



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 #: 2012-12

Claim Submission Date: 4/4/2013

### Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Variance Explanation	Description	Amount Requested
12/1 – 12/31/12	\$172,770.36		Animal Dept. Salary & Benefits <span style="border: 1px solid blue; padding: 0 2px;">6/</span>	\$ 107,545.67
12/1 – 12/31/12	\$ 76,572.45		Education Dept. Salary & Benefits	\$ 45,794.71
12/1 – 12/31/12	\$ 66,482.99		Maintenance Dept. Salary & Benefits	\$ 32,083.04
12/1 – 12/31/12	\$ 55,846.07		Visitor Services Dept. Salary & Benefits	\$ 33,125.87
			Adjustment <span style="border: 1px solid blue; padding: 0 2px;">5/</span>	\$ 18,726.92
2/1 – 2/28/2013	\$ 10.00		Wire Fee	\$ 10.00
				\$ 237,286.21
				\$ (10.00)
	\$371,681.87		TOTAL AMOUNT REQUESTED	\$ 237,276.21 <span style="color: red;">⬇</span>

FRESNO CHAFFEE ZOO  
MZ Operating  
Zoo Authority Balancing Document  
January - December 2012

	Jan-12			Feb-12			Mar-12				Apr-12		
	Claim form	Actual	Difference	Claim form	Actual	Difference	Claim form	Actual	Difference		Claim form	Actual	Difference
Animal	105,142.00	105,142.00	-	102,343.19	102,343.19	-	99,235.27	99,727.41	492.14	Animal	109,500.92	109,500.92	-
Education	45,084.35	45,084.35	-	41,803.12	41,803.12	-	41,349.63	42,491.70	1,142.07	Veterinary	52,505.59	52,505.59	-
Maintenance	45,890.31	45,890.31	-	41,513.79	41,513.79	-	43,590.80	43,590.80	-	Maintenance	40,975.07	40,975.07	-
Visitor Services	35,063.06	35,063.06	-	30,023.06	30,023.06	-	32,745.97	32,745.97	-		41,618.53	41,618.53	-
Interest/Bank Charges	10.00	10.00	-	10.00	10.00	-	10.00	10.00	-	Interest/Bank Charges	10.00	10.00	-
Total Expenses (Monthly)	231,189.72	231,189.72	-	215,693.16	215,693.16	-	216,921.67	218,565.88	1,634.21		244,610.11	244,610.11	-
Less wire fees	(10.00)	-		(10.00)			(10.00)				(10.00)		
Wire Amount	231,179.72		22/	215,683.16			216,921.67		22/		244,600.11		
January GL	22/	190,104.68					Worker's comp for volunteers						
January accruals	4/	41,085.04											

General ledger revenue totals

January	February	March	April	May	June	July	August	September	October	November	December	Total
231,179.72	215,683.16	216,941.67	244,620.11	237,927.78	373,387.54	266,700.19	249,395.96	247,529.39	254,188.57	355,402.06	255,681.55	3,148,637.70
Claim total												3,148,637.70
												0.00

3/26/2013

FRESNO CHAFFEE ZOO  
MZ Operating  
Zoo Authority Balancing Document  
January - December 2012

May-12			Jun-12			Jul-12			Aug-12			Sep-12		
Claim form	Actual	Difference	Claim form	Actual	Difference	Claim form	Actual	Difference	Claim form	Actual	Difference	Claim form	Actual	Difference
109,827.60	109,827.60	-	160,929.93	160,573.52	(356.41)	122,686.38	122,686.38	-	113,741.84	116,247.64	2,505.80	114,135.92	122,472.97	8,337.05
51,246.77	51,246.77	-	93,815.18	93,815.18	-	63,595.16	63,595.16	-	62,268.51	63,153.03	884.52	53,552.59	55,239.42	1,686.83
35,254.36	35,254.36	-	50,133.46	50,133.46	-	35,472.08	35,472.08	-	33,781.57	33,980.86	199.29	32,863.04	33,140.57	277.53
41,599.05	41,599.05	-	68,498.97	68,498.97	-	44,926.57	44,926.57	-	39,594.04	40,133.33	539.29	46,967.84	49,280.45	2,312.61
10.00	10.00	-	10.00	10.00	-	10.00	10.00	-	10.00	10.00	-	10.00	10.00	-
237,937.78	237,937.78	-	373,387.22/	373,031.13	(356.41)	266,690.19	266,690.19	-	249,395.23/	253,524.86	4,128.90	247,529.323/	260,143.41	12,614.02
(10.00)			(10.00)			(10.00)			(10.00)			(10.00)		
22/ 237,927.78			373,377.54		23/ 266,680.19				249,385.96			247,519.39		
			June match reclass					Workers Comp				Workers Comp		
								Retirement match				Retirement match		
												Unemployment		

FRESNO CHAFFEE ZOO  
MZ Operating  
Zoo Authority Balancing Document  
January - December 2012

Oct-12			Nov-12			Dec-12			Total		
Claim form	Actual	Difference	Claim form	Actual	Difference	per GL*	Year-end Adjustment	Actual	Claim form	Actual	
119,884.93	121,671.94	1,787.01	175,359.60	174,393.11	(966.49)	107,545.67	25/ 11,799.10	119,344.77	1,452,132.35	1,463,931.44	11,799.10
54,373.48	56,232.37	1,858.89	68,333.79	68,932.54	598.75	45,794.71	6,171.06	51,965.77	679,893.94	686,065.00	6,171.06
38,714.23	39,103.00	388.77	54,435.13	53,994.73	(440.40)	32,083.04	425.19	32,508.23	485,132.07	485,557.26	425.19
41,205.93	41,610.88	404.95	57,263.54	56,648.69	(614.85)	33,125.87	<del>2,642.00</del>	35,767.87	515,274.43	512,964.00	(2,310.43)
10.00	10.00	-	10.00	10.00	-	10.00	-	10.00	120.00	120.00	-
254,118.23/	258,628.19	4,439.62	355,402.23/	353,979.07	(1,422.99)	218,559.29	2/ 18,395.35	239,596.64	3,132,552.79	3,148,637.70	16,084.92
(10.00)			(10.00)			(10.00)		(10.00)	(120.00)	(120.00)	wire transfers
254,178.57			355,392.06			23/ 218,549.29		21,037.35	3,111,395.44	3,148,517.70	
Workers Comp			Worker's Comp refund			*Reduced \$66,962.14 to account for year-end accruals.					
Retirement match			Retirement match			①			January accruals	3/ (41,085.04)	
									December accruals	64,661.71	=66962.14-2310.43
										(16,084.92)	=18,395.35-2310.43
									Claim total	3,156,009.46	
									GL expense total	3,156,009.46	
									Difference	(0.00)	

218,559.29  
+66,962.14  
-2310.43  
283,211

Reduced Visitor Services by \$2,642 to keep within budget  
Reduced Visitor Services by \$2,310.43 to keep within budget ①

December had no difference. The adjustment is only the previous months adjustments combined into one.

Visitor Services should be 33,125.87 not 30,815.44. The 30,815.44 has the adjustment to keep visitor services below budget but it is unnecessary because the budget is 33,457.44.

