



Fresno Chaffee Zoo • 894 West Belmont Avenue • Fresno, California 93728
Phone (559) 498-5910 • Fax (559) 264-9226

Disbursement Claim for Measure Z Funds

Please remit to:
Fresno's Chaffee Zoo Corporation
894 W. Belmont
Fresno, California 93728

★	_____ Disburse via Wire Transfer
ABA # 121143273	_____
Account # 0103028577	_____
Account Title	Fresno's Chaffee Zoo Corporation

Disbursement Claim #: 2012-6 Claim Submission Date: 7/13/2012

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 Office of the Auditor/Controller-Treasurer/Tax Collector, Financial Reporting & Audits Division, (559) 600-1373.

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

FCZC Approval Signature

Catherine A Crosby 7/16/12

ZA Administrator/Coordinator Approval Signature



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Disbursement Claim for Measure Z Funds

Disbursement Claim #: 2012-6 Claim Submission Date: 7/13/2012

Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Variance Explanation	Description	Amount Requested
6/1 – 6/30/12	\$169,167.67		Animal Dept. Salary & Benefits	160,929.93 ✓
6/1 – 6/30/12	\$ 89,289.45		Education Dept. Salary & Benefits	93,815.18 ✓
6/1 – 6/30/12	\$ 66,453.92		Maintenance Dept. Salary & Benefits	\$ 50,133.46 ✓
6/1 – 6/30/12	\$ 57,034.02		Visitor Services Dept. Salary & Benefits	\$ 68,498.97 ✓
6/1 – 6/30/12	\$ 10.00		Wire Fee	\$ 10.00
				\$373,387.54
				\$ (10.00)
	\$381,955.06		TOTAL AMOUNT REQUESTED	\$373,377.54 ✓ ↓

Fresno's Chaffee Zoo Corporation

Income Statement

June 2012

	2012 Budget	June Budget	June Measure Z	June Actual	YTD Budget	YTD Measure Z	YTD Actual
EXPENSES							
OPERATING EXPENSES							
Personnel Expenses							
Administration	\$613,767.00	\$65,167.67		\$0.00	\$60,344.98	\$293,177.34	\$0.00
Animal	\$1,596,523.00	\$169,820.31	4/	\$160,929.93	\$160,929.93	\$747,046.77	\$668,678.56
Education	\$690,258.00	\$89,289.45	5/	\$93,815.18	\$93,937.53	\$325,682.62	\$318,711.76
Maintenance/Horticulture	\$650,015.00	\$66,453.92	5/	\$50,133.46	\$50,133.46	\$311,945.21	\$250,091.54
Membership/Development/Marketing	\$376,555.00	\$40,181.05		\$0.00	\$45,799.78	\$180,056.15	\$0.00
Veterinary	\$206,718.00	\$21,941.98		\$0.00	\$24,765.65	\$98,772.53	\$0.00
Visitor Services	\$512,964.00	\$57,034.02	6/	\$68,498.97	\$68,498.97	\$241,620.99	\$242,757.29
Total Personnel Expenses	\$4,646,800.00	\$509,888.40		\$373,377.54	\$504,410.30	\$2,198,301.61	\$1,480,239.15
Other Expenses							
Advertising	\$296,750.00	\$25,604.16		\$0.00	\$29,104.36	\$148,624.96	\$0.00
Animal Feed	\$244,200.00	\$19,516.67		\$0.00	\$21,143.30	\$117,099.94	\$0.00
Computer/Software	\$34,280.00	\$2,206.68		\$0.00	\$504.68	\$21,039.76	\$0.00
Conservation	\$20,000.00	\$500.00		\$0.00	\$0.00	\$4,000.00	\$0.00
Depreciation Expense	\$235,272.00	\$13,252.00		\$0.00	\$11,828.98	\$79,512.00	\$0.00
Dues	\$33,450.00	\$954.16		\$0.00	\$896.00	\$14,424.96	\$0.00
Equipment	\$145,660.00	\$13,688.35		\$0.00	\$6,830.40	\$63,129.66	\$0.00
Fleet	\$41,250.00	\$3,437.50		\$0.00	\$3,946.64	\$20,624.84	\$0.00
Food/Catering	\$58,100.00	\$13,158.33		\$0.00	\$7,968.18	\$29,099.94	\$0.00
Insurance	\$140,000.00	\$10,000.00		\$0.00	\$7,315.67	\$90,000.00	\$0.00
Miscellaneous Business	\$9,700.00	\$873.34		\$0.00	\$1,029.28	\$4,784.76	\$0.00
Office Supplies	\$33,145.00	\$2,754.15		\$0.00	\$1,400.60	\$16,549.70	\$0.00
Postage	\$44,045.00	\$2,891.25		\$0.00	\$3,742.30	\$20,447.30	\$0.00
Printing	\$88,250.00	\$14,124.99		\$0.00	\$3,054.90	\$43,249.82	\$0.00
Repairs and Replacements	\$215,750.00	\$17,145.83		\$0.00	\$8,202.22	\$102,874.82	\$0.00
Service/Bank/Credit Card Fees	\$85,040.00	\$6,478.33		\$10.00	\$811.69	\$42,669.94	\$160.00
Signage	\$13,000.00	\$1,083.33		\$0.00	\$1,619.52	\$6,499.98	\$0.00
Specialized Services	\$572,110.00	\$47,263.33		\$0.00	\$50,399.42	\$289,004.78	\$0.00
Staff Development	\$58,250.00	\$4,020.84		\$0.00	\$3,295.99	\$29,624.76	\$0.00

