



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 #: 2014-8

Claim Submission Date: 09/05/2014

### Request Details

| Invoice Date or Date Range (if multiple invoices) | Approved Monthly Budget Covering Invoiced Month(s) | Variance Explanation | Description   | Amount Requested |
|---|--|----------------------|---|------------------|
| 8/1 – 8/31/2014                                   | \$ 145,603.74                                      |                      | Animal Dept. Salary & Benefits <span style="border: 1px solid red; padding: 0 2px;">3/</span>           | \$ 122,528.02    |
| 8/1 – 8/31/2014                                   | \$ 68,815.69                                       |                      | Education Dept. Salary & Benefits <span style="border: 1px solid red; padding: 0 2px;">4/</span>        | \$ 45,616.73     |
| 8/1 – 8/31/2014                                   | \$ 52,800.17                                       |                      | Maintenance Dept. Salary & Benefits <span style="border: 1px solid red; padding: 0 2px;">4/</span>      | \$ 39,768.89     |
| 8/1 – 8/31/2014                                   | \$ 52,151.58                                       |                      | Visitor Services Dept. Salary & Benefits <span style="border: 1px solid red; padding: 0 2px;">5/</span> | \$ 40,722.86     |
|   |  |                      |   |                  |
| 8/1 – 8/31/2014                                   | \$ 10.00   |                      | Wire Fee  | \$ 10.00         |
|   |  |                      |   | \$ 248,646.50    |
|   |  |                      |   | \$ (10.00)       |
|   | \$ 319,381.18                                      |                      | TOTAL AMOUNT REQUESTED <span style="border: 1px solid red; padding: 0 2px;">5/</span>                   | \$ 248,636.50    |

**Fresno's Chaffee Zoo Corporation**  
**Income Statement**  
 August 2014

|  | 2014 Budget           | August Budget       | August Measure Z       | August Actual       | YTD Budget            | YTD Measure Z         | YTD Actual            |
|--|-----------------------|---------------------|------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| <b>EXPENSES</b>                        |                       |                     |                        |                     |                       |                       |                       |
| <b>OPERATING EXPENSES</b>              |                       |                     |                        |                     |                       |                       |                       |
| <b>Personnel Expenses</b>              |                       |                     |                        |                     |                       |                       |                       |
| <b>Administration</b>                  |                       |                     |                        |                     |                       |                       |                       |
| 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                 | \$3,691.97          | \$45,250.00           | \$0.00                | \$36,937.86           |
| Payroll Taxes                          | \$0.00                | \$0.00              | \$0.00                 | \$0.00              | \$0.00                | \$0.00                | \$0.00                |
| Payroll Taxes-Administration           | \$58,618.00           | \$4,450.00          | \$0.00                 | \$2,312.24          | \$36,368.00           | \$0.00                | \$25,519.14           |
| Retirement Contribution-General        | \$0.00                | \$0.00              | \$0.00                 | \$0.00              | \$0.00                | \$0.00                | \$153.08              |
| Retirement Contribution-Administration | \$18,461.00           | \$1,439.96          | \$0.00                 | \$1,046.13          | \$11,445.82           | \$0.00                | \$8,434.94            |
| Salaries-General                       | \$0.00                | \$0.00              | \$0.00                 | \$0.00              | \$0.00                | \$0.00                | \$0.00                |
| Salaries-Administration                | \$571,148.00          | \$44,000.00         | \$0.00                 | \$42,032.19         | \$343,000.00          | \$0.00                | \$351,430.15          |
| 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                 | (\$371.94)          | \$5,500.00            | \$0.00                | \$2,570.28            |
| <b>Total Administration</b>            | <b>\$723,477.00</b>   | <b>\$55,577.46</b>  | <b>\$0.00</b>          | <b>\$48,710.59</b>  | <b>\$441,563.82</b>   | <b>\$0.00</b>         | <b>\$425,045.45</b>   |
| <b>Animal</b>                          |                       |                     |                        |                     |                       |                       |                       |
| Benefits-Animal                        | \$199,000.00          | \$13,250.00         | 7/ \$14,844.46         | \$14,844.46         | \$136,380.00          | \$129,700.06          | \$129,700.06          |
| Payroll Taxes-Animal                   | \$125,766.00          | \$10,250.00         | 9/ \$7,856.99          | \$7,856.99          | \$74,530.63           | \$67,013.62           | \$67,013.62           |
| Retirement Contribution-Animal         | \$26,971.00           | \$2,103.74          | 11/ \$2,006.11         | \$2,006.11          | \$16,722.02           | \$15,180.68           | \$15,180.68           |
| Salaries-Animal                        | \$1,393,380.00        | \$110,000.00        | 12/ \$107,105.21       | \$107,105.21        | \$877,500.00          | \$847,276.58          | \$847,276.58          |
| Workers Comp-Animal                    | \$133,169.00          | \$10,000.00         | 14/ (\$9,284.75)       | (\$9,284.75)        | \$81,488.30           | \$60,452.43           | \$60,452.43           |
| <b>Total Animal</b>                    | <b>\$1,878,286.00</b> | <b>\$145,603.74</b> | <b>\$122,528.02</b> 2/ | <b>\$122,528.02</b> | <b>\$1,186,620.95</b> | <b>\$1,119,623.37</b> | <b>\$1,119,623.37</b> |
| <b>Education</b>                       |                       |                     |                        |                     |                       |                       |                       |
| Benefits-Education                     | \$61,000.00           | \$4,250.00          | 7/ \$2,334.51          | \$2,334.51          | \$39,500.00           | \$29,814.38           | \$29,814.38           |
| Benefits-Volunteer                     | \$0.00                | \$0.00              | 7/ \$0.00              | \$0.00              | \$0.00                | \$0.00                | \$0.00                |
| Payroll Taxes-Education                | \$51,024.00           | \$4,400.00          | 9/ \$3,002.46          | \$3,002.46          | \$32,290.00           | \$21,924.17           | \$21,924.17           |
| Payroll Taxes-Volunteer                | \$0.00                | \$0.00              | 9/ \$0.00              | \$0.00              | \$0.00                | \$0.00                | \$0.00                |
| Retirement Contribution-Education      | \$12,808.00           | \$999.02            | 11/ \$707.03           | \$707.03            | \$7,940.94            | \$5,849.28            | \$5,849.28            |
| Salaries-Education                     | \$559,822.00          | \$53,000.00         | 12/ \$39,493.27        | \$39,493.27         | \$367,000.00          | \$288,395.64          | \$288,395.64          |

