



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 #: 2012-5 Claim Submission Date: 7/5/2012

Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Variance Explanation	Description	Amount Requested		
5/1 – 5/31/12	\$120,725.39		Animal Dept. Salary & Benefits	\$ 109,827.60	A	✓
5/1 – 5/31/12	\$ 53,824.62		Education Dept. Salary & Benefits	\$ 51,246.77	B	✓
5/1 – 5/31/12	\$ 50,315.47		Maintenance Dept. Salary & Benefits	\$ 35,254.36	C	✓
5/1 – 5/31/12	\$ 43,608.23		Visitor Services Dept. Salary & Benefits	\$ 41,599.05	D	✓
5/1 – 5/31/12	\$ 10.00		Wire Fee	\$ 10.00	E	
				\$237,937.78	F	
				\$ (10.00)	E	
	\$268,483.71		TOTAL AMOUNT REQUESTED	\$237,927.78	G	✓

Fresno's Chaffee Zoo Corporation

Income Statement

May 2012

	2012 Budget	May Budget	May Measure Z	May Actual	YTD Budget	YTD Measure Z	YTD Actual
EXPENSES							
OPERATING EXPENSES							
Personnel Expenses							
Administration	\$613,767.00	\$46,508.58		\$0.00	\$53,812.93	\$228,009.67	\$0.00
Animal	\$1,596,523.00	\$120,725.39	4/	\$109,827.60	\$109,827.60	\$577,226.46	\$507,748.63
Education	\$690,258.00	\$53,824.62	5/	\$51,246.77	\$51,246.77	\$236,393.17	\$224,896.58
Maintenance/Horticulture	\$650,015.00	\$50,315.47	5/	\$35,254.36	\$35,254.36	\$245,491.29	\$199,958.08
Membership/Development/Marketing	\$376,555.00	\$28,534.18		\$0.00	\$26,787.17	\$139,875.10	\$0.00
Veterinary	\$206,718.00	\$15,515.37		\$0.00	\$16,792.65	\$76,830.55	\$0.00
Visitor Services	\$512,964.00	\$43,608.23	6/	\$41,599.05	\$41,599.05	\$184,586.97	\$174,258.32
Total Personnel Expenses	\$4,646,800.00	\$359,031.84		\$237,927.78	\$335,320.53	\$1,688,413.21	\$1,106,861.61
Other Expenses							
Advertising	\$296,750.00	\$24,104.16		\$0.00	\$26,656.75	\$123,020.80	\$0.00
Animal Feed	\$244,200.00	\$19,516.67		\$0.00	\$20,673.31	\$97,583.27	\$0.00
Computer/Software	\$34,280.00	\$2,206.68		\$0.00	\$11,767.11	\$18,833.08	\$0.00
Conservation	\$20,000.00	\$0.00		\$0.00	\$0.00	\$3,500.00	\$0.00
Depreciation Expense	\$235,272.00	\$13,252.00		\$0.00	\$11,739.60	\$66,260.00	\$0.00
Dues	\$33,450.00	\$954.16		\$0.00	\$394.00	\$13,470.80	\$0.00
Equipment	\$145,660.00	\$12,188.35		\$0.00	\$9,881.68	\$49,441.31	\$0.00
Fleet	\$41,250.00	\$3,437.50		\$0.00	\$2,609.87	\$17,187.34	\$0.00
Food/Catering	\$58,100.00	\$3,208.33		\$0.00	\$8,861.62	\$15,941.61	\$0.00
Insurance	\$140,000.00	\$10,000.00		\$0.00	\$8,555.67	\$80,000.00	\$0.00
Miscellaneous Business	\$9,700.00	\$773.34		\$0.00	\$595.07	\$3,911.42	\$0.00
Office Supplies	\$33,145.00	\$2,754.15		\$0.00	\$1,642.23	\$13,795.55	\$0.00
Postage	\$44,045.00	\$3,591.25		\$0.00	\$4,587.93	\$17,556.05	\$0.00
Printing	\$88,250.00	\$3,374.99		\$0.00	\$721.91	\$29,124.83	\$0.00
Repairs and Replacements	\$215,750.00	\$17,145.83		\$0.00	\$18,962.70	\$85,728.99	\$0.00
Service/Bank/Credit Card Fees	\$85,040.00	\$12,778.33		\$20.00	\$16,162.33	\$36,191.61	\$150.00
Signage	\$13,000.00	\$1,083.33		\$0.00	\$95.00	\$5,416.65	\$0.00
Specialized Services	\$572,110.00	\$50,363.33		\$0.00	\$70,175.30	\$241,741.45	\$0.00
Staff Development	\$58,250.00	\$6,520.84		\$0.00	\$0.00	\$25,603.92	\$0.00

