

# AGENDA

## Potter Park Zoo Board

1301 S. Pennsylvania Avenue ~ Lansing, MI  
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The Board information packet is available on-line by going to [www.ingham.org](http://www.ingham.org), selecting "Monthly Calendar," and clicking on "Wednesday, May 9, 2018".

### POTTER PARK ZOO BOARD MEETING

Wednesday, May 9, 2018

5:45 PM

Potter Park Zoo, Education Building  
1301 S. Pennsylvania Ave., Lansing, Michigan

1. Call to Order
2. Approval of April 11, 2018 Minutes
3. Limited Public Comment – *Limited to 3 minutes with no discussion*
4. Late Items/Deletions/Consent Items
5. Director and Financial Reports
  - a. April 2018 Financial Reports
  - b. Zoo Director's Report / April Attendance – Cindy Wagner
  - c. Zoo Society Report – Amy Morris-Hall
6. New Business
  - a. Presentation on the Animal Behavior Management Alliance Conference - Keeper Adrianna Davidson
  - b. 2019 Budget Discussion
7. Old Business
  - a. Subcommittees:
    - i. Strategy Subcommittee – Mary Leys
    - ii. External Relations Subcommittee – Cheryl Bergman
    - iii. Financial Sustainability Subcommittee – Kyle Binkley
8. Board Comments
9. Limited Public Comment - *Limited to 3 minutes with no discussion*
10. Upcoming Meeting
  - a. Zoo Board Meeting on **June 13, 2018** at **5:45 PM** at the Potter Park Zoo, Education Building
11. Adjournment

Official minutes are stored and available for inspection at the address noted at the top of this agenda. The Potter Park Zoo will provide necessary reasonable auxiliary aids and services, such as interpreters for the hearing impaired and audio tapes of printed materials being considered at the meeting for the visually impaired, for individuals with disabilities at the meeting upon five (5) working days' notice to the Potter Park Zoo. Individuals with disabilities requiring auxiliary aids or services should contact Potter Park Zoo by writing to the Potter Park Zoo, 1301 S. Pennsylvania Ave., Lansing, MI 48912, or by calling 517.342.2776.

**MINUTES OF THE MEETING INGHAM COUNTY  
POTTER PARK ZOO BOARD**

**1301 S. Pennsylvania Avenue,  
Lansing, MI April 11, 2018**

The Ingham County Potter Park Zoo Board held a regularly scheduled meeting at Potter Park Zoo, 1301 S. Pennsylvania Ave., Discovery Center Bldg. Lansing, Michigan

**BOARD MEMBERS**

- PRESENT:** Chairman John Groen, Commissioner Koenig, Vice Chair Kyle Binkley, Dr. Snider, Cheryl Bergman, Commissioner Nolan, Mary Leys, and Jennifer Flood.
- ALSO PRESENT:** Cynthia Wagner, Zoo Director; Amy Morris-Hall, Executive Director of PPZS; Delphine Brezee, Accountant of Financial Services; and Bob Doherty, Recording Secretary.
- ABSENT:** Aaron Davis, and Rick Kibbey.
- CALL TO ORDER** Chairman Groen called the regular meeting of the Ingham County Zoo Board to order at 5:50 PM
- MINUTES:** Moved by Mary Leys and seconded by Dr. Snider to approve the February 2018 minutes of the regular meeting as written, **Yes-8; No-0; MOTION CARRIED.**

**LIMITED PUBLIC COMMENT**

None.

**LATE ITEMS/DELETIONS/CONSENT ITEMS**

None.

**FINANCIAL AND DIRECTOR REPORTS**

**Zoo Financial Report**

Ms. Breezee provided a summary of the Zoo financial reports showing total assets of \$2,961,711 and total liabilities of \$2,205,911 with a fund balance of \$755,800 of which \$104,557 is unspendable. Ms. Breezee noted there was a fund balance increase of \$19,196 during March however the figures were considered preliminary since not all monthly expenditures may have been charged yet.

A brief discussion followed regarding presentation of deferred revenue with a general consensus that it would be preferable to show deferred revenue only in the monthly totals.

