



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 #: 2013-4

Claim Submission Date: 5/3/2013

Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Variance Explanation	Description	Amount Requested	
4/1 – 4/30/2013	\$138,213.07		Animal Dept. Salary & Benefits	3/ 127,935.53	✓ A
4/1 – 4/30/2013	\$ 59,744.86		Education Dept. Salary & Benefits	\$ 68,091.36	✓ B
4/1 – 4/30/2013	\$ 49,046.07	Vacant positions, benefits under budget	Maintenance Dept. Salary & Benefits	\$ 35,112.82	✓ C
4/1 – 4/30/2013	\$ 18,256.40		Veterinary Salary & Benefits	\$ 17,025.48	✓ D
4/1 – 4/30/2013	\$ 47,425.92		Visitor Services Dept. Salary & Benefits	\$ 48,493.02	✓ E
4/1 – 4/30/2013	\$ 10.00		Wire Fee	\$ 10.00	F
				\$ 296,668.21	G
				\$ (10.00)	F
	\$312,696.32		TOTAL AMOUNT REQUESTED	\$296,658.21	✓ H

Fresno's Chaffee Zoo Corporation

Income Statement

April 2013

	2013 Budget	April Budget	April Measure Z	April Actual	YTD Budget	YTD Measure Z	YTD Actual
EXPENSES							
OPERATING EXPENSES							
Personnel Expenses							
Administration	\$564,803.00	\$46,089.64	\$0.00	\$45,297.35	\$163,839.43	\$0.00	\$159,486.56
Animal	\$1,675,445.00	\$138,213.07	4/ \$127,935.53	2/ \$127,935.53	\$494,335.96	\$458,458.32	\$458,458.32
Education	\$721,211.00	\$59,744.86	5/ \$68,091.36	\$68,091.36	\$211,739.88	\$218,010.76	\$218,010.76
Maintenance/Horticulture	\$575,809.00	\$49,046.07	5/ \$35,112.82	\$35,112.82	\$172,306.25	\$123,981.56	\$123,981.56
Mem/Dev/Marketing	\$404,833.00	\$33,457.37	\$0.00	\$31,722.05	\$118,826.26	\$0.00	\$110,164.85
Veterinary	\$216,689.00	\$18,256.40	6/ \$17,025.48	\$17,025.48	\$64,657.43	\$58,672.18	\$58,672.18
Visitor Services	\$576,977.00	\$47,425.92	6/ \$48,493.02	\$48,493.02	\$178,750.47	\$150,739.83	\$150,739.83
Total Personnel Expenses	\$4,735,767.00	\$392,233.33	↓ \$296,658.21	\$373,677.61	\$1,404,455.68	\$1,009,862.65	\$1,279,514.06
Other Expenses							
Advertising	\$302,000.00	\$24,833.32	\$0.00	\$37,394.25	\$99,833.28	\$0.00	\$57,908.57
Animal Feed	\$271,700.00	\$22,641.65	\$0.00	\$19,644.75	\$90,566.60	\$0.00	\$85,420.84
Computer/Software	\$48,445.00	\$7,637.02	\$0.00	\$7,523.55	\$23,348.08	\$0.00	\$29,206.56
Conservation	\$50,000.00	\$4,166.66	\$0.00	\$200.00	\$16,666.64	\$0.00	\$500.00
Depreciation Expense	\$246,456.00	\$16,266.33	\$0.00	\$12,585.39	\$65,065.32	\$0.00	\$50,341.56
Dues	\$35,600.00	\$10,187.49	\$0.00	\$2,829.50	\$12,449.96	\$0.00	\$13,936.50
Equipment	\$140,243.00	\$10,878.46	\$0.00	\$8,414.01	\$39,413.84	\$0.00	\$20,632.27
Fleet	\$37,600.00	\$3,133.30	\$0.00	\$2,974.94	\$12,533.20	\$0.00	\$7,371.67
Food/Catering	\$71,900.00	\$6,266.61	\$0.00	\$5,935.03	\$21,566.44	\$0.00	\$9,034.09
Insurance	\$140,000.00	\$10,000.00	\$0.00	\$0.00	\$70,000.00	\$0.00	\$39,428.00
Miscellaneous Business	\$14,300.00	\$1,093.26	\$0.00	\$478.78	\$4,188.04	\$0.00	\$2,034.29
Office Supplies	\$28,395.00	\$2,404.10	\$0.00	\$1,159.03	\$9,541.40	\$0.00	\$4,655.21
Postage	\$47,360.00	\$3,179.93	\$0.00	\$611.06	\$17,269.72	\$0.00	\$6,859.47
Printing	\$119,595.00	\$19,597.46	\$0.00	\$30,185.98	\$47,389.84	\$0.00	\$40,696.68
Repairs and Replacements	\$191,350.00	\$15,945.77	\$0.00	\$4,094.65	\$63,783.08	\$0.00	\$31,460.73
Service/Bank/Credit Card Fees	\$112,490.00	\$9,374.15	\$20.00	\$7,965.78	\$37,496.60	\$50.00	\$33,626.71
Signage	\$27,000.00	\$2,250.00	\$0.00	\$3,911.06	\$9,000.00	\$0.00	\$11,595.94
Specialized Services	\$612,475.00	\$49,483.22	\$0.00	\$52,450.51	\$196,982.88	\$0.00	\$164,366.06
Staff Development	\$62,550.00	\$4,795.77	\$0.00	\$5,879.67	\$20,433.08	\$0.00	\$18,070.47