Fresno's Chaffee Zoo Corporation
Income Statement
 May 2012

	2012 Budget	May Budget	May Measure Z	May 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	\$4,800.00		\$1,467.06	\$27,150.00	\$0.00	\$14,680.81
Payroll Taxes-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Administration	\$41,743.00	\$3,172.47		\$3,584.90	\$15,277.93	\$0.00	\$12,864.81
Retirement Contribution-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Administration	\$10,860.00	\$825.36		\$1,128.12	\$3,974.76	\$0.00	\$5,338.05
Salaries-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Salaries-Administration	\$488,718.00	\$37,142.57		\$47,131.62	\$178,870.78	\$0.00	\$169,078.91
Workers Comp-General	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Administration	\$7,476.00	\$568.18		\$501.23	\$2,736.20	\$0.00	\$1,817.54
Total Administration	<u>\$613,767.00</u>	<u>\$46,508.58</u>		<u>\$53,812.93</u>	<u>\$228,009.67</u>	<u>\$0.00</u>	<u>\$203,780.12</u>
Animal							
Benefits-Animal	\$170,993.00	\$11,000.00	8/	\$10,067.00	\$10,067.00	\$66,993.00	\$54,716.93
Payroll Taxes-Animal	\$89,860.00	\$6,829.36	10/	\$11,461.98	\$11,461.98	\$32,888.76	\$33,720.02
Retirement Contribution-Animal	\$24,392.00	\$1,853.79	12/	\$1,236.23	\$1,236.23	\$8,927.46	\$6,673.64
Salaries-Animal	\$1,186,709.00	\$91,575.00	14/	\$78,384.15	\$78,384.15	\$422,825.00	\$370,969.77
Workers Comp-Animal	\$124,569.00	\$9,467.24	16/	\$8,678.24	\$8,678.24	\$45,592.24	\$41,668.27
Total Animal	<u>\$1,596,523.00</u>	<u>\$120,725.39</u>		<u>\$109,827.60</u>	<u>\$109,827.60</u>	<u>\$577,226.46</u>	<u>\$507,748.63</u>
Education							
Benefits-Education	\$64,970.00	\$5,200.00	8/	\$2,833.72	\$2,833.72	\$25,900.00	\$19,602.62
Benefits-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Education	\$43,878.00	\$3,425.00	11/	\$3,003.54	\$3,003.54	\$14,545.00	\$12,741.22
Payroll Taxes-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Education	\$8,845.00	\$672.22	12/	\$639.03	\$639.03	\$3,237.27	\$2,773.86
Salaries-Education	\$506,415.00	\$39,500.00	14/	\$39,618.53	\$39,618.53	\$168,500.00	\$168,251.50

Fresno's Chaffee Zoo Corporation

Income Statement

May 2012

	2012 Budget	May Budget	May Measure Z	May 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	16/	\$5,151.95	\$24,210.90	\$21,527.38	\$21,527.38
Workers Comp-Volunteer	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Total Education	\$690,258.00	\$53,824.62		\$51,246.77	\$236,393.17	\$224,896.58	\$224,896.58
Maintenance/Horticulture							
Benefits-Maintenance	\$56,606.00	\$4,000.00	7/	\$4,425.85	\$24,306.00	\$21,226.16	\$21,226.16
Benefits-Horticulture	\$41,500.00	\$2,800.00	8/	\$855.98	\$18,100.00	\$14,215.83	\$14,215.83
Payroll Taxes-Maintenance	\$29,337.00	\$3,800.00	10/	\$1,338.08	\$11,824.00	\$6,389.72	\$6,389.72
Payroll Taxes-Horticulture	\$17,780.00	\$1,351.28	10/	\$555.09	\$6,507.48	\$4,010.56	\$4,010.56
Retirement Contribution-Maintenance	\$1,943.00	\$147.67	12/	\$109.84	\$711.13	\$579.80	\$579.80
Retirement Contribution-Horticulture	\$2,054.00	\$156.10		\$0.00	\$751.75	\$0.00	\$0.00
Salaries-Maintenance	\$233,167.00	\$17,720.69	13/	\$17,871.43	\$85,339.11	\$85,180.27	\$85,180.27
Salaries-Horticulture	\$216,978.00	\$16,490.33	13/	\$7,391.04	\$79,413.94	\$53,447.89	\$53,447.89
Workers Comp-Maintenance	\$29,688.00	\$2,256.29	15/	\$1,900.13	\$10,865.80	\$9,102.16	\$9,102.16
Workers Comp-Horticulture	\$20,962.00	\$1,593.11	15/	\$806.92	\$7,672.08	\$5,805.69	\$5,805.69
Total Maintenance/Horticulture	\$650,015.00	\$50,315.47		\$35,254.36	\$245,491.29	\$199,958.08	\$199,958.08
Membership/Development/Marketing							
Benefits-Development	\$34,000.00	\$2,500.00		\$0.00	\$1,697.25	\$0.00	\$11,724.65
Payroll Taxes-Development	\$26,424.00	\$2,008.22		\$0.00	\$1,650.39	\$0.00	\$7,306.31
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	\$497.43	\$0.00	\$2,051.07
Salaries-Development	\$298,195.00	\$22,662.82		\$0.00	\$21,793.68	\$0.00	\$96,559.69
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	\$1,148.42	\$0.00	\$4,949.34
Workers Comp-Special Events	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Total Membership/Development/Marketing	\$376,555.00	\$28,534.18		\$0.00	\$26,787.17	\$0.00	\$122,591.06
Veterinary							
Benefits-Veterinary	\$17,700.00	\$1,150.00		\$0.00	\$2,796.79	\$0.00	\$10,731.56
Payroll Taxes-Veterinary	\$13,418.00	\$1,019.77		\$0.00	\$872.81	\$0.00	\$4,124.33