**Zoo Director's Report**

Director Wagner said that the Zoo parking, gift shop, and restaurant were fully open using summer hours. The café would be serving soon as well. Other points of note were:

- Attendance at the zoo was up slightly in March as compared to the same period during 2017. The additional visitation was primarily by individuals paying full admission.
- The zoo received AZA approval for no further reporting at this time.
- Two sexual harassment sensitivity training events were held and went well.
- Rick Parker and Dan Beachnau received Red Cross CPR and first aid training certificates and the zoo plans to have them present internal training sessions.
- Kim Hernandez attended a job shadow at the Cleveland Metro Parks Zoo. She worked with rhino keeper and also transported two Puerto Rican crested toads back to the zoo
- The otter pups born in February are doing well. The zoo expects them to go out on exhibit in mid-May and plans to hold a naming contest and adoption program.
- Rhino breeding is planned for mid to late April following Species Survival Plan (SSP) guidance. This will depend somewhat on temperatures.
- SSP breeding for the Zoo's tree shrews (Rose and Oliver) has been proceeding and appears successful.

- Recent maintenance items addressed were the Zoo restaurant window, a viewing window area and fencing for the anteaters, increased seating around the restaurant, and a new water source for the eagle exhibit.
- Following the Master Plan, the restaurant will be called Lake Tanganyika Outpost Grill (or Outpost Grill for short). The Zoo is working on fixing the adjacent steps and has received an offer from Christman Construction to donate the labor and materials.

Commissioner Koenig asked whether the Zoo has considered taking out the steps altogether and making it a ramp – that might improve accessibility and be easier to maintain. Director Wagner said modifications were under consideration. There was general consensus that considering a ramp was appropriate.

Dr. Snider commented that, as a related item, the Zoo should make it a goal to have all the paths upgraded to a uniform standard. Director Wagner said that improving the paths was a goal. The Zoo had some issues trying to get Consumers Energy to come back and finish their repairs. Paving is also expensive so there are budgetary considerations with respect to short-term priorities. However, upgrading paths and accessibility were longer-term objectives.

- The web site update seems to be well received – the Zoo is seeing an increase in users and sessions and more efficient use.
- Upcoming events: Comcast Cares Volunteer Day on April 21<sup>st</sup>, Party for the Planet on April 29 and Wine & Stein on May 17<sup>th</sup>

Chair Groen asked about Zoo in the Neighborhood. Director Wagner said that the program was well received and seemed to be generating additional visitation. She offered to provide quarterly updates of the usage of passes by location.

- The Zoo has rented billboard space starting in May for 12 weeks – 2 print boards and 5 rotating digital boards. Additional advertising is being implemented with Lansing Brewing Company and expanded efforts are underway for Education programs, memberships, and generally improved marketing material.

Dr. Snider initiated a discussion regarding marketing material placement. Various concepts were presented by Board members including: the Visitor's Bureau, local hotels, highway rest stops, MSU student center, and pet stores.

### **Zoo Society Director's Report**

Director Morris-Hall provided an overview of recent and ongoing efforts:

- A proposal was submitted for accounting and donor tracking software transition. The Society is also working on several other grants for marketing and education efforts.
- The Society is looking at different AZA training opportunities for staff.
- The Society is also preparing for its upcoming audit and Cindy Richmond has been very helpful in that effort. Director Morris-Hall said the Society was also considering its long-term accounting needs.

Commissioner Koenig asked what the Society's long-term objective was with respect to accounting support. A brief discussion followed which ended when Chair Groen suggested the Society may want to weigh the benefits of retaining an outside firm versus having a hired staff person. Each option had benefits and associated costs – considering some of the prior struggles, perhaps an outside consultant would bring a helpful reputation and not be cost-prohibitive.

### **NEW BUSINESS**

#### **Pat Fountain – AZA Mid-Year Meeting**

Pat gave a summary of his attendance at the mid-year meeting that involved participating in Taxon Advisory Groups for rhino, hornbills, and lagomorphs (hares, rabbits, and pikas), a disease transmission management workshop, a bird shipping workshop, and a transparency panel discussion.

#### **Resolution regarding establishment of a photography and film policy**

Director Wagner presented an informational memo and the policy document. She noted that it was the same material that the

Board considered during the March meeting. Director Morris-Hall provided a brief review of the background, purpose, and need for the policy and said that once it was approved the document would be posted on the zoo web site. Moved by Commissioner Nolan and seconded by Commissioner Koenig to approve the policy. **Yes-8; No-0; MOTION CARRIED.**

#### **Resolution regarding establishment of a Strategic Plan**

Chair Groen introduced the Strategic Plan (SP), noting that the Board had been discussing the proposal over the past several meetings and asked whether Board members had anything to add.

