



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 <input checked="" type="checkbox"/>	\$136,391.19
10/1-31/2011	\$ 46,946.32		Salaries-Ed	\$ 44,777.49
10/1-31/2011	\$ 55,517.60		Salaries-Maint	\$ 47,483.01
10/1-31/2011	\$ 16,118.33		Salaries-Vet	\$ 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
<b>REVENUE</b>							
<b>Self Generated Revenue</b>							
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
<b>Total Self Generated Revenue</b>	<b>\$4,199,060.00</b>	<b>\$284,914.98</b>	<b>\$0.00</b>	<b>\$821,029.90</b>	<b>\$3,791,149.94</b>	<b>\$0.00</b>	<b>\$3,336,934.23</b>
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
<b>TOTAL REVENUE</b>	<b>\$8,029,768.00</b>	<b>\$562,911.66</b>	<b>\$857,466.55</b>	<b>\$1,678,496.45</b>	<b>\$6,980,636.02</b>	<b>\$3,846,367.45</b>	<b>\$7,183,301.68</b>

# 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
<b>EXPENSES</b>							
<b>OPERATING EXPENSES</b>							
<b>Personnel Expenses</b>							
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
<b>Total Administration</b>	<b>\$671,809.00</b>	<b>\$54,305.70</b>		<b>\$37,057.74</b>	<b>\$542,128.51</b>	<b>\$0.00</b>	<b>\$377,616.46</b>
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
<b>Total Animal</b>	<b>\$1,603,882.00</b>	<b>\$129,394.43</b>	↓ 1/	<b>\$136,391.19</b>	<b>\$136,391.19</b>	<b>\$1,132,956.21</b>	<b>\$1,132,956.21</b>
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	\$2,470.29	\$35,290.25	\$27,810.34
Workers Comp-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Education</b>	<b>\$578,910.00</b>	<b>\$46,946.32</b>	<b>↓↑</b>	<b>\$44,777.49</b>	<b>\$44,777.49</b>	<b>\$468,261.68</b>	<b>\$474,147.21</b>
<b>Maintenance/Horticulture</b>							
Benefits-Maintenance	\$77,500.00	\$9,300.00	6/	\$6,490.23	\$6,490.23	\$67,425.00	\$47,595.90
Benefits-Horticulture	\$35,500.00	\$4,260.00	7/	\$4,839.46	\$4,839.46	\$30,885.00	\$34,334.21
Payroll Taxes-Maintenance	\$26,775.00	\$2,034.90	8/	\$1,197.54	\$1,197.54	\$21,393.22	\$15,448.85
Payroll Taxes-Horticulture	\$16,612.00	\$1,262.51	↓	\$1,157.91	\$1,157.91	\$13,272.96	\$11,901.13
Retirement Contribution-Maintenance	\$6,066.00	\$461.02	10/	\$119.34	\$119.34	\$4,846.73	\$1,223.13
Retirement Contribution-Horticulture	\$2,703.00	\$205.43	↓	\$70.07	\$70.07	\$2,159.69	\$974.04
Salaries-Maintenance	\$264,690.00	\$20,116.44	11/	\$16,239.21	\$16,239.21	\$211,487.31	\$162,753.78
Salaries-Horticulture	\$196,274.00	\$14,916.82	↓	\$15,405.93	\$15,405.93	\$156,822.93	\$157,966.85
Workers Comp-Maintenance	\$22,540.00	\$1,877.58	12/	\$993.96	\$993.96	\$18,782.58	\$10,040.82
Workers Comp-Horticulture	\$13,000.00	\$1,082.90	↓	\$969.36	\$969.36	\$10,832.90	\$9,991.58
<b>Total Maintenance/Horticulture</b>	<b>\$661,660.00</b>	<b>\$55,517.60</b>	<b>↓↑</b>	<b>\$47,483.01</b>	<b>\$47,483.01</b>	<b>\$537,908.32</b>	<b>\$452,230.29</b>
<b>Membership/Development/Marketing</b>							
Benefits-Development	\$38,000.00	\$4,560.00		\$0.00	\$4,187.53	\$33,060.00	\$0.00
Payroll Taxes-Development	\$25,020.00	\$1,901.52		\$0.00	\$1,883.71	\$19,990.98	\$0.00
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	\$0.00
Salaries-Development	\$333,231.00	\$25,325.56		\$0.00	\$24,843.45	\$266,251.56	\$0.00
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	\$0.00
Workers Comp-Special Events	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Membership/Development/Marketing</b>	<b>\$409,033.00</b>	<b>\$32,804.14</b>		<b>\$0.00</b>	<b>\$32,049.70</b>	<b>\$329,729.70</b>	<b>\$0.00</b>
<b>Veterinary</b>							
Benefits-Veterinary	\$20,000.00	\$2,400.00	8/	\$2,027.41	\$2,027.41	\$17,400.00	\$15,024.89
Payroll Taxes-Veterinary	\$13,343.00	\$1,014.07	9/	\$853.68	\$853.68	\$10,661.05	\$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
<b>Total Personnel Expenses</b>	<b>\$4,625,203.00</b>	<b>\$373,225.57</b>	<b>\$243,795.88</b>	<b>\$351,290.27</b>	<b>\$3,731,262.20</b>	<b>\$2,207,548.01</b>	<b>\$3,237,023.73</b>
<b>Other Expenses</b>							
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
<b>1-5014-13</b>						
