



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

Disbursement Claim for Measure Z Funds

Disbursement Claim #: 2012-4 Claim Submission Date: 5-18-2012

Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Variance Explanation	Description	Amount Requested
4/1-30/2012	\$127,725.39		Animal Dept. Salary & Benefits	109,500.92
4/1-30/2012	\$ 57,299.62		Education Dept. Salary & Benefits	\$ 52,505.59
4/1-30/2012	\$ 52,065.47		Maintenance Dept. Salary & Benefits	\$ 40,975.07
4/1-30/2012	\$ 41,783.23		Visitor Services Dept. Salary & Benefits	\$ 41,618.53
4/1-30/2012	\$ 10.00		Wire Fee	\$ 10.00
				\$244,610.11
				\$ (10.00)
	\$278,883.71		TOTAL AMOUNT REQUESTED	\$244,600.11 <input checked="" type="checkbox"/>

Fresno's Chaffee Zoo Corporation

Income Statement

April 2012

	2012 Budget	April Budget	April Measure Z	April Actual	YTD Budget	YTD Measure Z	YTD Actual
EXPENSES							
OPERATING EXPENSES							
Personnel Expenses							
Administration	\$613,767.00	\$48,458.58	\$0.00	\$43,298.20	\$181,501.09	\$0.00	\$149,967.19
Animal	\$1,596,523.00	\$127,725.39	5/ \$109,500.92	2/ \$109,500.92	\$456,501.07	\$397,921.03	\$397,921.03
Education	\$690,258.00	\$57,299.62	6/ \$52,505.59	\$52,505.59	\$182,568.55	\$173,649.81	\$173,649.81
Maintenance/Horticulture	\$650,015.00	\$52,065.47	7/ \$40,975.07	\$40,975.07	\$195,175.82	\$164,703.72	\$164,703.72
Membership/Development/Marketing	\$376,555.00	\$29,534.18	\$0.00	\$27,778.40	\$111,340.92	\$0.00	\$95,803.89
Veterinary	\$206,718.00	\$16,465.37	\$0.00	\$16,381.75	\$61,315.18	\$0.00	\$60,192.18
Visitor Services	\$512,964.00	\$41,783.23	7/ \$41,618.53	\$41,618.53	\$140,978.74	\$132,659.27	\$132,659.27
Total Personnel Expenses	\$4,646,800.00	\$373,331.84	\$244,600.11	\$332,058.46	\$1,329,381.37	\$868,933.83	\$1,174,897.09
Other Expenses							
Advertising	\$296,750.00	\$24,604.16	\$0.00	\$30,136.35	\$98,916.64	\$0.00	\$60,643.98
Animal Feed	\$244,200.00	\$19,516.65	\$0.00	\$16,813.51	\$78,066.60	\$0.00	\$75,297.71
Computer/Software	\$34,280.00	\$4,906.60	\$0.00	\$3,043.58	\$16,626.40	\$0.00	\$8,950.50
Conservation	\$20,000.00	\$500.00	\$0.00	\$2,487.83	\$3,500.00	\$0.00	\$2,487.83
Depreciation Expense	\$235,272.00	\$13,252.00	\$0.00	\$11,739.60	\$53,008.00	\$0.00	\$46,958.40
Dues	\$33,450.00	\$10,204.16	\$0.00	\$169.00	\$12,516.64	\$0.00	\$4,179.44
Equipment	\$145,660.00	\$12,688.24	\$0.00	\$8,287.60	\$37,252.96	\$0.00	\$19,825.37
Fleet	\$41,250.00	\$3,437.46	\$0.00	\$1,345.62	\$13,749.84	\$0.00	\$6,000.64
Food/Catering	\$58,100.00	\$6,508.32	\$0.00	\$2,545.48	\$12,733.28	\$0.00	\$5,565.21
Insurance	\$140,000.00	\$10,000.00	\$0.00	\$8,565.67	\$70,000.00	\$0.00	\$62,336.31
Miscellaneous Business	\$9,700.00	\$793.27	\$0.00	\$517.37	\$3,138.08	\$0.00	\$1,414.32
Office Supplies	\$33,145.00	\$2,754.10	\$0.00	\$1,230.32	\$11,041.40	\$0.00	\$3,964.09
Postage	\$44,045.00	\$3,541.20	\$0.00	\$1,212.64	\$13,964.80	\$0.00	\$10,589.36
Printing	\$88,250.00	\$4,124.96	\$0.00	\$2,116.69	\$25,749.84	\$0.00	\$29,140.60
Repairs and Replacements	\$215,750.00	\$17,145.79	\$0.00	\$10,048.15	\$68,583.16	\$0.00	\$38,337.63
Service/Bank/Credit Card Fees	\$85,040.00	\$4,728.32	\$60.00	\$4,422.58	\$23,413.28	\$130.00	\$24,393.78
Signage	\$13,000.00	\$1,083.33	\$0.00	\$2,715.05	\$4,333.32	\$0.00	\$12,860.89
Specialized Services	\$572,110.00	\$52,188.28	\$0.00	\$46,235.08	\$191,378.12	\$0.00	\$159,615.59
Staff Development	\$58,250.00	\$4,020.77	\$0.00	\$3,978.27	\$19,083.08	\$0.00	\$8,076.56