Fresno's Chaffee Zoo Corporation

Income Statement

April 2013

	2013 Budget	April Budget	April Measure Z	April 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	\$47,500.00	\$5,700.00	\$0.00	\$6,245.82	\$17,575.00	\$0.00	\$16,917.36
Payroll Taxes-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Administration	\$39,026.00	\$3,044.03	\$0.00	\$2,617.81	\$11,005.33	\$0.00	\$9,737.21
Retirement Contribution-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Administration	\$17,626.00	\$1,374.83	\$0.00	\$1,596.61	\$4,970.53	\$0.00	\$3,250.64
Salaries-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salaries-Administration	\$453,151.00	\$35,345.78	\$0.00	\$34,489.63	\$127,788.57	\$0.00	\$128,282.62
Workers Comp-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Administration	\$7,500.00	\$625.00	\$0.00	\$347.48	\$2,500.00	\$0.00	\$1,298.73
Total Administration	\$564,803.00	\$46,089.64	\$0.00	\$45,297.35	\$163,839.43	\$0.00	\$159,486.56
Animal							
Benefits-Animal	\$160,000.00	\$19,200.00	8/ \$18,431.96	\$18,431.96	\$59,200.00	\$59,048.31	\$59,048.31
Payroll Taxes-Animal	\$98,711.00	\$7,699.46	10/ \$6,851.68	\$6,851.68	\$27,836.49	\$25,381.25	\$25,381.25
Retirement Contribution-Animal	\$22,000.00	\$1,833.33	12/ \$3,025.89	\$3,025.89	\$7,333.32	\$6,092.63	\$6,092.63
Salaries-Animal	\$1,265,165.00	\$98,682.87	15/ \$89,980.24	\$89,980.24	\$356,776.51	\$333,628.92	\$333,628.92
Workers Comp-Animal	\$129,569.00	\$10,797.41	17/ \$9,645.76	\$9,645.76	\$43,189.64	\$34,307.21	\$34,307.21
Total Animal	\$1,675,445.00	\$138,213.07	↓ \$127,935.53 3/	\$127,935.53	\$494,335.96	\$458,458.32	\$458,458.32
Education							
Benefits-Education	\$60,000.00	\$7,200.00	8/ \$5,214.18	\$5,214.18	\$22,200.00	\$15,906.10	\$15,906.10
Benefits-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Education	\$47,707.00	\$3,721.15	11/ \$3,868.55	\$3,868.55	\$13,453.37	\$12,696.03	\$12,696.03
Payroll Taxes-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Education	\$10,206.00	\$796.07	13/ \$1,270.74	\$1,270.74	\$2,878.09	\$2,519.59	\$2,519.59
Salaries-Education	\$530,298.00	\$41,363.24	15/ \$50,814.40	\$50,814.40	\$149,544.02	\$168,116.13	\$168,116.13

Fresno's Chaffee Zoo Corporation

Income Statement

April 2013

	2013 Budget	April Budget	April Measure Z	April Actual	YTD Budget	YTD Measure Z	YTD Actual
Salaries-Volunteer	\$5,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
Workers Comp-Education	\$68,000.00	\$5,664.40	7/ \$6,923.49	\$6,923.49	\$22,664.40	\$18,772.91	\$18,772.91
Workers Comp-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Education	\$721,211.00	\$59,744.86	11/ \$68,091.36	\$68,091.36	\$211,739.88	\$218,010.76	\$218,010.76
Maintenance/Horticulture							
Benefits-Maintenance	\$61,000.00	\$7,320.00	7/ \$4,299.68	\$4,299.68	\$22,570.00	\$13,564.76	\$13,564.76
Benefits-Horticulture	\$33,500.00	\$4,020.00	7/ \$2,441.89	\$2,441.89	\$12,395.00	\$8,582.91	\$8,582.91
Payroll Taxes-Maintenance	\$27,000.00	\$2,106.00	10/ \$1,232.86	\$1,232.86	\$7,614.00	\$4,239.83	\$4,239.83
Payroll Taxes-Horticulture	\$12,213.00	\$952.61	10/ \$526.31	\$526.31	\$3,444.06	\$1,937.80	\$1,937.80
Retirement Contribution-Maintenance	\$2,017.00	\$156.00	12/ \$443.47	\$443.47	\$581.00	\$775.48	\$775.48
Retirement Contribution-Horticulture	\$2,195.00	\$171.21	12/ \$180.89	\$180.89	\$618.97	\$358.18	\$358.18
Salaries-Maintenance	\$232,912.00	\$18,167.14	14/ \$16,630.46	\$16,630.46	\$65,681.18	\$60,095.33	\$60,095.33
Salaries-Horticulture	\$156,784.00	\$12,229.15	14/ \$7,014.84	\$7,014.84	\$44,213.08	\$25,830.08	\$25,830.08
Workers Comp-Maintenance	\$31,188.00	\$2,597.96	16/ \$1,621.97	\$1,621.97	\$10,394.96	\$5,942.16	\$5,942.16
Workers Comp-Horticulture	\$17,000.00	\$1,326.00	16/ \$720.45	\$720.45	\$4,794.00	\$2,655.03	\$2,655.03
Total Maintenance/Horticulture	\$575,809.00	\$49,046.07	11/ \$35,112.82	\$35,112.82	\$172,306.25	\$123,981.56	\$123,981.56
Mem/Dev/Marketing							
Benefits-Development	\$42,500.00	\$5,100.00	\$0.00	\$3,224.04	\$15,725.00	\$0.00	\$9,349.60
Payroll Taxes-Development	\$27,213.00	\$2,122.61	\$0.00	\$1,839.54	\$7,674.06	\$0.00	\$6,277.79
Payroll Taxes-Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Development	\$6,645.00	\$518.31	\$0.00	\$1,231.12	\$1,873.87	\$0.00	\$2,444.88
Salaries-Development	\$310,475.00	\$24,217.05	\$0.00	\$24,266.08	\$87,553.93	\$0.00	\$87,678.96
Salaries-Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Development	\$18,000.00	\$1,499.40	\$0.00	\$1,161.27	\$5,999.40	\$0.00	\$4,413.62
Workers Comp-Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Mem/Dev/Marketing	\$404,833.00	\$33,457.37	\$0.00	\$31,722.05	\$118,826.26	\$0.00	\$110,164.85
Veterinary							
Benefits-Veterinary	\$30,000.00	\$3,600.00	9/ \$2,858.91	\$2,858.91	\$11,100.00	\$9,914.90	\$9,914.90
Payroll Taxes-Veterinary	\$12,943.00	\$1,009.55	11/ \$861.59	\$861.59	\$3,649.92	\$3,067.96	\$3,067.96

