



FRESNO CHAFFEE

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 #: 2012-7 Claim Submission Date: 7/30/2012

Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Variance Explanation	Description	Amount Requested	
7/1 – 7/31/12	\$128,725.38		Animal Dept. Salary & Benefits 2/	122,686.38	A ✓
7/1 – 7/31/12	\$ 64,324.62		Education Dept. Salary & Benefi 4/	63,595.16	B ✓
7/1 – 7/31/12	\$ 52,065.47		Maintenance Dept. Salary & 4/ Benefits	\$ 35,472.08	C ✓
7/1 – 7/31/12	\$ 42,333.23		Visitor Services Dept. Salary & 5/ Benefits	44,926.57	D ✓
7/1 – 7/31/12	\$ 10.00		Wire Fee	\$ 10.00	E
				\$266,690.19	F
				\$ (10.00)	F
	\$287,458.70		TOTAL AMOUNT REQUESTED	17 \$266,680.19	G ✓

Fresno's Chaffee Zoo Corporation

Income Statement

July 2012

	2012 Budget	July Budget	July Measure Z	July 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	\$6,750.00	\$0.00	\$3,420.09	\$38,700.00	\$0.00	\$20,717.67
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	\$2,594.40	\$23,042.13	\$0.00	\$19,501.82
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	\$1,928.48	\$5,994.72	\$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	\$34,183.85	\$269,772.33	\$0.00	\$256,377.11
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	\$488.68	\$4,126.74	\$0.00	\$2,877.47
Total Administration	<u>\$613,767.00</u>	<u>\$48,458.58</u>	<u>\$0.00</u>	<u>\$42,615.50</u>	<u>\$341,635.92</u>	<u>\$0.00</u>	<u>\$306,740.60</u>
Animal							
Benefits-Animal	\$170,993.00	\$19,000.00	8/ \$13,636.71	\$13,636.71	\$96,993.00	\$76,534.58	\$76,534.58
Payroll Taxes-Animal	\$89,860.00	\$6,829.36	10/ \$6,852.25	\$6,852.25	\$49,602.72	\$50,419.59	\$50,419.59
Retirement Contribution-Animal	\$24,392.00	\$1,853.79	11/ \$2,495.10	\$2,495.10	\$13,464.37	\$9,168.74	\$9,168.74
Salaries-Animal	\$1,186,709.00	\$91,575.00	13/ \$89,988.52	\$89,988.52	\$646,950.00	\$589,987.04	\$589,987.04
Workers Comp-Animal	\$124,569.00	\$9,467.24	15/ \$9,713.80	\$9,713.80	\$68,762.07	\$65,254.99	\$65,254.99
Total Animal	<u>\$1,596,523.00</u>	<u>\$128,725.39</u>	↓ 122,686.38 2/	<u>\$122,686.38</u>	<u>\$875,772.16</u>	<u>\$791,364.94</u>	<u>\$791,364.94</u>
Education							
Benefits-Education	\$64,970.00	\$6,500.00	18/ \$5,048.02	\$5,048.02	\$37,600.00	\$27,654.41	\$27,654.41
Benefits-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Education	\$43,878.00	\$4,125.00	10/ \$3,733.97	\$3,733.97	\$24,695.00	\$22,269.25	\$22,269.25
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	12/ \$946.71	\$946.71	\$4,882.44	\$3,720.57	\$3,720.57
Salaries-Education	\$506,415.00	\$48,000.00	13/ \$49,165.00	\$49,165.00	\$286,315.00	\$293,510.21	\$293,510.21

