



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 #: 2014-12

Claim Submission Date: 03/24/2015

Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Variance Explanation	Description	Amount Requested
12/1 – 12/31/2014	\$ 174,256.12		Animal Dept. Salary & Benefits 3/	\$ 147,699.96
12/1 – 12/31/2014	\$ 71,707.19		Education Dept. Salary & Benefits 4/	\$ 59,103.67
12/1 – 12/31/2014	\$ 74,201.74		Maintenance Dept. Salary & Benefits 4/	\$ 44,788.27
12/1 – 12/31/2014	\$ 60,662.81		Visitor Services Dept. Salary & Benefits 5/	\$ 57,456.05
			Adjustment A	\$ 30,483.23
12/1 – 12/31/2014	\$ 10.00		Wire Fee	\$ 10.00
				\$ 339,541.18
				\$ (10.00)
	\$ 380,837.86		TOTAL AMOUNT REQUESTED	\$ 339,531.18 f

20/	Adjustment:	
	Animal:	\$ 16,092.46
	Education:	5,023.67
	Maintenance:	5,464.07
	Visitor Services:	3,903.03
	Total:	f = 30,483.23 A

Fresno's Chaffee Zoo Corporation
Income Statement
 December 2014

	2014 Budget	Dec Budget	Dec Measure Z	Dec 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	\$67,000.00	\$5,000.00	\$0.00	\$5,100.98	\$67,000.00	\$0.00	\$54,959.54
Payroll Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Administration	\$58,618.00	\$6,675.00	\$0.00	\$2,494.23	\$58,618.00	\$0.00	\$36,308.47
Retirement Contribution-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$153.08
Retirement Contribution-Administration	\$18,461.00	\$2,067.63	\$0.00	\$1,447.22	\$18,461.00	\$0.00	\$14,214.00
Salaries-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.14
Salaries-Administration	\$571,148.00	\$70,148.00	\$0.00	\$47,710.70	\$571,148.00	\$0.00	\$548,901.24
Workers Comp-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Administration	\$8,250.00	\$687.50	\$0.00	(\$314.74)	\$8,250.00	\$0.00	\$3,792.65
Total Administration	\$723,477.00	\$84,578.13	\$0.00	\$56,438.39	\$723,477.00	\$0.00	\$658,397.12
Animal							
Benefits-Animal	\$199,000.00	\$13,120.00	7/ \$16,545.17	\$16,545.17	\$199,000.00	\$197,935.99	\$197,935.99
Payroll Taxes-Animal	\$125,766.00	\$14,735.37	9/ \$9,606.80	\$9,606.80	\$125,766.00	\$104,858.38	\$104,858.38
Retirement Contribution-Animal	\$26,971.00	\$3,020.75	11/ \$2,302.10	\$2,302.10	\$26,971.00	\$25,386.39	\$25,386.39
Salaries-Animal	\$1,393,380.00	\$128,380.00	13/ \$126,179.56	\$126,179.56	\$1,393,380.00	\$1,343,572.71	\$1,343,572.71
Workers Comp-Animal	\$133,169.00	\$15,000.00	15/ (\$6,933.67)	(\$6,933.67)	\$133,169.00	\$92,642.84	\$92,642.84
Total Animal	\$1,878,286.00	\$174,256.12	\$147,699.96	2/ \$147,699.96	\$1,878,286.00	\$1,764,396.31	\$1,764,396.31
Education							
Benefits-Education	\$61,000.00	\$4,750.00	7/ \$5,265.81	\$5,265.81	\$61,000.00	\$45,858.83	\$45,858.83
Benefits-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Education	\$51,024.00	\$5,534.00	10/ \$3,768.93	\$3,768.93	\$51,024.00	\$35,871.74	\$35,871.74
Payroll Taxes-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Education	\$12,808.00	\$1,434.52	11/ \$778.01	\$778.01	\$12,808.00	\$9,428.21	\$9,428.21
Salaries-Education	\$559,822.00	\$53,822.00	13/ \$49,646.34	\$49,646.34	\$559,822.00	\$471,952.09	\$471,952.09

