

Disbursement Claim for Measure Z Funds

Please remit to:

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

Disbursement Claim #: 2011-12 Claim Submission Date: 2-22-12



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
12/1-31/2011	\$187,790.46	Year end variance	Salaries-Animal 3/	\$117,300.95 ✓
12/1-31/2011	\$ 67,002.00	Year end variance	Salaries-Ed 4/	\$ 40,997.05 ✓
12/1-31/2011	\$ 74,449.08		Salaries-Maint 4/	\$ 58,633.16 ✓
12/1-31/2011	\$ 23,241.20		Salaries-Vet 5/	21,387.09 16,087.49 ✓
12/1-31/2011	\$ 0.00	Please see attached spreadsheet	Insurance	\$ 0.00
				\$
12/1-31/2011	\$ 10.00		Wire Fee	\$ 10.00
				\$
				\$
				\$238,328.25 ^{1F} 233,028.65 ✓
		Less Bank Fees		\$ (10.00)
	\$352,492.74		TOTAL AMOUNT REQUESTED	\$238,318.25 ^{1F} 233,018.65 ✓

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

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

Income Statement

December 2011

	2011 Budget	December Budget	December Measure Z	December 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	\$73,000.00	\$4,745.00	\$0.00	\$1,722.25	\$73,000.00	\$0.00	\$46,584.53
Payroll Taxes-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Administration	\$45,870.00	\$5,733.75	\$0.00	\$2,444.32	\$45,870.00	\$0.00	\$27,113.45
Retirement Contribution-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Administration	\$12,113.00	\$1,514.13	\$0.00	\$1,086.51	\$12,113.00	\$0.00	\$9,169.73
Salaries-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81.63
Salaries-Administration	\$535,866.00	\$66,983.25	\$0.00	\$12,994.22	\$535,866.00	\$0.00	\$352,538.48
Workers Comp-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Administration	\$4,960.00	\$413.66	\$0.00	\$281.92	\$4,960.00	\$0.00	\$2,347.94
Total Administration	\$671,809.00	\$79,389.79	\$0.00	\$18,529.22	\$671,809.00	\$0.00	\$437,835.76
Animal							
Benefits-Animal	\$157,500.00	\$10,237.50	7/ \$10,521.16	\$10,521.16	\$157,500.00	\$134,047.52	\$134,047.52
Payroll Taxes-Animal	\$118,164.00	\$14,770.50	9/ \$18,911.70	\$18,911.70	\$118,164.00	\$115,180.47	\$115,180.47
Retirement Contribution-Animal	\$29,677.00	\$3,709.63	10/ \$2,337.27	\$2,337.27	\$29,677.00	\$21,853.10	\$21,853.10
Salaries-Animal	\$1,220,541.00	\$152,567.63	12/ \$77,917.26	\$77,917.26	\$1,220,541.00	\$1,032,993.61	\$1,032,993.61
Workers Comp-Animal	\$78,000.00	\$6,505.20	13/ \$7,613.56	\$7,613.56	\$78,000.00	\$66,416.68	\$66,416.68
Total Animal	\$1,603,882.00	\$187,790.46	✓ 11/ \$117,300.95	\$117,300.95	\$1,603,882.00	\$1,370,491.38	\$1,370,491.38
Education							
Benefits-Education	\$60,000.00	\$3,900.00	7/ \$3,669.09	\$3,669.09	\$60,000.00	\$51,967.74	\$51,967.74
Benefits-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Education	\$38,231.00	\$4,778.88	9/ \$3,806.84	\$3,806.84	\$38,231.00	\$34,106.88	\$34,106.88
Payroll Taxes-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Education	\$10,205.00	\$1,275.63	10/ \$549.53	\$549.53	\$10,205.00	\$8,109.34	\$8,109.34
Salaries-Education	\$428,124.00	\$53,515.50	12/ \$29,800.44	\$29,800.44	\$428,124.00	\$426,506.00	\$426,506.00

