

|                      |                                                       |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
|----------------------|-------------------------------------------------------|------------|---------|---------|-----------|---------|----------|----------|----------|----------|----------|----------|---------|----------|---------|---------|---------|
| City of Merced       |                                                       |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| Zoo Expenditures     |                                                       |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 2007 thru 2017       |                                                       |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
|                      |                                                       |            | 2017    |         | 2016      | 2015    | 2014     | 2013     | 2012     | 2011     | 20       |          |         |          |         |         |         |
| Account Number       | Element                                               | Cumulative | Budget  | Actual  | Budget    | Actual  | Budget   | Actual   | Budget   | Actual   | Budget   | Actual   | Budget  | Actual   | Budget  | Actual  | Budget  |
| 024-1205-541.01-00   | Regular Salaries                                      |            | 91,130  | 91,129  | 82,811    | 82,810  | 52,586   | 52,092   | 51,740   | 51,739   | 51,331   | 51,331   | 49,514  | 47,294   | 46,574  | 46,573  | 51,154  |
| 024-1205-541.03-00   | Extra Help                                            |            | 48,768  | 48,767  | 40,464    | 40,463  | 45,571   | 45,570   | 40,080   | 40,080   | 38,584   | 36,231   | 43,773  | 43,772   | 38,537  | 38,536  | 32,715  |
| 024-1205-541.04-01   | Regular Overtime                                      |            | 40      | 40      | 278       | 185     | 993      | 599      | 1,385    | 1,384    | 2,259    | 348      | 92      | 92       | 1,204   | 1,020   | 3,142   |
| 024-1205-541.04-04   | Call Back Time Worked                                 |            |         |         | 131       | 0       | 133      |          | 16       |          | 131      |          | 131     |          | 131     | 43      | 95      |
| 024-1205-541.10-01   | Holiday Pay                                           |            | 3,632   | 3,632   | 3,284     | 3,283   | 1,765    | 1,465    | 1,925    | 1,925    | 1,924    | 1,924    | 1,929   | 1,928    | 1,923   | 1,923   | 1,883   |
| 024-1205-541.10-02   | Unused Sick Leave                                     |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         | 116     |
| 024-1205-541.10-05   | Retirement PERS                                       |            | 9,838   | 9,838   | 14,163    | 14,162  | 13,278   | 12,496   | 11,688   | 11,687   | 11,052   | 11,051   | 10,353  | 10,082   | 8,382   | 8,382   | 9,025   |
| 024-1205-541.10-06   | Social Security-OASDI                                 |            | 5,883   | 5,719   | 5,698     | 5,136   | 3,481    | 3,176    | 3,407    | 3,327    | 3,475    | 3,191    | 3,771   | 2,985    | 3,608   | 3,126   | 3,861   |
| 024-1205-541.10-07   | Social Security-Medicare                              |            | 2,189   | 2,045   | 2,241     | 1,788   | 1,446    | 1,403    | 1,368    | 1,367    | 1,377    | 1,274    | 1,355   | 1,309    | 1,292   | 1,291   | 1,302   |
| 024-1205-541.10-08   | State Unemployment                                    |            |         |         |           |         |          |          |          |          |          |          | 12,251  | 12,251   | 31,049  | 31,049  | 725     |
| 024-1205-541.10-09   | Long Term Disability                                  |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-541.10-10   | Retirement - PERS New Membr                           |            | 7,517   | 7,293   | 7,441     | 7,441   |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-541.10-11   | Group Life Insurance                                  |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-541.10-12   | Workers Compensation                                  |            | 3,920   | 3,920   | 6,768     | 6,768   | 19,355   | 19,355   | 13,269   | 13,269   | 24,829   | 24,829   | 14,410  | 14,410   | 19,175  | 17,837  | 12,094  |
| 024-1205-541.10-15   | Vision Plan                                           |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-541.10-16   | Dental Plan                                           |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-541.10-18   | Management Physicals                                  |            |         |         |           |         |          |          |          |          |          |          |         |          | 14      |         |         |