Fresno's Chaffee Zoo Corporation

Income Statement

May 2012

	2012 Budget	May Budget	May Measure Z	May Actual	YTD Budget	YTD Measure Z	YTD Actual	
Retirement Contribution-Veterinary	\$5,554.00	\$422.10		\$0.00	\$444.20	\$2,032.75	\$0.00	\$2,191.59
Salaries-Veterinary	\$151,180.00	\$11,489.68		\$0.00	\$11,409.23	\$55,331.88	\$0.00	\$53,912.95
Workers Comp-Veterinary	\$18,866.00	\$1,433.82		\$0.00	\$1,269.62	\$6,904.94	\$0.00	\$6,024.40
Total Veterinary	\$206,718.00	\$15,515.37		\$0.00	\$16,792.65	\$76,830.55	\$0.00	\$76,984.83
Visitor Services								
Benefits-Security	\$20,680.00	\$1,400.00	9/	\$1,242.46	\$1,242.46	\$8,950.00	\$8,400.88	\$8,400.88
Benefits-Visitor Services	\$16,710.00	\$1,200.00	9/	\$1,164.54	\$1,164.54	\$7,200.00	\$7,433.21	\$7,433.21
Payroll Taxes-Security	\$17,304.00	\$1,315.10	11/	\$1,070.81	\$1,070.81	\$6,333.25	\$4,762.70	\$4,762.70
Payroll Taxes-Visitor Services	\$20,685.00	\$3,300.00	11/	\$1,511.77	\$1,511.77	\$8,250.00	\$5,326.33	\$5,326.33
Retirement Contribution-Security	\$2,345.00	\$178.22	12/	\$161.04	\$161.04	\$858.27	\$805.20	\$805.20
Retirement Contribution-Visitor Services	\$2,972.00	\$225.87	13/	\$272.48	\$272.48	\$1,087.74	\$1,366.50	\$1,366.50
Salaries-Security	\$174,888.00	\$13,291.49	14/	\$14,107.54	\$14,107.54	\$64,009.00	\$62,784.13	\$62,784.13
Salaries-Visitor Services	\$215,307.00	\$19,500.00	15/	\$18,498.03	\$18,498.03	\$72,500.00	\$68,873.03	\$68,873.03
Workers Comp-Security	\$20,213.00	\$1,536.19	16/	\$1,516.80	\$1,516.80	\$7,397.95	\$6,876.83	\$6,876.83
Workers Comp-Visitor Services	\$21,860.00	\$1,661.36	17/	\$2,053.58	\$2,053.58	\$8,000.76	\$7,629.51	\$7,629.51
Total	\$512,964.00	\$43,608.23		\$41,599.05	\$41,599.05	\$184,586.97	\$174,258.32	\$174,258.32
Total Personnel Expenses	\$4,646,800.00	\$359,031.84		\$237,927.78	\$335,320.53	\$1,688,413.21	\$1,106,861.61	\$1,510,217.62
Other Expenses								
Advertising								
Advertising	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Marketing	\$288,250.00	\$24,020.83		\$0.00	\$25,567.00	\$120,104.15	\$0.00	\$84,834.48
Advertising-Development	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Special Events	\$6,500.00	\$83.33		\$0.00	\$0.00	\$916.65	\$0.00	\$774.25
Advertising-Education	\$2,000.00	\$0.00		\$0.00	\$1,089.75	\$2,000.00	\$0.00	\$1,692.00
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
Total Advertising	\$296,750.00	\$24,104.16		\$0.00	\$26,656.75	\$123,020.80	\$0.00	\$87,300.73
Animal Feed								