Director Wagner said that once the SP was approved, the Zoo would work on the next phase of implementation by developing a schedule and tracking plan.

Commissioner Koenig asked what existed presently for a SP. Director Wagner said that the zoo did not have a unified SP as such. Elements of what was being proposed existed as individual pieces, but they were never adopted as a plan document. Commissioner Koenig then asked how the proposed SP related to the existing Master Plan. A brief discussion followed regarding applicability of the Master Plan to present Zoo conditions and AZA criteria and how it related to the proposed SP.

Commissioner Koenig proposed approval of the Resolution with the final WHEREAS edited to read:

WHEREAS, having a Strategic Plan in conjunction with the Master Plan is key to helping

- Make decisions and actions conducive to Zoo development,
- Align Zoo resources to maximize success,
- Prioritize financial needs,
- Engage with and guide staff,
- Communicate with visitors and patrons,
- Analyze potential risks, and,
- Implement risk control measures,

Dr. Snider seconded the proposal which then passed. **Yes-8; No-0.**

#### **Annual Report Discussion**

Director Wagner introduced the annual report which was well received both in terms of substance and presentation. A brief discussion followed regarding some of the terminology presented and the degree to which zoos should be transparent in their operations. Director Morris-Hall noted that zoos were generally moving toward being more open to the public – there were shows now on TV showing behind the scenes information. Zoos believed that it was important to get out the message regarding the importance of species conservation and the real difficulties involved – there are good stories to tell though they aren't always happy. Commissioner Koenig said that was ok – we can't worry about being perfect. The Board expressed general concurrence.

#### **OLD BUSINESS**

None.

#### **BOARD COMMENTS**

Mr. Binkley reminded everyone that the next meeting was scheduled for May 9th.

#### **LIMITED PUBLIC COMMENT**

None

#### **ADJOURNMENT**

Being no further business, the meeting was adjourned at 7:20 PM.

Bob Doherty  
Recording Secretary



## Zoo Director Report May 9, 2018

### Staff

Sarah Pechtel attended the Herptile Taxon Advisory Group meeting in Seattle, WA as part of the AZA studbook keeper requirements. While there, she visited a potential parakeet vendor for our Wings Down Under exhibit.

Adrianna Davidson attended the Animal Behavior Management Alliance (ABMA) conference in San Antonio, TX April 9-13.

We have hired a fantastic group of seasonal employees for the 2018 summer season:

- 17 Animal Care
- 17 Gift Shop and Restaurant
- 11 Parking and Admissions
- 2 Maintenance

The Pony Path and Contact Area will open on Friday, May 11. Wings Down Under will open by the weekend of May 26.

The Animal Care department will once again have six interns for the summer semester each working 30-40 hours per week.

### Public Safety

Rick Parker and Dan Beachnau led their first CPR/First Aid training for staff at the zoo. They will continue to hold trainings for employees throughout the year.

### Animal Care

The otter pups have mastered swimming and are acclimating to the outside yards. Once they are comfortable outside for longer periods of time we will announce they are on exhibit for viewing from 10am-2pm. A naming contest is underway and a pair of names will be revealed on May 21.

The Puerto Rican Crested Toad breeding process starts May 9 with a cooling period. If we are successful with breeding the SSP recommended pairs then the tadpoles will be sent to Puerto Rico for release in June.

We will be introducing the male and female black rhino for breeding again in May.

Two female gray kangaroos are arriving in mid-May and will be introduced to the exhibit following quarantine.

Three Huacaya alpaca will be joining our herd once they have completed quarantine.

## **Exhibits**

Anteater viewing area alterations are well on their way. Cris Kolberg is doing a fantastic job creating the new space, which will allow for both additional seating at the restaurant and improved viewing of the anteater.

## **Restaurant**

New waffle fries have been well received by visitors and staff. The Flavor burst ice cream machine was installed on May 3. New graphics, seating and menu items are in progress.

## **Education/Events**

Night at the Museum was attended by 708 visitors on April 13 from 5-8pm. This was a free event offered in conjunction with the MSU Science Festival.

For the second year in a row Comcast selected PPZ as a Cares Day host site. This nation-wide volunteer effort took place on April 21. We had over 90 volunteers participate and assist in grounds clean-up and beautification.