Fresno's Chaffee Zoo Corporation

Income Statement

July 2012

	2012 Budget	July Budget	July Measure Z	July 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	15/ \$4,701.46	\$4,701.46	\$36,514.80	\$35,152.48	\$35,152.48
Workers Comp-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Education	\$690,258.00	\$64,324.62	15/ \$63,595.16	\$63,595.16	\$390,007.24	\$382,306.92	\$382,429.27
			↓	2/			
			✓				
Maintenance/Horticulture							
Benefits-Maintenance	\$56,606.00	\$6,150.00	7/ \$5,893.03	\$5,893.03	\$34,456.00	\$31,420.65	\$31,420.65
Benefits-Horticulture	\$41,500.00	\$4,700.00	8/ \$2,225.23	\$2,225.23	\$25,600.00	\$18,172.48	\$18,172.48
Payroll Taxes-Maintenance	\$29,337.00	\$1,500.00	9/ \$1,167.80	\$1,167.80	\$15,495.00	\$9,519.93	\$9,519.93
Payroll Taxes-Horticulture	\$17,780.00	\$1,351.28	10/ \$552.23	\$552.23	\$9,814.56	\$5,413.45	\$5,413.45
Retirement Contribution-Maintenance	\$1,943.00	\$147.67	11/ \$178.05	\$178.05	\$1,072.53	\$757.85	\$757.85
Retirement Contribution-Horticulture	\$2,054.00	\$156.10	11/ \$137.54	\$137.54	\$1,133.79	\$137.54	\$137.54
Salaries-Maintenance	\$233,167.00	\$17,720.69	12/ \$15,510.15	\$15,510.15	\$128,708.17	\$126,723.19	\$126,723.19
Salaries-Horticulture	\$216,978.00	\$16,490.33	13/ \$7,353.42	\$7,353.42	\$119,771.85	\$72,056.31	\$72,056.31
Workers Comp-Maintenance	\$29,688.00	\$2,256.29	14/ \$1,652.79	\$1,652.79	\$16,387.77	\$13,525.63	\$13,525.63
Workers Comp-Horticulture	\$20,962.00	\$1,593.11	14/ \$801.84	\$801.84	\$11,571.01	\$7,836.59	\$7,836.59
Total Maintenance/Horticulture	\$650,015.00	\$52,065.47	14/ \$35,472.08	\$35,472.08	\$364,010.68	\$285,563.62	\$285,563.62
			↓	2/			
			✓				
Membership/Development/Marketing							
Benefits-Development	\$34,000.00	\$3,500.00	\$0.00	\$5,632.27	\$20,500.00	\$0.00	\$19,099.94
Payroll Taxes-Development	\$26,424.00	\$2,008.22	\$0.00	\$1,863.12	\$14,586.03	\$0.00	\$12,151.46
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	\$980.05	\$2,461.92	\$0.00	\$3,031.12
Salaries-Development	\$298,195.00	\$22,662.82	\$0.00	\$24,574.47	\$164,603.64	\$0.00	\$160,335.33
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	\$1,166.66	\$7,438.74	\$0.00	\$7,989.56
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	\$29,534.18	\$0.00	\$34,216.57	\$209,590.33	\$0.00	\$202,607.41
Veterinary							
Benefits-Veterinary	\$17,700.00	\$2,150.00	\$0.00	\$3,006.40	\$10,950.00	\$0.00	\$15,717.81
Payroll Taxes-Veterinary	\$13,418.00	\$1,019.77	\$0.00	\$867.89	\$7,406.73	\$0.00	\$6,347.76