Fresno's Chaffee Zoo Corporation

Income Statement

April 2013

	2013 Budget	April Budget	April Measure Z	April Actual	YTD Budget	YTD Measure Z	YTD Actual
Retirement Contribution-Veterinary	\$6,230.00	\$485.94	13/	\$855.90	\$855.90	\$1,756.86	\$1,360.39
Salaries-Veterinary	\$149,766.00	\$11,681.75	15/	\$11,262.63	\$11,262.63	\$42,234.01	\$40,103.87
Workers Comp-Veterinary	\$17,750.00	\$1,479.16	17/	\$1,186.45	\$1,186.45	\$5,916.64	\$4,225.06
Total Veterinary	\$216,689.00	\$18,256.40	14/	\$17,025.48	\$17,025.48	\$64,657.43	\$58,672.18
Visitor Services							
Benefits-Security	\$23,000.00	\$2,760.00	9/	\$2,369.88	\$2,369.88	\$8,510.00	\$7,424.63
Benefits-Visitor Services	\$22,425.00	\$1,868.75	9/	\$2,086.37	\$2,086.37	\$7,475.00	\$6,808.26
Payroll Taxes-Security	\$19,947.00	\$1,555.87	11/	\$1,054.96	\$1,054.96	\$5,625.05	\$3,661.90
Payroll Taxes-Visitor Services	\$20,000.00	\$1,560.00	11/	\$1,716.22	\$1,716.22	\$5,640.00	\$4,804.23
Retirement Contribution-Security	\$2,345.00	\$182.91	13/	\$421.28	\$421.28	\$661.27	\$767.57
Retirement Contribution-Visitor Services	\$4,434.00	\$345.85	14/	\$580.82	\$580.82	\$1,250.38	\$1,083.93
Salaries-Security	\$202,000.00	\$16,833.33	16/	\$13,900.09	\$13,900.09	\$67,333.32	\$51,004.26
Salaries-Visitor Services	\$234,153.00	\$18,263.86	16/	\$22,568.67	\$22,568.67	\$66,031.86	\$63,299.51
Workers Comp-Security	\$21,913.00	\$1,825.35	18/	\$1,435.44	\$1,435.44	\$7,303.59	\$5,277.35
Workers Comp-Visitor Services	\$26,760.00	\$2,230.00	18/	\$2,359.29	\$2,359.29	\$8,920.00	\$6,608.19
Total	\$576,977.00	\$47,425.92	14/	\$48,493.02	\$48,493.02	\$178,750.47	\$150,739.83
Total Personnel Expenses	\$4,735,767.00	\$392,233.33		\$296,658.21	\$373,677.61	\$1,404,455.68	\$1,009,862.65
Other Expenses							
Advertising							
Advertising	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Marketing	\$295,000.00	\$24,583.33		\$0.00	\$37,394.25	\$98,333.32	\$0.00
Advertising-Development	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Special Events	\$5,000.00	\$83.33		\$0.00	\$0.00	\$833.32	\$0.00
Advertising-Education	\$2,000.00	\$166.66		\$0.00	\$0.00	\$666.64	\$0.00
Advertising-Visitor Services	\$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
Advertising-Information Technology	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Total Advertising	\$302,000.00	\$24,833.32		\$0.00	\$37,394.25	\$99,833.28	\$0.00
Animal Feed							