Year end adjustment should be 18,726.92 which includes the extra 331.57 to put visitor services at its budget.

	payroll taxes	salary		WC			
Animal	<span>14/</span> 1,940.60		<span>17/</span> 34,408.34	<span>20/</span> 2,578.56	<span>6/</span> $146,473.17 - 1,940.60 - 34,408.34 - 2,578.56 = 107,545.67$	<span>2/</span>	
Education	<span>14/</span> 1,027.13		<span>18/</span> 10,446.48	<span>20/</span> 1,138.49	<span>6/</span> $58,406.81 - 1,027.13 - 10,446.48 - 1,138.49 = 45,794.71$	<span>2/</span>	
Maint/Hort							
Maintenance	<span>13/</span> 565.38		<span>17/</span> 5,569.43	<span>19/</span> 442.36	<span>6/</span> $34,447.94 - 565.38 - 5,569.43 - 442.36 - 155.62 + 4,581.43 - 213.54 = 32,083.04$	<span>2/</span>	
Horticulture	<span>14/</span> 155.62		<span>17/</span> (4,581.43)	<span>19/</span> 213.54			
Visitor Services							
Visitor Services	<span>15/</span> 522.00		<span>19/</span> 4,984.04	<span>21/</span> 477.82	<span>6/</span> $43,883.08 - 522 - 4,984.04 - 477.82 - 347.11 - 3,996.43 - 429.81 = 33,125.87$	<span>2/</span>	
Safety	<span>15/</span> 347.11		<span>18/</span> 3,996.43	<span>20/</span> 429.81			
	4,557.84		54,823.29	5,280.58			
TOTAL	64,661.71						



# Fresno's Chaffee Zoo Corporation

## Income Statement

### December 2012

	December Budget	December Measure Z	December Actual	YTD Budget	YTD Measure Z	YTD Actual
<b>EXPENSES</b>						
<b>OPERATING EXPENSES</b>						
<b>Personnel Expenses</b>						
Administration	\$0.00	\$0.00	\$45,393.80	\$613,767.00	\$0.00	\$534,086.47
Animal	\$172,770.36	8/ \$146,473.17	\$146,473.17	\$1,596,523.00	\$1,472,267.36	\$1,472,267.36
Education	\$76,572.45	8/ \$58,406.81	\$58,406.81	\$690,258.00	\$684,271.09	\$687,293.84
Maintenance/Horticulture	\$66,482.99	9/ \$34,447.94	\$34,447.94	\$650,015.00	\$480,230.72	\$480,230.72
Mem/Dev/Marketing	\$0.00	\$0.00	\$42,815.06	\$376,555.00	\$0.00	\$384,968.92
Veterinary	\$0.00	\$0.00	\$14,607.96	\$206,718.00	\$0.00	\$189,531.87
Visitor Services	\$55,846.07	10/ \$43,883.08	\$43,883.08	\$512,964.00	\$519,240.29	\$519,240.29
<b>Total Personnel Expenses</b>	<b>\$371,671.87</b>	<b>\$283,211.00</b>	<b>\$386,027.82</b>	<b>\$4,646,800.00</b>	<b>\$3,156,009.46</b>	<b>\$4,267,619.47</b>
<b>Other Expenses</b>						
Advertising	\$0.00	\$0.00	\$34,769.22	\$296,750.00	\$0.00	\$288,933.21
Animal Feed	\$0.00	\$0.00	\$35,232.14	\$244,200.00	\$0.00	\$268,142.25
Computer/Software	\$0.00	\$0.00	\$13,581.33	\$34,280.00	\$0.00	\$43,933.65
Conservation	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$25,890.55
Depreciation Expense	\$0.00	\$0.00	\$12,569.10	\$235,272.00	\$0.00	\$146,734.30
Dues	\$0.00	\$0.00	\$10,375.00	\$33,450.00	\$0.00	\$35,619.19
Equipment	\$0.00	\$0.00	\$29,648.74	\$145,660.00	\$0.00	\$112,171.98
Fleet	\$0.00	\$0.00	\$4,950.44	\$41,250.00	\$0.00	\$36,410.22
Food/Catering	\$0.00	\$0.00	\$5,969.27	\$58,100.00	\$0.00	\$83,682.17
Insurance	\$0.00	\$0.00	\$43.00	\$140,000.00	\$0.00	\$123,804.00
Miscellaneous Business	\$0.00	\$0.00	\$1,067.61	\$9,700.00	\$0.00	\$8,214.96
Office Supplies	\$0.00	\$0.00	\$13,672.24	\$33,145.00	\$0.00	\$33,597.34
Postage	\$0.00	\$0.00	\$7,944.66	\$44,045.00	\$0.00	\$34,849.93
Printing	\$0.00	\$0.00	\$12,487.04	\$88,250.00	\$0.00	\$104,988.42
Repairs and Replacements	\$0.00	\$0.00	\$36,401.07	\$215,750.00	\$0.00	\$188,396.97
Service/Bank/Credit Card Fees	\$20.00	\$0.00	\$4,438.94	\$85,040.00	\$310.00	\$103,342.19
Signage	\$0.00	\$0.00	\$8,891.18	\$13,000.00	\$0.00	\$26,133.58
Specialized Services	\$0.00	\$0.00	\$64,573.49	\$572,110.00	\$0.00	\$570,595.32
Staff Development	\$0.00	\$0.00	\$1,927.59	\$58,250.00	\$0.00	\$39,224.35

# Fresno's Chaffee Zoo Corporation

## Income Statement

### December 2012

	December Budget	December Measure Z	December Actual	YTD Budget	YTD Measure Z	YTD Actual
<b>EXPENSES</b>						
<b>OPERATING EXPENSES</b>						
<b>Personnel Expenses</b>						
<b>Administration</b>						
Benefits-Administration	\$0.00	\$0.00	\$475.34	\$64,970.00	\$0.00	\$33,819.23
Payroll Taxes-Administration	\$0.00	\$0.00	\$1,971.30	\$41,743.00	\$0.00	\$36,248.10
Retirement Contribution-Administration	\$0.00	\$0.00	\$1,907.13	\$10,860.00	\$0.00	\$14,064.29
Salaries-Administration	\$0.00	\$0.00	\$41,892.28	\$488,718.00	\$0.00	\$446,108.64
Workers Comp-Administration	\$0.00	\$0.00	(\$852.25)	\$7,476.00	\$0.00	\$3,846.21
Total Administration	\$0.00	\$0.00	\$45,393.80	\$613,767.00	\$0.00	\$534,086.47
<b>Animal</b>						
Benefits-Animal	\$14,000.00	12/ \$13,535.78	\$13,535.78	\$170,993.00	\$132,474.06	\$132,474.06
Payroll Taxes-Animal	\$9,884.60	14/ \$9,277.26	\$9,277.26	\$89,860.00	\$98,352.84	\$98,352.84
Retirement Contribution-Animal	\$2,683.14	16/ \$2,886.73	\$2,886.73	\$24,392.00	\$18,162.10	\$18,162.10
Salaries-Animal	\$132,500.00	17/ \$130,728.92	\$130,728.92	\$1,186,709.00	\$1,125,529.20	\$1,125,529.20
Workers Comp-Animal	\$13,702.62	20/ (\$9,955.52)	(\$9,955.52)	\$124,569.00	\$97,749.16	\$97,749.16
Total Animal	\$172,770.36	12/ \$146,473.17	7/ \$146,473.17	\$1,596,523.00	\$1,472,267.36	\$1,472,267.36
<b>Education</b>						
Benefits-Education	\$5,240.00	12/ \$2,732.56	\$2,732.56	\$64,970.00	\$43,571.14	\$43,571.14
Payroll Taxes-Education	\$5,083.00	14/ \$4,369.03	\$4,369.03	\$43,878.00	\$41,038.12	\$41,038.12
Retirement Contribution-Education	\$972.95	16/ \$1,215.33	\$1,215.33	\$8,845.00	\$7,640.99	\$7,640.99
Salaries-Education	\$58,000.00	18/ \$54,376.05	\$54,376.05	\$506,415.00	\$537,429.82	\$537,429.82
Workers Comp-Education	\$7,276.50	20/ (\$4,286.16)	(\$4,286.16)	\$66,150.00	\$54,591.02	\$54,591.02
Workers Comp-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,022.75
Total Education	\$76,572.45	12/ \$58,406.81	7/ \$58,406.81	\$690,258.00	\$684,271.09	\$687,293.84
<b>Maintenance/Horticulture</b>						
Benefits-Maintenance	\$4,000.00	11/ \$2,574.88	\$2,574.88	\$56,606.00	\$49,109.86	\$49,109.86
Benefits-Horticulture	\$2,800.00	11/ \$1,544.33	\$1,544.33	\$41,500.00	\$26,882.64	\$26,882.64