Fresno's Chaffee Zoo Corporation

Income Statement

July 2012

	2012 Budget	July Budget	July Measure Z	July Actual	YTD Budget	YTD Measure Z	YTD Actual
Retirement Contribution-Veterinary	\$5,554.00	\$422.10	\$0.00	\$334.16	\$3,065.79	\$0.00	\$2,525.75
Salaries-Veterinary	\$151,180.00	\$11,489.68	\$0.00	\$11,344.86	\$83,451.36	\$0.00	\$82,977.58
Workers Comp-Veterinary	\$18,866.00	\$1,433.82	\$0.00	\$1,262.39	\$10,414.02	\$0.00	\$9,267.91
Total Veterinary	\$206,718.00	\$16,515.37	\$0.00	\$16,815.70	\$115,287.90	\$0.00	\$116,836.81
Visitor Services							
Benefits-Security	\$20,680.00	\$2,375.00	9/ \$2,269.01	\$2,269.01	\$12,725.00	\$11,912.35	\$11,912.35
Benefits-Visitor Services	\$16,710.00	\$1,800.00	9/ \$1,980.12	\$1,980.12	\$10,180.00	\$10,625.75	\$10,625.75
Payroll Taxes-Security	\$17,304.00	\$1,315.10	10/ \$1,143.16	\$1,143.16	\$9,551.79	\$8,000.88	\$8,000.88
Payroll Taxes-Visitor Services	\$20,685.00	\$1,450.00	11/ \$1,410.88	\$1,410.88	\$11,800.00	\$8,881.57	\$8,881.57
Retirement Contribution-Security	\$2,345.00	\$178.22	12/ \$362.60	\$362.60	\$1,294.44	\$1,167.80	\$1,167.80
Retirement Contribution-Visitor Services	\$2,972.00	\$225.87	12/ \$413.17	\$413.17	\$1,640.53	\$1,779.67	\$1,779.67
Salaries-Security	\$174,888.00	\$13,291.49	14/ \$15,053.37	\$15,053.37	\$96,538.17	\$105,333.56	\$105,333.56
Salaries-Visitor Services	\$215,307.00	\$18,500.00	14/ \$18,576.97	\$18,576.97	\$117,000.00	\$115,616.10	\$115,616.10
Workers Comp-Security	\$20,213.00	\$1,536.19	15/ \$1,653.71	\$1,653.71	\$11,157.57	\$11,537.31	\$11,537.31
Workers Comp-Visitor Services	\$21,860.00	\$1,661.36	15/ \$2,063.58	\$2,063.58	\$12,066.72	\$12,828.87	\$12,828.87
Total	\$512,964.00	\$42,333.23	15/ \$44,926.57	\$44,926.57	\$283,954.22	\$287,683.86	\$287,683.86
			↑	✓			
Total Personnel Expenses	\$4,646,800.00	\$381,956.84	\$266,680.19	\$360,327.96	\$2,580,258.45	\$1,746,919.34	\$2,373,226.51
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	\$30,900.60	\$168,145.81	\$0.00	\$144,839.44
Advertising-Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Special Events	\$6,500.00	\$83.33	\$0.00	\$0.00	\$2,583.31	\$0.00	\$774.25
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	\$24,104.16	\$0.00	\$30,900.60	\$172,729.12	\$0.00	\$147,305.69
Animal Feed							

Fresno's Chaffee Zoo Corporation
Income Statement
 July 2012

	<u>2012 Budget</u>	<u>July Budget</u>	<u>July Measure Z</u>	<u>July Actual</u>	<u>YTD Budget</u>	<u>YTD Measure Z</u>	<u>YTD Actual</u>
Consultant Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Expenses	\$150,000.00	\$12,500.00	\$0.00	\$9,458.95	\$87,499.96	\$0.00	\$55,479.80
Total EIR and Capital Expansion	\$150,000.00	\$12,500.00	\$0.00	\$9,458.95	\$87,499.96	\$0.00	\$55,479.80
TOTAL EXPENSES	\$7,995,832.00	\$663,174.74	\$266,710.19	\$601,968.48	\$4,488,727.29	\$1,747,109.34	\$3,928,031.20
BEGINNING FUND BALANCE	\$14,256,785.11	\$19,312,102.26	(\$1,318,748.69)	\$19,312,102.26	\$14,256,785.11	(\$5,444,760.28)	\$14,256,785.11
NET SURPLUS/(DEFICIT)	\$485,073.00	\$94,941.90	\$621,105.56	\$525,388.25	\$563,847.24	\$4,747,117.15	\$5,580,705.40
ENDING FUND BALANCE	<u>\$14,741,858.11</u>	<u>\$19,407,044.16</u>	<u>(\$697,643.13)</u>	<u>\$19,837,490.51</u>	<u>\$14,820,632.35</u>	<u>(\$697,643.13)</u>	<u>\$19,837,490.51</u>