Fresno's Chaffee Zoo Corporation

Income Statement

June 2012

	2012 Budget	June Budget	June Measure Z	June 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
Benefits-Administration	\$64,970.00	\$4,800.00		\$2,616.77	\$31,950.00	\$0.00	\$17,297.58
Payroll Taxes-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Administration	\$41,743.00	\$4,591.73		\$4,042.61	\$19,869.66	\$0.00	\$16,907.42
Retirement Contribution-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Administration	\$10,860.00	\$1,194.60		\$0.00	\$5,169.36	\$0.00	\$5,338.05
Salaries-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Salaries-Administration	\$488,718.00	\$53,758.98		\$53,114.35	\$232,629.76	\$0.00	\$222,193.26
Workers Comp-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Administration	\$7,476.00	\$822.36		\$571.25	\$3,558.56	\$0.00	\$2,388.79
Total Administration	\$613,767.00	\$65,167.67		\$60,344.98	\$293,177.34	\$0.00	\$264,125.10
Animal							
Benefits-Animal	\$170,993.00	\$11,000.00	8/	\$8,180.94	\$8,180.94	\$62,897.87	\$62,897.87
Payroll Taxes-Animal	\$89,860.00	\$9,884.60	10/	\$9,847.32	\$9,847.32	\$43,567.34	\$43,567.34
Retirement Contribution-Animal	\$24,392.00	\$2,683.12		\$0.00	\$0.00	\$6,673.64	\$6,673.64
Salaries-Animal	\$1,186,709.00	\$132,550.00	12/	\$129,028.75	\$129,028.75	\$499,998.52	\$499,998.52
Workers Comp-Animal	\$124,569.00	\$13,702.59	14/	\$13,872.92	\$13,872.92	\$55,541.19	\$55,541.19
Total Animal	\$1,596,523.00	\$169,820.31	↓	\$160,929.93	\$160,929.93	\$668,678.56	\$668,678.56
Education							
Benefits-Education	\$64,970.00	\$5,200.00	8/	\$3,003.77	\$3,003.77	\$22,606.39	\$22,606.39
Benefits-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Education	\$43,878.00	\$6,025.00	10/	\$5,794.06	\$5,794.06	\$18,535.28	\$18,535.28
Payroll Taxes-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Education	\$8,845.00	\$972.95		\$0.00	\$0.00	\$2,773.86	\$2,773.86
Salaries-Education	\$506,415.00	\$69,815.00	13/	\$76,093.71	\$76,093.71	\$244,345.21	\$244,345.21

