# ERIE COUNTY LEGISLATURE
# BUDGET ACCOUNTABILITY ACT

## ERIE COUNTY FUNDING EXPENDITURE WORKSHEET

# 2013
# CLOSE-OUT REPORT FORM

1. NAME OF AGENCY, INSTITUTION, OR ORGANIZATION RECEIVING ERIE COUNTY FUNDING – 2013

   Zoological Society of Buffalo, Inc.

2. AMOUNT OF FUNDING RECEIVED

   $ 1,323,000 ($1,470,000 awarded)

3. HAS THE MONEY ALLOCATED BEEN SPENT?

   YES X NO _____

   IF NO, EXPLAIN BRIEFLY WHY

4. PROGRAMS, ACTIVITIES, EQUIPMENT AND/OR OTHER PROJECT(S):

   *LIST EACH ITEM AND STATUS OF EACH ITEM*

   Program(s) Performed _____

   *Status* _____

Equipment Purchased _____

*Status* _____

Activity Implemented General operations of Zoo (salaries, utilities animal food)

*Status* Although we allocate the County's grant in 12 monthly installments, the money is used primarily in the winter & early spring when we operate at a loss. Our cash position looks strong in the summer (our peak season) but gets used up in late fall (November - December).

Project(s) Implemented _____

*Status* _____

5. ATTACH SUPPORTING DOCUMENTATION COPIES TO VERIFY FUNDING EXPENDITURE(S).

CONTACT: Donna M. Fernandes

SIGNATURE: Donna M. Fernandes

DATE CLOSE-OUT REPORT COMPLETED: _____

TELEPHONE NO.: (716) 995-6144

FAX NO.: (716) 833-3743

E-MAIL: dmfernand@aol.com

Return to: Deputy Clerk, Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, NY 14202

Or Fax to: **716/858-8895**

Or E-Mail to: cerronij@erie.gov

# Zoological Society of Buffalo, Inc.
## Statement of Assets, Liabilities and Fund Balances
For the Month Ending July 31, 2013

| | OPERATING FUND | CAPITAL FUND | TOTAL |
|---|---|---|---|
| ASSETS | | | |
| Cash & Cash Equivalents | $1,550,017 87 | $836,192 22 | $2,386,210 09 |
| Accounts Receivable | $648,036 61 | $9,600,091 35 | $10,248,127 96 |
| Inventory Zootique | $0 00 | $0 00 | $0.00 |
| Inventory Tickets | $14,053 26 | $0 00 | $14,053 26 |
| Inventory Beastro | $17,545.07 | $0 00 | $17,545 07 |
| Inventory Misc | $11,503.05 | $0.00 | $11,503 05 |
| Insurance | $41,834 56 | $0 00 | $41,834 56 |
| Total | $2,282,990.42 | $10,436,283 57 | $12,719,273 99 |
| PROPERTY & EQUIPMENT | | | |
| Property & Equipment Net | $461,166 26 | $30,419,695 50 | $30,880,861 76 |
| Total PROPERTY & EQUIPMENT | $461,166 26 | $30,419,695 50 | $30,880,861 76 |
| Total ASSETS | $2,744,156.68 | $40,855,979 07 | $43,600,135 75 |
| LIABILITIES & FUND BALANCE | | | |
| Liabilities | | | |
| Accounts Payable | $621,008.63 | $32,872 27 | $653,880 90 |
| Notes Payable | $0 00 | $325,000.00 | $325,000 00 |
| Accrued Liabilities | $51,036 58 | $0 00 | $51,036 58 |
| Operating & Capital | $335,216 19 | ($335,216 19) | $0 00 |
| Total Liabilities | $1,007,261 40 | $22,656 08 | $1,029,917 48 |
| DEFERRED SUPPORT | | | |
| Deferred Support | $1,138,097 35 | $10,321,449 16 | $11,459,546.51 |
| Total DEFERRED SUPPORT | $1,138,097 35 | $10,321,449.16 | $11,459,546 51 |
| FUND BALANCE | | | |
| Fund Balance | $598,797 93 | $30,511,873 83 | $31,110,671 76 |
| Total FUND BALANCE | $598,797.93 | $30,511,873 83 | $31,110,671 76 |
| Total LIABILITIES & FUND BALANCE | $2,744,156.68 | $40,855,979 07 | $43,600,135 75 |
| **BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS** | **$104,073.12** | **$29,469,677.05** | **$29,573,750.17** |
| **NET SURPLUS/(DEFICIT)** | **$494,724.81** | **$1,042,196.78** | **$1,536,921.59** |
| **ENDING FUND BALANCE** | **$598,797.93** | **$30,511,873.83** | **$31,110,671.76** |