Fresno's Chaffee Zoo Corporation

Income Statement

April 2012

	2012 Budget	April Budget	April Measure Z	April Actual	YTD Budget	YTD Measure Z	YTD Actual
Supplies	\$219,350.00	\$16,708.23	\$0.00	\$21,922.60	\$62,857.92	\$0.00	\$62,574.84
Telephone	\$42,880.00	\$3,573.32	\$0.00	\$2,532.25	\$14,293.28	\$0.00	\$8,166.79
Uniforms	\$30,400.00	\$9,399.98	\$0.00	\$552.70	\$21,474.92	\$0.00	\$6,271.60
Utilities	\$452,000.00	\$37,666.66	\$0.00	\$24,986.65	\$150,666.64	\$0.00	\$82,798.23
Other	\$86,150.00	\$9,316.58	\$0.00	\$5,834.91	\$28,966.32	\$0.00	\$21,269.82
Total Other Expenses	\$3,199,032.00	\$272,662.38	\$60.00	\$213,439.50	\$1,035,314.52	\$130.00	\$761,719.49
TOTAL OPERATING EXPENSES	\$7,845,832.00	\$645,994.22	\$244,660.11	\$545,497.96	\$2,364,695.89	\$869,063.83	\$1,936,616.58
EIR and Capital Expansion							
Capital Expenses	\$150,000.00	\$12,499.99	\$0.00	\$8,898.50	\$49,999.96	\$0.00	\$24,072.94
Total EIR and Capital Expansion	\$150,000.00	\$12,499.99	\$0.00	\$8,898.50	\$49,999.96	\$0.00	\$24,072.94
TOTAL EXPENSES	\$7,995,832.00	\$658,494.21	\$244,660.11	\$554,396.46	\$2,414,695.85	\$869,063.83	\$1,960,689.52
BEGINNING FUND BALANCE	\$14,256,785.11	\$16,962,502.44	(\$11,894,205.49)	\$16,962,502.44	\$14,256,785.11	(\$11,269,801.77)	\$14,256,785.11
NET SURPLUS/(DEFICIT)	\$485,073.00	\$303,337.36	(\$244,660.11)	\$1,024,537.20	\$84,844.77	(\$869,063.83)	\$3,730,254.53
ENDING FUND BALANCE	\$14,741,858.11	\$17,265,839.80	(\$12,138,865.60)	\$17,987,039.64	\$14,341,629.88	(\$12,138,865.60)	\$17,987,039.64

Fresno's Chaffee Zoo Corporation

Income Statement

April 2012

Note: Full income statement was submitted, however pages with no Measure Z activity were deleted by M. Young to save file space.

	2012 Budget	April Budget	April Measure Z	April Actual	YTD Budget	YTD Measure Z	YTD Actual
EXPENSES							
OPERATING EXPENSES							
Personnel Expenses							
Administration							
Benefits-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Benefits-Administration	\$64,970.00	\$6,750.00		\$4,658.81	\$22,350.00	\$0.00	\$13,213.75
Payroll Taxes-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Administration	\$41,743.00	\$3,172.47		\$2,622.78	\$12,105.46	\$0.00	\$9,279.91
Retirement Contribution-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Administration	\$10,860.00	\$825.36		\$1,090.68	\$3,149.40	\$0.00	\$4,209.93
Salaries-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Salaries-Administration	\$488,718.00	\$37,142.57		\$34,554.58	\$141,728.21	\$0.00	\$121,947.29
Workers Comp-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Administration	\$7,476.00	\$568.18		\$371.35	\$2,168.02	\$0.00	\$1,316.31
Total Administration	\$613,767.00	\$48,458.58		\$43,298.20	\$181,501.09	\$0.00	\$149,967.19
Animal							
Benefits-Animal	\$170,993.00	\$18,000.00	10/ \$13,828.10	\$13,828.10	\$55,993.00	\$44,649.93	\$44,649.93
Payroll Taxes-Animal	\$89,860.00	\$6,829.36	12/ \$6,047.80	\$6,047.80	\$26,059.40	\$22,258.04	\$22,258.04
Retirement Contribution-Animal	\$24,392.00	\$1,853.79	14/ 1,212.10	\$1,212.10	\$7,073.67	\$5,437.41	\$5,437.41
Salaries-Animal	\$1,186,709.00	\$91,575.00	15/ \$79,405.98	\$79,405.98	\$331,250.00	\$292,585.62	\$292,585.62
Workers Comp-Animal	\$124,569.00	\$9,467.24	17/ \$9,006.94	\$9,006.94	\$36,125.00	\$32,990.03	\$32,990.03
Total Animal	\$1,596,523.00	\$127,725.39	11/ \$109,500.92	\$109,500.92	\$456,501.07	\$397,921.03	\$397,921.03
Education							
Benefits-Education	\$64,970.00	\$6,500.00	11/ \$5,362.74	\$5,362.74	\$20,700.00	\$16,768.90	\$16,768.90
Benefits-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Education	\$43,878.00	\$3,600.00	13/ 2,929.85	\$2,929.85	\$11,120.00	\$9,737.68	\$9,737.68
Payroll Taxes-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Education	\$8,845.00	\$672.22	14/ \$651.80	\$651.80	\$2,565.05	\$2,134.83	\$2,134.83
Salaries-Education	\$506,415.00	\$41,500.00	16/ \$8,652.81	\$38,652.81	\$129,000.00	\$128,632.97	\$128,632.97