# Fresno's Chaffee Zoo Corporation

## Income Statement

### December 2012

	December Budget	December Measure Z	December Actual	YTD Budget	YTD Measure Z	YTD Actual
Payroll Taxes-Maintenance	\$2,200.00	13/ \$1,871.83	\$1,871.83	\$29,337.00	\$18,500.20	\$18,500.20
Payroll Taxes-Horticulture	\$1,955.80	14/ \$1,069.61	\$1,069.61	\$17,780.00	\$9,863.92	\$9,863.92
Retirement Contribution-Maintenance	\$213.73	15/ \$241.35	\$241.35	\$1,943.00	\$1,542.39	\$1,542.39
Retirement Contribution-Horticulture	\$225.97	15/ \$501.97	\$501.97	\$2,054.00	\$1,566.51	\$1,566.51
Salaries-Maintenance	\$25,648.39	17/ \$22,869.69	\$22,869.69	\$233,167.00	\$219,624.02	\$219,624.02
Salaries-Horticulture	\$23,867.58	17/ \$7,501.22	\$7,501.22	\$216,978.00	\$124,292.04	\$124,292.04
Workers Comp-Maintenance	\$3,265.68	19/ (\$2,212.38)	(\$2,212.38)	\$29,688.00	\$18,030.68	\$18,030.68
Workers Comp-Horticulture	\$2,305.84	19/ (\$1,514.56)	(\$1,514.56)	\$20,962.00	\$10,818.46	\$10,818.46
Total Maintenance/Horticulture	\$66,482.99	11/ \$34,447.94	\$34,447.94	\$650,015.00	\$480,230.72	\$480,230.72
Mem/Dev/Marketing						
Benefits-Development	\$0.00	\$0.00	\$2,050.46	\$34,000.00	\$0.00	\$32,663.37
Payroll Taxes-Development	\$0.00	\$0.00	\$3,087.08	\$26,424.00	\$0.00	\$23,683.36
Retirement Contribution-Development	\$0.00	\$0.00	\$1,190.20	\$4,460.00	\$0.00	\$6,730.97
Salaries-Development	\$0.00	\$0.00	\$37,732.73	\$298,195.00	\$0.00	\$309,337.67
Workers Comp-Development	\$0.00	\$0.00	(\$1,245.41)	\$13,476.00	\$0.00	\$12,553.55
Total Mem/Dev/Marketing	\$0.00	\$0.00	\$42,815.06	\$376,555.00	\$0.00	\$384,968.92
Veterinary						
Benefits-Veterinary	\$0.00	\$0.00	\$1,628.32	\$17,700.00	\$0.00	\$24,978.64
Payroll Taxes-Veterinary	\$0.00	\$0.00	\$927.79	\$13,418.00	\$0.00	\$10,434.18
Retirement Contribution-Veterinary	\$0.00	\$0.00	\$733.56	\$5,554.00	\$0.00	\$5,141.05
Salaries-Veterinary	\$0.00	\$0.00	\$13,533.36	\$151,180.00	\$0.00	\$137,800.09
Workers Comp-Veterinary	\$0.00	\$0.00	(\$2,215.07)	\$18,866.00	\$0.00	\$11,177.91
Total Veterinary	\$0.00	\$0.00	\$14,607.96	\$206,718.00	\$0.00	\$189,531.87
Visitor Services						
Benefits-Security	\$1,400.00	13/ \$1,242.46	\$1,242.46	\$20,680.00	\$19,151.20	\$19,151.20
Benefits-Visitor Services	\$1,200.00	13/ \$1,212.42	\$1,212.42	\$16,710.00	\$17,455.55	\$17,455.55
Payroll Taxes-Security	\$1,903.47	15/ \$1,638.45	\$1,638.45	\$17,304.00	\$18,174.43	\$18,174.43
Payroll Taxes-Visitor Services	\$1,835.00	15/ \$1,698.66	\$1,698.66	\$20,685.00	\$17,507.44	\$17,507.44
Retirement Contribution-Security	\$257.95	16/ \$354.30	\$354.30	\$2,345.00	\$2,323.04	\$2,323.04



# Fresno's Chaffee Zoo Corporation

## Income Statement

### December 2012

	December Budget	December Measure Z	December Actual	YTD Budget	YTD Measure Z	YTD Actual
Retirement Contribution-Visitor Services	\$326.94	16/ \$527.44	\$527.44	\$2,972.00	\$3,510.17	\$3,510.17
Salaries-Security	\$19,237.68	18/ \$18,700.65	\$18,700.65	\$174,888.00	\$187,416.61	\$187,416.61
Salaries-Visitor Services	\$25,057.00	19/ \$22,786.35	\$22,786.35	\$215,307.00	\$218,945.27	\$218,945.27
Workers Comp-Security	\$2,223.43	20/ (\$2,002.76)	(\$2,002.76)	\$20,213.00	\$15,912.66	\$15,912.66
Workers Comp-Visitor Services	\$2,404.60	21/ (\$2,274.89)	(\$2,274.89)	\$21,860.00	\$18,843.92	\$18,843.92
Total	\$55,846.07	1f \$43,883.08 7/	\$43,883.08	\$512,964.00	\$519,240.29	\$519,240.29
<b>Total Personnel Expenses</b>	<b>\$371,671.87</b>	<b>\$283,211.00</b>	<b>\$386,027.82</b>	<b>\$4,646,800.00</b>	<b>\$3,156,009.46</b>	<b>\$4,267,619.47</b>
<b>Other Expenses</b>						
Advertising						
Advertising-Marketing	\$0.00	\$0.00	\$34,769.22	\$288,250.00	\$0.00	\$285,584.95
Advertising-Special Events	\$0.00	\$0.00	\$0.00	\$6,500.00	\$0.00	\$1,562.75
Advertising-Education	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$1,785.51
Total Advertising	\$0.00	\$0.00	\$34,769.22	\$296,750.00	\$0.00	\$288,933.21
Animal Feed						
Animal Feed	\$0.00	\$0.00	\$414.74	\$0.00	\$0.00	\$414.74
Animal Feed-Animal	\$0.00	\$0.00	\$32,475.99	\$230,000.00	\$0.00	\$251,406.46
Animal Feed-Education	\$0.00	\$0.00	\$2,341.41	\$14,200.00	\$0.00	\$16,321.05
Total Animal Feed	\$0.00	\$0.00	\$35,232.14	\$244,200.00	\$0.00	\$268,142.25
Computer/Software						
Computer Maint Agrmt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,019.55
Computer Maint Agrmt-Membership	\$0.00	\$0.00	\$0.00	\$7,800.00	\$0.00	\$6,858.07
Computer Maint Agrmt-Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$295.00
Computer Maint Agrmt-Visitor Services	\$0.00	\$0.00	\$3,992.73	\$10,000.00	\$0.00	\$8,720.21
Computer Maint Agrmt-Administration	\$0.00	\$0.00	\$4,880.51	\$5,100.00	\$0.00	\$5,180.51
Computer Hardware	\$0.00	\$0.00	\$2,090.90	\$0.00	\$0.00	\$4,871.12
Computer Hardware-Animal	\$0.00	\$0.00	\$1,393.93	\$0.00	\$0.00	\$1,874.63
Computer Hardware-Marketing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$356.34
Computer Hardware-Membership	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,041.91
Computer Hardware-Education	\$0.00	\$0.00	\$696.97	\$1,000.00	\$0.00	\$1,576.92