Fresno's Chaffee Zoo Corporation

Income Statement

December 2011

	2011 Budget	December Budget	December Measure Z	December 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	\$3,531.99	14/	\$3,171.15	\$3,171.15	\$42,350.00	\$33,154.36
Workers Comp-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Total Education	\$578,910.00	\$67,002.00	✓ 14/	\$40,997.05	\$40,997.05	\$578,910.00	\$553,844.32
Maintenance/Horticulture							
Benefits-Maintenance	\$77,500.00	\$5,037.50	6/	\$3,485.70	\$3,485.70	\$77,500.00	\$58,074.58
Benefits-Horticulture	\$35,500.00	\$2,307.50	6/	\$3,045.21	\$3,045.21	\$35,500.00	\$40,424.63
Payroll Taxes-Maintenance	\$26,775.00	\$3,346.88	8/	\$6,640.07	\$6,640.07	\$26,775.00	\$30,480.72
Payroll Taxes-Horticulture	\$16,612.00	\$2,076.53	8/	\$1,787.53	\$1,787.53	\$16,612.00	\$14,837.79
Retirement Contribution-Maintenance	\$6,066.00	\$758.25	10/	\$213.16	\$213.16	\$6,066.00	\$1,560.64
Retirement Contribution-Horticulture	\$2,703.00	\$337.88	10/	\$135.68	\$135.68	\$2,703.00	\$1,205.31
Salaries-Maintenance	\$264,690.00	\$33,086.25	11/	\$23,134.18	\$23,134.18	\$264,690.00	\$201,914.54
Salaries-Horticulture	\$196,274.00	\$24,534.25	11/	\$16,961.50	\$16,961.50	\$196,274.00	\$190,219.68
Workers Comp-Maintenance	\$22,540.00	\$1,879.84	13/	\$1,723.84	\$1,723.84	\$22,540.00	\$12,767.46
Workers Comp-Horticulture	\$13,000.00	\$1,084.20	13/	\$1,506.29	\$1,506.29	\$13,000.00	\$12,472.27
Total Maintenance/Horticulture	\$661,660.00	\$74,449.08	✓ 13/	\$58,633.16	\$58,633.16	\$661,660.00	\$563,957.62
Membership/Development/Marketing							
Benefits-Development	\$38,000.00	\$2,470.00		\$0.00	\$1,286.12	\$38,000.00	\$0.00
Payroll Taxes-Development	\$25,020.00	\$3,127.50		\$0.00	\$2,806.69	\$25,020.00	\$0.00
Payroll Taxes-Special Events	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Development	\$6,532.00	\$816.53		\$0.00	\$459.98	\$6,532.00	\$0.00
Salaries-Development	\$333,231.00	\$41,653.88		\$0.00	\$21,363.73	\$333,231.00	\$0.00
Salaries-Special Events	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Development	\$6,250.00	\$521.25		\$0.00	\$1,010.59	\$6,250.00	\$0.00
Workers Comp-Special Events	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Total Membership/Development/Marketing	\$409,033.00	\$48,589.16		\$0.00	\$26,927.11	\$409,033.00	\$0.00
Veterinary							
Benefits-Veterinary	\$20,000.00	\$1,300.00	8/	\$1,250.86	\$1,250.86	\$20,000.00	\$17,526.61
Payroll Taxes-Veterinary	\$13,343.00	\$1,667.88	9/	\$1,303.85	\$1,303.85	\$13,343.00	\$10,862.82