Fresno's Chaffee Zoo Corporation

Income Statement

December 2014

	2014 Budget	Dec Budget	Dec Measure Z	Dec Actual	YTD Budget	YTD Measure Z	YTD Actual
Salaries-Membership	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salaries-Development	\$439,958.00	\$46,958.00	\$0.00	\$46,640.60	\$439,958.00	\$0.00	\$372,200.47
Salaries-Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Marketing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Membership	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Development	\$20,526.00	\$1,710.50	\$0.00	\$178.75	\$20,526.00	\$0.00	\$14,301.42
Workers Comp-Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Mem/Dev/Marketing	\$552,625.00	\$56,898.67	\$0.00	\$55,032.54	\$552,625.00	\$0.00	\$473,630.91
Veterinary							
Benefits-Veterinary	\$39,353.00	\$2,557.95	\$0.00	\$1,909.32	\$39,353.00	\$0.00	\$29,081.34
Payroll Taxes-Veterinary	\$15,832.00	\$2,250.00	\$0.00	\$1,050.56	\$15,832.00	\$0.00	\$11,179.58
Retirement Contribution-Veterinary	\$6,230.00	\$697.76	\$0.00	\$381.34	\$6,230.00	\$0.00	\$4,988.44
Salaries-Veterinary	\$176,998.00	\$23,344.00	\$0.00	\$13,867.82	\$176,998.00	\$0.00	\$148,604.46
Workers Comp-Veterinary	\$21,116.00	\$1,759.67	\$0.00	(\$837.88)	\$21,116.00	\$0.00	\$10,412.41
Total Veterinary	\$259,529.00	\$30,609.38	\$0.00	\$16,371.16	\$259,529.00	\$0.00	\$204,266.23
Visitor Services							
Benefits-Security	\$24,510.00	\$1,593.15	8/ \$1,935.66	\$1,935.66	\$24,510.00	\$27,858.22	\$27,858.22
Benefits-Visitor Services	\$31,000.00	\$2,500.00	8/ \$2,496.68	\$2,496.68	\$31,000.00	\$31,300.74	\$31,300.74
Payroll Taxes-Security	\$20,399.00	\$2,284.70	10/ \$4,600.57	\$4,600.57	\$20,399.00	\$21,574.04	\$21,574.04
Payroll Taxes-Visitor Services	\$27,661.00	\$3,098.03	10/ \$2,158.11	\$2,158.11	\$27,661.00	\$21,078.63	\$21,078.63
Retirement Contribution-Security	\$5,276.00	\$590.91	12/ \$199.77	\$199.77	\$5,276.00	\$2,325.45	\$2,325.45
Retirement Contribution-Visitor Services	\$4,130.00	\$462.56	12/ \$223.18	\$223.18	\$4,130.00	\$2,826.11	\$2,826.11
Salaries-Security	\$202,000.00	\$20,902.00	14/ \$19,319.43	\$19,319.43	\$202,000.00	\$201,859.09	\$201,859.09
Salaries-Visitor Services	\$271,516.00	\$25,005.37	14/ \$28,480.70	\$28,480.70	\$271,516.00	\$274,123.16	\$274,123.16
Workers Comp-Security	\$21,913.00	\$1,826.09	16/ (\$903.22)	(\$903.22)	\$21,913.00	\$14,338.06	\$14,338.06
Workers Comp-Visitor Services	\$26,760.00	\$2,400.00	17/ (\$1,054.83)	(\$1,054.83)	\$26,760.00	\$19,015.54	\$19,015.54
Total	\$635,165.00	\$60,662.81	\$57,456.05	2/ \$57,456.05	\$635,165.00	\$616,299.04	\$616,299.04
Total Personnel Expenses	\$5,464,194.10	\$552,914.04	\$309,047.95	\$436,890.04	\$5,464,194.10	\$3,478,687.94	\$4,814,982.20
Other Expenses							

Fresno's Chaffee Zoo Corporation

General Ledger Report

December 2014

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5014-13						
Account: 1-5014-13 (Bank Fees-Measure Z-Administration)						
12/01/2014						\$250.00
			<i>Account Beginning Balance</i>			
12/04/2014	9455-3	Journal Entry	Measure Z 2014-10 Operating Wire Fee	\$10.00		
12/17/2014	9480-3	Journal Entry	Measure Z 2014-14C Wire Fee	\$10.00		
12/24/2014	9497-3	Journal Entry	Measure Z 2014-11 Operating Wire Fee	\$10.00		
			<i>Account Subtotals</i>	\$30.00	\$0.00	
12/31/2014			<i>Account Net Change</i>			\$30.00
12/31/2014			<i>Account Ending Balance</i>			\$280.00
1-5080-01						
Account: 1-5080-01 (Benefits-Maintenance)						
12/01/2014						\$57,181.07
			<i>Account Beginning Balance</i>			
12/01/2014	9443-6	Journal Entry	VSP- Dec Vision Premium	\$172.62		
12/01/2014	9444-6	Journal Entry	Blue Shield-Dec Health Ins Premium	\$5,006.25		
12/01/2014	9445-6	Journal Entry	Principal Financial-Nov Life, LTD, & Dental	\$863.21		
12/01/2014	9263-7	Cash Disbursement	HSA Employer Contribution - Javier Hernandez	\$339.23		
12/08/2014	9476-26	Payroll	Salaries		\$0.00	
12/12/2014	9477-28	Payroll	Salaries		\$67.50	
12/26/2014	9527-27	Payroll	Salaries		\$67.50	
			<i>Account Subtotals</i>	\$6,381.31	\$135.00	
12/31/2014			<i>Account Net Change</i>			\$6,246.31
12/31/2014			<i>Account Ending Balance</i>			\$63,427.38
1-5080-02						
Account: 1-5080-02 (Benefits-Horticulture)						
12/01/2014						\$15,851.85
			<i>Account Beginning Balance</i>			
12/01/2014	9443-7	Journal Entry	VSP- Dec Vision Premium	\$39.96		
12/01/2014	9444-7	Journal Entry	Blue Shield-Dec Health Ins Premium	\$1,702.85		
12/01/2014	9445-7	Journal Entry	Principal Financial-Nov Life, LTD, & Dental	\$399.51		
12/08/2014	9476-29	Payroll	Salaries		\$0.00	
12/12/2014	9477-31	Payroll	Salaries		\$0.00	
12/26/2014	9527-30	Payroll	Salaries		\$0.00	
			<i>Account Subtotals</i>	\$2,142.32	\$0.00	
12/31/2014			<i>Account Net Change</i>			\$2,142.32
12/31/2014			<i>Account Ending Balance</i>			\$17,994.17

