



Minnesota State Zoological Board.
Zoo-Related Organizations Files.

Copyright Notice:

This material may be protected by copyright law (U.S. Code, Title 17). Researchers are liable for any infringement. For more information, visit www.mnhs.org/copyright.

<u>Grant No.</u>	<u>Grantee</u>	<u>Payee</u>	<u>Amount</u>	<u>Fund</u>	<u>Date Paid</u>	<u>Purpose</u>
6-84	MZG	✓ Fox & Geller	\$ 350.00	ISIS	9/25/84	Purchase of dBase III utilities
	MZG	✓ MZG	100.00	Society-Seminars	10/23/84	Reimb. of T. Lovejoy's honorarium
	MZG	✓ Steven A. Reisman	120.00	ISIS	10/23/84	Expert tape reading consultation
	MZG	✓ MZG	321.00	Society Interns		Veterinary tech. intern stipend
8/16/84	MZG	MZG	40,000	NT Sept draw	9/84	9/84 - NT Sept. draw
		✓ Borland International	119.90	ISIS		Turbo Pascal Tutor, Side-kick
		✓ Fox & Geller, Inc.	199	ISIS		Quickreport
	MZG		84,800	MZG NT 3-84		Balance of NT designated funds
	MZG		10,000	Fundraising grant		Zooplan consultant contract
		Seaware Corp 30 ⁰⁰	1328.85	ISIS		software, programming editing directory abbreviation
		Jr M Systems Ltd 99		"		
		Borland Intl 164.85				
		Gandy & Groves 735				
		Tom Roese 300				
		S+T office products	411.00	ISIS		office desk
		Tom Roese editing	300	ISIS		editing help directory abbrev.

Minnesota Zoological Garden Foundation
 Grants Listing for the Fiscal Year Ending June 30, 1985
 Through August 31, 1984

Grant No.	Grantee	Payee	Amount	Fund	Date Paid	Purpose
3-84	Minnesota Zoological Garden	Minnesota Zoological Garden	40,000.00	Northern Trek Fund	08/20/84	Development of Northern Trek
5-84	Minnesota Zoological Garden	Columbia Univesity	100.00	ISIS	08/06/84	purchase of software
Total for the Two Months Ended August 31,1984			<u>40,100.00</u>			

TSFF.0862

9
 10

Minnesota Zoological Garden Foundation
 Grants Listing for the Fiscal Year Ending June 30, 1984
 June 30, 1984

Grant No.	Grantee	Payee	Amount	Fund	Date Paid	Purpose
79-83	Minnesota Zoological Garden	Frank Wright	224.45	Onan Foundation	7/12/83	Conference Travel
80-83	Minnesota Zoological Garden	Rebecca Nelson	150.00	MN Zoo Society: Interns	7/12/83	Internship
81-83	Minnesota Zoological Garden	Coast to Coast	29.45	Education Thorpe	7/12/83	Supplies
82-83	Minnesota Zoological Garden	Cheryl Needham	100.00	MN Zoo Society: Interns	7/12/83	Internship
83-83	Minnesota Zoological Garden	Schaak's Digital Den	1,995.00	Emergency Equipment Fund	7/12/83	Apple Daisy Wheel Fund
84-83	Minnesota Zoological Garden	Ahlgren Construction Co.	267.05	Education Thorpe	8/03/83	Graphic Panel/ Materials
85-83	Minnesota Zoological Garden	Nelson's Office Supply	9.85	Education Thorpe	8/03/83	Supplies
86-83	Minnesota Zoological Garden	Radio Shaak	25.87	Education Thorpe	8/03/83	Outfitters Computer Supplies
87-83	Minnesota Zoological Garden	Data Copy, Inc.	175.00	ISIS	8/03/83	Computer Rental/one month
88-83	Minnesota Zoological Garden	Rebecca J. Nelson	150.00	MN Zoo Society: Interns	8/25/83	Internship
89-83	Minnesota Zoological Garden	Cheryl Needham	100.00	MN Zoo Society: Interns	8/25/83	Internship
90-83	Minnesota Zoological Garden	Cheryl Needham	100.00	MN Zoo Society: Interns	8/25/83	Internship
91-83	Minnesota Zoological Garden	Kathryn Cassem	70.00	MN Zoo Society: Interns	9/09/83	Internship
92-83	Minnesota Zoological Garden	Joel Sund	500.00	MN Zoo Society: Interns	9/09/83	Internship
93-83	Minnesota Zoological Garden	Martha Bigalk	171.60	Onan Foundation	9/09/83	Conference Travel
94-83	Minnesota Zoological Garden	Radio Shack	290.44	MN Zoo Society: Biotelemetry	9/19/83	Supplies
95-83	Minnesota Zoological Garden	Kathryn Casseum	630.00	MN Zoo Society: Interns	9/26/83	Internship
96-83	Minnesota Zoological Garden	MECC	1,315.00	MN Zoo Society: Special	10/05/83	Apple Instructional Package
97-83	Minnesota Zoological Garden	Diane Merchlewitz	100.00	MN Zoo Society: Interns	10/07/83	Internship
98-83	Minnesota Zoological Garden	Xerox	1,200.20	Northern Trek	10/13/83	Xerox Copy Machine
99-83	Minnesota Zoological Garden	John Lewis	14.15	MN Zoo Society: Seminar	11/04/83	Seminar Attendance
100-83	Minnesota Zoological Garden	Christen Wemmer	200.00	MN Zoo Society: Seminar	11/04/83	Seminar Attendance
101-83	Minnesota Zoological Garden	Minnesota Zoological Garden	1,000.00	Education Sanford	11/04/83	Interpretive Programming
			1,939.56	Education Thorp		
			395.00	MN Zoo Society: Special Event		
102-83	Minnesota Zoological Garden	Diane Merchlewitz	100.00	MN Zoo Society: Interns	11/15/83	Internship
103-83	Minnesota Zoological Garden	Diane Merchlewitz	100.00	MN Zoo Society: Interns	11/18/83	Internship
<u>1984</u>						
1-84	Minnesota Zoological Garden	Software Banc	444.00	MN Zoo Society: Biotelemetry	1/24/84	d Base II Software
2-84	Minnesota Zoological Garden	Computer Applications	1,870.00	ISIS	2/24/84	Purchase Kaypro Model 4 Microcomputer
3-84	Minnesota Zoological Garden	Minnesota Zoological Garden	28,700.00	Northern Trek Fund	5/18/84	Development of Northern Trek
4-84	Minnesota Zoological Garden	Minnesota Zoological Garden	344.38	Onan Foundation	5/15/84	Reimburse MZG for expenses of John Lewis Trip to Kahna Park in India
		Total Grants for Fiscal Year	42,711.00			

Minnesota Zoological Garden Foundation
 Grants Listing for the period June 1, 1983 through September 30, 1983

Grant No.	Grantee	Payee	Amount	Fund	Date Paid	Purpose
67-83	Minnesota Zoological Garden	AVC Systems, Inc.	220.00	Education Thorpe	6/09/83	Telex Phone
68-83	Minnesota Zoological Garden	AVC Systems, Inc.	145.44	Education Thorpe	6/09/83	3M Scotch/Telex Equipment
69-83	Minnesota Zoological Garden	Able Amusement Co.	151.69	Education Thorpe	6/09/83	Equipment Repair
70-83	Minnesota Zoological Garden	Radio Shack	12.50	Education Thorpe	6/09/83	Supplies
71-83	Minnesota Zoological Garden	Digital Den	25.00	Education Thorpe	6/09/83	Computer Cover
72-83	Minnesota Zoological Garden	Coast To Coast	83.23	Education Thorpe	6/09/83	Supplies
73-83	Minnesota Zoological Garden	Able Amusement Co.	71.00	Education Thorpe	6/09/83	Equipment Repair
74-83	Minnesota Zoological Garden	Travel Store	674.08	Onan Foundation	6/27/83	Two Airline Tickets
75-83	Minnesota Zoological Garden	Schaak Electronics, Inc.	132.50	Education Thorpe	6/27/83	Micro Keypad
76-83	Minnesota Zoological Garden	True Value Hardware	\$ 46.26	Education Thorpe	6/27/83	Supplies
77-83	Minnesota Zoological Garden	Able Amusement Co.	53.40	Education Thorpe	6/27/83	Equipment Repair
78-83	Minnesota Zoological Garden	Carolina Biological Supply Co.	27.09	Education Thorpe	6/27/83	Grip Strength Manometer
79-83	Minnesota Zoological Garden	Frank Wright	224.45	Onan Foundation	7/12/83	Conference Travel
80-83	Minnesota Zoological Garden	Rebecca Nelson	150.00	MN Zoo Society: Interns	7/12/83	Internship
81-83	Minnesota Zoological Garden	Coast to Coast	29.45	Education Thorpe	7/12/83	Supplies
82-83	Minnesota Zoological Garden	Cheryl Needham	100.00	MN Zoo Society: Interns	7/12/83	Internship
83-83	Minnesota Zoological Garden	Schaak's Digital Den	1,995.00	Emergency Equipment Fund	7/12/83	Apple Daisy Wheel System
84-83	Minnesota Zoological Garden	Ahlgren Construction Co.	267.05	Education Thorpe	8/03/83	Graphic Panel/ Materials
85-83	Minnesota Zoological Garden	Nelson's Office Supply	9.85	Education Thorpe	8/03/83	Supplies
86-83	Minnesota Zoological Garden	Radio Shack	25.87	Education Thorpe	8/03/83	Outfitters Computer Supplies
87-83	Minnesota Zoological Garden	Data Copy, Inc.	175.00	ISIS	8/03/83	Computer Rental/one month
88-83	Minnesota Zoological Garden	Rebecca J. Nelson	150.00	MN Zoo Society: Interns	8/25/83	Internship
89-83	Minnesota Zoological Garden	Cheryl Needham	100.00	MN Zoo Society: Interns	8/25/83	Internship
90-83	Minnesota Zoological Garden	Cheryl Needham	100.00	MN Zoo Society: Interns	8/25/83	Internship
91-83	Minnesota Zoological Garden	Kathryn Cassem	70.00	MN Zoo Society: Interns	9/09/83	Internship
92-83	Minnesota Zoological Garden	Joel Sund	500.00	MN Zoo Society: Interns	9/09/83	Internship
93-83	Minnesota Zoological Garden	Martha Bigalk	171.60	Onan Foundation	9/09/83	Conference Travel
94-83	Minnesota Zoological Garden	Radio Shack Accounts Receivable	290.44	MN Zoo Society: Biotelemetry	9/19/83	Supplies
95-83	Minnesota Zoological Garden	Kathryn Casseum	630.00	MN Zoo Society: Interns	9/26/83	Internship
		Xerox	2176.10	Northern Trek		Xerox copier lease payoff
		MECC	1315	Society:Sp. Events		Apple computer
		Diane Merchlewitz	100	Society: Interns		Stipend pd. Oct. 15
		John Lewis	14.15	Society: Seminars		expenses for seminar
		Christen Wemmer	200.00	Society: Seminars		honorarium
		10/31 MZG	3,334.56	(Sanford (\$1,000) (Thorpe (\$1,939.56) (Society: Spec. Events)--		Toward Denny Olson contract
						"
						"
		11/1 Diane Merchlewitz	100.00	Society: Interns		\$395 Stipend pd. Nov. 15

cc.0160

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: International Species Inventory System (I.S.I.S.) Fund

History and Purpose:

The fund was established in early 1980 to hold designated gifts for the International Species Inventory System. Contributions to date have been principally from Mr. William Gruenerwald of Colorado Springs, Colorado.

Disbursement Procedures:

Disbursements from the fund are made to I.S.I.S. or to third party vendors based upon written requests prepared by I.S.I.S. staff and approved by the Minnesota Zoological Garden Director.

Balance @ 8/31/84: \$2,404

Donors July 1, 1984 to August 31, 1984:

NYZS 3,300 1/21
Chicago Zoological Society - \$2,500

→ Audon
PC Connection

Date Requested	Payee	Amt.	Balance
		2,404	2,404 8/31/84
9/29/84	Fix & Geller (dBase III utilities)	350	2054
10/11/84	Stephen A. Kuoim	120	1934
2/85	Dorland	119.90	1814.10
2/85	Zox + Gde	199	1615.10
3/85	5 payments to MS Systems Seawave 30 Portland Groves 164.85 Garnett Groves 785 Tom Foote 380	328.85	286.25
Add \$14,920 (see side)			14,633.75
less grants in period 7/1-12/31/84 unrecorded by us:			
	re-determined	3295.05	11,338.70
	PC Connection	1842	9,496.70
	S&T office products	411	
	Tom Hoos	300	

Donations

2,404	bal 8/31
10,000	Smithson
1,100	NYZS
3,300	NYZS
500	Audon/PC
20	PC Connection

EXHIBIT E

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: Onan Foundation Conference Fund

History and Purpose:

The Fund was established in July of 1982. A contribution was made from the Onan Family Foundation to support attendance of Zoological Garden staff at an international conference in Helsinki. Zoological Garden staff cannot attend such conferences with state funds because a moratorium on travel has been imposed by the State. Although attendance at the original conference in Helsinki was cancelled, the Onan Family Foundation agreed to leave these funds with the Zoological Garden Foundation for possible future conference attendance.

Disbursement Procedures:

Requests for specific conference attendance will be requested by Zoological Garden staff and will be approved by the Director of the Zoological Garden. Support for a particular conference should be reviewed with the Onan Family Foundation staff.

Balance @ 8/31/84: \$ 585

Donors July 1, 1984 to August 31, 1984:

None

*reg. 5/7/85
towards costs of registration
fees for Int'l Zoological
Conference for R. Tilson
M. DonCarlos*

Balance 585

(585)

0

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: Emergency Equipment Fund

History and Purpose:

The Fund was established in May of 1978 through an initial allocation of \$30,000 of unrestricted Zoological Garden Funds for the purpose of securing equipment based upon Zoological Garden staff requests. The equipment which has been purchased has been highly specialized and has been purchased through this fund to avoid competitive bidding practices (required for expenditures of state money). Although the primary funding source since inception has been allocations of unrestricted funds, several contributions have been made directly to the Fund (when contributors desired to share in the cost of certain equipment purchases).

Disbursement Procedures:

Disbursements are made to particular equipment vendors based upon Zoological Garden staff requests which have been approved by the Director of the Zoological Garden.

Balance @ 8/31/84: \$3,936

Donors July 1, 1984 to August 31, 1984:

None

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: Minnesota Zoological Society Fund

History and Purpose:

The Fund was established in June of 1982 after the Minnesota Zoological Society granted \$35,160 to the Foundation. This grant was made immediately after the Minnesota Zoological Garden Board designated the Minnesota Zoological Garden Foundation as the primary fundraising organization of the Zoological Garden. The following amounts were contributed by the Society for the purpose indicated:

Audio Equipment	\$ 2,684
Biotelemetry	17,605
Special Events	1,710
Interns	7,780
Seminars	5,381
	<u>\$35,160</u>
	=====

Disbursement Procedures:

Disbursements are requested by Zoological Garden staff who indicate the designation within the society fund. All requests are approved by the Director of the Zoological Garden before payment.

Balance @ 8/31/84:

Audio Equipment	\$ 1,042
Biotelemetry	10
Special Events	-0-
Interns	890
Seminars	<u>2,791</u>
	\$ 4,733
	=====

\$322 obligated for Dr. Armstrong ref. intern - David Chugston per 9/12/84 commitment

Donors July 1, 1984 to August 31, 1984:

None

<u>Date Recd.</u>	<u>Payee</u>	<u>Amount</u>	<u>Balance - Fund</u>
10/84	T. Lovvign	(100)	2,691 Seminars
4/84	David Klupstra Vet Intern	(321)	569 Interns
5/8	Balance of costs for Int'l Zoological Conf. (see Owen)	(95)	\$2596.39 Seminars

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: Snow Leopard Exhibit Fund

History and Purpose:

The Fund was created in September of 1978 when Rahr Melting Company donated \$10,000 to begin a fund for the Snow Leopard Exhibit. The total required for this exhibit is now more than \$1,000,000 and the exhibit has not been scheduled for construction.