Fresno's Chaffee Zoo Corporation

Income Statement

December 2011

	2011 Budget	December Budget	December Measure Z	December Actual	YTD Budget	YTD Measure Z	YTD Actual
Retirement Contribution-Veterinary	\$4,231.00	\$528.88	11/ \$692.66	\$692.66	\$4,231.00	\$4,469.59	\$4,469.59
Salaries-Veterinary	\$150,216.00	\$18,777.00	12/ \$17,043.61	\$17,043.61	\$150,216.00	\$141,997.57	\$141,997.57
Workers Comp-Veterinary	\$11,600.00	\$967.44	14/ \$1,096.11	\$1,096.11	\$11,600.00	\$9,143.94	\$9,143.94
Total Veterinary	\$199,390.00	\$23,241.20	✓ 11/ \$21,387.09	\$21,387.09	\$199,390.00	\$184,000.53	\$184,000.53
Visitor Services							
Benefits-Security	\$23,500.00	\$1,527.50	\$0.00	\$1,377.94	\$23,500.00	\$0.00	\$20,511.09
Benefits-Visitor Services	\$19,000.00	\$1,235.00	\$0.00	\$1,096.01	\$19,000.00	\$0.00	\$16,156.08
Payroll Taxes-Security	\$17,360.00	\$2,517.20	\$0.00	\$1,595.59	\$17,360.00	\$0.00	\$12,609.95
Payroll Taxes-Visitor Services	\$19,867.00	\$2,850.94	\$0.00	\$1,712.61	\$19,867.00	\$0.00	\$19,060.24
Retirement Contribution-Security	\$3,503.00	\$507.94	\$0.00	\$245.56	\$3,503.00	\$0.00	\$2,097.53
Retirement Contribution-Visitor Services	\$3,464.00	\$433.00	\$0.00	\$415.40	\$3,464.00	\$0.00	\$3,552.07
Salaries-Security	\$182,405.00	\$26,448.73	\$0.00	\$13,560.27	\$182,405.00	\$0.00	\$158,721.45
Salaries-Visitor Services	\$205,320.00	\$29,463.42	\$0.00	\$16,566.69	\$205,320.00	\$0.00	\$191,870.26
Workers Comp-Security	\$12,500.00	\$1,042.50	\$0.00	\$1,327.41	\$12,500.00	\$0.00	\$10,542.70
Workers Comp-Visitor Services	\$13,600.00	\$1,134.24	\$0.00	\$1,372.76	\$13,600.00	\$0.00	\$12,489.70
Total	\$500,519.00	\$67,160.47	\$0.00	\$39,270.24	\$500,519.00	\$0.00	\$447,611.07
Total Personnel Expenses	\$4,625,203.00	\$547,622.16	\$238,318.25	\$323,044.82	\$4,625,203.00	\$2,672,293.85	\$3,897,274.35
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	\$40,500.99	\$288,250.00	\$0.00	\$286,473.08
Advertising-Development	\$0.00	\$0.00	\$0.00	\$389.50	\$0.00	\$0.00	\$389.50
Advertising-Special Events	\$7,000.00	\$125.00	\$0.00	\$769.50	\$7,000.00	\$0.00	\$2,659.00
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	\$41,659.99	\$297,250.00	\$0.00	\$291,601.08
Animal Feed							

Fresno's Chaffee Zoo Corporation

General Ledger Report

December 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5014-13						
Account: 1-5014-13 (Bank Fees-Measure Z-Administration)						
12/1/2011						\$140.00
		<i>Account Beginning Balance</i>				
12/2/2011	6689-3	Journal Entry	Measure Z Operating Claim #2011-10 Wire Fee	\$10.00		
12/20/2011	6689-43	Journal Entry	Measure Z Operating Claim #2011-11 Wire Fee	\$10.00		
12/27/2011	6689-51	Journal Entry	Measure Z Capital Claim 2011-4C Wire Fee	\$10.00		
			<i>Account Subtotals</i>	\$30.00	\$0.00	
12/31/2011			<i>Account Net Change</i>			\$30.00
12/31/2011			<i>Account Ending Balance</i>			\$170.00

1-5080-01
Account: 1-5080-01 (Benefits-Maintenance)

12/1/2011						\$54,588.88
		<i>Account Beginning Balance</i>				
12/1/2011	6619-6	Journal Entry	Anthem Blue Cross-Dec Health Ins Premium	\$4,872.00		
12/1/2011	6652-6	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$369.53		
12/1/2011	6653-6	Journal Entry	VSP-Dec Vision Premium	\$96.79		
12/2/2011	6690-18	Payroll	Employee Dependent Insurance Payments		\$257.50	
12/2/2011	6690-25	Payroll	Voluntary Life Insurance Payments		\$16.06	
12/16/2011	6705-18	Payroll	Employee Dependent Insurance Payments		\$257.50	
12/16/2011	6705-25	Payroll	Voluntary Life Insurance Payments		\$16.06	
12/29/2011	6742-3	Cash Receipts	D Tankersly Ins Pmt		\$1,238.00	
12/30/2011	6739-16	Payroll	Employee Dependent Insurance Payments		\$67.50	
			<i>Account Subtotals</i>	\$5,338.32	\$1,852.62	
12/31/2011			<i>Account Net Change</i>			\$3,485.70
12/31/2011			<i>Account Ending Balance</i>			\$58,074.58