**Fresno's Chaffee Zoo Corporation**  
**Income Statement**  
 August 2014

|                                       | 2014 Budget         | August Budget      | August Measure Z      | August Actual      | YTD Budget          | YTD Measure Z       | YTD Actual          |
|---------------------------------------|---------------------|--------------------|-----------------------|--------------------|---------------------|---------------------|---------------------|
| Salaries-Volunteer                    | \$0.00              | \$0.00             | 13/ \$0.00            | \$0.00             | \$0.00              | \$0.00              | \$0.00              |
| Workers Comp-Education                | \$74,000.00         | \$6,166.67         | 14/ \$79.46           | \$79.46            | \$49,333.32         | \$28,365.73         | \$28,365.73         |
| Workers Comp-Volunteer                | \$0.00              | \$0.00             | 15/ \$0.00            | \$0.00             | \$0.00              | \$0.00              | \$0.00              |
| <b>Total Education</b>                | <b>\$758,654.00</b> | <b>\$68,815.69</b> | <b>\$45,616.73</b> 2/ | <b>\$45,616.73</b> | <b>\$496,064.26</b> | <b>\$374,349.20</b> | <b>\$374,349.20</b> |
| <b>Maintenance/Horticulture</b>       |                     |                    |                       |                    |                     |                     |                     |
| Benefits-Maintenance                  | \$68,400.00         | \$4,500.00         | 6/ \$3,117.43         | \$3,117.43         | \$44,458.00         | \$33,567.32         | \$33,567.32         |
| Benefits-Horticulture                 | \$34,200.00         | \$2,223.00         | 6/ \$1,673.72         | \$1,673.72         | \$23,427.00         | \$11,628.92         | \$11,628.92         |
| Payroll Taxes-Maintenance             | \$40,503.00         | \$3,159.23         | 8/ \$8,615.77         | \$8,615.77         | \$25,111.84         | \$15,793.31         | \$15,793.31         |
| Payroll Taxes-Horticulture            | \$13,473.00         | \$1,050.89         | 8/ \$817.76           | \$817.76           | \$8,353.24          | \$7,572.73          | \$7,572.73          |
| Retirement Contribution-Maintenance   | \$3,800.00          | \$296.40           | 10/ \$259.21          | \$259.21           | \$2,356.00          | \$2,257.56          | \$2,257.56          |
| Retirement Contribution-Horticulture  | \$2,432.00          | \$189.70           | 10/ \$0.00            | \$0.00             | \$1,507.84          | \$0.00              | \$0.00              |
| Salaries-Maintenance                  | \$274,772.00        | \$24,000.00        | 12/ \$17,274.44       | \$17,274.44        | \$151,490.86        | \$113,152.12        | \$113,152.12        |
| Salaries-Horticulture                 | \$173,728.00        | \$13,550.78        | 12/ \$10,689.86       | \$10,689.86        | \$107,711.34        | \$98,990.03         | \$98,990.03         |
| Workers Comp-Maintenance              | \$29,188.00         | \$2,500.00         | 13/ (\$1,416.89)      | (\$1,416.89)       | \$16,682.33         | \$7,568.30          | \$7,568.30          |
| Workers Comp-Horticulture             | \$15,962.00         | \$1,330.17         | 14/ (\$1,262.41)      | (\$1,262.41)       | \$10,641.32         | \$7,115.11          | \$7,115.11          |
| <b>Total Maintenance/Horticulture</b> | <b>\$656,458.00</b> | <b>\$52,800.17</b> | <b>\$39,768.89</b> 2/ | <b>\$39,768.89</b> | <b>\$391,739.77</b> | <b>\$297,645.40</b> | <b>\$297,645.40</b> |
| <b>Mem/Dev/Marketing</b>              |                     |                    |                       |                    |                     |                     |                     |
| Benefits-Development                  | \$44,460.00         | \$2,889.90         | \$0.00                | \$4,357.90         | \$30,455.10         | \$0.00              | \$38,209.80         |
| Payroll Taxes-Development             | \$38,856.00         | \$3,030.77         | \$0.00                | \$1,685.10         | \$24,090.72         | \$0.00              | \$16,943.06         |
| Payroll Taxes-Special Events          | \$0.00              | \$0.00             | \$0.00                | \$0.00             | \$0.00              | \$0.00              | \$536.00            |
| Retirement Contribution-Development   | \$8,825.00          | \$688.35           | \$0.00                | \$657.73           | \$5,471.50          | \$0.00              | \$4,983.54          |
| Salaries-Development                  | \$439,958.00        | \$33,000.00        | \$0.00                | \$22,137.27        | \$276,000.00        | \$0.00              | \$222,681.79        |
| Salaries-Special Events               | \$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                | (\$978.73)         | \$13,684.00         | \$0.00              | \$7,762.64          |
| Workers Comp-Special Events           | \$0.00              | \$0.00             | \$0.00                | \$0.00             | \$0.00              | \$0.00              | \$0.00              |
| <b>Total Mem/Dev/Marketing</b>        | <b>\$552,625.00</b> | <b>\$41,319.52</b> | <b>\$0.00</b>         | <b>\$27,859.27</b> | <b>\$349,701.32</b> | <b>\$0.00</b>       | <b>\$291,116.83</b> |
| <b>Veterinary</b>                     |                     |                    |                       |                    |                     |                     |                     |
| Benefits-Veterinary                   | \$39,353.00         | \$2,557.95         | \$0.00                | \$1,514.75         | \$26,956.79         | \$0.00              | \$20,588.44         |
| Payroll Taxes-Veterinary              | \$15,832.00         | \$1,450.00         | \$0.00                | \$883.82           | \$8,433.26          | \$0.00              | \$6,975.47          |