Disbursement Procedures:

Disbursements for construction costs related to Snow Leopard Exhibit. Payment only after written request approved by the Director of the Zoological Garden.

Balance @ 8/31/84: \$10,000

Donors July 1, 1984 to August 31, 1984:

None

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: Donor Recognition Fund

History and Purpose:

Contributions have been received since December of 1980 (largely reimbursement checks from the state to a state legislator who then contributed them to this fund). A Donor Recognition event was held in May of 1982 with the majority of these funds. A small balance remains.

Disbursement Procedures:

To be disbursed for activities related to Donor Recognition.

Balance @ 8/31/84: \$158

Donors July 1, 1984 to August 31, 1984:

None

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: Northern Trek Fund

History and Purpose:

These funds are the remainder of the largest single fundraising effort of the Foundation. Over one million dollars was raised between May of 1979 and the present time. Approximately \$860,000 has been granted to the Zoological Gardens or vendors for Northern Trek Exhibits.

Disbursement Procedures:

Proposals for use of these funds are to be submitted for review. These proposals are to be approved by the Director of the Zoological Garden.

Balance @ 8/31/84: \$115,401

Grant 3-84 = 153,500
 5/84 28,700
 9/84 40,000
 2/85 84,800
 \$153,500

Donors July 1, 1984 to August 31, 1984:

None

(5/84	NT	28,700	} → balance	115,401	8/31
(9/84	NT Sept. draw	40,000		30,601	2/85
2/85	NT (tiger pills)	84,800			



Peat, Marwick, Mitchell & Co.
Certified Public Accountants
1600 Conwed Tower
444 Cedar Street
St. Paul, Minnesota 55101
612-224-7466

The Board of Directors
Minnesota Zoological Garden Foundation:

We have examined the balance sheet of Minnesota Zoological Garden Foundation as of June 30, 1984 and the related statements of support and revenue, expenses and changes in fund balances, and functional expenses for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of Minnesota Zoological Garden Foundation at June 30, 1984 and the results of its operations and changes in its fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat, Marwick, Mitchell & Co.

August 14, 1984

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Balance Sheet

June 30, 1984

with comparative totals for June 30, 1983

<u>Assets</u>	<u>1984</u>	<u>1983</u>
Cash (note 2)	\$ 199,808	231,297
Photo copying equipment, net of accumulated depreciation of \$2,865 in 1983 (note 3)	-	1,435
Total assets	<u>\$ 199,808</u>	<u>232,732</u>
<u>Liabilities and Fund Balances</u>		
Accounts payable and accrued expenses	\$ 3,592	4,160
Capital lease obligation (note 3)	-	1,848
Total liabilities	<u>3,592</u>	<u>6,008</u>
Fund balances:		
Unrestricted	21,399	9,296
Restricted for zoo capital improvements	<u>174,817</u>	<u>217,428</u>
Total fund balances	<u>196,216</u>	<u>226,724</u>
Total liabilities and fund balances	<u>\$ 199,808</u>	<u>232,732</u>

See accompanying notes to financial statements.

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Statement of Support and Revenue, Expenses and Changes in Fund Balances

Year ended June 30, 1984

with comparative totals for year ended June 30, 1983

	1984		Total	
	Unrestricted	Restricted for zoo capital improvements	1984	1983
Public support and revenue:				
Cash contributions	\$ 5,550	100	5,650	60,866
Interest income	17,551	-	17,551	21,499
Miscellaneous	12	-	12	3,486
Total public support and revenue	<u>23,113</u>	<u>100</u>	<u>23,213</u>	<u>85,851</u>
Expenses:				
Contributions to the Zoo	-	42,711	42,711	58,927
Management and general	11,010	-	11,010	23,424
Fund-raising	-	-	-	27,703
Total expenses	<u>11,010</u>	<u>42,711</u>	<u>53,721</u>	<u>110,054</u>
Excess (deficiency) of public support and revenue over expenses	12,103	(42,611)	(30,508)	(24,203)
Fund balances, beginning of year	<u>9,296</u>	<u>217,428</u>	<u>226,724</u>	<u>250,927</u>
Fund balances, end of year	<u>\$ 21,399</u>	<u>174,817</u>	<u>196,216</u>	<u>226,724</u>

See accompanying notes to financial statements.

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Statement of Functional Expenses

Year ended June 30, 1984
with comparable totals for year ended June 30, 1983

	1984		Total	
	Contributions to Zoo	Management and general	1984	1983
Salaries and wages	-	-	-	23,38
Employee benefits	-	-	-	1,44
Employee retirement	-	-	-	3,02
Total salaries and related expenses	-	-	-	27,86
Program grants (note 6)	42,711	-	42,711	58,92
Professional fees	-	2,551	2,551	4,30
Office supplies	-	-	-	28
Insurance	-	-	-	22
Postage	-	-	-	14
Telephone	-	-	-	1,15
Printing and promotion	-	152	152	1,13
Interest expense	-	53	53	46
Depreciation expense	-	358	358	1,43
Reimbursable expenses	-	-	-	1,42
Occupancy	-	-	-	3,83
Services of The Saint Paul Foundation (note 5)	-	7,879	7,879	8,50
Other expenses	-	17	17	36
	<u>\$ 42,711</u>	<u>11,010</u>	<u>53,721</u>	<u>110,05</u>

See accompanying notes to financial statements.

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Notes to Financial Statements

June 30, 1984

(1) Summary of Significant Accounting Policies

The Minnesota Zoological Garden Foundation solicits contributions and provides other necessary services for the Minnesota Zoological Garden (the Zoo). The Foundation is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code.

Fund Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

To ensure observance of the limitations and restrictions placed on the use of resources available to the Foundation, the accounts of the Foundation are maintained in accordance with the principles of fund accounting. This is the procedure by which resources are classified for accounting and reporting purposes into funds for specific purposes.

The unrestricted fund balance represents all resources over which the Foundation's Board of Directors has discretionary control.

The restricted fund balance represents contributions received but uncommitted by the Board of Directors to certain projects at the Zoo. Direct contributions may only be utilized in accordance with the restrictions established by the donor.

Pledges

Pledges are not reflected in the financial statements until the contributions are actually received. There were no outstanding pledges at June 30, 1984 or 1983.

(2) Cash

Cash at June 30, 1984 is summarized as follows:

Checking account	\$ 2,009
Money market savings account at 8.2% on June 30, 1984 (rate changes weekly)	<u>197,799</u>
	<u>\$ 199,808</u>

(Continued)

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Notes to Financial Statements, Continued

(3) Capital Lease Obligation

The Foundation entered into the three year lease for photocopying equipment on June 24, 1981. The monthly payment of \$225 included a \$75 charge for maintenance, taxes and insurance which was the responsibility of the lessor. The lease was capitalized at 17.8%. The equipment recorded as an asset was being depreciated over the life of the lease using the straight-line method. The present value of the lease payments, excluding the portion for maintenance, taxes and insurance had been recorded as a liability and were being reduced by the principal portion of the monthly payments.

On August 15, 1983 the Foundation purchased the photocopying equipment by exercising the purchase option in their lease agreement. The equipment was then donated to the Zoo. The related asset, accumulated depreciation and capital lease obligation balances were eliminated and a program grant of approximately \$1,800 was recorded for the difference between the amount paid and the balances eliminated.

(4) Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of support and revenue, expenses and changes in fund balances. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Allocation of operating expenses between management and general and fund-raising were based on estimates by management. In making such estimates, consideration has been given to the proportion of time spent performing each of the functions.

(5) Administrative Fee

As of November 1982, the Foundation ceased to employ administrative or program staff. With this change the Foundation contracted with the Saint Paul Foundation to act as its administrative agent. The Saint Paul Foundation maintains the financial reports and records of the Foundation and provides additional services as requested. The Foundation is charged a fee for these services (representing allocations of The Saint Paul Foundation's staff costs, insurance, printing, and other expenses) which amounted to \$7,879 during the year ended June 30, 1984 (\$8,505 for the year ended June 30, 1983). An officer of The Saint Paul Foundation also serves as an officer of the Foundation.

(6) Contribution from Minnesota Zoological Society

In June, 1982 the Foundation received a contribution of \$35,160 from the Minnesota Zoological Society (Society), which was restricted for capital projects at the Zoo. This amount was included as a cash contribution in 1982 and was included in restricted fund balance at June 30, 1982. The Board of the Zoo wanted the funds to be remitted to them through the Foundation, instead of the Society, to maintain higher flexibility in the use of the funds. During the year ended June 30, 1984, the Foundation remitted \$6,400 (\$25,667 during the year ended June 30, 1983) of these funds to the Zoo.

MZGF **FY 84**

Return of Organization Exempt from Income Tax

1983

6-30, 1984

Under section 501(c) (except black lung benefit trust or private foundation),
of the Internal Revenue Code or section 4947(a)(1) trust

For the calendar year 1983, or fiscal year beginning **7-1, 1983**, and ending

Use IRS label. Otherwise, please print or type.	Name of organization Minnesota Zoological Garden Foundation	A Employer identification number (see instruction L) 51 : 0147653
	Address (number and street) c/o The Saint Paul Foundation 1120 Norwest Center	B State registration number (see instruction D) N/A
	City or town, State, and ZIP code St. Paul, MN 55101	C If address changed, check here <input type="checkbox"/>

D Check applicable box—Exempt under section 501(c) (**3**) (insert number), OR section 4947(a)(1) trust

E Accounting method: Cash Accrual Other (specify)

F Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here (see instruction C10). **N/A**

G Is this a group return (see instruction J) filed for affiliates? Yes No. If "Yes" to either, give four-digit group exemption number
Is this a separate return filed by a group affiliate? Yes No. (GEN) **N/A**

Note: You may be required to use a copy of this return to satisfy State reporting requirements. See instruction D.

Check here if gross receipts are normally not more than \$25,000. (See instruction B11.) You are not required to complete and file this return with IRS but may have to file it with one or more States.

Check here if gross receipts are normally more than \$25,000 and line 12 is \$25,000 or less. Complete Parts I (except lines 13-15), III, IV, VI, and VII and only the indicated items in Parts II and V (see instruction I). If line 12 is more than \$25,000, complete the entire return.

501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990). (See instructions.)

These columns are optional—see instructions

PART I.—Statement of Support, Revenue, and Expenses and Changes in Fund Balances		(A) Total	(B) Unrestricted/Expendable	(C) Restricted/Nonexpendable
Support and Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	(a) Direct public support	5650	5550	100
	(b) Indirect public support			
	(c) Government grants			
	(d) Total (add lines 1(a) through 1(c)) (attach schedule—see instructions)	5650	5550	100
	2 Program service revenue (from Part IV, line (f))			
	3 Membership dues and assessments			
	4 Interest on savings and temporary cash investments	17551	17551	
	5 Dividends and interest from securities			
	6 (a) Gross rents			
	(b) Minus: Rental expenses			
	(c) Net rental income (loss)			
7 Other investment income (Describe <input type="checkbox"/> Securities <input type="checkbox"/> Other)				
8 (a) Gross amount from sale of assets other than inventory				
(b) Minus: cost or other basis and sales expenses				
(c) Gain (loss) (attach schedule)				
9 Special fundraising events and activities (attach schedule—see instructions):				
(a) Gross revenue (not including \$ of contributions reported on line 1(a))				
(b) Minus: direct expenses				
(c) Net income (line 9(a) minus line 9(b))				
10 (a) Gross sales minus returns and allowances				
(b) Minus: Cost of goods sold (attach schedule)				
(c) Gross profit (loss)				
11 Other revenue (from Part IV, line (g))	12	12		
12 Total revenue (add lines 1(d), 2, 3, 4, 5, 6(c), 7, 8(c), 9(c), 10(c), and 11)	23213	23113	100	
Expenses	13 Program services (from line 44(B)) (see instructions)	42711	42711	
	14 Management and general (from line 44(C)) (see instructions)	11010	11010	
	15 Fundraising (from line 44(D)) (see instructions)			
	16 Payments to affiliates (attach schedule—see instructions)			
	17 Total expenses (add lines 16 and 44(A))	53721	11010	42711
Fund Balances	18 Excess (deficit) for the year (subtract line 17 from line 12)	(30508)	12103	(42611)
	19 Fund balances or net worth at beginning of year (from line 74(A))	226724	9296	217428
	20 Other changes in fund balances or net worth (attach explanation)			
	21 Fund balances or net worth at end of year (add lines 18, 19, and 20)	196216	21399	174817

PART II.—Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for most 501(c)(3) and (c)(4) organizations and 4947(a)(1) trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6(b), 8(b), 9(b), 10(b), or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Expenses	22 Grants and allocations (attach schedule)	42711	42711		
	23 Specific assistance to individuals				
	24 Benefits paid to or for members				
	25 Compensation of officers, directors, etc.				
	26 Other salaries and wages				
	27 Pension plan contributions				
	28 Other employee benefits				
	29 Payroll taxes				
	30 Professional fundraising fees				
	31 Accounting fees				
	32 Legal fees	2551		2551	
	33 Supplies				
	34 Telephone				
	35 Postage and shipping				
	36 Occupancy				
	37 Equipment rental and maintenance				
	38 Printing and publications	152		152	
	39 Travel				
	40 Conferences, conventions and meetings				
	41 Interest	53		53	
	42 Depreciation, depletion, etc. (attach schedule)	358		358	
	43 Other expenses (itemize): (a) Misc.	17		17	
	(b) Administrative Expenses	7879		7879	
	(c)				
(d)					
(e)					
(f)					
44 Total functional expenses (add lines 22 through 43)	53721	42711	11010		

PART III.—Statement of Program Services Rendered

List each program service title on lines (a) through (d); for each, identify the service output(s) or product(s) and report the quantity provided. Enter the total expenses attributable to each program service and the amount of grants and allocations included in that total. (See instructions for Part III.)

Expenses (Optional for some organizations—Instructions)

(a)	Organization's primary purpose is to provide funds to Minnesota Zoological Garden.	(Grants and allocations \$ 42711)	
(b)		(Grants and allocations \$)	
(c)		(Grants and allocations \$)	
(d)		(Grants and allocations \$)	
(e)	Other program service activities (attach schedule)	(Grants and allocations \$)	
(f)	Total (add lines (a) through (e)) (should equal line 44(B))	(Grants and allocations \$)	

PART IV.—Program Service Revenue and Other Revenue (State Nature)		Program service revenue	Other revenue
(a)	Fees from government agencies		
(b)	Miscellaneous		12 .
(c)		
(d)		
(e)		
(f)	Total program service revenue (enter here and on line 2)		
(g)	Total other revenue (enter here and on line 11)		12 .

If line 12, Part I, and line 59 are \$25,000 or less, you should complete only lines 59, 66, and 74 and, if you do not use fund accounting, line 73. If line 12 or line 59 is more than \$25,000, complete the entire balance sheet. See instructions.