Fresno's Chaffee Zoo Corporation

General Ledger Report

May 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5014-13						
Account: 1-5014-13 (Bank Fees-Measure Z-Administration)						
5/1/2012						\$130.00
			<i>Account Beginning Balance</i>			
5/9/2012	7068-29	Journal Entry	Measure Z Capital Claim 2012-6C Wire Fee	\$10.00		
5/25/2012	7068-75	Journal Entry	Measure Z Capital Claim 2012-7C Wire Fee	\$10.00		
			<i>Account Subtotals</i>	\$20.00	\$0.00	
5/31/2012			<i>Account Net Change</i>			\$20.00
5/31/2012			<i>Account Ending Balance</i>			\$150.00
1-5080-01						
Account: 1-5080-01 (Benefits-Maintenance)						
5/1/2012						\$16,800.31
			<i>Account Beginning Balance</i>			
5/1/2012	7042-8	Journal Entry	Principal Financial-May Life, LTD, & Dental	\$2,041.13		
5/1/2012	7043-6	Journal Entry	VSP-May Vision Premium	\$106.30		
5/1/2012	7044-6	Journal Entry	Blue Shield-May Health Ins Premium	\$3,458.74		
5/4/2012	7088-18	Payroll	Employee Dependent Insurance Payments		\$190.00	
5/17/2012	7122-9	Cash Receipts	D Tankersley Ins Pmt		\$722.14	
5/18/2012	7118-18	Payroll	Employee Dependent Insurance Payments		\$190.00	
5/18/2012	7118-24	Payroll	Voluntary Life Insurance Payments		\$16.06	
5/18/2012	7118-30	Payroll	Voluntary Disability Insurance Payments		\$62.12	
5/18/2012	7149-18	Payroll	Employee Dependent Insurance Payments		\$190.00	
5/18/2012	7155-18	Payroll	<Reversal>Employee Dependent Insurance Payments	\$190.00		
			<i>Account Subtotals</i>	\$5,796.17	\$1,370.32	
5/31/2012			<i>Account Net Change</i>			\$4,425.85
5/31/2012			<i>Account Ending Balance</i>			\$21,226.16
1-5080-02						
Account: 1-5080-02 (Benefits-Horticulture)						
5/1/2012						\$13,359.85
			<i>Account Beginning Balance</i>			
5/1/2012	7042-10	Journal Entry	Principal Financial-May Life, LTD, & Dental	\$444.30		
5/1/2012	7043-7	Journal Entry	VSP-May Vision Premium	\$55.36		
5/1/2012	7044-7	Journal Entry	Blue Shield-May Health Ins Premium	\$557.86		
5/4/2012	7088-21	Payroll	Employee Dependent Insurance Payments		\$67.50	
5/18/2012	7118-21	Payroll	Employee Dependent Insurance Payments		\$67.50	
5/18/2012	7118-34	Payroll	Voluntary Disability Insurance Payments		\$66.54	
5/18/2012	7149-21	Payroll	Employee Dependent Insurance Payments		\$67.50	
5/18/2012	7155-21	Payroll	<Reversal>Employee Dependent Insurance Payments	\$67.50		

\$4,425.85 5/

Fresno's Chaffee Zoo Corporation

General Ledger Report

May 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-02 (Benefits-Horticulture)						
				<i>Account Subtotals</i>	\$1,125.02	\$269.04
				<i>Account Net Change</i>		\$855.98
				<i>Account Ending Balance</i>		\$14,215.83
1-5080-03						
Account: 1-5080-03 (Benefits-Animal)						
				<i>Account Beginning Balance</i>		\$44,649.93
5/1/2012				\$1,920.02		
5/1/2012	7042-1	Journal Entry	Principal Financial-May Life, LTD, & Dental	\$1,920.02		
5/1/2012	7043-1	Journal Entry	VSP-May Vision Premium	\$291.06		
5/1/2012	7044-1	Journal Entry	Blue Shield-May Health Ins Premium	\$8,925.77		
5/4/2012	7088-17	Payroll	Employee Dependent Insurance Payments		\$152.97	
5/17/2012	7122-10	Cash Receipts	A Snider Ins Pmt		\$278.93	
5/18/2012	7118-17	Payroll	Employee Dependent Insurance Payments		\$152.97	
5/18/2012	7118-23	Payroll	Voluntary Life Insurance Payments		\$92.13	
5/18/2012	7118-29	Payroll	Voluntary Disability Insurance Payments		\$187.42	
5/18/2012	7149-17	Payroll	Employee Dependent Insurance Payments		\$152.97	
5/18/2012	7155-17	Payroll	<Reversal>Employee Dependent Insurance Payments	\$152.97		
5/25/2012	7129-7	Cash Receipts	K Perry Ins Pmt		\$205.43	
				<i>Account Subtotals</i>	\$11,289.82	\$1,222.82
				<i>Account Net Change</i>		\$10,067.00
				<i>Account Ending Balance</i>		\$54,716.93
1-5080-08						
Account: 1-5080-08 (Benefits-Education)						
				<i>Account Beginning Balance</i>		\$16,768.90
5/1/2012				\$509.40		
5/1/2012	7042-4	Journal Entry	Principal Financial-May Life, LTD, & Dental	\$509.40		
5/1/2012	7043-3	Journal Entry	VSP-May Vision Premium	\$87.96		
5/1/2012	7044-3	Journal Entry	Blue Shield-May Health Ins Premium	\$2,761.41		
5/4/2012	7088-16	Payroll	Employee Dependent Insurance Payments		\$177.50	
5/18/2012	7118-16	Payroll	Employee Dependent Insurance Payments		\$177.50	
5/18/2012	7118-22	Payroll	Voluntary Life Insurance Payments		\$12.69	
5/18/2012	7118-28	Payroll	Voluntary Disability Insurance Payments		\$100.44	
5/18/2012	7118-33	Payroll	Voluntary Disability Insurance Payments		\$56.92	
5/18/2012	7149-16	Payroll	Employee Dependent Insurance Payments		\$177.50	
5/18/2012	7155-16	Payroll	<Reversal>Employee Dependent Insurance Payments	\$177.50		
				<i>Account Subtotals</i>	\$3,536.27	\$702.55
				<i>Account Net Change</i>		\$2,833.72