Fresno's Chaffee Zoo Corporation

General Ledger Report

April 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5014-13						
Account: 1-5014-13 (Bank Fees-Measure Z-Administration)						
4/1/2013			<i>Account Beginning Balance</i>			\$30.00
4/11/2013	7991-5	Journal Entry	Measure Z Dec Operating 2012-12 wire fee	\$10.00		
4/26/2013	8026-3	Journal Entry	Measure Z Capital Claim 17C Wire Fee	\$10.00		
			<i>Account Subtotals</i>	\$20.00	\$0.00	
4/30/2013			<i>Account Net Change</i>			\$20.00
4/30/2013			<i>Account Ending Balance</i>			\$50.00
1-5080-01						
Account: 1-5080-01 (Benefits-Maintenance)						
4/1/2013			<i>Account Beginning Balance</i>			\$9,265.08
4/1/2013	8017-7	Journal Entry	2nd Q employee contribution	\$1,785.40		
4/3/2013	7963-208	Accounts Payable	Blue Shield of California-Health Insurance Premium	\$2,415.09		
4/3/2013	7963-218	Accounts Payable	VSP-Vision Insurance Premium	\$90.93		
4/3/2013	7963-228	Accounts Payable	Principal Life-Dental, Life, LTD & Vol Life	\$523.26		
4/5/2013	7973-22	Payroll	Salaries		\$257.50	
4/19/2013	8037-22	Payroll	Salaries		\$257.50	
			<i>Account Subtotals</i>	↓ \$4,814.68	\$515.00	
4/30/2013			<i>Account Net Change</i>			↓ \$4,299.68
4/30/2013			<i>Account Ending Balance</i>			\$13,564.76
1-5080-02						
Account: 1-5080-02 (Benefits-Horticulture)						
4/1/2013			<i>Account Beginning Balance</i>			\$6,141.02
4/1/2013	8017-8	Journal Entry	2nd Q employee contribution	\$767.70		
4/3/2013	7963-209	Accounts Payable	Blue Shield of California-Health Insurance Premium	\$1,497.97		
4/3/2013	7963-219	Accounts Payable	VSP-Vision Insurance Premium	\$48.15		
4/3/2013	7963-229	Accounts Payable	Principal Life-Dental, Life, LTD & Vol Life	\$263.07		
4/5/2013	7973-25	Payroll	Salaries		\$67.50	
4/19/2013	8037-25	Payroll	Salaries		\$67.50	
			<i>Account Subtotals</i>	↓ \$2,576.89	\$135.00	
4/30/2013			<i>Account Net Change</i>			\$2,441.89
4/30/2013			<i>Account Ending Balance</i>			\$8,582.91
1-5080-03						

5/

5/

Fresno's Chaffee Zoo Corporation General Ledger Report April 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-03 (Benefits-Animal)						
4/1/2013			<i>Account Beginning Balance</i>			\$40,616.35
4/1/2013	8017-9	Journal Entry	2nd Q employee contribution	\$5,659.30		
4/3/2013	7963-202	Accounts Payable	Blue Shield of California-Health Insurance Premium	\$10,118.97		
4/3/2013	7963-212	Accounts Payable	VSP-Vision Insurance Premium	\$323.17		
4/3/2013	7963-222	Accounts Payable	Principal Life-Dental, Life, LTD & Vol Life	\$2,517.25		
4/5/2013	7973-21	Payroll	Salaries		\$207.97	
4/12/2013	7992-8	Cash Receipts	Cobra-K Perry 4/12/13		\$288.49	
4/17/2013	8017-3	Journal Entry	1st and 2nd Q 2013 employee contribution	\$517.70		
4/19/2013	8037-21	Payroll	Salaries		\$207.97	
			<i>Account Subtotals</i>	↓ \$19,136.39	\$704.43	
4/30/2013			<i>Account Net Change</i>			↓ \$18,431.96 4/
4/30/2013			<i>Account Ending Balance</i>			<u><u>\$59,048.31</u></u>
1-5080-08						
Account: 1-5080-08 (Benefits-Education)						
4/1/2013			<i>Account Beginning Balance</i>			\$10,691.92
4/1/2013	8017-11	Journal Entry	2nd Q employee contribution	\$1,794.25		
4/3/2013	7963-205	Accounts Payable	Blue Shield of California-Health Insurance Premium	\$2,629.09		
4/3/2013	7963-215	Accounts Payable	VSP-Vision Insurance Premium	\$95.24		
4/3/2013	7963-225	Accounts Payable	Principal Life-Dental, Life, LTD & Vol Life	\$940.60		
4/5/2013	7973-20	Payroll	Salaries		\$122.50	
4/19/2013	8037-20	Payroll	Salaries		\$122.50	
			<i>Account Subtotals</i>	↓ \$5,459.18	\$245.00	
4/30/2013			<i>Account Net Change</i>			\$5,214.18 4/
4/30/2013			<i>Account Ending Balance</i>			<u><u>\$15,906.10</u></u>
1-5080-09						
Account: 1-5080-09 (Benefits-Volunteer)						
4/1/2013			<i>Account Beginning Balance</i>			\$0.00
4/30/2013			<i>Account Net Change</i>			\$0.00
4/30/2013			<i>Account Ending Balance</i>			<u><u>\$0.00</u></u>
1-5080-10						
Account: 1-5080-10 (Benefits-Veterinary)						
4/1/2013			<i>Account Beginning Balance</i>			\$7,055.99
4/1/2013	8017-12	Journal Entry	2nd Q employee contribution	\$767.70		