4/

4/

Fresno's Chaffee Zoo Corporation General Ledger Report December 2014

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5080-03						
Account: 1-5080-03 (Benefits-Animal)						
12/01/2014			<i>Account Beginning Balance</i>			\$181,390.82
12/01/2014	9443-1	Journal Entry	VSP- Dec Vision Premium	\$378.49		
12/01/2014	9444-1	Journal Entry	Blue Shield-Dec Health Ins Premium	\$12,703.09		
12/01/2014	9445-1	Journal Entry	Principal Financial-Nov Life, LTD, & Dental	\$2,722.35		
12/01/2014	9263-5	Cash Disbursement	HSA Employer Contribution - Vernon Presley	\$505.90		
12/08/2014	9476-24	Payroll	Salaries		\$0.00	
12/12/2014	9477-26	Payroll	Salaries		\$300.47	
12/24/2014	9496-1	Cash Disbursement	HSA Employer Contribution - Patricia Beeson	\$836.28		
12/26/2014	9527-25	Payroll	Salaries		\$300.47	
			<i>Account Subtotals</i>	\$17,146.11	\$600.94	
12/31/2014			<i>Account Net Change</i>			\$16,545.17
12/31/2014			<i>Account Ending Balance</i>			\$197,935.99
1-5080-08						
Account: 1-5080-08 (Benefits-Education)						
12/01/2014			<i>Account Beginning Balance</i>			\$40,593.02
12/01/2014	9443-3	Journal Entry	VSP- Dec Vision Premium	\$85.25		
12/01/2014	9444-3	Journal Entry	Blue Shield-Dec Health Ins Premium	\$4,563.48		
12/01/2014	9445-3	Journal Entry	Principal Financial-Nov Life, LTD, & Dental	\$795.80		
12/08/2014	9476-23	Payroll	Salaries		\$0.00	
12/12/2014	9477-24	Payroll	Salaries		\$190.00	
12/12/2014	9477-25	Payroll	Salaries-Grace Hamaker		\$67.50	
12/24/2014	9496-3	Cash Disbursement	HSA Employer Contribution - Grace Hamaker	\$336.28		
12/26/2014	9527-23	Payroll	Salaries		\$190.00	
12/26/2014	9527-24	Payroll	Salaries-Grace Hamaker		\$67.50	
			<i>Account Subtotals</i>	\$5,780.81	\$515.00	
12/31/2014			<i>Account Net Change</i>			\$5,265.81
12/31/2014			<i>Account Ending Balance</i>			\$45,858.83
1-5080-09						
Account: 1-5080-09 (Benefits-Volunteer)						
12/01/2014			<i>Account Beginning Balance</i>			\$0.00
12/31/2014			<i>Account Net Change</i>			\$0.00
12/31/2014			<i>Account Ending Balance</i>			\$0.00
1-5080-11						

3/

3/

Fresno's Chaffee Zoo Corporation
General Ledger Report
 December 2014

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-11 (Benefits-Security)						
12/01/2014						<i>Account Beginning Balance</i> \$25,922.56
12/01/2014	9443-9	Journal Entry	VSP- Dec Vision Premium	\$48.15		
12/01/2014	9444-9	Journal Entry	Blue Shield-Dec Health Ins Premium	\$1,668.75		
12/01/2014	9445-9	Journal Entry	Principal Financial-Nov Life, LTD, & Dental	\$353.76		
12/08/2014	9476-28	Payroll	Salaries		\$0.00	
12/12/2014	9477-30	Payroll	Salaries		\$67.50	
12/26/2014	9527-29	Payroll	Salaries		\$67.50	
			<i>Account Subtotals</i>	\$2,070.66	\$135.00	
12/31/2014			<i>Account Net Change</i>			\$1,935.66
12/31/2014			<i>Account Ending Balance</i>			\$27,858.22
1-5080-12						
Account: 1-5080-12 (Benefits-Visitor Services)						
12/01/2014						<i>Account Beginning Balance</i> \$28,804.06
12/01/2014	9443-2	Journal Entry	VSP- Dec Vision Premium	\$56.34		
12/01/2014	9444-2	Journal Entry	Blue Shield-Dec Health Ins Premium	\$2,315.79		
12/01/2014	9445-2	Journal Entry	Principal Financial-Nov Life, LTD, & Dental	\$394.55		
12/08/2014	9476-22	Payroll	Salaries		\$0.00	
12/12/2014	9477-23	Payroll	Salaries		\$135.00	
12/26/2014	9527-22	Payroll	Salaries		\$135.00	
			<i>Account Subtotals</i>	\$2,766.68	\$270.00	
12/31/2014			<i>Account Net Change</i>			\$2,496.68
12/31/2014			<i>Account Ending Balance</i>			\$31,300.74
1-5131-01						
Account: 1-5131-01 (Payroll Taxes-Maintenance)						
12/01/2014						<i>Account Beginning Balance</i> \$21,664.43
12/08/2014	9476-208	Payroll	Payroll Taxes	\$198.90		
12/12/2014	9477-76	Payroll	Payroll Taxes	\$693.73		
12/26/2014	9527-75	Payroll	Payroll Taxes	\$707.01		
12/30/2014	9606-22	Journal Entry	2014 payroll Dec 22-31	\$0.00		
			<i>Account Subtotals</i>	\$1,599.64	\$0.00	
12/31/2014			<i>Account Net Change</i>			\$1,599.64
12/31/2014			<i>Account Ending Balance</i>			\$23,264.07
1-5131-02						