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Fresno's Chaffee Zoo Corporation General Ledger Report May 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-08 (Benefits-Education)						
5/31/2012			<i>Account Ending Balance</i>			<u>\$19,602.62</u>
1-5080-11						
Account: 1-5080-11 (Benefits-Security)						
5/1/2012			<i>Account Beginning Balance</i>			\$7,158.42
5/1/2012	7042-13	Journal Entry	Principal Financial-May Life, LTD, & Dental	\$284.76		
5/1/2012	7043-9	Journal Entry	VSP-May Vision Premium	\$35.66		
5/1/2012	7044-9	Journal Entry	Blue Shield-May Health Ins Premium	\$1,032.04		
5/4/2012	7088-20	Payroll	Employee Dependent Insurance Payments		\$55.00	
5/18/2012	7118-20	Payroll	Employee Dependent Insurance Payments		\$55.00	
5/18/2012	7149-20	Payroll	Employee Dependent Insurance Payments		\$55.00	
5/18/2012	7155-20	Payroll	<Reversal>Employee Dependent Insurance Payments	\$55.00		
			<i>Account Subtotals</i>	<u>\$1,407.46</u>	<u>\$165.00</u>	
5/31/2012			<i>Account Net Change</i>			\$1,242.46
5/31/2012			<i>Account Ending Balance</i>			<u>\$8,400.88</u>
1-5080-12						
Account: 1-5080-12 (Benefits-Visitor Services)						
5/1/2012			<i>Account Beginning Balance</i>			\$6,268.67
5/1/2012	7042-3	Journal Entry	Principal Financial-May Life, LTD, & Dental	\$223.25		
5/1/2012	7043-2	Journal Entry	VSP-May Vision Premium	\$36.34		
5/1/2012	7044-2	Journal Entry	Blue Shield-May Health Ins Premium	\$1,087.83		
5/4/2012	7088-15	Payroll	Employee Dependent Insurance Payments		\$67.50	
5/18/2012	7118-15	Payroll	Employee Dependent Insurance Payments		\$67.50	
5/18/2012	7118-27	Payroll	Voluntary Disability Insurance Payments		\$47.88	
5/18/2012	7149-15	Payroll	Employee Dependent Insurance Payments		\$67.50	
5/18/2012	7155-15	Payroll	<Reversal>Employee Dependent Insurance Payments	\$67.50		
			<i>Account Subtotals</i>	<u>\$1,414.92</u>	<u>\$250.38</u>	
5/31/2012			<i>Account Net Change</i>			\$1,164.54
5/31/2012			<i>Account Ending Balance</i>			<u>\$7,433.21</u>
1-5131-01						
Account: 1-5131-01 (Payroll Taxes-Maintenance)						
5/1/2012			<i>Account Beginning Balance</i>			\$5,051.64
5/4/2012	7088-78	Payroll	Payroll Taxes	\$661.29		
5/18/2012	7118-84	Payroll	Payroll Taxes	\$676.79		
5/18/2012	7149-73	Payroll	Payroll Taxes	\$676.79		

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance	
Account: 1-5131-01 (Payroll Taxes-Maintenance)							
5/18/2012	7155-73	Payroll	<Reversal>Payroll Taxes		\$676.79		
				<i>Account Subtotals</i>	\$2,014.87	\$676.79	
						<i>Account Net Change</i>	
5/31/2012						\$1,338.08	5/
5/31/2012						\$6,389.72	
1-5131-02							
Account: 1-5131-02 (Payroll Taxes-Horticulture)							
						<i>Account Beginning Balance</i>	
5/1/2012						\$3,455.47	
5/4/2012	7088-83	Payroll	Payroll Taxes	\$278.68			
5/18/2012	7118-89	Payroll	Payroll Taxes	\$276.41			
5/18/2012	7149-78	Payroll	Payroll Taxes	\$276.41			
5/18/2012	7155-78	Payroll	<Reversal>Payroll Taxes		\$276.41		
				<i>Account Subtotals</i>	\$831.50	\$276.41	
						<i>Account Net Change</i>	
5/31/2012						\$555.09	5/
5/31/2012						\$4,010.56	
1-5131-03							
Account: 1-5131-03 (Payroll Taxes-Animal)							
						<i>Account Beginning Balance</i>	
5/1/2012						\$22,258.04	
5/4/2012	7088-76	Payroll	Payroll Taxes	\$2,968.05			
5/14/2012	7128-45	Accounts Payable	Employment Development Departm-Unemployment Insurance Reimb	\$5,489.00			
5/18/2012	7118-82	Payroll	Payroll Taxes	\$3,004.93			
5/18/2012	7149-71	Payroll	Payroll Taxes	\$3,004.93			
5/18/2012	7155-71	Payroll	<Reversal>Payroll Taxes		\$3,004.93		
				<i>Account Subtotals</i>	\$14,466.91	\$3,004.93	
						<i>Account Net Change</i>	
5/31/2012						\$11,461.98	4/
5/31/2012						\$33,720.02	
1-5131-08							
Account: 1-5131-08 (Payroll Taxes-Education)							
						<i>Account Beginning Balance</i>	
5/1/2012						\$9,737.68	
5/4/2012	7088-75	Payroll	Payroll Taxes	\$1,177.64			
5/4/2012	7088-82	Payroll	Payroll Taxes	\$322.57			
5/18/2012	7118-81	Payroll	Payroll Taxes	\$1,177.63			
5/18/2012	7118-88	Payroll	Payroll Taxes	\$325.70			

