



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 #: 2012-8 Claim Submission Date: 9/5/2012

Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Variance Explanation	Description	Amount Requested	
8/1 – 8/31/12	\$122,725.39		Animal Dept. Salary & Benefits ^{3/}	\$ 113,741.84	✓ A
8/1 – 8/31/12	\$ 61,999.62		Education Dept. Salary & Benefits	\$ 62,268.51	✓ B
8/1 – 8/31/12	\$ 50,315.47		Maintenance Dept. Salary & Benefits	\$ 33,781.57	✓ C
8/1 – 8/31/12	\$ 40,723.23		Visitor Services Dept. Salary & Benefits	\$ 39,594.04	✓ D
8/1 – 8/31/12	\$ 10.00		Wire Fee	\$ 10.00	✓ E
				\$249,395.96	F
				\$ (10.00)	✓ E
	\$275,773.71		TOTAL AMOUNT REQUESTED	\$249,385.96	✓ G

Fresno's Chaffee Zoo Corporation

Income Statement

August 2012

	2012 Budget	August Budget	August Measure Z	August Actual	YTD Budget	YTD Measure Z	YTD Actual
EXPENSES							
OPERATING EXPENSES							
Personnel Expenses							
Administration	\$613,767.00	\$46,578.58	\$0.00	\$38,259.44	\$388,214.50	\$0.00	\$345,000.04
Animal	\$1,596,523.00	\$122,725.39	4/ \$113,741.84	2/ \$113,741.84	\$998,497.55	\$905,106.78	\$905,106.78
Education	\$690,258.00	\$61,999.62	5/ \$62,268.51	\$62,268.51	\$452,006.86	\$444,575.43	\$444,697.78
Maintenance/Horticulture	\$650,015.00	\$50,315.47	5/ \$33,781.57	\$33,781.57	\$414,326.15	\$319,345.19	\$319,345.19
Membership/Development/Marketing	\$376,555.00	\$28,534.18	\$0.00	\$29,050.83	\$238,124.51	\$0.00	\$231,658.24
Veterinary	\$206,718.00	\$15,515.37	\$0.00	\$13,833.26	\$130,803.27	\$0.00	\$130,670.07
Visitor Services	\$512,964.00	\$40,723.23	6/ \$39,594.04	\$39,594.04	\$324,677.45	\$327,277.90	\$327,277.90
Total Personnel Expenses	\$4,646,800.00	\$366,391.84	\$249,385.96	\$330,529.49	\$2,946,650.29	\$1,996,305.30	\$2,703,756.00
Other Expenses							
Advertising	\$296,750.00	\$26,604.16	\$0.00	\$24,402.20	\$199,333.28	\$0.00	\$173,128.54
Animal Feed	\$244,200.00	\$21,183.34	\$0.00	\$36,294.99	\$159,466.62	\$0.00	\$175,220.25
Computer/Software	\$34,280.00	\$2,206.68	\$0.00	\$1,777.97	\$25,453.12	\$0.00	\$23,300.26
Conservation	\$20,000.00	\$7,500.00	\$0.00	\$0.00	\$11,500.00	\$0.00	\$2,507.86
Depreciation Expense	\$235,272.00	\$25,960.00	\$0.00	\$12,797.48	\$131,432.00	\$0.00	\$96,914.66
Dues	\$33,450.00	\$1,954.16	\$0.00	\$0.00	\$17,333.28	\$0.00	\$6,569.44
Equipment	\$145,660.00	\$12,888.35	\$0.00	\$4,363.60	\$90,406.36	\$0.00	\$46,859.03
Fleet	\$41,250.00	\$3,437.50	\$0.00	\$1,787.16	\$27,499.84	\$0.00	\$15,941.64
Food/Catering	\$58,100.00	\$6,808.33	\$0.00	\$3,919.87	\$42,316.60	\$0.00	\$31,209.74
Insurance	\$140,000.00	\$10,000.00	\$0.00	\$0.00	\$110,000.00	\$0.00	\$78,207.65
Miscellaneous Business	\$9,700.00	\$923.34	\$0.00	\$1,234.66	\$6,506.44	\$0.00	\$5,559.04
Office Supplies	\$33,145.00	\$2,774.15	\$0.00	\$2,161.03	\$22,128.00	\$0.00	\$10,883.40
Postage	\$44,045.00	\$5,391.25	\$0.00	\$287.93	\$30,479.82	\$0.00	\$22,117.04
Printing	\$88,250.00	\$8,374.99	\$0.00	\$11,381.52	\$58,199.80	\$0.00	\$58,503.67
Repairs and Replacements	\$215,750.00	\$19,145.83	\$0.00	\$6,237.27	\$139,166.48	\$0.00	\$104,394.17
Service/Bank/Credit Card Fees	\$85,040.00	\$5,778.33	\$30.00	\$4,587.19	\$54,226.60	\$230.00	\$57,754.38
Signage	\$13,000.00	\$1,083.33	\$0.00	\$101.13	\$8,666.64	\$0.00	\$15,368.51
Specialized Services	\$572,110.00	\$50,438.33	\$0.00	\$44,522.21	\$384,506.44	\$0.00	\$370,539.62
Staff Development	\$58,250.00	\$5,020.84	\$0.00	\$5,656.94	\$39,666.44	\$0.00	\$20,309.10