# Fresno's Chaffee Zoo Corporation

## Income Statement

### August 2014

|  | 2014 Budget           | August Budget       | August Measure Z       | August Actual       | YTD Budget            | YTD Measure Z         | YTD Actual            |
|--|-----------------------|---------------------|------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Retirement Contribution-Veterinary       | \$6,230.00            | \$485.94            | \$0.00                 | \$373.14            | \$3,862.60            | \$0.00                | \$3,261.56            |
| Salaries-Veterinary                      | \$176,998.00          | \$14,500.00         | \$0.00                 | \$11,687.96         | \$101,154.00          | \$0.00                | \$93,040.08           |
| Workers Comp-Veterinary                  | \$21,116.00           | \$1,759.67          | \$0.00                 | (\$1,055.11)        | \$14,077.32           | \$0.00                | \$6,739.38            |
| <b>Total Veterinary</b>                  | <b>\$259,529.00</b>   | <b>\$20,753.56</b>  | <b>\$0.00</b>          | <b>\$13,404.56</b>  | <b>\$154,483.97</b>   | <b>\$0.00</b>         | <b>\$130,604.93</b>   |
|  |                       |                     |                        |                     |                       |                       |                       |
| <b>Visitor Services</b>                  |                       |                     |                        |                     |                       |                       |                       |
| Benefits-Security                        | \$24,510.00           | \$1,593.15          | 8/ \$1,275.99          | \$1,275.99          | \$16,789.35           | \$19,993.26           | \$19,993.26           |
| Benefits-Visitor Services                | \$31,000.00           | \$2,350.00          | 8/ \$2,506.67          | \$2,506.67          | \$20,000.00           | \$20,142.50           | \$20,142.50           |
| Payroll Taxes-Security                   | \$20,399.00           | \$1,591.12          | 10/ \$1,148.52         | \$1,148.52          | \$12,647.37           | \$9,771.39            | \$9,771.39            |
| Payroll Taxes-Visitor Services           | \$27,661.00           | \$2,157.56          | 10/ \$2,023.63         | \$2,023.63          | \$17,149.82           | \$13,044.98           | \$13,044.98           |
| Retirement Contribution-Security         | \$5,276.00            | \$411.53            | 11/ \$177.14           | \$177.14            | \$3,271.12            | \$1,505.69            | \$1,505.69            |
| Retirement Contribution-Visitor Services | \$4,130.00            | \$322.14            | 11/ \$218.78           | \$218.78            | \$2,560.60            | \$1,792.22            | \$1,792.22            |
| Salaries-Security                        | \$202,000.00          | \$15,500.00         | 13/ \$15,149.09        | \$15,149.09         | \$125,848.00          | \$128,877.84          | \$128,877.84          |
| Salaries-Visitor Services                | \$271,516.00          | \$24,000.00         | 13/ \$21,363.05        | \$21,363.05         | \$173,510.63          | \$165,488.21          | \$165,488.21          |
| Workers Comp-Security                    | \$21,913.00           | \$1,826.08          | 15/ (\$1,344.60)       | (\$1,344.60)        | \$14,608.64           | \$9,515.23            | \$9,515.23            |
| Workers Comp-Visitor Services            | \$26,760.00           | \$2,400.00          | 15/ (\$1,795.41)       | (\$1,795.41)        | \$17,160.00           | \$11,784.74           | \$11,784.74           |
| <b>Total</b>                             | <b>\$635,165.00</b>   | <b>\$52,151.58</b>  | <b>\$40,722.86</b> 2/  | <b>\$40,722.86</b>  | <b>\$403,545.53</b>   | <b>\$381,916.06</b>   | <b>\$381,916.06</b>   |
|  |                       |                     |                        |                     |                       |                       |                       |
| <b>Total Personnel Expenses</b>          | <b>\$5,464,194.00</b> | <b>\$437,021.72</b> | <b>\$248,636.50</b> 2/ | <b>\$338,610.92</b> | <b>\$3,423,719.62</b> | <b>\$2,173,534.03</b> | <b>\$3,020,301.24</b> |
|  |                       |                     |                        |                     |                       |                       |                       |
| <b>Other Expenses</b>                    |                       |                     |                        |                     |                       |                       |                       |
| <b>Advertising</b>                       |                       |                     |                        |                     |                       |                       |                       |
| Advertising                              | \$0.00                | \$0.00              | \$0.00                 | \$0.00              | \$0.00                | \$0.00                | \$0.00                |
| Advertising-Marketing                    | \$200,000.00          | \$19,966.67         | \$0.00                 | \$21,859.25         | \$122,733.32          | \$0.00                | \$149,485.12          |
| Advertising-Development                  | \$0.00                | \$0.00              | \$0.00                 | \$0.00              | \$0.00                | \$0.00                | \$250.00              |
| Advertising-Special Events               | \$7,500.00            | \$2,083.33          | \$0.00                 | \$0.00              | \$3,166.64            | \$0.00                | \$1,183.75            |
| Advertising-Education                    | \$5,000.00            | \$166.67            | \$0.00                 | \$4,554.00          | \$4,333.32            | \$0.00                | \$12,335.75           |
| Advertising-Visitor Services             | \$0.00                | \$0.00              | \$0.00                 | \$0.00              | \$0.00                | \$0.00                | \$0.00                |
| Advertising-Administration               | \$0.00                | \$0.00              | \$0.00                 | \$0.00              | \$0.00                | \$0.00                | \$0.00                |
| Advertising-Information Technology       | \$0.00                | \$0.00              | \$0.00                 | \$0.00              | \$0.00                | \$0.00                | \$0.00                |
| <b>Total Advertising</b>                 | <b>\$212,500.00</b>   | <b>\$22,216.67</b>  | <b>\$0.00</b>          | <b>\$26,413.25</b>  | <b>\$130,233.28</b>   | <b>\$0.00</b>         | <b>\$163,254.62</b>   |
|  |                       |                     |                        |                     |                       |                       |                       |
| <b>Animal Services</b>                   |                       |                     |                        |                     |                       |                       |                       |

# Fresno's Chaffee Zoo Corporation General Ledger Report August 2014

| Date   | Trans.  | Journal                          | Reference                                   | Debit Amount  | Credit Amount | Balance          |
|--|---------|----------------------------------|---|---------------|---------------|------------------|
| <b>1-5014-13</b>   |         |                                  |   |               |               |                  |
| <b>Account: 1-5014-13 (Bank Fees-Measure Z-Administration)</b> |         |                                  |   |               |               |                  |
| 08/01/2014   |         |                                  |   |               |               | \$150.00         |
|  |         | <i>Account Beginning Balance</i> |   |               |               |                  |
| 08/14/2014   | 9198-3  | Journal Entry                    | Measure Z 2014-7C Wire Fee                  | \$10.00       |               |                  |
| 08/27/2014   | 9218-3  | Journal Entry                    | Measure Z 2014-7 Operating Wire Fee         | \$10.00       |               |                  |
|  |         |                                  | <i>Account Subtotals</i>                    | \$20.00       | \$0.00        |                  |
| 08/31/2014   |         |                                  |   |               |               | \$20.00          |
|  |         |                                  | <i>Account Net Change</i>                   |               |               |                  |
| 08/31/2014   |         |                                  |   |               |               | \$170.00         |
|  |         |                                  | <i>Account Ending Balance</i>               |               |               |                  |
| <b>1-5080-01</b>   |         |                                  |   |               |               |                  |
| <b>Account: 1-5080-01 (Benefits-Maintenance)</b>               |         |                                  |   |               |               |                  |
| 08/01/2014   |         |                                  |   |               |               | \$30,449.89      |
|  |         |                                  | <i>Account Beginning Balance</i>            |               |               |                  |
| 08/01/2014   | 9132-6  | Journal Entry                    | Blue Shield-Aug Health Ins Premium          | \$2,792.61    |               |                  |
| 08/01/2014   | 9133-6  | Journal Entry                    | Principal Financial-Aug Life, LTD, & Dental | \$466.39      |               |                  |
| 08/01/2014   | 9145-6  | Journal Entry                    | VSP- Aug Vision Premium                     | \$103.43      |               |                  |
| 08/08/2014   | 9186-26 | Payroll                          | Salaries                                    |               | \$122.50      |                  |
| 08/22/2014   | 9203-26 | Payroll                          | Salaries                                    |               | \$122.50      |                  |
|  |         |                                  | <i>Account Subtotals</i>                    | ⬇️ \$3,362.43 | ⬇️ \$245.00   |                  |
| 08/31/2014   |         |                                  |   |               |               | ⬇️ \$3,117.43 4/ |
|  |         |                                  | <i>Account Net Change</i>                   |               |               |                  |
| 08/31/2014   |         |                                  |   |               |               | \$33,567.32      |
|  |         |                                  | <i>Account Ending Balance</i>               |               |               |                  |
| <b>1-5080-02</b>   |         |                                  |   |               |               |                  |
| <b>Account: 1-5080-02 (Benefits-Horticulture)</b>              |         |                                  |   |               |               |                  |
| 08/01/2014   |         |                                  |   |               |               | \$9,955.20       |
|  |         |                                  | <i>Account Beginning Balance</i>            |               |               |                  |
| 08/01/2014   | 9132-7  | Journal Entry                    | Blue Shield-Aug Health Ins Premium          | \$1,362.28    |               |                  |
| 08/01/2014   | 9133-7  | Journal Entry                    | Principal Financial-Aug Life, LTD, & Dental | \$271.48      |               |                  |
| 08/01/2014   | 9145-7  | Journal Entry                    | VSP- Aug Vision Premium                     | \$39.96       |               |                  |
| 08/08/2014   | 9186-29 | Payroll                          | Salaries                                    |               | \$0.00        |                  |
| 08/22/2014   | 9203-29 | Payroll                          | Salaries                                    |               | \$0.00        |                  |
|  |         |                                  | <i>Account Subtotals</i>                    | ⬇️ \$1,673.72 | ⬇️ \$0.00     |                  |
| 08/31/2014   |         |                                  |   |               |               | ⬇️ \$1,673.72 4/ |
|  |         |                                  | <i>Account Net Change</i>                   |               |               |                  |
| 08/31/2014   |         |                                  |   |               |               | \$11,628.92      |
|  |         |                                  | <i>Account Ending Balance</i>               |               |               |                  |
| <b>1-5080-03</b>   |         |                                  |   |               |               |                  |
| <b>Account: 1-5080-03 (Benefits-Animal)</b>                    |         |                                  |   |               |               |                  |