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-08 (Payroll Taxes-Education)						
5/18/2012	7149-70	Payroll	Payroll Taxes	\$1,177.63		
5/18/2012	7149-77	Payroll	Payroll Taxes	\$325.70		
5/18/2012	7155-70	Payroll	<Reversal>Payroll Taxes		\$1,177.63	
5/18/2012	7155-77	Payroll	<Reversal>Payroll Taxes		\$325.70	
<i>Account Subtotals</i>				\$4,506.87	\$1,503.33	
<i>Account Net Change</i>						\$3,003.54
5/31/2012						\$12,741.22
1-5131-11						
Account: 1-5131-11 (Payroll Taxes-Security)						
<i>Account Beginning Balance</i>						\$3,691.89
5/4/2012	7088-81	Payroll	Payroll Taxes	\$553.21		
5/18/2012	7118-87	Payroll	Payroll Taxes	\$517.60		
5/18/2012	7149-76	Payroll	Payroll Taxes	\$517.60		
5/18/2012	7155-76	Payroll	<Reversal>Payroll Taxes		\$517.60	
<i>Account Subtotals</i>				\$1,588.41	\$517.60	
<i>Account Net Change</i>						\$1,070.81
5/31/2012						\$4,762.70
1-5131-12						
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
<i>Account Beginning Balance</i>						\$3,814.56
5/4/2012	7088-74	Payroll	Payroll Taxes	\$696.74		
5/14/2012	7128-51	Accounts Payable	Employment Development Departm-Unemployment Insurance Reimb	\$107.00		
5/18/2012	7118-80	Payroll	Payroll Taxes	\$708.03		
5/18/2012	7149-69	Payroll	Payroll Taxes	\$708.03		
5/18/2012	7155-69	Payroll	<Reversal>Payroll Taxes		\$708.03	
<i>Account Subtotals</i>				\$2,219.80	\$708.03	
<i>Account Net Change</i>						\$1,511.77
5/31/2012						\$5,326.33
1-5153-01						
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
<i>Account Beginning Balance</i>						\$469.96
5/22/2012	7123-4	Cash Disbursement	401(k) Matching May 2012	\$109.84		

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
				<i>Account Subtotals</i>	\$109.84	\$0.00
5/31/2012						<i>Account Net Change</i>
5/31/2012						<i>Account Ending Balance</i>
1-5153-02						
Account: 1-5153-02 (Retirement Contribution-Horticulture)						
5/1/2012						<i>Account Beginning Balance</i>
5/31/2012						<i>Account Net Change</i>
5/31/2012						<i>Account Ending Balance</i>
1-5153-03						
Account: 1-5153-03 (Retirement Contribution-Animal)						
5/1/2012						<i>Account Beginning Balance</i>
5/22/2012	7123-1	Cash Disbursement	401(k) Matching May 2012	\$1,236.23		
				<i>Account Subtotals</i>	\$1,236.23	\$0.00
5/31/2012						<i>Account Net Change</i>
5/31/2012						<i>Account Ending Balance</i>
1-5153-08						
Account: 1-5153-08 (Retirement Contribution-Education)						
5/1/2012						<i>Account Beginning Balance</i>
5/22/2012	7123-6	Cash Disbursement	401(k) Matching May 2012	\$639.03		
				<i>Account Subtotals</i>	\$639.03	\$0.00
5/31/2012						<i>Account Net Change</i>
5/31/2012						<i>Account Ending Balance</i>
1-5153-11						
Account: 1-5153-11 (Retirement Contribution-Security)						
5/1/2012						<i>Account Beginning Balance</i>
5/22/2012	7123-8	Cash Disbursement	401(k) Matching May 2012	\$161.04		
				<i>Account Subtotals</i>	\$161.04	\$0.00
5/31/2012						<i>Account Net Change</i>

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Fresno's Chaffee Zoo Corporation General Ledger Report May 2012