Fresno's Chaffee Zoo Corporation
Income Statement
 June 2012

	2012 Budget	June Budget	June Measure Z	June Actual	YTD Budget	YTD Measure Z	YTD Actual	
Salaries-Volunteer	\$0.00	\$0.00		\$0.00	\$122.35	\$0.00	\$0.00	\$122.35
Workers Comp-Education	\$66,150.00	\$7,276.50	15/	\$8,923.64	\$8,923.64	\$31,487.40	\$30,451.02	\$30,451.02
Workers Comp-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Education	\$690,258.00	\$89,289.45	↓	\$93,815.18	\$93,937.53	\$325,682.62	\$318,711.76	\$318,834.11
				3/				
Maintenance/Horticulture								
Benefits-Maintenance	\$56,606.00	\$4,000.00	7/	\$4,301.46	\$4,301.46	\$28,306.00	\$25,527.62	\$25,527.62
Benefits-Horticulture	\$41,500.00	\$2,800.00	7/	\$1,731.42	\$1,731.42	\$20,900.00	\$15,947.25	\$15,947.25
Payroll Taxes-Maintenance	\$29,337.00	\$2,171.00	9/	\$1,962.41	\$1,962.41	\$13,995.00	\$8,352.13	\$8,352.13
Payroll Taxes-Horticulture	\$17,780.00	\$1,955.80	9/	\$850.66	\$850.66	\$8,463.28	\$4,861.22	\$4,861.22
Retirement Contribution-Maintenance	\$1,943.00	\$213.73		\$0.00	\$0.00	\$924.86	\$579.80	\$579.80
Retirement Contribution-Horticulture	\$2,054.00	\$225.94		\$0.00	\$0.00	\$977.69	\$0.00	\$0.00
Salaries-Maintenance	\$233,167.00	\$25,648.37	12/	\$26,032.77	\$26,032.77	\$110,987.48	\$111,213.04	\$111,213.04
Salaries-Horticulture	\$216,978.00	\$23,867.58	12/	\$11,255.00	\$11,255.00	\$103,281.52	\$64,702.89	\$64,702.89
Workers Comp-Maintenance	\$29,688.00	\$3,265.68	14/	\$2,770.68	\$2,770.68	\$14,131.48	\$11,872.84	\$11,872.84
Workers Comp-Horticulture	\$20,962.00	\$2,305.82	14/	\$1,229.06	\$1,229.06	\$9,977.90	\$7,034.75	\$7,034.75
Total Maintenance/Horticulture	\$650,015.00	\$66,453.92	↓	\$50,133.46	\$50,133.46	\$311,945.21	\$250,091.54	\$250,091.54
				3/				
Membership/Development/Marketing								
Benefits-Development	\$34,000.00	\$2,500.00		\$0.00	\$1,743.02	\$17,000.00	\$0.00	\$13,467.67
Payroll Taxes-Development	\$26,424.00	\$2,906.64		\$0.00	\$2,982.03	\$12,577.81	\$0.00	\$10,288.34
Payroll Taxes-Special Events	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Development	\$4,460.00	\$490.60		\$0.00	\$0.00	\$2,122.96	\$0.00	\$2,051.07
Salaries-Development	\$298,195.00	\$32,801.45		\$0.00	\$39,201.17	\$141,940.82	\$0.00	\$135,760.86
Salaries-Special Events	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Development	\$13,476.00	\$1,482.36		\$0.00	\$1,873.56	\$6,414.56	\$0.00	\$6,822.90
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	\$40,181.05		\$0.00	\$45,799.78	\$180,056.15	\$0.00	\$168,390.84
Veterinary								
Benefits-Veterinary	\$17,700.00	\$1,150.00		\$0.00	\$3,709.22	\$8,800.00	\$0.00	\$14,440.78
Payroll Taxes-Veterinary	\$13,418.00	\$1,475.98		\$0.00	\$1,355.54	\$6,386.96	\$0.00	\$5,479.87

Fresno's Chaffee Zoo Corporation
Income Statement
 June 2012

	2012 Budget	June Budget	June Measure Z	June Actual	YTD Budget	YTD Measure Z	YTD Actual	
Retirement Contribution-Veterinary	\$5,554.00	\$610.94		\$0.00	\$0.00	\$2,643.69	\$0.00	\$2,191.59
Salaries-Veterinary	\$151,180.00	\$16,629.80		\$0.00	\$17,719.77	\$71,961.68	\$0.00	\$71,632.72
Workers Comp-Veterinary	\$18,866.00	\$2,075.26		\$0.00	\$1,981.12	\$8,980.20	\$0.00	\$8,005.52
Total Veterinary	\$206,718.00	\$21,941.98		\$0.00	\$24,765.65	\$98,772.53	\$0.00	\$101,750.48
Visitor Services								
Benefits-Security	\$20,680.00	\$1,400.00	8/	\$1,242.46	\$1,242.46	\$10,350.00	\$9,643.34	\$9,643.34
Benefits-Visitor Services	\$16,710.00	\$1,180.00	9/	\$1,212.42	\$1,212.42	\$8,380.00	\$8,645.63	\$8,645.63
Payroll Taxes-Security	\$17,304.00	\$1,903.44	10/	\$2,095.02	\$2,095.02	\$8,236.69	\$6,857.72	\$6,857.72
Payroll Taxes-Visitor Services	\$20,685.00	\$2,100.00	11/	\$2,144.36	\$2,144.36	\$10,350.00	\$7,470.69	\$7,470.69
Retirement Contribution-Security	\$2,345.00	\$257.95		\$0.00	\$0.00	\$1,116.22	\$805.20	\$805.20
Retirement Contribution-Visitor Services	\$2,972.00	\$326.92		\$0.00	\$0.00	\$1,414.66	\$1,366.50	\$1,366.50
Salaries-Security	\$174,888.00	\$19,237.68	13/	\$27,496.06	\$27,496.06	\$83,246.68	\$90,280.19	\$90,280.19
Salaries-Visitor Services	\$215,307.00	\$26,000.00	13/	\$28,166.10	\$28,166.10	\$98,500.00	\$97,039.13	\$97,039.13
Workers Comp-Security	\$20,213.00	\$2,223.43	15/	\$3,006.77	\$3,006.77	\$9,621.38	\$9,883.60	\$9,883.60
Workers Comp-Visitor Services	\$21,860.00	\$2,404.60	15/	\$3,135.78	\$3,135.78	\$10,405.36	\$10,765.29	\$10,765.29
Total	\$512,964.00	\$57,034.02	↓	\$68,498.97	\$68,498.97	\$241,620.99	\$242,757.29	\$242,757.29
Total Personnel Expenses	\$4,646,800.00	\$509,888.40		\$373,377.54	\$504,410.30	\$2,198,301.61	\$1,480,239.15	\$2,014,627.92
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	\$29,104.36	\$144,124.98	\$0.00	\$113,938.84
Advertising-Development	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Special Events	\$6,500.00	\$1,583.33		\$0.00	\$0.00	\$2,499.98	\$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	\$25,604.16		\$0.00	\$29,104.36	\$148,624.96	\$0.00	\$116,405.09
Animal Feed								