1-5080-02
Account: 1-5080-02 (Benefits-Horticulture)

12/1/2011						\$37,379.42
		<i>Account Beginning Balance</i>				
12/1/2011	6619-7	Journal Entry	Anthem Blue Cross-Dec Health Ins Premium	\$2,767.00		
12/1/2011	6652-7	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$483.34		
12/1/2011	6653-7	Journal Entry	VSP-Dec Vision Premium	\$64.87		
12/2/2011	6690-21	Payroll	Employee Dependent Insurance Payments		\$135.00	
12/16/2011	6705-21	Payroll	Employee Dependent Insurance Payments		\$135.00	
			<i>Account Subtotals</i>	\$3,315.21	\$270.00	
12/31/2011			<i>Account Net Change</i>			\$3,045.21

Fresno's Chaffee Zoo Corporation

General Ledger Report

December 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-02 (Benefits-Horticulture)						
12/31/2011			<i>Account Ending Balance</i>			<u>\$40,424.63</u>

1-5080-03
Account: 1-5080-03 (Benefits-Animal)

12/1/2011			<i>Account Beginning Balance</i>			\$123,526.36
12/1/2011	6619-1	Journal Entry	Anthem Blue Cross-Dec Health Ins Premium	\$8,784.00		
12/1/2011	6652-1	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$1,849.04		
12/1/2011	6653-1	Journal Entry	VSP-Dec Vision Premium	\$237.40		
12/2/2011	6690-17	Payroll	Employee Dependent Insurance Payments		\$284.93	
12/2/2011	6690-24	Payroll	Voluntary Life Insurance Payments		\$92.86	
12/12/2011	6755-1	Cash Disbursement	HSA Employer Contribution	\$351.28		
12/16/2011	6705-17	Payroll	Employee Dependent Insurance Payments		\$229.92	
12/16/2011	6705-24	Payroll	Voluntary Life Insurance Payments		\$92.85	
			<i>Account Subtotals</i>	<u>\$11,221.72</u>	<u>\$700.56</u>	
12/31/2011			<i>Account Net Change</i>			<u>\$10,521.16</u>
12/31/2011			<i>Account Ending Balance</i>			<u>\$134,047.52</u>

1-5080-08
Account: 1-5080-08 (Benefits-Education)

12/1/2011			<i>Account Beginning Balance</i>			\$48,298.65
12/1/2011	6619-3	Journal Entry	Anthem Blue Cross-Dec Health Ins Premium	\$3,451.00		
12/1/2011	6652-3	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$510.52		
12/1/2011	6653-3	Journal Entry	VSP-Dec Vision Premium	\$87.96		
12/2/2011	6690-16	Payroll	Employee Dependent Insurance Payments		\$177.50	
12/2/2011	6690-23	Payroll	Voluntary Life Insurance Payments		\$12.70	
12/16/2011	6705-16	Payroll	Employee Dependent Insurance Payments		\$177.50	
12/16/2011	6705-23	Payroll	Voluntary Life Insurance Payments		\$12.69	
			<i>Account Subtotals</i>	<u>\$4,049.48</u>	<u>\$380.39</u>	
12/31/2011			<i>Account Net Change</i>			<u>\$3,669.09</u>
12/31/2011			<i>Account Ending Balance</i>			<u>\$51,967.74</u>

1-5080-10
Account: 1-5080-10 (Benefits-Veterinary)

12/1/2011			<i>Account Beginning Balance</i>			\$16,275.75
12/1/2011	6619-5	Journal Entry	Anthem Blue Cross-Dec Health Ins Premium	\$1,055.00		
12/1/2011	6652-5	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$176.84		
12/1/2011	6653-4	Journal Entry	VSP-Dec Vision Premium	\$19.02		

