



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 #: 2012-9

Claim Submission Date: 10/1/2012

Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Variance Explanation	Description	Amount Requested
9/1 - 9/30/12	\$123,725.39		Animal Dept. Salary & Benefits 3/	\$ 114,135.92 ^A ✓
9/1 - 9/30/12	\$ 54,599.62		Education Dept. Salary & Benefits 3/	\$ 53,552.59 ^E ✓
9/1 - 9/30/12	\$ 48,015.47		Maintenance Dept. Salary & Benefits 4/	\$ 32,863.04 ^C ✓
9/1 - 9/30/12	\$ 41,873.23		Visitor Services Dept. Salary & Benefits 5/	\$ 46,967.84 ^D ✓
9/1 - 9/30/12	\$ 10.00		Wire Fee 6/	\$ 10.00 ^E
				\$247,529.39 ^F
				\$ (10.00) ^E
	\$268,223.71		TOTAL AMOUNT REQUESTED 47	\$247,519.39 ^G ✓

Fresno's Chaffee Zoo Corporation

Income Statement

September 2012

	2012 Budget	September Budget	September Measure Z	September Actual	YTD Budget	YTD Measure Z	YTD Actual
EXPENSES							
OPERATING EXPENSES							
Personnel Expenses							
Administration							
Benefits-Administration	\$64,970.00	\$4,850.00	\$0.00	\$2,250.73	\$48,420.00	\$0.00	\$25,219.13
Payroll Taxes-Administration	\$41,743.00	\$3,172.47	\$0.00	\$2,109.55	\$29,387.07	\$0.00	\$24,115.76
Retirement Contribution-Administration	\$10,860.00	\$825.36	\$0.00	\$0.00	\$7,645.44	\$0.00	\$8,698.95
Salaries-Administration	\$488,718.00	\$37,142.57	\$0.00	\$32,863.44	\$344,057.47	\$0.00	\$322,247.69
Workers Comp-Administration	\$7,476.00	\$568.18	\$0.00	\$464.10	\$5,263.10	\$0.00	\$3,838.75
Total Administration	\$613,767.00	\$46,558.58	\$0.00	\$37,687.82	\$434,773.08	\$0.00	\$384,120.28
Animal							
Benefits-Animal	\$170,993.00	\$14,000.00	9/ \$7,490.35	\$7,490.35	\$123,993.00	\$91,720.74	\$91,720.74
Payroll Taxes-Animal	\$89,860.00	\$6,829.36	11/ \$6,863.97	\$6,863.97	\$63,261.44	\$64,106.86	\$64,106.86
Retirement Contribution-Animal	\$24,392.00	\$1,853.79	\$0.00	\$0.00	\$17,171.95	\$10,335.11	\$10,335.11
Salaries-Animal	\$1,186,709.00	\$91,575.00	13/ \$90,141.44	\$90,141.44	\$830,100.00	\$769,737.14	\$769,737.14
Workers Comp-Animal	\$124,569.00	\$9,467.24	15/ \$9,640.16	\$9,640.16	\$87,696.55	\$84,509.22	\$84,509.22
Total Animal	\$1,596,523.00	\$123,725.39	114,135.92 2/	\$114,135.92	\$1,122,222.94	\$1,020,409.07	\$1,020,409.07
Education							
Benefits-Education	\$64,970.00	\$5,200.00	9/ \$3,003.77	\$3,003.77	\$48,000.00	\$33,661.95	\$33,661.95
Payroll Taxes-Education	\$43,878.00	\$3,500.00	11/ \$3,270.67	\$3,270.67	\$32,295.00	\$29,177.92	\$29,177.92
Retirement Contribution-Education	\$8,845.00	\$672.22	\$0.00	\$0.00	\$6,226.88	\$4,336.00	\$4,336.00
Salaries-Education	\$506,415.00	\$40,200.00	14/ \$43,108.80	\$43,108.80	\$373,515.00	\$384,529.59	\$384,529.59
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/ \$4,169.35	\$4,169.35	\$46,569.60	\$47,037.99	\$47,037.99
Total Education	\$690,258.00	\$54,599.62	\$53,552.59 2/	\$53,552.59	\$506,606.48	\$498,743.45	\$498,865.80
Maintenance/Horticulture							
Benefits-Maintenance	\$56,606.00	\$4,000.00	8/ \$3,486.32	\$3,486.32	\$42,456.00	\$38,755.76	\$38,755.76
Benefits-Horticulture	\$41,500.00	\$2,800.00	8/ \$1,544.33	\$1,544.33	\$31,200.00	\$21,223.10	\$21,223.10