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<b>1-5014-13</b>						
<b>Account: 1-5014-13 (Bank Fees-Measure Z-Administration)</b>						
12/1/2012						
12/31/2012			Account Beginning Balance			\$310.00
12/31/2012			Account Net Change			\$0.00
			Account Ending Balance			\$310.00
<b>1-5080-01</b>						
<b>Account: 1-5080-01 (Benefits-Maintenance)</b>						
12/1/2012			Account Beginning Balance			\$46,534.98
12/1/2012	7596-6	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$514.28		
12/1/2012	7597-6	Journal Entry	Blue Shield-Dec Health Ins Premium	\$2,203.55		
12/1/2012	7598-6	Journal Entry	VSP- Dec Vision Premium	\$79.47		
12/1/2012	7610-6	Journal Entry	VSP- Dec Vision Premium	\$79.47		
12/1/2012	7655-6	Journal Entry	<Reversal>VSP- Dec Vision Premium		\$79.47	
12/14/2012	7646-22	Payroll	Salaries		\$99.92	
12/28/2012	7681-22	Payroll	Salaries		\$122.50	
			Account Subtotals	\$2,876.77	\$301.89	
12/31/2012			Account Net Change			\$2,574.88
12/31/2012			Account Ending Balance			\$49,109.86
<b>1-5080-02</b>						
<b>Account: 1-5080-02 (Benefits-Horticulture)</b>						
12/1/2012			Account Beginning Balance			\$25,338.31
12/1/2012	7596-7	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$266.72		
12/1/2012	7597-7	Journal Entry	Blue Shield-Dec Health Ins Premium	\$1,366.76		
12/1/2012	7598-7	Journal Entry	VSP- Dec Vision Premium	\$45.85		
12/1/2012	7610-7	Journal Entry	VSP- Dec Vision Premium	\$45.85		
12/1/2012	7655-7	Journal Entry	<Reversal>VSP- Dec Vision Premium		\$45.85	
12/14/2012	7646-25	Payroll	Salaries		\$67.50	
12/28/2012	7681-25	Payroll	Salaries		\$67.50	
			Account Subtotals	\$1,725.18	\$180.85	
12/31/2012			Account Net Change			\$1,544.33
12/31/2012			Account Ending Balance			\$26,882.64
<b>1-5080-03</b>						
<b>Account: 1-5080-03 (Benefits-Animal)</b>						

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<b>Account: 1-5080-03 (Benefits-Animal)</b>						
12/1/2012			<i>Account Beginning Balance</i>			\$118,938.28
12/1/2012	7596-1	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$2,241.02		
12/1/2012	7597-1	Journal Entry	Blue Shield-Dec Health Ins Premium	\$9,623.09		
12/1/2012	7598-1	Journal Entry	VSP- Dec Vision Premium	\$314.15		
12/1/2012	7610-1	Journal Entry	VSP- Dec Vision Premium	\$314.15		
12/1/2012	7655-1	Journal Entry	<Reversal>VSP- Dec Vision Premium		\$314.15	
12/14/2012	7646-21	Payroll	Salaries		\$207.97	
12/21/2012	7677-7	Cash Receipts	Cobra-K Perry 12/21/12		\$288.49	
12/28/2012	7681-21	Payroll	Salaries		\$207.97	
12/30/2012	7733-1	Journal Entry	HSA Employer Contribution-Katie DeLorenzo	\$508.85		
12/30/2012	7733-2	Journal Entry	HSA Employer Contribution-Jaclyn Edwards	\$517.70		
12/30/2012	7733-3	Journal Entry	HSA Employer Contribution-Katrina Mehling	\$1,035.40		
			<i>Account Subtotals</i>	<b>↓</b> \$14,554.36	<b>↓</b> \$1,018.58	
12/31/2012			<i>Account Net Change</i>			<b>↗</b> \$13,535.78 <b>8/</b>
12/31/2012			<i>Account Ending Balance</i>			<u><u>\$132,474.06</u></u>
<b>1-5080-08</b>						
<b>Account: 1-5080-08 (Benefits-Education)</b>						
12/1/2012			<i>Account Beginning Balance</i>			\$40,838.58
12/1/2012	7596-3	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$488.08		
12/1/2012	7597-3	Journal Entry	Blue Shield-Dec Health Ins Premium	\$2,398.80		
12/1/2012	7598-3	Journal Entry	VSP- Dec Vision Premium	\$90.68		
12/1/2012	7610-3	Journal Entry	VSP- Dec Vision Premium	\$90.68		
12/1/2012	7655-3	Journal Entry	<Reversal>VSP- Dec Vision Premium		\$90.68	
12/14/2012	7646-20	Payroll	Salaries		\$122.50	
12/28/2012	7681-20	Payroll	Salaries		\$122.50	
			<i>Account Subtotals</i>	<b>↓</b> \$3,068.24	<b>↓</b> \$335.68	
12/31/2012			<i>Account Net Change</i>			<b>↗</b> \$2,732.56 <b>8/</b>
12/31/2012			<i>Account Ending Balance</i>			<u><u>\$43,571.14</u></u>
<b>1-5080-11</b>						
<b>Account: 1-5080-11 (Benefits-Security)</b>						
12/1/2012			<i>Account Beginning Balance</i>			\$17,908.74
12/1/2012	7596-9	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$284.76		
12/1/2012	7597-9	Journal Entry	Blue Shield-Dec Health Ins Premium	\$1,032.04		
12/1/2012	7598-9	Journal Entry	VSP- Dec Vision Premium	\$35.66		
12/1/2012	7610-9	Journal Entry	VSP- Dec Vision Premium	\$35.66		



