



Traced and agreed w/o exception.
Claim approved to go to Board by
LS...11/29/11

Disbursement Claim for Measure Z Funds

Please remit to:

Fresno's Chaffee Zoo Corporation
894 W. Belmont
Fresno, California 93728

★ Disburse via Wire Transfer

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Disbursement Claim #: 2011-10 Claim Submission Date: 11-15-11



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
10/1-31/2011	\$129,394.43		Salaries-Animal ^{3/}	\$136,391.19
10/1-31/2011	\$ 46,946.32		Salaries-Ed ^{4/}	\$ 44,777.49
10/1-31/2011	\$ 55,517.60		Salaries-Maint ^{4/}	\$ 47,483.01
10/1-31/2011	\$ 16,118.33		Salaries-Vet ^{5/}	\$ 15,144.19
10/1-31/2011	\$ 0.00	Please see attached spreadsheet	Insurance	\$ 0.00
				\$
10/1-31/2011	\$ 10.00		Wire Fee	\$ 10.00
				\$
				\$
				\$243,805.88 <input checked="" type="checkbox"/>
		Less Bank Fees		\$ (10.00)
	\$247,986.68		TOTAL AMOUNT REQUESTED	\$243,795.88 <input checked="" type="checkbox"/>

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

11/16/11

FCZC Approval Signature

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

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

Income Statement

October 2011

	2011 Budget	October Budget	October Measure Z	October Actual	YTD Budget	YTD Measure Z	YTD Actual
REVENUE							
Self Generated Revenue							
Admissions	\$1,472,530.00	\$99,716.67	\$0.00	\$90,276.75	\$1,355,846.66	\$0.00	\$1,528,480.70
Adopt an Animal	\$25,000.00	\$2,000.00	\$0.00	\$1,025.00	\$21,350.00	\$0.00	\$20,738.11
Board Designated for Endowment	\$50,000.00	\$10,000.00	\$0.00	\$166.45	\$50,000.00	\$0.00	\$63,983.90
Education	\$150,935.00	\$7,881.67	\$0.00	\$4,867.38	\$142,216.66	\$0.00	\$149,691.20
Food Services	\$168,340.00	\$11,400.00	\$0.00	\$16,185.04	\$155,040.00	\$0.00	\$207,316.21
Gift Shop	\$190,490.00	\$12,900.00	\$0.00	\$10,975.38	\$175,440.00	\$0.00	\$179,462.85
Giraffe Feeding	\$79,740.00	\$5,400.00	\$0.00	\$7,066.00	\$73,440.00	\$0.00	\$103,803.00
Grants/Fundraising	\$635,700.00	\$11,475.00	\$0.00	\$9,112.67	\$602,750.00	\$0.00	\$61,378.98
Group Event/Facility Rental	\$120,000.00	\$1,000.00	\$0.00	\$18,911.26	\$120,000.00	\$0.00	\$87,738.17
Interest Income	\$242,000.00	\$16,000.00	\$0.00	\$9,868.46	\$160,000.00	\$0.00	\$133,511.03
Investment Income	\$0.00	\$0.00	\$0.00	\$483,511.60	\$0.00	\$0.00	(\$167,780.28)
Membership	\$590,000.00	\$24,000.00	\$0.00	\$34,177.50	\$520,500.00	\$0.00	\$493,333.95
Special Events	\$306,000.00	\$78,250.00	\$0.00	\$125,509.00	\$251,000.00	\$0.00	\$297,825.50
Stingray Exhibit	\$155,825.00	\$3,850.00	\$0.00	\$8,430.00	\$153,150.00	\$0.00	\$161,674.00
Other	\$12,500.00	\$1,041.64	\$0.00	\$947.41	\$10,416.62	\$0.00	\$15,776.91
Total Self Generated Revenue	\$4,199,060.00	\$284,914.98	\$0.00	\$821,029.90	\$3,791,149.94	\$0.00	\$3,336,934.23
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	\$614,468.74	\$614,468.74	\$625,100.00	\$1,537,911.51	\$1,537,911.51
Measure Z Operating Funds	\$3,145,588.00	\$247,986.68	\$242,997.81	\$242,997.81	\$2,564,386.08	\$2,308,455.94	\$2,308,455.94
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	\$562,911.66	\$857,466.55	\$1,678,496.45	\$6,980,636.02	\$3,846,367.45	\$7,183,301.68

