



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

Disbursement Claim for Measure Z Funds

Disbursement Claim #: 2013-12

Claim Submission Date: 4/3/2014

Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Variance Explanation	Description	Amount Requested
12/1 – 12/31/13	\$181,423.97		Animal Dept. Salary & Benefits	3/ \$ 140,928.48 ✓
12/1 – 12/31/13	\$ 59,379.65	Balance of 2013 request	Education Dept. Salary & Benefits	3/ \$ 43,960.55 ✓
12/1 – 12/31/13	\$ 58,255.02	Vacant positions, benefits under budget	Maintenance Dept. Salary & Benefits	4/ \$ 39,666.06 ✓
12/1 – 12/31/13	\$ 22,012.46		Veterinary Salary & Benefits	4/ \$ 19,064.97 ✓
12/1 – 12/31/13	\$ 55,169.53		Visitor Services Dept. Salary & Benefits	4/ \$ 51,848.25 ✓
			Adjustment	A \$ 6,692.38 ✓
12/1 – 12/31/13	\$ 10.00		Wire Fee	\$ 10.00
				\$ 301,170.69
				\$ (10.00)
	\$376,250.63		TOTAL AMOUNT REQUESTED	\$ 301,160.69 ✓

21/	Adjustment	
	Animal:	\$175.22
	Education:	1,951.31
	Maintenance:	1,188.79
	Veterinary:	2,304.14
	Visitor:	1,072.92
	Total:	=\$6,692.38 A

Fresno's Chaffee Zoo Corporation

Income Statement

July - December 2013

	July Measure Z	August Measure Z	September Measure Z	October Measure Z	November Measure Z	December Measure Z	YTD Measure Z
EXPENSES							
OPERATING EXPENSES							
Personnel Expenses							
Animal							
Benefits-Animal	\$19,114.47	\$10,662.31	\$10,170.03	\$17,848.85	\$10,777.30	6/ \$10,374.91	\$158,415.95
Payroll Taxes-Animal	\$6,590.95	\$6,475.38	\$9,888.71	\$6,520.32	\$22,556.71	9/ \$16,283.68	\$113,411.76
Retirement Contribution-Animal	\$1,319.39	\$1,266.70	\$1,054.42	\$1,044.96	\$1,039.91	11/ \$2,917.35	\$16,880.94
Salaries-Animal	\$86,462.21	\$85,350.58	\$85,531.83	\$85,539.33	\$126,060.51	13/ \$100,724.00	\$1,123,414.96
Workers Comp-Animal	\$9,815.44	\$8,621.46	\$8,678.61	\$9,502.01	\$13,449.93	16/ \$10,628.54	\$117,783.35
Total Animal	\$123,302.46	\$112,376.43	\$115,323.60	\$120,455.47	\$173,884.36	17/ \$140,928.48	2/ \$1,529,906.96
Education							
Benefits-Education	\$5,165.10	\$2,916.36	\$2,297.29	\$3,832.69	\$3,584.79	6/ \$2,342.25	\$42,423.40
Benefits-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Education	\$4,067.88	\$3,839.88	\$3,649.39	\$3,131.69	\$5,381.51	9/ \$3,582.11	\$47,425.76
Payroll Taxes-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Education	\$538.35	\$702.88	\$751.42	\$704.63	\$709.65	11/ \$1,907.73	\$8,744.40
Salaries-Education	\$53,419.81	\$50,439.58	\$43,504.14	\$41,181.40	\$63,001.78	14/ \$47,069.24	\$605,973.91
Salaries-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Education	\$7,852.94	\$4,835.04	\$4,154.18	\$4,960.50	\$11,345.30	17/ \$6,056.52	\$74,223.50
Workers Comp-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Education	\$71,044.08	\$62,733.74	\$54,356.42	\$53,810.91	\$84,023.03	17/ \$60,957.85	2/ \$778,790.97
Maintenance/Horticulture							
Benefits-Maintenance	\$7,502.22	\$3,931.42	\$4,390.42	\$6,323.67	\$3,729.42	5/ \$4,084.42	\$54,027.40
Benefits-Horticulture	\$3,305.99	\$1,675.46	\$1,742.96	\$1,968.14	\$1,630.45	5/ \$1,630.45	\$23,899.17
Payroll Taxes-Maintenance	\$962.43	\$1,089.02	\$3,081.88	\$1,128.42	\$1,729.90	8/ \$1,160.10	\$21,273.79
Payroll Taxes-Horticulture	\$634.26	\$672.04	\$794.39	\$768.69	\$1,095.62	8/ \$983.33	\$8,194.94
Retirement Contribution-Maintenance	\$217.31	\$214.89	\$226.77	\$218.10	\$222.14	11/ \$605.95	\$2,803.80
Retirement Contribution-Horticulture	\$89.86	\$88.77	\$85.21	\$96.20	\$0.00	\$0.00	\$852.42
Salaries-Maintenance	\$12,701.68	\$14,615.68	\$14,992.54	\$15,185.35	\$23,348.16	13/ \$15,544.18	\$197,916.49