# Fresno's Chaffee Zoo Corporation General Ledger Report August 2014

| Date   | Trans.  | Journal       | Reference                                   | Debit Amount         | Credit Amount     | Balance   |
|--|---------|---------------|---|----------------------|-------------------|---|
| <b>Account: 1-5080-03 (Benefits-Animal)</b>    |         |               |   |                      |                   |   |
| 08/01/2014                                     |         |               | <i>Account Beginning Balance</i>            |                      |                   | \$114,855.60  |
| 08/01/2014                                     | 9132-1  | Journal Entry | Blue Shield-Aug Health Ins Premium          | \$12,498.77          |                   |   |
| 08/01/2014                                     | 9133-1  | Journal Entry | Principal Financial-Aug Life, LTD, & Dental | \$2,444.19           |                   |   |
| 08/01/2014                                     | 9145-1  | Journal Entry | VSP- Aug Vision Premium                     | \$367.44             |                   |   |
| 08/08/2014                                     | 9186-24 | Payroll       | Salaries                                    |                      | \$232.97          |   |
| 08/22/2014                                     | 9203-24 | Payroll       | Salaries                                    |                      | \$232.97          |   |
|  |         |               | <i>Account Subtotals</i>                    | <u>↓ \$15,310.40</u> | <u>↓ \$465.94</u> |   |
| 08/31/2014                                     |         |               | <i>Account Net Change</i>                   |                      |                   | <u>↓ \$14,844.46</u> <span style="border: 1px solid red; padding: 2px;">3/</span> |
| 08/31/2014                                     |         |               | <i>Account Ending Balance</i>               |                      |                   | <u><u>\$129,700.06</u></u>  |
| <b>1-5080-08</b>                               |         |               |   |                      |                   |   |
| <b>Account: 1-5080-08 (Benefits-Education)</b> |         |               |   |                      |                   |   |
| 08/01/2014                                     |         |               | <i>Account Beginning Balance</i>            |                      |                   | \$27,479.87   |
| 08/01/2014                                     | 9132-3  | Journal Entry | Blue Shield-Aug Health Ins Premium          | \$1,907.12           |                   |   |
| 08/01/2014                                     | 9133-3  | Journal Entry | Principal Financial-Aug Life, LTD, & Dental | \$607.12             |                   |   |
| 08/01/2014                                     | 9145-3  | Journal Entry | VSP- Aug Vision Premium                     | \$65.27              |                   |   |
| 08/08/2014                                     | 9186-23 | Payroll       | Salaries                                    |                      | \$122.50          |   |
| 08/22/2014                                     | 9203-23 | Payroll       | Salaries                                    |                      | \$122.50          |   |
|  |         |               | <i>Account Subtotals</i>                    | <u>↓ \$2,579.51</u>  | <u>↓ \$245.00</u> |   |
| 08/31/2014                                     |         |               | <i>Account Net Change</i>                   |                      |                   | <u>↓ \$2,334.51</u> <span style="border: 1px solid red; padding: 2px;">3/</span>  |
| 08/31/2014                                     |         |               | <i>Account Ending Balance</i>               |                      |                   | <u><u>\$29,814.38</u></u>   |
| <b>1-5080-09</b>                               |         |               |   |                      |                   |   |
| <b>Account: 1-5080-09 (Benefits-Volunteer)</b> |         |               |   |                      |                   |   |
| 08/01/2014                                     |         |               | <i>Account Beginning Balance</i>            |                      |                   | \$0.00  |
| 08/31/2014                                     |         |               | <i>Account Net Change</i>                   |                      |                   | \$0.00 <span style="border: 1px solid red; padding: 2px;">3/</span>               |
| 08/31/2014                                     |         |               | <i>Account Ending Balance</i>               |                      |                   | <u><u>\$0.00</u></u>  |
| <b>1-5080-11</b>                               |         |               |   |                      |                   |   |
| <b>Account: 1-5080-11 (Benefits-Security)</b>  |         |               |   |                      |                   |   |
| 08/01/2014                                     |         |               | <i>Account Beginning Balance</i>            |                      |                   | \$18,717.27   |
| 08/01/2014                                     | 9132-9  | Journal Entry | Blue Shield-Aug Health Ins Premium          | \$953.64             |                   |   |
| 08/01/2014                                     | 9133-9  | Journal Entry | Principal Financial-Aug Life, LTD, & Dental | \$402.07             |                   |   |
| 08/01/2014                                     | 9145-9  | Journal Entry | VSP- Aug Vision Premium                     | \$55.28              |                   |   |
| 08/08/2014                                     | 9186-28 | Payroll       | Salaries                                    |                      | \$67.50           |   |
| 08/22/2014                                     | 9203-28 | Payroll       | Salaries                                    |                      | \$67.50           |   |

# Fresno's Chaffee Zoo Corporation General Ledger Report August 2014

| Date   | Trans.  | Journal          | Reference   | Debit Amount                     | Credit Amount | Balance   |
|--|---------|------------------|---|----------------------------------|---------------|---|
| <b>Account: 1-5080-11 (Benefits-Security)</b>          |         |                  |   |                                  |               |   |
|  |         |                  |   | <i>Account Subtotals</i>         | ↓ \$1,410.99  | ↓ \$135.00  |
| 08/31/2014   |         |                  |   | <i>Account Net Change</i>        |               | ↕ \$1,275.99 <span style="border: 1px solid black; padding: 2px;">5/</span> |
| 08/31/2014   |         |                  |   | <i>Account Ending Balance</i>    |               | <u>\$19,993.26</u>  |
| <b>1-5080-12</b>                                       |         |                  |   |                                  |               |   |
| <b>Account: 1-5080-12 (Benefits-Visitor Services)</b>  |         |                  |   |                                  |               |   |
|  |         |                  |   | <i>Account Beginning Balance</i> |               | \$17,635.83   |
| 08/01/2014   | 9132-2  | Journal Entry    | Blue Shield-Aug Health Ins Premium                          | \$2,315.79                       |               |   |
| 08/01/2014   | 9133-2  | Journal Entry    | Principal Financial-Aug Life, LTD, & Dental                 | \$394.55                         |               |   |
| 08/01/2014   | 9145-2  | Journal Entry    | VSP- Aug Vision Premium                                     | \$66.33                          |               |   |
| 08/08/2014   | 9186-22 | Payroll          | Salaries  |                                  | \$135.00      |   |
| 08/22/2014   | 9203-22 | Payroll          | Salaries  |                                  | \$135.00      |   |
|  |         |                  |   | <i>Account Subtotals</i>         | ↓ \$2,776.67  | ↓ \$270.00  |
| 08/31/2014   |         |                  |   | <i>Account Net Change</i>        |               | ↕ \$2,506.67 <span style="border: 1px solid black; padding: 2px;">5/</span> |
| 08/31/2014   |         |                  |   | <i>Account Ending Balance</i>    |               | <u>\$20,142.50</u>  |
| <b>1-5131-01</b>                                       |         |                  |   |                                  |               |   |
| <b>Account: 1-5131-01 (Payroll Taxes-Maintenance)</b>  |         |                  |   |                                  |               |   |
|  |         |                  |   | <i>Account Beginning Balance</i> |               | \$7,177.54  |
| 08/08/2014   | 9186-81 | Payroll          | Payroll Taxes   | \$634.73                         |               |   |
| 08/22/2014   | 9203-74 | Payroll          | Payroll Taxes   | \$668.04                         |               |   |
| 08/25/2014   | 9236-50 | Accounts Payable | Employment Development Departm-Unemployment Insurance Reimb | \$7,313.00                       |               |   |
|  |         |                  |   | <i>Account Subtotals</i>         | ↓ \$8,615.77  | ↓ \$0.00  |
| 08/31/2014   |         |                  |   | <i>Account Net Change</i>        |               | ↕ \$8,615.77 <span style="border: 1px solid black; padding: 2px;">4/</span> |
| 08/31/2014   |         |                  |   | <i>Account Ending Balance</i>    |               | <u>\$15,793.31</u>  |
| <b>1-5131-02</b>                                       |         |                  |   |                                  |               |   |
| <b>Account: 1-5131-02 (Payroll Taxes-Horticulture)</b> |         |                  |   |                                  |               |   |
|  |         |                  |   | <i>Account Beginning Balance</i> |               | \$6,754.97  |
| 08/08/2014   | 9186-85 | Payroll          | Payroll Taxes   | \$452.82                         |               |   |
| 08/22/2014   | 9203-78 | Payroll          | Payroll Taxes   | \$364.94                         |               |   |
|  |         |                  |   | <i>Account Subtotals</i>         | ↓ \$817.76    | ↓ \$0.00  |
| 08/31/2014   |         |                  |   | <i>Account Net Change</i>        |               | ↕ \$817.76 <span style="border: 1px solid black; padding: 2px;">4/</span>   |
| 08/31/2014   |         |                  |   | <i>Account Ending Balance</i>    |               | <u>\$7,572.73</u>   |