Fresno's Chaffee Zoo Corporation General Ledger Report April 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-10 (Benefits-Veterinary)						
4/3/2013	7963-207	Accounts Payable	Blue Shield of California-Health Insurance Premium	\$1,895.39		
4/3/2013	7963-216	Accounts Payable	VSP-Vision Insurance Premium	\$34.24		
4/3/2013	7963-227	Accounts Payable	Principal Life-Dental, Life, LTD & Vol Life	\$161.58		
			<i>Account Subtotals</i>	↓ \$2,858.91	\$0.00	
4/30/2013			<i>Account Net Change</i>			\$2,858.91 5/
4/30/2013			<i>Account Ending Balance</i>			<u>\$9,914.90</u>
1-5080-11						
Account: 1-5080-11 (Benefits-Security)						
4/1/2013			<i>Account Beginning Balance</i>			\$5,054.75
4/1/2013	8017-13	Journal Entry	2nd Q employee contribution	\$1,026.55		
4/3/2013	7963-211	Accounts Payable	Blue Shield of California-Health Insurance Premium	\$1,131.12		
4/3/2013	7963-221	Accounts Payable	VSP-Vision Insurance Premium	\$37.45		
4/3/2013	7963-231	Accounts Payable	Principal Life-Dental, Life, LTD & Vol Life	\$284.76		
4/5/2013	7973-24	Payroll	Salaries		\$55.00	
4/19/2013	8037-24	Payroll	Salaries		\$55.00	
			<i>Account Subtotals</i>	↓ \$2,479.88	\$110.00	
4/30/2013			<i>Account Net Change</i>			\$2,369.88 6/
4/30/2013			<i>Account Ending Balance</i>			<u>\$7,424.63</u>
1-5080-12						
Account: 1-5080-12 (Benefits-Visitor Services)						
4/1/2013			<i>Account Beginning Balance</i>			\$4,721.89
4/1/2013	8017-14	Journal Entry	2nd Q employee contribution	\$767.70		
4/3/2013	7963-204	Accounts Payable	Blue Shield of California-Health Insurance Premium	\$1,192.26		
4/3/2013	7963-214	Accounts Payable	VSP-Vision Insurance Premium	\$38.16		
4/3/2013	7963-224	Accounts Payable	Principal Life-Dental, Life, LTD & Vol Life	\$223.25		
4/5/2013	7973-19	Payroll	Salaries		\$67.50	
4/19/2013	8037-19	Payroll	Salaries		\$67.50	
			<i>Account Subtotals</i>	↓ \$2,221.37	\$135.00	
4/30/2013			<i>Account Net Change</i>			\$2,086.37 6/
4/30/2013			<i>Account Ending Balance</i>			<u>\$6,808.26</u>
1-5131-01						
Account: 1-5131-01 (Payroll Taxes-Maintenance)						

Fresno's Chaffee Zoo Corporation General Ledger Report April 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-01 (Payroll Taxes-Maintenance)						
4/1/2013						Account Beginning Balance \$3,006.97
4/5/2013	7973-74	Payroll	Payroll Taxes	\$623.97		
4/19/2013	8037-76	Payroll	Payroll Taxes	\$608.89		
			<i>Account Subtotals</i>	↓ \$1,232.86	\$0.00	
4/30/2013						Account Net Change \$1,232.86 5/
4/30/2013						Account Ending Balance <u>\$4,239.83</u>
1-5131-02						
Account: 1-5131-02 (Payroll Taxes-Horticulture)						
4/1/2013						Account Beginning Balance \$1,411.49
4/5/2013	7973-79	Payroll	Payroll Taxes	\$265.71		
4/19/2013	8037-81	Payroll	Payroll Taxes	\$260.60		
			<i>Account Subtotals</i>	↓ \$526.31	\$0.00	
4/30/2013						Account Net Change \$526.31 5/
4/30/2013						Account Ending Balance <u>\$1,937.80</u>
1-5131-03						
Account: 1-5131-03 (Payroll Taxes-Animal)						
4/1/2013						Account Beginning Balance \$18,529.57
4/5/2013	7973-72	Payroll	Payroll Taxes	\$3,461.96		
4/19/2013	8037-74	Payroll	Payroll Taxes	\$3,389.72		
			<i>Account Subtotals</i>	↓ \$6,851.68	\$0.00	
4/30/2013						Account Net Change \$6,851.68 4/
4/30/2013						Account Ending Balance <u>\$25,381.25</u>
1-5131-08						
Account: 1-5131-08 (Payroll Taxes-Education)						
4/1/2013						Account Beginning Balance \$8,827.48
4/5/2013	7973-71	Payroll	Payroll Taxes	\$1,677.58		
4/5/2013	7973-78	Payroll	Payroll Taxes	\$307.01		
4/19/2013	8037-73	Payroll	Payroll Taxes	\$1,613.86		
4/19/2013	8037-80	Payroll	Payroll Taxes	\$270.10		
			<i>Account Subtotals</i>	↓ \$3,868.55	\$0.00	