Fresno's Chaffee Zoo Corporation

Income Statement

October 2011

	2011 Budget	October Budget	October Measure Z	October 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	\$8,760.00		\$2,391.06	\$63,510.00	\$0.00	\$38,831.89
Payroll Taxes-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Administration	\$45,870.00	\$3,486.12		\$1,685.19	\$36,650.13	\$0.00	\$22,913.90
Retirement Contribution-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Administration	\$12,113.00	\$920.59		\$703.64	\$9,678.28	\$0.00	\$7,377.35
Salaries-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$81.63
Salaries-Administration	\$535,866.00	\$40,725.82		\$32,084.51	\$428,156.93	\$0.00	\$306,544.09
Workers Comp-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Administration	\$4,960.00	\$413.17		\$193.34	\$4,133.17	\$0.00	\$1,867.60
Total Administration	\$671,809.00	\$54,305.70		\$37,057.74	\$542,128.51	\$0.00	\$377,616.46
Animal							
Benefits-Animal	\$157,500.00	\$18,900.00	7/	\$15,283.71	\$15,283.71	\$114,528.16	\$114,528.16
Payroll Taxes-Animal	\$118,164.00	\$8,980.46	9/	\$7,987.70	\$7,987.70	\$94,413.04	\$77,421.22
Retirement Contribution-Animal	\$29,677.00	\$2,255.45	10/	\$2,199.27	\$2,199.27	\$23,711.92	\$17,981.78
Salaries-Animal	\$1,220,541.00	\$92,761.12	11/	\$104,764.36	\$104,764.36	\$975,212.25	\$869,168.94
Workers Comp-Animal	\$78,000.00	\$6,497.40	13/	\$6,156.15	\$6,156.15	\$64,997.40	\$53,856.11
Total Animal	\$1,603,882.00	\$129,394.43	↓ 1/	\$136,391.19	\$136,391.19	\$1,132,956.21	\$1,132,956.21
Education							
Benefits-Education	\$60,000.00	\$7,200.00	7/	\$5,713.34	\$5,713.34	\$52,200.00	\$44,629.56
Benefits-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Education	\$38,231.00	\$2,905.56	9/	\$2,527.14	\$2,527.14	\$30,546.56	\$28,037.60
Payroll Taxes-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Education	\$10,205.00	\$775.58	10/	\$677.07	\$677.07	\$8,153.79	\$6,893.74
Salaries-Education	\$428,124.00	\$32,537.42	12/	\$33,389.65	\$33,389.65	\$342,071.08	\$366,775.97

