



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 #: 2013-10

Claim Submission Date: 11/04/2013

Request Details

Invoice Date or Date Range (if multiple invoices)	Approved Monthly Budget Covering Invoiced Month(s)	Variance Explanation	Description	Amount Requested
10/1 – 10/31/13	\$ 129,431.51		Animal Dept. Salary & Benefits 3/	\$ 119,410.51 ✓
10/1 – 10/31/13	\$ 60,266.40		Education Dept. Salary & Benefit 4/	\$ 53,106.28 ✓
10/1 – 10/31/13	\$ 48,595.97		Maintenance Dept. Salary & Benefits 4/	\$ 38,232.78 ✓
10/1 – 10/31/13	\$ 18,087.47		Veterinary Salary & Benefits 5/	\$ 16,844.09 ✓
10/1 – 10/31/13	\$ 47,145.35		Visitor Services Dept. Salary & Benefits 5/	\$ 42,824.35 ✓
10/1 – 10/31/13	\$ 10.00		Wire Fee	\$ 10.00
				\$ 270,428.01
				\$ (10.00)
	\$ 288,011.35		TOTAL AMOUNT REQUESTED	11/ \$ 270,418.01 ✓

Fresno's Chaffee Zoo Corporation

Income Statement

October 2013

	2013 Budget	October Budget	October Measure Z	October Actual	YTD Budget	YTD Measure Z	YTD Actual
EXPENSES							
OPERATING EXPENSES							
Personnel Expenses							
Administration							
Benefits-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Benefits-Administration	\$47,500.00	\$5,500.00	\$0.00	\$5,439.95	\$35,762.50	\$0.00	\$35,973.76
Payroll Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Administration	\$39,026.00	\$3,100.00	\$0.00	\$2,199.60	\$28,426.25	\$0.00	\$32,756.21
Retirement Contribution-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Administration	\$17,626.00	\$1,357.20	\$0.00	\$0.00	\$12,391.08	\$0.00	\$5,317.23
Salaries-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salaries-Administration	\$453,151.00	\$35,500.00	\$0.00	\$39,028.88	\$324,041.48	\$0.00	\$345,666.83
Workers Comp-General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Administration	\$7,500.00	\$625.00	\$0.00	\$416.85	\$5,625.00	\$0.00	\$4,545.74
Total Administration	\$564,803.00	\$46,082.20	\$0.00	\$47,085.28	\$406,246.31	\$0.00	\$424,259.77
Animal							
Benefits-Animal	\$160,000.00	\$19,200.00	7/ \$17,848.85	\$17,848.85	\$120,000.00	\$119,923.74	\$119,923.74
Payroll Taxes-Animal	\$98,711.00	\$7,600.75	9/ \$6,520.32	\$6,520.32	\$69,393.83	\$68,051.05	\$68,051.05
Retirement Contribution-Animal	\$22,000.00	\$1,833.34	\$0.00	\$0.00	\$16,499.98	\$9,557.60	\$9,557.60
Salaries-Animal	\$1,210,165.00	\$90,000.00	13/ \$85,539.33	\$85,539.33	\$827,630.00	\$811,091.12	\$811,091.12
Workers Comp-Animal	\$129,569.00	\$10,797.42	15/ \$9,502.01	\$9,502.01	\$97,176.74	\$84,202.87	\$84,202.87
Total Animal	\$1,620,445.00	\$129,431.51	11/ \$119,410.51	2/ \$119,410.51	\$1,130,700.55	\$1,092,826.38	\$1,092,826.38
Education							
Benefits-Education	\$45,657.00	\$5,500.00	7/ \$3,832.69	\$3,832.69	\$34,157.00	\$32,663.67	\$32,663.67
Benefits-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll Taxes-Education	\$47,707.00	\$3,300.00	10/ \$3,131.69	\$3,131.69	\$34,946.55	\$35,330.45	\$35,330.45
Payroll Taxes-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement Contribution-Education	\$8,047.00	\$650.00	\$0.00	\$0.00	\$6,047.00	\$3,968.09	\$3,968.09
Salaries-Education	\$606,800.00	\$45,252.00	13/ \$41,181.40	\$41,181.40	\$453,800.00	\$454,721.49	\$454,721.49