Fresno's Chaffee Zoo Corporation

General Ledger Report

July 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5014-13						
Account: 1-5014-13 (Bank Fees-Measure Z-Administration)						
7/1/2012			<i>Account Beginning Balance</i>			\$160.00
7/2/2012	7157-9	Journal Entry	Measure Z Operating Claim 8C wire	\$10.00		
7/18/2012	7264-5	Journal Entry	Operating claim 2012-5	\$10.00		
7/18/2012	7265-5	Journal Entry	<Reversal>Operating claim 2012-5		\$10.00	
7/18/2012	7267-5	Journal Entry	May Operating claim	\$10.00		
7/27/2012	7271-82	Cash Disbursement	Measure Z Operating Claim 2012-6 Wire Fee	\$10.00		
			<i>Account Subtotals</i>	\$40.00	\$10.00	
7/31/2012			<i>Account Net Change</i>			\$30.00
7/31/2012			<i>Account Ending Balance</i>			\$190.00
1-5080-01						
Account: 1-5080-01 (Benefits-Maintenance)						
7/1/2012			<i>Account Beginning Balance</i>			\$25,527.62
7/1/2012	7199-6	Journal Entry	Principal Financial-Jun Life, LTD, & Dental	\$767.19		
7/1/2012	7200-6	Journal Entry	Blue Shield-Jun Health Ins Premium	\$3,932.92		
7/1/2012	7206-6	Journal Entry	VSP-Jul Vision Premium	\$115.81		
7/1/2012	7282-6	Cash Disbursement	HSA Employer Contribution-3rd Quarter	\$2,044.25		
7/13/2012	7249-22	Payroll	Salaries		\$122.50	
7/23/2012	7308-7	Cash Receipts	Benefits Main 7/23/12		\$722.14	
7/27/2012	7306-22	Payroll	Salaries		\$122.50	
			<i>Account Subtotals</i>	↓ \$6,860.17	↓ \$967.14	
7/31/2012			<i>Account Net Change</i>			↓ \$5,893.03
7/31/2012			<i>Account Ending Balance</i>			\$31,420.65
1-5080-02						
Account: 1-5080-02 (Benefits-Horticulture)						
7/1/2012			<i>Account Beginning Balance</i>			\$15,947.25
7/1/2012	7199-7	Journal Entry	Principal Financial-Jun Life, LTD, & Dental		\$88.44	
7/1/2012	7200-7	Journal Entry	Blue Shield-Jun Health Ins Premium	\$1,366.76		
7/1/2012	7206-7	Journal Entry	VSP-Jul Vision Premium	\$55.36		
7/1/2012	7282-7	Cash Disbursement	HSA Employer Contribution-3rd Quarter	\$1,026.55		
7/13/2012	7249-25	Payroll	Salaries		\$67.50	
7/27/2012	7306-25	Payroll	Salaries		\$67.50	
			<i>Account Subtotals</i>	↓ \$2,448.67	↓ \$223.44	

Fresno's Chaffee Zoo Corporation General Ledger Report July 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-02 (Benefits-Horticulture)						
7/31/2012					<i>Account Net Change</i>	\$2,225.23
7/31/2012					<i>Account Ending Balance</i>	\$18,172.48
1-5080-03						
Account: 1-5080-03 (Benefits-Animal)						
7/1/2012					<i>Account Beginning Balance</i>	\$62,897.87
7/1/2012	7199-1	Journal Entry	Principal Financial-Jun Life, LTD, & Dental	\$1,664.06		
7/1/2012	7200-1	Journal Entry	Blue Shield-Jun Health Ins Premium	\$7,280.08		
7/1/2012	7206-1	Journal Entry	VSP-Jul Vision Premium	\$238.42		
7/1/2012	7282-1	Cash Disbursement	HSA Employer Contribution-3rd Quarter	\$5,409.30		
7/13/2012	7249-21	Payroll	Salaries		\$207.97	
7/23/2012	7308-8	Cash Receipts	Benefits Animal 7/23/12		\$343.14	
7/27/2012	7306-21	Payroll	Salaries		\$207.97	
7/27/2012	7309-4	Cash Receipts	Benefits Animal 7/27/12		\$196.07	
			<i>Account Subtotals</i>	↓ \$14,591.86	↓ \$955.15	
7/31/2012					<i>Account Net Change</i>	\$13,636.71
7/31/2012					<i>Account Ending Balance</i>	\$76,534.58
1-5080-08						
Account: 1-5080-08 (Benefits-Education)						
7/1/2012					<i>Account Beginning Balance</i>	\$22,606.39
7/1/2012	7199-3	Journal Entry	Principal Financial-Jun Life, LTD, & Dental	\$509.40		
7/1/2012	7200-3	Journal Entry	Blue Shield-Jun Health Ins Premium	\$2,761.41		
7/1/2012	7206-3	Journal Entry	VSP-Jul Vision Premium	\$87.96		
7/1/2012	7282-2	Cash Disbursement	HSA Employer Contribution-3rd Quarter	\$2,044.25		
7/13/2012	7249-20	Payroll	Salaries		\$177.50	
7/27/2012	7306-20	Payroll	Salaries		\$177.50	
			<i>Account Subtotals</i>	↓ \$5,403.02	↓ \$355.00	
7/31/2012					<i>Account Net Change</i>	\$5,048.02
7/31/2012					<i>Account Ending Balance</i>	\$27,654.41
1-5080-11						
Account: 1-5080-11 (Benefits-Security)						
7/1/2012					<i>Account Beginning Balance</i>	\$9,643.34
7/1/2012	7199-9	Journal Entry	Principal Financial-Jun Life, LTD, & Dental	\$284.76		
7/1/2012	7200-9	Journal Entry	Blue Shield-Jun Health Ins Premium	\$1,032.04		
7/1/2012	7206-9	Journal Entry	VSP-Jul Vision Premium	\$35.66		