# Fresno's Chaffee Zoo Corporation

## General Ledger Report

### August 2014

| Date  | Trans.  | Journal          | Reference                   | Debit Amount | Credit Amount | Balance  |
|---|---------|------------------|-----------------------------|--------------|---------------|--|
| <b>1-5131-03</b>                                    |         |                  |                             |              |               |  |
| <b>Account: 1-5131-03 (Payroll Taxes-Animal)</b>    |         |                  |                             |              |               |  |
| 08/01/2014  |         |                  |                             |              |               | \$59,156.63  |
|   |         |                  |                             |              |               | <i>Account Beginning Balance</i>   |
| 08/08/2014  | 9186-78 | Payroll          | Payroll Taxes               | \$3,620.82   |               |  |
| 08/08/2014  | 9186-79 | Payroll          | Payroll Taxes-Valley Farms  | \$122.17     |               |  |
| 08/08/2014  | 9186-86 | Payroll          | Payroll Taxes-SRB           | \$370.28     |               |  |
| 08/22/2014  | 9203-71 | Payroll          | Payroll Taxes               | \$3,577.37   |               |  |
| 08/22/2014  | 9203-72 | Payroll          | Payroll Taxes-Valley Farms  | \$106.08     |               |  |
| 08/22/2014  | 9203-79 | Payroll          | Payroll Taxes-SRB           | \$361.27     |               |  |
| 08/25/2014  | 9236-52 | Accounts Payable | Employment Developme-080414 |              | \$301.00      |  |
|   |         |                  |                             | <b>↓</b>     | <b>↓</b>      |  |
|   |         |                  | <i>Account Subtotals</i>    | \$8,157.99   | \$301.00      |  |
| 08/31/2014  |         |                  |                             |              |               | <b>↓</b> \$7,856.99 <span style="border: 1px solid red; padding: 2px;">3/</span> |
| 08/31/2014  |         |                  |                             |              |               | <u>\$67,013.62</u>   |
| <b>1-5131-08</b>                                    |         |                  |                             |              |               |  |
| <b>Account: 1-5131-08 (Payroll Taxes-Education)</b> |         |                  |                             |              |               |  |
| 08/01/2014  |         |                  |                             |              |               | \$18,921.71  |
|   |         |                  |                             |              |               | <i>Account Beginning Balance</i>   |
| 08/08/2014  | 9186-77 | Payroll          | Payroll Taxes               | \$1,545.25   |               |  |
| 08/22/2014  | 9203-70 | Payroll          | Payroll Taxes               | \$1,457.21   |               |  |
|   |         |                  |                             | <b>↓</b>     | <b>↓</b>      |  |
|   |         |                  | <i>Account Subtotals</i>    | \$3,002.46   | \$0.00        |  |
| 08/31/2014  |         |                  |                             |              |               | <b>↓</b> \$3,002.46 <span style="border: 1px solid red; padding: 2px;">3/</span> |
| 08/31/2014  |         |                  |                             |              |               | <u>\$21,924.17</u>   |
| <b>1-5131-09</b>                                    |         |                  |                             |              |               |  |
| <b>Account: 1-5131-09 (Payroll Taxes-Volunteer)</b> |         |                  |                             |              |               |  |
| 08/01/2014  |         |                  |                             |              |               | \$0.00   |
|   |         |                  |                             |              |               | <i>Account Beginning Balance</i>   |
| 08/31/2014  |         |                  |                             |              |               | \$0.00 <span style="border: 1px solid red; padding: 2px;">3/</span>              |
|   |         |                  |                             |              |               | <i>Account Net Change</i>  |
| 08/31/2014  |         |                  |                             |              |               | <u>\$0.00</u>  |
|   |         |                  |                             |              |               | <i>Account Ending Balance</i>  |
| <b>1-5131-11</b>                                    |         |                  |                             |              |               |  |
| <b>Account: 1-5131-11 (Payroll Taxes-Security)</b>  |         |                  |                             |              |               |  |
| 08/01/2014  |         |                  |                             |              |               | \$8,622.87   |
|   |         |                  |                             |              |               | <i>Account Beginning Balance</i>   |
| 08/08/2014  | 9186-84 | Payroll          | Payroll Taxes               | \$582.44     |               |  |
| 08/22/2014  | 9203-77 | Payroll          | Payroll Taxes               | \$566.08     |               |  |
|   |         |                  |                             | <b>↓</b>     | <b>↓</b>      |  |
|   |         |                  | <i>Account Subtotals</i>    | \$1,148.52   | \$0.00        |  |