Fresno's Chaffee Zoo Corporation General Ledger Report April 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-08 (Payroll Taxes-Education)						
4/30/2013						\$3,868.55 4/
4/30/2013						<u>\$12,696.03</u>
1-5131-09						
Account: 1-5131-09 (Payroll Taxes-Volunteer)						
4/1/2013						\$0.00
4/30/2013						\$0.00
4/30/2013						<u>\$0.00</u>
1-5131-10						
Account: 1-5131-10 (Payroll Taxes-Veterinary)						
4/1/2013						\$2,206.37
4/5/2013	7973-73	Payroll	Payroll Taxes	\$431.35		
4/19/2013	8037-75	Payroll	Payroll Taxes	\$430.24		
				<u>\$861.59</u>	\$0.00	
4/30/2013						\$861.59 5/
4/30/2013						<u>\$3,067.96</u>
1-5131-11						
Account: 1-5131-11 (Payroll Taxes-Security)						
4/1/2013						\$2,606.94
4/5/2013	7973-77	Payroll	Payroll Taxes	\$510.56		
4/19/2013	8037-79	Payroll	Payroll Taxes	\$544.40		
				<u>\$1,054.96</u>	\$0.00	
4/30/2013						\$1,054.96 6/
4/30/2013						<u>\$3,661.90</u>
1-5131-12						
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
4/1/2013						\$3,088.01
4/5/2013	7973-70	Payroll	Payroll Taxes	\$881.10		
4/19/2013	8037-72	Payroll	Payroll Taxes	\$835.12		
				<u>\$1,716.22</u>	\$0.00	
4/30/2013						\$1,716.22 6/

Fresno's Chaffee Zoo Corporation General Ledger Report April 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
4/30/2013					<i>Account Ending Balance</i>	<u>\$4,804.23</u>
1-5153-01						
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
4/1/2013					<i>Account Beginning Balance</i>	\$332.01
4/30/2013	8002-1	Journal Entry	February match	\$214.67		
4/30/2013	8003-1	Journal Entry	March match	\$226.81		
4/30/2013	8004-1	Journal Entry	April match	\$216.66		
4/30/2013	8005-1	Journal Entry	<Reversal>February match		\$214.67	
			<i>Account Subtotals</i>	<u>↓ \$658.14</u>	<u>\$214.67</u>	
4/30/2013			<i>Account Net Change</i>			<u>\$443.47</u> 5/
4/30/2013			<i>Account Ending Balance</i>			<u>\$775.48</u>
1-5153-02						
Account: 1-5153-02 (Retirement Contribution-Horticulture)						
4/1/2013					<i>Account Beginning Balance</i>	\$177.29
4/30/2013	8002-2	Journal Entry	February match	\$88.49		
4/30/2013	8003-2	Journal Entry	March match	\$89.76		
4/30/2013	8004-2	Journal Entry	April match	\$91.13		
4/30/2013	8005-2	Journal Entry	<Reversal>February match		\$88.49	
			<i>Account Subtotals</i>	<u>↓ \$269.38</u>	<u>\$88.49</u>	
4/30/2013			<i>Account Net Change</i>			<u>\$180.89</u> 5/
4/30/2013			<i>Account Ending Balance</i>			<u>\$358.18</u>
1-5153-03						
Account: 1-5153-03 (Retirement Contribution-Animal)						
4/1/2013					<i>Account Beginning Balance</i>	\$3,066.74
4/30/2013	8002-3	Journal Entry	February match	\$1,469.63		
4/30/2013	8003-3	Journal Entry	March match	\$1,541.96		
4/30/2013	8004-3	Journal Entry	April match	\$1,483.93		
4/30/2013	8005-3	Journal Entry	<Reversal>February match		\$1,469.63	
			<i>Account Subtotals</i>	<u>↓ \$4,495.52</u>	<u>\$1,469.63</u>	
4/30/2013			<i>Account Net Change</i>			<u>\$3,025.89</u> 4/
4/30/2013			<i>Account Ending Balance</i>			<u>\$6,092.63</u>
1-5153-08						

Fresno's Chaffee Zoo Corporation General Ledger Report April 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5153-08 (Retirement Contribution-Education)						
4/1/2013						<i>Account Beginning Balance</i>
4/30/2013	8002-5	Journal Entry	February match	\$490.68		\$1,248.85
4/30/2013	8002-10	Journal Entry	February match	\$200.07		
4/30/2013	8003-5	Journal Entry	March match	\$470.70		
4/30/2013	8003-10	Journal Entry	March match	\$177.36		
4/30/2013	8004-5	Journal Entry	April match	\$446.13		
4/30/2013	8004-10	Journal Entry	April match	\$176.55		
4/30/2013	8005-5	Journal Entry	<Reversal>February match		\$490.68	
4/30/2013	8005-10	Journal Entry	<Reversal>February match		\$200.07	
			<i>Account Subtotals</i>	⌵ \$1,961.49	\$690.75	
4/30/2013			<i>Account Net Change</i>			\$1,270.74
4/30/2013			<i>Account Ending Balance</i>			<u>\$2,519.59</u>
1-5153-10						
Account: 1-5153-10 (Retirement Contribution-Veterinary)						
4/1/2013						<i>Account Beginning Balance</i>
4/30/2013	8002-6	Journal Entry	February match	\$360.86		\$504.49
4/30/2013	8003-6	Journal Entry	March match	\$427.81		
4/30/2013	8004-6	Journal Entry	April match	\$428.09		
4/30/2013	8005-6	Journal Entry	<Reversal>February match		\$360.86	
			<i>Account Subtotals</i>	⌵ \$1,216.76	\$360.86	
4/30/2013			<i>Account Net Change</i>			\$855.90
4/30/2013			<i>Account Ending Balance</i>			<u>\$1,360.39</u>
1-5153-11						
Account: 1-5153-11 (Retirement Contribution-Security)						
4/1/2013						<i>Account Beginning Balance</i>
4/30/2013	8002-7	Journal Entry	February match	\$173.14		\$346.29
4/30/2013	8003-7	Journal Entry	March match	\$198.15		
4/30/2013	8004-7	Journal Entry	April match	\$223.13		
4/30/2013	8005-7	Journal Entry	<Reversal>February match		\$173.14	
			<i>Account Subtotals</i>	⌵ \$594.42	\$173.14	
4/30/2013			<i>Account Net Change</i>			\$421.28
4/30/2013			<i>Account Ending Balance</i>			<u>\$767.57</u>
1-5153-12						

