



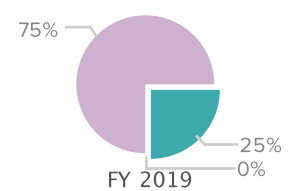
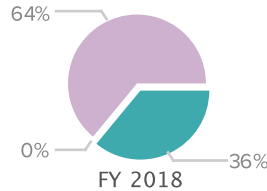
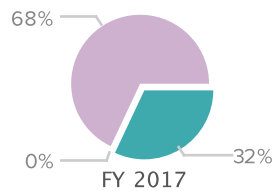
Organization Information

Organization name: Potter Park Zoological Society
 City: Lansing Federal ID #: 382153808
 State: MI Year organization founded: 1969
 County: Ingham Organization type: 501(c)3 nonprofit organization
 NISP Discipline: 14 - Multidisciplinary Fiscal year end date: 12-31
 NISP Institution: 9 - Other Museum DUNS #: 105442797
 NTEE: D50 - Zoos & Aquariums Full-time staff: 10
 Applicant is audited or reviewed by an independent accounting firm. Paid FTEs: 10
 A display value of -0% signifies a value of less than +/- 0.5%

Unrestricted Activity	FY 2017	FY 2018	% Change	FY 2019	% Change
Unrestricted Operating Revenue					
Earned Program	\$779,939	\$736,862	-6%	\$937,560	27%
Earned Non-program	\$463	\$0	-100%	\$0	n/a
Total Earned Revenue	\$780,402	\$736,862	-6%	\$937,560	27%
Investment Revenue	\$37	\$31	-16%	\$23	-26%
Contributed Revenue	\$367,853	\$412,662	12%	\$310,714	-25%
Total Unrestricted Operating Revenue	\$1,148,292	\$1,149,555	0%	\$1,248,297	9%
Less in-kind	(\$106,747)	(\$169,843)	59%	(\$151,518)	-11%
Total Unrestricted Operating Revenue Less In-kind	\$1,041,545	\$979,712	-6%	\$1,096,779	12%
Expenses by Functional Total					
Program	\$461,744	\$1,001,147	117%	\$973,865	-3%
Fundraising	\$267,543	\$66,114	-75%	\$153,827	133%
General & Administrative	\$416,578	\$269,318	-35%	\$254,533	-5%
Total Operating Expenses	\$1,145,865	\$1,336,579	17%	\$1,382,225	3%
Less in-kind	(\$106,747)	(\$169,843)	59%	(\$151,518)	-11%
Total Operating Expenses Less In-kind	\$1,039,118	\$1,166,736	12%	\$1,230,707	5%
Net Unrestricted Activity - Operating	\$2,427	-\$187,024	-7,806%	-\$133,928	28%
Net Unrestricted Activity - Non-operating			n/a		n/a
Total Net Unrestricted Activity	\$2,427	-\$187,024	-7,806%	-\$133,928	28%
Net Restricted Activity	-\$77,422			\$149,707	n/a
Net Total Activity	-\$74,995	-\$187,024	-149%	\$15,779	108%

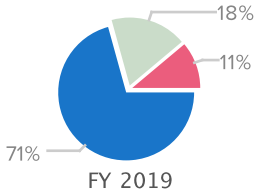
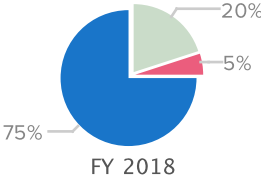
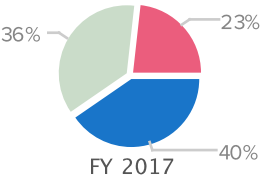
Revenue by Source