Fresno's Chaffee Zoo Corporation

General Ledger Report

December 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-10 (Benefits-Veterinary)						
				<i>Account Subtotals</i>	\$1,250.86	\$0.00
12/31/2011						<i>Account Net Change</i> \$1,250.86 4/
12/31/2011						<i>Account Ending Balance</i> \$17,526.61
1-5098-00						
Account: 1-5098-00 (Liability Insurance)						
12/1/2011						<i>Account Beginning Balance</i> \$131,407.00
12/31/2011						<i>Account Net Change</i> \$0.00
12/31/2011						<i>Account Ending Balance</i> \$131,407.00
1-5131-01						
Account: 1-5131-01 (Payroll Taxes-Maintenance)						
12/1/2011						<i>Account Beginning Balance</i> \$23,840.65
12/2/2011	6690-73	Payroll	Payroll Taxes	\$758.95		
12/16/2011	6705-76	Payroll	Payroll Taxes	\$638.25		
12/30/2011	6739-100	Payroll	Payroll Taxes	\$742.87		
12/31/2011	6856-430	Accounts Payable	Employment Development Departm-Unemployment Insurance Reimb	\$4,500.00		
				<i>Account Subtotals</i>	\$6,640.07	\$0.00
12/31/2011						<i>Account Net Change</i> \$6,640.07 4/
12/31/2011						<i>Account Ending Balance</i> \$30,480.72
1-5131-02						
Account: 1-5131-02 (Payroll Taxes-Horticulture)						
12/1/2011						<i>Account Beginning Balance</i> \$13,050.26
12/2/2011	6690-78	Payroll	Payroll Taxes	\$578.46		
12/16/2011	6705-81	Payroll	Payroll Taxes	\$595.02		
12/30/2011	6739-105	Payroll	Payroll Taxes	\$614.05		
				<i>Account Subtotals</i>	\$1,787.53	\$0.00
12/31/2011						<i>Account Net Change</i> \$1,787.53 4/
12/31/2011						<i>Account Ending Balance</i> \$14,837.79
1-5131-03						
Account: 1-5131-03 (Payroll Taxes-Animal)						
12/1/2011						<i>Account Beginning Balance</i> \$96,268.77

Fresno's Chaffee Zoo Corporation General Ledger Report December 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-03 (Payroll Taxes-Animal)						
12/2/2011	6690-71	Payroll	Payroll Taxes	\$3,214.19		
12/16/2011	6705-74	Payroll	Payroll Taxes	\$3,237.77		
12/30/2011	6739-98	Payroll	Payroll Taxes	\$3,290.88		
12/30/2011	6739-94	Payroll	Payroll Taxes		\$92.14	
12/31/2011	6856-431	Accounts Payable	Employment Development Departm-Unemployment Insurance Reimb	\$9,261.00		
			<i>Account Subtotals</i>	\$19,003.84	\$92.14	
12/31/2011			<i>Account Net Change</i>			\$18,911.70
12/31/2011			<i>Account Ending Balance</i>			\$115,180.47
1-5131-08						
Account: 1-5131-08 (Payroll Taxes-Education)						
12/1/2011			<i>Account Beginning Balance</i>			\$30,300.04
12/2/2011	6690-70	Payroll	Payroll Taxes	\$872.75		
12/2/2011	6690-77	Payroll	Payroll Taxes	\$334.49		
12/16/2011	6705-73	Payroll	Payroll Taxes	\$842.75		
12/16/2011	6705-80	Payroll	Payroll Taxes	\$341.74		
12/30/2011	6739-97	Payroll	Payroll Taxes	\$999.04		
12/30/2011	6739-104	Payroll	Payroll Taxes	\$416.07		
			<i>Account Subtotals</i>	\$3,806.84	\$0.00	
12/31/2011			<i>Account Net Change</i>			\$3,806.84
12/31/2011			<i>Account Ending Balance</i>			\$34,106.88
1-5131-10						
Account: 1-5131-10 (Payroll Taxes-Veterinary)						
12/1/2011			<i>Account Beginning Balance</i>			\$9,558.97
12/2/2011	6690-72	Payroll	Payroll Taxes	\$426.30		
12/16/2011	6705-75	Payroll	Payroll Taxes	\$425.45		
12/30/2011	6739-99	Payroll	Payroll Taxes	\$452.10		
			<i>Account Subtotals</i>	\$1,303.85	\$0.00	
12/31/2011			<i>Account Net Change</i>			\$1,303.85
12/31/2011			<i>Account Ending Balance</i>			\$10,862.82
1-5153-01						
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
12/1/2011			<i>Account Beginning Balance</i>			\$1,347.48