# Zoological Society of Buffalo, Inc.
## Statements of Support , Revenue and Expenses
General Operating Fund

For The Month Ending July 2013 and 2012

| | Annual Budget | YTD Budget 2013 | YTD Actual 2013 | YTD Actual 2012 | MTD Budget 2013 | MTD Actual 2013 | MTD Actual 2012 |
|---|---|---|---|---|---|---|---|
| INCOME | | | | | | | |
| Support & Revenue | | | | | | | |
| Admissions | $1,797,000 00 | $1,241,500.00 | $1,340,206 58 | $1,099,200.99 | $342,400 00 | $399,188 91 | $304,472.87 |
| Food Service | $570,500.00 | $358,200.00 | $394,559.81 | $370,512.78 | $118,000 00 | $130,463 76 | $110,426 71 |
| Facilities Rental | $43,000 00 | $22,000.00 | $31,450 00 | $19,950.00 | $7,500 00 | $12,200.00 | $5,000 00 |
| Zootique | $200,000.00 | $90,800.00 | $113,431.22 | $91,591.59 | $25,000.00 | $24,420.24 | $23,281.13 |
| Animal Encounters | $0 00 | $0.00 | $2,860.52 | $2,349.78 | $0.00 | $1,582.63 | $1,061.50 |
| Parking, Carousel, Train Rides & Attractions | $270,500 00 | $176,225.00 | $185,506.15 | $165,083.28 | $61,750.00 | $58,410.87 | $48,945.01 |
| Education Programs | $374,474.00 | $182,905.00 | $219,598.76 | $319,414.90 | $60,575 00 | $77,335.61 | $68,512.78 |
| Membership | $1,343,300.00 | $955,300.00 | $1,042,319.26 | $882,900.50 | $155,975 00 | $153,116.50 | $128,762.50 |
| Adopt An Animal | $190,000.00 | $147,500.00 | $163,077 51 | $156,244.62 | $27,500.00 | $36,880 00 | $48,801.01 |
| Polar Bites | $55,000.00 | $55,000.00 | $60,969.53 | $56,355.60 | $0.00 | $0.00 | $0.00 |
| Sponsorships | $180,000.00 | $88,000.00 | $86,400.00 | $69,650.00 | $3,000 00 | $8,500.00 | $15,500 00 |
| Events | $75,000 00 | $28,900.00 | $57,841.13 | $15,978.25 | $100 00 | $200 00 | $0.00 |
| Annual Fund | $350,000.00 | $40,000.00 | $22,090.12 | $29,121.86 | $3,000.00 | $1,524 46 | $3,418.46 |
| Sale of Collection | $0 00 | $0.00 | $8,276.82 | $5,466.22 | $0 00 | $0.00 | $0.00 |
| Grants & Gifts - Restricted | $167,500 00 | $167,500.00 | $21,118 31 | $210,382.61 | $0.00 | $20,990.25 | $0.00 |
| Grants & Gifts - Unrestricted | $5,000.00 | $2,500.00 | $23.81 | $0.00 | $500.00 | ($10,981.61) | ($928.40) |
| Total Self Generated Revenue | $5,621,274.00 | $3,556,330.00 | $3,749,729.53 | $3,494,202.98 | $805,300.00 | $913,831 62 | $757,253.57 |
| City of Buffalo Contract | $136,000.00 | $79,331.00 | $79,333.31 | $79,333.31 | $11,333 00 | $11,333 33 | $11,333.33 |
| County of Erie Contract | $1,323,000.00 | $771,750.00 | $771,750.00 | $854,583.38 | $110,250 00 | $110,250.00 | $122,083.34 |
| ZBGA Grant | $212,000 00 | $123,665.00 | $116,597.02 | $123,511.64 | $17,667 00 | $16,426.97 | $17,666.67 |
| Total Public Support | $1,671,000.00 | $974,746.00 | $967,680.33 | $1,057,428.33 | $139,250.00 | $138,010.30 | $151,083.34 |
| NCCC Contract | $8,000.00 | $5,080.00 | $4,941.67 | $5,100 00 | $730 00 | $658.33 | $700 00 |
| Interest Earned | $0 00 | $0.00 | $268 18 | ($3,453.53) | $0.00 | $13 89 | $28.40 |
| Total Other | $8,000.00 | $5,080.00 | $5,209.85 | $1,646.47 | $730.00 | $672.22 | $728 40 |
| GRAND TOTAL INCOME | $7,300,274.00 | $4,536,156.00 | $4,722,619 71 | $4,553,277 78 | $945,280.00 | $1,052,514.14 | $909,065.31 |
| EXPENSES | | | | | | | |