Fresno's Chaffee Zoo Corporation

Income Statement

July - December 2013

	July Measure Z	August Measure Z	September Measure Z	October Measure Z	November Measure Z	December Measure Z	YTD Measure Z
Salaries-Horticulture	\$8,930.63	\$8,919.84	\$10,451.67	\$10,048.30	\$14,321.62	13/ \$12,853.62	\$108,734.38
Workers Comp-Maintenance	\$1,463.36	\$1,460.83	\$1,459.61	\$1,691.65	\$2,437.84	16/ \$1,566.50	\$20,134.52
Workers Comp-Horticulture	\$1,317.06	\$936.44	\$1,098.80	\$1,118.56	\$1,502.34	16/ \$1,343.73	\$11,768.23
Total Maintenance/Horticulture	\$37,124.80	\$33,604.39	\$38,324.25	\$38,547.08	\$50,017.49	11/ \$39,772.28 2/	\$449,605.14
Veterinary							
Benefits-Veterinary	\$4,358.48	\$2,306.84	\$1,980.01	\$3,391.85	\$1,933.89	7/ \$2,111.39	\$31,213.45
Payroll Taxes-Veterinary	\$861.40	\$867.89	\$833.86	\$834.95	\$1,431.58	10/ \$995.84	\$11,053.23
Retirement Contribution-Veterinary	\$430.10	\$428.02	\$430.56	\$427.86	\$428.28	12/ \$1,176.18	\$5,323.79
Salaries-Veterinary	\$11,260.19	\$11,345.09	\$11,255.03	\$11,269.25	\$19,245.86	15/ \$13,372.89	\$146,084.19
Workers Comp-Veterinary	\$1,428.35	\$1,192.51	\$1,186.16	\$1,348.04	\$2,026.94	17/ \$1,408.67	\$15,787.59
Total Veterinary	\$18,338.52	\$16,140.35	\$15,685.62	\$17,271.95	\$25,066.55	11/ \$19,064.97 2/	\$209,462.25
Visitor Services							
Benefits-Security	\$2,377.16	\$1,350.61	\$1,350.61	\$2,373.79	\$1,292.24	7/ \$1,347.24	\$20,285.06
Benefits-Visitor Services	\$2,099.68	\$1,331.98	\$1,331.98	\$2,099.68	\$1,264.48	7/ \$1,331.98	\$18,968.52
Payroll Taxes-Security	\$1,006.15	\$1,010.83	\$1,053.64	\$1,033.79	\$1,640.34	10/ \$1,277.49	\$13,669.11
Payroll Taxes-Visitor Services	\$1,281.65	\$1,441.68	\$1,913.13	\$1,419.31	\$3,399.81	10/ \$3,919.45	\$23,785.85
Retirement Contribution-Security	\$223.15	\$106.57	\$173.14	\$173.14	\$173.14	12/ \$454.83	\$2,406.26
Retirement Contribution-Visitor Services	\$289.79	\$184.17	\$193.30	\$242.60	\$184.74	12/ \$478.77	\$3,089.15
Salaries-Security	\$13,262.15	\$13,323.85	\$13,883.15	\$13,623.43	\$21,606.89	15/ \$16,809.06	\$178,700.07
Salaries-Visitor Services	\$16,888.93	\$18,980.15	\$21,768.46	\$18,688.10	\$25,928.13	15/ \$22,113.86	\$239,775.55
Workers Comp-Security	\$1,494.57	\$1,386.01	\$1,454.94	\$1,536.56	\$2,267.44	18/ \$1,758.11	\$18,791.53
Workers Comp-Visitor Services	\$1,854.54	\$1,998.46	\$2,293.25	\$2,049.69	\$2,797.81	18/ \$2,357.46	\$25,413.94
Total	\$40,777.77	\$41,114.31	\$45,415.60	\$43,240.09	\$60,555.02	11/ \$51,848.25 2/	\$544,885.04
Total Personnel Expenses	\$290,587.63	\$265,969.22	\$269,105.49	\$273,325.50	\$393,546.45	\$312,571.83	\$3,512,650.36
Other Expenses							
Service/Bank/Credit Card Fees							
Bank Fees-Measure Z-Administration	\$20.00	\$20.00	\$10.00	\$20.00	\$20.00	\$20.00	\$210.00
Total Service/Bank/Credit Card Fees	\$20.00	\$20.00	\$10.00	\$20.00	\$20.00	\$20.00	\$210.00

Fresno's Chaffee Zoo Corporation

General Ledger Report

December 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5014-13						
Account: 1-5014-13 (Bank Fees-Measure Z-Administration)						
12/1/2013						\$190.00
12/19/2013	8612-3	Journal Entry	Measure Z 2013-11 Operating Wire Fee	\$10.00		
12/30/2013	8655-3	Journal Entry	Measure Z 2013-7C Wire Fee	\$10.00		
			<i>Account Subtotals</i>	\$20.00	\$0.00	
12/31/2013						<i>Account Net Change</i>
12/31/2013						<i>Account Ending Balance</i>
						\$20.00
						\$210.00
1-5080-01						
Account: 1-5080-01 (Benefits-Maintenance)						
12/1/2013						\$49,942.98
12/1/2013	8552-6	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$737.97		
12/1/2013	8553-6	Journal Entry	Blue Shield-Dec Health Ins Premium	\$3,607.35		
12/1/2013	8554-6	Journal Entry	VSP- Dec Vision Premium	\$119.10		
12/9/2013	8592-27	Payroll	Salaries		\$0.00	
12/13/2013	8595-27	Payroll	Salaries		\$190.00	
12/27/2013	8627-27	Payroll	Salaries		\$190.00	
			<i>Account Subtotals</i>	\$4,464.42	\$380.00	
12/31/2013						<i>Account Net Change</i>
12/31/2013						<i>Account Ending Balance</i>
						\$4,084.42 3/
						\$54,027.40
1-5080-02						
Account: 1-5080-02 (Benefits-Horticulture)						
12/1/2013						\$22,268.72
12/1/2013	8552-7	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$112.50		
12/1/2013	8553-7	Journal Entry	Blue Shield-Dec Health Ins Premium	\$1,497.97		
12/1/2013	8554-7	Journal Entry	VSP- Dec Vision Premium	\$19.98		
12/9/2013	8592-30	Payroll	Salaries		\$0.00	
12/13/2013	8595-30	Payroll	Salaries		\$0.00	
12/27/2013	8627-30	Payroll	Salaries		\$0.00	
			<i>Account Subtotals</i>	\$1,630.45	\$0.00	
12/31/2013						<i>Account Net Change</i>
12/31/2013						<i>Account Ending Balance</i>
						\$1,630.45 3/
						\$23,899.17
1-5080-03						