Fresno's Chaffee Zoo Corporation

Income Statement

October 2011

	2011 Budget	October Budget	October Measure Z	October 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/	\$2,470.29	\$35,290.25	\$27,810.34	\$27,810.34
Workers Comp-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Total Education	\$578,910.00	\$46,946.32	↓↑	\$44,777.49 1/	\$44,777.49	\$474,147.21	\$474,147.21
Maintenance/Horticulture							
Benefits-Maintenance	\$77,500.00	\$9,300.00	6/	\$6,490.23	\$67,425.00	\$47,595.90	\$47,595.90
Benefits-Horticulture	\$35,500.00	\$4,260.00	7/	\$4,839.46	\$30,885.00	\$34,334.21	\$34,334.21
Payroll Taxes-Maintenance	\$26,775.00	\$2,034.90	8/	\$1,197.54	\$21,393.22	\$15,448.85	\$15,448.85
Payroll Taxes-Horticulture	\$16,612.00	\$1,262.51		\$1,157.91	\$13,272.96	\$11,901.13	\$11,901.13
Retirement Contribution-Maintenance	\$6,066.00	\$461.02	10/	\$119.34	\$4,846.73	\$1,223.13	\$1,223.13
Retirement Contribution-Horticulture	\$2,703.00	\$205.43		\$70.07	\$2,159.69	\$974.04	\$974.04
Salaries-Maintenance	\$264,690.00	\$20,116.44	11/	\$16,239.21	\$211,487.31	\$162,753.78	\$162,753.78
Salaries-Horticulture	\$196,274.00	\$14,916.82		\$15,405.93	\$156,822.93	\$157,966.85	\$157,966.85
Workers Comp-Maintenance	\$22,540.00	\$1,877.58	12/	\$993.96	\$18,782.58	\$10,040.82	\$10,040.82
Workers Comp-Horticulture	\$13,000.00	\$1,082.90		\$969.36	\$10,832.90	\$9,991.58	\$9,991.58
Total Maintenance/Horticulture	\$661,660.00	\$55,517.60	↓↑	\$47,483.01 1/	\$537,908.32	\$452,230.29	\$452,230.29
Membership/Development/Marketing							
Benefits-Development	\$38,000.00	\$4,560.00		\$0.00	\$4,187.53	\$33,060.00	\$31,695.04
Payroll Taxes-Development	\$25,020.00	\$1,901.52		\$0.00	\$1,883.71	\$19,990.98	\$16,612.98
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	\$302.98	\$5,219.04	\$3,181.19
Salaries-Development	\$333,231.00	\$25,325.56		\$0.00	\$24,843.45	\$266,251.56	\$219,308.36
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	\$832.03	\$5,208.12	\$6,364.34
Workers Comp-Special Events	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Total Membership/Development/Marketing	\$409,033.00	\$32,804.14		\$0.00	\$32,049.70	\$329,729.70	\$277,161.91
Veterinary							
Benefits-Veterinary	\$20,000.00	\$2,400.00	8/	\$2,027.41	\$17,400.00	\$15,024.89	\$15,024.89
Payroll Taxes-Veterinary	\$13,343.00	\$1,014.07	9/	\$853.68	\$853.68	\$8,708.13	\$8,708.13

Fresno's Chaffee Zoo Corporation

Income Statement

October 2011

	2011 Budget	October Budget	October Measure Z	October Actual	YTD Budget	YTD Measure Z	YTD Actual
Retirement Contribution-Veterinary	\$4,231.00	\$321.56	10/ \$385.98	\$385.98	\$3,380.56	\$3,317.43	\$3,317.43
Salaries-Veterinary	\$150,216.00	\$11,416.42	12/ \$11,159.21	\$11,159.21	\$120,022.58	\$113,831.73	\$113,831.73
Workers Comp-Veterinary	\$11,600.00	\$966.28	13/ \$717.91	\$717.91	\$9,666.28	\$7,332.12	\$7,332.12
Total Veterinary	\$199,390.00	\$16,118.33	↑ \$15,144.19	1/ \$15,144.19	\$161,130.47	\$148,214.30	\$148,214.30
Visitor Services							
Benefits-Security	\$23,500.00	\$2,820.00	\$0.00	\$2,404.49	\$20,445.00	\$0.00	\$17,755.21
Benefits-Visitor Services	\$19,000.00	\$2,280.00	\$0.00	\$1,863.71	\$16,530.00	\$0.00	\$13,964.06
Payroll Taxes-Security	\$17,360.00	\$1,267.28	\$0.00	\$948.41	\$13,506.08	\$0.00	\$10,032.73
Payroll Taxes-Visitor Services	\$19,867.00	\$1,390.69	\$0.00	\$1,294.96	\$15,625.37	\$0.00	\$16,249.27
Retirement Contribution-Security	\$3,503.00	\$255.72	\$0.00	\$161.04	\$2,725.33	\$0.00	\$1,690.93
Retirement Contribution-Visitor Services	\$3,464.00	\$263.26	\$0.00	\$270.65	\$2,767.74	\$0.00	\$2,862.83
Salaries-Security	\$182,405.00	\$13,315.57	\$0.00	\$12,507.75	\$141,911.08	\$0.00	\$132,219.47
Salaries-Visitor Services	\$205,320.00	\$14,372.40	\$0.00	\$17,062.02	\$161,484.18	\$0.00	\$161,293.96
Workers Comp-Security	\$12,500.00	\$1,041.25	\$0.00	\$793.49	\$10,416.25	\$0.00	\$8,398.39
Workers Comp-Visitor Services	\$13,600.00	\$1,132.88	\$0.00	\$1,080.43	\$11,332.88	\$0.00	\$10,230.50
Total	\$500,519.00	\$38,139.05	\$0.00	\$38,386.95	\$396,743.91	\$0.00	\$374,697.35
Total Personnel Expenses	\$4,625,203.00	\$373,225.57	\$243,795.88	\$351,290.27	\$3,731,262.20	\$2,207,548.01	\$3,237,023.73
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	\$21,251.45	\$240,208.32	\$0.00	\$232,166.60
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	\$1,814.50	\$6,750.00	\$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	\$23,065.95	\$248,958.32	\$0.00	\$236,060.60
Animal Feed							