Fresno's Chaffee Zoo Corporation General Ledger Report

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5014-13						
Account: 1-5014-13 (Bank Fees-Measure Z-Administration)						
6/1/2012						\$150.00
6/5/2012	7157-1	Journal Entry	Measure Z Operating 2012-4	\$10.00		
				<i>Account Subtotals</i>	\$10.00	\$0.00
6/30/2012						<i>Account Net Change</i>
6/30/2012						<i>Account Ending Balance</i>
						\$10.00
						\$160.00
1-5080-01						
Account: 1-5080-01 (Benefits-Maintenance)						
6/1/2012						\$21,226.16
6/1/2012	7120-6	Journal Entry	Blue Shield-Jun Health Ins Premium	\$4,407.10		
6/1/2012	7121-8	Journal Entry	Principal Financial-Jun Life, LTD, & Dental	\$871.18		
6/1/2012	7126-6	Journal Entry	VSP-Jun Vision Premium	\$125.32		
6/1/2012	7201-18	Payroll	Employee Dependent Insurance Payments		\$190.00	
6/15/2012	7178-6	Cash Receipts	D Tankersley Ins Pmt		\$722.14	
6/15/2012	7204-18	Payroll	Employee Dependent Insurance Payments		\$190.00	
				<i>Account Subtotals</i>	↓ \$5,403.60	↓ \$1,102.14
6/30/2012						<i>Account Net Change</i>
6/30/2012						<i>Account Ending Balance</i>
						\$4,301.46
						\$25,527.62
1-5080-02						
Account: 1-5080-02 (Benefits-Horticulture)						
6/1/2012						\$14,215.83
6/1/2012	7120-7	Journal Entry	Blue Shield-Jun Health Ins Premium	\$1,366.76		
6/1/2012	7121-10	Journal Entry	Principal Financial-Jun Life, LTD, & Dental	\$444.30		
6/1/2012	7126-7	Journal Entry	VSP-Jun Vision Premium	\$55.36		
6/1/2012	7201-21	Payroll	Employee Dependent Insurance Payments		\$67.50	
6/15/2012	7204-21	Payroll	Employee Dependent Insurance Payments		\$67.50	
				<i>Account Subtotals</i>	↓ \$1,866.42	↓ \$135.00
6/30/2012						<i>Account Net Change</i>
6/30/2012						<i>Account Ending Balance</i>
						\$1,731.42
						\$15,947.25
1-5080-03						
Account: 1-5080-03 (Benefits-Animal)						