Fresno's Chaffee Zoo Corporation

Income Statement

October 2013

	2013 Budget	October Budget	October Measure Z	October Actual	YTD Budget	YTD Measure Z	YTD Actual
Salaries-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Education	\$68,000.00	\$5,564.40	15/ \$4,960.50	\$4,960.50	\$51,100.00	\$51,861.18	\$51,861.18
Workers Comp-Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Education	\$776,211.00	\$60,266.40	15/ \$53,106.28	\$53,106.28	\$580,050.55	\$578,544.88	\$578,544.88
Maintenance/Horticulture							
Benefits-Maintenance	\$61,000.00	\$7,320.00	6/ \$6,323.67	\$6,323.67	\$45,750.00	\$39,889.89	\$39,889.89
Benefits-Horticulture	\$33,500.00	\$4,020.00	6/ \$1,968.14	\$1,968.14	\$25,125.00	\$18,670.13	\$18,670.13
Payroll Taxes-Maintenance	\$27,000.00	\$2,079.00	9/ \$1,128.42	\$1,128.42	\$18,981.00	\$17,255.37	\$17,255.37
Payroll Taxes-Horticulture	\$12,213.00	\$940.40	9/ \$768.69	\$768.69	\$8,585.74	\$5,347.30	\$5,347.30
Retirement Contribution-Maintenance	\$2,017.00	\$154.00	\$0.00	\$0.00	\$1,423.00	\$1,315.95	\$1,315.95
Retirement Contribution-Horticulture	\$2,195.00	\$169.02	\$0.00	\$0.00	\$1,543.08	\$582.24	\$582.24
Salaries-Maintenance	\$232,912.00	\$17,934.22	12/ \$15,185.35	\$15,185.35	\$163,737.14	\$143,838.80	\$143,838.80
Salaries-Horticulture	\$156,784.00	\$12,072.37	12/ \$10,048.30	\$10,048.30	\$110,219.15	\$71,510.84	\$71,510.84
Workers Comp-Maintenance	\$31,188.00	\$2,597.96	14/ \$1,691.65	\$1,691.65	\$23,391.00	\$14,438.53	\$14,438.53
Workers Comp-Horticulture	\$17,000.00	\$1,309.00	14/ \$1,118.56	\$1,118.56	\$11,951.00	\$7,803.60	\$7,803.60
Total Maintenance/Horticulture	\$575,809.00	\$48,595.97	12/ \$38,232.78	\$38,232.78	\$410,706.11	\$320,652.65	\$320,652.65
Mem/Dev/Marketing							
Benefits-Development	\$42,500.00	\$5,100.00	\$0.00	\$3,566.42	\$31,875.00	\$0.00	\$23,530.05
Payroll Taxes-Development	\$27,213.00	\$2,095.40	\$0.00	\$2,080.27	\$19,130.74	\$0.00	\$16,715.92
Payroll Taxes-Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,319.00
Retirement Contribution-Development	\$6,645.00	\$511.67	\$0.00	\$0.00	\$4,671.43	\$0.00	\$3,984.31
Salaries-Development	\$310,475.00	\$23,906.58	\$0.00	\$27,419.53	\$218,263.92	\$0.00	\$225,231.92
Salaries-Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers Comp-Development	\$18,000.00	\$1,499.40	\$0.00	\$1,557.97	\$13,500.00	\$0.00	\$11,233.98
Workers Comp-Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Mem/Dev/Marketing	\$404,833.00	\$33,113.05	\$0.00	\$34,624.19	\$287,441.09	\$0.00	\$290,015.18
Veterinary							
Benefits-Veterinary	\$30,000.00	\$3,600.00	8/ \$3,391.85	\$3,391.85	\$22,500.00	\$22,758.62	\$22,758.62
Payroll Taxes-Veterinary	\$12,943.00	\$996.61	10/ \$834.95	\$834.95	\$9,098.93	\$7,790.86	\$7,790.86

