

FCERA  
Budget Status Report  
 Fiscal Year 2006-07  
 For the Quarter Ended December 31, 2006

	<u>ADOPTED</u> <u>APPROPRIATIONS</u>	<u>ADJUSTED</u> <u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED</u> <u>APPROPRIATIONS</u>	<u>%</u> <u>APPROP</u> <u>USED</u>	<u>%</u> <u>APPROP</u> <u>COMMITTED</u>
<u>SALARIES &amp; BENEFITS</u>						
Salaries	\$ 953,522.00	\$ 953,522.00	\$ 386,683.57	\$ 566,838.43	41%	41%
Extra Help	306,426.00	306,426.00	104,947.18	201,478.82	34%	34%
Overtime	40,000.00	40,000.00	28,370.96	11,629.04	71%	71%
Unemployment Insurance	628.00	628.00	-	628.00	0%	(1) 0%
Retirement	267,180.00	267,180.00	103,009.24	164,170.76	39%	39%
FICA Contribution	93,674.00	93,674.00	36,910.65	56,763.35	39%	39%
Workers' Compensation	2,432.00	2,432.00	-	2,432.00	0%	(1) 0%
Health Insurance	125,860.00	125,860.00	47,408.05	78,451.95	38%	38%
Management Life and Disability	1,212.00	1,212.00	462.88	749.12	38%	38%
Benefit Administration	1,402.00	1,402.00	-	1,402.00	0%	(1) 0%
Reportable Mileage	4,450.00	4,450.00	1,600.23	2,849.77	36%	36%
<b>TOTAL SALARIES AND BENEFITS</b>	<u>1,796,786.00</u>	<u>1,796,786.00</u>	<u>709,392.76</u>	<u>1,087,393.24</u>	<u>39%</u>	<u>39%</u>
<u>SERVICES &amp; SUPPLIES</u>						
Telephone	3,794.00	3,794.00	1,536.82	2,257.18	41%	41%
Liability Insurance	177,842.00	177,842.00	9,446.19	168,395.81	5%	(1) 5%
Maintenance-Bldgs and Grounds	29,665.00	29,665.00	8,493.09	21,171.91	29%	29%
Memberships	3,685.00	3,685.00	4,890.00	(1,205.00)	133%	(2) 133%
Office Expense	59,635.00	59,635.00	19,080.74	40,554.26	32%	32%
Postage	60,395.00	60,395.00	5,824.63	54,570.37	10%	10%
PeopleSoft Human Resources	4,427.00	4,427.00	2,952.00	1,475.00	67%	67%
PeopleSoft Financials	15,753.00	15,753.00	10,502.00	5,251.00	67%	67%
Professional & Specialized	805,443.00	805,443.00	191,426.03	614,016.97	24%	24%
Data Processing	143,447.00	143,447.00	54,853.99	88,593.01	38%	38%
Other Computer Equipment	230,727.00	230,727.00	36,000.00	194,727.00	16%	16%
Utilities	26,110.00	26,110.00	8,555.06	17,554.94	33%	33%
Commissions/Advisory Boards	18,000.00	18,000.00	7,400.00	10,600.00	41%	41%
Trans, Travel & Education	16,300.00	16,300.00	7,488.75	8,811.25	46%	46%
Travel-Board	26,200.00	26,200.00	4,714.90	21,485.10	18%	18%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<u>1,621,423.00</u>	<u>1,621,423.00</u>	<u>373,164.20</u>	<u>1,248,258.80</u>	<u>23%</u>	<u>23%</u>
<b>TOTAL SALARIES, BENEFITS, SERVICES AND SUPPLIES</b>	<u>3,418,209.00</u>	<u>3,418,209.00</u>	<u>1,082,556.96</u>	<u>2,335,652.04</u>	<u>32%</u>	<u>32%</u>
<u>FIXED ASSETS</u>						
Equipment:						
Microphones	13,120.00	13,120.00	1,161.24	11,958.76	9%	9%
<b>TOTAL FIXED ASSETS - EQUIPMENT</b>	<u>13,120.00</u>	<u>13,120.00</u>	<u>1,161.24</u>	<u>11,958.76</u>	<u>9%</u>	<u>9%</u>
<b>TOTAL BUDGET</b>	<u>\$ 3,431,329.00</u>	<u>\$ 3,431,329.00</u>	<u>\$ 1,083,718.20</u>	<u>\$ 2,347,610.80</u>	<u>32%</u>	<u>32%</u>

(1) Not billed at the time the budget status was prepared.