4/

6/

6/

Fresno's Chaffee Zoo Corporation General Ledger Report April 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5153-12 (Retirement Contribution-Visitor Services)						
4/1/2013						\$503.11
			<i>Account Beginning Balance</i>			
4/30/2013	8002-8	Journal Entry	February match	\$271.53		
4/30/2013	8003-8	Journal Entry	March match	\$288.10		
4/30/2013	8004-8	Journal Entry	April match	\$292.72		
4/30/2013	8005-8	Journal Entry	<Reversal>February match		\$271.53	
			<i>Account Subtotals</i>	↓ \$852.35	\$271.53	
4/30/2013			<i>Account Net Change</i>			\$580.82
4/30/2013			<i>Account Ending Balance</i>			\$1,083.93
1-5165-01						
Account: 1-5165-01 (Salaries-Maintenance)						
4/1/2013						\$43,464.87
			<i>Account Beginning Balance</i>			
4/5/2013	7973-6	Payroll	Salaries	\$8,413.68		
4/19/2013	8037-6	Payroll	Salaries	\$8,216.78		
			<i>Account Subtotals</i>	↓ \$16,630.46	\$0.00	
4/30/2013			<i>Account Net Change</i>			\$16,630.46
4/30/2013			<i>Account Ending Balance</i>			\$60,095.33
1-5165-02						
Account: 1-5165-02 (Salaries-Horticulture)						
4/1/2013						\$18,815.24
			<i>Account Beginning Balance</i>			
4/5/2013	7973-11	Payroll	Salaries	\$3,540.86		
4/19/2013	8037-11	Payroll	Salaries	\$3,473.98		
			<i>Account Subtotals</i>	↓ \$7,014.84	\$0.00	
4/30/2013			<i>Account Net Change</i>			\$7,014.84
4/30/2013			<i>Account Ending Balance</i>			\$25,830.08
1-5165-03						
Account: 1-5165-03 (Salaries-Animal)						
4/1/2013						\$243,648.68
			<i>Account Beginning Balance</i>			
4/5/2013	7973-4	Payroll	Salaries	\$45,462.32		
4/19/2013	8037-4	Payroll	Salaries	\$44,517.92		
			<i>Account Subtotals</i>	↓ \$89,980.24	\$0.00	

Fresno's Chaffee Zoo Corporation General Ledger Report April 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-03 (Salaries-Animal)						
4/30/2013					<i>Account Net Change</i>	\$89,980.24 4/
4/30/2013					<i>Account Ending Balance</i>	<u>\$333,628.92</u>
1-5165-08						
Account: 1-5165-08 (Salaries-Education)						
4/1/2013					<i>Account Beginning Balance</i>	\$117,301.73
4/5/2013	7973-3	Payroll	Salaries	\$22,051.72		
4/5/2013	7973-10	Payroll	Salaries	\$4,013.28		
4/19/2013	8037-3	Payroll	Salaries	\$21,218.85		
4/19/2013	8037-10	Payroll	Salaries	\$3,530.55		
				<i>Account Subtotals</i>	↓ \$50,814.40	\$0.00
4/30/2013					<i>Account Net Change</i>	\$50,814.40 4/
4/30/2013					<i>Account Ending Balance</i>	<u>\$168,116.13</u>
1-5165-09						
Account: 1-5165-09 (Salaries-Volunteer)						
4/1/2013					<i>Account Beginning Balance</i>	\$0.00
4/30/2013					<i>Account Net Change</i>	\$0.00
4/30/2013					<i>Account Ending Balance</i>	<u>\$0.00</u>
1-5165-10						
Account: 1-5165-10 (Salaries-Veterinary)						
4/1/2013					<i>Account Beginning Balance</i>	\$28,841.24
4/5/2013	7973-5	Payroll	Salaries	\$5,638.35		
4/19/2013	8037-5	Payroll	Salaries	\$5,624.28		
				<i>Account Subtotals</i>	↓ \$11,262.63	\$0.00
4/30/2013					<i>Account Net Change</i>	\$11,262.63 6/
4/30/2013					<i>Account Ending Balance</i>	<u>\$40,103.87</u>
1-5165-11						
Account: 1-5165-11 (Salaries-Security)						
4/1/2013					<i>Account Beginning Balance</i>	\$37,104.17
4/5/2013	7973-9	Payroll	Salaries	\$6,728.77		
4/19/2013	8037-9	Payroll	Salaries	\$7,171.32		