Fresno's Chaffee Zoo Corporation

Income Statement

April 2012

	2012 Budget	April Budget	April Measure Z	April Actual	YTD Budget	YTD Measure Z	YTD Actual
Salaries-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Education	\$66,150.00	\$5,027.40	17/	\$4,908.39	\$4,908.39	\$19,183.50	\$16,375.43
Workers Comp-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Total Education	\$690,258.00	\$57,299.62	↓↑	\$52,505.59 3/	\$52,505.59	\$182,568.55	\$173,649.81
				✓			
Maintenance/Horticulture							
Benefits-Maintenance	\$56,606.00	\$6,150.00	9/	\$5,735.68	\$5,735.68	\$20,306.00	\$16,800.31
Benefits-Horticulture	\$41,500.00	\$4,700.00	10/	\$3,698.19	\$3,698.19	\$15,300.00	\$13,359.85
Payroll Taxes-Maintenance	\$29,337.00	\$1,500.00	12/	\$1,458.81	\$1,458.81	\$8,024.00	\$5,051.64
Payroll Taxes-Horticulture	\$17,780.00	\$1,351.28	12/	\$570.57	\$570.57	\$5,156.20	\$3,455.47
Retirement Contribution-Maintenance	\$1,943.00	\$147.67	13/	\$123.92	\$123.92	\$563.46	\$469.96
Retirement Contribution-Horticulture	\$2,054.00	\$156.10		\$0.00	\$0.00	\$595.65	\$0.00
Salaries-Maintenance	\$233,167.00	\$17,720.69	15/	\$18,909.21	\$18,909.21	\$67,618.42	\$67,308.84
Salaries-Horticulture	\$216,978.00	\$16,490.33	15/	\$7,593.36	\$7,593.36	\$62,923.61	\$46,056.85
Workers Comp-Maintenance	\$29,688.00	\$2,256.29	17/	\$2,064.07	\$2,064.07	\$8,609.51	\$7,202.03
Workers Comp-Horticulture	\$20,962.00	\$1,593.11	17/	\$821.26	\$821.26	\$6,078.97	\$4,998.77
Total Maintenance/Horticulture	\$650,015.00	\$52,065.47	↓↑	\$40,975.07 3/	\$40,975.07	\$195,175.82	\$164,703.72
				✓			
Membership/Development/Marketing							
Benefits-Development	\$34,000.00	\$3,500.00		\$0.00	\$3,069.02	\$12,000.00	\$0.00
Payroll Taxes-Development	\$26,424.00	\$2,008.22		\$0.00	\$1,617.00	\$7,662.95	\$0.00
Payroll Taxes-Special Events	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Development	\$4,460.00	\$338.96		\$0.00	\$473.86	\$1,293.40	\$0.00
Salaries-Development	\$298,195.00	\$22,662.82		\$0.00	\$21,357.37	\$86,476.55	\$0.00
Salaries-Special Events	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Development	\$13,476.00	\$1,024.18		\$0.00	\$1,261.15	\$3,908.02	\$0.00
Workers Comp-Special Events	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Total Membership/Development/Marketing	\$376,555.00	\$29,534.18		\$0.00	\$27,778.40	\$111,340.92	\$0.00
Veterinary							
Benefits-Veterinary	\$17,700.00	\$2,100.00		\$0.00	\$2,597.93	\$6,500.00	\$0.00
Payroll Taxes-Veterinary	\$13,418.00	\$1,019.77		\$0.00	\$859.20	\$3,891.21	\$0.00

Fresno's Chaffee Zoo Corporation

Income Statement

April 2012

	2012 Budget	April Budget	April Measure Z	April Actual	YTD Budget	YTD Measure Z	YTD Actual
Retirement Contribution-Veterinary	\$5,554.00	\$422.10	\$0.00	\$437.10	\$1,610.65	\$0.00	\$1,747.39
Salaries-Veterinary	\$151,180.00	\$11,489.68	\$0.00	\$11,231.27	\$43,842.20	\$0.00	\$42,503.72
Workers Comp-Veterinary	\$18,866.00	\$1,433.82	\$0.00	\$1,256.25	\$5,471.12	\$0.00	\$4,754.78
Total Veterinary	\$206,718.00	\$16,465.37	\$0.00	\$16,381.75	\$61,315.18	\$0.00	\$60,192.18
Visitor Services							
Benefits-Security	\$20,680.00	\$2,375.00	11/	\$2,269.01	\$2,269.01	\$7,158.42	\$7,158.42
Benefits-Visitor Services	\$16,710.00	\$1,800.00	12//	\$2,075.88	\$2,075.88	\$6,268.67	\$6,268.67
Payroll Taxes-Security	\$17,304.00	\$1,315.10	13/	\$1,016.07	\$1,016.07	\$3,691.89	\$3,691.89
Payroll Taxes-Visitor Services	\$20,685.00	\$1,400.00	13/	\$1,340.75	\$1,340.75	\$3,814.56	\$3,814.56
Retirement Contribution-Security	\$2,345.00	\$178.22	14/	\$161.04	\$161.04	\$644.16	\$644.16
Retirement Contribution-Visitor Services	\$2,972.00	\$225.87	15/	\$279.28	\$279.28	\$1,094.02	\$1,094.02
Salaries-Security	\$174,888.00	\$13,291.49	16/	\$13,392.00	\$13,392.00	\$48,676.59	\$48,676.59
Salaries-Visitor Services	\$215,307.00	\$18,000.00	16/	\$17,660.53	\$17,660.53	\$50,375.00	\$50,375.00
Workers Comp-Security	\$20,213.00	\$1,536.19	18/	\$1,464.04	\$1,464.04	\$5,360.03	\$5,360.03
Workers Comp-Visitor Services	\$21,860.00	\$1,661.36	18/	\$1,959.93	\$1,959.93	\$5,575.93	\$5,575.93
Total	\$512,964.00	\$41,783.23	18/	\$41,618.53	\$41,618.53	\$132,659.27	\$132,659.27
Total Personnel Expenses	\$4,646,800.00	\$373,331.84	18/	\$244,600.11	\$332,058.46	\$868,933.83	\$1,174,897.09
Other Expenses							
Advertising							
Advertising	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Marketing	\$288,250.00	\$24,020.83		\$29,362.10	\$96,083.32	\$0.00	\$59,267.48
Advertising-Development	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Special Events	\$6,500.00	\$83.33		\$774.25	\$833.32	\$0.00	\$774.25
Advertising-Education	\$2,000.00	\$500.00		\$0.00	\$2,000.00	\$0.00	\$602.25
Advertising-Visitor Services	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Administration	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Information Technology	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Total Advertising	\$296,750.00	\$24,604.16		\$30,136.35	\$98,916.64	\$0.00	\$60,643.98
Animal Feed							