| 024-1205-541.10-20   | Earned Benefit                                        |            | 1,502   | 1,057   |           |         |          |          | 1,932    | 1,884    | 3,477    | 869      | 3,477   | 135      | 3,018   | 3,018   | 3,606   |
| 024-1205-541.10-23   | Uniform Cleaning                                      |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-541.10-27   | PTS Plan FICA Alternative                             |            | 691     | 641     | 803       | 528     | 593      | 593      | 525      | 525      | 506      | 473      | 562     | 547      | 588     | 502     | 442     |
| 024-1205-541.10-32   | Cash Back -Biweekly Allow                             |            |         |         |           |         |          |          |          |          |          |          |         |          | 2       |         | 23      |
| 024-1205-541.10-33   | Core Allowance                                        |            | 27,743  | 27,742  | 26,222    | 26,177  | 19,608   | 19,173   | 20,433   | 18,896   | 18,913   | 18,562   | 18,953  | 17,684   | 16,418  | 15,939  | 16,814  |
| 024-1205-541.10-35   | Post Employment Benefits                              |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         | 2,001   |
| 024-1205-541.10-75   | Ret-EE Share PERS Classic                             |            | 4,325   | 4,213   |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-541.10-77   | Ret-EE Share PERS NewMembr                            |            | 2,551   | 2,524   |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-542.11-00   | Utilities                                             |            | 9,900   | 9,239   | 9,308     | 8,310   | 9,600    | 8,980    | 7,500    | 6,994    | 6,600    | 6,551    | 7,500   | 7,500    | 6,600   | 6,411   | 7,139   |
| 024-1205-542.12-00   | Telephone                                             |            | 732     | 636     | 660       | 616     | 770      | 707      | 720      | 594      | 1,140    | 831      | 1,140   | 883      | 1,140   | 971     | 1,040   |
| 024-1205-542.16-00   | Printing                                              |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-542.17-00   | Professional Services                                 |            | 17,257  | 15,401  | 8,238     | 8,211   | 7,058    | 6,943    | 7,240    | 7,239    | 6,240    | 3,030    | 6,523   | 5,624    | 6,240   | 4,580   | 6,400   |
| 024-1205-542.18-00   | Travel and Meetings                                   |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-542.19-00   | Mileage                                               |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-542.21-00   | Rents/Leases                                          |            |         |         | 240       | 120     |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-542.24-00   | Memberships, Subscription                             |            | 1,911   | 1,911   | 1,050     | 1,047   | 950      | 185      | 1,250    | 1,238    | 1,050    | 974      | 950     | 656      | 950     | 789     | 808     |
| 024-1205-542.25-00   | Maintenance Mats & Svcs                               |            | 6,530   | 6,286   | 7,890     | 7,436   | 5,235    | 5,201    | 6,630    | 6,002    | 6,080    | 5,533    | 4,830   | 4,614    | 6,138   | 6,132   | 6,091   |
| 024-1205-542.26-00   | Other Equipment O & M                                 |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-542.27-00   | Small Tools                                           |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-542.28-00   | Safety Supplies                                       |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-542.29-00   | Other Materials Supplies                              |            | 10,458  | 9,360   | 14,995    | 10,849  | 14,113   | 11,757   | 12,800   | 11,432   | 10,278   | 10,102   | 14,530  | 9,728    | 10,892  | 10,340  | 8,862   |
| 024-1205-542.30-01   | Insurance                                             |            | 4,007   | 4,007   | 3,425     | 3,425   | 1,543    | 1,543    | 1,830    | 1,830    | 2,337    | 2,337    | 3,330   | 3,330    | 2,141   | 2,141   | 3,577   |
| 024-1205-542.35-84   | Retro Fee Expense                                     |            |         |         | 100       | 50      |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-542.38-00   | Support Services                                      |            | 8,482   | 8,482   | 7,408     | 7,408   | 4,157    | 4,157    | 4,058    | 4,058    | 5,154    | 5,154    | 5,175   | 5,175    | 4,911   | 4,911   | 5,308   |