Fresno's Chaffee Zoo Corporation

General Ledger Report

October 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5014-13						
Account: 1-5014-13 (Bank Fees-Measure Z-Administration)						
10/1/2011						\$90.00
				<i>Account Beginning Balance</i>		
10/3/2011	6521-3	Journal Entry	Measure Z Operating Claim 2011-8 Wire Fee	\$10.00		
10/11/2011	6521-35	Journal Entry	Measure Z Capital Claim 2011-1C Wire Fee	\$10.00		
10/24/2011	6521-59	Journal Entry	Measure Z Operating Claim 2011-9 Wire Fee	\$10.00		
				<i>Account Subtotals</i>		
				\$30.00	\$0.00	
10/31/2011						\$30.00
				<i>Account Net Change</i>		
10/31/2011						\$120.00
				<i>Account Ending Balance</i>		
1-5080-01						
Account: 1-5080-01 (Benefits-Maintenance)						
10/1/2011						\$41,105.67
				<i>Account Beginning Balance</i>		
10/1/2011	6470-6	Journal Entry	Anthem Blue Cross-Oct Health Ins Premium	\$5,149.00		
10/1/2011	6495-6	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$577.79		
10/1/2011	6505-6	Journal Entry	VSP-Oct Vision Premium	\$142.64		
10/1/2011	6548-6	Cash Disbursement	HSA Employer Contribution	\$2,475.92		
10/7/2011	6545-18	Payroll	Employee Dependent Insurance Payments		\$326.25	
10/7/2011	6545-25	Payroll	Voluntary Life Insurance Payments		\$16.06	
10/21/2011	6562-18	Payroll	Employee Dependent Insurance Payments		\$258.75	
10/21/2011	6562-25	Payroll	Voluntary Life Insurance Payments		\$16.06	
10/24/2011	6591-2	Cash Receipts	D Tankersley Ins Pmt		\$1,238.00	
				<i>Account Subtotals</i>		
				↓ \$8,345.35	↓ \$1,855.12	
10/31/2011						\$6,490.23
				<i>Account Net Change</i>		
10/31/2011						\$47,595.90
				<i>Account Ending Balance</i>		
1-5080-02						
Account: 1-5080-02 (Benefits-Horticulture)						
10/1/2011						\$29,494.75
				<i>Account Beginning Balance</i>		
10/1/2011	6470-7	Journal Entry	Anthem Blue Cross-Oct Health Ins Premium	\$2,767.00		
10/1/2011	6495-7	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$483.34		
10/1/2011	6505-7	Journal Entry	VSP-Oct Vision Premium	\$64.87		
10/1/2011	6548-7	Cash Disbursement	HSA Employer Contribution	\$1,794.25		
10/7/2011	6545-21	Payroll	Employee Dependent Insurance Payments		\$135.00	
10/21/2011	6562-21	Payroll	Employee Dependent Insurance Payments		\$135.00	
				<i>Account Subtotals</i>		
				↓ \$5,109.46	↓ \$270.00	