Fresno's Chaffee Zoo Corporation
General Ledger Report
 December 2014

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-02 (Payroll Taxes-Horticulture)						
12/01/2014						<i>Account Beginning Balance</i> \$10,590.59
12/08/2014	9476-212	Payroll	Payroll Taxes	\$114.75		
12/12/2014	9477-80	Payroll	Payroll Taxes	\$496.54		
12/26/2014	9527-79	Payroll	Payroll Taxes	\$468.96		
12/30/2014	9606-29	Journal Entry	2014 payroll Dec 22-31	\$0.00		
			<i>Account Subtotals</i>	<u>\$1,080.25</u>	<u>\$0.00</u>	
12/31/2014						<i>Account Net Change</i> \$1,080.25
12/31/2014						<i>Account Ending Balance</i> <u><u>\$11,670.84</u></u>
1-5131-03						
Account: 1-5131-03 (Payroll Taxes-Animal)						
12/01/2014						<i>Account Beginning Balance</i> \$95,251.58
12/08/2014	9476-206	Payroll	Payroll Taxes	\$1,361.70		
12/08/2014	9476-213	Payroll	Payroll Taxes-SRB	\$91.80		
12/12/2014	9477-74	Payroll	Payroll Taxes	\$3,783.93		
12/12/2014	9477-81	Payroll	Payroll Taxes-SRB	\$318.84		
12/26/2014	9527-73	Payroll	Payroll Taxes	\$3,720.78		
12/26/2014	9527-80	Payroll	Payroll Taxes-SRB	\$329.75		
12/30/2014	9606-20	Journal Entry	2014 payroll Dec 22-31	\$0.00		
12/30/2014	9606-30	Journal Entry	2014 payroll Dec 22-31	\$0.00		
			<i>Account Subtotals</i>	<u>\$9,606.80</u>	<u>\$0.00</u>	
12/31/2014						<i>Account Net Change</i> \$9,606.80
12/31/2014						<i>Account Ending Balance</i> <u><u>\$104,858.38</u></u>
1-5131-08						
Account: 1-5131-08 (Payroll Taxes-Education)						
12/01/2014						<i>Account Beginning Balance</i> \$32,102.81
12/08/2014	9476-203	Payroll	Payroll Taxes-Valley Farms	\$61.20		
12/08/2014	9476-205	Payroll	Payroll Taxes	\$604.35		
12/12/2014	9477-71	Payroll	Payroll Taxes-Valley Farms	\$159.60		
12/12/2014	9477-73	Payroll	Payroll Taxes	\$1,391.32		
12/26/2014	9527-70	Payroll	Payroll Taxes-Valley Farms	\$149.27		
12/26/2014	9527-72	Payroll	Payroll Taxes	\$1,403.19		
12/30/2014	9606-17	Journal Entry	2014 payroll Dec 22-31	\$0.00		
12/30/2014	9606-19	Journal Entry	2014 payroll Dec 22-31	\$0.00		
			<i>Account Subtotals</i>	<u>\$3,768.93</u>	<u>\$0.00</u>	