Fresno's Chaffee Zoo Corporation

General Ledger Report

December 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-03 (Benefits-Animal)						
12/1/2013			<i>Account Beginning Balance</i>			\$148,041.04
12/1/2013	8552-1	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$2,086.06		
12/1/2013	8553-1	Journal Entry	Blue Shield-Dec Health Ins Premium	\$8,804.42		
12/1/2013	8554-1	Journal Entry	VSP- Dec Vision Premium	\$290.73		
12/9/2013	8592-25	Payroll	Salaries		\$0.00	
12/12/2013	8644-98	Accounts Receivable	Sarah Shearer-Invoice Line Item-2433-5381		\$176.76	
12/12/2013	8644-99	Accounts Receivable	Sarah Shearer-Invoice Line Item-2433-5382		\$176.76	
12/12/2013	8644-102	Accounts Receivable	Kaysa Bryson-Invoice Line Item-2434-5383		\$215.00	
12/13/2013	8595-25	Payroll	Salaries		\$97.97	
12/19/2013	8643-303	Accounts Payable	Petty Cash - Animal-Petty Cash Reimbursement	\$13.16		
12/27/2013	8627-25	Payroll	Salaries		\$152.97	
			<i>Account Subtotals</i>	\$11,194.37	\$819.46	
12/31/2013			<i>Account Net Change</i>			\$10,374.91
12/31/2013			<i>Account Ending Balance</i>			\$158,415.95

1-5080-08

Account: 1-5080-08 (Benefits-Education)

12/1/2013			<i>Account Beginning Balance</i>			\$40,081.15
12/1/2013	8552-3	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$537.28		
12/1/2013	8553-3	Journal Entry	Blue Shield-Dec Health Ins Premium	\$2,934.80		
12/1/2013	8554-3	Journal Entry	VSP- Dec Vision Premium	\$105.23		
12/4/2013	8587-7	Cash Receipts	Cobra - A Castro		\$990.06	
12/9/2013	8592-24	Payroll	Salaries		\$0.00	
12/13/2013	8595-24	Payroll	Salaries		\$122.50	
12/27/2013	8627-24	Payroll	Salaries		\$122.50	
			<i>Account Subtotals</i>	\$3,577.31	\$1,235.06	
12/31/2013			<i>Account Net Change</i>			\$2,342.25
12/31/2013			<i>Account Ending Balance</i>			\$42,423.40

1-5080-09

Account: 1-5080-09 (Benefits-Volunteer)

12/1/2013			<i>Account Beginning Balance</i>			\$0.00
12/31/2013			<i>Account Net Change</i>			\$0.00
12/31/2013			<i>Account Ending Balance</i>			\$0.00

1-5080-10

Account: 1-5080-10 (Benefits-Veterinary)

Fresno's Chaffee Zoo Corporation General Ledger Report December 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-10 (Benefits-Veterinary)						
12/1/2013			<i>Account Beginning Balance</i>			\$29,102.06
12/1/2013	8552-5	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$294.60		
12/1/2013	8553-5	Journal Entry	Blue Shield-Dec Health Ins Premium	\$2,109.38		
12/1/2013	8554-4	Journal Entry	VSP- Dec Vision Premium	\$62.41		
12/9/2013	8592-26	Payroll	Salaries		\$0.00	
12/13/2013	8595-26	Payroll	Salaries		\$177.50	
12/27/2013	8627-26	Payroll	Salaries		\$177.50	
			<i>Account Subtotals</i>	\$2,466.39	\$355.00	
12/31/2013			<i>Account Net Change</i>			\$2,111.39
12/31/2013			<i>Account Ending Balance</i>			\$31,213.45
1-5080-11						
Account: 1-5080-11 (Benefits-Security)						
12/1/2013			<i>Account Beginning Balance</i>			\$18,937.82
12/1/2013	8552-9	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$288.67		
12/1/2013	8553-9	Journal Entry	Blue Shield-Dec Health Ins Premium	\$1,131.12		
12/1/2013	8554-9	Journal Entry	VSP- Dec Vision Premium	\$37.45		
12/9/2013	8592-29	Payroll	Salaries		\$0.00	
12/13/2013	8595-29	Payroll	Salaries		\$55.00	
12/27/2013	8627-29	Payroll	Salaries		\$55.00	
			<i>Account Subtotals</i>	\$1,457.24	\$110.00	
12/31/2013			<i>Account Net Change</i>			\$1,347.24
12/31/2013			<i>Account Ending Balance</i>			\$20,285.06
1-5080-12						
Account: 1-5080-12 (Benefits-Visitor Services)						
12/1/2013			<i>Account Beginning Balance</i>			\$17,636.54
12/1/2013	8552-2	Journal Entry	Principal Financial-Dec Life, LTD, & Dental	\$226.57		
12/1/2013	8553-2	Journal Entry	Blue Shield-Dec Health Ins Premium	\$1,192.26		
12/1/2013	8554-2	Journal Entry	VSP- Dec Vision Premium	\$48.15		
12/9/2013	8592-23	Payroll	Salaries		\$0.00	
12/13/2013	8595-23	Payroll	Salaries		\$67.50	
12/27/2013	8627-23	Payroll	Salaries		\$67.50	
			<i>Account Subtotals</i>	\$1,466.98	\$135.00	
12/31/2013			<i>Account Net Change</i>			\$1,331.98