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<b>Account: 1-5080-11 (Benefits-Security)</b>						
12/1/2012	7655-9	Journal Entry	<Reversal>VSP- Dec Vision Premium		\$35.66	
12/14/2012	7646-24	Payroll	Salaries		\$55.00	
12/28/2012	7681-24	Payroll	Salaries		\$55.00	
<i>Account Subtotals</i>				<u>↓</u> \$1,388.12	<u>↓</u> \$145.66	
12/31/2012			<i>Account Net Change</i>			<u>↑</u> \$1,242.46 <span style="border: 1px solid blue; padding: 0 2px;">9/</span>
12/31/2012			<i>Account Ending Balance</i>			<u>\$19,151.20</u>
<b>1-5080-12</b>						
<b>Account: 1-5080-12 (Benefits-Visitor Services)</b>						
12/1/2012			<i>Account Beginning Balance</i>			\$16,243.13
12/1/2012	7596-2	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$223.25		
12/1/2012	7597-2	Journal Entry	Blue Shield-Dec Health Ins Premium	\$1,087.83		
12/1/2012	7598-2	Journal Entry	VSP- Dec Vision Premium	\$36.34		
12/1/2012	7610-2	Journal Entry	VSP- Dec Vision Premium	\$36.34		
12/1/2012	7655-2	Journal Entry	<Reversal>VSP- Dec Vision Premium		\$36.34	
12/14/2012	7646-19	Payroll	Salaries		\$67.50	
12/28/2012	7681-19	Payroll	Salaries		\$67.50	
<i>Account Subtotals</i>				<u>↓</u> \$1,383.76	<u>↓</u> \$171.34	
12/31/2012			<i>Account Net Change</i>			<u>↑</u> \$1,212.42 <span style="border: 1px solid blue; padding: 0 2px;">9/</span>
12/31/2012			<i>Account Ending Balance</i>			<u>\$17,455.55</u>
<b>1-5131-01</b>						
<b>Account: 1-5131-01 (Payroll Taxes-Maintenance)</b>						
12/1/2012			<i>Account Beginning Balance</i>			\$16,628.37
12/14/2012	7646-122	Payroll	Payroll Taxes	\$651.76		
12/28/2012	7681-83	Payroll	Payroll Taxes	\$654.69		
12/31/2012	7827-33	Payroll	Payroll Taxes - Pay Period 12/24-31/12	\$565.38 <span style="border: 1px solid blue; padding: 0 2px;">6/</span>		
<i>Account Subtotals</i>				<u>↓</u> \$1,871.83	\$0.00	
12/31/2012			<i>Account Net Change</i>			\$1,871.83 <span style="border: 1px solid blue; padding: 0 2px;">9/</span>
12/31/2012			<i>Account Ending Balance</i>			<u>\$18,500.20</u>
<b>1-5131-02</b>						
<b>Account: 1-5131-02 (Payroll Taxes-Horticulture)</b>						
12/1/2012			<i>Account Beginning Balance</i>			\$8,794.31
12/14/2012	7646-127	Payroll	Payroll Taxes	\$652.08		



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<b>Account: 1-5131-02 (Payroll Taxes-Horticulture)</b>						
12/28/2012	7681-88	Payroll	Payroll Taxes	\$261.91		
12/31/2012	7827-43	Payroll	Payroll Taxes - Pay Period 12/24-31/12	\$155.62		
			<i>Account Subtotals</i>	<span style="color: red;">↓</span> \$1,069.61	\$0.00	
12/31/2012			<i>Account Net Change</i>			\$1,069.61 <span style="border: 1px solid blue; padding: 0 2px;">9/</span>
12/31/2012			<i>Account Ending Balance</i>			<u>\$9,863.92</u>
<b>1-5131-03</b>						
<b>Account: 1-5131-03 (Payroll Taxes-Animal)</b>						
12/1/2012			<i>Account Beginning Balance</i>			\$89,075.58
12/14/2012	7646-120	Payroll	Payroll Taxes	\$3,848.57		
12/28/2012	7681-81	Payroll	Payroll Taxes	\$3,486.39		
12/30/2012	7769-12	Payroll	Payroll Taxes	\$1.70		
12/31/2012	7827-29	Payroll	Payroll Taxes - Pay Period 12/24-31/12	\$1,940.60		
			<i>Account Subtotals</i>	<span style="color: red;">↓</span> \$9,277.26	\$0.00	
12/31/2012			<i>Account Net Change</i>			\$9,277.26 <span style="border: 1px solid blue; padding: 0 2px;">8/</span>
12/31/2012			<i>Account Ending Balance</i>			<u>\$98,352.84</u>
<b>1-5131-08</b>						
<b>Account: 1-5131-08 (Payroll Taxes-Education)</b>						
12/1/2012			<i>Account Beginning Balance</i>			\$36,669.09
12/14/2012	7646-119	Payroll	Payroll Taxes	\$1,453.15		
12/14/2012	7646-126	Payroll	Payroll Taxes	\$341.96		
12/28/2012	7681-80	Payroll	Payroll Taxes	\$1,249.05		
12/28/2012	7681-87	Payroll	Payroll Taxes	\$297.74		
12/31/2012	7827-27	Payroll	Payroll Taxes - Pay Period 12/24-31/12	\$788.42		
12/31/2012	7827-41	Payroll	Payroll Taxes - Pay Period 12/24-31/12	\$238.71		
			<i>Account Subtotals</i>	<span style="color: red;">↓</span> \$4,369.03	\$0.00	
12/31/2012			<i>Account Net Change</i>			\$4,369.03 <span style="border: 1px solid blue; padding: 0 2px;">8/</span>
12/31/2012			<i>Account Ending Balance</i>			<u>\$41,038.12</u>
<b>1-5131-11</b>						
<b>Account: 1-5131-11 (Payroll Taxes-Security)</b>						
12/1/2012			<i>Account Beginning Balance</i>			\$16,535.98
12/14/2012	7646-125	Payroll	Payroll Taxes	\$611.06		
12/28/2012	7681-86	Payroll	Payroll Taxes	\$505.39		

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<b>Account: 1-5131-11 (Payroll Taxes-Security)</b>						
12/31/2012	7827-39	Payroll	Payroll Taxes - Pay Period 12/24-31/12	\$522.00	6/	
<i>Account Subtotals</i>				1,638.45	\$0.00	
12/31/2012	<i>Account Net Change</i>					\$1,638.45
12/31/2012	<i>Account Ending Balance</i>					\$18,174.43
<b>1-5131-12</b>						
<b>Account: 1-5131-12 (Payroll Taxes-Visitor Services)</b>						
12/1/2012						<i>Account Beginning Balance</i>
12/14/2012	7646-118	Payroll	Payroll Taxes	\$723.35		\$15,808.78
12/28/2012	7681-79	Payroll	Payroll Taxes	\$628.20		
12/31/2012	7827-25	Payroll	Payroll Taxes - Pay Period 12/24-31/12	\$347.11	6/	
<i>Account Subtotals</i>				1,698.66	\$0.00	
12/31/2012	<i>Account Net Change</i>					\$1,698.66
12/31/2012	<i>Account Ending Balance</i>					\$17,507.44
<b>1-5153-01</b>						
<b>Account: 1-5153-01 (Retirement Contribution-Maintenance)</b>						
12/1/2012						<i>Account Beginning Balance</i>
12/30/2012	7780-11	Journal Entry	December match	\$136.38		\$1,301.04
12/30/2012	7644-61	Journal Entry	Sept 401k match	\$104.97		
<i>Account Subtotals</i>				241.35	\$0.00	
12/31/2012	<i>Account Net Change</i>					\$241.35
12/31/2012	<i>Account Ending Balance</i>					\$1,542.39
<b>1-5153-02</b>						
<b>Account: 1-5153-02 (Retirement Contribution-Horticulture)</b>						
12/1/2012						<i>Account Beginning Balance</i>
12/30/2012	7780-12	Journal Entry	December match	\$347.73		\$1,064.54
12/30/2012	7644-62	Journal Entry	Sept 401k match	\$154.24		
<i>Account Subtotals</i>				501.97	\$0.00	
12/31/2012	<i>Account Net Change</i>					\$501.97
12/31/2012	<i>Account Ending Balance</i>					\$1,566.51
<b>1-5153-03</b>						