Fresno's Chaffee Zoo Corporation
Income Statement
 October 2013

	2013 Budget	October Budget	October Measure Z	October Actual	YTD Budget	YTD Measure Z	YTD Actual
Retirement Contribution-Veterinary	\$6,230.00	\$479.71	\$0.00	\$0.00	\$4,379.69	\$2,432.89	\$2,432.89
Salaries-Veterinary	\$149,766.00	\$11,531.98	13/ \$11,269.25	\$11,269.25	\$105,285.50	\$102,196.19	\$102,196.19
Workers Comp-Veterinary	\$17,750.00	\$1,479.17	15/ \$1,348.04	\$1,348.04	\$13,312.49	\$11,003.94	\$11,003.94
Total Veterinary	\$216,689.00	\$18,087.47	11/ \$16,844.09	\$16,844.09	\$154,576.61	\$146,182.50	\$146,182.50
Visitor Services							
Benefits-Security	\$23,000.00	\$2,760.00	8/ \$2,373.79	\$2,373.79	\$17,250.00	\$15,271.79	\$15,271.79
Benefits-Visitor Services	\$22,425.00	\$1,868.75	8/ \$2,099.68	\$2,099.68	\$16,818.75	\$14,272.38	\$14,272.38
Payroll Taxes-Security	\$19,947.00	\$1,535.92	10/ \$1,033.79	\$1,033.79	\$14,022.74	\$9,717.49	\$9,717.49
Payroll Taxes-Visitor Services	\$20,000.00	\$1,540.00	11/ \$1,419.31	\$1,419.31	\$14,060.00	\$15,047.28	\$15,047.28
Retirement Contribution-Security	\$2,345.00	\$180.57	\$0.00	\$0.00	\$1,648.53	\$1,325.44	\$1,325.44
Retirement Contribution-Visitor Services	\$4,434.00	\$341.42	\$0.00	\$0.00	\$3,117.10	\$1,805.57	\$1,805.57
Salaries-Security	\$202,000.00	\$16,833.34	14/ \$13,623.43	\$13,623.43	\$151,499.98	\$126,660.69	\$126,660.69
Salaries-Visitor Services	\$234,153.00	\$18,030.00	14/ \$18,688.10	\$18,688.10	\$164,591.00	\$173,045.46	\$173,045.46
Workers Comp-Security	\$21,913.00	\$1,825.35	16/ \$1,536.56	\$1,536.56	\$16,434.72	\$13,229.42	\$13,229.42
Workers Comp-Visitor Services	\$26,760.00	\$2,230.00	16/ \$2,049.69	\$2,049.69	\$20,070.00	\$18,208.98	\$18,208.98
Total	\$576,977.00	\$47,145.35	11/ \$42,824.35	\$42,824.35	\$419,512.82	\$388,584.50	\$388,584.50
Total Personnel Expenses	\$4,735,767.00	\$382,721.95	\$270,418.01	\$352,127.48	\$3,389,234.04	\$2,526,790.91	\$3,241,065.86
Other Expenses							
Advertising							
Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Marketing	\$295,000.00	\$24,583.34	\$0.00	\$21,654.25	\$221,249.98	\$0.00	\$197,768.09
Advertising-Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Special Events	\$5,000.00	\$1,583.34	\$0.00	\$0.00	\$3,249.98	\$0.00	\$4,842.25
Advertising-Education	\$2,000.00	\$166.67	\$0.00	\$0.00	\$1,499.99	\$0.00	\$1,457.75
Advertising-Visitor Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advertising-Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Advertising	\$302,000.00	\$26,333.35	\$0.00	\$21,654.25	\$225,999.95	\$0.00	\$204,068.09
Animal Feed							

Fresno's Chaffee Zoo Corporation

General Ledger Report

October 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
1-5014-13						
Account: 1-5014-13 (Bank Fees-Measure Z-Administration)						
10/1/2013			<i>Account Beginning Balance</i>			\$150.00
10/2/2013	8428-3	Journal Entry	Measure Z August Operating 2013-8 Wire Fee	\$10.00		
10/30/2013	8486-3	Journal Entry	Measure Z September Operating 2013-9 Wire Fee	\$10.00		
			<i>Account Subtotals</i>	\$20.00	\$0.00	
10/31/2013			<i>Account Net Change</i>			\$20.00
10/31/2013			<i>Account Ending Balance</i>			\$170.00
1-5080-01						
Account: 1-5080-01 (Benefits-Maintenance)						
10/1/2013			<i>Account Beginning Balance</i>			\$39,889.89
10/1/2013	8399-6	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$737.97		
10/1/2013	8400-6	Journal Entry	VSP- Oct Vision Premium	\$119.10		
10/1/2013	8401-6	Journal Entry	Blue Shield-Oct Health Ins Premium	\$3,607.35		
10/1/2013	8407-6	Cash Disbursement	HSA Employer Contribution-4th Quarter	\$2,294.25		
10/4/2013	8427-26	Payroll	Salaries		\$190.00	
10/18/2013	8457-26	Payroll	Salaries		\$245.00	
			<i>Account Subtotals</i>	\$6,758.67	\$435.00	
10/31/2013			<i>Account Net Change</i>			\$6,323.67
10/31/2013			<i>Account Ending Balance</i>			\$46,213.56
1-5080-02						
Account: 1-5080-02 (Benefits-Horticulture)						
10/1/2013			<i>Account Beginning Balance</i>			\$18,670.13
10/1/2013	8399-7	Journal Entry	Principal Financial-Oct Life, LTD, & Dental		\$39.34	
10/1/2013	8400-7	Journal Entry	VSP- Oct Vision Premium		\$8.19	
10/1/2013	8401-7	Journal Entry	Blue Shield-Oct Health Ins Premium	\$1,497.97		
10/1/2013	8407-7	Cash Disbursement	HSA Employer Contribution-4th Quarter	\$517.70		
10/4/2013	8427-29	Payroll	Salaries		\$0.00	
10/18/2013	8457-29	Payroll	Salaries		\$0.00	
			<i>Account Subtotals</i>	\$2,015.67	\$47.53	
10/31/2013			<i>Account Net Change</i>			\$1,968.14
10/31/2013			<i>Account Ending Balance</i>			\$20,638.27
1-5080-03						