The docent/volunteer appreciation dinner was held at the University club on May 3. The dinner and ceremony was attended by 63 docents and volunteers.

Wine & Stein is Thursday, May 17. Come out and enjoy a beautiful evening at the zoo.

**POTTER PARK ZOO**  
**YEAR TO DATE BUDGET/ACTUAL REPORT - FINAL UNAUDITED REVISED**  
**December 30, 2017**

	2017 BUDGET	DECEMBER 2017 YTD ACTUAL	BUDGET REMAINING	% OF BUDGET	DECEMBER 2016 YTD ACTUAL
<b>REVENUES</b>					
PROPERTY TAX	\$ 2,856,183	\$ 2,872,935	\$ (16,752)	100.59%	\$ 2,816,262
ADMISSIONS	\$ 593,010	\$ 616,876	\$ (23,866)	104.02%	\$ 601,469
CONCESSIONS, GIFT SHOP, VENDING	\$ 470,000	\$ 434,515	\$ 35,485	92.45%	\$ -
PARKING FEES	\$ 185,000	\$ 190,022	\$ (5,022)	102.71%	\$ 171,235
INTERACTIVE SITES	\$ 58,000	\$ 73,509	\$ (15,509)	126.74%	\$ 25,746
INTEREST INCOME	\$ 15,000	\$ 17,470	\$ (2,470)	116.47%	\$ 9,400
OTHER REVENUES	\$ 94,570	\$ 231,073	\$ (136,503)	244.34%	\$ 55,639
<b>TOTAL REVENUES</b>	<b>\$ 4,271,763</b>	<b>\$ 4,436,400</b>	<b>\$ (164,637)</b>	<b>103.85%</b>	<b>\$ 3,679,751</b>
<b>EXPENDITURES</b>					
<b>PERSONNEL SERVICES</b>					
Salaries & Wages - Full Time	\$ 1,324,468	\$ 1,315,174	\$ 9,294	99.30%	\$ 1,128,584
Salaries & Wages - Seasonal	\$ 504,871	\$ 490,980	\$ 13,891	97.25%	\$ 438,021
Benefits	\$ 715,583	\$ 683,571	\$ 32,012	95.53%	\$ 558,393
Total Personnel Services	\$ 2,544,922	\$ 2,489,725	\$ 55,197	97.83%	\$ 2,124,998
<b>CONTROLLABLE EXPENDITURES</b>					
Supplies	\$ 309,954	\$ 279,478	\$ 30,476	90.17%	\$ 101,031
Animal Care	\$ 244,710	\$ 244,707	\$ 3	100.00%	\$ 204,856
Purchased Services	\$ 534,968	\$ 532,002	\$ 2,966	99.45%	\$ 463,052
Utilities - Telephone	\$ 20,625	\$ 20,237	\$ 388	98.12%	\$ 25,690
Rentals & Leases	\$ 2,500	\$ 1,223	\$ 1,277	48.92%	\$ 378
Other Expenses	\$ 149,788	\$ 123,606	\$ 26,182	82.52%	\$ 70,050
Total Controllable Expenditures	\$ 1,262,545	\$ 1,201,253	\$ 61,292	95.15%	\$ 865,057
<b>NON-CONTROLLABLE EXPENDITURES</b>					
Utilities	\$ 213,716	\$ 213,715	\$ 1	100.00%	\$ 182,760
Insurance	\$ 73,798	\$ 73,798	\$ -	100.00%	\$ 31,778
IT Support Expense	\$ 76,184	\$ 74,033	\$ 2,151	97.18%	\$ 56,305
Other Expenses	\$ 465	\$ 465	\$ -	100.00%	\$ 489
Total Non-Controllable Expenditures	\$ 364,163	\$ 362,011	\$ 2,152	99.41%	\$ 271,332
<b>CAPITAL OUTLAY</b>					
Capital Improvements	\$ -	\$ 15,098	\$ (15,098)		\$ 315,623
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,171,630</b>	<b>\$ 4,068,087</b>	<b>\$ 103,543</b>	<b>97.52%</b>	<b>\$ 3,577,010</b>
<b>TOTAL CHANGE IN FUND BALANCE</b>		\$ 368,313			\$ 102,741
<b>FUND BALANCE AS OF 1/1/17</b>					
NON-SPENDABLE		\$ 104,944			
UNRESTRICTED		\$ 272,630			
		<u>\$ 377,574</u>			
<b>FUND BALANCE AS OF 12/31/17</b>		\$ 745,887			
<b>FUND BALANCE AS OF 12/31/17</b>					
NON-SPENDABLE		\$ 104,557			
UNRESTRICTED		\$ 641,330			
		<u>\$ 745,887</u>			