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<b>Account: 1-5153-03 (Retirement Contribution-Animal)</b>						
12/1/2012						
12/30/2012	7780-13	Journal Entry	December match			
12/30/2012	7644-63	Journal Entry	Sept 401k match			
						<i>Account Beginning Balance</i>
				\$1,619.83		\$15,275.37
				\$1,266.90		
				<i>Account Subtotals</i>	<b>↓</b> \$2,886.73	\$0.00
12/31/2012						
12/31/2012						<i>Account Net Change</i>
						\$2,886.73 <b>8/</b>
						<i>Account Ending Balance</i>
						<u>\$18,162.10</u>
<b>1-5153-08</b>						
<b>Account: 1-5153-08 (Retirement Contribution-Education)</b>						
12/1/2012						
12/30/2012	7780-15	Journal Entry	December match			
12/30/2012	7644-65	Journal Entry	Sept 401k match			
						<i>Account Beginning Balance</i>
				\$596.22		\$6,425.66
				\$619.11		
				<i>Account Subtotals</i>	<b>↓</b> \$1,215.33	\$0.00
12/31/2012						
12/31/2012						<i>Account Net Change</i>
						\$1,215.33 <b>8/</b>
						<i>Account Ending Balance</i>
						<u>\$7,640.99</u>
<b>1-5153-11</b>						
<b>Account: 1-5153-11 (Retirement Contribution-Security)</b>						
12/1/2012						
12/30/2012	7780-17	Journal Entry	December match			
12/30/2012	7644-67	Journal Entry	Sept 401k match			
						<i>Account Beginning Balance</i>
				\$181.15		\$1,968.74
				\$173.15		
				<i>Account Subtotals</i>	<b>↓</b> \$354.30	\$0.00
12/31/2012						
12/31/2012						<i>Account Net Change</i>
						\$354.30 <b>9/</b>
						<i>Account Ending Balance</i>
						<u>\$2,323.04</u>
<b>1-5153-12</b>						
<b>Account: 1-5153-12 (Retirement Contribution-Visitor Services)</b>						
12/1/2012						
12/30/2012	7780-18	Journal Entry	December match			
12/30/2012	7644-68	Journal Entry	Sept 401k match			
						<i>Account Beginning Balance</i>
				\$251.62		\$2,982.73
				\$275.82		
				<i>Account Subtotals</i>	<b>↓</b> \$527.44	\$0.00
12/31/2012						
12/31/2012						<i>Account Net Change</i>
						\$527.44 <b>10/</b>
						<i>Account Ending Balance</i>
						<u>\$3,510.17</u>





Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>1-5165-08</b>						
<b>Account: 1-5165-08 (Salaries-Education)</b>						
12/1/2012						
12/14/2012	7646-3	Payroll	Salaries			
12/14/2012	7646-10	Payroll	Salaries			
12/28/2012	7681-3	Payroll	Salaries			
12/28/2012	7681-10	Payroll	Salaries			
12/31/2012	7827-5	Payroll	Salaries - Pay Period 12/24-31/12			
12/31/2012	7827-19	Payroll	Salaries - Pay Period 12/24-31/12			
12/31/2012	7835-5	Journal Entry	<Reversal>2011 Accrued Vacation			
12/31/2012	7835-19	Journal Entry	<Reversal>2011 Accrued Vacation			
12/31/2012	7836-5	Journal Entry	2012 Accrued Vacation			
12/31/2012	7836-19	Journal Entry	2012 Accrued Vacation			
				<i>Account Beginning Balance</i>		\$483,053.77
				\$19,117.75		
				\$4,470.18		
				\$16,449.68		
				\$3,891.96		
				\$10,379.42		
				\$1,872.29		
					\$16,390.96	
					\$3,757.44	
				\$15,751.97		
				\$2,591.20		
				<i>Account Subtotals</i>	<i>↓</i> \$74,524.45	<i>↓</i> \$20,148.40
12/31/2012						
12/31/2012						
				<i>Account Net Change</i>		<i>↗</i> \$54,376.05
				<i>Account Ending Balance</i>		<u>\$537,429.82</u>
<b>1-5165-09</b>						
<b>Account: 1-5165-09 (Salaries-Volunteer)</b>						
12/1/2012						
12/31/2012						
12/31/2012						
				<i>Account Beginning Balance</i>		\$0.00
				<i>Account Net Change</i>		\$0.00
				<i>Account Ending Balance</i>		<u>\$0.00</u>
<b>1-5165-11</b>						
<b>Account: 1-5165-11 (Salaries-Security)</b>						
12/1/2012						
12/14/2012	7646-9	Payroll	Salaries			
12/28/2012	7681-9	Payroll	Salaries			
12/31/2012	7827-17	Payroll	Salaries - Pay Period 12/24-31/12			
12/31/2012	7835-17	Journal Entry	<Reversal>2011 Accrued Vacation			
12/31/2012	7836-17	Journal Entry	2012 Accrued Vacation			
				<i>Account Beginning Balance</i>		\$168,715.96
				\$8,043.07		
				\$6,661.15		
				\$4,127.11		
					\$8,230.15	
				\$8,099.47		
				<i>Account Subtotals</i>	<i>↓</i> \$26,930.80	\$8,230.15
12/31/2012						
12/31/2012						
				<i>Account Net Change</i>		<i>↗</i> \$18,700.65
				<i>Account Ending Balance</i>		<u>\$187,416.61</u>
<b>1-5165-12</b>						
<b>Account: 1-5165-12 (Salaries-Visitor Services)</b>						

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<b>Account: 1-5165-12 (Salaries-Visitor Services)</b>						
12/1/2012						
12/14/2012	7646-2	Payroll	Salaries	\$9,523.54		\$196,158.92
12/28/2012	7681-2	Payroll	Salaries	\$8,278.77		
12/31/2012	7827-3	Payroll	Salaries - Pay Period 12/24-31/12	\$4,577.86		
12/31/2012	7835-3	Journal Entry	<Reversal>2011 Accrued Vacation		\$6,061.09	
12/31/2012	7836-3	Journal Entry	2012 Accrued Vacation	\$6,467.27		
<b>Account Subtotals</b>				<b>\$28,847.44</b>	<b>\$6,061.09</b>	
12/31/2012						
12/31/2012						
<b>Account Net Change</b>						
<b>Account Ending Balance</b>						
<b>1-5200-01</b>						
<b>Account: 1-5200-01 (Workers Comp-Maintenance)</b>						
12/1/2012						
12/14/2012	7646-134	Payroll	Workers Comp	\$906.62		\$20,243.06
12/28/2012	7681-95	Payroll	Workers Comp	\$886.21		
12/30/2012	7789-2	Journal Entry	Reverse WC (refund)		\$4,447.57	
12/31/2012	7827-55	Payroll	Workers Comp - Pay Period 12/24-31/12	\$442.36		
<b>Account Subtotals</b>				<b>\$2,235.19</b>	<b>\$4,447.57</b>	
12/31/2012						
12/31/2012						
<b>Account Net Change</b>						
<b>Account Ending Balance</b>						
<b>1-5200-02</b>						
<b>Account: 1-5200-02 (Workers Comp-Horticulture)</b>						
12/1/2012						
12/14/2012	7646-139	Payroll	Workers Comp	\$951.28		\$12,333.02
12/28/2012	7681-100	Payroll	Workers Comp	\$381.35		
12/30/2012	7789-3	Journal Entry	Reverse WC (refund)		\$3,060.73	
12/31/2012	7827-65	Payroll	Workers Comp - Pay Period 12/24-31/12	\$213.54		
<b>Account Subtotals</b>				<b>\$1,546.17</b>	<b>\$3,060.73</b>	
12/31/2012						
12/31/2012						
<b>Account Net Change</b>						
<b>Account Ending Balance</b>						
<b>1-5200-03</b>						
<b>Account: 1-5200-03 (Workers Comp-Animal)</b>						