<b>Account: 1-5014-13 (Bank Fees-Measure Z-Administration)</b>						
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						<i>Account Net Change</i>
10/31/2011						<i>Account Ending Balance</i>
						\$30.00
						\$120.00
<b>1-5080-01</b>						
<b>Account: 1-5080-01 (Benefits-Maintenance)</b>						
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						<i>Account Net Change</i>
10/31/2011						<i>Account Ending Balance</i>
						\$6,490.23
						\$47,595.90
<b>1-5080-02</b>						
<b>Account: 1-5080-02 (Benefits-Horticulture)</b>						
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
<b>Account: 1-5080-02 (Benefits-Horticulture)</b>						
10/31/2011						Account Net Change <span style="color: red;">↓↑</span> \$4,839.46 <span style="border: 1px solid blue; padding: 2px;">4/</span>
10/31/2011						Account Ending Balance <u>\$34,334.21</u>
<b>1-5080-03</b>						
<b>Account: 1-5080-03 (Benefits-Animal)</b>						
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	<span style="color: red;">↓↑</span> \$15,929.27	<span style="color: red;">↓↑</span> \$645.56	
10/31/2011						Account Net Change <span style="color: red;">↓↑</span> \$15,283.71 <span style="border: 1px solid blue; padding: 2px;">3/</span>
10/31/2011						Account Ending Balance <u>\$114,528.16</u>
<b>1-5080-08</b>						
<b>Account: 1-5080-08 (Benefits-Education)</b>						
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	<span style="color: red;">↓↑</span> \$6,093.73	<span style="color: red;">↓↑</span> \$380.39	
10/31/2011						Account Net Change <span style="color: red;">↓↑</span> \$5,713.34 <span style="border: 1px solid blue; padding: 2px;">3/</span>
10/31/2011						Account Ending Balance <u>\$44,629.56</u>
<b>1-5080-10</b>						
<b>Account: 1-5080-10 (Benefits-Veterinary)</b>						
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
<b>Account: 1-5080-10 (Benefits-Veterinary)</b>						
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>
<b>1-5098-00</b>						
<b>Account: 1-5098-00 (Liability Insurance)</b>						
			<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>
<b>1-5131-01</b>						
<b>Account: 1-5131-01 (Payroll Taxes-Maintenance)</b>						
			<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>
<b>1-5131-02</b>						
<b>Account: 1-5131-02 (Payroll Taxes-Horticulture)</b>						
			<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
<b>1-5131-03</b>						
<b>Account: 1-5131-03 (Payroll Taxes-Animal)</b>						
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
<b>1-5131-08</b>						
<b>Account: 1-5131-08 (Payroll Taxes-Education)</b>						
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
<b>1-5131-10</b>						
<b>Account: 1-5131-10 (Payroll Taxes-Veterinary)</b>						
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
<b>1-5153-01</b>						
<b>Account: 1-5153-01 (Retirement Contribution-Maintenance)</b>						
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
<b>Account: 1-5153-01 (Retirement Contribution-Maintenance)</b>						
10/31/2011						\$119.34 <span style="border: 1px solid blue; padding: 2px;">4/</span>
10/31/2011						\$1,223.13
<b>1-5153-02</b>						
<b>Account: 1-5153-02 (Retirement Contribution-Horticulture)</b>						
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 <span style="border: 1px solid blue; padding: 2px;">4/</span>
10/31/2011						\$974.04
<b>1-5153-03</b>						
<b>Account: 1-5153-03 (Retirement Contribution-Animal)</b>						
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 <span style="border: 1px solid blue; padding: 2px;">3/</span>
10/31/2011						\$17,981.78
<b>1-5153-08</b>						
<b>Account: 1-5153-08 (Retirement Contribution-Education)</b>						
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 <span style="border: 1px solid blue; padding: 2px;">3/</span>
10/31/2011						\$6,893.74
<b>1-5153-10</b>						
<b>Account: 1-5153-10 (Retirement Contribution-Veterinary)</b>						
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 <span style="border: 1px solid blue; padding: 2px;">5/</span>