PART V.—Balance Sheets

Note: Columns (C) and (D) are optional. Columns (A) and (B) must be completed to the extent applicable. Where required, attached schedules should be for end-of-year amounts only.	(A) Beginning of year	End of year		
		(B) Total	(C) Unrestricted/Expendable	(D) Restricted/Nonexpendable
Assets				
45	Cash—non-interest bearing	231297	199808 .	
46	Savings and temporary cash investments			
47	Accounts receivable ▶ _____ minus allowance for doubtful accounts ▶ _____			
48	Pledges receivable ▶ _____ minus allowance for doubtful accounts ▶ _____			
49	Grants receivable			
50	Receivables due from officers, directors, trustees and key employees (attach schedule)			
51	Other notes and loans receivable ▶ _____ minus allowance for doubtful accounts ▶ _____			
52	Inventories for sale or use			
53	Prepaid expenses and deferred charges			
54	Investments—securities (attach schedule)			
55	Investments—land, buildings and equipment: basis ▶ _____ minus accumulated depreciation ▶ _____ (attach schedule)			
56	Investments—other (attach schedule)			
57	Land, buildings and equipment: basis ▶ _____ minus accumulated depreciation ▶ _____ (attach schedule)	1435		
58	Other assets: _____			
59	Total assets (add lines 45 through 58)	232732 .	199808 .	
Liabilities				
60	Accounts payable and accrued expenses	4160	3592 .	
61	Grants payable			
62	Support and revenue designated for future periods (attach schedule)			
63	Loans from officers, directors, trustees and key employees (attach schedule)			
64	Mortgages and other notes payable (attach schedule)			
65	Other liabilities: _____	1848		
66	Total liabilities (add lines 60 through 65)	6008	3592 .	
Fund Balances or Net Worth				
Organizations that use fund accounting, check here <input type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75.				
67	Current funds	226724	196216 .	
68	Land, buildings and equipment fund			
69	Endowment fund			
70	Other funds (Describe ▶ _____)			
Organizations that do not use fund accounting, check here <input type="checkbox"/> and complete lines 71 through 75.				
71	Capital stock or trust principal			
72	Paid-in or capital surplus			
73	Retained earnings or accumulated income			
74	Total fund balances or net worth (see instructions)	226724	196216 .	
75	Total liabilities and fund balances/net worth (see instructions)	232732 .	199808 .	

PART VI.—List of Officers, Directors, and Trustees (List each officer, director, and trustee who compensated or not.) (See Instructions)

(A) Name and address.	(B) Title and average hours per week devoted to position	(C) Compensation (if any)	(D) Contributions to employee benefit plans	(E) Excess account allowance
.....				
SCHEDULE ATTACHED				
.....				
.....				
.....				
.....				

PART VII.—Other Information

- 76** Has the organization engaged in any activities not previously reported to the Internal Revenue Service?
If "Yes," attach a detailed description of the activities.
- 77** Have any changes been made in the organizing or governing documents, but not reported to IRS?
If "Yes," attach a conformed copy of the changes.
- 78** (a) Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
(b) If "Yes," have you filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?
(c) If the organization has gross sales or receipts from business activities not reported on Form 990-T, attach a statement explaining your reason for not reporting them on Form 990-T.
- 79** Was there a liquidation, dissolution, termination, or substantial contraction during the year (see instructions)?
If "Yes," attach a statement as described in the instructions.
- 80** Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization (see instructions)?
If "Yes," enter the name of organization ▶ The Minnesota Zoological Board
and check whether it is exempt OR nonexempt.
- 81** (a) Enter amount of political expenditures, direct or indirect, as described in the instructions N/A
(b) Did you file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?
- 82** Did your organization receive donated services or the use of materials, equipment or facilities at no charge or at substantially less than fair rental value?
If "Yes," you may indicate the value of these items here. Do not include this amount as support in Part I or as an expense in Part II. See instructions for reporting in Part III ▶ N/A
- 83** Section 501(c)(5) or (6) organizations.—Did the organization spend any amounts in attempts to influence public opinion about legislative matters or referendums (see instructions and Regulations section 1.162-20(c))?
If "Yes," enter the total amount spent for this purpose N/A
- 84** Section 501(c)(7) organizations.—Enter amount of:
(a) Initiation fees and capital contributions included on line 12 N/A
(b) Gross receipts, included in line 12, for public use of club facilities (see instructions) N/A
(c) Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion (see instructions)?
- 85** Section 501(c)(12) organizations.—Enter amount of:
(a) Gross income received from members or shareholders N/A
(b) Gross income received from other sources (do not net amounts due or paid to other sources against amounts due or received from them) N/A
- 86** Public interest law firms.—Attach information described in instructions.
- 87** List the States with which a copy of this return is filed ▶ Minnesota
- 88** During this tax year did you maintain any part of your accounting/tax records on a computerized system?
- 89** The books are in care of ▶ Paul A. Verret Telephone No. ▶ 224-5463
Located at ▶ c/o The Saint Paul Foundation, 1120 Norwest Center, St.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer _____ Date _____ Title _____

Paid Preparer's Use Only

Preparer's signature Richard T. Olson, CPA Date 8/27/84 Check if self-employed 468-60

Firm's name (or yours, if self-employed) and address PEAT, MARSHALL, FRENCH & CO. ZIP code _____

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: Donor Recognition Fund

History and Purpose:

Contributions have been received since December of 1980 (largely reimbursement checks from the state to a ^{BOARD MEMBER} state legislator who then contributed them to this fund). A Donor Recognition event was held in May of 1982 with the majority of these funds. A small balance remains.

Disbursement Procedures:

To be disbursed for activities related to Donor Recognition.

Balance @ 8/31/84: \$158

Donors July 1, 1984 to August 31, 1984:

None

Grant No.	Grantee	Amount	Fund	Fd
12-85	Garnatz + Gorenli, Inc.	\$1,750	1515	6/85 ²⁸
13-85	Garnatz + Gorenli, Inc.	\$ 980	1515	7/85?
14-85	Chic. foot. Society	2,500	1515	7/85?
15-85	Ingrid Schmidt	100	1515	10-18-85
16-85	Kennel Johnson	100	Soc-Interns	
17-85	M26 - Well for MN youth	3936	Em Eg.	
18-85	M26 NT program	10,249.14 *	NT	
		4,711.86		
		\$ 14,961.		
19-85	Torps Music Center	\$1,042.	Society-Audio Eg.	

Check
w/ Allison
re sub-
mitted



Minnesota Zoological Garden Foundation

1120 Norwest Center
Saint Paul, Minnesota 55101

(612) 224-5463

August 15, 1984

Mr. Steve Iserman, Director
Minnesota Zoological Garden
12101 Johnny Cake Ridge Road
Apple Valley, Minnesota 55124

Dear Mr. Iserman:

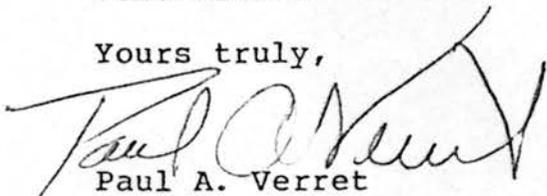
Peat, Marwick, Mitchell and Company, 1600 Conwed Tower, 444 Cedar Street, St. Paul, Minnesota, 55101, are making their usual examination of our financial statements, and we shall be obliged, therefore, if you will verify the correctness of the following information regarding monies received by the Minnesota Zoological Garden from us during the period from July 1, 1983, through June 30, 1984.

ISIS	\$ 2,045.00
Onan Conference Grant	740.43
Society Grants:	
Special Events	1,710.00
Biotelemetry	734.44
Interns	2,100.00
Seminars	214.15
Education Sanford	1,000.00
Education Thorpe	2,271.78
Northern Trail	30,012.06
Emergency Equipment Fund	1,995.00

— see other side

Please sign and explain any differences below and reply directly to our auditors. A return envelope is enclosed for your convenience.

Yours truly,


Paul A. Verret
Secretary

The amount(s) and information stated above are correct.
 incorrect.

Signed: 

PV:lb

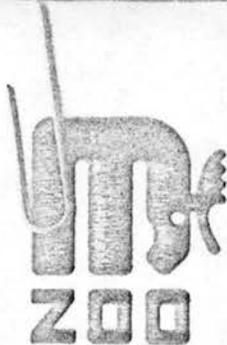
cc.0363

*with the
exception
noted
on
reverse
side.*

Northern Trail fund:

Our records show a total of \$30,020.22 which consists of a May 18, 1984 grant of \$28,700 and \$1,320.22* in August 1983. The difference is likely explained by the attached correspondence in which the MZGF advises that they recorded a grant of the book-value of a Xerox machine donated to the Zoo; however, our records only have the actual option-to-purchase balance of \$1320.22.

	1320,22
* lease/purchase price	
grant print out shows	1200,20
grant resolution shows	<u>1312,06</u>



Minnesota Zoological Garden Foundation

1120 Norwest Center
Saint Paul, Minnesota 55101

(612) 224-5463

August 15, 1984

Mr. Steve Iserman, Director
Minnesota Zoological Garden
12101 Johnny Cake Ridge Road
Apple Valley, Minnesota 55124

Dear Mr. Iserman:

Peat, Marwick, Mitchell and Company, 1600 Conwed Tower, 444 Cedar Street, St. Paul, Minnesota, 55101, are making their usual examination of our financial statements, and we shall be obliged, therefore, if you will verify the correctness of the following information regarding monies received by the Minnesota Zoological Garden from us during the period from July 1, 1983, through June 30, 1984.

- ISIS
- Onan Conference Grant
- Society Grants:
 - Special Events
 - Biotelemetry
 - Interns
 - Seminars *ok*
 - Education Sanford
 - Education Thorpe
 - * Northern Trail
 - Emergency Equipment Fund

ok \$ 2,045.00 - 1870 2/84 9/17/83 8.3/84; ~~17~~
ok 740.43 - 344.38 Lewis 5/84 171.60 8/130 8/19/84 224.45 4/27 Wright
ok 1,710.00 - over
ok 734.44 444/84 290.44 9/12/83
ok 2,100.00 - over
ok 214.15 - 214.15 10/28/83
ok 1,000.00 - over
~~30,012.06~~ 28,700 5/18/84 8176.10 8/15/83 (Verret) buyout
ok 1,995.00 7/6/83 price 1994

Please sign and explain any differences below and reply directly to our auditors. A return envelope is enclosed for your convenience.

Yours truly,

Paul A. Verret
Secretary

The amount(s) and information stated above are () correct.
() incorrect.

Signed: _____

PV:lb

cc.0363

* option to purchase *Verret*
 1320.22
 38700
 30020.22 NT

~~Special Events~~ Interns

11/15	R. Merchlewitz	100
11/1	"	100
10/6	"	100
9/20	K. Cassen	630
8/30	"	70
8/30	Joel Sund	500
8/30 8/16	C. Needham	100
8/16	"	100
8/8	R. Nelson	150
6/27	"	150
6/27	C. Needham	100
		<u>2100</u>

Sanford
1000*

Special Events

*395
1315
<u>1710</u>

MECC 10/4/83

T. Horpe

1939.56*
302.77
29.45
<u>2271.78</u>

7/27
6/27/83

*reprogrammed for Daisy Olson Earthlore 10/31/83 3334.56



MZGF
Minnesota Zoological Garden Foundation

1120 Northwestern National Bank Building
Saint Paul, Minnesota 55101

(612) 224-5463

February 11, 1986

Mr. Stephen A. Iserman
Acting Director
Minnesota Zoological Garden
Apple Valley, Minnesota 55124

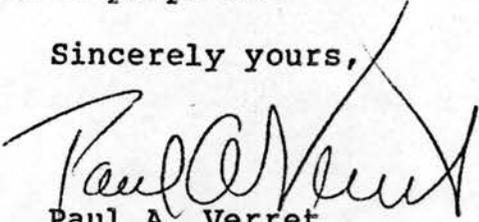
Dear Mr. Iserman:

On February 3, 1986, the Minnesota Zoological Garden requested payment of \$7,000, to Minnesota Zoological Garden. In accordance with this request, Grant Number 1-86 in the amount of \$7,000 has been approved for the following requested purpose:

<u>Grant No.</u>	<u>Grantee</u>	<u>Purpose</u>	<u>Amount</u>	<u>Fund</u>
1-86	Minnesota Zoological Garden	To cover February salaries	\$7,000	ISIS

Since this grant is for payment of an invoice, please report that the funds have been used for the approved purpose.

Sincerely yours,


Paul A. Verret
Secretary

PAV:nl
Encl.

mzla

**MINNESOTA ZOOLOGICAL
GARDEN FOUNDATION**

2518

DATE	DESCRIPTION	AMOUNT	DEDUCTION	NET AMOUNT
2/7/1986	Minnesota Zoological Garden ISIS Grant	7,000.00		7,000.00
CHECK DATE 2/7/86	CONTROL NUMBER 2518	TOTALS	7,000.00	7,000.00

**MINNESOTA ZOOLOGICAL
GARDEN FOUNDATION**

**FIRST BANK SAINT PAUL
ST. PAUL, MN 55101
22-1/960**

2518

**PAY
TO THE
ORDER OF**

Minnesota Zoological Garden

DATE

2/7/1986

CONTROL NO.

2518

AMOUNT

\$7,000.00***

Paul C. [Signature]

December 3, 1985

Mr. Paul Verret, Secretary
Minnesota Zoological Garden Foundation
1120 Norwest Center
Saint Paul, Minnesota 55101

Dear Mr. Verret:

This letter is to report to the Minnesota Zoological Garden Foundation that the following grant funds (received after May 1985) have been used for the approved purpose.

Grant #	Grantee	Amount	Fund
12-85	Garnatz & Grovender, Inc.	\$1,750.00	ISIS
13-85	Garnatz & Grovender, Inc.	\$980.00	ISIS
14-85	Chicago Zoological Society	\$2,500.00	ISIS
15-85	Ingrid Schmidt	\$100.00	ISIS
16-85	Roland Johnston	\$100.00	Society-Interns
17-85	Minnesota Zoological Garden (Minnesota Trail well)	\$3,936.00	Emergency Equipment
18-85	Minnesota Zoological Garden (Northern Trail fencing)	\$10,249.14	Northern Trail
19-85	Torps Music Center	\$1,042.00	Society-Audio Equipment

I believe this list brings us up to date on our reporting requirements. If you have additional needs, please let me know.

Sincerely,



Stephen A. Iserman
General Director

SAI:gdb



(four)

<u>Grant #</u>	<u>Grantee</u>	<u>amt.</u>	<u>Fund</u>
30-85	Roland Johnston	100.	Society - Interns
21-85-	" "	75.	" "

m265 c

June 12, 1985

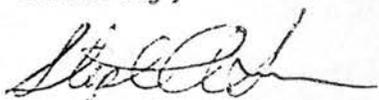
Ms. Mariam C. Noland
 Minnesota Zoological Garden Foundation
 1120 Norwest Center
 Saint Paul, Minnesota 55101

Dear Ms. Noland:

This letter is a follow-up to a letter dated June 11, 1985 and its purpose is to verify that grant funds provided by the Minnesota Zoological Garden Foundation to the Minnesota Zoo have been used for approved purposes.

Grant No.	Grantee	Amount	Fund
48-83	AVC Systems, Inc.	\$ 159.00	Knopf - Education
49-83	Ikola Designs	\$ 464.25	ISIS
50-83	Burnsville Printing Co.	\$ 210.00	Thorpe - Education
51-83	Sanford Friedman	\$ 138.26	Society - Seminars
52-83	Rodney Flynn	\$ 495.18	Society - Seminars
53-83	Jeremy Mallinson	\$ 293.00	Society - Seminars
54-83	Dr. Tim Clutton-Brock	\$ 500.00	Society - Seminars
55-83	Sheronne Mulry	\$ 100.00	Society - Interns
56-83	ISIS dues	\$ 100.00	ISIS
57-83	Edmund Scientific Co.	\$ 24.80	Knopf - Education
58-83	Carolina Biological Supply Co.	\$ 414.29	Knopf - Education
59-83	Nature House	\$ 33.60	Knopf - Education
73-83	Able Amusement	\$ 71.00	Thorpe - Education
99-83*	John Lewis	\$ 14.15	Society - Seminars

Sincerely,



Stephen A. Iserman
 General Director

SAI:gdb

*Erroneously reported on 6/11/85 as Grant No. 98-83.