4/

4/

Fresno's Chaffee Zoo Corporation

General Ledger Report

October 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-03 (Benefits-Animal)						
10/1/2013			<i>Account Beginning Balance</i>			\$119,923.74
10/1/2013	8399-1	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$2,086.06		
10/1/2013	8400-1	Journal Entry	VSP- Oct Vision Premium	\$319.61		
10/1/2013	8401-1	Journal Entry	Blue Shield-Oct Health Ins Premium	\$8,804.42		
10/1/2013	8407-1	Cash Disbursement	HSA Employer Contribution-4th Quarter	\$6,944.70		
10/4/2013	8427-24	Payroll	Salaries		\$152.97	
10/18/2013	8457-24	Payroll	Salaries		\$152.97	
			<i>Account Subtotals</i>	\$18,154.79	\$305.94	
10/31/2013			<i>Account Net Change</i>			\$17,848.85
10/31/2013			<i>Account Ending Balance</i>			\$137,772.59
1-5080-08						
Account: 1-5080-08 (Benefits-Education)						
10/1/2013			<i>Account Beginning Balance</i>			\$32,663.67
10/1/2013	8399-3	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$478.00		
10/1/2013	8400-3	Journal Entry	VSP- Oct Vision Premium	\$95.24		
10/1/2013	8401-3	Journal Entry	Blue Shield-Oct Health Ins Premium	\$2,629.09		
10/1/2013	8407-2	Cash Disbursement	HSA Employer Contribution-4th Quarter	\$1,535.40		
10/4/2013	8427-23	Payroll	Salaries		\$122.50	
10/18/2013	8457-23	Payroll	Salaries		\$122.50	
10/23/2013	8436-2	Cash Receipts	Cobra - A Castro		\$660.04	
			<i>Account Subtotals</i>	\$4,737.73	\$905.04	
10/31/2013			<i>Account Net Change</i>			\$3,832.69
10/31/2013			<i>Account Ending Balance</i>			\$36,496.36
1-5080-09						
Account: 1-5080-09 (Benefits-Volunteer)						
10/1/2013			<i>Account Beginning Balance</i>			\$0.00
10/31/2013			<i>Account Net Change</i>			\$0.00
10/31/2013			<i>Account Ending Balance</i>			\$0.00
1-5080-10						
Account: 1-5080-10 (Benefits-Veterinary)						
10/1/2013			<i>Account Beginning Balance</i>			\$22,758.62
10/1/2013	8399-5	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$557.36		
10/1/2013	8400-4	Journal Entry	VSP- Oct Vision Premium	\$62.41		