Fresno's Chaffee Zoo Corporation General Ledger Report December 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-12 (Benefits-Visitor Services)						
12/31/2013						<i>Account Ending Balance</i>
						<u>\$18,968.52</u>
1-5131-01						
Account: 1-5131-01 (Payroll Taxes-Maintenance)						
12/1/2013						<i>Account Beginning Balance</i>
12/9/2013	8592-184	Payroll	Payroll Taxes	\$95.64		\$20,113.69
12/13/2013	8595-78	Payroll	Payroll Taxes	\$414.37		
12/27/2013	8627-79	Payroll	Payroll Taxes	\$564.37		
12/31/2013	8729-33	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-33	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8808-17	Payroll	Payroll Taxes	\$85.72		
			<i>Account Subtotals</i>	<u>\$1,160.10</u>	<u>\$0.00</u>	
12/31/2013						<i>Account Net Change</i>
12/31/2013						<i>Account Ending Balance</i>
						<u>\$1,160.10</u> 3/
1-5131-02						
Account: 1-5131-02 (Payroll Taxes-Horticulture)						
12/1/2013						<i>Account Beginning Balance</i>
12/9/2013	8592-189	Payroll	Payroll Taxes	\$65.04		\$7,211.61
12/13/2013	8595-83	Payroll	Payroll Taxes	\$376.09		
12/27/2013	8627-84	Payroll	Payroll Taxes	\$447.09		
12/31/2013	8729-43	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-43	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8808-18	Payroll	Payroll Taxes	\$95.11		
			<i>Account Subtotals</i>	<u>\$983.33</u>	<u>\$0.00</u>	
12/31/2013						<i>Account Net Change</i>
12/31/2013						<i>Account Ending Balance</i>
						<u>\$983.33</u> 3/
1-5131-03						
Account: 1-5131-03 (Payroll Taxes-Animal)						
12/1/2013						<i>Account Beginning Balance</i>
12/9/2013	8592-181	Payroll	Payroll Taxes	\$994.67		\$97,128.08
12/9/2013	8592-182	Payroll	Payroll Taxes-Valley Farms	\$45.90		
12/13/2013	8595-75	Payroll	Payroll Taxes	\$3,117.91		
12/13/2013	8595-76	Payroll	Payroll Taxes-Valley Farms	\$131.43		
12/27/2013	8627-76	Payroll	Payroll Taxes	\$3,219.87		
12/27/2013	8627-77	Payroll	Payroll Taxes-Valley Farms	\$139.21		

Fresno's Chaffee Zoo Corporation General Ledger Report December 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance	
Account: 1-5131-03 (Payroll Taxes-Animal)							
12/30/2013	8722-9	Accounts Payable	Employment Development Departm-Unemployment Insurance Reimb	\$8,585.00			
12/31/2013	8729-29	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00			
12/31/2013	8795-29	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00			
12/31/2013	8808-16	Payroll	Payroll Taxes-Valley Farms	\$49.69			
<i>Account Subtotals</i>				↓ \$16,283.68	\$0.00		
12/31/2013	<i>Account Net Change</i>					\$16,283.68	3/
12/31/2013	<i>Account Ending Balance</i>					<u>\$113,411.76</u>	
1-5131-08							
Account: 1-5131-08 (Payroll Taxes-Education)							
12/1/2013	<i>Account Beginning Balance</i>					\$43,843.65	
12/9/2013	8592-180	Payroll	Payroll Taxes	\$371.09			
12/9/2013	8592-188	Payroll	Payroll Taxes	\$72.68			
12/13/2013	8595-74	Payroll	Payroll Taxes	\$1,216.53			
12/13/2013	8595-82	Payroll	Payroll Taxes	\$368.07			
12/27/2013	8627-75	Payroll	Payroll Taxes	\$1,229.95			
12/27/2013	8627-83	Payroll	Payroll Taxes	\$323.79			
12/31/2013	8729-27	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00			
12/31/2013	8729-41	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00			
12/31/2013	8795-27	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00			
12/31/2013	8795-41	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00			
<i>Account Subtotals</i>				\$3,582.11	\$0.00		
12/31/2013	<i>Account Net Change</i>					\$3,582.11	3/
12/31/2013	<i>Account Ending Balance</i>					<u>\$47,425.76</u>	
1-5131-09							
Account: 1-5131-09 (Payroll Taxes-Volunteer)							
12/1/2013	<i>Account Beginning Balance</i>					\$0.00	
12/31/2013	<i>Account Net Change</i>					\$0.00	
12/31/2013	<i>Account Ending Balance</i>					<u>\$0.00</u>	
1-5131-10							
Account: 1-5131-10 (Payroll Taxes-Veterinary)							
12/1/2013	<i>Account Beginning Balance</i>					\$10,057.39	
12/9/2013	8592-183	Payroll	Payroll Taxes	\$133.83			
12/13/2013	8595-77	Payroll	Payroll Taxes	\$431.67			
12/27/2013	8627-78	Payroll	Payroll Taxes	\$430.34			

Fresno's Chaffee Zoo Corporation General Ledger Report December 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-10 (Payroll Taxes-Veterinary)						
12/31/2013	8729-31	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-31	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00		
			<i>Account Subtotals</i>	\$995.84	\$0.00	
12/31/2013			<i>Account Net Change</i>			\$995.84 4/
12/31/2013			<i>Account Ending Balance</i>			\$11,053.23
1-5131-11						
Account: 1-5131-11 (Payroll Taxes-Security)						
12/1/2013			<i>Account Beginning Balance</i>			\$12,391.62
12/9/2013	8592-187	Payroll	Payroll Taxes	\$179.79		
12/13/2013	8595-81	Payroll	Payroll Taxes	\$547.91		
12/27/2013	8627-82	Payroll	Payroll Taxes	\$549.79		
12/31/2013	8729-39	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-39	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00		
			<i>Account Subtotals</i>	\$1,277.49	\$0.00	
12/31/2013			<i>Account Net Change</i>			\$1,277.49 4/
12/31/2013			<i>Account Ending Balance</i>			\$13,669.11
1-5131-12						
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
12/1/2013			<i>Account Beginning Balance</i>			\$19,866.40
12/9/2013	8592-179	Payroll	Payroll Taxes	\$229.58		
12/13/2013	8595-73	Payroll	Payroll Taxes	\$671.76		
12/27/2013	8627-74	Payroll	Payroll Taxes	\$701.00		
12/30/2013	8722-11	Accounts Payable	Employment Development Departm-Unemployment Insurance Reimb	\$2,211.00		
12/31/2013	8729-25	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-25	Payroll	Payroll Taxes - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8808-15	Payroll	Payroll Taxes	\$106.11		
			<i>Account Subtotals</i>	\$3,919.45	\$0.00	
12/31/2013			<i>Account Net Change</i>			\$3,919.45 4/
12/31/2013			<i>Account Ending Balance</i>			\$23,785.85
1-5153-01						
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
12/1/2013			<i>Account Beginning Balance</i>			\$2,197.85