Fresno's Chaffee Zoo Corporation

Income Statement

April 2012

	2012 Budget	April Budget	April Measure Z	April Actual	YTD Budget	YTD Measure Z	YTD Actual
Misc capital expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EIR (non MZ)	\$0.00	\$0.00	\$0.00	\$7,398.50	\$0.00	\$0.00	\$11,181.24
EIR (non MZ)-Capital Projects	\$125,000.00	\$10,416.66	\$0.00	\$0.00	\$41,666.64	\$0.00	\$0.00
Projects-Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Projects-Horticulture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Projects-Animal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Legal and Audit-Capital	\$25,000.00	\$2,083.33	\$0.00	\$0.00	\$8,333.32	\$0.00	\$10,149.50
Total Capital Expenses	\$150,000.00	\$12,499.99	\$0.00	\$8,898.50	\$49,999.96	\$0.00	\$24,072.94
Total EIR and Capital Expansion	\$150,000.00	\$12,499.99	\$0.00	\$8,898.50	\$49,999.96	\$0.00	\$24,072.94
TOTAL EXPENSES	\$7,995,832.00	\$658,494.21	↓ \$244,660.11	\$554,396.46	\$2,414,695.85	\$869,063.83	\$1,960,689.52
BEGINNING FUND BALANCE	\$14,256,785.11	\$16,962,502.44	(\$11,894,205.49)	\$16,962,502.44	\$14,256,785.11	(\$11,269,801.77)	\$14,256,785.11
NET SURPLUS/(DEFICIT)	\$485,073.00	\$303,337.36	(\$244,660.11)	\$1,024,537.20	\$84,844.77	(\$869,063.83)	\$3,730,254.53
ENDING FUND BALANCE	\$14,741,858.11	\$17,265,839.80	(\$12,138,865.60)	\$17,987,039.64	\$14,341,629.88	(\$12,138,865.60)	\$17,987,039.64

Fresno's Chaffee Zoo Corporation

General Ledger Report

April 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5014-13						
Account: 1-5014-13 (Bank Fees-Measure Z-Administration)						
4/1/2012						\$70.00
				<i>Account Beginning Balance</i>		
4/5/2012	6979-9	Journal Entry	Measure Z Capital Claim 2012-3C Wire Fee	\$10.00		
4/6/2012	6979-31	Journal Entry	Measure Z Capital Claim 2011-8C Wire Fee	\$10.00		
4/10/2012	6979-35	Journal Entry	Measure Z Operating Claim 2012-2 Wire Fee	\$10.00		
4/20/2012	6979-57	Journal Entry	Measure Z Capital Claim 2012-5C Wire Fee	\$10.00		
4/25/2012	6979-75	Journal Entry	Measure Z Capital Claim 2012-4C Wire Fee	\$10.00		
4/27/2012	6979-87	Journal Entry	Measure Z Operating Claim 2012-3 Wire Fee	\$10.00		
				<i>Account Subtotals</i>	\$60.00	\$0.00
				<i>Account Net Change</i>		\$60.00
4/30/2012						\$130.00
				<i>Account Ending Balance</i>		\$130.00
1-5080-01						
Account: 1-5080-01 (Benefits-Maintenance)						
4/1/2012						\$11,064.63
				<i>Account Beginning Balance</i>		
4/1/2012	6956-6	Journal Entry	Principal Financial-Apr Life, LTD, & Dental	\$537.21		
4/1/2012	6957-6	Journal Entry	Blue Shield-Apr Health Ins Premium	\$3,458.74		
4/1/2012	6958-6	Journal Entry	VSP-Apr Vision Premium	\$106.30		
4/1/2012	7009-6	Cash Disbursement	HSA Employer Contribution	\$2,044.25		
4/6/2012	7010-18	Payroll	Employee Dependent Insurance Payments	\$350.00		
4/6/2012	7010-24	Payroll	Voluntary Life Insurance Payments		\$16.06	
4/6/2012	7010-30	Payroll	Voluntary Disability Insurance Payments		\$62.12	
4/19/2012	7031-4	Cash Receipts	D Tankersley Ins Pmt		\$722.14	
4/20/2012	7028-18	Payroll	Employee Dependent Insurance Payments		\$190.00	
4/20/2012	7028-24	Payroll	Voluntary Life Insurance Payments		\$16.06	
4/20/2012	7028-30	Payroll	Voluntary Disability Insurance Payments		\$2.92	
4/25/2012	7071-620	Accounts Payable	Unum Life Insurance-03/01/12 - 03/31/12	\$124.24		
4/25/2012	7071-627	Accounts Payable	Unum Life Insurance-04/01/12 - 04/30/12	\$124.24		
				<i>Account Subtotals</i>	\$6,744.98	\$1,009.30
				<i>Account Net Change</i>		\$5,735.68
4/30/2012						\$16,800.31
				<i>Account Ending Balance</i>		\$16,800.31
1-5080-02						
Account: 1-5080-02 (Benefits-Horticulture)						
4/1/2012						\$9,661.66
				<i>Account Beginning Balance</i>		
4/1/2012	6956-7	Journal Entry	Principal Financial-Apr Life, LTD, & Dental	\$381.49		
4/1/2012	6957-7	Journal Entry	Blue Shield-Apr Health Ins Premium	\$2,175.66		