3/

3/

Fresno's Chaffee Zoo Corporation General Ledger Report October 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5080-10 (Benefits-Veterinary)						
10/1/2013	8401-5	Journal Entry	Blue Shield-Oct Health Ins Premium	\$2,109.38		
10/1/2013	8407-9	Cash Disbursement	HSA Employer Contribution-4th Quarter	\$1,017.70		
10/4/2013	8427-25	Payroll	Salaries		\$177.50	
10/18/2013	8457-25	Payroll	Salaries		\$177.50	
			<i>Account Subtotals</i>	\$3,746.85	\$355.00	
10/31/2013			<i>Account Net Change</i>			\$3,391.85
10/31/2013			<i>Account Ending Balance</i>			\$26,150.47
1-5080-11						
Account: 1-5080-11 (Benefits-Security)						
10/1/2013			<i>Account Beginning Balance</i>			\$15,271.79
10/1/2013	8399-9	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$288.67		
10/1/2013	8400-9	Journal Entry	VSP- Oct Vision Premium	\$37.45		
10/1/2013	8401-9	Journal Entry	Blue Shield-Oct Health Ins Premium	\$1,131.12		
10/1/2013	8407-8	Cash Disbursement	HSA Employer Contribution-4th Quarter	\$1,026.55		
10/4/2013	8427-28	Payroll	Salaries		\$55.00	
10/18/2013	8457-28	Payroll	Salaries		\$55.00	
			<i>Account Subtotals</i>	\$2,483.79	\$110.00	
10/31/2013			<i>Account Net Change</i>			\$2,373.79
10/31/2013			<i>Account Ending Balance</i>			\$17,645.58
1-5080-12						
Account: 1-5080-12 (Benefits-Visitor Services)						
10/1/2013			<i>Account Beginning Balance</i>			\$14,272.38
10/1/2013	8399-2	Journal Entry	Principal Financial-Oct Life, LTD, & Dental	\$226.57		
10/1/2013	8400-2	Journal Entry	VSP- Oct Vision Premium	\$48.15		
10/1/2013	8401-2	Journal Entry	Blue Shield-Oct Health Ins Premium	\$1,192.26		
10/1/2013	8407-4	Cash Disbursement	HSA Employer Contribution-4th Quarter	\$767.70		
10/4/2013	8427-22	Payroll	Salaries		\$67.50	
10/18/2013	8457-22	Payroll	Salaries		\$67.50	
			<i>Account Subtotals</i>	\$2,234.68	\$135.00	
10/31/2013			<i>Account Net Change</i>			\$2,099.68
10/31/2013			<i>Account Ending Balance</i>			\$16,372.06
1-5131-01						
Account: 1-5131-01 (Payroll Taxes-Maintenance)						

4/

5/

5/

Fresno's Chaffee Zoo Corporation

General Ledger Report

October 2013

<u>Date</u>	<u>Trans.</u>	<u>Journal</u>	<u>Reference</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Balance</u>
Account: 1-5131-01 (Payroll Taxes-Maintenance)						
10/1/2013						Account Beginning Balance \$17,255.37
10/4/2013	8427-84	Payroll	Payroll Taxes	\$632.62		
10/18/2013	8457-79	Payroll	Payroll Taxes	\$495.80		
			<i>Account Subtotals</i>	<u>\$1,128.42</u>	<u>\$0.00</u>	
10/31/2013						<i>Account Net Change</i> \$1,128.42 4/
10/31/2013						<i>Account Ending Balance</i> <u><u>\$18,383.79</u></u>
1-5131-02						
Account: 1-5131-02 (Payroll Taxes-Horticulture)						
10/1/2013						Account Beginning Balance \$5,347.30
10/4/2013	8427-89	Payroll	Payroll Taxes	\$377.86		
10/18/2013	8457-84	Payroll	Payroll Taxes	\$390.83		
			<i>Account Subtotals</i>	<u>\$768.69</u>	<u>\$0.00</u>	
10/31/2013						<i>Account Net Change</i> \$768.69 4/
10/31/2013						<i>Account Ending Balance</i> <u><u>\$6,115.99</u></u>
1-5131-03						
Account: 1-5131-03 (Payroll Taxes-Animal)						
10/1/2013						Account Beginning Balance \$68,051.05
10/4/2013	8427-81	Payroll	Payroll Taxes	\$3,048.46		
10/4/2013	8427-82	Payroll	Payroll Taxes-Valley Farms	\$198.56		
10/18/2013	8457-76	Payroll	Payroll Taxes	\$3,077.03		
10/18/2013	8457-77	Payroll	Payroll Taxes-Valley Farms	\$196.27		
			<i>Account Subtotals</i>	<u>\$6,520.32</u>	<u>\$0.00</u>	
10/31/2013						<i>Account Net Change</i> \$6,520.32 3/
10/31/2013						<i>Account Ending Balance</i> <u><u>\$74,571.37</u></u>
1-5131-08						
Account: 1-5131-08 (Payroll Taxes-Education)						
10/1/2013						Account Beginning Balance \$35,330.45
10/4/2013	8427-80	Payroll	Payroll Taxes	\$1,276.06		
10/4/2013	8427-88	Payroll	Payroll Taxes	\$321.90		
10/18/2013	8457-75	Payroll	Payroll Taxes	\$1,209.38		
10/18/2013	8457-83	Payroll	Payroll Taxes	\$324.35		

