6104	ANIMAL	1,596,523	128,725	119,885	(8,840)	1,250,293	1,157,428	93%	439,095	72%
6107	EDUCATION	690,258	53,500	54,373	873	560,109	559,595	100%	130,663	81%
6106	MAINTENANCE	650,015	52,065	38,714	(13,351)	514,403	398,188	77%	251,827	61%
6103	VISITOR SERVICES	512,964	42,008	41,206	(802)	408,557	422,244	103%	90,720	82%
	TOTAL SALARIES AND BENEFITS	3,449,760	276,298	254,178	(22,120)	2,733,362	2,537,455	93%	912,305	74%
	<u>SERVICES AND SUPPLIES</u>									
7612	INTEREST/BANK CHARGES	240	10	10	-	100	100	100%	140	42%
	TOTAL SERVICES AND SUPPLIES	240	10	10	-	100	100	100%	140	42%
	TOTAL DISBURSEMENTS TO FCZC	3,450,000	276,308	254,188	(22,120)	2,733,462	2,537,555	93%	912,445	74%
	CHANGE IN NET ASSETS HELD IN TRUST	(220,698)	(63,173)	38,608	101,781	(154,689)	546,374			

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.