- Earned
- Investment
- Contributed



Expenses by Functional Grouping

- Program
- General & Administrative
- Fundraising



Revenue Details

	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019
Operating Revenue	Total	Total	Total	Unrestricted	Restricted
Earned - Program					
Membership revenue	\$159,845	\$99,232	\$191,767	\$191,767	
Single ticket sales	\$360,843	\$338,518	\$359,748	\$359,748	
Tuitions and registration fees	\$259,251	\$284,873	\$386,045	\$386,045	
Other program revenue		\$14,239			
Total earned - program	\$779,939	\$736,862	\$937,560	\$937,560	\$0
Earned - Non-program					
Food and concessions	\$463	\$0	\$0	\$0	
Total earned - non-program	\$463	\$0	\$0	\$0	\$0
Total earned revenue	\$780,402	\$736,862	\$937,560	\$937,560	
Contributed					
	FY 2017	FY 2018	FY 2019	FY 2019	FY 2019
	Total	Total	Total	Unrestricted	Restricted
Individual	\$89,461	\$56,759	\$90,150	\$32,245	\$57,905
Corporate	\$0	\$0	\$63,620	\$10,000	\$53,620
Foundation	\$0	\$80,060	\$41,994	\$3,812	\$38,182
County government	\$94,223	\$106,000	\$113,139	\$113,139	
In-kind operating contributions	\$106,747	\$169,843	\$151,518	\$151,518	
Net assets released from restriction	\$0	\$0	\$0		
Total contributed revenue	\$290,431	\$412,662	\$460,421	\$310,714	\$149,707
Operating investment revenue	\$37	\$31	\$23	\$23	
Total operating revenue	\$1,070,870	\$1,149,555	\$1,398,004	\$1,248,297	\$149,707
Total operating revenue less in-kind	\$964,123	\$979,712	\$1,246,486	\$1,096,779	\$149,707
Transfers and re-classifications					
Total non-operating revenue	\$0	\$0	\$0		
Total revenue	\$1,070,870	\$1,149,555	\$1,398,004	\$1,248,297	\$149,707
Total revenue less in-kind	\$964,123	\$979,712	\$1,246,486	\$1,096,779	\$149,707

Expense Details

	FY 2017 Total	FY 2018 Total	% Change	FY 2019 Total	% Change	FY 2019 Program	FY 2019 Fundraising	FY 2019 General & Administrative
Personnel expenses - Operating								
W2 employees (salaries, payroll taxes and fringe benefits)	\$600,497	\$614,005	2%	\$632,914	3%	\$431,971	\$82,304	\$118,639
Professional fees	\$63,471	\$157,022	147%	\$109,311	-30%	\$50,332	\$8,229	\$50,750
Total personnel expenses - Operating	\$663,968	\$771,027	16%	\$742,225	-4%	\$482,303	\$90,533	\$169,389
Non-personnel expenses - Operating								
Advertising and promotion	\$44,960	\$66,356	48%	\$68,898	4%	\$17,058	\$1,538	\$50,302
Conferences and meetings	\$29,419	\$17,514	-40%	\$27,001	54%	\$17,992	\$4,379	\$4,630
Dues and subscriptions	\$3,882	\$29,610	663%	\$16,535	-44%	\$14,368	\$0	\$2,167
Insurance	\$7,810	\$7,543	-3%	\$7,050	-7%	\$2,432	\$1,096	\$3,522
Occupancy costs	\$12,269	\$36,755	200%	\$25,208	-31%	\$25,208	\$0	\$0
Office and administration	\$26,746	\$35,915	34%	\$33,193	-8%	\$14,206	\$4,826	\$14,161
Productions and events costs	\$147,232	\$120,501	-18%	\$104,581	-13%	\$101,593	\$1,340	\$1,648
Interest expense	\$0	\$1,415	n/a	\$830	-41%	\$830		
Other operating expenses	\$209,245	\$241,530	15%	\$350,165	45%	\$292,243	\$49,208	\$8,714
Depreciation	\$334	\$8,413	2,419%	\$6,539	-22%	\$5,632	\$907	
Total non-personnel expenses - Operating	\$481,897	\$565,552	17%	\$640,000	13%	\$491,562	\$63,294	\$85,144
Total operating expenses	\$1,145,865	\$1,336,579	17%	\$1,382,225	3%	\$973,865	\$153,827	\$254,533
Non-operating personnel expenses	\$0	\$0	n/a	\$0	n/a			
Non-operating non-personnel expenses	\$0	\$0	n/a	\$0	n/a			
Total expenses	\$1,145,865	\$1,336,579	17%	\$1,382,225	3%	\$973,865	\$153,827	\$254,533
Total expenses less in-kind	\$1,039,118	\$1,166,736	12%	\$1,230,707	5%			
Total expenses less depreciation	\$1,145,531	\$1,328,166	16%	\$1,375,686	4%			
Total expenses less in-kind and depreciation	\$1,038,784	\$1,158,323	12%	\$1,224,168	6%			