Fresno's Chaffee Zoo Corporation General Ledger Report December 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
12/30/2011	6760-4	Cash Disbursement	401(k) Matching December 2011	\$213.16		
			<i>Account Subtotals</i>	<u>\$213.16</u>	<u>\$0.00</u>	
12/31/2011			<i>Account Net Change</i>			<u>\$213.16</u> 4/
12/31/2011			<i>Account Ending Balance</i>			<u>\$1,560.64</u>

1-5153-02						
Account: 1-5153-02 (Retirement Contribution-Horticulture)						
12/1/2011			<i>Account Beginning Balance</i>			\$1,069.63
12/30/2011	6760-5	Cash Disbursement	401(k) Matching December 2011	\$135.68		
			<i>Account Subtotals</i>	<u>\$135.68</u>	<u>\$0.00</u>	
12/31/2011			<i>Account Net Change</i>			<u>\$135.68</u> 4/
12/31/2011			<i>Account Ending Balance</i>			<u>\$1,205.31</u>

1-5153-03						
Account: 1-5153-03 (Retirement Contribution-Animal)						
12/1/2011			<i>Account Beginning Balance</i>			\$19,515.83
12/30/2011	6760-1	Cash Disbursement	401(k) Matching December 2011	\$2,337.27		
			<i>Account Subtotals</i>	<u>\$2,337.27</u>	<u>\$0.00</u>	
12/31/2011			<i>Account Net Change</i>			<u>\$2,337.27</u> 3/
12/31/2011			<i>Account Ending Balance</i>			<u>\$21,853.10</u>

1-5153-08						
Account: 1-5153-08 (Retirement Contribution-Education)						
12/1/2011			<i>Account Beginning Balance</i>			\$7,559.81
12/30/2011	6760-7	Cash Disbursement	401(k) Matching December 2011	\$733.51		
12/30/2011	6810-2	Cash Disbursement	Adj to 401(k) Matching December 2011		\$183.98	
			<i>Account Subtotals</i>	<u>\$733.51</u>	<u>\$183.98</u>	
12/31/2011			<i>Account Net Change</i>			<u>\$549.53</u> 3/
12/31/2011			<i>Account Ending Balance</i>			<u>\$8,109.34</u>

1-5153-10						
Account: 1-5153-10 (Retirement Contribution-Veterinary)						
12/1/2011			<i>Account Beginning Balance</i>			\$3,776.93

Fresno's Chaffee Zoo Corporation

General Ledger Report

December 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5153-10 (Retirement Contribution-Veterinary)						
12/30/2011	6760-6	Cash Disbursement	401(k) Matching December 2011	\$692.66		
			<i>Account Subtotals</i>	\$692.66	\$0.00	
12/31/2011						\$692.66 5/
12/31/2011						<u>\$4,469.59</u>

1-5165-01						
Account: 1-5165-01 (Salaries-Maintenance)						
			<i>Account Beginning Balance</i>			\$178,780.36
12/1/2011			Salaries	\$10,178.36		
12/2/2011	6690-6	Payroll	Salaries	\$8,600.59		
12/16/2011	6705-6	Payroll	Salaries	\$9,778.11		
12/30/2011	6739-7	Payroll	<Reversal>2010 Accrued Vacation		\$5,422.88	
12/31/2011	6848-11	Journal Entry				
			<i>Account Subtotals</i>	\$28,557.06	\$5,422.88	
12/31/2011						\$23,134.18 4/
12/31/2011						<u>\$201,914.54</u>

1-5165-02						
Account: 1-5165-02 (Salaries-Horticulture)						
			<i>Account Beginning Balance</i>			\$173,258.18
12/1/2011			Salaries	\$7,696.25		
12/2/2011	6690-11	Payroll	Salaries	\$7,913.16		
12/16/2011	6705-11	Payroll	Salaries	\$8,026.91		
12/30/2011	6739-12	Payroll	<Reversal>2010 Accrued Vacation		\$6,674.82	
12/31/2011	6848-21	Journal Entry				
			<i>Account Subtotals</i>	\$23,636.32	\$6,674.82	
12/31/2011						\$16,961.50 4/
12/31/2011						<u>\$190,219.68</u>