# Fresno's Chaffee Zoo Corporation General Ledger Report August 2014

| Date   | Trans.  | Journal          | Reference   | Debit Amount                                  | Credit Amount                             | Balance   |
|--|---------|------------------|---|---|---|---|
| <b>Account: 1-5131-11 (Payroll Taxes-Security)</b>               |         |                  |   |   |   |   |
| 08/31/2014   |         |                  |   |   |   | Account Net Change <span style="color: red;">↕</span> \$1,148.52 <span style="border: 1px solid red; padding: 2px;">5/</span> |
| 08/31/2014   |         |                  |   |   |   | Account Ending Balance <u>\$9,771.39</u>  |
| <b>1-5131-12</b>   |         |                  |   |   |   |   |
| <b>Account: 1-5131-12 (Payroll Taxes-Visitor Services)</b>       |         |                  |   |   |   |   |
| 08/01/2014   |         |                  |   |   |   | Account Beginning Balance \$11,021.35   |
| 08/08/2014   | 9186-76 | Payroll          | Payroll Taxes   | \$791.31                                      |   |   |
| 08/22/2014   | 9203-69 | Payroll          | Payroll Taxes   | \$822.32                                      |   |   |
| 08/25/2014   | 9236-47 | Accounts Payable | Employment Development Departm-Unemployment Insurance Reimb | \$410.00                                      |   |   |
|  |         |                  | Account Subtotals   | <span style="color: red;">↕</span> \$2,023.63 | <span style="color: red;">↕</span> \$0.00 |   |
| 08/31/2014   |         |                  |   |   |   | Account Net Change <span style="color: red;">↕</span> \$2,023.63 <span style="border: 1px solid red; padding: 2px;">5/</span> |
| 08/31/2014   |         |                  |   |   |   | Account Ending Balance <u>\$13,044.98</u>   |
| <b>1-5153-01</b>   |         |                  |   |   |   |   |
| <b>Account: 1-5153-01 (Retirement Contribution-Maintenance)</b>  |         |                  |   |   |   |   |
| 08/01/2014   |         |                  |   |   |   | Account Beginning Balance \$1,998.35  |
| 08/31/2014   | 9204-6  | Journal Entry    | August Match  | \$259.21                                      |   |   |
|  |         |                  | Account Subtotals   | <span style="color: red;">↕</span> \$259.21   | <span style="color: red;">↕</span> \$0.00 |   |
| 08/31/2014   |         |                  |   |   |   | Account Net Change <span style="color: red;">↕</span> \$259.21 <span style="border: 1px solid red; padding: 2px;">4/</span>   |
| 08/31/2014   |         |                  |   |   |   | Account Ending Balance <u>\$2,257.56</u>  |
| <b>1-5153-02</b>   |         |                  |   |   |   |   |
| <b>Account: 1-5153-02 (Retirement Contribution-Horticulture)</b> |         |                  |   |   |   |   |
| 08/01/2014   |         |                  |   |   |   | Account Beginning Balance \$0.00  |
| 08/31/2014   | 9204-11 | Journal Entry    | August Match  | \$0.00  |   |   |
|  |         |                  | Account Subtotals   | <span style="color: red;">↕</span> \$0.00     | <span style="color: red;">↕</span> \$0.00 |   |
| 08/31/2014   |         |                  |   |   |   | Account Net Change <span style="color: red;">↕</span> \$0.00 <span style="border: 1px solid red; padding: 2px;">4/</span>     |
| 08/31/2014   |         |                  |   |   |   | Account Ending Balance <u>\$0.00</u>  |
| <b>1-5153-03</b>   |         |                  |   |   |   |   |
| <b>Account: 1-5153-03 (Retirement Contribution-Animal)</b>       |         |                  |   |   |   |   |
| 08/01/2014   |         |                  |   |   |   | Account Beginning Balance \$13,174.57   |
| 08/31/2014   | 9204-4  | Journal Entry    | August Match  | \$1,904.53                                    |   |   |
| 08/31/2014   | 9204-10 | Journal Entry    | August Match  | \$101.58                                      |   |   |

# Fresno's Chaffee Zoo Corporation

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### August 2014

| Date   | Trans. | Journal       | Reference    | Debit Amount             | Credit Amount              | Balance   |
|--|--------|---------------|--------------|--------------------------|----------------------------|---|
| <b>Account: 1-5153-03 (Retirement Contribution-Animal)</b>           |        |               |              |                          |                            |   |
|  |        |               |              | <i>Account Subtotals</i> | ↓ \$2,006.11      ↓ \$0.00 |   |
| 08/31/2014   |        |               |              |                          |                            | ↔ \$2,006.11 <span style="border: 1px solid red; padding: 2px;">3/</span> |
| 08/31/2014   |        |               |              |                          |                            | <u>\$15,180.68</u>  |
| <b>1-5153-08</b>   |        |               |              |                          |                            |   |
| <b>Account: 1-5153-08 (Retirement Contribution-Education)</b>        |        |               |              |                          |                            |   |
| 08/01/2014   |        |               |              |                          |                            | <i>Account Beginning Balance</i> \$5,142.25                               |
| 08/31/2014   | 9204-3 | Journal Entry | August Match | \$707.03                 |                            |   |
|  |        |               |              | <i>Account Subtotals</i> | ↓ \$707.03      ↓ \$0.00   |   |
| 08/31/2014   |        |               |              |                          |                            | ↔ \$707.03 <span style="border: 1px solid red; padding: 2px;">3/</span>   |
| 08/31/2014   |        |               |              |                          |                            | <u>\$5,849.28</u>   |
| <b>1-5153-11</b>   |        |               |              |                          |                            |   |
| <b>Account: 1-5153-11 (Retirement Contribution-Security)</b>         |        |               |              |                          |                            |   |
| 08/01/2014   |        |               |              |                          |                            | <i>Account Beginning Balance</i> \$1,328.55                               |
| 08/31/2014   | 9204-9 | Journal Entry | August Match | \$177.14                 |                            |   |
|  |        |               |              | <i>Account Subtotals</i> | ↓ \$177.14      ↓ \$0.00   |   |
| 08/31/2014   |        |               |              |                          |                            | ↔ \$177.14 <span style="border: 1px solid red; padding: 2px;">5/</span>   |
| 08/31/2014   |        |               |              |                          |                            | <u>\$1,505.69</u>   |
| <b>1-5153-12</b>   |        |               |              |                          |                            |   |
| <b>Account: 1-5153-12 (Retirement Contribution-Visitor Services)</b> |        |               |              |                          |                            |   |
| 08/01/2014   |        |               |              |                          |                            | <i>Account Beginning Balance</i> \$1,573.44                               |
| 08/31/2014   | 9204-2 | Journal Entry | August Match | \$218.78                 |                            |   |
|  |        |               |              | <i>Account Subtotals</i> | ↓ \$218.78      ↓ \$0.00   |   |
| 08/31/2014   |        |               |              |                          |                            | ↔ \$218.78 <span style="border: 1px solid red; padding: 2px;">5/</span>   |
| 08/31/2014   |        |               |              |                          |                            | <u>\$1,792.22</u>   |
| <b>1-5165-01</b>   |        |               |              |                          |                            |   |
| <b>Account: 1-5165-01 (Salaries-Maintenance)</b>                     |        |               |              |                          |                            |   |
| 08/01/2014   |        |               |              |                          |                            | <i>Account Beginning Balance</i> \$95,877.68                              |
| 08/08/2014   | 9186-7 | Payroll       | Salaries     | \$8,419.39               |                            |   |
| 08/22/2014   | 9203-7 | Payroll       | Salaries     | \$8,855.05               |                            |   |