Fresno's Chaffee Zoo Corporation General Ledger Report December 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
12/1/2013	8584-1	Journal Entry	November match	\$329.36		
12/31/2013	8720-1	Journal Entry	December match	\$276.59		
			<i>Account Subtotals</i>	\$605.95	\$0.00	
12/31/2013						
12/31/2013						<i>Account Net Change</i> \$605.95 3/
						<i>Account Ending Balance</i> \$2,803.80
1-5153-02						
Account: 1-5153-02 (Retirement Contribution-Horticulture)						
12/1/2013						<i>Account Beginning Balance</i> \$852.42
12/1/2013	8584-2	Journal Entry	November match	\$0.00		
12/31/2013	8720-2	Journal Entry	December match	\$0.00		
			<i>Account Subtotals</i>	\$0.00	\$0.00	
12/31/2013						
12/31/2013						<i>Account Net Change</i> \$0.00
						<i>Account Ending Balance</i> \$852.42
1-5153-03						
Account: 1-5153-03 (Retirement Contribution-Animal)						
12/1/2013						<i>Account Beginning Balance</i> \$13,963.59
12/1/2013	8584-3	Journal Entry	November match	\$1,697.33		
12/31/2013	8720-3	Journal Entry	December match	\$1,220.02		
			<i>Account Subtotals</i>	\$2,917.35	\$0.00	
12/31/2013						
12/31/2013						<i>Account Net Change</i> \$2,917.35 3/
						<i>Account Ending Balance</i> \$16,880.94
1-5153-08						
Account: 1-5153-08 (Retirement Contribution-Education)						
12/1/2013						<i>Account Beginning Balance</i> \$6,836.67
12/1/2013	8584-6	Journal Entry	November match	\$1,017.99		
12/1/2013	8584-11	Journal Entry	November match	\$147.93		
12/31/2013	8720-6	Journal Entry	December match	\$643.19		
12/31/2013	8720-11	Journal Entry	December match	\$98.62		
			<i>Account Subtotals</i>	\$1,907.73	\$0.00	
12/31/2013						
12/31/2013						<i>Account Net Change</i> \$1,907.73 3/
						<i>Account Ending Balance</i> \$8,744.40

Fresno's Chaffee Zoo Corporation General Ledger Report December 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5153-10						
Account: 1-5153-10 (Retirement Contribution-Veterinary)						
12/1/2013						<i>Account Beginning Balance</i>
12/1/2013	8584-7	Journal Entry	November match	\$734.20		\$4,147.61
12/31/2013	8720-7	Journal Entry	December match	\$441.98		
				<i>Account Subtotals</i>	\$1,176.18	\$0.00
12/31/2013						<i>Account Net Change</i>
12/31/2013						<i>Account Ending Balance</i>
						<u>\$1,176.18</u> 4/
						<u>\$5,323.79</u>
1-5153-11						
Account: 1-5153-11 (Retirement Contribution-Security)						
12/1/2013						<i>Account Beginning Balance</i>
12/1/2013	8584-8	Journal Entry	November match	\$277.69		\$1,951.43
12/31/2013	8720-8	Journal Entry	December match	\$177.14		
				<i>Account Subtotals</i>	\$454.83	\$0.00
12/31/2013						<i>Account Net Change</i>
12/31/2013						<i>Account Ending Balance</i>
						<u>\$454.83</u> 4/
						<u>\$2,406.26</u>
1-5153-12						
Account: 1-5153-12 (Retirement Contribution-Visitor Services)						
12/1/2013						<i>Account Beginning Balance</i>
12/1/2013	8584-9	Journal Entry	November match	\$281.27		\$2,610.38
12/31/2013	8720-9	Journal Entry	December match	\$197.50		
				<i>Account Subtotals</i>	\$478.77	\$0.00
12/31/2013						<i>Account Net Change</i>
12/31/2013						<i>Account Ending Balance</i>
						<u>\$478.77</u> 4/
						<u>\$3,089.15</u>
1-5165-01						
Account: 1-5165-01 (Salaries-Maintenance)						
12/1/2013						<i>Account Beginning Balance</i>
12/9/2013	8592-7	Payroll	Salaries	\$1,250.00		\$182,372.31
12/13/2013	8595-8	Payroll	Salaries	\$5,606.41		
12/27/2013	8627-8	Payroll	Salaries	\$7,567.31		
12/31/2013	8724-11	Journal Entry	2013 Accrued Vacation	\$0.00		
12/31/2013	8729-11	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		

Fresno's Chaffee Zoo Corporation General Ledger Report December 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-01 (Salaries-Maintenance)						
12/31/2013	8795-11	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8808-3	Payroll	Salaries	\$1,120.46		
			<i>Account Subtotals</i>	\$15,544.18	\$0.00	
12/31/2013			<i>Account Net Change</i>			\$15,544.18
12/31/2013			<i>Account Ending Balance</i>			\$197,916.49
1-5165-02						
Account: 1-5165-02 (Salaries-Horticulture)						
12/1/2013			<i>Account Beginning Balance</i>			\$95,880.76
12/9/2013	8592-12	Payroll	Salaries	\$850.00		
12/13/2013	8595-13	Payroll	Salaries	\$4,916.18		
12/27/2013	8627-13	Payroll	Salaries	\$5,844.26		
12/31/2013	8724-21	Journal Entry	2013 Accrued Vacation	\$0.00		
12/31/2013	8729-21	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-21	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8808-4	Payroll	Salaries	\$1,243.18		
			<i>Account Subtotals</i>	\$12,853.62	\$0.00	
12/31/2013			<i>Account Net Change</i>			\$12,853.62
12/31/2013			<i>Account Ending Balance</i>			\$108,734.38
1-5165-03						
Account: 1-5165-03 (Salaries-Animal)						
12/1/2013			<i>Account Beginning Balance</i>			\$1,022,690.96
12/9/2013	8592-4	Payroll	Salaries	\$13,000.00		
12/9/2013	8592-5	Payroll	Salaries-Valley Farms	\$600.00		
12/13/2013	8595-5	Payroll	Salaries	\$40,854.72		
12/13/2013	8595-6	Payroll	Salaries-Valley Farms	\$1,718.00		
12/18/2013	8623-3	Cash Receipts	Jury Duty Payment - Amber Talley		\$160.68	
12/27/2013	8627-5	Payroll	Salaries	\$42,242.85		
12/27/2013	8627-6	Payroll	Salaries-Valley Farms	\$1,819.67		
12/31/2013	8724-7	Journal Entry	2013 Accrued Vacation	\$0.00		
12/31/2013	8729-7	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-7	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8808-2	Payroll	Salaries-Valley Farms	\$649.44		
			<i>Account Subtotals</i>	\$100,884.68	\$160.68	
12/31/2013			<i>Account Net Change</i>			\$100,724.00