Fresno's Chaffee Zoo Corporation

Income Statement

August 2012

	2012 Budget	August Budget	August Measure Z	August 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	\$0.00
Benefits-Administration	\$64,970.00	\$4,870.00	\$0.00	\$2,250.73	\$43,570.00	\$0.00	\$22,968.40
Payroll Taxes-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Administration	\$41,743.00	\$3,172.47	\$0.00	\$2,504.39	\$26,214.60	\$0.00	\$22,006.21
Retirement Contribution-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Administration	\$10,860.00	\$825.36	\$0.00	\$0.00	\$6,820.08	\$0.00	\$7,266.53
Salaries-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salaries-Administration	\$488,718.00	\$37,142.57	\$0.00	\$33,007.14	\$306,914.90	\$0.00	\$289,384.25
Workers Comp-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Administration	\$7,476.00	\$568.18	\$0.00	\$497.18	\$4,694.92	\$0.00	\$3,374.65
Total Administration	\$613,767.00	\$46,578.58	\$0.00	\$38,259.44	\$388,214.50	\$0.00	\$345,000.04
Animal							
Benefits-Animal	\$170,993.00	\$13,000.00	8/ \$7,695.81	\$7,695.81	\$109,993.00	\$84,230.39	\$84,230.39
Payroll Taxes-Animal	\$89,860.00	\$6,829.36	10/ 6,823.30	\$6,823.30	\$56,432.08	\$57,242.89	\$57,242.89
Retirement Contribution-Animal	\$24,392.00	\$1,853.79	\$0.00	\$0.00	\$15,318.16	\$9,168.74	\$9,168.74
Salaries-Animal	\$1,186,709.00	\$91,575.00	12/ \$89,608.66	\$89,608.66	\$738,525.00	\$679,595.70	\$679,595.70
Workers Comp-Animal	\$124,569.00	\$9,467.24	14/ \$9,614.07	\$9,614.07	\$78,229.31	\$74,869.06	\$74,869.06
Total Animal	\$1,596,523.00	\$122,725.39	↓ 113,741.84 3/	\$113,741.84	\$998,497.55	\$905,106.78	\$905,106.78
Education							
Benefits-Education	\$64,970.00	\$5,200.00	8/ \$3,003.77	\$3,003.77	\$42,800.00	\$30,658.18	\$30,658.18
Benefits-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Education	\$43,878.00	\$4,100.00	10/ \$3,638.00	\$3,638.00	\$28,795.00	\$25,907.25	\$25,907.25
Payroll Taxes-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Education	\$8,845.00	\$672.22	\$0.00	\$0.00	\$5,554.66	\$3,720.57	\$3,720.57
Salaries-Education	\$506,415.00	\$47,000.00	13/ \$47,910.58	\$47,910.58	\$333,315.00	\$341,420.79	\$341,420.79