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Account: 1-5080-02 (Benefits-Horticulture)						
4/1/2012	6958-7	Journal Entry	VSP-Apr Vision Premium	\$45.85		
4/1/2012	7009-7	Cash Disbursement	HSA Employer Contribution	\$1,026.55		
4/6/2012	7010-21	Payroll	Employee Dependent Insurance Payments		\$67.50	
4/6/2012	7010-34	Payroll	Voluntary Disability Insurance Payments		\$66.54	
4/20/2012	7028-21	Payroll	Employee Dependent Insurance Payments		\$67.50	
4/20/2012	7028-34	Payroll	Voluntary Disability Insurance Payments		\$66.54	
4/25/2012	7071-621	Accounts Payable	Unum Life Insurance-03/01/12 - 03/31/12	\$168.36		
4/25/2012	7071-628	Accounts Payable	Unum Life Insurance-04/01/12 - 04/30/12	\$168.36		
<i>Account Subtotals</i>				↓ \$3,966.27	↓ \$268.08	
<i>Account Net Change</i>						↓ \$3,698.19 6/
<i>Account Ending Balance</i>						↓ \$13,359.85
1-5080-03						
Account: 1-5080-03 (Benefits-Animal)						
<i>Account Beginning Balance</i>						\$30,821.83
4/1/2012	6956-1	Journal Entry	Principal Financial-Apr Life, LTD, & Dental	\$1,978.83		
4/1/2012	6957-1	Journal Entry	Blue Shield-Apr Health Ins Premium	\$6,750.11		
4/1/2012	6958-1	Journal Entry	VSP-Apr Vision Premium	\$237.40		
4/1/2012	7009-1	Cash Disbursement	HSA Employer Contribution	\$5,766.48		
4/6/2012	7010-17	Payroll	Employee Dependent Insurance Payments		\$174.93	
4/6/2012	7010-23	Payroll	Voluntary Life Insurance Payments		\$92.13	
4/6/2012	7010-29	Payroll	Voluntary Disability Insurance Payments		\$207.14	
4/20/2012	7028-17	Payroll	Employee Dependent Insurance Payments		\$174.92	
4/20/2012	7028-23	Payroll	Voluntary Life Insurance Payments		\$92.13	
4/20/2012	7028-29	Payroll	Voluntary Disability Insurance Payments		\$207.14	
4/25/2012	7071-615	Accounts Payable	Unum Life Insurance-03/01/12 - 03/31/12	\$491.32		
4/25/2012	7071-623	Accounts Payable	Unum Life Insurance-04/01/12 - 04/30/12	\$491.32		
4/26/2012	7051-4	Cash Receipts	A Snider Ins Pmt		\$278.93	
4/26/2012	7051-6	Cash Receipts	K Perry Ins Pmt		\$660.04	
<i>Account Subtotals</i>				↓ \$15,715.46	↓ \$1,887.36	
<i>Account Net Change</i>						↓ \$13,828.10 5/
<i>Account Ending Balance</i>						↓ \$44,649.93
1-5080-08						
Account: 1-5080-08 (Benefits-Education)						
<i>Account Beginning Balance</i>						\$11,406.16
4/1/2012	6956-3	Journal Entry	Principal Financial-Apr Life, LTD, & Dental	\$534.79		
4/1/2012	6957-3	Journal Entry	Blue Shield-Apr Health Ins Premium	\$2,761.41		