Fresno's Chaffee Zoo Corporation General Ledger Report July 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-11 (Benefits-Security)						
7/1/2012	7282-8	Cash Disbursement	HSA Employer Contribution-3rd Quarter	\$1,026.55		
7/13/2012	7249-24	Payroll	Salaries		\$55.00	
7/27/2012	7306-24	Payroll	Salaries		\$55.00	
			<i>Account Subtotals</i>	<u>↓ \$2,379.01</u>	<u>↓ \$110.00</u>	
7/31/2012			<i>Account Net Change</i>			<u>↓ \$2,269.01</u> 5/
7/31/2012			<i>Account Ending Balance</i>			<u>\$11,912.35</u>
1-5080-12						
Account: 1-5080-12 (Benefits-Visitor Services)						
7/1/2012			<i>Account Beginning Balance</i>			\$8,645.63
7/1/2012	7199-2	Journal Entry	Principal Financial-Jun Life, LTD, & Dental	\$223.25		
7/1/2012	7200-2	Journal Entry	Blue Shield-Jun Health Ins Premium	\$1,087.83		
7/1/2012	7206-2	Journal Entry	VSP-Jul Vision Premium	\$36.34		
7/1/2012	7282-4	Cash Disbursement	HSA Employer Contribution-3rd Quarter	\$767.70		
7/13/2012	7249-19	Payroll	Salaries		\$67.50	
7/27/2012	7306-19	Payroll	Salaries		\$67.50	
			<i>Account Subtotals</i>	<u>↓ \$2,115.12</u>	<u>↓ \$135.00</u>	
7/31/2012			<i>Account Net Change</i>			<u>↓ \$1,980.12</u> 9/
7/31/2012			<i>Account Ending Balance</i>			<u>\$10,625.75</u>
1-5131-01						
Account: 1-5131-01 (Payroll Taxes-Maintenance)						
7/1/2012			<i>Account Beginning Balance</i>			\$8,352.13
7/13/2012	7249-72	Payroll	Payroll Taxes	\$525.51		
7/27/2012	7306-68	Payroll	Payroll Taxes	\$642.29		
			<i>Account Subtotals</i>	<u>↓ \$1,167.80</u>	<u>\$0.00</u>	
7/31/2012			<i>Account Net Change</i>			<u>↓ \$1,167.80</u> 4/
7/31/2012			<i>Account Ending Balance</i>			<u>\$9,519.93</u>
1-5131-02						
Account: 1-5131-02 (Payroll Taxes-Horticulture)						
7/1/2012			<i>Account Beginning Balance</i>			\$4,861.22
7/13/2012	7249-77	Payroll	Payroll Taxes	\$279.33		
7/27/2012	7306-73	Payroll	Payroll Taxes	\$272.90		

Fresno's Chaffee Zoo Corporation General Ledger Report July 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-02 (Payroll Taxes-Horticulture)						
				↓	\$552.23	\$0.00
						<i>Account Subtotals</i>
7/31/2012						<i>Account Net Change</i> ↔ \$552.23 4/
7/31/2012						<i>Account Ending Balance</i> \$5,413.45
1-5131-03						
Account: 1-5131-03 (Payroll Taxes-Animal)						
7/1/2012						<i>Account Beginning Balance</i> \$43,567.34
7/13/2012	7249-70	Payroll	Payroll Taxes	\$3,609.13		
7/27/2012	7306-66	Payroll	Payroll Taxes	\$3,243.12		
				↓	\$6,852.25	\$0.00
						<i>Account Subtotals</i>
7/31/2012						<i>Account Net Change</i> ↔ \$6,852.25 3/
7/31/2012						<i>Account Ending Balance</i> \$50,419.59
1-5131-08						
Account: 1-5131-08 (Payroll Taxes-Education)						
7/1/2012						<i>Account Beginning Balance</i> \$18,535.28
7/13/2012	7249-69	Payroll	Payroll Taxes	\$1,523.51		
7/13/2012	7249-76	Payroll	Payroll Taxes	\$339.87		
7/27/2012	7306-65	Payroll	Payroll Taxes	\$1,511.93		
7/27/2012	7306-72	Payroll	Payroll Taxes	\$358.66		
				↓	\$3,733.97	\$0.00
						<i>Account Subtotals</i>
7/31/2012						<i>Account Net Change</i> ↔ \$3,733.97 3/
7/31/2012						<i>Account Ending Balance</i> \$22,269.25
1-5131-11						
Account: 1-5131-11 (Payroll Taxes-Security)						
7/1/2012						<i>Account Beginning Balance</i> \$6,857.72
7/13/2012	7249-75	Payroll	Payroll Taxes	\$581.10		
7/27/2012	7306-71	Payroll	Payroll Taxes	\$562.06		
				↓	\$1,143.16	\$0.00
						<i>Account Subtotals</i>
7/31/2012						<i>Account Net Change</i> ↔ \$1,143.16 5/
7/31/2012						<i>Account Ending Balance</i> \$8,000.88
1-5131-12						