Fresno's Chaffee Zoo Corporation

Income Statement

August 2012

	2012 Budget	August Budget	August Measure Z	August Actual	YTD Budget	YTD Measure Z	YTD Actual
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	14/ \$7,716.16	\$7,716.16	\$41,542.20	\$42,868.64	\$42,868.64
Workers Comp-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Education	\$690,258.00	\$61,999.62	↓ 3/ \$62,268.51	\$62,268.51	\$452,006.86	\$444,575.43	\$444,697.78
			✓				
Maintenance/Horticulture							
Benefits-Maintenance	\$56,606.00	\$4,000.00	7/ \$3,848.79	\$3,848.79	\$38,456.00	\$35,269.44	\$35,269.44
Benefits-Horticulture	\$41,500.00	\$2,800.00	↓ \$1,506.29	\$1,506.29	\$28,400.00	\$19,678.77	\$19,678.77
Payroll Taxes-Maintenance	\$29,337.00	\$3,800.00	9/ \$1,073.42	\$1,073.42	\$19,295.00	\$10,593.35	\$10,593.35
Payroll Taxes-Horticulture	\$17,780.00	\$1,351.28	↓ \$736.32	\$736.32	\$11,165.84	\$6,149.77	\$6,149.77
Retirement Contribution-Maintenance	\$1,943.00	\$147.67	\$0.00	\$0.00	\$1,220.20	\$757.85	\$757.85
Retirement Contribution-Horticulture	\$2,054.00	\$156.10	\$0.00	\$0.00	\$1,289.89	\$137.54	\$137.54
Salaries-Maintenance	\$233,167.00	\$17,720.69	12/ \$14,276.46	\$14,276.46	\$146,428.86	\$140,999.65	\$140,999.65
Salaries-Horticulture	\$216,978.00	\$16,490.33	↓ \$9,760.22	\$9,760.22	\$136,262.18	\$81,816.53	\$81,816.53
Workers Comp-Maintenance	\$29,688.00	\$2,256.29	13/ \$1,506.08	\$1,506.08	\$18,644.06	\$15,031.71	\$15,031.71
Workers Comp-Horticulture	\$20,962.00	\$1,593.11	14/ \$1,073.99	\$1,073.99	\$13,164.12	\$8,910.58	\$8,910.58
Total Maintenance/Horticulture	\$650,015.00	\$50,315.47	↓ 3/ \$33,781.57	\$33,781.57	\$414,326.15	\$319,345.19	\$319,345.19
			✓				
Membership/Development/Marketing							
Benefits-Development	\$34,000.00	\$2,500.00	\$0.00	\$2,710.74	\$23,000.00	\$0.00	\$21,810.68
Payroll Taxes-Development	\$26,424.00	\$2,008.22	\$0.00	\$1,768.41	\$16,594.25	\$0.00	\$13,919.87
Payroll Taxes-Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Development	\$4,460.00	\$338.96	\$0.00	\$0.00	\$2,800.88	\$0.00	\$3,031.12
Salaries-Development	\$298,195.00	\$22,662.82	\$0.00	\$23,336.44	\$187,266.46	\$0.00	\$183,671.77
Salaries-Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Development	\$13,476.00	\$1,024.18	\$0.00	\$1,235.24	\$8,462.92	\$0.00	\$9,224.80
Workers Comp-Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Membership/Development/Marketing	\$376,555.00	\$28,534.18	\$0.00	\$29,050.83	\$238,124.51	\$0.00	\$231,658.24
Veterinary							
Benefits-Veterinary	\$17,700.00	\$1,150.00	\$0.00	\$1,979.85	\$12,100.00	\$0.00	\$17,697.66
Payroll Taxes-Veterinary	\$13,418.00	\$1,019.77	\$0.00	\$763.04	\$8,426.50	\$0.00	\$7,110.80

Fresno's Chaffee Zoo Corporation

Income Statement

August 2012

	2012 Budget	August Budget	August Measure Z	August Actual	YTD Budget	YTD Measure Z	YTD Actual
Retirement Contribution-Veterinary	\$5,554.00	\$422.10	\$0.00	\$0.00	\$3,487.89	\$0.00	\$2,525.75
Salaries-Veterinary	\$151,180.00	\$11,489.68	\$0.00	\$9,974.37	\$94,941.04	\$0.00	\$92,951.95
Workers Comp-Veterinary	\$18,866.00	\$1,433.82	\$0.00	\$1,116.00	\$11,847.84	\$0.00	\$10,383.91
Total Veterinary	\$206,718.00	\$15,515.37	\$0.00	\$13,833.26	\$130,803.27	\$0.00	\$130,670.07
Visitor Services							
Benefits-Security	\$20,680.00	\$1,390.00	8/ \$1,242.46	\$1,242.46	\$14,115.00	\$13,154.81	\$13,154.81
Benefits-Visitor Services	\$16,710.00	\$1,175.00	9/ \$1,212.42	\$1,212.42	\$11,355.00	\$11,838.17	\$11,838.17
Payroll Taxes-Security	\$17,304.00	\$1,315.10	10/ \$1,046.60	\$1,046.60	\$10,866.89	\$9,047.48	\$9,047.48
Payroll Taxes-Visitor Services	\$20,685.00	\$1,450.00	↓ \$1,329.64	\$1,329.64	\$13,250.00	\$10,211.21	\$10,211.21
Retirement Contribution-Security	\$2,345.00	\$178.22	\$0.00	\$0.00	\$1,472.66	\$1,167.80	\$1,167.80
Retirement Contribution-Visitor Services	\$2,972.00	\$225.87	\$0.00	\$0.00	\$1,866.40	\$1,779.67	\$1,779.67
Salaries-Security	\$174,888.00	\$13,291.49	13/ \$13,790.76	\$13,790.76	\$109,829.66	\$119,124.32	\$119,124.32
Salaries-Visitor Services	\$215,307.00	\$18,500.00	↓ \$17,516.24	\$17,516.24	\$135,500.00	\$133,132.34	\$133,132.34
Workers Comp-Security	\$20,213.00	\$1,536.19	14/ \$1,512.16	\$1,512.16	\$12,693.76	\$13,049.47	\$13,049.47
Workers Comp-Visitor Services	\$21,860.00	\$1,661.36	15/ \$1,943.76	\$1,943.76	\$13,728.08	\$14,772.63	\$14,772.63
Total	\$512,964.00	\$40,723.23	↓ \$39,594.04 3/	\$39,594.04	\$324,677.45	\$327,277.90	\$327,277.90
Total Personnel Expenses	\$4,646,800.00	\$366,391.84	\$249,385.96	\$330,529.49	\$2,946,650.29	\$1,996,305.30	\$2,703,756.00
Other Expenses							
Advertising							
Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Marketing	\$288,250.00	\$24,020.83	\$0.00	\$24,007.95	\$192,166.64	\$0.00	\$170,268.04
Advertising-Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Special Events	\$6,500.00	\$2,583.33	\$0.00	\$394.25	\$5,166.64	\$0.00	\$1,168.50
Advertising-Education	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$1,692.00
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	\$296,750.00	\$26,604.16	\$0.00	\$24,402.20	\$199,333.28	\$0.00	\$173,128.54
Animal Feed							