Fresno's Chaffee Zoo Corporation General Ledger Report

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-03 (Benefits-Animal)						
6/1/2012						\$54,716.93
			<i>Account Beginning Balance</i>			
6/1/2012	7120-1	Journal Entry	Blue Shield-Jun Health Ins Premium	\$7,001.15		
6/1/2012	7121-1	Journal Entry	Principal Financial-Jun Life, LTD, & Dental	\$1,562.85		
6/1/2012	7126-1	Journal Entry	VSP-Jun Vision Premium	\$205.82		
6/1/2012	7201-17	Payroll	Employee Dependent Insurance Payments		\$152.97	
6/14/2012	7176-2	Cash Receipts	A Snider Ins Pmt		\$282.94	
6/15/2012	7204-17	Payroll	Employee Dependent Insurance Payments		\$152.97	
			<i>Account Subtotals</i>	<u>↓</u> \$8,769.82	<u>↓</u> \$588.88	
6/30/2012			<i>Account Net Change</i>			<u>↓</u> \$8,180.94 4/
6/30/2012			<i>Account Ending Balance</i>			<u>\$62,897.87</u>
1-5080-08						
Account: 1-5080-08 (Benefits-Education)						
6/1/2012						\$19,602.62
			<i>Account Beginning Balance</i>			
6/1/2012	7120-3	Journal Entry	Blue Shield-Jun Health Ins Premium	\$2,761.41		
6/1/2012	7121-4	Journal Entry	Principal Financial-Jun Life, LTD, & Dental	\$509.40		
6/1/2012	7126-3	Journal Entry	VSP-Jun Vision Premium	\$87.96		
6/1/2012	7201-16	Payroll	Employee Dependent Insurance Payments		\$177.50	
6/15/2012	7204-16	Payroll	Employee Dependent Insurance Payments		\$177.50	
			<i>Account Subtotals</i>	<u>↓</u> \$3,358.77	<u>↓</u> \$355.00	
6/30/2012			<i>Account Net Change</i>			<u>↓</u> \$3,003.77 4/
6/30/2012			<i>Account Ending Balance</i>			<u>\$22,606.39</u>
1-5080-11						
Account: 1-5080-11 (Benefits-Security)						
6/1/2012						\$8,400.88
			<i>Account Beginning Balance</i>			
6/1/2012	7120-9	Journal Entry	Blue Shield-Jun Health Ins Premium	\$1,032.04		
6/1/2012	7121-13	Journal Entry	Principal Financial-Jun Life, LTD, & Dental	\$284.76		
6/1/2012	7126-9	Journal Entry	VSP-Jun Vision Premium	\$35.66		
6/1/2012	7201-20	Payroll	Employee Dependent Insurance Payments		\$55.00	
6/15/2012	7204-20	Payroll	Employee Dependent Insurance Payments		\$55.00	
			<i>Account Subtotals</i>	<u>↓</u> \$1,352.46	<u>↓</u> \$110.00	
6/30/2012			<i>Account Net Change</i>			<u>↓</u> \$1,242.46 6/
6/30/2012			<i>Account Ending Balance</i>			<u>\$9,643.34</u>
1-5080-12						

Fresno's Chaffee Zoo Corporation General Ledger Report

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-12 (Benefits-Visitor Services)						
6/1/2012						\$7,433.21
			<i>Account Beginning Balance</i>			
6/1/2012	7120-2	Journal Entry	Blue Shield-Jun Health Ins Premium	\$1,087.83		
6/1/2012	7121-3	Journal Entry	Principal Financial-Jun Life, LTD, & Dental	\$223.25		
6/1/2012	7126-2	Journal Entry	VSP-Jun Vision Premium	\$36.34		
6/1/2012	7201-15	Payroll	Employee Dependent Insurance Payments		\$67.50	
6/15/2012	7204-15	Payroll	Employee Dependent Insurance Payments		\$67.50	
			<i>Account Subtotals</i>	↓↑ \$1,347.42	↓↑ \$135.00	
6/30/2012			<i>Account Net Change</i>			↑↓ \$1,212.42
6/30/2012			<i>Account Ending Balance</i>			\$8,645.63
1-5131-01						
Account: 1-5131-01 (Payroll Taxes-Maintenance)						
6/1/2012						\$6,389.72
			<i>Account Beginning Balance</i>			
6/1/2012	7201-77	Payroll	Payroll Taxes	\$642.63		
6/15/2012	7204-77	Payroll	Payroll Taxes	\$724.03		
6/29/2012	7205-68	Payroll	Payroll Taxes	\$595.75		
			<i>Account Subtotals</i>	↓↑ \$1,962.41	\$0.00	
6/30/2012			<i>Account Net Change</i>			↑↓ \$1,962.41
6/30/2012			<i>Account Ending Balance</i>			\$8,352.13
1-5131-02						
Account: 1-5131-02 (Payroll Taxes-Horticulture)						
6/1/2012						\$4,010.56
			<i>Account Beginning Balance</i>			
6/1/2012	7201-82	Payroll	Payroll Taxes	\$293.94		
6/15/2012	7204-82	Payroll	Payroll Taxes	\$274.35		
6/29/2012	7205-73	Payroll	Payroll Taxes	\$282.37		
			<i>Account Subtotals</i>	↓↑ \$850.66	\$0.00	
6/30/2012			<i>Account Net Change</i>			↑↓ \$850.66
6/30/2012			<i>Account Ending Balance</i>			\$4,861.22
1-5131-03						
Account: 1-5131-03 (Payroll Taxes-Animal)						
6/1/2012						\$33,720.02
			<i>Account Beginning Balance</i>			
6/1/2012	7201-75	Payroll	Payroll Taxes	\$2,978.99		