Fresno's Chaffee Zoo Corporation

Income Statement

September 2012

	2012 Budget	September Budget	September Measure Z	September Actual	YTD Budget	YTD Measure Z	YTD Actual
Payroll Taxes-Maintenance	\$29,337.00	\$1,500.00	10/ \$1,022.79	\$1,022.79	\$20,795.00	\$11,616.14	\$11,616.14
Payroll Taxes-Horticulture	\$17,780.00	\$1,351.28	10/ \$750.38	\$750.38	\$12,517.12	\$6,900.15	\$6,900.15
Retirement Contribution-Maintenance	\$1,943.00	\$147.67	\$0.00	\$0.00	\$1,367.87	\$865.90	\$865.90
Retirement Contribution-Horticulture	\$2,054.00	\$156.10	\$0.00	\$0.00	\$1,445.99	\$228.78	\$228.78
Salaries-Maintenance	\$233,167.00	\$17,720.69	13/ \$13,614.39	\$13,614.39	\$164,149.55	\$154,614.04	\$154,614.04
Salaries-Horticulture	\$216,978.00	\$16,490.33	13/ \$9,944.17	\$9,944.17	\$152,752.51	\$91,760.70	\$91,760.70
Workers Comp-Maintenance	\$29,688.00	\$2,256.29	14/ \$1,409.78	\$1,409.78	\$20,900.35	\$16,441.49	\$16,441.49
Workers Comp-Horticulture	\$20,962.00	\$1,593.11	15/ \$1,090.88	\$1,090.88	\$14,757.23	\$10,001.46	\$10,001.46
Total Maintenance/Horticulture	\$650,015.00	\$48,015.47	\$32,863.04 2/	\$32,863.04	\$462,341.62	\$352,407.52	\$352,407.52
Membership/Development/Marketing							
Benefits-Development	\$34,000.00	\$2,500.00	\$0.00	\$2,713.45	\$25,500.00	\$0.00	\$24,524.13
Payroll Taxes-Development	\$26,424.00	\$2,008.22	\$0.00	\$1,862.27	\$18,602.47	\$0.00	\$15,782.14
Retirement Contribution-Development	\$4,460.00	\$338.96	\$0.00	\$0.00	\$3,139.84	\$0.00	\$3,649.91
Salaries-Development	\$298,195.00	\$22,662.82	\$0.00	\$24,563.27	\$209,929.28	\$0.00	\$208,235.04
Workers Comp-Development	\$13,476.00	\$1,024.18	\$0.00	\$1,345.25	\$9,487.10	\$0.00	\$10,570.05
Total Membership/Development/Marketing	\$376,555.00	\$28,534.18	\$0.00	\$30,484.24	\$266,658.69	\$0.00	\$262,761.27
Veterinary							
Benefits-Veterinary	\$17,700.00	\$1,150.00	\$0.00	\$1,637.83	\$13,250.00	\$0.00	\$19,335.49
Payroll Taxes-Veterinary	\$13,418.00	\$1,019.77	\$0.00	\$682.16	\$9,446.27	\$0.00	\$7,792.96
Retirement Contribution-Veterinary	\$5,554.00	\$422.10	\$0.00	\$0.00	\$3,909.99	\$0.00	\$2,973.48
Salaries-Veterinary	\$151,180.00	\$11,489.68	\$0.00	\$8,917.20	\$106,430.72	\$0.00	\$101,869.15
Workers Comp-Veterinary	\$18,866.00	\$1,433.82	\$0.00	\$997.82	\$13,281.66	\$0.00	\$11,381.73
Total Veterinary	\$206,718.00	\$15,515.37	\$0.00	\$12,235.01	\$146,318.64	\$0.00	\$143,352.81
Visitor Services							
Benefits-Security	\$20,680.00	\$1,390.00	9/ \$1,242.46	\$1,242.46	\$15,505.00	\$14,397.27	\$14,397.27
Benefits-Visitor Services	\$16,710.00	\$1,175.00	10/ \$1,212.42	\$1,212.42	\$12,530.00	\$13,050.59	\$13,050.59
Payroll Taxes-Security	\$17,304.00	\$1,315.10	11/ \$1,183.86	\$1,183.86	\$12,181.99	\$10,231.34	\$10,231.34
Payroll Taxes-Visitor Services	\$20,685.00	\$2,850.00	11/ \$1,668.58	\$1,668.58	\$16,100.00	\$11,879.79	\$11,879.79
Retirement Contribution-Security	\$2,345.00	\$178.22	\$0.00	\$0.00	\$1,650.88	\$1,362.73	\$1,362.73