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| Date  | Trans.  | Journal | Reference             | Debit Amount             | Credit Amount   | Balance   |
|---|---------|---------|-----------------------|--------------------------|-----------------|---|
| <b>Account: 1-5165-01 (Salaries-Maintenance)</b>  |         |         |                       |                          |                 |   |
|   |         |         |                       | <i>Account Subtotals</i> | ↓↑ \$17,274.44  | ↓↑ \$0.00   |
| 08/31/2014  |         |         |                       |                          |                 | <i>Account Net Change</i> <span style="float: right;">↑↓ \$17,274.44 <span style="border: 1px solid red; padding: 0 2px;">4/</span></span>  |
| 08/31/2014  |         |         |                       |                          |                 | <i>Account Ending Balance</i> <span style="float: right;">\$113,152.12</span>   |
| <b>1-5165-02</b>                                  |         |         |                       |                          |                 |   |
| <b>Account: 1-5165-02 (Salaries-Horticulture)</b> |         |         |                       |                          |                 |   |
| 08/01/2014  |         |         |                       |                          |                 | <i>Account Beginning Balance</i> \$88,300.17  |
| 08/08/2014  | 9186-11 | Payroll | Salaries              | \$5,919.48               |                 |   |
| 08/22/2014  | 9203-11 | Payroll | Salaries              | \$4,770.38               |                 |   |
|   |         |         |                       | <i>Account Subtotals</i> | ↓↑ \$10,689.86  | ↓↑ \$0.00   |
| 08/31/2014  |         |         |                       |                          |                 | <i>Account Net Change</i> <span style="float: right;">↑↓ \$10,689.86 <span style="border: 1px solid red; padding: 0 2px;">4/</span></span>  |
| 08/31/2014  |         |         |                       |                          |                 | <i>Account Ending Balance</i> <span style="float: right;">\$98,990.03</span>  |
| <b>1-5165-03</b>                                  |         |         |                       |                          |                 |   |
| <b>Account: 1-5165-03 (Salaries-Animal)</b>       |         |         |                       |                          |                 |   |
| 08/01/2014  |         |         |                       |                          |                 | <i>Account Beginning Balance</i> \$740,171.37   |
| 08/08/2014  | 9186-4  | Payroll | Salaries              | \$47,562.57              |                 |   |
| 08/08/2014  | 9186-5  | Payroll | Salaries-Valley Farms | \$1,597.02               |                 |   |
| 08/08/2014  | 9186-12 | Payroll | Salaries-SRB          | \$4,840.29               |                 |   |
| 08/22/2014  | 9203-4  | Payroll | Salaries              | \$46,995.99              |                 |   |
| 08/22/2014  | 9203-5  | Payroll | Salaries-Valley Farms | \$1,386.71               |                 |   |
| 08/22/2014  | 9203-12 | Payroll | Salaries-SRB          | \$4,722.63               |                 |   |
|   |         |         |                       | <i>Account Subtotals</i> | ↓↑ \$107,105.21 | ↓↑ \$0.00   |
| 08/31/2014  |         |         |                       |                          |                 | <i>Account Net Change</i> <span style="float: right;">↑↓ \$107,105.21 <span style="border: 1px solid red; padding: 0 2px;">3/</span></span> |
| 08/31/2014  |         |         |                       |                          |                 | <i>Account Ending Balance</i> <span style="float: right;">\$847,276.58</span>   |
| <b>1-5165-08</b>                                  |         |         |                       |                          |                 |   |
| <b>Account: 1-5165-08 (Salaries-Education)</b>    |         |         |                       |                          |                 |   |
| 08/01/2014  |         |         |                       |                          |                 | <i>Account Beginning Balance</i> \$248,902.37   |
| 08/08/2014  | 9186-3  | Payroll | Salaries              | \$20,321.91              |                 |   |
| 08/22/2014  | 9203-3  | Payroll | Salaries              | \$19,171.36              |                 |   |
|   |         |         |                       | <i>Account Subtotals</i> | ↓↑ \$39,493.27  | ↓↑ \$0.00   |
| 08/31/2014  |         |         |                       |                          |                 | <i>Account Net Change</i> <span style="float: right;">↑↓ \$39,493.27 <span style="border: 1px solid red; padding: 0 2px;">3/</span></span>  |
| 08/31/2014  |         |         |                       |                          |                 | <i>Account Ending Balance</i> <span style="float: right;">\$288,395.64</span>   |

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| Date   | Trans.  | Journal       | Reference       | Debit Amount      | Credit Amount | Balance  |
|--|---------|---------------|-----------------|-------------------|---------------|--|
| <b>1-5165-09</b>                               |         |               |                 |                   |               |  |
| Account: 1-5165-09 (Salaries-Volunteer)        |         |               |                 |                   |               |  |
| 08/01/2014                                     |         |               |                 |                   |               | \$0.00   |
| 08/31/2014                                     |         |               |                 |                   |               | \$0.00 <span style="border: 1px solid red; padding: 2px;">4/</span>                          |
| 08/31/2014                                     |         |               |                 |                   |               | \$0.00   |
| <b>1-5165-11</b>                               |         |               |                 |                   |               |  |
| Account: 1-5165-11 (Salaries-Security)         |         |               |                 |                   |               |  |
| 08/01/2014                                     |         |               |                 |                   |               | \$113,728.75   |
| 08/08/2014                                     | 9186-10 | Payroll       | Salaries        | \$7,681.88        |               |  |
| 08/22/2014                                     | 9203-10 | Payroll       | Salaries        | \$7,467.21        |               |  |
|  |         |               |                 | Account Subtotals | \$15,149.09   | \$0.00   |
| 08/31/2014                                     |         |               |                 |                   |               | Account Net Change <span style="border: 1px solid red; padding: 2px;">5/</span> \$15,149.09  |
| 08/31/2014                                     |         |               |                 |                   |               | Account Ending Balance \$128,877.84  |
| <b>1-5165-12</b>                               |         |               |                 |                   |               |  |
| Account: 1-5165-12 (Salaries-Visitor Services) |         |               |                 |                   |               |  |
| 08/01/2014                                     |         |               |                 |                   |               | \$144,125.16   |
| 08/08/2014                                     | 9186-2  | Payroll       | Salaries        | \$10,478.71       |               |  |
| 08/22/2014                                     | 9203-2  | Payroll       | Salaries        | \$10,884.34       |               |  |
|  |         |               |                 | Account Subtotals | \$21,363.05   | \$0.00   |
| 08/31/2014                                     |         |               |                 |                   |               | Account Net Change <span style="border: 1px solid red; padding: 2px;">5/</span> \$21,363.05  |
| 08/31/2014                                     |         |               |                 |                   |               | Account Ending Balance \$165,488.21  |
| <b>1-5200-01</b>                               |         |               |                 |                   |               |  |
| Account: 1-5200-01 (Workers Comp-Maintenance)  |         |               |                 |                   |               |  |
| 08/01/2014                                     |         |               |                 |                   |               | \$8,985.19   |
| 08/08/2014                                     | 9186-94 | Payroll       | Workers Comp    | \$903.56          |               |  |
| 08/12/2014                                     | 9194-8  | Cash Receipts | WC Dividend Dep |                   | \$3,261.38    |  |
| 08/22/2014                                     | 9203-87 | Payroll       | Workers Comp    | \$940.93          |               |  |
|  |         |               |                 | Account Subtotals | \$1,844.49    | \$3,261.38   |
| 08/31/2014                                     |         |               |                 |                   |               | Account Net Change <span style="border: 1px solid red; padding: 2px;">4/</span> (\$1,416.89) |
| 08/31/2014                                     |         |               |                 |                   |               | Account Ending Balance \$7,568.30  |
| <b>1-5200-02</b>                               |         |               |                 |                   |               |  |