Fresno's Chaffee Zoo Corporation General Ledger Report

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-03 (Payroll Taxes-Animal)						
6/15/2012	7204-75	Payroll	Payroll Taxes	\$3,109.88		
6/29/2012	7205-66	Payroll	Payroll Taxes	\$3,758.45		
			<i>Account Subtotals</i>	↓ \$9,847.32	\$0.00	
6/30/2012			<i>Account Net Change</i>			↓ \$9,847.32 4/
6/30/2012			<i>Account Ending Balance</i>			\$43,567.34
1-5131-08						
Account: 1-5131-08 (Payroll Taxes-Education)						
			<i>Account Beginning Balance</i>			\$12,741.22
6/1/2012	7201-74	Payroll	Payroll Taxes	\$1,298.33		
6/1/2012	7201-81	Payroll	Payroll Taxes	\$326.44		
6/15/2012	7204-74	Payroll	Payroll Taxes	\$1,422.39		
6/15/2012	7204-81	Payroll	Payroll Taxes	\$326.22		
6/29/2012	7205-65	Payroll	Payroll Taxes	\$2,028.14		
6/29/2012	7205-72	Payroll	Payroll Taxes	\$392.54		
			<i>Account Subtotals</i>	↓ \$5,794.06	\$0.00	
6/30/2012			<i>Account Net Change</i>			↓ \$5,794.06 4/
6/30/2012			<i>Account Ending Balance</i>			\$18,535.28
1-5131-11						
Account: 1-5131-11 (Payroll Taxes-Security)						
			<i>Account Beginning Balance</i>			\$4,762.70
6/1/2012	7201-80	Payroll	Payroll Taxes	\$541.79		
6/15/2012	7204-80	Payroll	Payroll Taxes	\$545.16		
6/29/2012	7205-71	Payroll	Payroll Taxes	\$1,008.07		
			<i>Account Subtotals</i>	↓ 2,095.02	\$0.00	
6/30/2012			<i>Account Net Change</i>			↓ \$2,095.02 6/
6/30/2012			<i>Account Ending Balance</i>			\$6,857.72
1-5131-12						
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
			<i>Account Beginning Balance</i>			\$5,326.33
6/1/2012	7201-73	Payroll	Payroll Taxes	\$714.38		
6/15/2012	7204-73	Payroll	Payroll Taxes	\$736.56		
6/29/2012	7205-64	Payroll	Payroll Taxes	\$693.42		

Fresno's Chaffee Zoo Corporation General Ledger Report

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
				<i>Account Subtotals</i>	✓ \$2,144.36	\$0.00
6/30/2012					<i>Account Net Change</i>	✓ \$2,144.36 6/
6/30/2012					<i>Account Ending Balance</i>	\$7,470.69
1-5153-01						
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
6/1/2012					<i>Account Beginning Balance</i>	\$579.80
6/30/2012					<i>Account Net Change</i>	\$0.00
6/30/2012					<i>Account Ending Balance</i>	\$579.80
1-5153-02						
Account: 1-5153-02 (Retirement Contribution-Horticulture)						
6/1/2012					<i>Account Beginning Balance</i>	\$0.00
6/30/2012					<i>Account Net Change</i>	\$0.00
6/30/2012					<i>Account Ending Balance</i>	\$0.00
1-5153-03						
Account: 1-5153-03 (Retirement Contribution-Animal)						
6/1/2012					<i>Account Beginning Balance</i>	\$6,673.64
6/30/2012					<i>Account Net Change</i>	\$0.00
6/30/2012					<i>Account Ending Balance</i>	\$6,673.64
1-5153-08						
Account: 1-5153-08 (Retirement Contribution-Education)						
6/1/2012					<i>Account Beginning Balance</i>	\$2,773.86
6/30/2012					<i>Account Net Change</i>	\$0.00
6/30/2012					<i>Account Ending Balance</i>	\$2,773.86
1-5153-11						
Account: 1-5153-11 (Retirement Contribution-Security)						
6/1/2012					<i>Account Beginning Balance</i>	\$805.20
6/30/2012					<i>Account Net Change</i>	\$0.00
6/30/2012					<i>Account Ending Balance</i>	\$805.20
1-5153-12						

Fresno's Chaffee Zoo Corporation General Ledger Report

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5153-12 (Retirement Contribution-Visitor Services)						
6/1/2012						\$1,366.50
6/30/2012						\$0.00
6/30/2012						<u>\$1,366.50</u>
1-5165-01						
Account: 1-5165-01 (Salaries-Maintenance)						
6/1/2012						\$85,180.27
6/1/2012	7201-6	Payroll	Salaries	\$8,590.44		
6/15/2012	7204-6	Payroll	Salaries	\$9,654.32		
6/29/2012	7205-6	Payroll	Salaries	\$7,788.01		
				<u>\$26,032.77</u>	\$0.00	
6/30/2012						<u>\$26,032.77</u> 5/
6/30/2012						<u>\$111,213.04</u>
1-5165-02						
Account: 1-5165-02 (Salaries-Horticulture)						
6/1/2012						\$53,447.89
6/1/2012	7201-11	Payroll	Salaries	\$3,909.99		
6/15/2012	7204-11	Payroll	Salaries	\$3,653.53		
6/29/2012	7205-11	Payroll	Salaries	\$3,691.48		
				<u>\$11,255.00</u>	\$0.00	
6/30/2012						<u>\$11,255.00</u> 5/
6/30/2012						<u>\$64,702.89</u>
1-5165-03						
Account: 1-5165-03 (Salaries-Animal)						
6/1/2012						\$370,969.77
6/1/2012	7201-4	Payroll	Salaries	\$39,094.07		
6/15/2012	7204-4	Payroll	Salaries	\$40,805.22		
6/29/2012	7205-4	Payroll	Salaries	\$49,129.46		
				<u>\$129,028.75</u>	\$0.00	
6/30/2012						<u>\$129,028.75</u> 4/
6/30/2012						<u>\$499,998.52</u>