| 024-1205-542.45-00   | Facilities Maint Charge                               |            | 5,954   | 5,954   | 5,638     | 5,638   | 5,542    | 5,542    | 4,506    | 4,506    | 4,581    | 4,581    | 4,522   | 4,522    | 5,053   | 5,053   | 4,419   |
| 024-1205-543.43-00   | Machinery/Equipment                                   |            | 200     |         | 1,246     | 1,225   | 400      |          | 400      | 400      | 400      |          | 400     |          | 400     |         | 400     |
| 024-1205-549-12-00   | Telephone                                             |            |         |         | 42        | 42      | 41       |          | 102      | 101      | 51       | 51       |         |          |         |         |         |
| 024-1205-549.17-00   | Professional Services                                 |            |         |         | 98        | 60      | 1,139    |          | 3,211    | 2,072    | 899      | 899      |         |          |         |         | 1,233   |
| 024-1205-549.21-00   | Rents/Leases                                          |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-549.24-00   | Memberships, Subscription                             |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1205-549.25-00   | Maintenance Mats & Svcs                               |            |         |         |           |         | 300      | 300      |          |          |          |          |         |          | 65      | 65      | 189     |
| 024-1205-549.29-00   | Other Materials Supplies                              |            | 2,707   | 2,707   | 2,356     | 2,356   | 1,334    | 1,000    | 177      | 134      | 3,569    | 3,569    |         |          | 892     | 892     | 2,254   |
| 024-1205-647.65-00   | Capital Imp. Projects                                 |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
|                      | Personnel & Supply Expenses                           | 2,319,197  | 277,867 | 272,543 | 252,998   | 245,534 | 210,992  | 202,278  | 198,192  | 192,683  | 206,237  | 193,694  | 209,471 | 194,521  | 217,337 | 211,524 | 186,718 |
|                      | 2007-2017 Cumulative                                  |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |
| 024-1201 & 1205-5XX. | Administrative Expense                                | 99,376     | 8,396   | 9,396   | 8,190     | 8,190   | 5,018    | 5,018    | 4,831    | 4,831    | 4,139    | 4,139    | 4,668   | 4,668    | 5,070   | 5,070   | 4,768   |
|                      | Total Expense                                         | 2,418,573  | 286,263 | 281,939 | 261,188   | 253,724 | 216,010  | 207,296  | 203,023  | 197,514  | 210,376  | 197,833  | 214,139 | 199,189  | 222,407 | 216,594 | 191,486 |
|                      | One-Third of Total Expense                            | 806,191    | 95,421  | 93,980  | 87,062.67 | 84,575  | 72,003   | 69,099   | 67,674   | 65,838   | 70,125   | 65,944   | 71,380  | 66,396   | 74,136  | 72,198  | 63,829  |
| 024-1205-360.02-01   | Zoo Society Contribution                              | 878,439    | 85,000  | 63,562  | 85,000    | 92,074  | 85,000   | 92,647   | 82,449   | 87,800   | 112,803  | 92,141   | 75,123  | 89,351   | 66,607  | 70,471  | 58,125  |
|                      | Difference Between One-Third Expense and Contribution | (72,248)   | 10,421  | 30,418  | 2,063     | (7,499) | (12,997) | (23,548) | (14,775) | (21,962) | (42,678) | (26,197) | (3,743) | (22,955) | 7,529   | 1,727   | 5,704   |
|                      |                                                       |            |         |         |           |         |          |          |          |          |          |          |         |          |         |         |         |

|                      |                                                       |         |         |         |
|----------------------|-------------------------------------------------------|---------|---------|---------|
| City of Merced       |                                                       |         |         |         |
| Zoo Expenditures     |                                                       |         |         |         |
| 2007 thru 2017       |                                                       |         |         |         |
|                      |                                                       | 10      | 2009    |         |
| Account Number       | Element                                               | Actual  | Budget  | Actual  |
| 024-1205-541.01-00   | Regular Salaries                                      | 51,153  | 65,760  | 63,845  |