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Account: 1-5080-08 (Benefits-Education)						
4/1/2012	6958-3	Journal Entry	VSP-Apr Vision Premium	\$87.96		
4/1/2012	7009-2	Cash Disbursement	HSA Employer Contribution	\$2,044.25		
4/6/2012	7010-16	Payroll	Employee Dependent Insurance Payments		\$177.50	
4/6/2012	7010-22	Payroll	Voluntary Life Insurance Payments		\$12.70	
4/6/2012	7010-28	Payroll	Voluntary Disability Insurance Payments		\$100.44	
4/6/2012	7010-33	Payroll	Voluntary Disability Insurance Payments		\$56.92	
4/20/2012	7028-16	Payroll	Employee Dependent Insurance Payments		\$177.50	
4/20/2012	7028-22	Payroll	Voluntary Life Insurance Payments		\$12.69	
4/20/2012	7028-28	Payroll	Voluntary Disability Insurance Payments		\$100.44	
4/20/2012	7028-33	Payroll	Voluntary Disability Insurance Payments		\$56.92	
4/25/2012	7071-618	Accounts Payable	Unum Life Insurance-03/01/12 - 03/31/12	\$314.72		
4/25/2012	7071-626	Accounts Payable	Unum Life Insurance-04/01/12 - 04/30/12	\$314.72		
<i>Account Subtotals</i>				lf \$6,057.85	lf \$695.11	
<i>Account Net Change</i>						lf \$5,362.74 5/
<i>Account Ending Balance</i>						lf \$16,768.90
1-5080-11						
Account: 1-5080-11 (Benefits-Security)						
<i>Account Beginning Balance</i>						\$4,889.41
4/1/2012	6956-9	Journal Entry	Principal Financial-Apr Life, LTD, & Dental	\$284.76		
4/1/2012	6957-9	Journal Entry	Blue Shield-Apr Health Ins Premium	\$1,032.04		
4/1/2012	6958-9	Journal Entry	VSP-Apr Vision Premium	\$35.66		
4/1/2012	7009-8	Cash Disbursement	HSA Employer Contribution	\$1,026.55		
4/6/2012	7010-20	Payroll	Employee Dependent Insurance Payments		\$55.00	
4/20/2012	7028-20	Payroll	Employee Dependent Insurance Payments		\$55.00	
<i>Account Subtotals</i>				lf \$2,379.01	lf \$110.00	
<i>Account Net Change</i>						lf \$2,269.01 7/
<i>Account Ending Balance</i>						lf \$7,158.42
1-5080-12						
Account: 1-5080-12 (Benefits-Visitor Services)						
<i>Account Beginning Balance</i>						\$4,192.79
4/1/2012	6956-2	Journal Entry	Principal Financial-Apr Life, LTD, & Dental	\$223.25		
4/1/2012	6957-2	Journal Entry	Blue Shield-Apr Health Ins Premium	\$1,087.83		
4/1/2012	6958-2	Journal Entry	VSP-Apr Vision Premium	\$36.34		
4/1/2012	7009-4	Cash Disbursement	HSA Employer Contribution	\$767.70		
4/6/2012	7010-15	Payroll	Employee Dependent Insurance Payments		\$67.50	
4/6/2012	7010-27	Payroll	Voluntary Disability Insurance Payments		\$47.88	

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-12 (Benefits-Visitor Services)						
4/20/2012	7028-15	Payroll	Employee Dependent Insurance Payments		\$67.50	
4/20/2012	7028-27	Payroll	Voluntary Disability Insurance Payments		\$47.88	
4/25/2012	7071-617	Accounts Payable	Unum Life Insurance-03/01/12 - 03/31/12	\$95.76		
4/25/2012	7071-625	Accounts Payable	Unum Life Insurance-04/01/12 - 04/30/12	\$95.76		
<i>Account Subtotals</i>				<u>\$2,306.64</u>	<u>\$230.76</u>	
<i>Account Net Change</i>						<u>\$2,075.88</u> 7/
<i>Account Ending Balance</i>						<u>\$6,268.67</u>
1-5131-01						
Account: 1-5131-01 (Payroll Taxes-Maintenance)						
				<i>Account Beginning Balance</i>		\$3,592.83
4/1/2012						
4/6/2012	7010-86	Payroll	Payroll Taxes	\$732.21		
4/20/2012	7028-90	Payroll	Payroll Taxes	\$726.60		
<i>Account Subtotals</i>				<u>\$1,458.81</u>	<u>\$0.00</u>	
<i>Account Net Change</i>						<u>\$1,458.81</u> 6/
<i>Account Ending Balance</i>						<u>\$5,051.64</u>
1-5131-02						
Account: 1-5131-02 (Payroll Taxes-Horticulture)						
				<i>Account Beginning Balance</i>		\$2,884.90
4/1/2012						
4/6/2012	7010-91	Payroll	Payroll Taxes	\$284.66		
4/20/2012	7028-95	Payroll	Payroll Taxes	\$285.91		
<i>Account Subtotals</i>				<u>\$570.57</u>	<u>\$0.00</u>	
<i>Account Net Change</i>						<u>\$570.57</u> 6/
<i>Account Ending Balance</i>						<u>\$3,455.47</u>
1-5131-03						
Account: 1-5131-03 (Payroll Taxes-Animal)						
				<i>Account Beginning Balance</i>		\$16,210.24
4/1/2012						
4/6/2012	7010-84	Payroll	Payroll Taxes	\$2,901.17		
4/20/2012	7028-88	Payroll	Payroll Taxes	\$3,146.63		
<i>Account Subtotals</i>				<u>\$6,047.80</u>	<u>\$0.00</u>	
<i>Account Net Change</i>						<u>\$6,047.80</u> 5/
<i>Account Ending Balance</i>						<u>\$22,258.04</u>