Fresno's Chaffee Zoo Corporation

Income Statement

September 2012

	2012 Budget	September Budget	September Measure Z	September Actual	YTD Budget	YTD Measure Z	YTD Actual
Retirement Contribution-Visitor Services	\$2,972.00	\$225.87	\$0.00	\$0.00	\$2,092.27	\$2,124.03	\$2,124.03
Salaries-Security	\$174,888.00	\$13,291.49	14/ \$15,585.73	\$15,585.73	\$123,121.15	\$134,710.05	\$134,710.05
Salaries-Visitor Services	\$215,307.00	\$18,250.00	14/ \$21,946.67	\$21,946.67	\$153,750.00	\$155,079.01	\$155,079.01
Workers Comp-Security	\$20,213.00	\$1,536.19	15/ \$1,688.68	\$1,688.68	\$14,229.95	\$14,738.15	\$14,738.15
Workers Comp-Visitor Services	\$21,860.00	\$1,661.36	16/ \$2,439.44	\$2,439.44	\$15,389.44	\$17,212.07	\$17,212.07
Total	\$512,964.00	\$41,873.23	\$46,967.84 2/	\$46,967.84	\$366,550.68	\$374,785.03	\$374,785.03
Total Personnel Expenses	\$4,646,800.00	\$358,821.84	\$247,519.39	\$327,926.46	\$3,305,472.13	\$2,246,345.07	\$3,036,701.78
Other Expenses							
Advertising							
Advertising-Marketing	\$288,250.00	\$24,020.84	\$0.00	\$36,947.25	\$216,187.48	\$0.00	\$207,215.29
Advertising-Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Special Events	\$6,500.00	\$1,083.34	\$0.00	\$0.00	\$6,249.98	\$0.00	\$1,168.50
Advertising-Education	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$1,692.00
Total Advertising	\$296,750.00	\$25,104.18	\$0.00	\$36,947.25	\$224,437.46	\$0.00	\$210,075.79
Animal Feed							
Animal Feed	\$0.00	\$0.00	\$0.00	\$410.82	\$0.00	\$0.00	\$410.82
Animal Feed-Animal	\$230,000.00	\$20,000.00	\$0.00	\$12,024.22	\$169,999.98	\$0.00	\$177,161.55
Animal Feed-Education	\$14,200.00	\$1,183.34	\$0.00	\$959.12	\$10,649.98	\$0.00	\$11,099.90
Total Animal Feed	\$244,200.00	\$21,183.34	\$0.00	\$13,394.16	\$180,649.96	\$0.00	\$188,672.27
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	\$833.34	\$0.00	\$0.00	\$7,499.98	\$0.00	\$4,727.48
Computer Maint Agrmt-Administration	\$5,100.00	\$425.00	\$0.00	\$0.00	\$3,825.00	\$0.00	\$300.00
Computer Hardware	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,639.86
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	\$0.00	\$0.00	\$0.00	\$215.99
Computer Hardware-Membership	\$0.00	\$0.00	\$0.00	\$161.95	\$0.00	\$0.00	\$1,041.91

Fresno's Chaffee Zoo Corporation

Income Statement

September 2012

	2012 Budget	September Budget	September Measure Z	September Actual	YTD Budget	YTD Measure Z	YTD Actual
Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$385.00
Permits-Maintenance	\$2,000.00	\$166.67	\$0.00	\$0.00	\$1,499.99	\$0.00	\$74.00
Permits-Animal	\$1,350.00	\$112.50	\$0.00	\$0.00	\$1,012.50	\$0.00	\$110.22
Repairs and Replacements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$524.36
Repairs and Replacements-Maintenance	\$133,000.00	\$11,083.33	\$0.00	\$730.74	\$99,749.97	\$0.00	\$42,150.73
Repairs and Replacements-Horticulture	\$1,500.00	\$125.00	\$0.00	\$0.00	\$1,125.00	\$0.00	\$132.51
Repairs and Replacements-Animal	\$15,000.00	\$1,250.00	\$0.00	\$519.56	\$11,250.00	\$0.00	\$15,232.89
Repairs and Replacements	\$0.00	\$0.00	\$0.00	\$534.92	\$0.00	\$0.00	\$534.92
Repairs and Replacements-Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192.23
Repairs and Replacements-Education	\$500.00	\$41.67	\$0.00	\$201.93	\$374.99	\$0.00	\$20,357.44
Repairs and Replacements-Veterinary	\$500.00	\$41.67	\$0.00	\$0.00	\$374.99	\$0.00	\$1,371.43
Repairs and Replacements-Security	\$2,000.00	\$166.67	\$0.00	\$0.00	\$1,499.99	\$0.00	\$761.60
Repairs and Replacements-Visitor Services	\$400.00	\$33.34	\$0.00	\$0.00	\$299.98	\$0.00	\$192.24
Repairs and Replacements-Administration	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$64.34
Total Repairs and Replacements	\$215,750.00	\$19,145.87	\$0.00	\$7,548.90	\$158,312.35	\$0.00	\$112,069.07
Service/Bank/Credit Card Fees							
Bank Fees-Measure Z-Administration	\$240.00	\$20.00	8/ \$10.00 2/	\$10.00	\$180.00	\$240.00	\$240.00
Bank Charges-Visitor Services	\$50.00	\$4.17	\$0.00	\$0.00	\$37.49	\$0.00	\$0.00
Bank Charges-Administration	\$46,000.00	\$7,500.00	\$0.00	\$0.00	\$34,200.00	\$0.00	\$36,996.37
Credit Card Fees-Membership	\$10,000.00	\$833.34	\$0.00	\$716.45	\$7,499.98	\$0.00	\$8,496.67
Credit Card Fees-Special Events	\$3,000.00	\$250.00	\$0.00	\$800.93	\$2,250.00	\$0.00	\$1,990.02
Credit Card Fees-Education	\$3,000.00	\$250.00	\$0.00	\$144.06	\$2,250.00	\$0.00	\$2,574.32
Credit Card Fees-Visitor Services	\$22,500.00	\$2,000.00	\$0.00	\$1,942.16	\$18,500.00	\$0.00	\$21,145.21
Credit Card Fees-Administration	\$250.00	\$20.84	\$0.00	\$0.00	\$187.48	\$0.00	\$0.00
Total Service/Bank/Credit Card Fees	\$85,040.00	\$10,878.35	\$10.00	\$3,613.60	\$65,104.95	\$240.00	\$71,442.59
Signage							
Signage	\$0.00	\$0.00	\$0.00	\$886.10	\$0.00	\$0.00	\$8,141.11
Signage-Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38.51
Signage-Horticulture	\$1,000.00	\$83.34	\$0.00	\$0.00	\$749.98	\$0.00	\$0.00
Signage-Education	\$12,000.00	\$1,000.00	\$0.00	\$216.61	\$9,000.00	\$0.00	\$8,118.36