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<u>Date</u>	<u>Trans.</u>	<u>Journal</u>	<u>Reference</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Balance</u>
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
7/1/2012						Account Beginning Balance \$7,470.69
7/13/2012	7249-68	Payroll	Payroll Taxes	\$774.83		
7/27/2012	7306-64	Payroll	Payroll Taxes	\$636.05		
				Account Subtotals	\$1,410.88	\$0.00
7/31/2012						Account Net Change \$1,410.88 5/
7/31/2012						Account Ending Balance \$8,881.57
1-5153-01						
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
7/1/2012						Account Beginning Balance \$579.80
7/10/2012	7271-27	Cash Disbursement	401(k) PR WH	\$178.05		
				Account Subtotals	\$178.05	\$0.00
7/31/2012						Account Net Change \$178.05 4/
7/31/2012						Account Ending Balance \$757.85
1-5153-02						
Account: 1-5153-02 (Retirement Contribution-Horticulture)						
7/1/2012						Account Beginning Balance \$0.00
7/10/2012	7271-28	Cash Disbursement	401(k) PR WH	\$137.54		
				Account Subtotals	\$137.54	\$0.00
7/31/2012						Account Net Change \$137.54 4/
7/31/2012						Account Ending Balance \$137.54
1-5153-03						
Account: 1-5153-03 (Retirement Contribution-Animal)						
7/1/2012						Account Beginning Balance \$6,673.64
7/10/2012	7271-29	Cash Disbursement	401(k) PR WH	\$2,495.10		
				Account Subtotals	\$2,495.10	\$0.00
7/31/2012						Account Net Change \$2,495.10 3/
7/31/2012						Account Ending Balance \$9,168.74
1-5153-08						
Account: 1-5153-08 (Retirement Contribution-Education)						

Fresno's Chaffee Zoo Corporation General Ledger Report July 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: 1-5153-08 (Retirement Contribution-Education)						
7/1/2012						Account Beginning Balance \$2,773.86
7/10/2012	7271-31	Cash Disbursement	401(k) PR WH	\$805.83		
7/10/2012	7271-35	Cash Disbursement	401(k) PR WH	\$140.88		
				Account Subtotals	\$946.71	\$0.00
7/31/2012						Account Net Change \$946.71 3/
7/31/2012						Account Ending Balance \$3,720.57
1-5153-11						
Account: 1-5153-11 (Retirement Contribution-Security)						
7/1/2012						Account Beginning Balance \$805.20
7/10/2012	7271-36	Cash Disbursement	401(k) PR WH	\$362.60		
				Account Subtotals	\$362.60	\$0.00
7/31/2012						Account Net Change \$362.60 5/
7/31/2012						Account Ending Balance \$1,167.80
1-5153-12						
Account: 1-5153-12 (Retirement Contribution-Visitor Services)						
7/1/2012						Account Beginning Balance \$1,366.50
7/10/2012	7271-37	Cash Disbursement	401(k) PR WH	\$413.17		
				Account Subtotals	\$413.17	\$0.00
7/31/2012						Account Net Change \$413.17 5/
7/31/2012						Account Ending Balance \$1,779.67
1-5165-01						
Account: 1-5165-01 (Salaries-Maintenance)						
7/1/2012						Account Beginning Balance \$111,213.04
7/13/2012	7249-6	Payroll	Salaries	\$6,991.51		
7/27/2012	7306-6	Payroll	Salaries	\$8,518.64		
				Account Subtotals	\$15,510.15	\$0.00
7/31/2012						Account Net Change \$15,510.15 4/
7/31/2012						Account Ending Balance \$126,723.19
1-5165-02						