Fresno's Chaffee Zoo Corporation General Ledger Report December 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-03 (Salaries-Animal)						
12/31/2013						\$1,123,414.96
			<i>Account Ending Balance</i>			<u>\$1,123,414.96</u>
1-5165-08						
Account: 1-5165-08 (Salaries-Education)						
12/1/2013						\$558,904.67
			<i>Account Beginning Balance</i>			\$558,904.67
12/9/2013	8592-3	Payroll	Salaries	\$4,850.00		
12/9/2013	8592-11	Payroll	Salaries	\$950.00		
12/13/2013	8595-4	Payroll	Salaries	\$16,024.79		
12/13/2013	8595-12	Payroll	Salaries	\$4,811.53		
12/27/2013	8627-4	Payroll	Salaries	\$16,200.23		
12/27/2013	8627-12	Payroll	Salaries	\$4,232.69		
12/31/2013	8724-5	Journal Entry	2013 Accrued Vacation	\$0.00		
12/31/2013	8724-19	Journal Entry	2013 Accrued Vacation	\$0.00		
12/31/2013	8729-5	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8729-19	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-5	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-19	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
			<i>Account Subtotals</i>	<u>\$47,069.24</u>	<u>\$0.00</u>	
12/31/2013			<i>Account Net Change</i>			\$47,069.24
12/31/2013			<i>Account Ending Balance</i>			<u>\$605,973.91</u>
1-5165-09						
Account: 1-5165-09 (Salaries-Volunteer)						
12/1/2013						\$0.00
			<i>Account Beginning Balance</i>			\$0.00
12/31/2013						\$0.00
			<i>Account Net Change</i>			\$0.00
12/31/2013						\$0.00
			<i>Account Ending Balance</i>			<u>\$0.00</u>
1-5165-10						
Account: 1-5165-10 (Salaries-Veterinary)						
12/1/2013						\$132,711.30
			<i>Account Beginning Balance</i>			\$132,711.30
12/9/2013	8592-6	Payroll	Salaries	\$1,750.00		
12/13/2013	8595-7	Payroll	Salaries	\$5,820.19		
12/27/2013	8627-7	Payroll	Salaries	\$5,802.70		
12/31/2013	8724-9	Journal Entry	2013 Accrued Vacation	\$0.00		
12/31/2013	8729-9	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-9	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
			<i>Account Subtotals</i>	<u>\$13,372.89</u>	<u>\$0.00</u>	

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Fresno's Chaffee Zoo Corporation General Ledger Report December 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-10 (Salaries-Veterinary)						
12/31/2013					<i>Account Net Change</i>	\$13,372.89 4/
12/31/2013					<i>Account Ending Balance</i>	<u>\$146,084.19</u>
1-5165-11						
Account: 1-5165-11 (Salaries-Security)						
12/1/2013					<i>Account Beginning Balance</i>	\$161,891.01
12/9/2013	8592-10	Payroll	Salaries	\$2,350.00		
12/13/2013	8595-11	Payroll	Salaries	\$7,217.31		
12/27/2013	8627-11	Payroll	Salaries	\$7,241.75		
12/31/2013	8724-17	Journal Entry	2013 Accrued Vacation	\$0.00		
12/31/2013	8729-17	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-17	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
			<i>Account Subtotals</i>	<u>\$16,809.06</u>	<u>\$0.00</u>	
12/31/2013					<i>Account Net Change</i>	\$16,809.06 4/
12/31/2013					<i>Account Ending Balance</i>	<u>\$178,700.07</u>
1-5165-12						
Account: 1-5165-12 (Salaries-Visitor Services)						
12/1/2013					<i>Account Beginning Balance</i>	\$217,661.69
12/9/2013	8592-2	Payroll	Salaries	\$3,000.00		
12/13/2013	8595-2	Payroll	Salaries	\$8,848.54		
12/13/2013	8595-3	Payroll	Salaries - Angela Bloodworth-Wanamaker		\$176.46	
12/27/2013	8627-2	Payroll	Salaries	\$9,231.24		
12/27/2013	8627-3	Payroll	Salaries - Angela Bloodworth-Wanamaker		\$176.46	
12/31/2013	8724-3	Journal Entry	2013 Accrued Vacation	\$0.00		
12/31/2013	8729-3	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-3	Payroll	Salaries - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8808-1	Payroll	Salaries	\$1,387.00		
			<i>Account Subtotals</i>	<u>\$22,466.78</u>	<u>\$352.92</u>	
12/31/2013					<i>Account Net Change</i>	\$22,113.86 4/
12/31/2013					<i>Account Ending Balance</i>	<u>\$239,775.55</u>
1-5200-01						
Account: 1-5200-01 (Workers Comp-Maintenance)						
12/1/2013					<i>Account Beginning Balance</i>	\$18,568.02
12/9/2013	8592-197	Payroll	Workers Comp	\$131.75		
12/13/2013	8595-91	Payroll	Workers Comp	\$575.83		