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1-5131-08						
Account: 1-5131-08 (Payroll Taxes-Education)						
4/1/2012						Account Beginning Balance \$6,807.83
4/6/2012	7010-83	Payroll	Payroll Taxes	\$1,009.43		
4/6/2012	7010-90	Payroll	Payroll Taxes	\$256.03		
4/20/2012	7028-87	Payroll	Payroll Taxes	\$1,297.63		
4/20/2012	7028-94	Payroll	Payroll Taxes	\$366.76		
			<i>Account Subtotals</i>	<u>\$2,929.85</u>	<u>\$0.00</u>	
4/30/2012			<i>Account Net Change</i>			<u>\$2,929.85</u> H-4 5/
4/30/2012			<i>Account Ending Balance</i>			<u>\$9,737.68</u>
1-5131-11						
Account: 1-5131-11 (Payroll Taxes-Security)						
4/1/2012						Account Beginning Balance \$2,675.82
4/6/2012	7010-89	Payroll	Payroll Taxes	\$501.99		
4/20/2012	7028-93	Payroll	Payroll Taxes	\$514.08		
			<i>Account Subtotals</i>	<u>\$1,016.07</u>	<u>\$0.00</u>	
4/30/2012			<i>Account Net Change</i>			<u>\$1,016.07</u> H-4 7/
4/30/2012			<i>Account Ending Balance</i>			<u>\$3,691.89</u>
1-5131-12						
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
4/1/2012						Account Beginning Balance \$2,473.81
4/6/2012	7010-82	Payroll	Payroll Taxes	\$532.28		
4/20/2012	7028-86	Payroll	Payroll Taxes	\$808.47		
			<i>Account Subtotals</i>	<u>\$1,340.75</u>	<u>\$0.00</u>	
4/30/2012			<i>Account Net Change</i>			<u>\$1,340.75</u> H-4 7/
4/30/2012			<i>Account Ending Balance</i>			<u>\$3,814.56</u>
1-5153-01						
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
4/1/2012						Account Beginning Balance \$346.04
4/20/2012	7030-4	Cash Disbursement	401(k) Matching April 2012	\$123.92		
			<i>Account Subtotals</i>	<u>\$123.92</u>	<u>\$0.00</u>	

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
4/30/2012						Account Net Change ↔ \$123.92 6/
4/30/2012						Account Ending Balance <u>\$469.96</u>
1-5153-02						
Account: 1-5153-02 (Retirement Contribution-Horticulture)						
4/1/2012						Account Beginning Balance \$0.00
4/30/2012						Account Net Change <u>\$0.00</u>
4/30/2012						Account Ending Balance <u>\$0.00</u>
1-5153-03						
Account: 1-5153-03 (Retirement Contribution-Animal)						
4/1/2012						Account Beginning Balance \$4,225.31
4/20/2012	7030-1	Cash Disbursement	401(k) Matching April 2012	\$1,212.10		
						Account Subtotals <u>\$1,212.10</u> <u>\$0.00</u>
4/30/2012						Account Net Change ↔ <u>\$1,212.10</u> 5/
4/30/2012						Account Ending Balance <u>\$5,437.41</u>
1-5153-08						
Account: 1-5153-08 (Retirement Contribution-Education)						
4/1/2012						Account Beginning Balance \$1,483.03
4/20/2012	7030-6	Cash Disbursement	401(k) Matching April 2012	\$651.80		
						Account Subtotals ↓ <u>\$651.80</u> <u>\$0.00</u>
4/30/2012						Account Net Change ↔ <u>\$651.80</u> 5/
4/30/2012						Account Ending Balance <u>\$2,134.83</u>
1-5153-11						
Account: 1-5153-11 (Retirement Contribution-Security)						
4/1/2012						Account Beginning Balance \$483.12
4/20/2012	7030-8	Cash Disbursement	401(k) Matching April 2012	\$161.04		
						Account Subtotals ↓ <u>\$161.04</u> <u>\$0.00</u>
4/30/2012						Account Net Change ↔ <u>\$161.04</u> 7/
4/30/2012						Account Ending Balance <u>\$644.16</u>
1-5153-12						

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5153-12 (Retirement Contribution-Visitor Services)						
4/1/2012						\$814.74
4/20/2012	7030-2	Cash Disbursement	401(k) Matching April 2012	\$279.28		
				↓ \$279.28	\$0.00	
4/30/2012						↑ \$279.28 7/
4/30/2012						<u>\$1,094.02</u>
1-5165-01						
Account: 1-5165-01 (Salaries-Maintenance)						
4/1/2012						\$48,399.63
4/6/2012	7010-6	Payroll	Salaries	\$9,221.09		
4/20/2012	7028-6	Payroll	Salaries	\$9,688.12		
				↓ \$18,909.21	\$0.00	
4/30/2012						↑ \$18,909.21 6/
4/30/2012						<u>\$67,308.84</u>
1-5165-02						
Account: 1-5165-02 (Salaries-Horticulture)						
4/1/2012						\$38,463.49
4/6/2012	7010-11	Payroll	Salaries	\$3,788.48		
4/20/2012	7028-11	Payroll	Salaries	\$3,804.88		
				↓ \$7,593.36	\$0.00	
4/30/2012						↑ \$7,593.36 6/
4/30/2012						<u>\$46,056.85</u>
1-5165-03						
Account: 1-5165-03 (Salaries-Animal)						
4/1/2012						\$213,179.64
4/6/2012	7010-4	Payroll	Salaries	\$38,098.57		
4/20/2012	7028-4	Payroll	Salaries	\$41,307.41		
				↓ \$79,405.98	\$0.00	
4/30/2012						↑ \$79,405.98 5/
4/30/2012						<u>\$292,585.62</u>