Fresno's Chaffee Zoo Corporation

General Ledger Report

October 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-08 (Payroll Taxes-Education)						
				<i>Account Subtotals</i>	\$3,131.69	\$0.00
10/31/2013				<i>Account Net Change</i>		\$3,131.69 3/
10/31/2013				<i>Account Ending Balance</i>		<u>\$38,462.14</u>
1-5131-09						
Account: 1-5131-09 (Payroll Taxes-Volunteer)						
10/1/2013				<i>Account Beginning Balance</i>		\$0.00
10/31/2013				<i>Account Net Change</i>		\$0.00
10/31/2013				<i>Account Ending Balance</i>		<u>\$0.00</u>
1-5131-10						
Account: 1-5131-10 (Payroll Taxes-Veterinary)						
10/1/2013				<i>Account Beginning Balance</i>		\$7,790.86
10/4/2013	8427-83	Payroll	Payroll Taxes	\$417.83		
10/18/2013	8457-78	Payroll	Payroll Taxes	\$417.12		
				<i>Account Subtotals</i>	\$834.95	\$0.00
10/31/2013				<i>Account Net Change</i>		\$834.95 4/
10/31/2013				<i>Account Ending Balance</i>		<u>\$8,625.81</u>
1-5131-11						
Account: 1-5131-11 (Payroll Taxes-Security)						
10/1/2013				<i>Account Beginning Balance</i>		\$9,717.49
10/4/2013	8427-87	Payroll	Payroll Taxes	\$513.29		
10/18/2013	8457-82	Payroll	Payroll Taxes	\$520.50		
				<i>Account Subtotals</i>	\$1,033.79	\$0.00
10/31/2013				<i>Account Net Change</i>		\$1,033.79 5/
10/31/2013				<i>Account Ending Balance</i>		<u>\$10,751.28</u>
1-5131-12						
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
10/1/2013				<i>Account Beginning Balance</i>		\$15,047.28
10/4/2013	8427-79	Payroll	Payroll Taxes	\$733.86		
10/18/2013	8457-74	Payroll	Payroll Taxes	\$685.45		

Fresno's Chaffee Zoo Corporation

General Ledger Report

October 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5131-12 (Payroll Taxes-Visitor Services)						
				<i>Account Subtotals</i>	\$1,419.31	\$0.00
10/31/2013						<i>Account Net Change</i> \$1,419.31
10/31/2013						<i>Account Ending Balance</i> \$16,466.59
1-5153-01						
Account: 1-5153-01 (Retirement Contribution-Maintenance)						
10/1/2013						<i>Account Beginning Balance</i> \$1,315.95
10/31/2013						<i>Account Net Change</i> \$0.00
10/31/2013						<i>Account Ending Balance</i> \$1,315.95
1-5153-02						
Account: 1-5153-02 (Retirement Contribution-Horticulture)						
10/1/2013						<i>Account Beginning Balance</i> \$582.24
10/31/2013						<i>Account Net Change</i> \$0.00
10/31/2013						<i>Account Ending Balance</i> \$582.24
1-5153-03						
Account: 1-5153-03 (Retirement Contribution-Animal)						
10/1/2013						<i>Account Beginning Balance</i> \$9,557.60
10/31/2013						<i>Account Net Change</i> \$0.00
10/31/2013						<i>Account Ending Balance</i> \$9,557.60
1-5153-08						
Account: 1-5153-08 (Retirement Contribution-Education)						
10/1/2013						<i>Account Beginning Balance</i> \$3,968.09
10/31/2013						<i>Account Net Change</i> \$0.00
10/31/2013						<i>Account Ending Balance</i> \$3,968.09
1-5153-10						
Account: 1-5153-10 (Retirement Contribution-Veterinary)						
10/1/2013						<i>Account Beginning Balance</i> \$2,432.89
10/31/2013						<i>Account Net Change</i> \$0.00
10/31/2013						<i>Account Ending Balance</i> \$2,432.89
1-5153-11						