1-5165-03						
Account: 1-5165-03 (Salaries-Animal)						
			<i>Account Beginning Balance</i>			\$955,076.35
12/1/2011			Salaries	\$42,300.37		
12/2/2011	6690-4	Payroll	Salaries	\$42,553.67		
12/16/2011	6705-4	Payroll	Salaries	\$43,017.84		
12/30/2011	6739-5	Payroll	Salaries		\$1,204.38	
12/30/2011	6739-1	Payroll	<Reversal>2010 Accrued Vacation		\$48,750.24	
12/31/2011	6848-7	Journal Entry				

Fresno's Chaffee Zoo Corporation

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December 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-03 (Salaries-Animal)						
				<i>Account Subtotals</i>	\$127,871.88	\$49,954.62
12/31/2011				<i>Account Net Change</i>		\$77,917.26 3/
12/31/2011				<i>Account Ending Balance</i>		\$1,032,993.61

Account: 1-5165-08 (Salaries-Education)						
12/1/2011				<i>Account Beginning Balance</i>		\$396,705.56
12/2/2011	6690-3	Payroll	Salaries	\$11,586.41		
12/2/2011	6690-10	Payroll	Salaries	\$4,372.63		
12/16/2011	6705-3	Payroll	Salaries	\$11,193.83		
12/16/2011	6705-10	Payroll	Salaries	\$4,467.20		
12/30/2011	6739-4	Payroll	Salaries	\$13,059.27		
12/30/2011	6739-11	Payroll	Salaries	\$5,438.22		
12/31/2011	6848-5	Journal Entry	<Reversal>2010 Accrued Vacation		\$16,835.20	
12/31/2011	6848-19	Journal Entry	<Reversal>2010 Accrued Vacation		\$3,481.92	
				<i>Account Subtotals</i>	\$50,117.56	\$20,317.12
12/31/2011				<i>Account Net Change</i>		\$29,800.44 4/
12/31/2011				<i>Account Ending Balance</i>		\$426,506.00

Account: 1-5165-10 (Salaries-Veterinary)						
12/1/2011				<i>Account Beginning Balance</i>		\$124,953.96
12/2/2011	6690-5	Payroll	Salaries	\$5,572.46		
12/16/2011	6705-5	Payroll	Salaries	\$5,561.48		
12/30/2011	6739-6	Payroll	Salaries	\$5,909.67		
12/31/2011	6848-9	Journal Entry	<Reversal>2010 Accrued Vacation		\$7,125.73	
12/31/2011	6868-1	Journal Entry	<Reversal>2010 Accrued Vacation			
				<i>Account Subtotals</i>	\$7,125.73	\$7,125.73
12/31/2011				<i>Account Net Change</i>		\$17,043.61 5/
12/31/2011				<i>Account Ending Balance</i>		\$141,997.57

Account: 1-5200-01 (Workers Comp-Maintenance)						
12/1/2011				<i>Account Beginning Balance</i>		\$11,043.62
12/2/2011	6690-85	Payroll	Workers Comp	\$597.91		

Fresno's Chaffee Zoo Corporation

General Ledger Report

December 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-01 (Workers Comp-Maintenance)						
12/16/2011	6705-88	Payroll	Workers Comp	\$524.32		
12/30/2011	6739-114	Payroll	Workers Comp	\$601.61		
<i>Account Subtotals</i>				<u>\$1,723.84</u>	<u>\$0.00</u>	
12/31/2011						^{HS} <u>\$1,723.84</u> 4/
12/31/2011						<u>\$12,767.46</u>
Account: 1-5200-02 (Workers Comp-Horticulture)						
12/1/2011						\$10,965.98
12/2/2011	6690-90	Payroll	Workers Comp	\$489.52		
12/16/2011	6705-93	Payroll	Workers Comp	\$498.80		
12/30/2011	6739-119	Payroll	Workers Comp	\$517.97		
<i>Account Subtotals</i>				<u>\$1,506.29</u>	<u>\$0.00</u>	
12/31/2011						^{HS} <u>\$1,506.29</u> 4/
12/31/2011						<u>\$12,472.27</u>
Account: 1-5200-03 (Workers Comp-Animal)						
12/1/2011						\$58,803.12
12/2/2011	6690-83	Payroll	Workers Comp	\$2,380.65		
12/16/2011	6705-86	Payroll	Workers Comp	\$2,403.28		
12/30/2011	6739-112	Payroll	Workers Comp	\$2,665.31		
12/30/2011	6739-108	Payroll	Workers Comp		\$77.53	
12/31/2011	6765-1	Journal Entry	Workers Comp	\$241.85		
<i>Account Subtotals</i>				<u>\$7,691.09</u>	<u>\$77.53</u>	
12/31/2011						^{HS} <u>\$7,613.56</u> 3/
12/31/2011						<u>\$66,416.68</u>
Account: 1-5200-08 (Workers Comp-Education)						
12/1/2011						\$29,983.21
12/2/2011	6690-82	Payroll	Workers Comp	\$613.38		
12/2/2011	6690-89	Payroll	Workers Comp	\$275.75		
12/16/2011	6705-85	Payroll	Workers Comp	\$594.36		
12/16/2011	6705-92	Payroll	Workers Comp	\$281.71		