\$6,490.23 4/

Fresno's Chaffee Zoo Corporation

General Ledger Report

October 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-02 (Benefits-Horticulture)						
10/31/2011						Account Net Change ↓ \$4,839.46 4/
10/31/2011						Account Ending Balance <u>\$34,334.21</u>
1-5080-03						
Account: 1-5080-03 (Benefits-Animal)						
10/1/2011						Account Beginning Balance \$99,244.45
10/1/2011	6470-1	Journal Entry	Anthem Blue Cross-Oct Health Ins Premium	\$7,572.00		
10/1/2011	6495-1	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$1,923.85		
10/1/2011	6505-1	Journal Entry	VSP-Oct Vision Premium	\$256.42		
10/1/2011	6548-1	Cash Disbursement	HSA Employer Contribution	\$6,177.00		
10/7/2011	6545-17	Payroll	Employee Dependent Insurance Payments		\$174.93	
10/7/2011	6545-24	Payroll	Voluntary Life Insurance Payments		\$92.86	
10/21/2011	6562-17	Payroll	Employee Dependent Insurance Payments		\$174.92	
10/21/2011	6562-24	Payroll	Voluntary Life Insurance Payments		\$92.85	
10/24/2011	6591-5	Cash Receipts	D. Dillard Ins Pmt		\$110.00	
			Account Subtotals	↓ \$15,929.27	↓ \$645.56	
10/31/2011						Account Net Change ↓ \$15,283.71 3/
10/31/2011						Account Ending Balance <u>\$114,528.16</u>
1-5080-08						
Account: 1-5080-08 (Benefits-Education)						
10/1/2011						Account Beginning Balance \$38,916.22
10/1/2011	6470-3	Journal Entry	Anthem Blue Cross-Oct Health Ins Premium	\$3,451.00		
10/1/2011	6495-3	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$510.52		
10/1/2011	6505-3	Journal Entry	VSP-Oct Vision Premium	\$87.96		
10/1/2011	6548-2	Cash Disbursement	HSA Employer Contribution	\$2,044.25		
10/7/2011	6545-16	Payroll	Employee Dependent Insurance Payments		\$177.50	
10/7/2011	6545-23	Payroll	Voluntary Life Insurance Payments		\$12.70	
10/21/2011	6562-16	Payroll	Employee Dependent Insurance Payments		\$177.50	
10/21/2011	6562-23	Payroll	Voluntary Life Insurance Payments		\$12.69	
			Account Subtotals	↓ \$6,093.73	↓ \$380.39	
10/31/2011						Account Net Change ↓ \$5,713.34 3/
10/31/2011						Account Ending Balance <u>\$44,629.56</u>
1-5080-10						
Account: 1-5080-10 (Benefits-Veterinary)						
10/1/2011						Account Beginning Balance \$12,997.48

Fresno's Chaffee Zoo Corporation

General Ledger Report

October 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-10 (Benefits-Veterinary)						
10/1/2011	6470-5	Journal Entry	Anthem Blue Cross-Oct Health Ins Premium	\$1,055.00		
10/1/2011	6495-5	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$176.84		
10/1/2011	6505-4	Journal Entry	VSP-Oct Vision Premium	\$19.02		
10/1/2011	6548-9	Cash Disbursement	HSA Employer Contribution	\$776.55		
			<i>Account Subtotals</i>	<u>\$2,027.41</u>	<u>\$0.00</u>	
10/31/2011			<i>Account Net Change</i>			<u>\$2,027.41</u>
10/31/2011			<i>Account Ending Balance</i>			<u>\$15,024.89</u>
1-5098-00						
Account: 1-5098-00 (Liability Insurance)						
			<i>Account Beginning Balance</i>			\$113,743.58
10/1/2011	6527-7	Journal Entry	AON Risk Ins-Commercial Pkg	\$7,091.46		
10/1/2011	6527-9	Journal Entry	AON Risk Ins-Excess Liability Coverage	\$2,184.75		
			<i>Account Subtotals</i>	<u>\$9,276.21</u>	<u>\$0.00</u>	
10/31/2011			<i>Account Net Change</i>			<u>\$9,276.21</u>
10/31/2011			<i>Account Ending Balance</i>			<u>\$123,019.79</u>
1-5131-01						
Account: 1-5131-01 (Payroll Taxes-Maintenance)						
			<i>Account Beginning Balance</i>			\$14,251.31
10/7/2011	6545-84	Payroll	Payroll Taxes	\$630.06		
10/21/2011	6562-82	Payroll	Payroll Taxes	\$567.48		
			<i>Account Subtotals</i>	<u>\$1,197.54</u>	<u>\$0.00</u>	
10/31/2011			<i>Account Net Change</i>			<u>\$1,197.54</u>
10/31/2011			<i>Account Ending Balance</i>			<u>\$15,448.85</u>
1-5131-02						
Account: 1-5131-02 (Payroll Taxes-Horticulture)						
			<i>Account Beginning Balance</i>			\$10,743.22
10/7/2011	6545-89	Payroll	Payroll Taxes	\$582.77		
10/21/2011	6562-87	Payroll	Payroll Taxes	\$75.14		
			<i>Account Subtotals</i>	<u>\$1,157.91</u>	<u>\$0.00</u>	
10/31/2011			<i>Account Net Change</i>			<u>\$1,157.91</u>
10/31/2011			<i>Account Ending Balance</i>			<u>\$11,901.13</u>