5/

Fresno's Chaffee Zoo Corporation General Ledger Report October 2013

<u>Date</u>	<u>Trans.</u>	<u>Journal</u>	<u>Reference</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Balance</u>
Account: 1-5153-11 (Retirement Contribution-Security)						
10/1/2013					<i>Account Beginning Balance</i>	\$1,325.44
10/31/2013					<i>Account Net Change</i>	\$0.00
10/31/2013					<i>Account Ending Balance</i>	<u>\$1,325.44</u>
1-5153-12						
Account: 1-5153-12 (Retirement Contribution-Visitor Services)						
10/1/2013					<i>Account Beginning Balance</i>	\$1,805.57
10/31/2013					<i>Account Net Change</i>	\$0.00
10/31/2013					<i>Account Ending Balance</i>	<u>\$1,805.57</u>
1-5165-01						
Account: 1-5165-01 (Salaries-Maintenance)						
10/1/2013					<i>Account Beginning Balance</i>	\$143,838.80
10/4/2013	8427-7	Payroll	Salaries	\$8,459.33		
10/18/2013	8457-7	Payroll	Salaries	\$6,726.02		
				<i>Account Subtotals</i>	\$15,185.35	\$0.00
10/31/2013					<i>Account Net Change</i>	\$15,185.35
10/31/2013					<i>Account Ending Balance</i>	<u>\$159,024.15</u>
1-5165-02						
Account: 1-5165-02 (Salaries-Horticulture)						
10/1/2013					<i>Account Beginning Balance</i>	\$71,510.84
10/4/2013	8427-12	Payroll	Salaries	\$4,939.31		
10/18/2013	8457-12	Payroll	Salaries	\$5,108.99		
				<i>Account Subtotals</i>	\$10,048.30	\$0.00
10/31/2013					<i>Account Net Change</i>	\$10,048.30
10/31/2013					<i>Account Ending Balance</i>	<u>\$81,559.14</u>
1-5165-03						
Account: 1-5165-03 (Salaries-Animal)						
10/1/2013					<i>Account Beginning Balance</i>	\$811,091.12
10/4/2013	8427-4	Payroll	Salaries	\$40,002.30		
10/4/2013	8427-5	Payroll	Salaries-Valley Farms	\$2,595.55		
10/18/2013	8457-4	Payroll	Salaries	\$40,375.82		

4/

4/

Fresno's Chaffee Zoo Corporation General Ledger Report October 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-03 (Salaries-Animal)						
10/18/2013	8457-5	Payroll	Salaries-Valley Farms	\$2,565.66		
			<i>Account Subtotals</i>	\$85,539.33	\$0.00	
10/31/2013			<i>Account Net Change</i>			\$85,539.33
10/31/2013			<i>Account Ending Balance</i>			\$896,630.45
1-5165-08						
Account: 1-5165-08 (Salaries-Education)						
10/1/2013			<i>Account Beginning Balance</i>			\$454,721.49
10/4/2013	8427-3	Payroll	Salaries	\$16,802.74		
10/4/2013	8427-11	Payroll	Salaries	\$4,208.01		
10/18/2013	8457-3	Payroll	Salaries	\$15,930.87		
10/18/2013	8457-11	Payroll	Salaries	\$4,239.78		
			<i>Account Subtotals</i>	\$41,181.40	\$0.00	
10/31/2013			<i>Account Net Change</i>			\$41,181.40
10/31/2013			<i>Account Ending Balance</i>			\$495,902.89
1-5165-09						
Account: 1-5165-09 (Salaries-Volunteer)						
10/1/2013			<i>Account Beginning Balance</i>			\$0.00
10/31/2013			<i>Account Net Change</i>			\$0.00
10/31/2013			<i>Account Ending Balance</i>			\$0.00
1-5165-10						
Account: 1-5165-10 (Salaries-Veterinary)						
10/1/2013			<i>Account Beginning Balance</i>			\$102,196.19
10/4/2013	8427-6	Payroll	Salaries	\$5,639.33		
10/18/2013	8457-6	Payroll	Salaries	\$5,629.92		
			<i>Account Subtotals</i>	\$11,269.25	\$0.00	
10/31/2013			<i>Account Net Change</i>			\$11,269.25
10/31/2013			<i>Account Ending Balance</i>			\$113,465.44
1-5165-11						
Account: 1-5165-11 (Salaries-Security)						
10/1/2013			<i>Account Beginning Balance</i>			\$126,660.69

3/

3/

5/

Fresno's Chaffee Zoo Corporation

General Ledger Report

October 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5165-11 (Salaries-Security)						
10/4/2013	8427-10	Payroll	Salaries	\$6,764.33		
10/18/2013	8457-10	Payroll	Salaries	\$6,859.10		
			<i>Account Subtotals</i>	\$13,623.43	\$0.00	
10/31/2013			<i>Account Net Change</i>			\$13,623.43 5/
10/31/2013			<i>Account Ending Balance</i>			\$140,284.12
1-5165-12						
Account: 1-5165-12 (Salaries-Visitor Services)						
10/1/2013						<i>Account Beginning Balance</i> \$173,045.46
10/4/2013	8427-2	Payroll	Salaries	\$9,660.60		
10/18/2013	8457-2	Payroll	Salaries	\$9,027.50		
			<i>Account Subtotals</i>	\$18,688.10	\$0.00	
10/31/2013			<i>Account Net Change</i>			\$18,688.10 5/
10/31/2013			<i>Account Ending Balance</i>			\$191,733.56
1-5200-01						
Account: 1-5200-01 (Workers Comp-Maintenance)						
10/1/2013						<i>Account Beginning Balance</i> \$14,438.53
10/4/2013	8427-97	Payroll	Workers Comp	\$776.57		
10/18/2013	8457-92	Payroll	Workers Comp	\$915.08		
			<i>Account Subtotals</i>	\$1,691.65	\$0.00	
10/31/2013			<i>Account Net Change</i>			\$1,691.65 4/
10/31/2013			<i>Account Ending Balance</i>			\$16,130.18
1-5200-02						
Account: 1-5200-02 (Workers Comp-Horticulture)						
10/1/2013						<i>Account Beginning Balance</i> \$7,803.60
10/4/2013	8427-102	Payroll	Workers Comp	\$512.47		
10/18/2013	8457-97	Payroll	Workers Comp	\$606.09		
			<i>Account Subtotals</i>	\$1,118.56	\$0.00	
10/31/2013			<i>Account Net Change</i>			\$1,118.56 4/
10/31/2013			<i>Account Ending Balance</i>			\$8,922.16
1-5200-03						