**POTTER PARK ZOO**  
**BALANCE SHEET - FINAL UNAUDITED REVISED**  
**DECEMBER 31, 2017**

**ASSETS**

CASH	\$ 850,622
DEPOSITORY CASH	1,107
IMPREST CASH	5,400
TAXES REC - DELINQUENT	19,173
ESTIMATED UNCOLLECTIBLE DELINQUENT TAXES	(13,982)
PROPERTY TAX RECEIVABLE	2,746,509
INTEREST RECEIVABLE	2,982
DUE FROM STATE	94,056
INVENTORY	43,572
PREPAID EXPENSES	60,985
<b>TOTAL ASSETS</b>	<b><u>\$ 3,810,424</u></b>

**LIABILITIES**

VOUCHERS PAYABLE	
TAX LEVY LIABILITY	22,000
ACCRUED PAYROLL	53,657
ACCOUNTS PAYABLE	78,689
DEFERRED REVENUE - PROPERTY TAXES	2,905,000
DEFERRED REVENUE - DELINQUENT TAXES	5,191
<b>TOTAL LIABILITIES</b>	<b><u>3,064,537</u></b>

**FUND BALANCE**

UNSPENDABLE	104,557
UNRESTRICTED FUND BALANCE	641,330
	<u>745,887</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 3,810,424</u></b>



**POTTER PARK ZOO  
MONTHLY ATTENDANCE REPORT  
FOR MONTH AND YTD ENDING APRIL 30, 2018**

ADMISSION TYPE	CURRENT MONTH			YEAR-TO-DATE		
	2017 COUNT	2018 COUNT	BETTER (WORSE) THAN PY	2017 COUNT	2018 COUNT	BETTER (WORSE) THAN PY
<b>GENERAL</b>						
CHILDREN	1,978	390	(1,588)	1,978	390	(1,588)
CHILDREN - UNDER 3	1,277	857	(420)	2,292	1,367	(925)
CHILDREN - OFF SEASON	0	0	0	2,562	1,327	(1,235)
ADULT RESIDENT	2,935	1,882	(1,053)	2,938	1,882	(1,056)
ADULT NON-RESIDENT	1,825	1,737	(88)	1,829	1,744	(85)
ADULT - OFF SEASON	0	0	0	6,354	3,476	(2,878)
SENIOR RESIDENT	162	38	(124)	162	38	(124)
SENIOR NON-RESIDENT	172	126	(46)	172	126	(46)
GROUPS	316	440	124	316	578	262
SUBTOTAL	8,665	5,470	(3,195)	18,603	10,928	(7,675)
<b>MEMBERSHIPS/PROGRAMS</b>						
PPZ MEMBERS	1,873	2,329	456	3,917	3,616	(301)
SPECIAL EVENTS - PPZ	0	0	0	250	0	(250)
SPECIAL EVENTS - COUNTY	0	0	0	0	0	0
RECIPROCAL ZOO MEMBERS	320	223	(97)	320	365	45
RECIPROCAL ZOO MEMBERS (100%)	211	343	132	368	431	63
MONDAY PROGRAM	418	957	539	699	883	184
OTHER	1,193	4	(1,189)	1,194	10	(1,184)
SUBTOTAL	4,015	3,856	(159)	6,748	5,305	(1,443)
<b>GRAND TOTAL</b>	<b>12,680</b>	<b>9,326</b>	<b>(3,354)</b>	<b>25,351</b>	<b>16,233</b>	<b>(9,118)</b>