Fresno's Chaffee Zoo Corporation General Ledger Report July 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: 1-5165-02 (Salaries-Horticulture)						
7/1/2012						Account Beginning Balance \$64,702.89
7/13/2012	7249-11	Payroll	Salaries	\$3,718.78		
7/27/2012	7306-11	Payroll	Salaries	\$3,634.64		
			Account Subtotals	↓↑ \$7,353.42	\$0.00	
7/31/2012			Account Net Change			↑↓ \$7,353.42 4/
7/31/2012			Account Ending Balance			\$72,056.31
1-5165-03						
Account: 1-5165-03 (Salaries-Animal)						
7/1/2012						Account Beginning Balance \$499,998.52
7/13/2012	7249-4	Payroll	Salaries	\$47,386.18		
7/27/2012	7306-4	Payroll	Salaries	\$42,602.34		
			Account Subtotals	↓↑ \$89,988.52	\$0.00	
7/31/2012			Account Net Change			↑↓ \$89,988.52 3/
7/31/2012			Account Ending Balance			\$589,987.04
1-5165-08						
Account: 1-5165-08 (Salaries-Education)						
7/1/2012						Account Beginning Balance \$244,345.21
7/13/2012	7249-3	Payroll	Salaries	\$20,092.66		
7/13/2012	7249-10	Payroll	Salaries	\$4,442.87		
7/27/2012	7306-3	Payroll	Salaries	\$19,941.14		
7/27/2012	7306-10	Payroll	Salaries	\$4,688.33		
			Account Subtotals	↓↑ \$49,165.00	\$0.00	
7/31/2012			Account Net Change			↑↓ \$49,165.00 3/
7/31/2012			Account Ending Balance			\$293,510.21
1-5165-11						
Account: 1-5165-11 (Salaries-Security)						
7/1/2012						Account Beginning Balance \$90,280.19
7/13/2012	7249-9	Payroll	Salaries	\$7,651.17		
7/27/2012	7306-9	Payroll	Salaries	\$7,402.20		
			Account Subtotals	↓↑ \$15,053.37	\$0.00	

Fresno's Chaffee Zoo Corporation General Ledger Report July 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-11 (Salaries-Security)						
7/31/2012						<i>Account Net Change</i> \$15,053.37 5/
7/31/2012						<i>Account Ending Balance</i> \$105,333.56
1-5165-12						
Account: 1-5165-12 (Salaries-Visitor Services)						
7/1/2012						<i>Account Beginning Balance</i> \$97,039.13
7/13/2012	7249-2	Payroll	Salaries	\$10,194.84		
7/27/2012	7306-2	Payroll	Salaries	\$8,382.13		
				<i>Account Subtotals</i>	\$18,576.97	\$0.00
7/31/2012						<i>Account Net Change</i> \$18,576.97 5/
7/31/2012						<i>Account Ending Balance</i> \$115,616.10
1-5200-01						
Account: 1-5200-01 (Workers Comp-Maintenance)						
7/1/2012						<i>Account Beginning Balance</i> \$11,872.84
7/13/2012	7249-84	Payroll	Workers Comp	\$735.04		
7/27/2012	7306-80	Payroll	Workers Comp	\$917.75		
				<i>Account Subtotals</i>	\$1,652.79	\$0.00
7/31/2012						<i>Account Net Change</i> \$1,652.79 4/
7/31/2012						<i>Account Ending Balance</i> \$13,525.63
1-5200-02						
Account: 1-5200-02 (Workers Comp-Horticulture)						
7/1/2012						<i>Account Beginning Balance</i> \$7,034.75
7/13/2012	7249-89	Payroll	Workers Comp	\$404.37		
7/27/2012	7306-85	Payroll	Workers Comp	\$397.47		
				<i>Account Subtotals</i>	\$801.84	\$0.00
7/31/2012						<i>Account Net Change</i> \$801.84 4/
7/31/2012						<i>Account Ending Balance</i> \$7,836.59
1-5200-03						
Account: 1-5200-03 (Workers Comp-Animal)						
7/1/2012						<i>Account Beginning Balance</i> \$55,541.19
7/13/2012	7249-82	Payroll	Workers Comp	\$5,168.61		