Fresno's Chaffee Zoo Corporation General Ledger Report October 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-03 (Workers Comp-Animal)						
10/1/2013						\$84,202.87
10/1/2013	8367-1	Journal Entry	Sept 2013 Workers Comp	\$205.00		
10/4/2013	8427-94	Payroll	Workers Comp	\$4,036.46		
10/4/2013	8427-95	Payroll	Workers Comp-Valley Farms	\$272.79		
10/18/2013	8457-89	Payroll	Workers Comp	\$4,717.56		
10/18/2013	8457-90	Payroll	Workers Comp-Valley Farms	\$270.20		
			<i>Account Subtotals</i>	\$9,502.01	\$0.00	
10/31/2013			<i>Account Net Change</i>			\$9,502.01 3/
10/31/2013			<i>Account Ending Balance</i>			\$93,704.88
1-5200-08						
Account: 1-5200-08 (Workers Comp-Education)						
10/1/2013						\$51,861.18
10/1/2013	8367-2	Journal Entry	Sept 2013 Workers Comp	\$948.00		
10/4/2013	8427-93	Payroll	Workers Comp	\$1,546.14		
10/4/2013	8427-101	Payroll	Workers Comp	\$442.45		
10/18/2013	8457-88	Payroll	Workers Comp	\$1,578.42		
10/18/2013	8457-96	Payroll	Workers Comp	\$445.49		
			<i>Account Subtotals</i>	\$4,960.50	\$0.00	
10/31/2013			<i>Account Net Change</i>			\$4,960.50 4/
10/31/2013			<i>Account Ending Balance</i>			\$56,821.68
1-5200-10						
Account: 1-5200-10 (Workers Comp-Veterinary)						
10/1/2013						\$11,003.94
10/4/2013	8427-96	Payroll	Workers Comp	\$593.92		
10/18/2013	8457-91	Payroll	Workers Comp	\$754.12		
			<i>Account Subtotals</i>	\$1,348.04	\$0.00	
10/31/2013			<i>Account Net Change</i>			\$1,348.04 5/
10/31/2013			<i>Account Ending Balance</i>			\$12,351.98
1-5200-11						
Account: 1-5200-11 (Workers Comp-Security)						
10/1/2013						\$13,229.42

Fresno's Chaffee Zoo Corporation

General Ledger Report

October 2013

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
Account: 1-5200-11 (Workers Comp-Security)						
10/4/2013	8427-100	Payroll	Workers Comp	\$709.27		
10/18/2013	8457-95	Payroll	Workers Comp	\$827.29		
			<i>Account Subtotals</i>	\$1,536.56	\$0.00	
10/31/2013			<i>Account Net Change</i>			\$1,536.56
10/31/2013			<i>Account Ending Balance</i>			\$14,765.98
1-5200-12						
Account: 1-5200-12 (Workers Comp-Visitor Services)						
10/1/2013			<i>Account Beginning Balance</i>			\$18,208.98
10/4/2013	8427-92	Payroll	Workers Comp	\$1,017.50		
10/18/2013	8457-87	Payroll	Workers Comp	\$1,032.19		
			<i>Account Subtotals</i>	\$2,049.69	\$0.00	
10/31/2013			<i>Account Net Change</i>			\$2,049.69
10/31/2013			<i>Account Ending Balance</i>			\$20,258.67
10/1/2013					<i>Grand Total Beginning Balance</i>	\$2,526,940.91
10/31/2013					<i>Grand Total Net Change</i>	\$270,438.01
10/31/2013					<i>Grand Total Ending Balance</i>	\$2,797,378.92

5/

5/