Fresno's Chaffee Zoo Corporation

General Ledger Report

August 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5014-13						
Account: 1-5014-13 (Bank Fees-Measure Z-Administration)						
8/1/2012						\$200.00
						<i>Account Beginning Balance</i>
8/10/2012	7344-7	Journal Entry	April - June Capital 2012-10C Wire Fee	\$10.00		
8/17/2012	7365-5	Journal Entry	Measure Z Capital Claim 11C Wire Fee	\$10.00		
8/22/2012	7375-3	Journal Entry	Measure Z July Operating 2012-7 Wire Fee	\$10.00		
				<u>Account Subtotals</u>	<u>\$30.00</u>	<u>\$0.00</u>
8/31/2012						<i>Account Net Change</i>
8/31/2012						<u>\$30.00</u>
						<i>Account Ending Balance</i>
						<u>\$230.00</u>
1-5080-01						
Account: 1-5080-01 (Benefits-Maintenance)						
8/1/2012						\$31,420.65
						<i>Account Beginning Balance</i>
8/1/2012	7272-6	Journal Entry	Principal Financial-Aug Life, LTD, & Dental	\$767.19		
8/1/2012	7290-6	Journal Entry	Blue Shield-Aug Health Ins Premium	\$3,932.92		
8/1/2012	7291-6	Journal Entry	VSP-Aug Vision Premium	\$115.81		
8/10/2012	7345-21	Payroll	Salaries		\$122.50	
8/23/2012	7390-12	Cash Receipts	COBRA-D Tankersley 8/23/12		\$722.13	
8/24/2012	7380-22	Payroll	Salaries		\$122.50	
				<u>Account Subtotals</u>	<u>\$4,815.92</u>	<u>\$967.13</u>
8/31/2012						<i>Account Net Change</i>
8/31/2012						<u>\$3,848.79</u>
						<i>Account Ending Balance</i>
						<u>\$35,269.44</u>
1-5080-02						
Account: 1-5080-02 (Benefits-Horticulture)						
8/1/2012						\$18,172.48
						<i>Account Beginning Balance</i>
8/1/2012	7272-7	Journal Entry	Principal Financial-Aug Life, LTD, & Dental	\$266.72		
8/1/2012	7290-7	Journal Entry	Blue Shield-Aug Health Ins Premium	\$1,366.76		
8/1/2012	7291-7	Journal Entry	VSP-Aug Vision Premium	\$7.81		
8/10/2012	7345-24	Payroll	Salaries		\$67.50	
8/24/2012	7380-25	Payroll	Salaries		\$67.50	
				<u>Account Subtotals</u>	<u>\$1,641.29</u>	<u>\$135.00</u>
8/31/2012						<i>Account Net Change</i>
8/31/2012						<u>\$1,506.29</u>
						<i>Account Ending Balance</i>
						<u>\$19,678.77</u>
1-5080-03						