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 1-5200-03 (Workers Comp-Animal)</b>						
12/1/2012			<i>Account Beginning Balance</i>			\$107,704.68
12/14/2012	7646-132	Payroll	Workers Comp	\$5,399.81		
12/28/2012	7681-93	Payroll	Workers Comp	\$4,900.87		
12/30/2012	7769-15	Payroll	Workers Comp	\$2.47		
12/30/2012	7789-4	Journal Entry	Reverse WC (refund)		\$23,150.44	
12/30/2012	7798-10	Journal Entry	Workers Comp	\$313.21		
12/31/2012	7827-51	Payroll	Workers Comp - Pay Period 12/24-31/12	\$2,578.56		
			<i>Account Subtotals</i>	<u>\$13,194.92</u>	<u>\$23,150.44</u>	
12/31/2012			<i>Account Net Change</i>			<u>(\$9,955.52)</u>
12/31/2012			<i>Account Ending Balance</i>			<u>\$97,749.16</u>
<b>1-5200-08</b>						
<b>Account: 1-5200-08 (Workers Comp-Education)</b>						
12/1/2012			<i>Account Beginning Balance</i>			\$58,877.18
12/14/2012	7646-131	Payroll	Workers Comp	\$1,780.65		
12/14/2012	7646-138	Payroll	Workers Comp	\$500.22		
12/28/2012	7681-92	Payroll	Workers Comp	\$1,521.40		
12/28/2012	7681-99	Payroll	Workers Comp	\$435.51		
12/30/2012	7789-6	Journal Entry	Reverse WC (refund)		\$10,294.29	
12/30/2012	7798-11	Journal Entry	Workers Comp	\$631.86		
12/31/2012	7827-49	Payroll	Workers Comp - Pay Period 12/24-31/12	\$941.17		
12/31/2012	7827-63	Payroll	Workers Comp - Pay Period 12/24-31/12	\$197.32		
			<i>Account Subtotals</i>	<u>\$6,008.13</u>	<u>\$10,294.29</u>	
12/31/2012			<i>Account Net Change</i>			<u>(\$4,286.16)</u>
12/31/2012			<i>Account Ending Balance</i>			<u>\$54,591.02</u>
<b>1-5200-11</b>						
<b>Account: 1-5200-11 (Workers Comp-Security)</b>						
12/1/2012			<i>Account Beginning Balance</i>			\$17,915.42
12/14/2012	7646-137	Payroll	Workers Comp	\$886.27		
12/28/2012	7681-98	Payroll	Workers Comp	\$735.26		
12/30/2012	7789-8	Journal Entry	Reverse WC (refund)		\$4,054.10	
12/31/2012	7827-61	Payroll	Workers Comp - Pay Period 12/24-31/12	\$429.81		
			<i>Account Subtotals</i>	<u>\$2,051.34</u>	<u>\$4,054.10</u>	
12/31/2012			<i>Account Net Change</i>			<u>(\$2,002.76)</u>

# Fresno's Chaffee Zoo Corporation

## General Ledger Report

### December 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 1-5200-11 (Workers Comp-Security)</b>						
12/31/2012			<i>Account Ending Balance</i>			<u>\$15,912.66</u>
<b>1-5200-12</b>						
<b>Account: 1-5200-12 (Workers Comp-Visitor Services)</b>						
12/1/2012			<i>Account Beginning Balance</i>			\$21,118.81
12/14/2012	7646-130	Payroll	Workers Comp	\$1,057.07		
12/28/2012	7681-91	Payroll	Workers Comp	\$917.77		
12/30/2012	7789-9	Journal Entry	Reverse WC (refund)		\$4,727.55	
12/31/2012	7827-47	Payroll	Workers Comp - Pay Period 12/24-31/12	\$477.82		
			<i>Account Subtotals</i>	<u>\$2,452.66</u>	<u>\$4,727.55</u>	
12/31/2012			<i>Account Net Change</i>			<u>(\$2,274.89)</u>
12/31/2012			<i>Account Ending Balance</i>			<u>\$18,843.92</u>
12/1/2012					<i>Grand Total Beginning Balance</i>	\$2,873,108.46
12/31/2012					<i>Grand Total Net Change</i>	\$283,211.00
12/31/2012					<i>Grand Total Ending Balance</i>	<u>\$3,156,319.46</u>



# Fresno's Chaffee Zoo Corporation

## Income Statement

### January - June 2012

	2012 Budget	Jan Measure Z	February Measure Z	March Measure Z	April Measure Z	May Measure Z	June Measure Z
<b>EXPENSES</b>							
<b>OPERATING EXPENSES</b>							
<b>Personnel Expenses</b>							
Administration	\$613,767.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Animal	\$1,596,523.00	\$86,349.51	\$102,343.19	\$99,727.41	\$109,500.92	\$109,827.60	\$160,573.52
Education	\$690,258.00	\$36,849.40	\$41,803.12	\$42,491.70	\$52,505.59	\$51,246.77	\$93,815.18
Maintenance/Horticulture	\$650,015.00	\$38,624.06	\$41,513.79	\$43,590.80	\$40,975.07	\$35,254.36	\$50,133.46
Mem/Dev/Markating	\$376,555.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Veterinary	\$206,718.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Visitor Services	\$512,964.00	\$28,271.71	\$30,023.06	\$32,745.97	\$41,618.53	\$41,599.05	\$68,498.97
<b>Total Personnel Expenses</b>	<b>\$4,646,800.00</b>	<b>\$190,094.68</b> <span style="border: 1px solid red; padding: 0 2px;">3/</span>	<b>\$215,683.16</b> <span style="border: 1px solid red; padding: 0 2px;">3/</span>	<b>\$218,555.88</b> <span style="border: 1px solid red; padding: 0 2px;">3/</span>	<b>\$244,600.11</b> <span style="border: 1px solid red; padding: 0 2px;">3/</span>	<b>\$237,927.78</b> <span style="border: 1px solid red; padding: 0 2px;">4/</span>	<b>\$373,021.13</b> <span style="border: 1px solid red; padding: 0 2px;">4/</span>
<b>Other Expenses</b>							
Advertising	\$296,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Animal Feed	\$244,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computer/Software	\$34,280.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Conservation	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Depreciation Expense	\$235,272.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dues	\$33,450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment	\$145,660.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fleet	\$41,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Food/Catering	\$58,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance	\$140,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Business	\$9,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Office Supplies	\$33,145.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Postage	\$44,045.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Printing	\$88,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Replacements	\$215,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Service/Bank/Credit Card Fees	\$85,040.00	\$20.00	\$20.00	\$30.00	\$60.00	\$20.00	\$10.00
Signage	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Specialized Services	\$572,110.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Staff Development	\$58,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## EXPENSES

## OPERATING EXPENSES

### Personnel Expenses

Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$534,086.47
Animal	\$122,686.38	\$116,247.64	\$122,472.97	\$121,671.94	\$174,393.11	\$146,473.17	\$1,472,267.36	\$1,472,267.36
Education	\$63,595.16	\$63,153.03	\$55,239.42	\$56,232.37	\$68,932.54	\$58,406.81	\$684,271.09	\$687,293.84
Maintenance/Horticulture	\$35,472.08	\$33,980.86	\$33,140.57	\$39,103.00	\$53,994.73	\$34,447.94	\$480,230.72	\$480,230.72
Mem/Dev/Marketing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$384,968.92
Veterinary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$189,531.87
Visitor Services	\$44,926.57	\$40,133.33	\$49,280.45	\$41,610.88	\$56,648.69	\$43,883.08	\$519,240.29	\$519,240.29
<b>Total Personnel Expenses</b>	<b>\$266,680.19</b>	<b>\$253,514.86</b>	<b>\$260,133.41</b>	<b>\$258,618.19</b>	<b>\$353,969.07</b>	<b>\$283,211.00</b>	<b>\$3,156,009.46</b>	<b>\$4,267,619.47</b>