Fresno's Chaffee Zoo Corporation General Ledger Report April 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-11 (Salaries-Security)						
				<i>Account Subtotals</i>	↓ \$13,900.09	\$0.00
4/30/2013						<i>Account Net Change</i>
4/30/2013						\$13,900.09 6/
						<i>Account Ending Balance</i>
						<u>\$51,004.26</u>
1-5165-12						
Account: 1-5165-12 (Salaries-Visitor Services)						
4/1/2013						<i>Account Beginning Balance</i>
4/5/2013	7973-2	Payroll	Salaries	\$11,584.78		
4/19/2013	8037-2	Payroll	Salaries	\$10,983.89		
				<i>Account Subtotals</i>	↓ \$22,568.67	\$0.00
4/30/2013						<i>Account Net Change</i>
4/30/2013						\$22,568.67 6/
						<i>Account Ending Balance</i>
						<u>\$63,299.51</u>
1-5200-01						
Account: 1-5200-01 (Workers Comp-Maintenance)						
4/1/2013						<i>Account Beginning Balance</i>
4/5/2013	7973-86	Payroll	Workers Comp	\$815.83		
4/19/2013	8037-88	Payroll	Workers Comp	\$806.14		
				<i>Account Subtotals</i>	↓ \$1,621.97	\$0.00
4/30/2013						<i>Account Net Change</i>
4/30/2013						\$1,621.97 5/
						<i>Account Ending Balance</i>
						<u>\$5,942.16</u>
1-5200-02						
Account: 1-5200-02 (Workers Comp-Horticulture)						
4/1/2013						<i>Account Beginning Balance</i>
4/5/2013	7973-91	Payroll	Workers Comp	\$362.52		
4/19/2013	8037-93	Payroll	Workers Comp	\$357.93		
				<i>Account Subtotals</i>	↓ \$720.45	\$0.00
4/30/2013						<i>Account Net Change</i>
4/30/2013						\$720.45 5/
						<i>Account Ending Balance</i>
						<u>\$2,655.03</u>
1-5200-03						
Account: 1-5200-03 (Workers Comp-Animal)						

Fresno's Chaffee Zoo Corporation General Ledger Report April 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-03 (Workers Comp-Animal)						
4/1/2013						\$24,661.45
			<i>Account Beginning Balance</i>			
4/1/2013	8029-1	Journal Entry	Feb 2013 Workers Comp	\$200.06		
4/1/2013	8029-4	Journal Entry	March 2013 Workers Comp	\$340.99		
4/5/2013	7973-84	Payroll	Workers Comp	\$4,590.55		
4/19/2013	8037-86	Payroll	Workers Comp	\$4,514.16		
			<i>Account Subtotals</i>	⬇️ \$9,645.76	\$0.00	
4/30/2013			<i>Account Net Change</i>			\$9,645.76 4/
4/30/2013			<i>Account Ending Balance</i>			<u><u>\$34,307.21</u></u>
1-5200-08						
Account: 1-5200-08 (Workers Comp-Education)						
4/1/2013						\$11,849.42
			<i>Account Beginning Balance</i>			
4/1/2013	8029-2	Journal Entry	Feb 2013 Workers Comp	\$1,119.39		
4/1/2013	8029-5	Journal Entry	March 2013 Workers Comp	\$981.10		
4/5/2013	7973-83	Payroll	Workers Comp	\$2,041.80		
4/5/2013	7973-90	Payroll	Workers Comp	\$415.41		
4/19/2013	8037-85	Payroll	Workers Comp	\$1,995.11		
4/19/2013	8037-92	Payroll	Workers Comp	\$370.68		
			<i>Account Subtotals</i>	⬇️ \$6,923.49	\$0.00	
4/30/2013			<i>Account Net Change</i>			\$6,923.49 5/
4/30/2013			<i>Account Ending Balance</i>			<u><u>\$18,772.91</u></u>
1-5200-10						
Account: 1-5200-10 (Workers Comp-Veterinary)						
4/1/2013						\$3,038.61
			<i>Account Beginning Balance</i>			
4/5/2013	7973-85	Payroll	Workers Comp	\$593.74		
4/19/2013	8037-87	Payroll	Workers Comp	\$592.71		
			<i>Account Subtotals</i>	⬇️ \$1,186.45	\$0.00	
4/30/2013			<i>Account Net Change</i>			\$1,186.45 6/
4/30/2013			<i>Account Ending Balance</i>			<u><u>\$4,225.06</u></u>
1-5200-11						
Account: 1-5200-11 (Workers Comp-Security)						
4/1/2013						\$3,841.91
			<i>Account Beginning Balance</i>			

Fresno's Chaffee Zoo Corporation General Ledger Report April 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-11 (Workers Comp-Security)						
4/5/2013	7973-89	Payroll	Workers Comp	\$693.81		
4/19/2013	8037-91	Payroll	Workers Comp	\$741.63		
			<i>Account Subtotals</i>	↓ \$1,435.44	\$0.00	
4/30/2013			<i>Account Net Change</i>			\$1,435.44 6/
4/30/2013			<i>Account Ending Balance</i>			<u>\$5,277.35</u>
1-5200-12						
Account: 1-5200-12 (Workers Comp-Visitor Services)						
4/1/2013			<i>Account Beginning Balance</i>			\$4,248.90
4/5/2013	7973-82	Payroll	Workers Comp	\$1,209.84		
4/19/2013	8037-84	Payroll	Workers Comp	\$1,149.45		
			<i>Account Subtotals</i>	↓ \$2,359.29	\$0.00	
4/30/2013			<i>Account Net Change</i>			\$2,359.29 6/
4/30/2013			<i>Account Ending Balance</i>			<u>\$6,608.19</u>
4/1/2013					<i>Grand Total Beginning Balance</i>	\$713,234.44
4/30/2013					<i>Grand Total Net Change</i>	\$296,678.21
4/30/2013					<i>Grand Total Ending Balance</i>	<u>\$1,009,912.65</u>