Fresno's Chaffee Zoo Corporation General Ledger Report December 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-01 (Workers Comp-Maintenance)						
12/27/2013	8627-92	Payroll	Workers Comp	\$752.19		
12/31/2013	8729-55	Payroll	Workers Comp - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-55	Payroll	workers comp - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8808-22	Payroll	Workers Comp	\$106.73		
<i>Account Subtotals</i>				\$1,566.50	\$0.00	
<i>Account Net Change</i>						\$1,566.50 4/
12/31/2013						\$20,134.52
1-5200-02						
Account: 1-5200-02 (Workers Comp-Horticulture)						
				<i>Account Beginning Balance</i>		\$10,424.50
12/1/2013						
12/9/2013	8592-202	Payroll	Workers Comp	\$89.59		
12/13/2013	8595-96	Payroll	Workers Comp	\$516.13		
12/27/2013	8627-97	Payroll	Workers Comp	\$607.12		
12/31/2013	8729-65	Payroll	Workers Comp - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-65	Payroll	workers comp - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8808-23	Payroll	Workers Comp	\$130.89		
<i>Account Subtotals</i>				\$1,343.73	\$0.00	
<i>Account Net Change</i>						\$1,343.73 4/
12/31/2013						\$11,768.23
1-5200-03						
Account: 1-5200-03 (Workers Comp-Animal)						
				<i>Account Beginning Balance</i>		\$107,154.81
12/1/2013						
12/9/2013	8592-194	Payroll	Workers Comp	\$1,322.35		
12/9/2013	8592-195	Payroll	Workers Comp-Valley Farms	\$63.24		
12/13/2013	8595-88	Payroll	Workers Comp	\$4,136.20		
12/13/2013	8595-89	Payroll	Workers Comp-Valley Farms	\$178.99		
12/27/2013	8627-89	Payroll	Workers Comp	\$4,285.09		
12/27/2013	8627-90	Payroll	Workers Comp-Valley Farms	\$191.32		
12/30/2013	8688-1	Journal Entry	Nov 2013 Workers Comp	\$194.77		
12/30/2013	8688-4	Journal Entry	Dec 2013 Workers Comp	\$188.19		
12/31/2013	8729-51	Payroll	Workers Comp - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-51	Payroll	workers comp - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8808-21	Payroll	Workers Comp-Valley Farms	\$68.39		
<i>Account Subtotals</i>				\$10,628.54	\$0.00	
<i>Account Net Change</i>						\$10,628.54 3/
12/31/2013						\$10,628.54

Fresno's Chaffee Zoo Corporation General Ledger Report December 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-03 (Workers Comp-Animal)						
12/31/2013					<i>Account Ending Balance</i>	<u>\$117,783.35</u>
1-5200-08						
Account: 1-5200-08 (Workers Comp-Education)						
12/1/2013					<i>Account Beginning Balance</i>	\$68,166.98
12/9/2013	8592-193	Payroll	Workers Comp	\$463.35		
12/9/2013	8592-201	Payroll	Workers Comp	\$100.13		
12/13/2013	8595-87	Payroll	Workers Comp	\$1,471.59		
12/13/2013	8595-95	Payroll	Workers Comp	\$506.82		
12/27/2013	8627-88	Payroll	Workers Comp	\$1,496.00		
12/27/2013	8627-96	Payroll	Workers Comp	\$445.64		
12/30/2013	8688-2	Journal Entry	Nov 2013 Workers Comp	\$912.72		
12/30/2013	8688-5	Journal Entry	Dec 2013 Workers Comp	\$660.27		
12/31/2013	8729-49	Payroll	Workers Comp - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8729-63	Payroll	Workers Comp - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-49	Payroll	workers comp - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-63	Payroll	workers comp - Pay Period 12/23-31/13	\$0.00		
			<i>Account Subtotals</i>	<u>\$6,056.52</u>	<u>\$0.00</u>	
12/31/2013					<i>Account Net Change</i>	\$6,056.52
12/31/2013					<i>Account Ending Balance</i>	<u>\$74,223.50</u>
1-5200-09						
Account: 1-5200-09 (Workers Comp-Volunteer)						
12/1/2013					<i>Account Beginning Balance</i>	\$0.00
12/31/2013					<i>Account Net Change</i>	\$0.00
12/31/2013					<i>Account Ending Balance</i>	<u>\$0.00</u>
1-5200-10						
Account: 1-5200-10 (Workers Comp-Veterinary)						
12/1/2013					<i>Account Beginning Balance</i>	\$14,378.92
12/9/2013	8592-196	Payroll	Workers Comp	\$184.45		
12/13/2013	8595-90	Payroll	Workers Comp	\$612.79		
12/27/2013	8627-91	Payroll	Workers Comp	\$611.43		
12/31/2013	8729-53	Payroll	Workers Comp - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-53	Payroll	workers comp - Pay Period 12/23-31/13	\$0.00		
			<i>Account Subtotals</i>	<u>\$1,408.67</u>	<u>\$0.00</u>	
12/31/2013					<i>Account Net Change</i>	<u>\$1,408.67</u>