Fresno's Chaffee Zoo Corporation

General Ledger Report

August 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-03 (Benefits-Animal)						
8/1/2012						\$76,534.58
			<i>Account Beginning Balance</i>			
8/1/2012	7272-1	Journal Entry	Principal Financial-Aug Life, LTD, & Dental	\$1,791.82		
8/1/2012	7290-1	Journal Entry	Blue Shield-Aug Health Ins Premium	\$6,443.29		
8/1/2012	7291-1	Journal Entry	VSP-Aug Vision Premium	\$238.42		
8/10/2012	7345-20	Payroll	Salaries		\$207.97	
8/23/2012	7390-13	Cash Receipts	COBRA-A Snider 8/23/12		\$361.78	
8/24/2012	7380-21	Payroll	Salaries		\$207.97	
			<i>Account Subtotals</i>	<u>↓ \$8,473.53</u>	<u>↓ \$777.72</u>	
8/31/2012			<i>Account Net Change</i>			<u>↕ \$7,695.81</u> 4/
8/31/2012			<i>Account Ending Balance</i>			<u>\$84,230.39</u>
1-5080-08						
Account: 1-5080-08 (Benefits-Education)						
8/1/2012						\$27,654.41
			<i>Account Beginning Balance</i>			
8/1/2012	7272-3	Journal Entry	Principal Financial-Aug Life, LTD, & Dental	\$509.40		
8/1/2012	7290-3	Journal Entry	Blue Shield-Aug Health Ins Premium	\$2,761.41		
8/1/2012	7291-3	Journal Entry	VSP-Aug Vision Premium	\$87.96		
8/10/2012	7345-19	Payroll	Salaries		\$177.50	
8/24/2012	7380-20	Payroll	Salaries		\$177.50	
			<i>Account Subtotals</i>	<u>↓ \$3,358.77</u>	<u>↓ \$355.00</u>	
8/31/2012			<i>Account Net Change</i>			<u>↕ \$3,003.77</u> 4/
8/31/2012			<i>Account Ending Balance</i>			<u>\$30,658.18</u>
1-5080-11						
Account: 1-5080-11 (Benefits-Security)						
8/1/2012						\$11,912.35
			<i>Account Beginning Balance</i>			
8/1/2012	7272-9	Journal Entry	Principal Financial-Aug Life, LTD, & Dental	\$284.76		
8/1/2012	7290-9	Journal Entry	Blue Shield-Aug Health Ins Premium	\$1,032.04		
8/1/2012	7291-9	Journal Entry	VSP-Aug Vision Premium	\$35.66		
8/10/2012	7345-23	Payroll	Salaries		\$55.00	
8/24/2012	7380-24	Payroll	Salaries		\$55.00	
			<i>Account Subtotals</i>	<u>↓ \$1,352.46</u>	<u>↓ \$110.00</u>	
8/31/2012			<i>Account Net Change</i>			<u>↕ \$1,242.46</u> 6/
8/31/2012			<i>Account Ending Balance</i>			<u>\$13,154.81</u>
1-5080-12						

Fresno's Chaffee Zoo Corporation

General Ledger Report

August 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-12 (Benefits-Visitor Services)						
8/1/2012						\$10,625.75
			<i>Account Beginning Balance</i>			
8/1/2012	7272-2	Journal Entry	Principal Financial-Aug Life, LTD, & Dental	\$223.25		
8/1/2012	7290-2	Journal Entry	Blue Shield-Aug Health Ins Premium	\$1,087.83		
8/1/2012	7291-2	Journal Entry	VSP-Aug Vision Premium	\$36.34		
8/10/2012	7345-18	Payroll	Salaries		\$67.50	
8/24/2012	7380-19	Payroll	Salaries		\$67.50	
			<i>Account Subtotals</i>	<u>↓</u> \$1,347.42	<u>↓</u> \$135.00	
8/31/2012			<i>Account Net Change</i>			<u>↔</u> \$1,212.42 6/
8/31/2012			<i>Account Ending Balance</i>			<u>\$11,838.17</u>
1-5131-01						
Account: 1-5131-01 (Payroll Taxes-Maintenance)						
8/1/2012						\$9,519.93
			<i>Account Beginning Balance</i>			
8/10/2012	7345-70	Payroll	Payroll Taxes	\$565.60		
8/24/2012	7380-85	Payroll	Payroll Taxes	\$507.82		
			<i>Account Subtotals</i>	<u>↓</u> \$1,073.42	<u>\$0.00</u>	
8/31/2012			<i>Account Net Change</i>			<u>↔</u> \$1,073.42 5/
8/31/2012			<i>Account Ending Balance</i>			<u>\$10,593.35</u>
1-5131-02						
Account: 1-5131-02 (Payroll Taxes-Horticulture)						
8/1/2012						\$5,413.45
			<i>Account Beginning Balance</i>			
8/10/2012	7345-75	Payroll	Payroll Taxes	\$454.55		
8/24/2012	7380-90	Payroll	Payroll Taxes	\$281.77		
			<i>Account Subtotals</i>	<u>↓</u> \$736.32	<u>\$0.00</u>	
8/31/2012			<i>Account Net Change</i>			<u>↔</u> \$736.32 5/
8/31/2012			<i>Account Ending Balance</i>			<u>\$6,149.77</u>
1-5131-03						
Account: 1-5131-03 (Payroll Taxes-Animal)						
8/1/2012						\$50,419.59
			<i>Account Beginning Balance</i>			
8/10/2012	7345-68	Payroll	Payroll Taxes	\$3,371.06		
8/24/2012	7380-83	Payroll	Payroll Taxes	\$3,452.24		