| 024-1205-541.03-00   | Extra Help                                            | 32,714  | 29,628  | 29,989  |
| 024-1205-541.04-01   | Regular Overtime                                      | 2,788   | 2,866   | 2,853   |
| 024-1205-541.04-04   | Call Back Time Worked                                 |         | 50      | 41      |
| 024-1205-541.10-01   | Holiday Pay                                           | 1,883   | 3,114   | 1,777   |
| 024-1205-541.10-02   | Unused Sick Leave                                     | 114     | 93      | 91      |
| 024-1205-541.10-05   | Retirement PERS                                       | 9,024   | 11,522  | 11,095  |
| 024-1205-541.10-06   | Social Security-OASDI                                 | 3,535   | 5,981   | 4,628   |
| 024-1205-541.10-07   | Social Security-Medicare                              | 1,301   | 1,706   | 1,517   |
| 024-1205-541.10-08   | State Unemployment                                    | 663     | 965     | 934     |
| 024-1205-541.10-09   | Long Term Disability                                  |         |         |         |
| 024-1205-541.10-10   | Retirement - PERS New Membr                           |         |         |         |
| 024-1205-541.10-11   | Group Life Insurance                                  |         |         |         |
| 024-1205-541.10-12   | Workers Compensation                                  | 4,943   | 10,621  | 1,576   |
| 024-1205-541.10-15   | Vision Plan                                           |         |         |         |
| 024-1205-541.10-16   | Dental Plan                                           |         |         |         |
| 024-1205-541.10-18   | Management Physicals                                  |         |         |         |
| 024-1205-541.10-20   | Earned Benefit                                        | 2,799   | 6,877   | 6,850   |
| 024-1205-541.10-23   | Uniform Cleaning                                      |         |         |         |
| 024-1205-541.10-27   | PTS Plan FICA Alternative                             | 425     | 406     | 390     |
| 024-1205-541.10-32   | Cash Back -Biweekly Allow                             | 16      | 37      | 20      |
| 024-1205-541.10-33   | Core Allowance                                        | 15,122  | 24,292  | 24,117  |
| 024-1205-541.10-35   | Post Employment Benefits                              | 2,001   | 2,655   | 651     |
| 024-1205-541.10-75   | Ret-EE Share PERS Classic                             |         |         |         |
| 024-1205-541.10-77   | Ret-EE Share PERS NewMemb                             |         |         |         |
| 024-1205-542.11-00   | Utilities                                             | 7,138   | 4,500   | 4,282   |
| 024-1205-542.12-00   | Telephone                                             | 976     | 1,344   | 1,102   |
| 024-1205-542.16-00   | Printing                                              |         |         |         |
| 024-1205-542.17-00   | Professional Services                                 | 6,150   | 6,355   | 4,790   |
| 024-1205-542.18-00   | Travel and Meetings                                   |         |         |         |
| 024-1205-542.19-00   | Mileage                                               |         | 3       |         |
| 024-1205-542.21-00   | Rents/Leases                                          |         |         |         |
| 024-1205-542.24-00   | Memberships, Subscription                             | 808     | 1,077   | 949     |
| 024-1205-542.25-00   | Maintenance Mats & Svcs                               | 5,939   | 7,000   | 7,172   |
| 024-1205-542.26-00   | Other Equipment O & M                                 |         | 91      | 91      |
| 024-1205-542.27-00   | Small Tools                                           |         | 136     | 135     |
| 024-1205-542.28-00   | Safety Supplies                                       |         | 146     | 146     |
| 024-1205-542.29-00   | Other Materials Supplies                              | 7,944   | 11,435  | 8,945   |
| 024-1205-542.30-01   | Insurance                                             | 2,831   | 5,172   | 4,858   |
| 024-1205-542.35-84   | Retro Fee Expense                                     |         |         |         |
| 024-1205-542.38-00   | Support Services                                      | 5,308   | 8,587   | 6,388   |
| 024-1205-542.45-00   | Facilities Maint Charge                               | 4,419   | 5,313   | 4,744   |
| 024-1205-543.43-00   | Machinery/Equipment                                   | 400     | 5,400   | 5,161   |
| 024-1205-549-12-00   | Telephone                                             |         |         |         |