Fresno's Chaffee Zoo Corporation
Income Statement
 September 2012

	2012 Budget	September Budget	September Measure Z	September Actual	YTD Budget	YTD Measure Z	YTD Actual
EIR and Capital Expansion							
Capital Expenses							
Planning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Legal and Audit-Capital	\$25,000.00	\$2,083.34	\$0.00	\$4,373.60	\$18,749.98	\$0.00	\$33,698.30
EIR (non MZ)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,271.90
EIR (non MZ)-Capital Projects	\$125,000.00	\$10,416.67	\$0.00	\$0.00	\$93,749.99	\$0.00	\$0.00
Consultant Fees-Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,762.20
Total Capital Expenses	<u>\$150,000.00</u>	<u>\$12,500.01</u>	<u>\$0.00</u>	<u>\$4,373.60</u>	<u>\$112,499.97</u>	<u>\$0.00</u>	<u>\$60,732.40</u>
Total EIR and Capital Expansion	<u>\$150,000.00</u>	<u>\$12,500.01</u>	<u>\$0.00</u>	<u>\$4,373.60</u>	<u>\$112,499.97</u>	<u>\$0.00</u>	<u>\$60,732.40</u>
TOTAL EXPENSES	<u>\$7,995,832.00</u>	<u>\$660,015.64</u>	<u>⌋ \$247,529.39</u>	<u>\$532,673.77</u>	<u>\$5,818,522.69</u>	<u>\$2,246,585.07</u>	<u>\$5,107,467.63</u>
BEGINNING FUND BALANCE	\$14,256,785.11	\$20,501,498.91	(\$284,632.20)	\$20,501,498.91	\$14,256,785.11	(\$5,444,760.28)	\$14,256,785.11
NET SURPLUS/(DEFICIT)	\$485,073.00	\$6,671.03	\$0.00	\$46,338.77	\$648,305.15	\$5,160,128.08	\$6,291,052.57
ENDING FUND BALANCE	<u>\$14,741,858.11</u>	<u>\$20,508,169.94</u>	<u>(\$284,632.20)</u>	<u>\$20,547,837.68</u>	<u>\$14,905,090.26</u>	<u>(\$284,632.20)</u>	<u>\$20,547,837.68</u>

Fresno's Chaffee Zoo Corporation

General Ledger Report

September 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5014-13						
Account: 1-5014-13 (Bank Fees-Measure Z-Administration)						
9/1/2012						\$230.00
9/19/2012	7431-3	Journal Entry	Measure Z Aug Operating 2012-8 Wire Fee	\$10.00		
				<i>Account Subtotals</i>	\$10.00	\$0.00
9/30/2012						<i>Account Net Change</i>
9/30/2012						<i>Account Ending Balance</i>
						<u>\$10.00</u> 6/
						<u>\$240.00</u>
1-5080-01						
Account: 1-5080-01 (Benefits-Maintenance)						
9/1/2012						\$35,269.44
9/1/2012	7374-6	Journal Entry	Principal Financial-Sept Life, LTD, & Dental	\$962.99		
9/1/2012	7381-6	Journal Entry	Blue Shield-Sept Health Ins Premium	\$3,375.06		
9/1/2012	7382-6	Journal Entry	VSP-Sept Vision Premium	\$115.81		
9/7/2012	7417-22	Payroll	Salaries		\$122.50	
9/21/2012	7436-22	Payroll	Salaries		\$122.50	
9/27/2012	7464-4	Cash Receipts	COBRA - D.T. 9/19/12		\$722.54	
				<i>Account Subtotals</i>	\$4,453.86	\$967.54
9/30/2012						<i>Account Net Change</i>
9/30/2012						<i>Account Ending Balance</i>
						<u>\$3,486.32</u> 3/
						<u>\$38,755.76</u>
1-5080-02						
Account: 1-5080-02 (Benefits-Horticulture)						
9/1/2012						\$19,678.77
9/1/2012	7374-7	Journal Entry	Principal Financial-Sept Life, LTD, & Dental	\$266.72		
9/1/2012	7381-7	Journal Entry	Blue Shield-Sept Health Ins Premium	\$1,366.76		
9/1/2012	7382-7	Journal Entry	VSP-Sept Vision Premium	\$45.85		
9/7/2012	7417-25	Payroll	Salaries		\$67.50	
9/21/2012	7436-25	Payroll	Salaries		\$67.50	
				<i>Account Subtotals</i>	\$1,679.33	\$135.00
9/30/2012						<i>Account Net Change</i>
9/30/2012						<i>Account Ending Balance</i>
						<u>\$1,544.33</u> 3/
						<u>\$21,223.10</u>
1-5080-03						
Account: 1-5080-03 (Benefits-Animal)						