ADMISSION TYPE	DESCRIPTION
CHILDREN	All Children, any county ages 3-16 (\$4)
CHILDREN - UNDER 3	All Children, any county under age 3 (Free)
CHILDREN - OFF SEASON	All Children, any county ages 3-16 Nov. 1- March 31 (\$2)
ADULT RESIDENT	Adult of Ingham county April 1 - Oct. 31 (\$6)
ADULT NON-RESIDENT	Adult Out of Ingham County April 1 -Oct. 31 (\$11)
ADULT OFF SEASON	All Adults, Any County Nov. 1 - March 31 (\$3)
SENIOR RESIDENT	Discount for Ingham seniors ages 60+ April 1 - Oct. 31 (\$5)
SENIOR NON-RESIDENT	Discount for Out of County seniors ages 60+ April 1- Oct. 31 (\$10)
PPZ MEMBERS	Visitors holding membership at PPZ - one time payment
SPECIAL EVENTS - PPZ	Admission included in event fee
SPECIAL EVENTS - COUNTY	Admission included in event fee
RECIPROCAL ZOO MEMBERS	Reciprocal Zoo memberships (Discount varies)
RECIPROCAL ZOO MEMBERS (100%)	Reciprocal Zoo Members (Free admission)
GROUPS	20 or more guests paying together (\$1 off per person)
MONDAY PROGRAM	Ingham Co. Residents free 9-12 PM on non-holiday Mondays
OTHER	Any Coupon related attendee

**POTTER PARK ZOO  
MONTHLY PARKING REPORT  
FOR MONTH AND YTD ENDING APRIL 30, 2018**

ADMISSION TYPE	CURRENT MONTH			YEAR-TO-DATE		
	2017 COUNT	2018 COUNT	BETTER (WORSE) THAN PY	2017 COUNT	2018 COUNT	BETTER (WORSE) THAN PY
ANNUAL RESIDENT PASS	129	95	(34)	129	95	(34)
ANNUAL NON-RESIDENT PASS	24	10	(14)	24	10	(14)
PPZ MEMBER DELUXE/PREMIUM	130	264	134	130	264	134
DAILY RESIDENT PARKING	2,030	1,627	(403)	2,030	1,627	(403)
DAILY NON-RESIDENT PARKING	1,674	1,116	(558)	1,674	1,116	(558)
TOTAL	3,987	3,112	(875)	3,987	3,112	(875)
CHANGE FROM PRIOR YEAR			-21.9%			-21.9%

ADMISSION TYPE	AMOUNT
ANNUAL RESIDENT PASS	\$32.00
ANNUAL NON-RESIDENT PASS	\$42.00
RESIDENT DAILY PASS	\$3.00
NON-RESIDENT DAILY PASS	\$5.00