Fresno's Chaffee Zoo Corporation General Ledger Report August 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-03 (Payroll Taxes-Animal)						
				<i>Account Subtotals</i>	↓↑ \$6,823.30	\$0.00
8/31/2012						<i>Account Net Change</i> ↑↓ \$6,823.30 4/
8/31/2012						<i>Account Ending Balance</i> \$57,242.89
1-5131-08						
Account: 1-5131-08 (Payroll Taxes-Education)						
8/1/2012						<i>Account Beginning Balance</i> \$22,269.25
8/10/2012	7345-67	Payroll	Payroll Taxes	\$1,485.16		
8/10/2012	7345-74	Payroll	Payroll Taxes	\$359.10		
8/24/2012	7380-82	Payroll	Payroll Taxes	\$1,473.25		
8/24/2012	7380-89	Payroll	Payroll Taxes	\$320.49		
				<i>Account Subtotals</i>	↓↑ \$3,638.00	\$0.00
8/31/2012						<i>Account Net Change</i> ↑↓ \$3,638.00 4/
8/31/2012						<i>Account Ending Balance</i> \$25,907.25
1-5131-11						
Account: 1-5131-11 (Payroll Taxes-Security)						
8/1/2012						<i>Account Beginning Balance</i> \$8,000.88
8/10/2012	7345-73	Payroll	Payroll Taxes	\$519.87		
8/24/2012	7380-88	Payroll	Payroll Taxes	\$526.73		
				<i>Account Subtotals</i>	↓↑ \$1,046.60	\$0.00
8/31/2012						<i>Account Net Change</i> ↑↓ \$1,046.60 6/
8/31/2012						<i>Account Ending Balance</i> \$9,047.48
1-5131-12						
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
8/1/2012						<i>Account Beginning Balance</i> \$8,881.57
8/10/2012	7345-66	Payroll	Payroll Taxes	\$646.19		
8/24/2012	7380-81	Payroll	Payroll Taxes	\$683.45		
				<i>Account Subtotals</i>	↓↑ \$1,329.64	\$0.00
8/31/2012						<i>Account Net Change</i> ↑↓ \$1,329.64 6/
8/31/2012						<i>Account Ending Balance</i> \$10,211.21
1-5153-01						

Fresno's Chaffee Zoo Corporation
General Ledger Report
 August 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)					
8/1/2012					<i>Account Beginning Balance</i>	\$757.85
8/31/2012					<i>Account Net Change</i>	\$0.00
8/31/2012					<i>Account Ending Balance</i>	\$757.85
1-5153-02						
Account:	1-5153-02 (Retirement Contribution-Horticulture)					
8/1/2012					<i>Account Beginning Balance</i>	\$137.54
8/31/2012					<i>Account Net Change</i>	\$0.00
8/31/2012					<i>Account Ending Balance</i>	\$137.54
1-5153-03						
Account:	1-5153-03 (Retirement Contribution-Animal)					
8/1/2012					<i>Account Beginning Balance</i>	\$9,168.74
8/31/2012					<i>Account Net Change</i>	\$0.00
8/31/2012					<i>Account Ending Balance</i>	\$9,168.74
1-5153-08						
Account:	1-5153-08 (Retirement Contribution-Education)					
8/1/2012					<i>Account Beginning Balance</i>	\$3,720.57
8/31/2012					<i>Account Net Change</i>	\$0.00
8/31/2012					<i>Account Ending Balance</i>	\$3,720.57
1-5153-11						
Account:	1-5153-11 (Retirement Contribution-Security)					
8/1/2012					<i>Account Beginning Balance</i>	\$1,167.80
8/31/2012					<i>Account Net Change</i>	\$0.00
8/31/2012					<i>Account Ending Balance</i>	\$1,167.80
1-5153-12						
Account:	1-5153-12 (Retirement Contribution-Visitor Services)					
8/1/2012					<i>Account Beginning Balance</i>	\$1,779.67
8/31/2012					<i>Account Net Change</i>	\$0.00
8/31/2012					<i>Account Ending Balance</i>	\$1,779.67
1-5165-01						