Fresno's Chaffee Zoo Corporation

General Ledger Report

September 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-03 (Benefits-Animal)						
9/1/2012			<i>Account Beginning Balance</i>			\$84,230.39
9/1/2012	7374-1	Journal Entry	Principal Financial-Sept Life, LTD, & Dental	\$1,727.94		
9/1/2012	7381-1	Journal Entry	Blue Shield-Sept Health Ins Premium	\$7,001.15		
9/1/2012	7382-1	Journal Entry	VSP-Sept Vision Premium	\$266.95		
9/7/2012	7417-21	Payroll	Salaries		\$207.97	
9/11/2012	7460-3	Cash Receipts	COBRA - Kit Perry 9/11/12		\$522.33	
9/21/2012	7436-21	Payroll	Salaries		\$207.97	
9/27/2012	7464-3	Cash Receipts	COBRA - K.P./A.S. 9/11/12		\$567.42	
			<i>Account Subtotals</i>	↓ \$8,996.04	↓ \$1,505.69	
9/30/2012			<i>Account Net Change</i>			↓ \$7,490.35
9/30/2012			<i>Account Ending Balance</i>			\$91,720.74
1-5080-08						
Account: 1-5080-08 (Benefits-Education)						
9/1/2012			<i>Account Beginning Balance</i>			\$30,658.18
9/1/2012	7374-3	Journal Entry	Principal Financial-Sept Life, LTD, & Dental	\$509.40		
9/1/2012	7381-3	Journal Entry	Blue Shield-Sept Health Ins Premium	\$2,761.41		
9/1/2012	7382-3	Journal Entry	VSP-Sept Vision Premium	\$87.96		
9/7/2012	7417-20	Payroll	Salaries		\$177.50	
9/21/2012	7436-20	Payroll	Salaries		\$177.50	
			<i>Account Subtotals</i>	↓ \$3,358.77	↓ \$355.00	
9/30/2012			<i>Account Net Change</i>			↓ \$3,003.77
9/30/2012			<i>Account Ending Balance</i>			\$33,661.95
1-5080-11						
Account: 1-5080-11 (Benefits-Security)						
9/1/2012			<i>Account Beginning Balance</i>			\$13,154.81
9/1/2012	7374-9	Journal Entry	Principal Financial-Sept Life, LTD, & Dental	\$284.76		
9/1/2012	7381-9	Journal Entry	Blue Shield-Sept Health Ins Premium	\$1,032.04		
9/1/2012	7382-9	Journal Entry	VSP-Sept Vision Premium	\$35.66		
9/7/2012	7417-24	Payroll	Salaries		\$55.00	
9/21/2012	7436-24	Payroll	Salaries		\$55.00	
			<i>Account Subtotals</i>	↓ \$1,352.46	↓ \$110.00	
9/30/2012			<i>Account Net Change</i>			↓ \$1,242.46
9/30/2012			<i>Account Ending Balance</i>			\$14,397.27