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| Date  | Trans.  | Journal       | Reference                 | Debit Amount                     | Credit Amount | Balance           |
|---|---------|---------------|---------------------------|----------------------------------|---------------|-------------------|
| <b>Account: 1-5200-02 (Workers Comp-Horticulture)</b> |         |               |                           |                                  |               |                   |
| 08/01/2014  |         |               |                           |                                  |               | \$8,377.52        |
|   |         |               |                           | <i>Account Beginning Balance</i> |               |                   |
| 08/08/2014  | 9186-98 | Payroll       | Workers Comp              | \$644.11                         |               |                   |
| 08/12/2014  | 9194-13 | Cash Receipts | WC Dividend Dep           |                                  | \$2,428.77    |                   |
| 08/22/2014  | 9203-91 | Payroll       | Workers Comp              | \$522.25                         |               |                   |
|   |         |               |                           | <i>Account Subtotals</i>         |               |                   |
|   |         |               |                           | ↓ \$1,166.36                     | ↓ \$2,428.77  |                   |
| 08/31/2014  |         |               |                           | <i>Account Net Change</i>        |               | ↔ (\$1,262.41) 4/ |
| 08/31/2014  |         |               |                           | <i>Account Ending Balance</i>    |               | \$7,115.11        |
| <b>1-5200-03</b>                                      |         |               |                           |                                  |               |                   |
| <b>Account: 1-5200-03 (Workers Comp-Animal)</b>       |         |               |                           |                                  |               |                   |
| 08/01/2014  |         |               |                           |                                  |               | \$69,737.18       |
|   |         |               |                           | <i>Account Beginning Balance</i> |               |                   |
| 08/08/2014  | 9186-91 | Payroll       | Workers Comp              | \$4,953.51                       |               |                   |
| 08/08/2014  | 9186-92 | Payroll       | Workers Comp-Valley Farms | \$163.00                         |               |                   |
| 08/08/2014  | 9186-99 | Payroll       | Workers Comp-SRB          | \$519.13                         |               |                   |
| 08/12/2014  | 9194-5  | Cash Receipts | WC Dividend Dep           |                                  | \$18,243.47   |                   |
| 08/12/2014  | 9194-6  | Cash Receipts | WC Dividend Dep           |                                  | \$589.92      |                   |
| 08/12/2014  | 9194-12 | Cash Receipts | WC Dividend Dep           |                                  | \$1,866.17    |                   |
| 08/22/2014  | 9203-84 | Payroll       | Workers Comp              | \$4,896.20                       |               |                   |
| 08/22/2014  | 9203-85 | Payroll       | Workers Comp-Valley Farms | \$146.16                         |               |                   |
| 08/22/2014  | 9203-92 | Payroll       | Workers Comp-SRB          | \$508.13                         |               |                   |
| 08/31/2014  | 9245-1  | Journal Entry | July 2014 Workers Comp    | \$228.68                         |               |                   |
|   |         |               |                           | <i>Account Subtotals</i>         |               |                   |
|   |         |               |                           | ↓ \$11,414.81                    | ↓ \$20,699.56 |                   |
| 08/31/2014  |         |               |                           | <i>Account Net Change</i>        |               | ↔ (\$9,284.75) 3/ |
| 08/31/2014  |         |               |                           | <i>Account Ending Balance</i>    |               | \$60,452.43       |
| <b>1-5200-08</b>                                      |         |               |                           |                                  |               |                   |
| <b>Account: 1-5200-08 (Workers Comp-Education)</b>    |         |               |                           |                                  |               |                   |
| 08/01/2014  |         |               |                           |                                  |               | \$28,286.27       |
|   |         |               |                           | <i>Account Beginning Balance</i> |               |                   |
| 08/08/2014  | 9186-90 | Payroll       | Workers Comp              | \$1,933.96                       |               |                   |
| 08/12/2014  | 9194-4  | Cash Receipts | WC Dividend Dep           |                                  | \$7,132.49    |                   |
| 08/22/2014  | 9203-83 | Payroll       | Workers Comp              | \$1,815.26                       |               |                   |
| 08/31/2014  | 9245-2  | Journal Entry | July 2014 Workers Comp    | \$3,462.73                       |               |                   |
|   |         |               |                           | <i>Account Subtotals</i>         |               |                   |
|   |         |               |                           | ↓ \$7,211.95                     | ↓ \$7,132.49  |                   |
| 08/31/2014  |         |               |                           | <i>Account Net Change</i>        |               | ↔ \$79.46 4/      |
| 08/31/2014  |         |               |                           | <i>Account Ending Balance</i>    |               | \$28,365.73       |

# Fresno's Chaffee Zoo Corporation General Ledger Report August 2014

| Date   | Trans.  | Journal       | Reference       | Debit Amount      | Credit Amount                 | Balance  |
|--|---------|---------------|-----------------|-------------------|-------------------------------|--|
| <b>1-5200-09</b>                                   |         |               |                 |                   |                               |  |
| Account: 1-5200-09 (Workers Comp-Volunteer)        |         |               |                 |                   |                               |  |
| 08/01/2014   |         |               |                 |                   |                               | \$0.00   |
| 08/31/2014   |         |               |                 |                   |                               | \$0.00 <span style="border: 1px solid red; padding: 2px;">4/</span>                          |
| 08/31/2014   |         |               |                 |                   |                               | \$0.00   |
| <b>1-5200-11</b>                                   |         |               |                 |                   |                               |  |
| Account: 1-5200-11 (Workers Comp-Security)         |         |               |                 |                   |                               |  |
| 08/01/2014   |         |               |                 |                   |                               | \$10,859.83  |
| 08/08/2014   | 9186-97 | Payroll       | Workers Comp    | \$819.70          |                               |  |
| 08/12/2014   | 9194-11 | Cash Receipts | WC Dividend Dep |                   | \$2,958.36                    |  |
| 08/22/2014   | 9203-90 | Payroll       | Workers Comp    | \$794.06          |                               |  |
|  |         |               |                 | Account Subtotals | ↓ \$1,613.76                  | ↓ \$2,958.36   |
| 08/31/2014   |         |               |                 |                   |                               | Account Net Change <span style="border: 1px solid red; padding: 2px;">5/</span> (\$1,344.60) |
| 08/31/2014   |         |               |                 |                   |                               | \$9,515.23   |
| <b>1-5200-12</b>                                   |         |               |                 |                   |                               |  |
| Account: 1-5200-12 (Workers Comp-Visitor Services) |         |               |                 |                   |                               |  |
| 08/01/2014   |         |               |                 |                   |                               | \$13,580.15  |
| 08/08/2014   | 9186-89 | Payroll       | Workers Comp    | \$1,126.46        |                               |  |
| 08/12/2014   | 9194-3  | Cash Receipts | WC Dividend Dep |                   | \$4,090.35                    |  |
| 08/22/2014   | 9203-82 | Payroll       | Workers Comp    | \$1,168.48        |                               |  |
|  |         |               |                 | Account Subtotals | ↓ \$2,294.94                  | ↓ \$4,090.35   |
| 08/31/2014   |         |               |                 |                   |                               | Account Net Change <span style="border: 1px solid red; padding: 2px;">5/</span> (\$1,795.41) |
| 08/31/2014   |         |               |                 |                   |                               | \$11,784.74  |
| 08/01/2014   |         |               |                 |                   | Grand Total Beginning Balance | \$1,925,047.53   |
| 08/31/2014   |         |               |                 |                   | Grand Total Net Change        | \$248,656.50   |
| 08/31/2014   |         |               |                 |                   | Grand Total Ending Balance    | \$2,173,704.03   |