Fresno's Chaffee Zoo Corporation General Ledger Report October 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5131-03						
Account: 1-5131-03 (Payroll Taxes-Animal)						
10/1/2011						\$69,433.52
				<i>Account Beginning Balance</i>		
10/7/2011	6545-82	Payroll	Payroll Taxes	\$4,410.17		
10/21/2011	6562-80	Payroll	Payroll Taxes	\$3,577.53		
				<i>Account Subtotals</i>		
				↓↑ \$7,987.70	\$0.00	
10/31/2011				<i>Account Net Change</i>		\$7,987.70
10/31/2011				<i>Account Ending Balance</i>		\$77,421.22
1-5131-08						
Account: 1-5131-08 (Payroll Taxes-Education)						
10/1/2011						\$25,510.46
				<i>Account Beginning Balance</i>		
10/7/2011	6545-81	Payroll	Payroll Taxes	\$917.55		
10/7/2011	6545-88	Payroll	Payroll Taxes	\$360.81		
10/21/2011	6562-79	Payroll	Payroll Taxes	\$882.57		
10/21/2011	6562-86	Payroll	Payroll Taxes	\$366.21		
				<i>Account Subtotals</i>		
				↓↑ \$2,527.14	\$0.00	
10/31/2011				<i>Account Net Change</i>		\$2,527.14
10/31/2011				<i>Account Ending Balance</i>		\$28,037.60
1-5131-10						
Account: 1-5131-10 (Payroll Taxes-Veterinary)						
10/1/2011						\$7,854.45
				<i>Account Beginning Balance</i>		
10/7/2011	6545-83	Payroll	Payroll Taxes	\$427.09		
10/21/2011	6562-81	Payroll	Payroll Taxes	\$426.59		
				<i>Account Subtotals</i>		
				↓↑ \$853.68	\$0.00	
10/31/2011				<i>Account Net Change</i>		\$853.68
10/31/2011				<i>Account Ending Balance</i>		\$8,708.13
1-5153-01						
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
10/1/2011						\$1,103.79
				<i>Account Beginning Balance</i>		
10/21/2011	6563-4	Cash Disbursement	401(k) Matching October 2011	\$119.34		
				<i>Account Subtotals</i>		
				\$119.34	\$0.00	

Fresno's Chaffee Zoo Corporation

General Ledger Report

October 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
10/31/2011						\$119.34 4/
10/31/2011						\$1,223.13
1-5153-02						
Account: 1-5153-02 (Retirement Contribution-Horticulture)						
10/1/2011						\$903.97
10/21/2011	6563-5	Cash Disbursement	401(k) Matching October 2011	\$70.07		
				\$70.07	\$0.00	
10/31/2011						\$70.07 4/
10/31/2011						\$974.04
1-5153-03						
Account: 1-5153-03 (Retirement Contribution-Animal)						
10/1/2011						\$15,782.51
10/21/2011	6563-1	Cash Disbursement	401(k) Matching October 2011	\$2,199.27		
				\$2,199.27	\$0.00	
10/31/2011						\$2,199.27 3/
10/31/2011						\$17,981.78
1-5153-08						
Account: 1-5153-08 (Retirement Contribution-Education)						
10/1/2011						\$6,216.67
10/21/2011	6563-7	Cash Disbursement	401(k) Matching October 2011	\$677.07		
				\$677.07	\$0.00	
10/31/2011						\$677.07 3/
10/31/2011						\$6,893.74
1-5153-10						
Account: 1-5153-10 (Retirement Contribution-Veterinary)						
10/1/2011						\$2,931.45
10/21/2011	6563-6	Cash Disbursement	401(k) Matching October 2011	\$385.98		
				\$385.98	\$0.00	
10/31/2011						\$385.98 5/