Fresno's Chaffee Zoo Corporation

General Ledger Report

September 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5080-12						
Account: 1-5080-12 (Benefits-Visitor Services)						
9/1/2012						\$11,838.17
			<i>Account Beginning Balance</i>			
9/1/2012	7374-2	Journal Entry	Principal Financial-Sept Life, LTD, & Dental	\$223.25		
9/1/2012	7381-2	Journal Entry	Blue Shield-Sept Health Ins Premium	\$1,087.83		
9/1/2012	7382-2	Journal Entry	VSP-Sept Vision Premium	\$36.34		
9/7/2012	7417-19	Payroll	Salaries		\$67.50	
9/21/2012	7436-19	Payroll	Salaries		\$67.50	
			<i>Account Subtotals</i>	<u>↓ \$1,347.42</u>	<u>↓ \$135.00</u>	
9/30/2012			<i>Account Net Change</i>			<u>↓ \$1,212.42</u> 4/
9/30/2012			<i>Account Ending Balance</i>			<u><u>\$13,050.59</u></u>
1-5131-01						
Account: 1-5131-01 (Payroll Taxes-Maintenance)						
9/1/2012						\$10,593.35
			<i>Account Beginning Balance</i>			
9/7/2012	7417-83	Payroll	Payroll Taxes	\$541.74		
9/21/2012	7436-76	Payroll	Payroll Taxes	\$481.05		
			<i>Account Subtotals</i>	<u>↓ \$1,022.79</u>	<u>\$0.00</u>	
9/30/2012			<i>Account Net Change</i>			<u>↓ \$1,022.79</u> 4/
9/30/2012			<i>Account Ending Balance</i>			<u><u>\$11,616.14</u></u>
1-5131-02						
Account: 1-5131-02 (Payroll Taxes-Horticulture)						
9/1/2012						\$6,149.77
			<i>Account Beginning Balance</i>			
9/7/2012	7417-88	Payroll	Payroll Taxes	\$371.81		
9/21/2012	7436-81	Payroll	Payroll Taxes	\$378.57		
			<i>Account Subtotals</i>	<u>↓ \$750.38</u>	<u>\$0.00</u>	
9/30/2012			<i>Account Net Change</i>			<u>↓ \$750.38</u> 4/
9/30/2012			<i>Account Ending Balance</i>			<u><u>\$6,900.15</u></u>
1-5131-03						
Account: 1-5131-03 (Payroll Taxes-Animal)						
9/1/2012						\$57,242.89
			<i>Account Beginning Balance</i>			
9/7/2012	7417-81	Payroll	Payroll Taxes	\$3,501.96		
9/21/2012	7436-74	Payroll	Payroll Taxes	\$3,362.01		

Fresno's Chaffee Zoo Corporation General Ledger Report September 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-03 (Payroll Taxes-Animal)						
			<i>Account Subtotals</i>	↓↑ \$6,863.97	\$0.00	
9/30/2012			<i>Account Net Change</i>			↑↓ \$6,863.97 3/
9/30/2012			<i>Account Ending Balance</i>			<u>\$64,106.86</u>
1-5131-08						
Account: 1-5131-08 (Payroll Taxes-Education)						
9/1/2012			<i>Account Beginning Balance</i>			\$25,907.25
9/7/2012	7417-80	Payroll	Payroll Taxes	\$1,281.30		
9/7/2012	7417-87	Payroll	Payroll Taxes	\$324.76		
9/21/2012	7436-73	Payroll	Payroll Taxes	\$1,311.79		
9/21/2012	7436-80	Payroll	Payroll Taxes	\$352.82		
			<i>Account Subtotals</i>	↓↑ \$3,270.67	\$0.00	
9/30/2012			<i>Account Net Change</i>			↑↓ \$3,270.67 3/
9/30/2012			<i>Account Ending Balance</i>			<u>\$29,177.92</u>
1-5131-11						
Account: 1-5131-11 (Payroll Taxes-Security)						
9/1/2012			<i>Account Beginning Balance</i>			\$9,047.48
9/7/2012	7417-86	Payroll	Payroll Taxes	\$579.89		
9/21/2012	7436-79	Payroll	Payroll Taxes	\$603.97		
			<i>Account Subtotals</i>	↓↑ \$1,183.86	\$0.00	
9/30/2012			<i>Account Net Change</i>			↑↓ \$1,183.86 4/
9/30/2012			<i>Account Ending Balance</i>			<u>\$10,231.34</u>
1-5131-12						
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
9/1/2012			<i>Account Beginning Balance</i>			\$10,211.21
9/7/2012	7417-79	Payroll	Payroll Taxes	\$917.02		
9/21/2012	7436-72	Payroll	Payroll Taxes	\$751.56		
			<i>Account Subtotals</i>	↓↑ \$1,668.58	\$0.00	
9/30/2012			<i>Account Net Change</i>			↑↓ \$1,668.58 4/
9/30/2012			<i>Account Ending Balance</i>			<u>\$11,879.79</u>
1-5153-01						