Fresno's Chaffee Zoo Corporation General Ledger Report July 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: 1-5200-03 (Workers Comp-Animal)						
7/27/2012	7306-78	Payroll	Workers Comp	\$4,545.19		
				<i>Account Subtotals</i>	↓↑ \$9,713.80	\$0.00
7/31/2012					<i>Account Net Change</i>	↑↓ \$9,713.80 3/
7/31/2012					<i>Account Ending Balance</i>	\$65,254.99
1-5200-08						
Account: 1-5200-08 (Workers Comp-Education)						
7/1/2012					<i>Account Beginning Balance</i>	\$30,451.02
7/13/2012	7249-81	Payroll	Workers Comp	\$1,844.07		
7/13/2012	7249-88	Payroll	Workers Comp	\$489.21		
7/27/2012	7306-77	Payroll	Workers Comp	\$1,851.82		
7/27/2012	7306-84	Payroll	Workers Comp	\$516.36		
				<i>Account Subtotals</i>	↓↑ \$4,701.46	\$0.00
7/31/2012					<i>Account Net Change</i>	↑↓ \$4,701.46 4/
7/31/2012					<i>Account Ending Balance</i>	\$35,152.48
1-5200-11						
Account: 1-5200-11 (Workers Comp-Security)						
7/1/2012					<i>Account Beginning Balance</i>	\$9,883.60
7/13/2012	7249-87	Payroll	Workers Comp	\$839.68		
7/27/2012	7306-83	Payroll	Workers Comp	\$814.03		
				<i>Account Subtotals</i>	↓↑ \$1,653.71	\$0.00
7/31/2012					<i>Account Net Change</i>	↑↓ \$1,653.71 5/
7/31/2012					<i>Account Ending Balance</i>	\$11,537.31
1-5200-12						
Account: 1-5200-12 (Workers Comp-Visitor Services)						
7/1/2012					<i>Account Beginning Balance</i>	\$10,765.29
7/13/2012	7249-80	Payroll	Workers Comp	\$1,133.22		
7/27/2012	7306-76	Payroll	Workers Comp	\$930.36		
				<i>Account Subtotals</i>	↓↑ \$2,063.58	\$0.00
7/31/2012					<i>Account Net Change</i>	↑↓ \$2,063.58 5/
7/31/2012					<i>Account Ending Balance</i>	\$12,828.87

Fresno's Chaffee Zoo Corporation
General Ledger Report
July 2012

7/1/2012
7/31/2012
7/31/2012

<i>Grand Total Beginning Balance</i>	\$1,480,399.15
<i>Grand Total Net Change</i>	<u>\$266,710.19</u>
<i>Grand Total Ending Balance</i>	<u>\$1,747,109.34</u>

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	JULY			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	221,027	269,827	48,800	1,758,013	2,086,172	119%	1,143,130	65%
5619	INTEREST (OPERATING FUND)	-	-	2,905	2,905	-	31,548	100%		
	TOTAL ADDITIONS	3,229,302	221,027	272,732	51,705	1,758,013	2,117,720	120%	1,143,130	66%
	<u>SALARIES AND BENEFITS</u>									
6104	ANIMAL	1,596,523	128,725	122,686	(6,039)	875,118	809,665	93%	786,858	51%
6107	EDUCATION	690,258	64,325	63,595	(730)	390,009	389,400	100%	300,858	56%
6106	MAINTENANCE	650,015	52,065	35,472	(16,593)	364,008	292,829	80%	357,186	45%
6103	VISITOR SERVICES	512,964	42,333	44,927	2,594	283,953	294,476	104%	218,488	57%
	TOTAL SALARIES AND BENEFITS	3,449,760	287,448	266,680	(20,768)	1,913,088	1,786,370	93%	1,663,390	52%
	<u>SERVICES AND SUPPLIES</u>									
7612	INTEREST/BANK CHARGES	240	10	10	-	70	70	100%	170	29%
	TOTAL SERVICES AND SUPPLIES	240	10	10	-	70	70	100%	170	29%
	TOTAL DISBURSEMENTS TO FCZC	3,450,000	287,458	266,690	(20,768)	1,913,158	1,786,440	93%	1,663,560	52%
	CHANGE IN NET ASSETS HELD IN TRUST	(220,698)	(66,431)	6,042	72,473	(155,145)	331,280			

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.