Balance Sheet

Assets	FY 2017	FY 2018	% Change	FY 2019	% Change
Current assets					
Cash	\$242,710	\$166,320	-31%	\$200,725	21%
Receivables	\$82,820	\$89,709	8%	\$73,906	-18%
Investments			n/a		n/a
Prepaid expenses & other	\$24,036	\$3,642	-85%	\$11,436	214%
Total current assets	\$349,566	\$259,671	-26%	\$286,067	10%
Non-current investments					
Fixed assets (net)	\$28,107	\$21,846	-22%	\$16,500	-24%
Other non-current assets	\$36,179	\$0	-100%	\$0	n/a
Total non-current assets	\$64,286	\$21,846	-66%	\$16,500	-24%
Total assets	\$413,852	\$281,517	-32%	\$302,567	7%
Liabilities & Net Assets	FY 2017	FY 2018	% Change	FY 2019	% Change
Liabilities					
Accounts payable & other	\$37,594	\$62,734	67%	\$54,883	-13%
Loans & other debt	\$4,502	\$4,765	6%	\$5,043	6%
Deferred revenue	\$58,889	\$92,940	58%	\$110,814	19%
Total current liabilities	\$100,985	\$160,439	59%	\$170,740	6%
Non-current liabilities	\$16,528	\$11,763	-29%	\$6,733	-43%
Total liabilities	\$117,513	\$172,202	47%	\$177,473	3%
Net assets					
Unrestricted	\$260,160	\$52,163	-80%	\$78,428	50%
Restricted	\$36,179	\$57,152	58%	\$46,666	-18%
Total net assets	\$296,339	\$109,315	-63%	\$125,094	14%
Total liabilities & net assets	\$413,852	\$281,517	-32%	\$302,567	7%

Balance Sheet Metrics

	FY 2017	FY 2018	FY 2019
Months of Operating Cash -- Unrestricted	3	1	1
Total working capital -- Unrestricted	\$248,581	\$42,080	\$68,661
Current Ratio	3.46	1.62	1.68
Debt Service Impact	2%	1%	1%
Unrestricted Net Assets Net of Property, Plant and Equipment	\$232,053	\$30,317	\$61,928
Operating Margin	-7%	-16%	1%
Depreciation as a % of Fixed Assets	n/a	n/a	n/a
Leverage Ratio -- Unrestricted	6%	7%	5%

Months of Operating Cash -- Unrestricted represents the number of months an organization can operate at current average monthly expense levels with existing unrestricted cash and cash equivalents. $\text{Cash} + \text{Cash Equivalents} / (\text{Total Expense} / 12)$. The ratio is calculated using unrestricted numbers only.

Total working capital -- Unrestricted consists of the resources available for operations, and in this report is calculated as unrestricted current assets minus unrestricted current liabilities. This is a conservative calculation of working capital and may differ from your internal calculations. Adequate working capital provides financial strength and flexibility to your organization, the ability to meet obligations as they come due, and the ability to take more risks, knowing there is a cushion to fall back on.

Current Ratio (Current Assets divided by Current Liabilities) determines the organization's ability to pay current debt using current assets. The higher the ratio, the more capable the organization is of paying its obligations. The ratio is calculated using unrestricted numbers only.

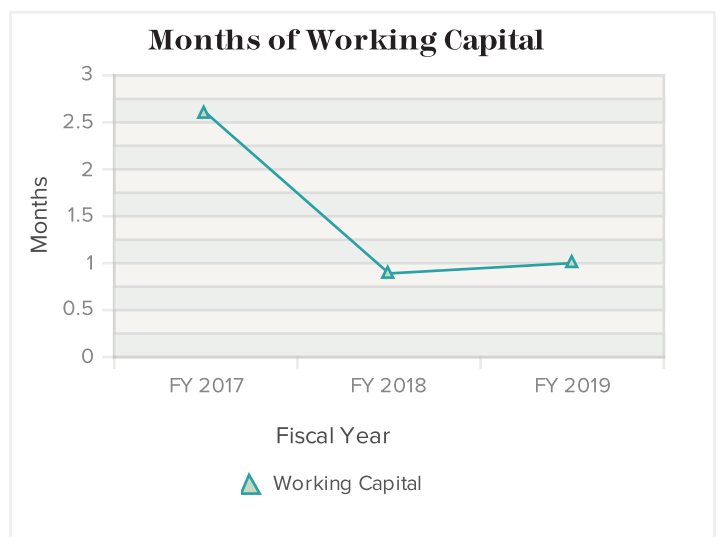
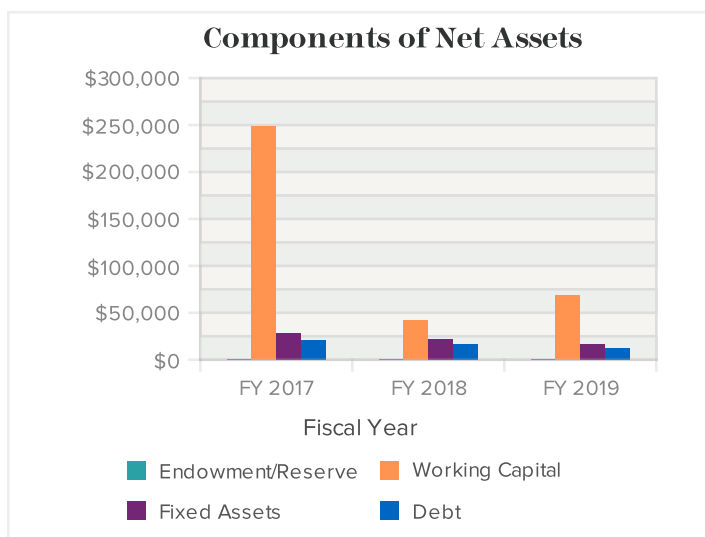
Debt Service Impact (Total Debt Service including principal and interest divided by Total Expense) calculates the % of an organization's total expenses applied to the total debt-service burden, e.g. a mortgage).