Fresno's Chaffee Zoo Corporation
General Ledger Report
 September 2012

<u>Date</u>	<u>Trans.</u>	<u>Journal</u>	<u>Reference</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Balance</u>
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
9/1/2012					<i>Account Beginning Balance</i>	\$865.90
9/30/2012					<i>Account Net Change</i>	\$0.00
9/30/2012					<i>Account Ending Balance</i>	<u>\$865.90</u>
1-5153-02						
Account: 1-5153-02 (Retirement Contribution-Horticulture)						
9/1/2012					<i>Account Beginning Balance</i>	\$228.78
9/30/2012					<i>Account Net Change</i>	\$0.00
9/30/2012					<i>Account Ending Balance</i>	<u>\$228.78</u>
1-5153-03						
Account: 1-5153-03 (Retirement Contribution-Animal)						
9/1/2012					<i>Account Beginning Balance</i>	\$10,335.11
9/30/2012					<i>Account Net Change</i>	\$0.00
9/30/2012					<i>Account Ending Balance</i>	<u>\$10,335.11</u>
1-5153-08						
Account: 1-5153-08 (Retirement Contribution-Education)						
9/1/2012					<i>Account Beginning Balance</i>	\$4,336.00
9/30/2012					<i>Account Net Change</i>	\$0.00
9/30/2012					<i>Account Ending Balance</i>	<u>\$4,336.00</u>
1-5153-11						
Account: 1-5153-11 (Retirement Contribution-Security)						
9/1/2012					<i>Account Beginning Balance</i>	\$1,362.73
9/30/2012					<i>Account Net Change</i>	\$0.00
9/30/2012					<i>Account Ending Balance</i>	<u>\$1,362.73</u>
1-5153-12						
Account: 1-5153-12 (Retirement Contribution-Visitor Services)						
9/1/2012					<i>Account Beginning Balance</i>	\$2,124.03
9/30/2012					<i>Account Net Change</i>	\$0.00
9/30/2012					<i>Account Ending Balance</i>	<u>\$2,124.03</u>
1-5165-01						

Fresno's Chaffee Zoo Corporation

General Ledger Report

September 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-01 (Salaries-Maintenance)						
9/1/2012						\$140,999.65
			<i>Account Beginning Balance</i>			
9/7/2012	7417-6	Payroll	Salaries	\$7,204.17		
9/21/2012	7436-6	Payroll	Salaries	\$6,410.22		
			<i>Account Subtotals</i>	↓ \$13,614.39	\$0.00	
9/30/2012			<i>Account Net Change</i>			↕ \$13,614.39
9/30/2012			<i>Account Ending Balance</i>			\$154,614.04
1-5165-02						
Account: 1-5165-02 (Salaries-Horticulture)						
9/1/2012						\$81,816.53
			<i>Account Beginning Balance</i>			
9/7/2012	7417-11	Payroll	Salaries	\$4,927.70		
9/21/2012	7436-11	Payroll	Salaries	\$5,016.47		
			<i>Account Subtotals</i>	↓ \$9,944.17	\$0.00	
9/30/2012			<i>Account Net Change</i>			↕ \$9,944.17
9/30/2012			<i>Account Ending Balance</i>			\$91,760.70
1-5165-03						
Account: 1-5165-03 (Salaries-Animal)						
9/1/2012						\$679,595.70
			<i>Account Beginning Balance</i>			
9/7/2012	7417-4	Payroll	Salaries	\$45,985.91		
9/21/2012	7436-4	Payroll	Salaries	\$44,155.53		
			<i>Account Subtotals</i>	↓ \$90,141.44	\$0.00	
9/30/2012			<i>Account Net Change</i>			↕ \$90,141.44
9/30/2012			<i>Account Ending Balance</i>			\$769,737.14
1-5165-08						
Account: 1-5165-08 (Salaries-Education)						
9/1/2012						\$341,420.79
			<i>Account Beginning Balance</i>			
9/7/2012	7417-3	Payroll	Salaries	\$16,926.01		
9/7/2012	7417-10	Payroll	Salaries	\$4,245.14		
9/21/2012	7436-3	Payroll	Salaries	\$17,325.47		
9/21/2012	7436-10	Payroll	Salaries	\$4,612.18		
			<i>Account Subtotals</i>	↓ \$43,108.80	\$0.00	

Fresno's Chaffee Zoo Corporation

General Ledger Report

September 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-08 (Salaries-Education)						
9/30/2012						Account Net Change 3/
9/30/2012						Account Ending Balance \$43,108.80
1-5165-11						
Account: 1-5165-11 (Salaries-Security)						
9/1/2012						Account Beginning Balance \$119,124.32
9/7/2012	7417-9	Payroll	Salaries	\$7,635.36		
9/21/2012	7436-9	Payroll	Salaries	\$7,950.37		
				Account Subtotals ↓ \$15,585.73	\$0.00	
9/30/2012						Account Net Change 5/
9/30/2012						Account Ending Balance \$15,585.73
1-5165-12						
Account: 1-5165-12 (Salaries-Visitor Services)						
9/1/2012						Account Beginning Balance \$133,132.34
9/7/2012	7417-2	Payroll	Salaries	\$12,054.91		
9/21/2012	7436-2	Payroll	Salaries	\$9,891.76		
				Account Subtotals ↓ \$21,946.67	\$0.00	
9/30/2012						Account Net Change 5/
9/30/2012						Account Ending Balance \$21,946.67
1-5200-01						
Account: 1-5200-01 (Workers Comp-Maintenance)						
9/1/2012						Account Beginning Balance \$15,031.71
9/7/2012	7417-95	Payroll	Workers Comp	\$736.24		
9/21/2012	7436-88	Payroll	Workers Comp	\$673.54		
				Account Subtotals ↓ \$1,409.78	\$0.00	
9/30/2012						Account Net Change 4/
9/30/2012						Account Ending Balance \$1,409.78
1-5200-02						
Account: 1-5200-02 (Workers Comp-Horticulture)						
9/1/2012						Account Beginning Balance \$8,910.58
9/7/2012	7417-100	Payroll	Workers Comp	\$541.19		