June 11, 1985

Ms. Mariam C. Noland
 Minnesota Zoological Garden Foundation
 1120 Norwest Center
 Saint Paul, Minnesota 55101

Dear Ms. Noland:

This is to report to the Minnesota Zoological Garden Foundation that the following grant funds have been used for the approved purpose.

Grant No.	Grantee	Amount	Fund
29-83	Kelly Rauschel	\$ 100.00	Society - Interns
30-83	A & G Associates	\$ 74.00	Society - Audio Equipment
31-83	MZG for Continuing Ed. Coord.	\$7,000.00	Knopf
32-83	AVC Systems, Inc.	\$ 608.00	Knopf
34-83	Tierney Brothers, Inc.	\$1,592.40	Knopf
35-83	Continental Loose Leaf	\$ 76.50	ISIS
41-83	Tierney Brothers, Inc.	\$ 46.45	Knopf
42-83	Tierney Brothers, Inc.	\$ 112.35	Knopf
43-83	Electronic Center, Inc.	\$ 76.47	Society - Audio Equipment
44-83	Sheronne Mulry	\$ 100.00	Society - Interns
46-83	Sheronne Mulry	\$ 100.00	Society - Interns
47-83	Sanford Friedman	\$ 184.96	Society - Seminars
60-83	AVC Systems, Inc.	\$ 41.22	Dye Family
61-83	Schaak Electronics, Inc.	\$1,373.95	Dye Family - Education
62-83	Heathkit Electronic Center	\$ 595.56	Dye Family/Thorpe - Education
63-83	Ahlgren Construction	\$ 53.94	Thorpe Grant - Education
64-83	AVC Systems, Inc.	\$ 591.22	Thorpe - Education
65-83	Team Electronics	\$ 67.30	Thorpe - Education
66-83	Carolina Biological Supply Co.	\$ 231.13	Thorpe - Education
67-83	AVC Systems, Inc.	\$ 220.00	Thorpe - Education
68-83	AVC Systems, Inc.	\$ 145.44	Thorpe - Education
69-83	Able Amusement Company	\$ 151.69	Thorpe - Education
70-83	Radio Shack	\$ 12.50	Thorpe - Education
71-83	Digital Den	\$ 25.00	Thorpe - Education
72-83	Coast to Coast	\$ 83.23	Thorpe - Education
74-83	Travel Store	\$ 674.08	Onan Foundation
75-83	Schaak Electronics, Inc.	\$ 132.50	Thorpe - Education
76-83	True Value Hardware	\$ 46.26	Thorpe - Education
77-83	Able Amusement Company	\$ 53.40	Thorpe - Education
78-83	Carolina Biological Supply Co.	\$ 27.09	Thorpe - Education



Grant No.	Grantee	Amount	Fund
79-83	Frank Wright	\$ 224.45	Onan Foundation
80-83	Rebecca Nelson	\$ 150.00	Society - Interns
81-83	Coast to Coast, Apple Valley	\$ 29.45	Thorpe - Education
82-83	Cheryl Needham	\$ 100.00	Society - Interns
83-83	Schaak's Digital Den	\$1,995.00	Emergency Equipment
84-83	Ahlgren Construction Co.	\$ 267.05	Thorpe - Education
85-83	Nelson's Office Supply Stores	\$ 9.85	Thorpe - Education
86-83	Radio Shack	\$ 25.87	Thorpe - Education
87-83	Data Copy Inc.	\$ 175.00	ISIS
88-83	Rebecca Nelson	\$ 150.00	Society - Interns
89-83	Cheryl Needham	\$ 100.00	Society - Interns
90-83	Cheryl Needham	\$ 100.00	Society - Interns
91-83	Kathryn Cassem	\$ 70.00	Society - Interns
92-83	Joel Sund	\$ 500.00	Society - Interns
93-83	Martha Bigalk	\$ 171.60	Onan Foundation
94-83	Radio Shack	\$ 290.44	Society - Biotelemetry
95-83	Kathryn Cassem	\$ 630.00	Society - Interns
96-83	MECC	\$1,315.00	Society - Special Events
97-83	Diane Merchlewitz	\$ 100.00	Society - Interns
98-83	John Lewis	\$ 14.15	Society - Seminars
100-83	Christen Wemmer	\$ 200.00	Society - Seminars
101-83	MZG- Earthlore, Inc.	\$1,000.00	Sanford - Education
	"	\$1,939.56	Thorpe - Education
	"	\$ 395.00	Society - Special Events
102-83	Diane Merchlewitz	\$ 100.00	Society - Interns
103-83	Diane Merchlewitz	\$ 100.00	Society - Interns
1-84	Software Banc	\$ 444.00	Society - Biotelemetry
4-84	MZG - reimbursement	\$ 344.38	Onan Foundation
5-84	Columbia University	\$ 100.00	ISIS
6-84	Fox & Geller	\$ 350.00	ISIS
7-84	Steven A. Reisman	\$ 120.00	ISIS
8-84	MZG reimbursement	\$ 100.00	Society - Seminars
9-84	MZG reimbursement for intern	\$ 321.00	Society - Interns
10-84	Teleterminals	\$3,295.05	ISIS
11-84	PC Connections	\$1,842.00	ISIS
1-85	Borland International	\$ 119.90	ISIS
2-85	Fox & Geller, Inc.	\$ 199.00	ISIS
3-85	MZG - Zooplan Associates	\$10,000.00	F. R. Bigelow Foundation
4-85	Seaware Corporation	\$ 30.00	ISIS
5-85	J & M Systems, Ltd.	\$ 99.00	ISIS
6-85	Borland International	\$ 164.85	ISIS
7-85	Garnatz & Grovender	\$ 735.00	ISIS
8-85	Tom Foose	\$ 300.00	ISIS
9-85	MZG - conference registration	\$ 585.00 *	Onan Foundation
10-85	S & T Office Products	\$ 411.00	ISIS
11-85	Tom Foose	\$ 300.00	ISIS

Sincerely,

SAI

Stephen A. Iserman
General Director

SAI:gdb

* 95.69 Society Seminars

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: Northern Trek Fund

History and Purpose:

These funds are the remainder of the largest single fundraising effort of the Foundation. Over one million dollars was raised between May of 1979 and the present time. Approximately \$860,000 has been granted to the Zoological Gardens or vendors for Northern Trek Exhibits.

Disbursement Procedures:

Proposals for use of these funds are to be submitted for review. These proposals are to be approved by the Director of the Zoological Garden.

Balance @ 8/31/84: \$115,401

(Grant 98-83 ^{1,200.20} \$1,312.06 to purchase Xerox for zoo from NT fund (8/15/83) *recorded 10/13/83*)

Donors July 1, 1984 to August 31, 1984:

None

	Balance 9/30/83	\$ 184,412	
10/83	Grant 98-83 Xerox lease purchase/donation to zoo	(1,200.20)	
5/84	Grant 3-84 NT development (1st payment of \$153,500 grant)	(28,700)	\$183,212
8/84	Grant 3-84 2nd payment of \$153,500 grant	(40,000)	154,512
			114,512
	INTEREST?? + \$889		115,401
2/85	Grant 3-84 3rd payment (final) of \$153,500 grant	<i>84,800</i>	30,601
11/85	Grant _____ Horse/Camel & Bison/Wapiti fencing	10,249.14	20,352

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: Emergency Equipment Fund

History and Purpose:

The Fund was established in May of 1978 through an initial allocation of \$30,000 of unrestricted Zoological Garden Funds for the purpose of securing equipment based upon Zoological Garden staff requests. The equipment which has been purchased has been highly specialized and has been purchased through this fund to avoid competitive bidding practices (required for expenditures of state money). Although the primary funding source since inception has been allocations of unrestricted funds, several contributions have been made directly to the Fund (when contributors desired to share in the cost of certain equipment purchases).

Disbursement Procedures:

Disbursements are made to particular equipment vendors based upon Zoological Garden staff requests which have been approved by the Director of the Zoological Garden.

Balance @ 8/31/84: \$3,936

Donors July 1, 1984 to August 31, 1984:

None

11/85 Grant No. _____ Minnesota well project \$ 3,936 BALANCE 0

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: Snow Leopard Exhibit Fund

History and Purpose:

The Fund was created in September of 1978 when Rahr Melting Company donated \$10,000 to begin a fund for the Snow Leopard Exhibit. The total required for this exhibit is now more than \$1,000,000 and the exhibit has not been scheduled for construction.

Disbursement Procedures:

Disbursements for construction costs related to Snow Leopard Exhibit. Payment only after written request approved by the Director of the Zoological Garden.

Balance @ 8/31/84: \$10,000

Donors July 1, 1984 to August 31, 1984:

None

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: International Species Inventory System (I.S.I.S.) Fund

History and Purpose:

The fund was established in ea
for the International Species
date have been principally
Colorado Springs, Colorado.

Handwritten notes on a piece of paper:
6/85 26 2/12 4 1515 \$1750
7/85
Garnatz Grovender, Inc. 980.
Chicago Zool Soc. (overpayment) 2500
9/85 Ingrid Schmidt (translation costs) 100

gifts
ons to
ald of

Disbursement Procedures:

Disbursements from the fun
party vendors based upon wri
staff and approved by the Mi

o third
.S.I.S.
ector.

Balance @ 8/31/84: \$2,404

Donors July 1, 1984 to August 31, 1984:

Chicago Zoological Society - \$2,500

		BALANCE
8/31/84 balance:		\$ 2,404
9/19/84	Payment to Fox & Geller for dBase III utilities (350.00)	2,054
10/11/84	Payment to Stephen A. Reinman, tape reading (120.00)	1,934
Nov. 84	Deposit from Smithsonian +10,000.00	11,934
Nov. 84	Deposit from New York Zoological Society + 1,100.00	13,034
Jan. 85	Deposit from New York Zoological Society + 3,300.00	16,334
2/85	Borland International - computer software (119.90)	16,214.10
?	Teleterminals (3,295.05)	12,919.05
?	PC Connection (1,842)	11,077.05
2/85	Fox & Geller - computer software (199.00)	10,878.05
3/85	Deposit from Audubon Zoo + 500.00	11,378.05
3/85	Deposit from PC Connection + 20.00	11,398.05
3/85	Seaware Corp. - extended batch language (30.00)	11,368.05
3/85	J & M Systems, Ltd. - memory minder diagnostic (99.00)	11,269.05
3/85	Garnatz & Grovender - FORTRAN programming (735.00)	10,534.05
3/85	Tom Foose - editing Mammalian range abbr. (300.00)	10,234.05
5/85	S & T Office Products - office desk (411.00)	9,923.05
5/85	Tom Foose - editing herp abbr. (300.00)	9,523.05
** 3/85	Borland International -upgrade Turbo Pascal 3.0 (164.85)	9,358.20
6/85	Garnatz & Grovender-consulting for ISIS (1,750)	7,600.20
7/85	Garnatz & Grovender, Inc. (980.)	6,620.20
7/85	Chicago Zool. Society (overpayment of grant) (2,500.)	4,120.20
9/85	Ingrid Schmidt (translation costs) (100.)	4,020.20

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: International Species Inventory System (I.S.I.S.) Fund

History and Purpose:

The fund was established in early 1980 to hold designated gifts for the International Species Inventory System. Contributions to date have been principally from Mr. William Gruenerwald of Colorado Springs, Colorado.

Disbursement Procedures:

Disbursements from the fund are made to I.S.I.S. or to third party vendors based upon written requests prepared by I.S.I.S. staff and approved by the Minnesota Zoological Garden Director.

Balance @ 8/31/84: \$2,404

Donors July 1, 1984 to August 31, 1984:

Chicago Zoological Society - \$2,500

		BALANCE
8/31/84 balance:		\$ 2,404
9/19/84 Payment to Fox & Geller for dBase III utilities	(350.00)	2,054
10/11/84 Payment to Stephen A. Reinman, tape reading	(120.00)	1,934
Nov. 84 Deposit from Smithsonian	+10,000.00	11,934
Nov. 84 Deposit from New York Zoological Society	+ 1,100.00	13,034
Jan. 85 Deposit from New York Zoological Society	+ 3,300.00	16,334
2/85 Borland International - computer software	(119.90)	16,214.10
? Teleterminals	(3,295.05)	12,919.05
? PC Connection	(1,842)	11,077.05
2/85 Fox & Geller - computer software	(199.00)	10,878.05
3/85 Deposit from Audubon Zoo	+ 500.00	11,378.05
3/85 Deposit from PC Connection	+ 20.00	11,398.05
3/85 Seaware Corp. - extended batch language	(30.00)	11,368.05
3/85 J & M Systems, Ltd. - memory minder diagnostic	(99.00)	11,269.05
3/85 Garnatz & Grovender - FORTRAN programming	(735.00)	10,534.05
3/85 Tom Foose - editing Mammalian range abbr.	(300.00)	10,234.05
5/85 S & T Office Products - office desk	(411.00)	9,923.05
5/85 Tom Foose - editing herp abbr.	(300.00)	9,523.05
** 3/85 Borland International -upgrade Turbo Pascal 3.0	(164.85)	9,358.20
6/85 Garnatz & Grovender-consulting for ISIS	(1,750)	7,600.20
7/85 Garnatz & Grovender, Inc.	(980.)	6,620.20
7/85 Chicago Zool. Society (overpayment of grant)	(2,500.)	4,120.20
9/85 Ingrid Schmidt (translation costs)	(100.)	4,020.20

MNZ.0022

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: Onan Foundation Conference Fund

History and Purpose:

The Fund was established in July of 1982. A contribution was made from the Onan Family Foundation to support attendance of Zoological Garden staff at an international conference in Helsinki. Zoological Garden staff cannot attend such conferences with state funds because a moratorium on travel has been imposed by the State. Although attendance at the original conference in Helsinki was cancelled, the Onan Family Foundation agreed to leave these funds with the Zoological Garden Foundation for possible future conference attendance.

Disbursement Procedures:

Requests for specific conference attendance will be requested by Zoological Garden staff and will be approved by the Director of the Zoological Garden. Support for a particular conference should be reviewed with the Onan Family Foundation staff.

Balance @ 8/31/84: \$ 585

Donors July 1, 1984 to August 31, 1984:

None

8/31/84 balance:		\$ 585
5/7/85 - Towards costs of International Theriological Conference: R. Tilson; M. DonCarlos	(\$585)	0 . .

ANALYSIS OF RESTRICTED FUNDS
MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Name: Minnesota Zoological Society Fund

History and Purpose:

The Fund was established in June of 1982 after the Minnesota Zoological Society granted \$35,160 to the Foundation. This grant was made immediately after the Minnesota Zoological Garden Board designated the Minnesota Zoological Garden Foundation as the primary fundraising organization of the Zoological Garden. The following amounts were contributed by the Society for the purpose indicated:

Audio Equipment	\$ 2,684
Biotelemetry	17,605
Special Events	1,710
Interns	7,780
Seminars	5,381
	<u>\$35,160</u>
	=====

Disbursement Procedures:

Disbursements are requested by Zoological Garden staff who indicate the designation within the society fund. All requests are approved by the Director of the Zoological Garden before payment.