Fresno's Chaffee Zoo Corporation

General Ledger Report

August 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-01 (Salaries-Maintenance)						
8/1/2012						\$126,723.19
		<i>Account Beginning Balance</i>				
8/10/2012	7345-6	Payroll	Salaries	\$7,515.83		
8/24/2012	7380-6	Payroll	Salaries	\$6,760.63		
			<i>Account Subtotals</i>	↓ \$14,276.46	\$0.00	
8/31/2012						\$14,276.46
			<i>Account Net Change</i>			↓ \$14,276.46
8/31/2012						\$140,999.65
			<i>Account Ending Balance</i>			\$140,999.65
1-5165-02						
Account: 1-5165-02 (Salaries-Horticulture)						
8/1/2012						\$72,056.31
		<i>Account Beginning Balance</i>				
8/10/2012	7345-11	Payroll	Salaries	\$6,009.56		
8/24/2012	7380-11	Payroll	Salaries	\$3,750.66		
			<i>Account Subtotals</i>	↓ \$9,760.22	\$0.00	
8/31/2012						\$9,760.22
			<i>Account Net Change</i>			↓ \$9,760.22
8/31/2012						\$81,816.53
			<i>Account Ending Balance</i>			\$81,816.53
1-5165-03						
Account: 1-5165-03 (Salaries-Animal)						
8/1/2012						\$589,987.04
		<i>Account Beginning Balance</i>				
8/10/2012	7345-4	Payroll	Salaries	\$44,273.91		
8/24/2012	7380-4	Payroll	Salaries	\$45,334.75		
			<i>Account Subtotals</i>	↓ \$89,608.66	\$0.00	
8/31/2012						\$89,608.66
			<i>Account Net Change</i>			↓ \$89,608.66
8/31/2012						\$679,595.70
			<i>Account Ending Balance</i>			\$679,595.70
1-5165-08						
Account: 1-5165-08 (Salaries-Education)						
8/1/2012						\$293,510.21
		<i>Account Beginning Balance</i>				
8/10/2012	7345-3	Payroll	Salaries	\$19,591.35		
8/10/2012	7345-10	Payroll	Salaries	\$4,694.22		
8/24/2012	7380-3	Payroll	Salaries	\$19,435.77		
8/24/2012	7380-10	Payroll	Salaries	\$4,189.24		
			<i>Account Subtotals</i>	↓ \$47,910.58	\$0.00	

Fresno's Chaffee Zoo Corporation

General Ledger Report

August 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-08 (Salaries-Education)						
8/31/2012						Account Net Change ↕ \$47,910.58 4/
8/31/2012						Account Ending Balance <u>\$341,420.79</u>
1-5165-11						
Account: 1-5165-11 (Salaries-Security)						
8/1/2012						Account Beginning Balance \$105,333.56
8/10/2012	7345-9	Payroll	Salaries	\$6,850.72		
8/24/2012	7380-9	Payroll	Salaries	\$6,940.04		
				↕ <u>\$13,790.76</u>	<u>\$0.00</u>	
8/31/2012						Account Net Change ↕ \$13,790.76 6/
8/31/2012						Account Ending Balance <u>\$119,124.32</u>
1-5165-12						
Account: 1-5165-12 (Salaries-Visitor Services)						
8/1/2012						Account Beginning Balance \$115,616.10
8/10/2012	7345-2	Payroll	Salaries	\$8,515.03		
8/24/2012	7380-2	Payroll	Salaries	\$9,001.21		
				↕ <u>\$17,516.24</u>	<u>\$0.00</u>	
8/31/2012						Account Net Change ↕ \$17,516.24 6/
8/31/2012						Account Ending Balance <u>\$133,132.34</u>
1-5200-01						
Account: 1-5200-01 (Workers Comp-Maintenance)						
8/1/2012						Account Beginning Balance \$13,525.63
8/10/2012	7345-82	Payroll	Workers Comp	\$802.65		
8/24/2012	7380-97	Payroll	Workers Comp	\$703.43		
				↕ <u>\$1,506.08</u>	<u>\$0.00</u>	
8/31/2012						Account Net Change ↕ \$1,506.08 5/
8/31/2012						Account Ending Balance <u>\$15,031.71</u>
1-5200-02						
Account: 1-5200-02 (Workers Comp-Horticulture)						
8/1/2012						Account Beginning Balance \$7,836.59
8/10/2012	7345-87	Payroll	Workers Comp	\$662.99		