Unrestricted Net Assets Net of Property, Plant and Equipment (Unrestricted Net Assets - (Net Fixed Assets - Mortgage Debt)) shows what the organization's unrestricted net assets would be if they did not own any property, or have any debts associated with that property. Because this calculation is based on unrestricted values for net assets and fixed assets, if an organization fills out a single column balance sheet and does not separate fixed assets into restricted and unrestricted categories, this value will be blank.

Operating Margin (Change in Net Assets divided by Total Unrestricted Operating Revenue) is a measurement of the organization's efficiency in operating. The higher the margin, the more sustainable the organization because it's using more reliable sources of revenue to operate. Low ratios indicate that an organization is using revenue sources with a higher degree of variability and uncertainty. Negative operating margins highlight losses, and an organization's need to increase revenue, decrease expenses, or both, to be sustainable over time.

Depreciation as a % of Fixed Assets indicates the potential need for replacement or repair of fixed assets (such as buildings, furniture, office equipment, sets and props); especially significant for organizations that own a building or carry a long-term lease.

Leverage Ratio - Unrestricted (Total Unrestricted Debt divided by Total Unrestricted Assets) measures what proportion of your unrestricted assets are supported by debt. A number in excess of 50% may indicate liquidity problems, or reduced capacity for future borrowing.



Attendance

In-person Participation	FY 2017	FY 2018	% Change	FY 2019	% Change
In-person participation - paid	242,291	247,349	2%	245,365	-1%
In-person participation - free	21,815	51,181	135%	49,133	-4%
Total in-person participation	264,106	298,530	13%	294,498	-1%

Types of In-person Attendance	FY 2017	FY 2018	% Change	FY 2019	% Change
Admissions	141,837	189,636	34%	191,406	1%
Registrants for classes/workshops	70	64	-9%	70	9%
Guided tours participants	516	958	86%	2,724	184%
Field trip participants	27,944	25,701	-8%	29,685	16%
Lecture attendees	35	188	437%	123	-35%
Festival attendees	82,509	73,521	-11%	64,028	-13%
Participants of other events	11,195	8,462	-24%	6,462	-24%
Total in-person participation	264,106	298,530	13%	294,498	-1%

Attendance Ages	FY 2017	FY 2018	% Change	FY 2019	% Change
Children served in schools			n/a	2,995	n/a

Other Participation	FY 2017	FY 2018	% Change	FY 2019	% Change
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Staffing

Staff & Non-Staff Statistics	FY 2017	FY 2018	% Change	FY 2019	% Change
Full-time permanent employees	12	12	0%	10	-17%
Part-time permanent employees	10	10	0%	3	-70%
Part-time seasonal employees	50	6	-88%	12	100%
Number of part-time or one-time volunteers	427	536	26%	293	-45%
Part-time or one-time volunteers - FTEs	6.89	7.46	8%	10.01	34%
Number of interns and apprentices	25	12	-52%	17	42%
Artistic Staff & Non-Staff Statistics	FY 2017	FY 2018	% Change	FY 2019	% Change

This organization has not provided data on artistic staff. This may be because the organization does not hire artistic staff or the organization's annual expenses are under \$50,000, and they are therefore only required to complete the short form of the DataArts Survey.

Program Activity

			% Change		% Change
Permanent exhibits	53	53	0%	53	0%
Animals in collection	563	475	-16%	535	13%
Animals on exhibit	490	456	-7%	535	17%
Distinct class series/courses	1	1	0%	1	0%
Total classes/class sessions	180	180	0%	180	0%
Distinct guided tours	11	11	0%	11	0%
Total guided tour occurrences	15	28	87%	80	186%
Distinct field trips	4	4	0%	4	0%
Field trip occurrences	470	421	-10%	425	1%
Distinct lectures	1	3	200%	3	0%
Lecture occurrences	3	5	67%	5	0%
Programs offered in schools			n/a	35	n/a
Hours of programming in schools			n/a	2	n/a
Number of schools served			n/a	35	n/a
Fairs/festivals/parades	25	25	0%	21	-16%
Distinct other programs	55	93	69%	57	-39%
Other programs occurrences	175	219	25%	202	-8%

Types of objects restored/preserved

Animals, live

Animals, live

Animals, live