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1-5165-08						
Account: 1-5165-08 (Salaries-Education)						
4/1/2012						Account Beginning Balance \$89,980.16
4/6/2012	7010-3	Payroll	Salaries	\$13,372.92		
4/6/2012	7010-10	Payroll	Salaries	\$3,347.01		
4/20/2012	7028-3	Payroll	Salaries	\$17,139.03		
4/20/2012	7028-10	Payroll	Salaries	\$4,793.85		
			<i>Account Subtotals</i>	↓↑ \$38,652.81	\$0.00	
4/30/2012			<i>Account Net Change</i>			↔ \$38,652.81
4/30/2012			<i>Account Ending Balance</i>			↔ \$128,632.97
1-5165-11						
Account: 1-5165-11 (Salaries-Security)						
4/1/2012						Account Beginning Balance \$35,284.59
4/6/2012	7010-9	Payroll	Salaries	\$6,617.24		
4/20/2012	7028-9	Payroll	Salaries	\$6,774.76		
			<i>Account Subtotals</i>	↑↓ \$13,392.00	\$0.00	
4/30/2012			<i>Account Net Change</i>			↔ \$13,392.00
4/30/2012			<i>Account Ending Balance</i>			↔ \$48,676.59
1-5165-12						
Account: 1-5165-12 (Salaries-Visitor Services)						
4/1/2012						Account Beginning Balance \$32,714.47
4/6/2012	7010-2	Payroll	Salaries	\$7,024.79		
4/20/2012	7028-2	Payroll	Salaries	\$10,635.74		
			<i>Account Subtotals</i>	↑↓ \$17,660.53	\$0.00	
4/30/2012			<i>Account Net Change</i>			↔ \$17,660.53
4/30/2012			<i>Account Ending Balance</i>			↔ \$50,375.00
1-5200-01						
Account: 1-5200-01 (Workers Comp-Maintenance)						
4/1/2012						Account Beginning Balance \$5,137.96
4/6/2012	7010-98	Payroll	Workers Comp	\$1,041.94		
4/20/2012	7028-102	Payroll	Workers Comp	\$1,022.13		

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Account: 1-5200-01 (Workers Comp-Maintenance)						
				<i>Account Subtotals</i>	\$2,064.07	\$0.00
4/30/2012				<i>Account Net Change</i>		\$2,064.07 6/
4/30/2012				<i>Account Ending Balance</i>		\$7,202.03
1-5200-02						
Account: 1-5200-02 (Workers Comp-Horticulture)						
4/1/2012				<i>Account Beginning Balance</i>		\$4,177.51
4/6/2012	7010-103	Payroll	Workers Comp	\$410.56		
4/20/2012	7028-107	Payroll	Workers Comp	\$410.70		
				<i>Account Subtotals</i>	\$821.26	\$0.00
4/30/2012				<i>Account Net Change</i>		\$821.26 6/
4/30/2012				<i>Account Ending Balance</i>		\$4,998.77
1-5200-03						
Account: 1-5200-03 (Workers Comp-Animal)						
4/1/2012				<i>Account Beginning Balance</i>		\$23,983.09
4/6/2012	7010-96	Payroll	Workers Comp	\$4,083.89		
4/20/2012	7028-100	Payroll	Workers Comp	\$4,438.20		
4/30/2012	7083-1	Journal Entry	Workers Comp	\$484.85		
				<i>Account Subtotals</i>	\$9,006.94	\$0.00
4/30/2012				<i>Account Net Change</i>		\$9,006.94 5/
4/30/2012				<i>Account Ending Balance</i>		\$32,990.03
1-5200-08						
Account: 1-5200-08 (Workers Comp-Education)						
4/1/2012				<i>Account Beginning Balance</i>		\$11,467.04
4/6/2012	7010-95	Payroll	Workers Comp	\$1,247.93		
4/6/2012	7010-102	Payroll	Workers Comp	\$373.73		
4/20/2012	7028-99	Payroll	Workers Comp	\$1,593.87		
4/20/2012	7028-106	Payroll	Workers Comp	\$533.55		
4/30/2012	7083-3	Journal Entry	Workers Comp	\$1,028.60		
4/30/2012	7083-2	Journal Entry	Workers Comp	\$130.71		
				<i>Account Subtotals</i>	\$4,908.39	\$0.00
4/30/2012				<i>Account Net Change</i>		\$4,908.39 6/

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Account: 1-5200-08 (Workers Comp-Education)						
4/30/2012						Account Ending Balance <u>\$16,375.43</u>
1-5200-11						
Account: 1-5200-11 (Workers Comp-Security)						
4/1/2012						Account Beginning Balance \$3,895.99
4/6/2012	7010-101	Payroll	Workers Comp	\$722.11		
4/20/2012	7028-105	Payroll	Workers Comp	\$741.93		
				<u>\$1,464.04</u>	<u>\$0.00</u>	
						Account Subtotals
4/30/2012						Account Net Change <u>\$1,464.04</u> 71
4/30/2012						Account Ending Balance <u>\$5,360.03</u>
1-5200-12						
Account: 1-5200-12 (Workers Comp-Visitor Services)						
4/1/2012						Account Beginning Balance \$3,616.00
4/6/2012	7010-94	Payroll	Workers Comp	\$777.73		
4/20/2012	7028-98	Payroll	Workers Comp	\$1,182.20		
				<u>\$1,959.93</u>	<u>\$0.00</u>	
						Account Subtotals
4/30/2012						Account Net Change <u>\$1,959.93</u> 71
4/30/2012						Account Ending Balance <u>\$5,575.93</u>
4/1/2012						Grand Total Beginning Balance \$624,403.72
4/30/2012						Grand Total Net Change <u>\$244,660.11</u>
4/30/2012						Grand Total Ending Balance <u>\$869,063.83</u>