## Fresno's Chaffee Zoo Corporation General Ledger Report October 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 1-5153-10 (Retirement Contribution-Veterinary)</b>						
10/31/2011						Account Ending Balance \$3,317.43
<b>1-5165-01</b>						
<b>Account: 1-5165-01 (Salaries-Maintenance)</b>						
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 <span style="border: 1px solid blue; padding: 2px;">4/</span>
10/31/2011						Account Ending Balance \$162,753.78
<b>1-5165-02</b>						
<b>Account: 1-5165-02 (Salaries-Horticulture)</b>						
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 <span style="border: 1px solid blue; padding: 2px;">4/</span>
10/31/2011						Account Ending Balance \$157,966.85
<b>1-5165-03</b>						
<b>Account: 1-5165-03 (Salaries-Animal)</b>						
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 <span style="border: 1px solid blue; padding: 2px;">3/</span>
10/31/2011						Account Ending Balance \$869,168.94
<b>1-5165-08</b>						
<b>Account: 1-5165-08 (Salaries-Education)</b>						
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
<b>Account: 1-5165-08 (Salaries-Education)</b>						
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 <span style="border: 1px solid blue; padding: 2px;">3/</span>
10/31/2011			<i>Account Ending Balance</i>			\$366,775.97
<b>1-5165-10</b>						
<b>Account: 1-5165-10 (Salaries-Veterinary)</b>						
			<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 <span style="border: 1px solid blue; padding: 2px;">5/</span>
10/31/2011			<i>Account Ending Balance</i>			\$113,831.73
<b>1-5200-01</b>						
<b>Account: 1-5200-01 (Workers Comp-Maintenance)</b>						
			<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 <span style="border: 1px solid blue; padding: 2px;">4/</span>
10/31/2011			<i>Account Ending Balance</i>			\$10,040.82
<b>1-5200-02</b>						
<b>Account: 1-5200-02 (Workers Comp-Horticulture)</b>						
			<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 <span style="border: 1px solid blue; padding: 2px;">4/</span>
10/31/2011			<i>Account Ending Balance</i>			\$9,991.58
<b>1-5200-03</b>						

# Fresno's Chaffee Zoo Corporation

## General Ledger Report

October 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 1-5200-03 (Workers Comp-Animal)</b>						
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>				
<b>1-5200-08</b>						
<b>Account: 1-5200-08 (Workers Comp-Education)</b>						
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>				
<b>1-5200-10</b>						
<b>Account: 1-5200-10 (Workers Comp-Veterinary)</b>						
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>				

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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%
	<b>TOTAL ADDITIONS</b>	<b>3,145,588</b>	<b>247,986</b>	<b>230,020</b>	<b>(17,966)</b>	<b>3,145,588</b>	<b>2,760,482</b>	<b>385,106</b>	<b>88%</b>
	<b><u>SALARIES AND BENEFITS</u></b>								
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%
	<b>TOTAL SALARIES AND BENEFITS</b>	<b>3,043,842</b>	<b>247,976</b>	<b>243,795</b>	<b>(4,181)</b>	<b>3,043,842</b>	<b>2,187,547</b>	<b>856,295</b>	<b>72%</b>
	<b><u>SERVICES AND SUPPLIES</u></b>								
7174	INSURANCE	101,626			-	101,626	101,625	1	
7612	INTEREST/BANK CHARGES	120	10	10	-	120	100	20	83%
	<b>TOTAL SERVICES AND SUPPLIES</b>	<b>101,746</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>101,746</b>	<b>101,725</b>	<b>21</b>	<b>100%</b>
	<b>TOTAL DISBURSEMENTS TO FCZC</b>	<b>3,145,588</b>	<b>247,986</b>	<b>243,805</b>	<b>(4,181)</b>	<b>3,145,588</b>	<b>2,289,272</b>	<b>856,316</b>	<b>73%</b>
	<b>CHANGE IN NET ASSETS HELD IN TRUST</b>	<b>-</b>	<b>-</b>	<b>(13,785)</b>	<b>(13,785)</b>	<b>-</b>	<b>471,210</b>	<b>(471,210)</b>	

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.