Fresno's Chaffee Zoo Corporation

General Ledger Report

October 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5153-10 (Retirement Contribution-Veterinary)						
10/31/2011						Account Ending Balance \$3,317.43
1-5165-01						
Account: 1-5165-01 (Salaries-Maintenance)						
10/1/2011						Account Beginning Balance \$146,514.57
10/7/2011	6545-6	Payroll	Salaries	\$8,562.12		
10/21/2011	6562-6	Payroll	Salaries	\$7,677.09		
				Account Subtotals	↓ \$16,239.21	\$0.00
10/31/2011						Account Net Change \$16,239.21 4/
10/31/2011						Account Ending Balance \$162,753.78
1-5165-02						
Account: 1-5165-02 (Salaries-Horticulture)						
10/1/2011						Account Beginning Balance \$142,560.92
10/7/2011	6545-11	Payroll	Salaries	\$7,752.73		
10/21/2011	6562-11	Payroll	Salaries	\$7,653.20		
				Account Subtotals	↓ \$15,405.93	\$0.00
10/31/2011						Account Net Change \$15,405.93 4/
10/31/2011						Account Ending Balance \$157,966.85
1-5165-03						
Account: 1-5165-03 (Salaries-Animal)						
10/1/2011						Account Beginning Balance \$764,404.58
10/7/2011	6545-4	Payroll	Salaries	\$57,824.07		
10/21/2011	6562-4	Payroll	Salaries	\$46,940.29		
				Account Subtotals	↓ \$104,764.36	\$0.00
10/31/2011						Account Net Change \$104,764.36 3/
10/31/2011						Account Ending Balance \$869,168.94
1-5165-08						
Account: 1-5165-08 (Salaries-Education)						
10/1/2011						Account Beginning Balance \$333,386.32
10/7/2011	6545-3	Payroll	Salaries	\$12,171.41		
10/7/2011	6545-10	Payroll	Salaries	\$4,716.78		

Fresno's Chaffee Zoo Corporation

General Ledger Report

October 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-08 (Salaries-Education)						
10/21/2011	6562-3	Payroll	Salaries	\$11,714.42		
10/21/2011	6562-10	Payroll	Salaries	\$4,787.04		
			<i>Account Subtotals</i>	↓↑ \$33,389.65	\$0.00	
10/31/2011			<i>Account Net Change</i>			\$33,389.65 3/
10/31/2011			<i>Account Ending Balance</i>			\$366,775.97
1-5165-10						
Account: 1-5165-10 (Salaries-Veterinary)						
			<i>Account Beginning Balance</i>			\$102,672.52
10/7/2011	6545-5	Payroll	Salaries	\$5,582.92		
10/21/2011	6562-5	Payroll	Salaries	\$5,576.29		
			<i>Account Subtotals</i>	↓↑ \$11,159.21	\$0.00	
10/31/2011			<i>Account Net Change</i>			\$11,159.21 5/
10/31/2011			<i>Account Ending Balance</i>			\$113,831.73
1-5200-01						
Account: 1-5200-01 (Workers Comp-Maintenance)						
			<i>Account Beginning Balance</i>			\$9,046.86
10/7/2011	6545-96	Payroll	Workers Comp	\$517.66		
10/21/2011	6562-94	Payroll	Workers Comp	\$476.30		
			<i>Account Subtotals</i>	↓↑ \$993.96	\$0.00	
10/31/2011			<i>Account Net Change</i>			\$993.96 4/
10/31/2011			<i>Account Ending Balance</i>			\$10,040.82
1-5200-02						
Account: 1-5200-02 (Workers Comp-Horticulture)						
			<i>Account Beginning Balance</i>			\$9,022.22
10/7/2011	6545-101	Payroll	Workers Comp	\$485.99		
10/21/2011	6562-99	Payroll	Workers Comp	\$483.37		
			<i>Account Subtotals</i>	↓↑ \$969.36	\$0.00	
10/31/2011			<i>Account Net Change</i>			\$969.36 4/
10/31/2011			<i>Account Ending Balance</i>			\$9,991.58
1-5200-03						