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5153-11 (Retirement Contribution-Security)						
5/31/2012						Account Ending Balance
						\$805.20
1-5153-12						
Account: 1-5153-12 (Retirement Contribution-Visitor Services)						
5/1/2012						Account Beginning Balance
						\$1,094.02
5/22/2012	7123-2	Cash Disbursement	401(k) Matching May 2012	\$272.48		
						Account Subtotals
				\$272.48	\$0.00	
5/31/2012						Account Net Change
						\$272.48
5/31/2012						Account Ending Balance
						\$1,366.50
1-5165-01						
Account: 1-5165-01 (Salaries-Maintenance)						
5/1/2012						Account Beginning Balance
						\$67,308.84
5/4/2012	7088-6	Payroll	Salaries	\$8,834.54		
5/18/2012	7118-6	Payroll	Salaries	\$9,036.89		
5/18/2012	7149-6	Payroll	Salaries	\$9,036.89		
5/18/2012	7155-6	Payroll	<Reversal>Salaries		\$9,036.89	
						Account Subtotals
				\$26,908.32	\$9,036.89	
5/31/2012						Account Net Change
						\$17,871.43
5/31/2012						Account Ending Balance
						\$85,180.27
1-5165-02						
Account: 1-5165-02 (Salaries-Horticulture)						
5/1/2012						Account Beginning Balance
						\$46,056.85
5/4/2012	7088-11	Payroll	Salaries	\$3,710.46		
5/18/2012	7118-11	Payroll	Salaries	\$3,680.58		
5/18/2012	7149-11	Payroll	Salaries	\$3,680.58		
5/18/2012	7155-11	Payroll	<Reversal>Salaries		\$3,680.58	
						Account Subtotals
				\$11,071.62	\$3,680.58	
5/31/2012						Account Net Change
						\$7,391.04
5/31/2012						Account Ending Balance
						\$53,447.89
1-5165-03						
Account: 1-5165-03 (Salaries-Animal)						

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-03 (Salaries-Animal)						
5/1/2012						\$292,585.62
		<i>Account Beginning Balance</i>				
5/4/2012	7088-4	Payroll	Salaries	\$38,951.30		
5/18/2012	7118-4	Payroll	Salaries	\$39,432.85		
5/18/2012	7149-4	Payroll	Salaries	\$39,432.85		
5/18/2012	7155-4	Payroll	<Reversal>Salaries		\$39,432.85	
			<i>Account Subtotals</i>	<u>\$117,817.00</u>	<u>\$39,432.85</u>	
5/31/2012			<i>Account Net Change</i>			<u>\$78,384.15</u>
5/31/2012			<i>Account Ending Balance</i>			<u>\$370,969.77</u>
1-5165-08						
Account: 1-5165-08 (Salaries-Education)						
5/1/2012						\$128,632.97
		<i>Account Beginning Balance</i>				
5/4/2012	7088-3	Payroll	Salaries	\$15,571.85		
5/4/2012	7088-10	Payroll	Salaries	\$4,216.85		
5/18/2012	7118-3	Payroll	Salaries	\$15,572.29		
5/18/2012	7118-10	Payroll	Salaries	\$4,257.54		
5/18/2012	7149-3	Payroll	Salaries	\$15,572.29		
5/18/2012	7149-10	Payroll	Salaries	\$4,257.54		
5/18/2012	7155-3	Payroll	<Reversal>Salaries		\$15,572.29	
5/18/2012	7155-10	Payroll	<Reversal>Salaries		\$4,257.54	
			<i>Account Subtotals</i>	<u>\$59,448.36</u>	<u>\$19,829.83</u>	
5/31/2012			<i>Account Net Change</i>			<u>\$39,618.53</u>
5/31/2012			<i>Account Ending Balance</i>			<u>\$168,251.50</u>
1-5165-11						
Account: 1-5165-11 (Salaries-Security)						
5/1/2012						\$48,676.59
		<i>Account Beginning Balance</i>				
5/4/2012	7088-9	Payroll	Salaries	\$7,286.84		
5/18/2012	7118-9	Payroll	Salaries	\$6,820.70		
5/18/2012	7149-9	Payroll	Salaries	\$6,820.70		
5/18/2012	7155-9	Payroll	<Reversal>Salaries		\$6,820.70	
			<i>Account Subtotals</i>	<u>\$20,928.24</u>	<u>\$6,820.70</u>	
5/31/2012			<i>Account Net Change</i>			<u>\$14,107.54</u>
5/31/2012			<i>Account Ending Balance</i>			<u>\$62,784.13</u>
1-5165-12						