Balance @ 8/31/84:

Audio Equipment	\$ 1,042	⁵ 1042 = 0
Biotelemetry	10	
Special Events	-0-	
Interns	890	(321.00) ¹ (100) ⁴ = \$469
Seminars	2,791	(100) ² (95.69) ³ = \$369
	<u>\$ 4,733</u>	
	=====	

Donors July 1, 1984 to August 31, 1984:

None

1. Internship for Vet Tech Intern David Clugston \$321 (11/84)
2. Honorarium for Dr. Thomas Lovejoy \$100 (10/84)
3. Balance of conf. reg. fees for Int. Ther. Conf. see Onan Foundation account \$ 95.69 (5/85)
4. Internship Vet Tech, Roland Johnston 100.00 (10/85)
5. Requested Audio equipment for Thomas Lovejoy 1042 (11/85)
6. Roland Johnston, Vet Tech Intern 100 12-85

begin 7/15/82

Minnesota Zoological Garden Foundation
Grants Listing for the fiscal year ending June 30, 1983
April 30, 1983

Grant No.	Grantee	Payee	Amount	Fund	Date Paid	Purpose
1-83	Minnesota Zoological Garden	Radio Shack	\$ 16,860.35	MN Zoo Society: Bio.	7/15/82	Computer Purchase
2-83	Minnesota Zoological Garden	Ben Beck	331.00	MN Zoo Society: Seminar	7/15/82	Seminar of the Zoo
3-83	Minnesota Zoological Garden	William Zielinski	600.00	MN Zoo Society: Interns	7/15/82	Internship
4-83	Minnesota Zoological Garden	Kathy Bjork	400.00	MN Zoo Society: Interns	7/15/82	Internship
5-83	Minnesota Zoological Garden	Allison Leete	100.00	MN Zoo Society: Interns	7/15/82	Internship
6-83	Minnesota Zoological Garden	Janis Stich	100.00	MN Zoo Society: Interns	7/15/82	Internship
7-83	Minnesota Zoological Garden	Michall Martin	25.00	MN Zoo Society: Interns	7/15/82	Internship
8-83	Minnesota Zoological Garden	Anita Monson	100.00	MN Zoo Society: Interns	7/15/82	Internship
9-83	Minnesota Zoological Garden	Comptroller, Mpls.	120.00	MN Zoo Society: Interns	8/12/82	Internship
10-83	Minnesota Zoological Garden	William Zielinski	600.00	MN Zoo Society: Interns	8/12/82	Internship
11-83	Minnesota Zoological Garden	Allison Leete	200.00	MN Zoo Society: Interns	8/12/82	Internship
12-83	Minnesota Zoological Garden	Janis Stich	200.00	MN Zoo Society: Interns	8/12/82	Internship
13-83	ISIS	Phil Garnatz	1,000.00	ISIS	8/23/82	Computer Software
14-83	ISIS	Karen Jones	300.00	ISIS	8/23/82	Internship
15-83	Minnesota Zoological Garden	Mary Delage	320.00	MN Zoo Society: Interns	8/24/82	Internship
16-83	Minnesota Zoological Garden	Judy Mikoli	320.00	MN Zoo Society: Interns	8/24/82	Internship
17-83	Minnesota Zoological Garden	Lesi Chinrock	320.00	MN Zoo Society: Interns	8/24/82	Internship
18-83	Minnesota Zoological Garden	Barb Houde	240.00	MN Zoo Society: Interns	8/24/82	Internship
19-83	Minnesota Zoological Garden	Comptroller, Mpls.	30.00	MN Zoo Society: Interns	9/01/82	Internship
20-83	Minnesota Zoological Garden	Anita Monson	100.00	MN Zoo Society: Interns	9/01/82	Internship
21-83	Minnesota Zoological Garden	Kelly Raushel	100.00	MN Zoo Society: Interns	10/15/82	Internship
22-83	Minnesota Zoological Garden	Comptroller, Mpls.	120.00	MN Zoo Society: Interns	10/15/82	Internship
23-83	ISIS	Paul Srubie	560.00	ISIS	10/25/82	Consultant
24-83	ISIS	DR. U.S. Seal	1,915.00	ISIS	10/25/82	ISIS Project
25-83	ISIS	S and T Office Prod	750.00	ISIS	10/15/82	Office Equipment
26-83	Minnesota Zoological Garden	Jeremy Mallinson	300.00	MN Zoo Society: Seminar	11/15/82	Honorarium
27-83	Minnesota Zoological Garden	Kelly Raushel	100.00	MN Zoo Society: Interns	11/15/82	Internship
28-83	Minnesota Zoological Garden	Washington School	63.45	Northern Trek	11/30/82	Reissue of check
29-83	Minnesota Zoological Garden	Kelly Raushel	100.00	MN Zoo Society: Interns	1/04/83	Internship
30-83	Minnesota Zoological Garden	A&G Associates	74.00	MN Zoo Society: Audio	1/04/83	Cassette Tapes
31-83	Minnesota Zoological Garden	MN Zoo. Garden	7,000.00	Education Knopf	1/28/83	Education Coordinator
32-83	Minnesota Zoological Garden	AVC Systems, Inc.	608.00	Education Knopf	1/28/83	Outfitter Grant
33-83	Minnesota Zoological Garden	Ahlgren Const., Inc.	50.15	Education Knopf	1/04/83	Bulletin Board
34-83	Minnesota Zoological Garden	Tierney Bros., Inc.	1,592.40	Education Knopf	2/23/83	Signboard and Letters
35-83	ISIS	Continental Loose Leaf, Inc.	76.50	ISIS	2/23/83	Divider Tabs
36-83	ISIS	Stuart-Hooper Business Forms Co.	124.80	ISIS	2/23/83	Index Tab Sets
37-83	ISIS	Stuart-Hooper Business Forms Co.	102.90	ISIS	2/23/83	Index Tab Sets
38-83	ISIS	Dynamic Marketing	169.08	MN Zoo Society: Audio	2/23/83	Batteries
39-83	Minnesota Zoological Garden	Dynamic Marketing	98.54	MN Zoo Society: Audio	2/23/83	Battery Chargers
40-83	Minnesota Zoological Garden	Dynamic Marketing	1,223.93	MN Zoo Society: Audio	2/23/83	Cassette Players
41-83	Minnesota Zoological Garden	Tierney Bros., Inc.	46.45	Education Knopf	2/23/83	Tape
42-83	Minnesota Zoological Garden	Tierney Bros., Inc.	112.35	Education Knopf	2/23/83	Tape

Minnesota Zoological Garden Foundation
 Grants Listing for the fiscal year ending June 30, 1983
 April 30, 1983
 (continued)

Grant No.	Grantee	Payee	Amount	Fund	Date Paid	Purpose
43-83	Minnesota Zoological Garden	Electronic Center Inc.	76.47	MN Zoo Society: Audio	2/23/83	Electronic Equipment
44-83	Minnesota Zoological Garden	Sheronne Mulry	100.00	MN Zoo Society: Interns	2/23/83	Internship
45-83	Minnesota Zoological Garden	Lloyd Grandprey	208.75	Education Knopf	2/23/83	Plywood Box for Educational Unit
46-83	Minnesota Zoological Garden	Sheronne Mulry	100.00	MN Zoo Society: Interns	2/23/83	Internship
47-83	Minnesota Zoological Garden	Sanford Friedman	184.96	MN Zoo Society: Seminars	2/23/83	Seminar/Workshop Attendance
48-83	Minnesota Zoological Garden	AVC Systems, Inc.	159.00	Education Knopf	3/14/83	Telex Stop Kits
49-83	ISIS	Ikola Designs	464.25	ISIS	3/14/83	New Lab. Data Forms
50-83	Minnesota Zoological Garden	Burnsville Printing Co	210.00	Education Thorpe	3/14/83	Lab. Data Office Form
51-83	Minnesota Zoological Garden	Sanford Friedman	138.26	MN Zoo Society: Seminars	3/14/83	Seminar Attendance
52-83	Minnesota Zoological Garden	Rodney Flynn	495.18	MN Zoo Society: Seminars	3/14/83	Seminar Attendance
53-83	Minnesota Zoological Garden	Jeremy Mallinson	293.00	MN Zoo Society: Seminars	3/14/83	Seminar Attendance
54-83	Minnesota Zoological Garden	Dr. Tim Clutton-Brock	500.00	MN Zoo Society: Seminars	4/04/83	Seminar Attendance
55-83	Minnesota Zoological Garden	Sheronne Mulry	100.00	MN Zoo Society: Interns	4/04/83	Seminar Attendance
56-83	ISIS	ISIS	100.00	ISIS	4/04/83	Dues
57-83	Minnesota Zoological Garden	Edmund Scientific Co.	24.80	Education Knopf	4/04/83	Magnifier
58-83	Minnesota Zoological Garden	Carolina Biological Supply Co.	414.29	Education Knopf	4/04/83	Educational Kits
59-83	Minnesota Zoological Garden	Nature House	33.60	Education Knopf	4/04/83	Educational Kits
60-83	Minnesota Zoological Garden	AVC Systems, Inc.	41.22	Education Knopf	5/13/83	Scotch Carts AA30
61-83	Minnesota Zoological Garden	Schaak Electronics, Inc.	1,373.95	Education Knopf	5/13/83	Microcomputer
62-83	Minnesota Zoological Garden	Heathkit Electronic Center	595.56	Education Knopf	5/13/83	Scope Wired & Probe
63-83	Minnesota Zoological Garden	Ahlgren Const., Inc.	53.94	Education Thorpe	\$335.04	
64-83	Minnesota Zoological Garden	AVC Systems, Inc.	591.22	Education Thorpe	\$260.52	
65-83	Minnesota Zoological Garden	Team Electronics	67.30	Education Thorpe	5/13/83	Modify Cabinet
66-83	Minnesota Zoological Garden	Carolina Biological Supply Co.	231.13	Education Thorpe	5/13/83	Telex Phone/3M Scotch/Telex Equip. Saft/Gould Electronic Pulse Moniter

Minnesota Zoological Garden Foundation
 Grants Listing for the Fiscal Year Ending June 30, 1984
 June 30, 1984

Grant No.	Grantee	Payee	Amount	Fund	Date Paid	Purpose
79-83	Minnesota Zoological Garden	Frank Wright	224.45	Onan Foundation	7/12/83	Conference Travel
80-83	Minnesota Zoological Garden	Rebecca Nelson	150.00	MN Zoo Society: Interns	7/12/83	Internship
81-83	Minnesota Zoological Garden	Coast to Coast	29.45	Education Thorpe	7/12/83	Supplies
82-83	Minnesota Zoological Garden	Cheryl Needham	100.00	MN Zoo Society: Interns	7/12/83	Internship
83-83	Minnesota Zoological Garden	Schaak's Digital Den	1,995.00	Emergency Equipment Fund	7/12/83	Apple Daisy Wheel Fund
84-83	Minnesota Zoological Garden	Ahlgren Construction Co.	267.05	Education Thorpe	8/03/83	Graphic Panel/ Materials
85-83	Minnesota Zoological Garden	Nelson's Office Supply	9.85	Education Thorpe	8/03/83	Supplies
86-83	Minnesota Zoological Garden	Radio Shaak	25.87	Education Thorpe	8/03/83	Outfitters Computer Supplies
87-83	Minnesota Zoological Garden	Data Copy, Inc.	175.00	ISIS	8/03/83	Computer Rental/one month
88-83	Minnesota Zoological Garden	Rebecca J. Nelson	150.00	MN Zoo Society: Interns	8/25/83	Internship
89-83	Minnesota Zoological Garden	Cheryl Needham	100.00	MN Zoo Society: Interns	8/25/83	Internship
90-83	Minnesota Zoological Garden	Cheryl Needham	100.00	MN Zoo Society: Interns	8/25/83	Internship
91-83	Minnesota Zoological Garden	Kathryn Cassem	70.00	MN Zoo Society: Interns	9/09/83	Internship
92-83	Minnesota Zoological Garden	Joel Sund	500.00	MN Zoo Society: Interns	9/09/83	Internship
93-83	Minnesota Zoological Garden	Martha Bigalk	171.60	Onan Foundation	9/09/83	Conference Travel
94-83	Minnesota Zoological Garden	Radio Shack	290.44	MN Zoo Society: Biotelemetry	9/19/83	Supplies
95-83	Minnesota Zoological Garden	Kathryn Casseum	630.00	MN Zoo Society: Interns	9/26/83	Internship
96-83	Minnesota Zoological Garden	MECC	1,315.00	MN Zoo Society: Special	10/05/83	Apple Instructional Package
97-83	Minnesota Zoological Garden	Diane Merchlewitz	100.00	MN Zoo Society: Interns	10/07/83	Internship
98-83	Minnesota Zoological Garden	Xerox	1,200.20	Northern Trek	10/13/83	Xerox Copy Machine
99-83	Minnesota Zoological Garden	John Lewis	14.15	MN Zoo Society: Seminar	11/04/83	Seminar Attendance
100-83	Minnesota Zoological Garden	Christen Wemmer	200.00	MN Zoo Society: Seminar	11/04/83	Seminar Attendance
101-83	Minnesota Zoological Garden	Minnesota Zoological Garden	1,000.00 1,939.56 395.00	Education Sanford Education Thorp MN Zoo Society: Special Event	11/04/83	Interpretive Programming
102-83	Minnesota Zoological Garden	Diane Merchlewitz	100.00	MN Zoo Society: Interns	11/15/83	Internship
103-83	Minnesota Zoological Garden	Diane Merchlewitz	100.00	MN Zoo Society: Interns	11/18/83	Internship
<u>1984</u>						
1-84	Minnesota Zoological Garden	Software Banc	444.00	MN Zoo Society: Biotelemetry	1/24/84	d Base II Software
2-84	Minnesota Zoological Garden	Computer Applications	1,870.00	ISIS	2/24/84	Purchase Kaypro Model 4 Microcomputer
3-84	Minnesota Zoological Garden	Minnesota Zoological Garden	28,700.00	Northern Trek Fund	5/18/84	Development of Northern Trek
4-84	Minnesota Zoological Garden	Minnesota Zoological Garden	344.38	Onan Foundation	5/15/84	Reimburse MZG for expenses of John Lewis Trip to Kahna Park in India
Total Grants for Fiscal Year			42,711.00			

Minnesota Zoological Garden Foundation
 Grants Listing for the Fiscal Year Ending June 30, 1985
 Through August 31, 1984

Grant No.	Grantee	Payee	Amount	Fund	Date Paid	Purpose
3-84	Minnesota Zoological Garden	Minnesota Zoological Garden	40,000.00	Northern Trek Fund	08/20/84	Development of Northern Trek
5-84	Minnesota Zoological Garden	Columbia Univesity	100.00	ISIS	08/06/84	purchase of software
Total for the Two Months Ended August 31,1984			40,100.00			

TSPF.0862

Minnesota Zoological Garden Foundation
 Grants Listing for the period June 1, 1983 through September 30, 1983