Fresno's Chaffee Zoo Corporation
General Ledger Report
December 2014

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-08 (Payroll Taxes-Education)						
12/31/2014						Account Net Change \$3,768.93 3/
12/31/2014						Account Ending Balance <u>\$35,871.74</u>
1-5131-09						
Account: 1-5131-09 (Payroll Taxes-Volunteer)						
12/01/2014						Account Beginning Balance \$0.00
12/31/2014						Account Net Change \$0.00
12/31/2014						Account Ending Balance <u>\$0.00</u>
1-5131-11						
Account: 1-5131-11 (Payroll Taxes-Security)						
12/01/2014						Account Beginning Balance \$16,973.47
12/08/2014	9476-211	Payroll	Payroll Taxes	\$275.40		
12/12/2014	9477-79	Payroll	Payroll Taxes	\$579.63		
12/26/2014	9527-78	Payroll	Payroll Taxes	\$612.54		
12/30/2014	9619-234	Accounts Payable	Employment Development Departm-Unemployment Insurance Reimb	\$3,133.00		
12/30/2014	9606-28	Journal Entry	2014 payroll Dec 22-31	\$0.00		
			<i>Account Subtotals</i>	<u>\$4,600.57</u>	<u>\$0.00</u>	
12/31/2014						Account Net Change \$4,600.57 5/
12/31/2014						Account Ending Balance <u>\$21,574.04</u>
1-5131-12						
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
12/01/2014						Account Beginning Balance \$18,920.52
12/08/2014	9476-204	Payroll	Payroll Taxes	\$543.15		
12/12/2014	9477-72	Payroll	Payroll Taxes	\$879.63		
12/26/2014	9527-71	Payroll	Payroll Taxes	\$735.33		
12/30/2014	9606-18	Journal Entry	2014 payroll Dec 22-31	\$0.00		
			<i>Account Subtotals</i>	<u>\$2,158.11</u>	<u>\$0.00</u>	
12/31/2014						Account Net Change \$2,158.11 5/
12/31/2014						Account Ending Balance <u>\$21,078.63</u>
1-5153-01						
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
12/01/2014						Account Beginning Balance \$3,154.53

Fresno's Chaffee Zoo Corporation
General Ledger Report
 December 2014

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5153-11 (Retirement Contribution-Security)						
12/30/2014	9538-9	Journal Entry	December Match	\$199.77		
				<i>Account Subtotals</i>	\$199.77	\$0.00
12/31/2014						\$199.77 5/
12/31/2014						<u>\$2,325.45</u>
1-5153-12						
Account: 1-5153-12 (Retirement Contribution-Visitor Services)						
12/01/2014						<i>Account Beginning Balance</i> \$2,602.93
12/30/2014	9538-2	Journal Entry	December Match	\$223.18		
				<i>Account Subtotals</i>	\$223.18	\$0.00
12/31/2014						<i>Account Net Change</i> \$223.18 5/
12/31/2014						<u>\$2,826.11</u>
1-5165-01						
Account: 1-5165-01 (Salaries-Maintenance)						
12/01/2014						<i>Account Beginning Balance</i> \$172,919.86
12/08/2014	9476-7	Payroll	Salaries	\$2,600.00		
12/12/2014	9477-7	Payroll	Salaries	\$9,135.81		
12/26/2014	9527-7	Payroll	Salaries	\$9,309.27		
12/30/2014	9606-7	Journal Entry	2014 payroll Dec 22-31	\$0.00		
				<i>Account Subtotals</i>	\$21,045.08	\$0.00
12/31/2014						<i>Account Net Change</i> \$21,045.08 4/
12/31/2014						<u>\$193,964.94</u>
1-5165-02						
Account: 1-5165-02 (Salaries-Horticulture)						
12/01/2014						<i>Account Beginning Balance</i> \$138,439.33
12/08/2014	9476-11	Payroll	Salaries	\$1,500.00		
12/12/2014	9477-11	Payroll	Salaries	\$6,490.93		
12/26/2014	9527-11	Payroll	Salaries	\$6,130.11		
12/30/2014	9606-14	Journal Entry	2014 payroll Dec 22-31	\$0.00		
				<i>Account Subtotals</i>	\$14,121.04	\$0.00
12/31/2014						<i>Account Net Change</i> \$14,121.04 4/
12/31/2014						<u>\$152,560.37</u>