Fresno's Chaffee Zoo Corporation General Ledger Report October 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-03 (Workers Comp-Animal)						
10/1/2011						\$47,699.96
		<i>Account Beginning Balance</i>				
10/7/2011	6545-94	Payroll	Workers Comp	\$3,321.97		
10/21/2011	6562-92	Payroll	Workers Comp	\$2,637.77		
10/31/2011	6603-1	Journal Entry	Workers Comp	\$196.41		
				<u>\$6,156.15</u>	<u>\$0.00</u>	
		<i>Account Subtotals</i>				
10/31/2011						\$6,156.15
		<i>Account Net Change</i>				
10/31/2011						<u>\$53,856.11</u>
		<i>Account Ending Balance</i>				
1-5200-08						
Account: 1-5200-08 (Workers Comp-Education)						
10/1/2011						\$25,340.05
		<i>Account Beginning Balance</i>				
10/7/2011	6545-93	Payroll	Workers Comp	\$640.21		
10/7/2011	6545-100	Payroll	Workers Comp	\$297.55		
10/21/2011	6562-91	Payroll	Workers Comp	\$610.37		
10/21/2011	6562-98	Payroll	Workers Comp	\$300.50		
10/31/2011	6603-2	Journal Entry	Workers Comp	\$621.66		
				<u>\$2,470.29</u>	<u>\$0.00</u>	
		<i>Account Subtotals</i>				
10/31/2011						\$2,470.29
		<i>Account Net Change</i>				
10/31/2011						<u>\$27,810.34</u>
		<i>Account Ending Balance</i>				
1-5200-10						
Account: 1-5200-10 (Workers Comp-Veterinary)						
10/1/2011						\$6,614.21
		<i>Account Beginning Balance</i>				
10/7/2011	6545-95	Payroll	Workers Comp	\$359.09		
10/21/2011	6562-93	Payroll	Workers Comp	\$358.82		
				<u>\$717.91</u>	<u>\$0.00</u>	
		<i>Account Subtotals</i>				
10/31/2011						\$717.91
		<i>Account Net Change</i>				
10/31/2011						<u>\$7,332.12</u>
		<i>Account Ending Balance</i>				
10/1/2011						\$2,077,585.71
		<i>Grand Total Beginning Balance</i>				
10/31/2011						\$253,102.09
		<i>Grand Total Net Change</i>				
10/31/2011						<u>\$2,330,687.80</u>
		<i>Grand Total Ending Balance</i>				

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	OCTOBER			2011 YEAR-TO-DATE			
			BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	REMAINING	% of Total
5618	MEASURE Z SALES TAX (OPERATING FUND)	3,145,588	247,986	226,739	(21,247)	3,145,588	2,712,345	433,243	86%
5619	INTEREST (OPERATING FUND)	-	-	3,281	3,281	-	48,137	(48,137)	100%
	TOTAL ADDITIONS	3,145,588	247,986	230,020	(17,966)	3,145,588	2,760,482	385,106	88%
	<u>SALARIES AND BENEFITS</u>								
6104	ANIMAL	1,603,882	129,394	136,391	6,997	1,603,882	1,132,956	470,926	71%
6107	EDUCATION	578,910	46,946	44,777	(2,169)	578,910	474,147	104,763	82%
6106	MAINTENANCE	661,660	55,518	47,483	(8,035)	661,660	452,230	209,430	68%
6105	VETERINARY	199,390	16,118	15,144	(974)	199,390	128,214	71,176	64%
	TOTAL SALARIES AND BENEFITS	3,043,842	247,976	243,795	(4,181)	3,043,842	2,187,547	856,295	72%
	<u>SERVICES AND SUPPLIES</u>								
7174	INSURANCE	101,626			-	101,626	101,625	1	
7612	INTEREST/BANK CHARGES	120	10	10	-	120	100	20	83%
	TOTAL SERVICES AND SUPPLIES	101,746	10	10	-	101,746	101,725	21	100%
	TOTAL DISBURSEMENTS TO FCZC	3,145,588	247,986	243,805	(4,181)	3,145,588	2,289,272	856,316	73%
	CHANGE IN NET ASSETS HELD IN TRUST	-	-	(13,785)	(13,785)	-	471,210	(471,210)	

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.