(2) SACRS membership was higher than anticipated at the adoption of the budget.

Fresno County Employees' Retirement Association  
 Schedule of Investment Related Expenditures  
 For the Period July 1, 2005 through June 30, 2006

Exhibit B

Detail - 7564	Quarter ended 9/30/06	Quarter ended 12/31/06	Paid in January 2007 for 9/30/06	Quarter ended 9/30/06 for previous quarter	Budget Year 2006-07 Expenditures
Aronson & Partners	-	-	146,746.00		\$ 146,746.00
Artisan Partners Limited	-	-	148,802.00	\$ 155,492.23	304,294.23
BlackRock	-	-	120,613.00	118,065.00	238,678.00
Blackstone Management Fee	-	-	-		-
Bradford & Marzec	-	\$ 104,039.92	104,039.92		208,079.84
Brandywine	-	-	137,969.55		137,969.55
County Counsel Legal	-	-	-		-
Enhanced Investment Technology	-	-	178,402.27		178,402.27
Fifth Third	\$ 15,527.37		31,281.28	15,238.41	62,047.06
Kalmar Investments	119,807.00		120,859.00		240,666.00
Loomis Sayles & Company	-	-	85,276.41		85,276.41
Marvin & Palmer	-	-	-		-
Mondrian Investment Group	235,262.13		233,376.27		468,638.40
Oechsle International Advisors	-	-	244,871.30	246,570.36	491,441.66
Price Waterhouse Coopers	-	2,250.00	-		2,250.00
Public Pension Professionals	-	-	-		-
Seyfarth Shaw Attorneys	-	1,417.90	-		1,417.90
State Street	-	-	-		-
Steeffel, Levitt, & Weiss	-	-	-		-
TCW Asset Management Co.	-	-	175,749.81		175,749.81
Templeton	-	-	249,520.91	242,208.03	491,728.94
Western Asset Management Co.	-	115,149.97	115,149.97		230,299.94
Wellington	-	-	135,844.84		135,844.84
Wurts and Associates	-	65,000.00	65,000.00		130,000.00
Total per PeopleSoft	<u>\$ 370,596.50</u>	<u>\$ 287,857.79</u>	<u>\$ 2,293,502.53</u>	<u>\$ -</u>	<u>\$ 777,574.03</u>
					<u>\$ 3,729,530.85</u>
Detail for Fresno Station					
Salaries and Benefits	\$ 5,429.89				\$ 5,429.89
Maintenance - Bldgs & Grounds	-				-
Insurance	3,486.00				3,486.00
Security Labor	594.56				594.56
Professional Expenses	15,089.36				15,089.36
Office Expense	-				-
	<u>\$ 24,599.81</u>				<u>\$ 24,599.81</u>

The information contained in this schedule is presented as cash basis, i.e., reported when the actual payment is made not when the liability is accrued.

Fresno County Employees' Retirement Association  
 Budget Status Report  
 For Quarter Ending December 31, 2006

Exhibit C

**ACCOUNT 7220 MAINTENANCE DETAIL**

	1st qtr	2nd qtr	3rd qtr	4th qtr	Total
Janitorial	3,569.00	1,827.11			5,396.11
Pest Control	157.50	157.50			315.00
Yard Service					-
Security	594.56	941.44			1,536.00
Other (itemized below)	256.47	989.51			1,245.98
	<u>4,577.53</u>	<u>3,915.56</u>	-	-	<u>8,493.09</u>
<b>Other - Itemized</b>					
Labor to replace flourescent bulb in S/E hallway 7/13/06	11.85				11.85
Materials -air conditioning filters	116.22				116.22
Materials-air conditioning filters	128.40				128.40
	<u>256.47</u>				
Labor to repair oil leak on door hinge to electrical room, determined new part needed to be ordered		66.00			66.00
Labor from Fact Automated Entrances to reset the gate timers		116.00			116.00
Labor to repair oil leak on door hinge to electrical room under warranty part installed		99.00			99.00
Parts and labor from Patton Air Conditioning to replace three V-belts on air conditioning units		356.13			356.13
Labor to repair inner entrance front door noisy motor and handicap release not resetting properly.		29.00			29.00
Labor to change the air conditioner filters on 11/6/06		192.60			192.60
Materials charge - air conditioner filters 11/22/06		64.78			64.78
Labor to install keyboard shelf on desk in Carol Sheela's office.		66.00			66.00
		<u>989.51</u>			<u>1,245.98</u>