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Fresno's Chaffee Zoo Corporation General Ledger Report December 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-10 (Workers Comp-Veterinary)						
12/31/2013						<i>Account Ending Balance</i>
						<u>\$15,787.59</u>
1-5200-11						
Account: 1-5200-11 (Workers Comp-Security)						
12/1/2013						<i>Account Beginning Balance</i>
						\$17,033.42
12/9/2013	8592-200	Payroll	Workers Comp	\$247.69		
12/13/2013	8595-94	Payroll	Workers Comp	\$755.96		
12/27/2013	8627-95	Payroll	Workers Comp	\$754.46		
12/31/2013	8729-61	Payroll	Workers Comp - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-61	Payroll	workers comp - Pay Period 12/23-31/13	\$0.00		
						<i>Account Subtotals</i>
				<u>\$1,758.11</u>	<u>\$0.00</u>	
12/31/2013						<i>Account Net Change</i>
						\$1,758.11
12/31/2013						<i>Account Ending Balance</i>
						<u>\$18,791.53</u>
1-5200-12						
Account: 1-5200-12 (Workers Comp-Visitor Services)						
12/1/2013						<i>Account Beginning Balance</i>
						\$23,056.48
12/9/2013	8592-192	Payroll	Workers Comp	\$316.20		
12/13/2013	8595-86	Payroll	Workers Comp	\$930.89		
12/27/2013	8627-87	Payroll	Workers Comp	\$964.17		
12/31/2013	8729-47	Payroll	Workers Comp - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8795-47	Payroll	workers comp - Pay Period 12/23-31/13	\$0.00		
12/31/2013	8808-20	Payroll	Workers Comp	\$146.20		
						<i>Account Subtotals</i>
				<u>\$2,357.46</u>	<u>\$0.00</u>	
12/31/2013						<i>Account Net Change</i>
						\$2,357.46
12/31/2013						<i>Account Ending Balance</i>
						<u>\$25,413.94</u>
12/1/2013						<i>Grand Total Beginning Balance</i>
						\$3,200,268.53
12/31/2013						<i>Grand Total Net Change</i>
						\$312,591.83
12/31/2013						<i>Grand Total Ending Balance</i>
						<u>\$3,512,860.36</u>

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FRESNO CHAFFEE ZOO
MZ Operating
Zoo Authority Balancing Document
January - December 2013

	Jan-13 ✓			Feb-13 ✓			Mar-13 ✓			Apr-13 ✓			
	Claim form	Actual	Difference	Claim form	Actual	Difference	Claim form	Actual	Difference	Claim form	Actual	Difference	
Animal	119,230.98	121,292.93	2,061.95	119,905.81	120,108.05	202.24	119,133.16	119,133.16	-	Animal	127,935.53	125,306.15	(2,629.38)
Education	54,076.27	54,076.27	-	54,078.29	55,148.48	1,070.19	55,111.98	55,111.98	-	Education	68,091.36	68,091.36	-
Maintenance	31,476.30	31,476.30	0.00	31,405.17	31,405.17	-	33,687.89	33,946.74	258.85	Maintenance	35,112.82	35,112.82	-
Veterinary Services	13,341.61	13,341.61	-	16,113.51	16,113.51	-	15,390.48	15,390.48	-	Veterinary Services	17,025.48	17,025.48	-
Visitor Services	38,104.46	38,104.46	-	35,700.60	35,700.60	-	38,923.46	38,923.46	-	Visitor Services	48,493.02	48,493.02	-
Bank Charges	10.00	10.00	-	10.00	10.00	-	10.00	10.00	-	Interest/Bank Charges	10.00	10.00	-
Total Expenses (Monthly)	256,239.62	258,301.57	2,061.95	257,213.38	258,485.61	1,272.43	262,256.97	262,515.82	258.85		296,668.21	294,038.83	(2,629.38)
Less wire fees	(10.00)	-		(10.00)			(10.00)				(10.00)		
Wire Amount	256,229.62			257,203.38			262,246.97				296,658.21		
January GL	192,232.81												
	66,068.76			January educ workers' comp	202.24		Maintenance HSA cont.	258.85			Animal dept HSA contributions	(2,061.95)	
January accruals	66,068.76			January animal worker's comp	1,070.19						Animal benefit COBRA payment	(567.43)	
	(0.00)				1,272.43							(2,629.38)	
Animal dept HSA contributions	2061.95												

General ledger revenue totals

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Claim Form	256,239.62	257,213.38	262,256.97	296,668.21	410,030.44	289,068.10	291,615.33	262,987.22	267,801.18	270,428.01	395,256.45	312,581.83	3,572,146.74
Actual	258,301.57	258,485.81	262,515.82	294,038.83	410,030.44	290,300.53	290,597.63	265,979.22	269,115.49	273,335.50	393,556.45	312,581.83	3,578,839.12
	(2,061.95)	(1,272.43)	(258.85)	2,629.38	-	(1,232.43)	1,017.70	(2,992.00)	(1,314.31)	(2,907.49)	1,700.00	-	6,692.38

3/26/2013

FRESNO CHAFFEE ZOO
MZ Operating
Zoo Authority Balancing Document
January - December 2013

Oct-13 ✓			Nov-13 ✓			Dec-13 per GL*	Year-end Adjustment	Actual	Total		
Claim form	Actual	Difference	Claim form	Actual	Difference				Claim form	Actual	
119,410.51	120,455.47	1,044.96	175,584.36	173,884.36	(1,700.00)	140,928.48	175.22	141,103.70	1,559,743.09	1,559,918.31	175.22
53,106.28	53,810.91	704.63	84,023.03	84,023.03	-	60,957.85	1,951.31	62,909.16	791,256.99	793,208.30	1,951.31
38,232.78	38,547.08	314.30	50,017.49	50,017.49	-	39,772.28	1,188.79	40,961.07	456,375.82	457,564.61	1,188.79
16,844.09	17,271.95	427.86	25,066.55	25,066.55	-	19,064.97	2,304.14	21,369.11	210,357.01	212,661.15	2,304.14
42,824.35	43,240.09	415.74	60,555.02	60,555.02	-	51,848.25	1,072.92	52,921.17	554,293.83	555,366.75	1,072.92
10.00	10.00	-	10.00	10.00	-	10.00	-	10.00	120.00	120.00	-
270,428.01	273,335.50	2,907.49	395,256.45	393,556.45	(1,700.00)	312,581.83	6,692.38	319,274.21	3,572,146.74	3,578,839.12	6,692.38
(10.00)			(10.00)			(10.00)		(10.00)	(120.00)	(120.00)	
270,418.01			395,246.45			312,571.83		6,692.38	3,572,026.74	3,578,719.12	6,692.38
									January accruals	(66,063.76)	
									December accruals	-	
									Claim total	3,572,146.74	
									GL expense total	3,578,839.12	
									Difference	6,692.38	owed to FCZ
Sept. retirement cont.		2,907.49	Corrected Payroll tax amount		(1,700.00)						