Fresno's Chaffee Zoo Corporation General Ledger Report December 2014

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5165-03						
Account: 1-5165-03 (Salaries-Animal)						
12/01/2014						\$1,217,393.15
					<i>Account Beginning Balance</i>	
12/08/2014	9476-5	Payroll	Salaries	\$17,800.00		
12/08/2014	9476-12	Payroll	Salaries-SRB	\$1,200.00		
12/12/2014	9477-5	Payroll	Salaries	\$49,763.41		
12/12/2014	9477-12	Payroll	Salaries-SRB	\$4,167.61		
12/26/2014	9527-5	Payroll	Salaries	\$48,938.07		
12/26/2014	9527-12	Payroll	Salaries-SRB	\$4,310.47		
12/30/2014	9606-15	Journal Entry	2014 payroll Dec 22-31	\$0.00		
				<i>Account Subtotals</i>	\$126,179.56	\$0.00
12/31/2014						\$126,179.56
					<i>Account Net Change</i>	
12/31/2014						<u>\$1,343,572.71</u>
						<u>\$1,343,572.71</u>
1-5165-08						
Account: 1-5165-08 (Salaries-Education)						
12/01/2014						\$422,305.75
					<i>Account Beginning Balance</i>	
12/08/2014	9476-2	Payroll	Salaries-Valley Farms	\$800.00		
12/08/2014	9476-4	Payroll	Salaries	\$7,900.00		
12/12/2014	9477-2	Payroll	Salaries-Valley Farms	\$2,086.41		
12/12/2014	9477-4	Payroll	Salaries	\$18,376.65		
12/26/2014	9527-2	Payroll	Salaries-Valley Farms	\$1,951.04		
12/26/2014	9527-4	Payroll	Salaries	\$18,532.24		
12/30/2014	9606-2	Journal Entry	2014 payroll Dec 22-31	\$0.00		
				<i>Account Subtotals</i>	\$49,646.34	\$0.00
12/31/2014						\$49,646.34
					<i>Account Net Change</i>	
12/31/2014						<u>\$471,952.09</u>
						<u>\$471,952.09</u>
1-5165-09						
Account: 1-5165-09 (Salaries-Volunteer)						
12/01/2014						\$0.00
					<i>Account Beginning Balance</i>	
12/31/2014						\$0.00
					<i>Account Net Change</i>	
12/31/2014						<u>\$0.00</u>
						<u>\$0.00</u>
1-5165-11						
Account: 1-5165-11 (Salaries-Security)						
12/01/2014						\$0.00
					<i>Account Beginning Balance</i>	
12/31/2014						\$0.00
					<i>Account Net Change</i>	
12/31/2014						<u>\$0.00</u>
						<u>\$0.00</u>

3/

3/

Fresno's Chaffee Zoo Corporation General Ledger Report December 2014

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-11 (Salaries-Security)						
12/01/2014						<i>Account Beginning Balance</i>
12/08/2014	9476-10	Payroll	Salaries	\$3,600.00		\$182,539.66
12/12/2014	9477-10	Payroll	Salaries	\$7,644.48		
12/26/2014	9527-10	Payroll	Salaries	\$8,074.95		
12/30/2014	9606-13	Journal Entry	2014 payroll Dec 22-31	\$0.00		
			<i>Account Subtotals</i>	\$19,319.43	\$0.00	
12/31/2014						<i>Account Net Change</i>
12/31/2014						<i>Account Ending Balance</i>
						\$19,319.43 5/
						\$201,859.09
1-5165-12						
Account: 1-5165-12 (Salaries-Visitor Services)						
12/01/2014						<i>Account Beginning Balance</i>
12/08/2014	9476-3	Payroll	Salaries	\$7,100.00		\$245,642.46
12/12/2014	9477-3	Payroll	Salaries	\$11,633.26		
12/26/2014	9527-3	Payroll	Salaries	\$9,747.44		
12/30/2014	9606-3	Journal Entry	2014 payroll Dec 22-31	\$0.00		
			<i>Account Subtotals</i>	\$28,480.70	\$0.00	
12/31/2014						<i>Account Net Change</i>
12/31/2014						<i>Account Ending Balance</i>
						\$28,480.70 5/
						\$274,123.16
1-5200-01						
Account: 1-5200-01 (Workers Comp-Maintenance)						
12/01/2014						<i>Account Beginning Balance</i>
12/08/2014	9476-221	Payroll	Workers Comp	\$274.04		\$14,183.00
12/12/2014	9477-89	Payroll	Workers Comp	\$1,003.38		
12/26/2014	9527-88	Payroll	Workers Comp	\$1,029.61		
12/30/2014	9606-37	Journal Entry	2014 payroll Dec 22-31	\$0.00		
12/30/2014	9633-8	Cash Receipts	Workers Comp Refund		\$3,261.38	
			<i>Account Subtotals</i>	\$2,307.03	\$3,261.38	
12/31/2014						<i>Account Net Change</i>
12/31/2014						<i>Account Ending Balance</i>
						(\$954.35) 4/
						\$13,228.65
1-5200-02						
Account: 1-5200-02 (Workers Comp-Horticulture)						