Grant No.	Grantee	Payee	Amount	Fund	Date Paid	Purpose
67-83	Minnesota Zoological Garden	AVC Systems, Inc.	220.00	Education Thorpe	6/09/83	Telex Phone
68-83	Minnesota Zoological Garden	AVC Systems, Inc.	145.44	Education Thorpe	6/09/83	3M Scotch/Telex Equipment
69-83	Minnesota Zoological Garden	Able Amusement Co.	151.69	Education Thorpe	6/09/83	Equipment Repair
70-83	Minnesota Zoological Garden	Radio Shack	12.50	Education Thorpe	6/09/83	Supplies
71-83	Minnesota Zoological Garden	Digital Den	25.00	Education Thorpe	6/09/83	Computer Cover
72-83	Minnesota Zoological Garden	Coast To Coast	83.23	Education Thorpe	6/09/83	Supplies
73-83	Minnesota Zoological Garden	Able Amusement Co.	71.00	Education Thorpe	6/09/83	Equipment Repair
74-83	Minnesota Zoological Garden	Travel Store	674.08	Onan Foundation	6/27/83	Two Airline Tickets
75-83	Minnesota Zoological Garden	Schaak Electronics, Inc.	132.50	Education Thorpe	6/27/83	Micro Keypad
76-83	Minnesota Zoological Garden	True Value Hardware \$	46.26	Education Thorpe	6/27/83	Supplies
77-83	Minnesota Zoological Garden	Able Amusement Co.	53.40	Education Thorpe	6/27/83	Equipment Repair
78-83	Minnesota Zoological Garden	Carolina Biological Supply Co.	27.09	Education Thorpe	6/27/83	Grip Strength Manometer
79-83	Minnesota Zoological Garden	Frank Wright	224.45	Onan Foundation	7/12/83	Conference Travel
80-83	Minnesota Zoological Garden	Rebecca Nelson	150.00	MN Zoo Society: Interns	7/12/83	Internship
81-83	Minnesota Zoological Garden	Coast to Coast	29.45	Education Thorpe	7/12/83	Supplies
82-83	Minnesota Zoological Garden	Cheryl Needham	100.00	MN Zoo Society: Interns	7/12/83	Internship
83-83	Minnesota Zoological Garden	Schaak's Digital Den	1,995.00	Emergency Equipment Fund	7/12/83	Apple Daisy Wheel System
84-83	Minnesota Zoological Garden	Ahlgren Construction Co.	267.05	Education Thorpe	8/03/83	Graphic Panel/ Materials
85-83	Minnesota Zoological Garden	Nelson's Office Supply	9.85	Education Thorpe	8/03/83	Supplies
86-83	Minnesota Zoological Garden	Radio Shack	25.87	Education Thorpe	8/03/83	Outfitters Computer Supplies
87-83	Minnesota Zoological Garden	Data Copy, Inc.	175.00	ISIS	8/03/83	Computer Rental/one month
88-83	Minnesota Zoological Garden	Rebecca J. Nelson	150.00	MN Zoo Society: Interns	8/25/83	Internship
89-83	Minnesota Zoological Garden	Cheryl Needham	100.00	MN Zoo Society: Interns	8/25/83	Internship
90-83	Minnesota Zoological Garden	Cheryl Needham	100.00	MN Zoo Society: Interns	8/25/83	Internship
91-83	Minnesota Zoological Garden	Kathryn Cassem	70.00	MN Zoo Society: Interns	9/09/83	Internship
92-83	Minnesota Zoological Garden	Joel Sund	500.00	MN Zoo Society: Interns	9/09/83	Internship
93-83	Minnesota Zoological Garden	Martha Bigalk	171.60	Onan Foundation	9/09/83	Conference Travel
94-83	Minnesota Zoological Garden	Radio Shack	290.44	MN Zoo Society: Biotelemetry	9/19/83	Supplies
95-83	Minnesota Zoological Garden	Accounts Receivable Kathryn Casseum	630.00	MN Zoo Society: Interns	9/26/83	Internship

Minnesota Zoological Garden Foundation
Contributions
July 1, 1982 - May 10, 1983

Contr. Date	Donor	Contribution Amount	Adminis- tration.	ISIS	Conference Onan Grant	Designated Gifts Educ.- Knopf	Northern Trail	Thorpe
82 7/01	Dr. & Mrs. William Hammond	\$ 10	\$ 10					
7/13	Onan Family Foundation	1,000						
7/21	Deluxe Check Printers Don & Roxy Engesser	5,000 100			\$ 1,000			
7/29	William Gruenerwald	10,000		100			\$ 5,000	
8/04	Steven & Lynn Carnes	25	25	10,000				
8/23	Dick Arndt	170	170					
9/20	Richard Arndt	162	162					
	Jim Weaver (Merrill Lynch)	845	845					
10/01	Lynn & Steven Carnes	25	25					
10/25	Dye Family Foundation	12,000	7,000					
	Litton Microwave Cooking	500	10					
11/03	N.W. Bancorp.	20,000				\$ 5,000		
11/17	Sperry Corp.	1,000				490		
12/21	Thorpe Foundation	4,654	1,000				\$20,000	
	Mrs. Dorothy Fobes	359	359					
83 1/11	Mr. & Mrs. Arnold L. Goldman	300	300					\$ 4,654
	Mrs. Elizabeth M. Winston	1,000	1,000					
	Ms. Virginia LaFrance	15	15					
	Mr. & Mrs. Steven B. Carnes	25	25					
1/24	Mendon F. Schutt Foundation	300	300					
3/14	Richard M. Arndt	265	265					
3/17	Banner Systems	50	50					
4/04	Steven & Lynn Carnes	25	25					
5/03	IDS	3,000	3,000					
		<u>\$60,830</u>	<u>\$14,586</u>	<u>\$10,100</u>	<u>\$ 1,000</u>	<u>\$ 5,490</u>	<u>\$25,000</u>	<u>\$ 4,654</u>

Minnesota Zoological Garden Foundation
 Contributions
 January 1, 1983 - September 30, 1983

Contr. Date	Donor	Contribution Amount	Adminis- tration.	ISIS	Conference Onan Grant	Designated Gifts Educ.- Knopf	Northern Trail	Thorpe
83 1/11	Mr & Mrs. Arnold L. Goldman	\$ 300	\$ 300					
	Mrs. Elizabeth M. Winston	1,000	1,000					
	Ms. Virginia LaFrance	15	15					
	Mr. & Mrs. Steven B. Carnes	25	25					
1/24	Mendon F. Schutt Foundation	300	300					
3/14	Richard M. Arndt	265	265					
3/17	Banner Systems	50	50					
4/04	Steven & Lynn Carnes	25	25					
5/03	IDS	3,000	3,000					
6/23	Steven & Lynn Carnes	25	25					
6/23	Lester & Doris Mikelson	10	10					
9/20	Litton Microwave	500				\$ 500		
9/20	John & Wynne Landgraf	25				25		
		<u>\$ 5,540</u>	<u>\$ 5,015</u>			<u>\$ 525</u>		

2 TSPF

FY 1984 DONATIONS TO MZGF

John G. & Wynne Landgraf	\$ 25.00	✓
Litton Microwave	500.00	✓
Steven B. & Lynn Carnes	100.00	✓
Mendon F. Schutt Foundation	300.00	✓
Minnesota Rubber Foundation	500.00	✓
Christopher & Theresa Coxe	25.00	✓
Vincent Vik	100.00	✓
Arnold & Sylvia Goldman	100.00	✓
Sperry Computer Systems	1,000.00	✓
IDS/American Express	<u>3,000.00</u>	✓
TOTAL	\$ 5,650.00	



Peat, Marwick, Mitchell & Co.
Certified Public Accountants
1600 Conwed Tower
444 Cedar Street
St. Paul, Minnesota 55101
612-224-7466

The Board of Directors
Minnesota Zoological Garden Foundation:

We have examined the balance sheet of Minnesota Zoological Garden Foundation as of June 30, 1985 and the related statements of support and revenue, expenses and changes in fund balances, and functional expenses for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of Minnesota Zoological Garden Foundation at June 30, 1985 and the results of its operations and changes in its fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat, Marwick, Mitchell & Co.

August 20, 1985

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Balance Sheet

June 30, 1985
with comparative totals for June 30, 1984

<u>Assets</u>	<u>1985</u>	<u>1984</u>
Cash (note 2)	\$ <u>149,332</u>	<u>199,808</u>
Total assets	\$ <u>149,332</u>	<u>199,808</u>
 <u>Liabilities and Fund Balances</u> 		
Accounts payable and accrued expenses	\$ <u>15,520</u>	<u>3,592</u>
Total liabilities	<u>15,520</u>	<u>3,592</u>
Fund balances:		
Unrestricted	23,055	21,399
Restricted for zoo capital improvements	82,120	174,817
Restricted for fund raising	<u>28,637</u>	<u>-</u>
Total fund balances	<u>133,812</u>	<u>196,216</u>
Total liabilities and fund balances	\$ <u>149,332</u>	<u>199,808</u>

See accompanying notes to financial statements.

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Statement of Support and Revenue, Expenses and Changes in Fund Balances

Year ended June 30, 1985
with comparative totals for year ended June 30, 1984

	1985			Total	
	Unrestricted	Restricted for zoo capital improvements	Restricted for fund raising	1985	1984
Public support and revenue:					
Cash contributions	\$ 4,220	43,000	49,470	96,690	5,650
Interest income	12,207	-	-	12,207	17,550
Miscellaneous	-	-	-	-	1,000
Total public support and revenue	<u>16,427</u>	<u>43,000</u>	<u>49,470</u>	<u>108,897</u>	<u>23,213</u>
Expenses:					
Contributions to the Zoo	-	135,697	10,000	145,697	42,711
Management and general	14,771	-	-	14,771	11,010
Fund raising	-	-	10,833	10,833	-
Total expenses	<u>14,771</u>	<u>135,697</u>	<u>20,833</u>	<u>171,301</u>	<u>53,721</u>
Excess (deficiency) of public support and revenue over expenses	1,656	(92,697)	28,637	(62,404)	(30,508)
Fund balances, beginning of year	<u>21,399</u>	<u>174,817</u>	<u>-</u>	<u>196,216</u>	<u>226,724</u>
Fund balances, end of year	<u>\$ 23,055</u>	<u>82,120</u>	<u>28,637</u>	<u>133,812</u>	<u>196,216</u>

See accompanying notes to financial statements.

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Statement of Functional Expenses

Year ended June 30, 1985
with comparative totals for year ended June 30, 1984

	1985			Total	
	Contributions to Zoo	Management and general	Fund raising	1985	1984
Program grants (note 5)	\$ 145,697	-	-	145,697	42,711
Professional fees	-	1,950	-	1,950	2,551
Direct fund raising	-	-	4,425	4,425	-
Services of The Saint Paul Foundation (note 4)	-	12,821	6,408	19,229	7,879
Printing and promotion	-	-	-	-	152
Interest expense	-	-	-	-	53
Depreciation expense	-	-	-	-	358
Other expenses	-	-	-	-	17
	<u>\$ 145,697</u>	<u>14,771</u>	<u>10,833</u>	<u>171,301</u>	<u>53,721</u>

See accompanying notes to financial statements.

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Notes to Financial Statements

June 30, 1985

(1) Summary of Significant Accounting Policies

The Minnesota Zoological Garden Foundation solicits contributions and provides other necessary services for the Minnesota Zoological Garden (the Zoo). The Foundation is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code.

Fund Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

To ensure observance of the limitations and restrictions placed on the use of resources available to the Foundation, the accounts of the Foundation are maintained in accordance with the principles of fund accounting. This is the procedure by which resources are classified for accounting and reporting purposes into funds for specific purposes.

The unrestricted fund balance represents all resources over which the Foundation's Board of Directors has discretionary control.

The restricted fund balances represent unexpended contributions received which may only be utilized in accordance with the restrictions established by the donors.

Pledges

Pledges are not reflected in the financial statements until the contributions are actually received.

(2) Cash

Cash at June 30, 1985 is summarized as follows:

Checking account	\$ 4,701
Money market savings account at 5.5% on June 30, 1985 (rate changes weekly)	<u>144,631</u>
	<u>\$ 149,332</u>

(Continued)

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Notes to Financial Statements, Continued

(3) Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of support and revenue, expenses and changes in fund balances. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Allocation of operating expenses between management and general and fund raising were based on estimates by management. In making such estimates, consideration has been given to the proportion of time spent performing each of the functions.

(4) Administrative Fee

As of November 1982, the Foundation ceased to employ administrative or program staff. With this change the Foundation contracted with The Saint Paul Foundation to act as its administrative agent. The Saint Paul Foundation maintains the financial reports and records of the Foundation and provides additional services as requested. The Foundation is charged a fee for these services (representing allocations of The Saint Paul Foundation's staff costs, insurance, printing, and other expenses) which amounted to \$19,229 during the year ended June 30, 1985 (\$7,879 for the year ended June 30, 1984).

During the year ended June 30, 1985, the Foundation received contributions totalling \$24,470 from The Saint Paul Foundation.

The President of The Saint Paul Foundation serves as Secretary of the Foundation.

(5) Contribution from Minnesota Zoological Society

In June, 1982 the Foundation received a contribution of \$35,160 from the Minnesota Zoological Society (Society), which was restricted for capital projects at the Zoo. This amount was included as a cash contribution in the restricted fund in 1982. The Board of the Zoo wanted the funds to be remitted to them through the Foundation, instead of the Society, to maintain higher flexibility in the use of the funds. During the year ended June 30, 1985, the Foundation remitted \$516 (\$6,400 during the year ended June 30, 1984) of these funds to the Zoo. At June 30, 1985, the Foundation has \$4,218 of unremitted funds included in restricted fund balance relating to this contribution.

Minnesota Zoological Garden Foundation
 Contributions
 July 1, 1985 - December 15, 1985

Contr. Date	Donor	Amount	Adminis- tration.	ISIS	Caribou & Timber Wolf Exhibit
85 8/02	Cowles Media Company	50000			
8/30	F. R. Bigelow Foundation	10000			50000
9/19	Litton Corporation	750			10000
9/27	David R. Fesler	5000	750		
9/27	The Saint Paul Foundation	10000			5000
9/27	The Hardag Foundation	5000			10000
11/13	New York Zoological Society	3000			5000
12/10	New York Zoological Society	1000		3000	
12/10	Mendon F. Schutt Foundation	300	300	1000	
		85050	1050	4000	80000

Minnesota Zoological Garden Foundation
 Grants Listing for the Period September 1, 1984 through December 16, 1985

Grant No.	Grantee	Amount	Fund	Date Paid	Purpose
3-84	Minnesota Zoological Garden	40,000.00	Northern Trek Fund	8/17/84	Northern Trek
3-84	Minnesota Zoological Garden	84,800.00	Northern Trek Fund	2/20/85	Northern Trek
6-84	Fox & Geller	350.00	ISIS	9/25/84	Database Utilities
7-84	Steven Reisman	120.00	ISIS	10/24/84	Tape reading consultation
8-84	Minnesota Zoological Garden	100.00	MN Zoo Society: Seminars & Conferences	10/24/84	Dr. Lovejoys' honorarium
9-84	Minnesota Zoological Garden	321.00	MN Zoo Society: Interns	12/4/84	David Clugston stipend
10-84	Teleterminals	3,295.05	ISIS	12/4/84	IBM PC-XT
11-84	PC Connection	1,842.00	ISIS	12/4/84	Memory chips & modem software
1-85	Borland International	119.90	ISIS	2/20/85	Computer software
2-85	Fox & Geller	199.00	ISIS	2/20/85	Computer software
3-85	Minnesota Zoological Garden	10,000.00	Fundraising Fund	3/21/85	Zooplan consultant
4-85	Seaware Corp	30.00	ISIS	3/21/85	Extended batch language
5-85	J & M Systems, LTD	99.00	ISIS	3/21/85	Memory minder disk drive diagnostic
6-85	Borland International	164.85	ISIS	3/21/85	Superkey graphics
7-85	Garnatz & Grovender	735.00	ISIS	3/21/85	Fortran program
8-85	Tom Foase	300.00	ISIS	3/21/85	Editing mammalian range abbreviations
9-85	Minnesota Zoological Garden	585.00	Quan Family Fund	5/22/85	Registration fees
10-85	S & T Office Products	95.69	MN Zoo Society: Seminars		Therologist conf.
11-85	Tom Foase	411.00	ISIS	5/22/85	Purchase of a desk
12-85	Garnatz & Grovender	300.00	ISIS	5/22/85	Review of herp list for computer program
13-85	Garnatz & Grovender	1,750.00	ISIS	6/29/85	Consulting on ISIS mainframe
14-85	Chicago Zoological Society	980.00	ISIS	7/30/85	Computer consulting
15-85	Ingrid Schmidt	2,500.00	ISIS	7/30/85	Refund of grant overpayment
16-85	Roland Johnson	100.00	ISIS	10/15/85	Translations costs
17-85	Minnesota Zoological Garden	100.00	MN Zoo Society: Interns	11/22/85	Internship
18-85	Minnesota Zoological Garden	3,936.00	Emergency Equipment Fund	11/22/85	Construction of a well for MN trail
19-85	Torps Music Center	10,249.14	Northern Trek Fund	11/22/85	Fencing for northern trail
20-85	Roland Johnson	1,042.00	MN Zoo Society: Audio	11/26/85	Equipment purchase
		100.00	MN Zoo Society: Interns	12/6/85	Internship
<u>Grant Return</u>					
11-84	PC Connection	-20.00	ISIS	2/4/85	
Total Grants for Fiscal Period		164,604.63			

6/30/85

December 16, 1985

Paul Verret, Secretary
Minnesota Zoological Garden Foundation
1120 Norwest Center
Saint Paul, MN 55101

Dear Mr. Verret:

Please make the following payment from Minnesota Zoological Garden Foundation restricted funds under the designated category.