Fresno's Chaffee Zoo Corporation General Ledger Report

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5165-08						
Account: 1-5165-08 (Salaries-Education)						
6/1/2012						\$168,251.50
						<i>Account Beginning Balance</i>
6/1/2012	7201-3	Payroll	Salaries	\$17,148.65		
6/1/2012	7201-10	Payroll	Salaries	\$4,267.08		
6/15/2012	7204-3	Payroll	Salaries	\$18,771.00		
6/15/2012	7204-10	Payroll	Salaries	\$4,264.19		
6/29/2012	7205-3	Payroll	Salaries	\$26,511.63		
6/29/2012	7205-10	Payroll	Salaries	\$5,131.16		
				<u>\$76,093.71</u>	<u>\$0.00</u>	
						<i>Account Subtotals</i>
6/30/2012						<i>Account Net Change</i>
6/30/2012						<u>\$76,093.71</u> 4/
						<i>Account Ending Balance</i>
						<u>\$244,345.21</u>
1-5165-11						
Account: 1-5165-11 (Salaries-Security)						
6/1/2012						\$62,784.13
						<i>Account Beginning Balance</i>
6/1/2012	7201-9	Payroll	Salaries	\$7,137.50		
6/15/2012	7204-9	Payroll	Salaries	\$7,181.37		
6/29/2012	7205-9	Payroll	Salaries	\$13,177.19		
				<u>\$27,496.06</u>	<u>\$0.00</u>	
						<i>Account Subtotals</i>
6/30/2012						<i>Account Net Change</i>
6/30/2012						<u>\$27,496.06</u> 6/
						<i>Account Ending Balance</i>
						<u>\$90,280.19</u>
1-5165-12						
Account: 1-5165-12 (Salaries-Visitor Services)						
6/1/2012						\$68,873.03
						<i>Account Beginning Balance</i>
6/1/2012	7201-2	Payroll	Salaries	\$9,405.37		
6/15/2012	7204-2	Payroll	Salaries	\$9,695.75		
6/29/2012	7205-2	Payroll	Salaries	\$9,064.98		
				<u>\$28,166.10</u>	<u>\$0.00</u>	
						<i>Account Subtotals</i>
6/30/2012						<i>Account Net Change</i>
6/30/2012						<u>\$28,166.10</u> 6/
						<i>Account Ending Balance</i>
						<u>\$97,039.13</u>
1-5200-01						
Account: 1-5200-01 (Workers Comp-Maintenance)						

Fresno's Chaffee Zoo Corporation General Ledger Report

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-01 (Workers Comp-Maintenance)						
6/1/2012						\$9,102.16
			<i>Account Beginning Balance</i>			
6/1/2012	7201-89	Payroll	Workers Comp	\$917.55		
6/15/2012	7204-89	Payroll	Workers Comp	\$1,004.32		
6/29/2012	7205-80	Payroll	Workers Comp	\$848.81		
			<i>Account Subtotals</i>	↓ \$2,770.68	\$0.00	
6/30/2012			<i>Account Net Change</i>			↔ \$2,770.68 5/
6/30/2012			<i>Account Ending Balance</i>			\$11,872.84
1-5200-02						
Account: 1-5200-02 (Workers Comp-Horticulture)						
6/1/2012						\$5,805.69
			<i>Account Beginning Balance</i>			
6/1/2012	7201-94	Payroll	Workers Comp	\$419.24		
6/15/2012	7204-94	Payroll	Workers Comp	\$399.50		
6/29/2012	7205-85	Payroll	Workers Comp	\$410.32		
			<i>Account Subtotals</i>	↓ \$1,229.06	\$0.00	
6/30/2012			<i>Account Net Change</i>			↔ \$1,229.06 5/
6/30/2012			<i>Account Ending Balance</i>			\$7,034.75
1-5200-03						
Account: 1-5200-03 (Workers Comp-Animal)						
6/1/2012						\$41,668.27
			<i>Account Beginning Balance</i>			
6/1/2012	7201-87	Payroll	Workers Comp	\$4,191.11		
6/15/2012	7204-87	Payroll	Workers Comp	\$4,327.46		
6/29/2012	7205-78	Payroll	Workers Comp	\$5,159.72		
6/30/2012	7247-1	Journal Entry	Workers Comp	\$194.63		
			<i>Account Subtotals</i>	↓ \$13,872.92	\$0.00	
6/30/2012			<i>Account Net Change</i>			↔ \$13,872.92 4/
6/30/2012			<i>Account Ending Balance</i>			\$55,541.19
1-5200-08						
Account: 1-5200-08 (Workers Comp-Education)						
6/1/2012						\$21,527.38
			<i>Account Beginning Balance</i>			
6/1/2012	7201-86	Payroll	Workers Comp	\$1,544.11		
6/1/2012	7201-93	Payroll	Workers Comp	\$472.59		