Fresno's Chaffee Zoo Corporation General Ledger Report September 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-02 (Workers Comp-Horticulture)						
9/21/2012	7436-93	Payroll	Workers Comp	\$549.69		
			<i>Account Subtotals</i>	↓ \$1,090.88	\$0.00	
9/30/2012			<i>Account Net Change</i>			↔ \$1,090.88 4/
9/30/2012			<i>Account Ending Balance</i>			<u>\$10,001.46</u>
1-5200-03						
Account: 1-5200-03 (Workers Comp-Animal)						
9/1/2012						<i>Account Beginning Balance</i> \$74,869.06
9/7/2012	7417-93	Payroll	Workers Comp	\$4,905.40		
9/21/2012	7436-86	Payroll	Workers Comp	\$4,734.76		
			<i>Account Subtotals</i>	↓ \$9,640.16	\$0.00	
9/30/2012			<i>Account Net Change</i>			↔ \$9,640.16 3/
9/30/2012			<i>Account Ending Balance</i>			<u>\$84,509.22</u>
1-5200-08						
Account: 1-5200-08 (Workers Comp-Education)						
9/1/2012						<i>Account Beginning Balance</i> \$42,868.64
9/7/2012	7417-92	Payroll	Workers Comp	\$1,577.38		
9/7/2012	7417-99	Payroll	Workers Comp	\$473.80		
9/21/2012	7436-85	Payroll	Workers Comp	\$1,610.02		
9/21/2012	7436-92	Payroll	Workers Comp	\$508.15		
			<i>Account Subtotals</i>	↓ \$4,169.35	\$0.00	
9/30/2012			<i>Account Net Change</i>			↔ \$4,169.35 3/
9/30/2012			<i>Account Ending Balance</i>			<u>\$47,037.99</u>
1-5200-11						
Account: 1-5200-11 (Workers Comp-Security)						
9/1/2012						<i>Account Beginning Balance</i> \$13,049.47
9/7/2012	7417-98	Payroll	Workers Comp	\$832.71		
9/21/2012	7436-91	Payroll	Workers Comp	\$855.97		
			<i>Account Subtotals</i>	↓ \$1,688.68	\$0.00	
9/30/2012			<i>Account Net Change</i>			↔ \$1,688.68 5/
9/30/2012			<i>Account Ending Balance</i>			<u>\$14,738.15</u>

Fresno's Chaffee Zoo Corporation General Ledger Report September 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5200-12						
Account: 1-5200-12 (Workers Comp-Visitor Services)						
9/1/2012						<i>Account Beginning Balance</i> \$14,772.63
9/7/2012	7417-91	Payroll	Workers Comp	\$1,341.14		
9/21/2012	7436-84	Payroll	Workers Comp	\$1,098.30		
			<i>Account Subtotals</i>	↓ \$2,439.44	\$0.00	
9/30/2012						<i>Account Net Change</i> ↔ \$2,439.44
9/30/2012						<i>Account Ending Balance</i> 5/ \$17,212.07
				<i>Grand Total Beginning Balance</i>		\$1,999,055.68
				<i>Grand Total Net Change</i>		\$247,529.39
				<i>Grand Total Ending Balance</i>		\$2,246,585.07

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	SEPTEMBER			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	324,755	335,934	11,179	2,365,638	2,759,585	117%	469,717	85%
5619	INTEREST (OPERATING FUND)	-	-	-	-	-	31,548	100%		
	TOTAL ADDITIONS	3,229,302	324,755	335,934	11,179	2,365,638	2,791,133	118%	469,717	86%
	<u>SALARIES AND BENEFITS</u>									
6104	ANIMAL	1,596,523	123,725	114,136	(9,589)	1,121,568	1,037,543	93%	558,980	65%
6107	EDUCATION	690,258	54,600	53,553	(1,047)	506,609	505,222	100%	185,036	73%
6106	MAINTENANCE	650,015	48,015	32,863	(15,152)	462,338	359,474	78%	290,541	55%
6103	VISITOR SERVICES	512,964	41,873	46,968	5,095	366,549	381,038	104%	131,926	74%
	TOTAL SALARIES AND BENEFITS	3,449,760	268,213	247,520	(20,693)	2,457,064	2,283,277	93%	1,166,483	66%
	<u>SERVICES AND SUPPLIES</u>									
7612	INTEREST/BANK CHARGES	240	10	10	-	90	90	100%	150	38%
	TOTAL SERVICES AND SUPPLIES	240	10	10	-	90	90	100%	150	38%
	TOTAL DISBURSEMENTS TO FCZC	3,450,000	268,223	247,530	(20,693)	2,457,154	2,283,367	93%	1,166,633	66%
	CHANGE IN NET ASSETS HELD IN TRUST	(220,698)	56,532	88,404	31,872	(91,516)	507,766			

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.