<u>Payee</u>	<u>Amount</u>	<u>Category</u>
Roland Johnston	\$75.00	Society-Interns

The above payment represents final payment of three monthly stipend amounts for service as a veterinary tech intern. The payment amount is \$75.00 rather than \$100 since Mr. Johnston left one week early.

Please send the check to the Minnesota Zoo for forwarding to Mr. Johnston.

Sincerely,



Stephen A. Iserman
General Director

SAI:gdb

Enc.

cc: Allison Huiras



**AUTHORIZATION AND INVOICE
FOR CONTRACT, CONSULTANT,
OR MEDICAL SERVICES**

Contract # _____
Invoice # _____

VENDOR: Please provide the services listed below. To bill, enter the date services were provided, your invoice number (if you wish payment referenced to your accounting system), and the amounts billed in the "Services Provided" column; show billing name and address; sign; date; retain your copy; and return to the address below.

VENDOR

Roland Johnston
Vendor Name

5237 France Ave So.
Address

Mpls. MN 55410
City, State, Zip Code

MINNESOTA ZOOLOGICAL GARDEN

12101 Johnny Cake Ridge Road

Apple Valley, MN, 55124

PART I: TO BE COMPLETED BY VENDOR, CONTRACTOR, OR CONSULTANT (Complete this section specifying services provided.)

Date	Services Provided	Amount Due
<u>12/1 - 12/10</u>	<u>Vet tech intern at M26</u>	75.00 <u>75.00</u>
	<u>left 1 week early JRL</u>	

PART II: TO BE COMPLETED BY AGENCY Division Approval

"The above services were satisfactorily rendered and payment is recommended for the amount of 75.00

Approved by [Signature]

TOTAL AMOUNT DUE 75.00

Make Payment to: Roland Johnston

Show Complete Address 5237 France Ave S
Mpls, MN 55410

Soc. Sec. # or Tax Identification # 472-62-5166

"I certify that all goods and services have been furnished and that I have provided all information asked for on this form to the best of my knowledge."

[Signature]
Vendor Signature

TRAN	VENDOR NUMBER		TYPE
INVOICE NUMBER		ORGANIZATION	
SEQ. NO.	SUFF	Dept. P.O./F.O. No.	OBJECT
AMOUNT OF INVOICE		DATE	SUB ACT TASK
SUB TASK	CUST/CLIENT CODE		FED REV
<small>I hereby certify that the goods or materials covered by this claim have been inspected and received or the services have been performed, and are in accordance with specifications, and are in proper form, kind, amount, and quality, and payment is therefore recommended.</small>			
SYSTEM ASSIGN REF. NO.		DEPT. AUTH. SIGNATURE	



Minnesota Zoological Garden Foundation

1120 Norwest Center
Saint Paul, Minnesota 55101

(612) 224-5463

December 6, 1985

Mr. Stephen A. Iserman
Acting Director
Minnesota Zoological Garden
Apple Valley, Minnesota 55124

Dear Mr. Iserman:

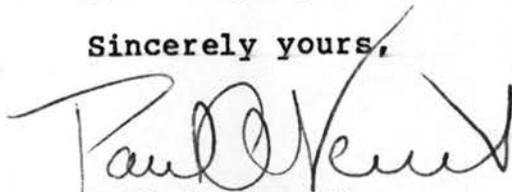
On December 2, 1985, the Minnesota Zoological Garden requested payment of \$100, to Roland Johnson. In accordance with this request, Grant Number 20-85 in the amount of \$100 has been approved for the following requested purpose:

<u>Grant No.</u>	<u>Grantee</u>	<u>Purpose</u>	<u>Amount</u>	<u>Fund</u>
20-85	Roland Johnson	Vet Tech Technician	\$1,000 \$100	Society-Intern

error suggest 1985

Since this grant is for a payment of an invoice, please report that the funds have been used for the approved purpose.

Sincerely yours,


Paul A. Verret
Secretary

PAV:n1
Encl.

mzla

**MINNESOTA ZOOLOGICAL
GARDEN FOUNDATION**

FIRST BANK SAINT PAUL
ST. PAUL, MN 55101
22-1/960

2515

PAY
TO THE
ORDER OF

Roland Johnston

DATE

12/4/1985

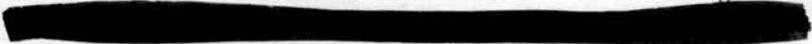
CONTROL NO.

2515

AMOUNT

\$100.00***

Paul O'Neil



Ginny Bender

Minnesota Zoological Garden Foundation
Contributions
July 1, 1985 - May 31, 1986

Contr. Date	Donor	Amount	Adminis- tration.	ISIS	Caribou & Timber Wolf Exhibit	Save The Monorail
85	8/02 Cowles Media Company	50000			50000	
	8/30 F. R. Bigelow Foundation	10000			10000	
	9/19 Litton Corporation	750	750			
	9/27 David R. Fesler	5000				
	9/27 The Saint Paul Foundation	10000			5000	
	9/27 The Mardag Foundation	5000			10000	
	11/13 New York Zoological Society	3000		3000	5000	
	12/10 New York Zoological Society	1000		1000		
	12/10 Mendon F. Schutt Foundation	300	300			
86	1/03 Noreen A. Besbitt	100				100
	1/07 New York Zoological Society	1000		1000		
	1/08 First National Bank of St. Paul	4000		4000		
	1/13 Arnold Goldman	100				100
	1/13 Ginger Sisco	5				5
	1/13 A. G. Connor	25				25
	1/22 Eleanore Matczynski	5				5
	1/22 Fredrick Bradford	25				25
	1/22 Calvin Lerman	10				10
	1/22 Leroy Lisk	10				10
	2/21 New York Zoological Society	1000		1000		
	2/21 Robert Bartholow	5				5
	2/21 Henry DeBoom	15				15
	3/11 New York Zoological Society	1000		1000		
	3/19 The Chicago Zoological Society	1827		1827		
	4/09 New York Zoological Society	1000		1000		
	4/15 Susan Roberts	25				25
	4/22 City of Kansas City	500		500		
	4/22 Riverbanks Park Commission	500		500		
	4/22 City of Racine	500		500		
	4/22 Metro Dade	500		500		
	4/22 Jersey Wildlife Preservation Trust	500		500		
	4/22 City of Topeka	500		500		
	4/22 State of North Carolina	500		500		
	5/06 John Ball Zoological Society	500		500		
	5/06 City of Pittsburg	500		500		
	5/06 New York Zoological Society	1000		1000		
	5/21 Philip Morris, Inc.	3088		3088		
	5/21 Jacksonville Zoological Society	500		500		
	5/21 French Government	500		500		
		104790	1050	23415	80000	325

F485

Minnesota Zoological Garden Foundation
Contributions
 July 1, 1984 - June 30, 1985

Contr. Date	Donor	Amount	Adminis- tration.	ISIS	Fundraisin	Northern Trek
84 7/24	The Chicago Zoological Society	2500		2500		
9/05	Steven and Lynn Carnes	25	25			
10/03	Litton Corporation	750	750			
10/05	F. R. Bigelow Foundation	5000			5000	
10/05	The Saint Paul Foundation	24470			24470	
10/25	Steven and Lynn Carnes	25	25			
11/13	Mendon F. Schutt Foundation	300	300			
11/13	Smithsonian Institution	10000		10000		
12/07	New York Zoological Society	1100		1100		
12/31	F. R. Bigelow Foundation	5000			5000	
85 1/18	New York Zoological Society	3300		3300		
3/07	F. R. Bigelow Foundation	15000			15000	
3/26	Audubon Park Zoo	500		500		
4/09	Steven and Lynn Carnes	120	120			
5/13	IDS Financial Services, Inc.	3000	3000			
5/23	The Chicago Zoological Society	10000		10000		
6/20	Gamble Skogmo Foundation	10000				10000 w/c
6/27	New York Zoological Society	5600		5600		
		(18) 96690	(2) 4220	(7) 33000	(4) 49470	(1) 10000

1405 Kenwood
 Mpls 55416
 Elizabeth Schutt
 5100 James Ave So
 Mpls 55405

1863 Hight Ave E
 STP 55119

Don St. Denis, Mgr
 Community Relations
 IDS/American Express, Inc.
 IDS Town Mpls 55402

These are the
 contributions you
 needed for your
 Annual Report.
 M. Pappeter

3M 7/85 50,000
 Cowles 8/85 10,000
 FR Bigelow 8/85 10,000
 TSPE (Glen + Hards Band) 9/85 5,000
 TSPE (Fred + Jurd) 9/85 5,000
 Markey Adn 9/85 5,000

do Jan Schwichtenberg
 Contributions Coord
 Cowles Mpls
 329 Portland
 Mpls 55415

David R Fesler
 176 Snelling Av N.
 P.O. Box 3025
 STP 55165

M261

June 26, 1985

Mariam C. Noland, Vice President
The Saint Paul Foundation
1120 Norwest Center
St. Paul, Minnesota 55101

Dear Mariam:

We are beginning work on our annual report for Fiscal Year 1985 and would like to have a list of all donors to the Minnesota Zoological Garden Foundation for the period July 1, 1984 through June 30, 1985 for inclusion in our list of donors.

Would you please have someone in your office compile a list of donors to the MZGF account for the period 7/1/84 - 6/30/85 together with the amount of donations and designated gift category?

If you can think of some way to keep us informed on a regular basis of donations made to the MZGF, we can enter the names in the donor book the month they are received, as well as being sure that the zoo's donor wall recognizes those donors in the appropriate category.

Thank you for your help.

Sincerely,



Stephen A. Iserman
General Director

SAI:gdb



FOUNDATION DONORS (7/1/84 - 12/31/85)

Steven and Lynn Carnes
1863 Hoyt Ave. E.
St. Paul, MN 55119

Arnold & Sylvia Goldman
6566 France Ave. So. #1110
Edina, MN 55435

Litton Corporation
1405 Xenium Lane
Minneapolis 55416

Mendon F. Schutt Foundation
c/o Elizabeth Schutt
2100 James Ave. So.
Minneapolis 55405

IDS Financial Services, Inc.
Don St. Denis, Mgr.
Community Relations
IDS/American Express, Inc.
IDS Tower
Minneapolis 55402

W/C Donors thru MZGF

Cowles Media Company (Jan Schwichtenberg, Contributions Coordinator,
Cowles; 329 Portland Ave., Mpls. 55415)
F. R. Bigelow Fdn. (c/o PV, TSPF)
Mardag Fdn. (c/o PV, TSPF)
TSPF (Glen & Harold Bend Fund)
Fesler Fund -- David R. Fesler, 176 Snelling Ave. No.; PO Box 3075; StPaul 55165

1985 FSS: Chapter 13, Subd. 17:

Additional Powers:

The board may establish a schedule of charges for admission to or the use of the MN zoological garden or any related facility. The board shall have a policy encouraging the admission of elementary school children at no charge when part of an organized school activity. The board may provide....."

SENATOR
EX-BIARU BOND

Add Foundation gifts to donor book, file cards, computer
1985

✓ Cowles Media 50,000 8/2
✓ 8/30 F. R. Bigelow 10,000
✓ 9/19 Litton Corporation 750
✓ 9/27 David R. Fesler ~~750~~ 5000
✓ 9/27 TSOF 10,000
✓ 9/27 Mardag 5,000
✓ 12/10 Mendon F. Schutt Fdn 300

1986

1/3 Noreen A. Besbitt 100 (Monorail)
1/13 Arnold Goldman 100 "
1/13 Ginger Sisco 5 "
1/13 A. G. Connor 25 "
1/22 Eleanore Matczynski 5 "
1/22 Fredrick Bradford 25 "
1/22 Calvin Lerman 10 "
1/22 Leroy Lisk 10 "

2/21 Robert Bartholow 5 "
2/21 Henry DeBoom 15 "
4/15 Susan Roberts 25 "