| 024-1205-549.17-00   | Professional Services                                 | 1,233   | 211     | 211     |
| 024-1205-549.21-00   | Rents/Leases                                          |         |         |         |
| 024-1205-549.24-00   | Memberships, Subscription                             |         |         |         |
| 024-1205-549.25-00   | Maintenance Mats & Svcs                               | 188     |         |         |
| 024-1205-549.29-00   | Other Materials Supplies                              | 2,254   |         |         |
| 024-1205-647.65-00   | Capital Imp. Projects                                 |         |         |         |
|                      | Personnel & Supply Expenses                           | 174,069 | 223,343 | 199,348 |
|                      | 2007-2017 Cumulative                                  |         |         |         |
| 024-1201 & 1205-5XX. | Administrative Expense                                | 4,768   | 9,119   | 9,119   |
|                      | Total Expense                                         | 178,837 | 232,462 | 208,467 |
|                      | One-Third of Total Expense                            | 59,612  | 77,487  | 69,489  |
| 024-1205-360.02-01   | Zoo Society Contribution                              | 58,125  | 79,183  | 79,183  |
|                      | Difference Between One-Third Expense and Contribution | 1,487   | (1,696) | (9,694) |
|                      |                                                       |         |         |         |
|                      |                                                       |         |         |         |

|                      |                                                       |         |         |          |         |
|----------------------|-------------------------------------------------------|---------|---------|----------|---------|
| City of Merced       |                                                       |         |         |          |         |
| Zoo Expenditures     |                                                       |         |         |          |         |
| 2007 thru 2017       |                                                       |         |         |          |         |
|                      |                                                       | 2008    |         | 2007     |         |
| Account Number       | Element                                               | Budget  | Actual  | Budget   | Actual  |
| 024-1205-541.01-00   | Regular Salaries                                      | 89,008  | 85,874  | 77,108   | 78,061  |
| 024-1205-541.03-00   | Extra Help                                            | 16,987  | 15,976  | 16,271   | 15,813  |
| 024-1205-541.04-01   | Regular Overtime                                      | 5,723   | 5,477   | 5,851    | 5,673   |
| 024-1205-541.04-04   | Call Back Time Worked                                 |         |         |          |         |
| 024-1205-541.10-01   | Holiday Pay                                           | 3,088   | 3,050   | 2,669    | 2,478   |
| 024-1205-541.10-02   | Unused Sick Leave                                     | 89      |         | 111      | 110     |
| 024-1205-541.10-05   | Retirement PERS                                       | 14,706  | 12,819  | 11,200   | 11,164  |
| 024-1205-541.10-06   | Social Security-OASDI                                 | 5,922   | 5,091   | 5,362    | 5,515   |
| 024-1205-541.10-07   | Social Security-Medicare                              | 1,589   | 1,419   | 1,530    | 1,519   |
| 024-1205-541.10-08   | State Unemployment                                    | 465     | 465     | 465      | 465     |
| 024-1205-541.10-09   | Long Term Disability                                  |         |         | 146      | 146     |
| 024-1205-541.10-10   | Retirement - PERS New Membr                           |         |         | 19,000   | 19,000  |
| 024-1205-541.10-11   | Group Life Insurance                                  |         |         | 175      | 175     |
| 024-1205-541.10-12   | Workers Compensation                                  | 7,711   | 7,711   | 3,737    | 3,737   |
| 024-1205-541.10-15   | Vision Plan                                           |         |         | 675      | 675     |
| 024-1205-541.10-16   | Dental Plan                                           |         |         | 1,820    | 1,820   |
| 024-1205-541.10-18   | Management Physicals                                  | 14      |         | 14       |         |
| 024-1205-541.10-20   | Earned Benefit                                        | 4,508   | 2,816   | 4,950    | 3,099   |
| 024-1205-541.10-23   | Uniform Cleaning                                      |         |         |          |         |