**POTTER PARK ZOO**  
**YEAR TO DATE BUDGET/ACTUAL REPORT - PRELIMINARY**  
**FOR 4 MONTHS ENDED APRIL 30, 2018**

	2018 BUDGET	APRIL 2018 YTD ACTUAL	BUDGET REMAINING	% OF BUDGET	APRIL 2017 YTD ACTUAL	% DIFF LAST YR
<b>REVENUES</b>						
PROPERTY TAX	\$ 2,928,372	\$ 2,806,875	\$ 121,497	95.85%	\$ 2,819,467	-0.45%
UNALLOCATED PORTION OF TAXES (8 MONTH)		\$ (1,871,251)	\$ 1,871,251		\$ (1,879,646)	
ADMISSIONS	\$ 600,000	\$ 52,566	\$ 547,434	8.76%	\$ 65,787	-20.10%
CONCESSIONS, GIFT SHOP, VENDING	\$ 489,000	\$ 28,154	\$ 460,846	5.76%	\$ 271	10288.93%
PARKING FEES	\$ 185,000	\$ 13,348	\$ 171,652	7.22%	\$ 15,216	-12.28%
INTERACTIVE SITES	\$ 58,000	\$ -	\$ 58,000	0.00%	\$ -	
INTEREST INCOME	\$ 10,000	\$ 5,190	\$ 4,810	51.90%	\$ 4,532	14.52%
OTHER REVENUES	\$ 42,250	\$ 148,261	\$ (106,011)	350.91%	\$ 69,039	114.75%
<b>TOTAL REVENUES</b>	<b>\$ 4,312,622</b>	<b>\$ 1,183,143</b>	<b>\$ 3,129,479</b>	<b>27.43%</b>	<b>\$ 1,094,666</b>	<b>8.08%</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL SERVICES</b>						
Salaries & Wages - Full Time	\$ 1,362,841	\$ 400,407	\$ 962,434	29.38%	\$ 336,481	19.00%
Salaries & Wages - Seasonal	\$ 535,000	\$ 101,905	\$ 433,095	19.05%	\$ 97,254	4.78%
Benefits	\$ 689,886	\$ 221,449	\$ 468,437	32.10%	\$ 188,301	17.60%
Total Personnel Services	\$ 2,587,727	\$ 723,761	\$ 1,863,966	27.97%	\$ 622,036	16.35%
<b>CONTROLLABLE EXPENDITURES</b>						
Supplies	\$ 311,050	\$ 71,611	\$ 239,439	23.02%	\$ 34,785	105.87%
Animal Care	\$ 236,000	\$ 65,985	\$ 170,015	27.96%	\$ 76,447	-13.69%
Purchased Services	\$ 558,096	\$ 72,388	\$ 485,708	12.97%	\$ 126,927	-42.97%
Utilities - Telephone	\$ 27,125	\$ 2,843	\$ 24,282	10.48%	\$ 3,772	-24.63%
Rentals & Leases	\$ 1,500	\$ 346	\$ 1,154	23.07%	\$ -	
Other Expenses	\$ 143,407	\$ 39,823	\$ 103,584	27.77%	\$ 26,337	51.21%
Total Controllable Expenditures	\$ 1,277,178	\$ 252,996	\$ 1,024,182	19.81%	\$ 268,268	-5.69%
<b>NON-CONTROLLABLE EXPENDITURES</b>						
Utilities	\$ 200,000	\$ 67,489	\$ 132,511	33.74%	\$ 72,623	-7.07%
Insurance	\$ 92,000	\$ 54,915	\$ 37,085	59.69%	\$ 92,756	-40.80%
IT Support Expense	\$ 75,285	\$ 11,502	\$ 63,783	15.28%	\$ 20,360	-43.51%
Other Expenses	\$ 394	\$ 197	\$ 197	50.00%	\$ 232	-15.09%
Total Non-Controllable Expenditures	\$ 367,679	\$ 134,103	\$ 233,576	36.47%	\$ 185,971	-27.89%
<b>CAPITAL OUTLAY</b>						
Capital Improvements	\$ 15,000	\$ -	\$ 15,000		\$ -	
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,247,584</b>	<b>\$ 1,110,860</b>	<b>\$ 3,136,724</b>	<b>26.15%</b>	<b>\$ 1,076,275</b>	<b>3.21%</b>
<b>TOTAL CHANGE IN FUND BALANCE</b>	<b>\$ 65,038</b>	<b>\$ 72,283</b>			<b>\$ 18,391</b>	
<b>FUND BALANCE AS OF 1/1/18</b>						
NON-SPENDABLE		\$ 104,557				
UNRESTRICTED		\$ 641,330				
		<u>\$ 745,887</u>				
<b>FUND BALANCE AS OF 4/30/18</b>		\$ 818,170				
<b>FUND BALANCE AS OF 4/30/18</b>						
NON-SPENDABLE		\$ 104,557				
UNRESTRICTED		\$ 713,613				
		<u>\$ 818,170</u>				

**POTTER PARK ZOO**  
**BALANCE SHEET - PRELIMINARY**  
**APRIL 30, 2018**

**ASSETS**

CASH	\$ 2,423,144
DEPOSITORY CASH	142,792
IMPREST CASH	5,400
TAXES REC - CURRENT LEVY	96,199
TAXES REC - DELINQUENT	18,885
ESTIMATED UNCOLLECTIBLE DELINQUENT TAXES	(13,982)
PROPERTY TAX RECEIVABLE	-
INTEREST RECEIVABLE	2,982
INVENTORY	43,572
PREPAID EXPENSES	-
<b>TOTAL ASSETS</b>	<b><u>\$ 2,718,992</u></b>

**LIABILITIES**

VOUCHERS PAYABLE	
TAX LEVY LIABILITY	22,000
ACCRUED PAYROLL	-
ACCOUNTS PAYABLE	2,380
DEFERRED REVENUE - PROPERTY TAXES	1,871,251
DEFERRED REVENUE - DELINQUENT TAXES	5,191
<b>TOTAL LIABILITIES</b>	<b><u>1,900,822</u></b>

**FUND BALANCE**

UNSPENDABLE	104,557
UNRESTRICTED FUND BALANCE	713,613
	<u>818,170</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 2,718,992</u></b>