Fresno's Chaffee Zoo Corporation

General Ledger Report

December 2014

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-02 (Workers Comp-Horticulture)						
12/01/2014						\$11,343.83
						<i>Account Beginning Balance</i>
12/08/2014	9476-225	Payroll	Workers Comp	\$158.10		
12/12/2014	9477-93	Payroll	Workers Comp	\$706.14		
12/26/2014	9527-92	Payroll	Workers Comp	\$661.25		
12/30/2014	9606-44	Journal Entry	2014 payroll Dec 22-31	\$0.00		
12/30/2014	9633-13	Cash Receipts	Workers Comp Refund		\$2,428.77	
				<i>Account Subtotals</i>	\$1,525.49	\$2,428.77
12/31/2014						<i>Account Net Change</i>
12/31/2014						<i>Account Ending Balance</i>
						(\$903.28) 4/
						<u>\$10,440.55</u>
1-5200-03						
Account: 1-5200-03 (Workers Comp-Animal)						
12/01/2014						\$99,576.51
						<i>Account Beginning Balance</i>
12/08/2014	9476-219	Payroll	Workers Comp	\$1,818.70		
12/08/2014	9476-226	Payroll	Workers Comp-Life Support Systems	\$126.48		
12/12/2014	9477-87	Payroll	Workers Comp	\$5,191.54		
12/12/2014	9477-94	Payroll	Workers Comp-Life Support Systems	\$443.08		
12/26/2014	9498-1	Journal Entry	Nov 2014 Workers Comp	\$248.24		
12/26/2014	9527-86	Payroll	Workers Comp	\$5,118.35		
12/26/2014	9527-93	Payroll	Workers Comp-Life Support Systems	\$457.51		
12/30/2014	9578-1	Journal Entry	Dec 2014 Workers Comp	\$361.99		
12/30/2014	9606-35	Journal Entry	2014 payroll Dec 22-31	\$0.00		
12/30/2014	9606-45	Journal Entry	2014 payroll Dec 22-31	\$0.00		
12/30/2014	9633-5	Cash Receipts	Workers Comp Refund		\$18,243.47	
12/30/2014	9633-6	Cash Receipts	Workers Comp Refund		\$589.92	
12/30/2014	9633-12	Cash Receipts	Workers Comp Refund		\$1,866.17	
				<i>Account Subtotals</i>	\$13,765.89	\$20,699.56
12/31/2014						<i>Account Net Change</i>
12/31/2014						<i>Account Ending Balance</i>
						(\$6,933.67) 3/
						<u>\$92,642.84</u>
1-5200-08						
Account: 1-5200-08 (Workers Comp-Education)						
12/01/2014						\$44,847.06
						<i>Account Beginning Balance</i>
12/08/2014	9476-216	Payroll	Workers Comp-Valley Farms	\$84.32		
12/08/2014	9476-218	Payroll	Workers Comp	\$717.82		
12/12/2014	9477-84	Payroll	Workers Comp-Valley Farms	\$219.43		
12/12/2014	9477-86	Payroll	Workers Comp	\$1,572.20		

Fresno's Chaffee Zoo Corporation
General Ledger Report
December 2014

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-08 (Workers Comp-Education)						
12/26/2014	9498-2	Journal Entry	Nov 2014 Workers Comp	\$1,422.36		
12/26/2014	9527-83	Payroll	Workers Comp-Valley Farms	\$205.30		
12/26/2014	9527-85	Payroll	Workers Comp	\$1,591.87		
12/30/2014	9578-2	Journal Entry	Dec 2014 Workers Comp	\$963.77		
12/30/2014	9606-32	Journal Entry	2014 payroll Dec 22-31	\$0.00		
12/30/2014	9606-34	Journal Entry	2014 payroll Dec 22-31	\$0.00		
12/30/2014	9633-4	Cash Receipts	Workers Comp Refund		\$7,132.49	
			<i>Account Subtotals</i>	\$6,777.07	\$7,132.49	
12/31/2014			<i>Account Net Change</i>			(\$355.42) 4/
12/31/2014			<i>Account Ending Balance</i>			<u>\$44,491.64</u>
1-5200-09						
Account: 1-5200-09 (Workers Comp-Volunteer)						
12/01/2014			<i>Account Beginning Balance</i>			\$0.00
12/31/2014			<i>Account Net Change</i>			\$0.00
12/31/2014			<i>Account Ending Balance</i>			<u>\$0.00</u>
1-5200-11						
Account: 1-5200-11 (Workers Comp-Security)						
12/01/2014			<i>Account Beginning Balance</i>			\$15,241.28
12/08/2014	9476-224	Payroll	Workers Comp	\$379.44		
12/12/2014	9477-92	Payroll	Workers Comp	\$815.56		
12/26/2014	9527-91	Payroll	Workers Comp	\$860.14		
12/30/2014	9606-43	Journal Entry	2014 payroll Dec 22-31	\$0.00		
12/30/2014	9633-11	Cash Receipts	Workers Comp Refund		\$2,958.36	
			<i>Account Subtotals</i>	\$2,055.14	\$2,958.36	
12/31/2014			<i>Account Net Change</i>			(\$903.22) 5/
12/31/2014			<i>Account Ending Balance</i>			<u>\$14,338.06</u>
1-5200-12						
Account: 1-5200-12 (Workers Comp-Visitor Services)						
12/01/2014			<i>Account Beginning Balance</i>			\$20,070.37
12/08/2014	9476-217	Payroll	Workers Comp	\$748.34		
12/12/2014	9477-85	Payroll	Workers Comp	\$1,242.73		
12/26/2014	9527-84	Payroll	Workers Comp	\$1,044.45		
12/30/2014	9606-33	Journal Entry	2014 payroll Dec 22-31	\$0.00		
12/30/2014	9633-3	Cash Receipts	Workers Comp Refund		\$4,090.35	

Fresno's Chaffee Zoo Corporation General Ledger Report December 2014

Account: 1-5200-12 (Workers Comp-Visitor Services)