Fresno's Chaffee Zoo Corporation

General Ledger Report

December 2011

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-08 (Workers Comp-Education)						
12/30/2011	6739-111	Payroll	Workers Comp	\$708.16		
12/30/2011	6739-118	Payroll	Workers Comp	\$343.06		
12/31/2011	6765-2	Journal Entry	Workers Comp	\$354.73		
			<i>Account Subtotals</i>	\$3,171.15	\$0.00	
12/31/2011			<i>Account Net Change</i>			\$3,171.15
12/31/2011			<i>Account Ending Balance</i>			\$33,154.36
1-5200-10						
Account: 1-5200-10 (Workers Comp-Veterinary)						
12/1/2011						\$8,047.83
12/2/2011	6690-84	Payroll	Workers Comp	\$358.35		
12/16/2011	6705-87	Payroll	Workers Comp	\$357.88		
12/30/2011	6739-113	Payroll	Workers Comp	\$379.88		
			<i>Account Subtotals</i>	\$1,096.11	\$0.00	
12/31/2011			<i>Account Net Change</i>			\$1,096.11
12/31/2011			<i>Account Ending Balance</i>			\$9,143.94
12/1/2011					<i>Grand Total Beginning Balance</i>	\$2,565,522.60
12/31/2011					<i>Grand Total Net Change</i>	\$238,348.25
12/31/2011					<i>Grand Total Ending Balance</i>	\$2,803,870.85

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	DECEMBER			2011 YEAR-TO-DATE			
			BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	REMAINING	% of Total
5618	MEASURE Z SALES TAX (OPERATING FUND)	3,145,588	352,492	-	(352,492)	3,145,588	2,999,322	146,266	95%
5619	INTEREST (OPERATING FUND)	-	-	12,082	12,082	-	60,219	(60,219)	100%
	TOTAL ADDITIONS	3,145,588	352,492	12,082	(340,410)	3,145,588	3,059,541	86,047	97%
	<u>SALARIES AND BENEFITS</u>								
6104	ANIMAL	1,603,882	187,790	117,301	(70,489)	1,603,882	1,370,491	233,391	85%
6107	EDUCATION	578,910	67,002	40,997	(26,005)	578,910	553,844	25,066	96%
6106	MAINTENANCE	661,660	74,449	58,633	(15,816)	661,660	563,957	97,703	85%
6105	VETERINARY	199,390	23,241	21,387	(1,854)	199,390	164,000	35,390	82%
	TOTAL SALARIES AND BENEFITS	3,043,842	352,482	238,318	(114,164)	3,043,842	2,652,292	391,550	87%
	<u>SERVICES AND SUPPLIES</u>								
7174	INSURANCE	101,626	-	-	-	101,626	101,625	1	
7612	INTEREST/BANK CHARGES	120	10	10	-	120	120	-	100%
	TOTAL SERVICES AND SUPPLIES	101,746	10	10	-	101,746	101,745	1	100%
	TOTAL DISBURSEMENTS TO FCZC	3,145,588	352,492	238,328	(114,164)	3,145,588	2,754,037	391,551	88%
	CHANGE IN NET ASSETS HELD IN TRUST	-	-	(226,246)	(226,246)	-	305,504	(305,504)	

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.