Fresno's Chaffee Zoo Corporation General Ledger Report

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance	
Account: 1-5200-08 (Workers Comp-Education)							
6/15/2012	7204-86	Payroll	Workers Comp	\$1,720.86			
6/15/2012	7204-93	Payroll	Workers Comp	\$471.86			
6/29/2012	7205-77	Payroll	Workers Comp	\$2,531.34			
6/29/2012	7205-84	Payroll	Workers Comp	\$567.08			
6/30/2012	7247-3	Journal Entry	Workers Comp	\$587.80			
6/30/2012	7247-2	Journal Entry	Workers Comp	\$1,028.00			
<i>Account Subtotals</i>				↓ \$8,923.64	\$0.00		
<i>Account Net Change</i>						↓ \$8,923.64 5/	
6/30/2012						↓ \$30,451.02	
6/30/2012						↓ \$30,451.02	
Account: 1-5200-11 (Workers Comp-Security)							
<i>Account Beginning Balance</i>							\$6,876.83
6/1/2012				\$771.35			
6/1/2012	7201-92	Payroll	Workers Comp	\$771.71			
6/15/2012	7204-92	Payroll	Workers Comp	\$1,463.71			
6/29/2012	7205-83	Payroll	Workers Comp	\$1,463.71			
<i>Account Subtotals</i>				↓ \$3,006.77	\$0.00		
<i>Account Net Change</i>						↓ \$3,006.77 6/	
6/30/2012						↓ \$9,883.60	
6/30/2012						↓ \$9,883.60	
Account: 1-5200-12 (Workers Comp-Visitor Services)							
<i>Account Beginning Balance</i>							\$7,629.51
6/1/2012				\$1,044.63			
6/1/2012	7201-85	Payroll	Workers Comp	\$1,077.11			
6/15/2012	7204-85	Payroll	Workers Comp	\$1,014.04			
6/29/2012	7205-76	Payroll	Workers Comp	\$1,014.04			
<i>Account Subtotals</i>				↓ \$3,135.78	\$0.00		
<i>Account Net Change</i>						↓ \$3,135.78 6/	
6/30/2012						↓ \$10,765.29	
6/30/2012						↓ \$10,765.29	
				<i>Grand Total Beginning Balance</i>		\$1,107,011.61	
				<i>Grand Total Net Change</i>		\$373,387.54	
				<i>Grand Total Ending Balance</i>		↓ \$1,480,399.15	

Fresno County Zoo Authority
Measure Z Operations Trust Fund
Budget-to-Actual Variance Analysis (Cash Basis)
For Calendar Year 2012

ACCT#	ADDITIONS (REVENUE)	ANNUAL BUDGET	JUNE			2012 YEAR-TO-DATE		
			BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	% of Total
5618	MEASURE Z SALES TAX (OPERATING FUND)	3,229,302	266,919	389,285	122,366	1,536,986	1,816,345	118%
5619	INTEREST (OPERATING FUND)	-	-	11,978	11,978	-	28,643	100%
	TOTAL ADDITIONS	3,229,302	266,919	401,263 ✓	134,344	1,536,986	1,844,988	120%
	<u>SALARIES AND BENEFITS</u>							
6104	ANIMAL	1,596,523	169,168	160,930	(8,238)	746,393	686,979	92%
6107	EDUCATION	690,258	89,289	93,815	4,526	325,684	325,805	100%
6106	MAINTENANCE	650,015	66,454	50,133	(16,321)	311,943	257,357	83%
6103	VISITOR SERVICES	512,964	57,034	68,499	11,465	241,620	249,549	
	TOTAL SALARIES AND BENEFITS	3,449,760	381,945	373,377 ✓	(8,568)	1,625,640	1,519,690	93%
	<u>SERVICES AND SUPPLIES</u>							
7612	INTEREST/BANK CHARGES	240	10	10	-	60	60	100%
	TOTAL SERVICES AND SUPPLIES	240	10	10	-	60	60	100%
	TOTAL DISBURSEMENTS TO FCZC	3,450,000	381,955	373,387	(8,568)	1,625,700	1,519,750	93%
	CHANGE IN NET ASSETS HELD IN TRUST	(220,698)	(115,036)	27,876	142,912	(88,714)	325,238	

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.