Fresno's Chaffee Zoo Corporation

General Ledger Report

August 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-02 (Workers Comp-Horticulture)						
8/24/2012	7380-102	Payroll	Workers Comp	\$411.00		
			<i>Account Subtotals</i>	↓↑ \$1,073.99	\$0.00	
8/31/2012			<i>Account Net Change</i>			↔ \$1,073.99
8/31/2012			<i>Account Ending Balance</i>			\$8,910.58
1-5200-03						
Account: 1-5200-03 (Workers Comp-Animal)						
8/1/2012						<i>Account Beginning Balance</i> \$65,254.99
8/10/2012	7345-80	Payroll	Workers Comp	\$4,740.62		
8/24/2012	7380-95	Payroll	Workers Comp	\$4,873.45		
			<i>Account Subtotals</i>	↓↑ \$9,614.07	\$0.00	
8/31/2012			<i>Account Net Change</i>			↔ \$9,614.07
8/31/2012			<i>Account Ending Balance</i>			\$74,869.06
1-5200-08						
Account: 1-5200-08 (Workers Comp-Education)						
8/1/2012						<i>Account Beginning Balance</i> \$35,152.48
8/1/2012	7393-1	Journal Entry	Workers Comp-July	\$2,013.39		
8/1/2012	7393-2	Journal Entry	Workers Comp-July	\$1,080.74		
8/10/2012	7345-79	Payroll	Workers Comp	\$1,826.04		
8/10/2012	7345-86	Payroll	Workers Comp	\$515.98		
8/24/2012	7380-94	Payroll	Workers Comp	\$1,814.33		
8/24/2012	7380-101	Payroll	Workers Comp	\$465.68		
			<i>Account Subtotals</i>	↓↑ \$7,716.16	\$0.00	
8/31/2012			<i>Account Net Change</i>			↔ \$7,716.16
8/31/2012			<i>Account Ending Balance</i>			\$42,868.64
1-5200-11						
Account: 1-5200-11 (Workers Comp-Security)						
8/1/2012						<i>Account Beginning Balance</i> \$11,537.31
8/10/2012	7345-85	Payroll	Workers Comp	\$749.16		
8/24/2012	7380-100	Payroll	Workers Comp	\$763.00		
			<i>Account Subtotals</i>	↓↑ \$1,512.16	\$0.00	
8/31/2012			<i>Account Net Change</i>			↔ \$1,512.16

Fresno's Chaffee Zoo Corporation General Ledger Report August 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-11 (Workers Comp-Security)						
8/31/2012					<i>Account Ending Balance</i>	\$13,049.47
1-5200-12						
Account: 1-5200-12 (Workers Comp-Visitor Services)						
8/1/2012					<i>Account Beginning Balance</i>	\$12,828.87
8/10/2012	7345-78	Payroll	Workers Comp	\$944.71		
8/24/2012	7380-93	Payroll	Workers Comp	\$999.05		
			<i>Account Subtotals</i>	↓ \$1,943.76	\$0.00	
8/31/2012					<i>Account Net Change</i>	↔ \$1,943.76
8/31/2012					<i>Account Ending Balance</i>	\$14,772.63
8/1/2012					<i>Grand Total Beginning Balance</i>	\$1,747,119.34
8/31/2012					<i>Grand Total Net Change</i>	\$249,415.96
8/31/2012					<i>Grand Total Ending Balance</i>	\$1,996,535.30

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	AUGUST			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	282,870	337,479	54,609	2,040,883	2,423,651	119%	805,651	75%
5619	INTEREST (OPERATING FUND)	-	-	-	-	-	31,548	100%		
	TOTAL ADDITIONS	3,229,302	282,870	337,479	54,609	2,040,883	2,455,199	120%	805,651	76%
	<u>SALARIES AND BENEFITS</u>									
6104	ANIMAL	1,596,523	122,725	113,742	(8,983)	997,843	923,407	93%	673,116	58%
6107	EDUCATION	690,258	62,000	62,269	269	452,009	451,669	100%	238,589	65%
6106	MAINTENANCE	650,015	50,315	33,782	(16,533)	414,323	326,611	79%	323,404	50%
6103	VISITOR SERVICES	512,964	40,723	39,594	(1,129)	324,676	334,070	103%	178,894	65%
	TOTAL SALARIES AND BENEFITS	3,449,760	275,763	249,387	(25,247)	2,188,851	2,035,757	93%	1,414,003	59%
	<u>SERVICES AND SUPPLIES</u>									
7612	INTEREST/BANK CHARGES	240	10	10	-	80	80	100%	160	33%
	TOTAL SERVICES AND SUPPLIES	240	10	10	-	80	80	100%	160	33%
	TOTAL DISBURSEMENTS TO FCZC	3,450,000	275,773	249,397	(25,247)	2,188,931	2,035,837	93%	1,414,163	59%
	CHANGE IN NET ASSETS HELD IN TRUST	(220,698)	7,097	88,082	79,856	(148,048)	419,362			

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.