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Account: 1-5165-12 (Salaries-Visitor Services)						
5/1/2012						\$50,375.00
			<i>Account Beginning Balance</i>			
5/4/2012	7088-2	Payroll	Salaries	\$9,175.19		
5/18/2012	7118-2	Payroll	Salaries	\$9,322.84		
5/18/2012	7149-2	Payroll	Salaries	\$9,322.84		
5/18/2012	7155-2	Payroll	<Reversal>Salaries		\$9,322.84	
			<i>Account Subtotals</i>	\$27,820.87	\$9,322.84	
5/31/2012			<i>Account Net Change</i>			\$18,498.03
5/31/2012			<i>Account Ending Balance</i>			\$68,873.03
1-5200-01						
Account: 1-5200-01 (Workers Comp-Maintenance)						
5/1/2012						\$7,202.03
			<i>Account Beginning Balance</i>			
5/4/2012	7088-90	Payroll	Workers Comp	\$946.40		
5/18/2012	7118-96	Payroll	Workers Comp	\$953.73		
5/18/2012	7149-85	Payroll	Workers Comp	\$953.73		
5/18/2012	7155-85	Payroll	<Reversal>Workers Comp		\$953.73	
			<i>Account Subtotals</i>	\$2,853.86	\$953.73	
5/31/2012			<i>Account Net Change</i>			\$1,900.13
5/31/2012			<i>Account Ending Balance</i>			\$9,102.16
1-5200-02						
Account: 1-5200-02 (Workers Comp-Horticulture)						
5/1/2012						\$4,998.77
			<i>Account Beginning Balance</i>			
5/4/2012	7088-95	Payroll	Workers Comp	\$405.08		
5/18/2012	7118-101	Payroll	Workers Comp	\$401.84		
5/18/2012	7149-90	Payroll	Workers Comp	\$401.84		
5/18/2012	7155-90	Payroll	<Reversal>Workers Comp		\$401.84	
			<i>Account Subtotals</i>	\$1,208.76	\$401.84	
5/31/2012			<i>Account Net Change</i>			\$806.92
5/31/2012			<i>Account Ending Balance</i>			\$5,805.69
1-5200-03						
Account: 1-5200-03 (Workers Comp-Animal)						
5/1/2012						\$32,990.03
			<i>Account Beginning Balance</i>			

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance	
Account: 1-5200-03 (Workers Comp-Animal)							
5/4/2012	7088-88	Payroll	Workers Comp	\$4,178.70			
5/18/2012	7118-94	Payroll	Workers Comp	\$4,225.29			
5/18/2012	7149-83	Payroll	Workers Comp	\$4,225.29			
5/18/2012	7155-83	Payroll	<Reversal>Workers Comp		\$4,225.29		
5/31/2012	7226-1	Journal Entry	Workers Comp	\$274.25			
<i>Account Subtotals</i>				<u>\$12,903.53</u>	<u>\$4,225.29</u>		
						<i>Account Net Change</i>	
5/31/2012						<u>\$8,678.24</u>	4/
5/31/2012						<u>\$41,668.27</u>	
1-5200-08							
Account: 1-5200-08 (Workers Comp-Education)							
						<i>Account Beginning Balance</i>	
5/1/2012						\$16,375.43	
5/4/2012	7088-87	Payroll	Workers Comp	\$1,423.84			
5/4/2012	7088-94	Payroll	Workers Comp	\$471.55			
5/18/2012	7118-93	Payroll	Workers Comp	\$1,461.74			
5/18/2012	7118-100	Payroll	Workers Comp	\$473.82			
5/18/2012	7149-82	Payroll	Workers Comp	\$1,461.74			
5/18/2012	7149-89	Payroll	Workers Comp	\$473.82			
5/18/2012	7155-82	Payroll	<Reversal>Workers Comp		\$1,461.74		
5/18/2012	7155-89	Payroll	<Reversal>Workers Comp		\$473.82		
5/31/2012	7226-2	Journal Entry	Workers Comp	\$1,321.00			
<i>Account Subtotals</i>				<u>\$7,087.51</u>	<u>\$1,935.56</u>		
						<i>Account Net Change</i>	
5/31/2012						<u>\$5,151.95</u>	5/
5/31/2012						<u>\$21,527.38</u>	
1-5200-11							
Account: 1-5200-11 (Workers Comp-Security)							
						<i>Account Beginning Balance</i>	
5/1/2012						\$5,360.03	
5/4/2012	7088-93	Payroll	Workers Comp	\$782.74			
5/18/2012	7118-99	Payroll	Workers Comp	\$734.06			
5/18/2012	7149-88	Payroll	Workers Comp	\$734.06			
5/18/2012	7155-88	Payroll	<Reversal>Workers Comp		\$734.06		
<i>Account Subtotals</i>				<u>\$2,250.86</u>	<u>\$734.06</u>		
						<i>Account Net Change</i>	
5/31/2012						<u>\$1,516.80</u>	6/
5/31/2012						<u>\$6,876.83</u>	
1-5200-12							

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-12 (Workers Comp-Visitor Services)						
5/1/2012						\$5,575.93
		<i>Account Beginning Balance</i>				
5/4/2012	7088-86	Payroll	Workers Comp	\$1,018.30		
5/18/2012	7118-92	Payroll	Workers Comp	\$1,035.28		
5/18/2012	7149-81	Payroll	Workers Comp	\$1,035.28		
5/18/2012	7155-81	Payroll	<Reversal>Workers Comp		\$1,035.28	
			<i>Account Subtotals</i>	\$3,088.86	\$1,035.28	
5/31/2012						\$2,053.58
		<i>Account Net Change</i>				
5/31/2012						\$7,629.51
			<i>Account Ending Balance</i>			
5/1/2012					<i>Grand Total Beginning Balance</i>	\$869,063.83
5/31/2012					<i>Grand Total Net Change</i>	\$237,947.78
5/31/2012					<i>Grand Total Ending Balance</i>	\$1,107,011.61