MINNESOTA ZOOLOGICAL GARDEN
Sources and Uses of Revenue

Financial Reports

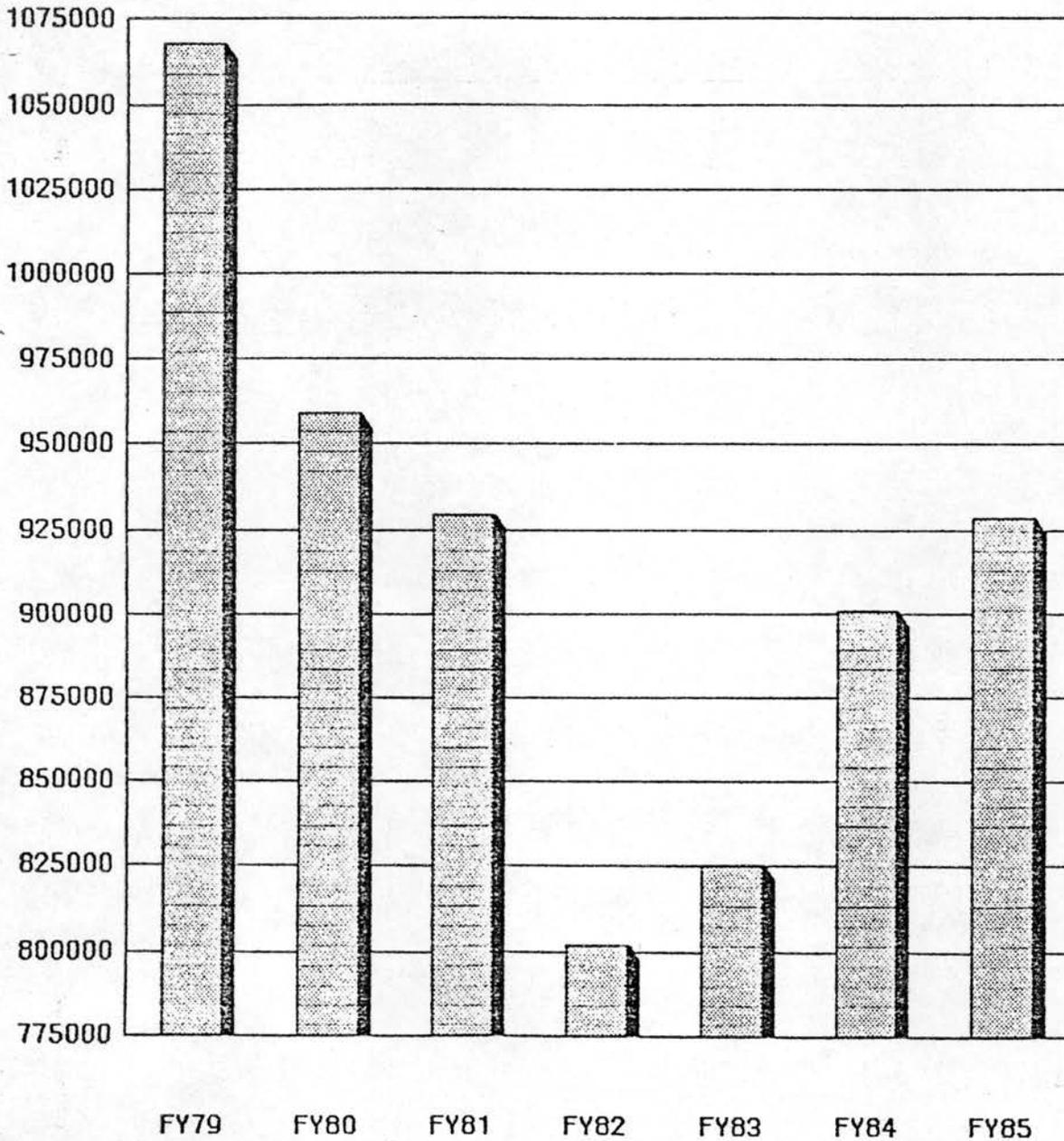
For the Five Years Ended June 30, 1985

<u>Sources of Revenue</u>	1981	1982	1983	1984	1985
Admissions	\$1,600,834	\$1,315,353	\$1,448,561	\$1,577,654	\$1,679,700
Parking	216,614	193,804	200,617	205,503	200,600
Concessions	533,143	438,262	449,687	608,565	825,400
Monorail	491,586	388,347	449,986	463,461	455,800
Memberships	-0-	48,286	102,760	183,755	262,700
Donations	886,470	243,772	129,266	168,404	300,800
State of Minnesota	<u>2,779,752</u>	<u>3,480,087</u>	<u>3,578,463</u>	<u>4,070,456</u>	<u>4,112,700</u>
	<u>\$6,508,449</u>	<u>\$6,107,911</u>	<u>\$6,359,340</u>	<u>\$7,280,798</u>	<u>\$7,837,700</u>
<u>Uses of Revenue</u>	1981	1982	1983	1984	1985
Labor	\$3,159,375	\$3,318,689	\$3,460,468	3,670,069	\$3,947,000
Operating Expenses	1,389,752	981,826	896,349	1,223,521	1,136,900
Cost of Goods Sold	238,099	206,710	193,278	288,492	369,700
Advertising	137,973	73,487	72,813	126,889	155,500
General & Admin	405,250	352,713	440,982	482,151	557,000
Utilities	724,480	821,981	1,041,076	1,012,658	954,900
R.R.&B.	22,453	19,834	79,729	188,803	186,700
Dedicated Reserves	<u>431,067</u>	<u>332,671</u>	<u>174,645</u>	<u>288,215</u>	<u>530,000</u>
	<u>\$6,508,449</u>	<u>\$6,107,911</u>	<u>\$6,359,340</u>	<u>\$7,280,798</u>	<u>\$7,837,700</u>

MINNESOTA ZOO

FISCAL ATTENDANCE HISTORY

VISITS



FISCAL YEAR

(7 YEAR AVERAGE 916,000)

MINNESOTA ZOOLOGICAL GARDEN

Sources and Uses of Revenue

Year Ended June 30, 1985

	<u>Sources of Revenue</u>			<u>Uses of Revenue</u>	
Admissions	\$1,679,700	21.4%	Labor (2)	\$3,947,000	50.4%
Parking	200,600	2.6	Operating Supplies	1,136,900	14.5
Concessions (1)	825,400	10.5	Cost of Goods Sold	369,700	4.7
Monorail	455,800	5.8	Advertising	155,500	2.0
Membership	262,700	3.4	General & Administrative	557,000	7.0
Donations	300,800	3.8	Utilities	954,900	12.2
State Subsidy	4,112,700	52.5	Repair, Replacement, Betterment	186,700	2.4
			Dedicated Reserves	<u>530,000</u>	<u>6.8</u>
	<u>\$7,837,700</u>	<u>100.0%</u>		<u>\$7,837,700</u>	<u>100.0%</u>

Notes:

(1) Concessions include gross revenue from Minnesota Zoo operated Gift Store and a percentage of revenue from contracts for food service and animal rides.

(2) In addition to paid staff, volunteers contributed approximately 45,000 hours of service with an estimated value of \$325,800 (45,000 x \$7.24).

TO: Board of Directors
Minnesota Zoological Garden

DATE: August 13, 1986

FROM: Kathryn Roberts

SUBJECT: *Program*
~~DIVISION HIGHLIGHTS~~

BIOLOGICAL PROGRAMS

ANIMAL MANAGMENT

Aquariums

With the addition of six new specimens, the brook trout exhibit now has a total of 18 trout. The chiller and filter systems are now working properly with a resulting increase in fish size.

Discovery Trail

Due to heavy predation, all ducks have been removed from the two ponds. Repair of the ponds will be done this fall and the ponds restocked upon completion of work.

Northern Trail

Construction of the wolf and caribou exhibits began the week of August 4. Completion of the wolf exhibit is scheduled for November 15.

Minnesota Trail

Two lynx kittens born May 18 are now on daily exhibit with their mother.

Ocean Trail

"Big Mouth" underwent surgical removal of his chronic oral lesion on July 10. The 2-1/2 hour procedure (called a partial mandibulectomy) was performed under deep sedation and local anesthesia by a 36 member team, half of which were outside medical and veterinary personnel. The whale began eating two hours after surgery and continued for one week. He then stopped eating, began sparring with "Little Girl" and showed evidence of surgical infection. Despite exams, force feeding and medications, he did not resume normal feeding until July 29. His surgical wound had dehiscd (broke down) completely and the non-healing flaps of oversewn lip had to be surgically pared back and the then exposed surgical screws in his jaw removed. His appetite and attitude are now excellent, he is off medication and the large surgical defect appears to be filling in satisfactorily. Complete healing, if it is to occur, will take until mid to late September. Both whales were put back on exhibit on August 12.

Tropics Trail

The Japanese macaque exhibit was renovated during the period of July 28 - August 12. The macaques were on exhibit weekends during the renovation. Zoocare members donated \$20,000 toward the renovation project.

EDUCATION

The very successful summer camp ended August 15. Enrollment for this year was 650. Camp Quest, a special program sponsored by Northern States Power and the Minnesota Department of Education, drew 90 senior high school students from Minnesota and North and South Dakota.

INTERNATIONAL SPECIES INVENTORY SYSTEM (ISIS)

ISIS received notification of a grant for \$24,500 from the Institute of Museum Services (IMS) Conservation Program. The grant is for first-stage development of a single species management and analysis software package. Development will begin in February 1987.

With the distribution to seven more institutions, the Animal Record Keeping System (ARKS) is now in use in 59 sites in 53 institutions.

ANIMAL HEALTH

Ed Ramsey (formerly of Oklahoma City Zoo) has replaced Amy Shima to provide veterinary care to non-whales. Both have worked diligently to reduce the backlog of deferred prophylaxis and elective medical procedures.

DEVELOPMENT

Membership

Memberships increased by 447 in July for a total of 11,182 members. July 1986 sales represent a 71% increase over the July 1985 sales. July 1986 sales represented 20% of the fiscal year 1987 projected sales growth with 11 months remaining.

Special Events

In partnership with the City of Apple Valley, the zoo is sending an exhibit and multi-media program to Vancouver, B.C. to join in its centennial celebration.

With the support of Cities 97 radio, the zoo is presenting jazz concerts on Sundays during August.

OPERATIONS

Gift Store

Sales for July 2343 \$169,915.49, a 21% increase over July 1985.

Physical Plant

Thirty-two youths from the City of St. Paul and Dakota County Summer Youth Employment programs worked at the Zoo this summer. Work teams built a volleyball court, cut brush on ski trails, assisted custodial, audio-visual, membership and animal care staff, built stairs in the picnic area and up-graded walking paths.

Duplicate

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Financial Statements

June 30, 1980



Peat, Marwick, Mitchell & Co.



Peat, Marwick, Mitchell & Co.

Certified Public Accountants

2100 American National Bank Building
Saint Paul, Minnesota 55101

The Board of Directors
Minnesota Zoological Garden Foundation:

We have examined the balance sheet of Minnesota Zoological Garden Foundation as of June 30, 1980, and the related statements of support, revenue, expenses and changes in fund balances, and of functional expenses for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Foundation has kept its records and has prepared its financial statements in previous years on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets were recognized when received rather than earned, and certain expenditures were recognized when paid rather than when the obligation was incurred. At the beginning of the current year, the Foundation adopted the accrual basis of accounting for all funds. Appropriate adjustments have been made to the various fund balances as of the beginning of the year.

In our opinion, the aforementioned financial statements present fairly the financial position of Minnesota Zoological Garden Foundation at June 30, 1980, and the results of its operations and changes in fund balances for the year then ended, in conformity with generally accepted accounting principles.

The examinations referred to above were directed primarily toward formulating an opinion on the financial statements of the Minnesota Zoological Garden Foundation, taken as a whole. The supplementary data in Schedule 1 are presented for supplementary analysis purposes. The supplementary data have been subjected to the auditing procedures applied in the examinations of the basic financial statements and, in our opinion, are stated fairly in all material respects only when considered in conjunction with the financial statements taken as a whole.

Peat, Marwick, Mitchell & Co.

August 15, 1980

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Balance Sheet

June 30, 1980

Assets

Cash	\$ 15,609
Temporary investments at cost which approximates market	1,075,000
Interest receivable	8,021
Prepaid insurance	<u>209</u>
Total assets	\$ <u>1,098,839</u>

Liabilities and Fund Balances

Accounts payable and accrued expenses	\$ 7,349
Contributions payable to Minnesota Zoological Garden (note 2)	987,734
Fund balances:	
Unrestricted	75,595
Restricted for zoo capital improvements	<u>28,161</u>
Total fund balances	<u>103,756</u>
Total liabilities and fund balances	\$ <u>1,098,839</u>

See accompanying notes to the financial statements.

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Statement of Support, Revenue, Expenses and Changes in Fund Balances

Year ended June 30, 1980

	<u>Unrestricted</u>	<u>Restricted for zoo capital improvements</u>	<u>Total</u>
Public support and revenue:			
Public support:			
Cash contributions	\$ 6,200	246,479	252,679
Special events, net of direct costs and expenses of \$20,556	<u>-</u>	<u>2,733</u>	<u>2,733</u>
Total public support	<u>6,200</u>	<u>249,212</u>	<u>255,412</u>
Revenue:			
Interest income	152,256	-	152,256
Miscellaneous	<u>1,338</u>	<u>-</u>	<u>1,338</u>
Total revenue	<u>153,594</u>	<u>-</u>	<u>153,594</u>
Total public support and revenue	<u>159,794</u>	<u>249,212</u>	<u>409,006</u>
Expenses:			
Contributions to MZG	-	1,441,832	1,441,832
Management and general	41,955	-	41,955
Fund-raising	<u>60,401</u>	<u>-</u>	<u>60,401</u>
Total expenses	<u>102,356</u>	<u>1,441,832</u>	<u>1,544,188</u>
Excess (deficiency) of public support and revenue over expenses	57,438	(1,192,620)	(1,135,182)
Fund balances, beginning of year	<u>18,157</u>	<u>1,220,781</u>	<u>1,238,938</u>
Fund balances, end of year	\$ <u><u>75,595</u></u>	<u><u>28,161</u></u>	<u><u>103,756</u></u>

See accompanying notes to the financial statements.

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Statement of Functional Expenses

Year ended June 30, 1980

	Contributions to MZG	Management and general	Fund- raising	Total
Salaries and wages	\$ -	27,827	26,754	54,581
Employee benefits	-	1,813	1,741	3,554
Employee retirement (note 4)	-	3,667	3,524	7,191
Total salaries and related expenses	-	33,307	32,019	65,326
Capital Development Program	1,292,000	-	-	1,292,000
Educational facility	130,000	-	-	130,000
Program grants	14,873	-	-	14,873
MZG emergency fund	4,959	-	-	4,959
Professional fees	-	1,161	129	1,290
Furniture and fixtures	-	126	125	251
Office supplies	-	185	186	371
Insurance	-	336	335	671
Postage	-	239	955	1,194
Telephone	-	239	957	1,196
Xerox, printing and promotion	-	2,933	7,665	10,598
Reimbursable expenses	-	275	2,474	2,749
Occupancy	-	2,071	2,072	4,143
Consulting expense	-	-	12,402	12,402
Other expenses	-	1,083	1,082	2,165
	<u>\$ 1,441,832</u>	<u>41,955</u>	<u>60,401</u>	<u>1,544,188</u>

See accompanying notes to the financial statements.

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Notes to Financial Statements

June 30, 1980

(1) Summary of Significant Accounting Policies

The Minnesota Zoological Garden Foundation was incorporated on July 3, 1975, to solicit contributions and provide any other necessary services exclusively for the Minnesota Zoological Garden (MZG). The Foundation is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code.

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting. The change from the Foundation's previous basis of accounting of cash receipts and disbursements to the accrual basis of accounting resulted from a State of Minnesota requirement that all nonprofit organizations present their financial statements on the accrual basis.

Fund Accounting

To ensure observance of the limitations and restrictions placed on the use of resources available to the Foundation, the accounts of the Foundation are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purposes.

The current unrestricted fund balance represents all resources over which the Foundation's Board of Directors has discretionary control.

The current restricted fund balance represents contributions received but uncommitted by the Board of Directors. Direct contributions may only be utilized in accordance with the restrictions established by the donor. Contributions, net of direct expenses, generated from special events are to be used for capital improvements at the Minnesota Zoological Garden.

Contributions payable to Minnesota Zoological Garden represent funds committed to the MZG by the Foundation's Board of Directors.

Pledges

Pledges (approximately \$227,000 at June 30, 1980) are not reflected in the financial statements until the contributions are actually received.

Property and Equipment

Cost of office furnishings and equipment are charged to expense as incurred. They are not significant to the financial position or results of operations of the Foundation.

(Continued)

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Notes to Financial Statements, Continued

(2) Contributions Payable to Minnesota Zoological Garden

On June 11, 1980, the Board of Directors approved a \$1,522,000 Short Range Development Program for capital improvements at the Minnesota Zoological Garden. As of June 30, 1980, \$534,266 has been advanced to the MZG. The remaining amount is to be advanced to the MZG during the next fiscal year.

(3) Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of support, revenue expenses, and changes in fund balances. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Allocations of operating expenses between management and general and fund-raising were based on the estimates by management. In making such estimates, consideration has been given to the proportion of time spent performing each of the two functions.

(4) Deferred Compensation

The Foundation has deferred compensation agreements for key employees providing for payments upon retirement or death. The agreements are underwritten by the Franklin Life Insurance Company. Cost of the deferred benefits included in employee retirement expense for the year ending June 30, 1980 was \$7,191.

MINNESOTA ZOOLOGICAL GARDEN FOUNDATION

Revenues and Direct Costs and
Expenses of Special Events

Year ended June 30, 1980

Revenue:	
Contributions	\$ 34,178
CETA reimbursement	4,813
Other	<u>1,553</u>
	40,544
Less transportation costs and shared proceeds with participating non- profit organizations and schools	<u>17,255</u>
Net receipts	<u>23,289</u>
Direct costs and expenses:	
Salaries and employee benefits	5,820
Legal fees	227
Xerox, printing and promotion	4,969
Telephone	360
Supplies	66
Postage	726
Rent	1,252
Data processing	6,688
Other	<u>448</u>
	<u>20,556</u>
Excess of receipts over direct costs and expenses	\$ <u><u>2,733</u></u>

Note:

The above Schedule presents the revenue and related direct expenses of special events sponsored by the Minnesota Garden Foundation. The current activity relates only to the Zoo Walk. This event was administered using a September 30 fiscal year-end. Consequently, the above Schedule presents the activity of the 1979 Zoo Walk during the Foundation's fiscal year ended June 30, 1980.