		<u>Account Subtotals</u>	<u>\$3,035.52</u>	<u>\$4,090.35</u>
12/31/2014				
12/31/2014		<i>Account Net Change</i>		<u>(\$1,054.83)</u>
		<i>Account Ending Balance</i>		<u>\$19,015.54</u>
12/01/2014				
12/31/2014			<i>Grand Total Beginning Balance</i>	<u>\$3,169,889.99</u>
12/31/2014			<i>Grand Total Net Change</i>	<u>\$309,077.95</u>
			<i>Grand Total Ending Balance</i>	<u><u>\$3,478,967.94</u></u>

5/

FRESNO CHAFFEE ZOO
 Measure Z Operating
 Zoo Authority Balancing Document
 January - December 2014

	Jan-14			Feb-14			Mar-14			Apr-14			
	Claim form ✓	Actual	Difference	Claim form ✓	Actual	Difference	Claim form ✓	Actual	Difference	Claim form ✓	Actual	Difference	
Animal	123,204.43	123,204.43	-	133,209.78	134,629.35	1,419.57	135,265.11	136,765.11	1,500.00	Animal	145,367.48	145,367.48	-
Education	53,528.97	53,528.97	-	40,384.44	41,048.11	663.67	40,717.09	41,389.66	672.57	Education	44,112.30	44,112.30	-
Maintenance	37,182.18	37,182.18	-	33,544.25	33,906.62	362.37	25,903.40	26,070.07	166.67	Maintenance	36,258.51	36,258.51	-
Visitor Services	41,000.26	41,000.26	-	36,968.86	37,338.70	369.84	41,537.01	41,787.01	250.00	Visitor Services	51,218.20	51,218.20	-
Bank Charges	10.00	10.00	-	10.00	10.00	-	10.00	10.00	-	Interest/Bank Charges	10.00	10.00	-
Total Expenses (Monthly)	254,925.84	254,925.84	-	244,117.33	246,932.78	2,815.45	243,432.61	246,021.85	2,589.24		276,966.49	276,966.49	-
Less wire fees	(10.00)	-		(10.00)			(10.00)				(10.00)		
Wire Amount	254,915.84			244,107.33			243,422.61				276,956.49		
		254,925.84											
	January GL	186,363.00		Feb 401K match:			HSA Contribution:						
		68,562.84		Animal	1,419.57		Animal	1,500.00					
	January accruals	68,562.84		Education	663.67		Education	672.57					
	Difference	-		Maintenance	362.37		Maintenance	166.67					
				Visitors Service	369.84		Visitors Service	250.00					
					2,815.45			2,589.24					

General ledger revenue totals	January	February	March	April	May	June	July	August	September	October	November	December	Total
Claim Form	254,925.84	244,117.33	243,432.61	276,966.49	399,339.39	280,216.28	285,198.71	248,646.50	279,949.10	404,299.34	290,738.01	309,057.95	3,516,887.55
Actual	254,925.84	246,932.78	246,021.85	276,966.49	399,848.24	283,562.54	285,272.63	249,574.97	279,949.10	424,520.38	290,738.01	309,057.95	3,547,370.78
	-	(2,815.45)	(2,589.24)	-	(508.85)	(3,346.26)	(73.92)	(928.47)	-	(20,221.04)	-	-	30,483.23

FRESNO CHAFFEE ZOO
 Measure Z Operating
 Zoo Authority Balancing Document
 January - December 2014

Oct-14			Nov-14			Dec-14		Year-end		Total		
Claim form ✓	Actual	Difference	Claim form ✓	Actual	Difference	per GL*	Adjustment	Actual	Claim form	Actual	Difference	
201,134.72	211,754.77	10,620.05	144,853.21	144,853.21	-	147,699.96	2/ 16,092.46	163,792.42	1,772,519.80	1,788,612.26	16,092.46	
68,995.68	71,955.55	2,959.87	54,715.27	54,715.27	-	59,103.67	5,023.67	64,127.34	625,235.91	630,259.58	5,023.67	
57,870.52	61,623.13	3,752.61	41,603.18	41,603.18	-	44,788.27	5,464.07	50,252.34	494,771.66	500,235.73	5,464.07	
76,288.42	79,176.93	2,888.51	49,556.35	49,556.35	-	57,456.05	3,903.03	61,359.08	624,240.18	628,143.21	3,903.03	
10.00	10.00	-	10.00	10.00	-	10.00	-	10.00	120.00	120.00	-	
404,299.34	424,520.38	20,221.04	290,738.01	290,738.01	-	309,057.95	30,483.23	339,541.18	3,516,887.55	3,547,370.78	30,483.23	
(10.00)			(10.00)			(10.00)		(10.00)	(120.00)	(120.00)		
404,289.34			290,728.01			309,047.95		339,531.18	3,516,767.55	3,547,250.78	30,483.23	

Oct HSA Cont:	
Animal	7,221.25
Education	1,794.25
Maintenance	3,320.80
Visitor Serv	2,294.25
Oct 401K Match:	
Animal	3,398.80
Education	1,165.62
Maintenance	552.47
Visitor Serv	594.26
Oct Salaries:	
Maintenance	-120.66
Total	20,221.04