### Other Expenses

[illegible]

# Fresno's Chaffee Zoo Corporation

## General Ledger Report

### January - December 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account:	1-5200-12 (Workers Comp-Visitor Services)					
8/10/2012	7345-78	Payroll	Workers Comp	\$944.71		
8/24/2012	7380-93	Payroll	Workers Comp	\$999.05		
9/7/2012	7417-91	Payroll	Workers Comp	\$1,341.14		
9/21/2012	7436-84	Payroll	Workers Comp	\$1,098.30		
10/5/2012	7501-80	Payroll	Workers Comp	\$997.13		
10/19/2012	7507-80	Payroll	Workers Comp	\$925.41		
11/2/2012	7551-87	Payroll	Workers Comp	\$945.53		
11/16/2012	7588-88	Payroll	Workers Comp	\$845.39		
11/16/2012	7789-19	Journal Entry	Reverse WC (refund)		\$658.00	
11/30/2012	7609-88	Payroll	Workers Comp	\$851.28		
12/14/2012	7646-130	Payroll	Workers Comp	\$1,057.07		
12/28/2012	7681-91	Payroll	Workers Comp	\$917.77		
12/30/2012	7789-9	Journal Entry	Reverse WC (refund)		\$4,727.55	
12/31/2012	7827-47	Payroll	Workers Comp - Pay Period 12/24-31/12	✓ \$477.82		
Account Subtotals				\$25,564.81	\$6,720.89	
12/31/2012			Account Net Change			\$18,843.92
12/31/2012			Account Ending Balance			\$18,843.92
1/1/2012			Grand Total Beginning Balance			\$0.00
12/31/2012			Grand Total Net Change			\$3,156,319.46
12/31/2012			Grand Total Ending Balance			\$3,156,319.46

- 310.00  
\$3,156,009.46

		Claim	Actual	Difference
Animal	Jan	105,142.00	105,142.00	-
	Feb	102,343.19	102,343.19	-
	Mar	99,235.27	99,727.41	492.14
	April	109,500.92	109,500.92	-
	May	109,827.60	109,827.60	-
	June	160,929.93	160,573.52	(356.41)
	July	122,686.38	122,686.38	-
	Aug	113,741.84	116,247.64	2,505.80
	Sept	114,135.92	122,472.97	8,337.05
	Oct	119,884.93	121,671.94	1,787.01
	Nov	175,359.60	174,393.11	(966.49)
	Total	<b>1,332,787.58</b>	<b>1,344,586.68</b>	<b>11,799.10</b> <span>5/</span>
		(119,344.77)	(119,344.76)	0.01

		Claim	Actual	Difference
Education	Jan	45,084.35	45,084.35	-
	Feb	41,803.12	41,803.12	-
	Mar	41,349.63	42,491.70	1,142.07
	April	52,505.59	52,505.59	-
	May	51,246.77	51,246.77	-
	June	93,815.18	93,815.18	-
	July	63,595.16	63,595.16	-
	Aug	62,268.51	63,153.03	884.52
	Sept	53,552.59	55,239.42	1,686.83
	Oct	54,373.48	56,232.37	1,858.89
	Nov	68,333.79	68,932.54	598.75
	Total	<b>627,928.17</b>	<b>634,099.23</b>	<b>6,171.06</b> <span>5/</span>
		(51,965.77)	(51,965.77)	-

		Claim	Actual	Difference
Maint	Jan	45,890.31	45,890.31	-
	Feb	41,513.79	41,513.79	-
	Mar	43,590.80	43,590.80	-
	April	40,975.07	40,975.07	-
	May	35,254.36	35,254.36	-
	June	50,133.46	50,133.46	-
	July	35,472.08	35,472.08	-
	Aug	33,781.57	33,980.86	199.29
	Sept	32,863.04	33,140.57	277.53
	Oct	38,714.23	39,103.00	388.77
	Nov	54,435.13	53,994.73	(440.40)
	Total	<b>452,623.84</b>	<b>453,049.03</b>	<b>425.19</b> <span>5/</span>
		(32,508.23)	(32,508.23)	-

		Claim	Actual	Difference
Visitor	Jan	35,063.06	35,063.06	-
	Feb	30,023.06	30,023.06	-
	Mar	32,745.97	32,745.97	-
	April	41,618.53	41,618.53	-
	May	41,599.05	41,599.05	-
	June	68,498.97	68,498.97	-
	July	44,926.57	44,926.57	-
	Aug	39,594.04	40,133.33	539.29
	Sept	46,967.84	49,280.45	2,312.61
	Oct	41,205.93	41,610.88	404.95
	Nov	57,263.54	56,648.69	(614.85)
	Total	<b>479,506.56</b>	<b>482,148.56</b>	<b>2,642.00</b> <span>5/</span>
		(35,767.87)	(30,815.44)	4,952.43



Account	Program	Adopted Appropriations	Adjusted Appropriations	Year-To-Date		Remaining Appropriations	% Used
				Expenditures	Encumbrances		
BUDGET YEAR 2013							
6103	VISITOR SERVICES	0.00	576,978.00	73,805.06	0.00	503,172.94	13%
6104	ANIMAL	0.00	1,675,445.00	239,136.79	0.00	1,436,308.21	14%
6105	VETERINARY	0.00	216,689.00	29,455.12	0.00	187,233.88	14%
6106	MAINTENANCE	0.00	575,809.00	62,881.47	0.00	512,927.53	11%
6107	EDUCATION	0.00	721,211.00	108,154.56	0.00	613,056.44	15%
6000	Salaries And Employee Benefits	0.00	3,766,132.00	513,433.00	0.00	3,252,699.00	14%
7612	Interest/Bank Charges	0.00	360.00	20.00	0.00	340.00	6%
7000	Services And Supplies	0.00	360.00	20.00	0.00	340.00	6%
2013 Total		0.00	3,766,492.00	513,453.00	0.00	3,253,039.00	14%
BUDGET YEAR 2012							
6103	VISITOR SERVICES	373,513.38	373,513.38	340,055.94	0.00	33,457.44	5/ 91%
6104	ANIMAL	1,180,301.62	1,180,301.62	916,277.71	0.00	264,023.91	78%
6106	MAINTENANCE	478,045.03	478,045.03	280,653.87	0.00	197,391.16	59%
6107	EDUCATION	509,515.31	509,515.31	447,185.48	0.00	62,329.83	88%
6000	Salaries And Employee Benefits	2,541,375.34	2,541,375.34	1,984,173.00	0.00	557,202.34	78%
7612	Interest/Bank Charges	120.00	120.00	120.00	0.00	0.00	100%
7000	Services And Supplies	120.00	120.00	120.00	0.00	0.00	100%
8300	Equipment	90899 X-Ray System	125,000.00	125,000.00	0.00	125,000.00	0%
8000	General Fixed Assets		125,000.00	0.00	0.00	125,000.00	0%
2012 Total		2,666,495.34	2,666,495.34	1,984,293.00	0.00	682,202.34	74%
BUDGET YEAR 2011							
2011 Total		0.00	0.00	0.00	0.00	0.00	n/a
9811 DEPARTMENT TOTAL		2,666,495.34	6,432,987.34	2,497,746.00	0.00	3,935,241.34	39%