| 024-1205-541.10-27   | PTS Plan FICA Alternative                             | 224     | 208     | 232      | 214     |
| 024-1205-541.10-32   | Cash Back -Biweekly Allow                             | 20      | 9       |          |         |
| 024-1205-541.10-33   | Core Allowance                                        | 21,883  | 21,883  |          |         |
| 024-1205-541.10-35   | Post Employment Benefits                              |         |         |          |         |
| 024-1205-541.10-75   | Ret-EE Share PERS Classic                             |         |         |          |         |
| 024-1205-541.10-77   | Ret-EE Share PERS NewMemb                             |         |         |          |         |
| 024-1205-542.11-00   | Utilities                                             | 5,475   | 3,474   | 5,000    | 4,742   |
| 024-1205-542.12-00   | Telephone                                             | 1,682   | 959     | 1,132    | 1,110   |
| 024-1205-542.16-00   | Printing                                              | 1       |         |          |         |
| 024-1205-542.17-00   | Professional Services                                 | 6,030   | 3,051   | 5,600    | 3,634   |
| 024-1205-542.18-00   | Travel and Meetings                                   | 1       |         |          |         |
| 024-1205-542.19-00   | Mileage                                               | 143     | 133     | 162      |         |
| 024-1205-542.21-00   | Rents/Leases                                          |         |         |          |         |
| 024-1205-542.24-00   | Memberships, Subscription                             | 959     | 842     | 859      | 859     |
| 024-1205-542.25-00   | Maintenance Mats & Svcs                               | 7,341   | 6,283   | 8,430    | 8,149   |
| 024-1205-542.26-00   | Other Equipment O & M                                 | 300     | 299     | 100      | 96      |
| 024-1205-542.27-00   | Small Tools                                           | 1       |         | 5        |         |
| 024-1205-542.28-00   | Safety Supplies                                       | 20      | 16      | 50       | 38      |
| 024-1205-542.29-00   | Other Materials Supplies                              | 9,300   | 9,123   | 8,800    | 8,318   |
| 024-1205-542.30-01   | Insurance                                             | 3,370   | 3,370   | 2,842    | 2,842   |
| 024-1205-542.35-84   | Retro Fee Expense                                     |         |         |          |         |
| 024-1205-542.38-00   | Support Services                                      | 8,480   | 8,480   | 12,942   | 12,942  |
| 024-1205-542.45-00   | Facilities Maint Charge                               | 6,625   | 6,625   | 7,324    | 7,324   |
| 024-1205-543.43-00   | Machinery/Equipment                                   |         |         |          |         |
| 024-1205-549-12-00   | Telephone                                             |         |         |          |         |
| 024-1205-549.17-00   | Professional Services                                 | 87      |         | 2,009    | 1,978   |
| 024-1205-549.21-00   | Rents/Leases                                          |         |         |          |         |
| 024-1205-549.24-00   | Memberships, Subscription                             |         |         |          |         |
| 024-1205-549.25-00   | Maintenance Mats & Svcs                               | 161     | 160     |          |         |
| 024-1205-549.29-00   | Other Materials Supplies                              |         |         |          |         |
| 024-1205-647.65-00   | Capital Imp. Projects                                 |         |         | 155,210  | 25,694  |
|                      | Personnel & Supply Expenses                           | 221,913 | 205,613 | 361,781  | 227,390 |
|                      | 2007-2017 Cumulative                                  |         |         |          |         |
| 024-1201 & 1205-5XX. | Administrative Expense                                | 23,459  | 23,459  | 20,718   | 20,718  |
|                      | Total Expense                                         | 245,372 | 229,072 | 382,499  | 248,108 |
|                      | One-Third of Total Expense                            | 81,791  | 76,357  | 127,500  | 82,703  |
| 024-1205-360.02-01   | Zoo Society Contribution                              | 82,209  | 79,408  | 155,210  | 73,677  |
|                      | Difference Between One-Third Expense and Contribution | (418)   | (3,051) | (27,710) | 9,026   |
|                      |                                                       |         |         |          |         |