# Zoological Society of Buffalo, Inc.
## Statements of Support , Revenue and Expenses
General Operating Fund

For The Month Ending July 2013 and 2012

| | Annual Budget | YTD Budget 2013 | YTD Actual 2013 | YTD Actual 2012 | MTD Budget 2013 | MTD Actual 2013 | MTD Actual 2012 |
|---|---|---|---|---|---|---|---|
| Personal Service Expense | | | | | | | |
| Administration | $548,200 00 | $319,772.26 | $313,886 14 | $302,880.61 | $45,681.18 | $45,703.29 | $43,834.05 |
| Animal | $1,554,250 00 | $906,649 00 | $888,620 00 | $882,551.68 | $129,520.00 | $140,769.25 | $132,521 15 |
| Veterinary | $175,050.00 | $102,122.00 | $97,450.28 | $99,582 60 | $14,586.00 | $14,998.83 | $15,224.31 |
| Education | $604,560 00 | $354,881 31 | $351,464.22 | $340,917.33 | $59,960.33 | $65,740.37 | $60,154 08 |
| Guest Relations | $131,370 00 | $79,988.00 | $92,033.41 | $79,887.59 | $20,497 00 | $25,929.07 | $20,658 11 |
| Food Service | $192,525 00 | $117,191.31 | $108,053 41 | $114,114 03 | $29,725 33 | $35,018.35 | $30,260 03 |
| Maintenance & Engineers | $492,700.00 | $287,415 00 | $281,594.36 | $271,968 19 | $41,057 00 | $45,004 22 | $40,259 01 |
| Horticulture | $328,450 00 | $195,105 00 | $181,671.58 | $172,498 83 | $30,870 00 | $30,447 43 | $28,237 77 |
| Marketing | $200,430.00 | $116,925.00 | $117,444 45 | $107,538.29 | $16,702.00 | $16,680.37 | $12,605.29 |
| Development | $193,170.00 | $113,688.00 | $108,961.95 | $104,380.14 | $17,097 00 | $17,026.05 | $16,334 34 |
| Total Personal Service | $4,420,705 00 | $2,593,736.88 | $2,541,179 80 | $2,476,319.29 | $405,695.84 | $437,317 23 | $400,088 14 |
| Supplies and Materials Expense | | | | | | | |
| Administration | $40,455 00 | $10,215.00 | $7,626.92 | $9,389.49 | $2,050.00 | $687.08 | $2,114 49 |
| Animal | $131,975.00 | $79,827 65 | $113,743.09 | $84,219.49 | $11,241.67 | $14,123.67 | $10,472.24 |
| Veterinary | $113,586.00 | $76,336.00 | $63,486.87 | $83,226.17 | $6,850.00 | $12,141.09 | $10,931.31 |
| Education | $57,690.00 | $34,184.00 | $29,424.99 | $37,060.56 | $4,655.00 | $3,086.23 | $5,925 94 |
| Maintenance | $115,650 00 | $67,770.00 | $63,087.88 | $85,872.03 | $9,677.00 | $6,052.97 | $22,959 12 |
| Horticulture | $64,912.00 | $47,479.00 | $49,164.77 | $37,691.25 | $3,475.00 | $6,342.24 | $4,384 45 |
| Food Service | $218,060.00 | $144,898.00 | $150,836.46 | $144,798.73 | $40,306.00 | $43,036.66 | $37,318.87 |
| Marketing | $68,100.00 | $40,850.00 | $39,247.42 | $36,123.28 | $1,875.00 | $6,923.09 | $935.53 |
| Membership | $129,000 00 | $83,400.00 | $78,052 12 | $89,301.59 | $4,900.00 | $11,667.23 | $10,321.49 |
| Guest Relations | $30,550.00 | $16,430.00 | $21,462.14 | $19,314 40 | $1,275.00 | $4,438.12 | $2,057 34 |
| Development | $88,600 00 | $45,455.00 | $49,172 43 | $38,685 15 | $14,260.00 | $21,480 84 | $11,050 70 |
| Animal Feed | $320,000.00 | $186,666 65 | $197,912.60 | $183,052.81 | $26,666.67 | $28,717 30 | $25,718.19 |
| Total Supplies and Materials | $1,378,578.00 | $833,511.30 | $863,217.69 | $848,734.95 | $127,231 34 | $158,696 52 | $144,189.67 |

# Zoological Society of Buffalo, Inc.
## Statements of Support , Revenue and Expenses
General Operating Fund

For The Month Ending July 2013 and 2012

| | Annual Budget | YTD Budget 2013 | YTD Actual 2013 | YTD Actual 2012 | MTD Budget 2013 | MTD Actual 2013 | MTD Actual 2012 |
|---|---|---|---|---|---|---|---|
| Other Expenses | | | | | | | |
| Animal Acquisitions | $0.00 | $0.00 | $8,276 82 | $5,466.22 | $0.00 | $0.00 | $0.00 |
| Utilities | $675,000.00 | $397,000 00 | $267,435 27 | $233,323.00 | $48,500.00 | $27,372.80 | $27,906 86 |
| Specialized Services | $151,500 00 | $88,479.00 | $126,175.70 | $93,786.20 | $13,725.00 | $9,366.46 | $6,383 48 |
| Telephone | $31,680.00 | $18,480 00 | $19,521 24 | $16,704.61 | $2,640.00 | $2,897.54 | $3,291.80 |
| Advertising | $155,000.00 | $99,500.00 | $99,957.52 | $98,825.94 | $25,000.00 | $33,880.80 | $19,182.16 |
| Vehicle Maintenance | $27,000.00 | $15,750.00 | $13,517 89 | $19,667.80 | $2,250.00 | $2,098.55 | $1,626.25 |
| Liability Insurance | $110,000.00 | $64,169.00 | $71,164.97 | $58,801 61 | $9,167.00 | $10,513.25 | $8,832.63 |
| Security | $116,000.00 | $67,669.00 | $68,639.13 | $69,639.61 | $9,667.00 | $8,757.84 | $8,303.00 |
| Interest Expense & Bank Fees | $79,500 00 | $56,500.00 | $67,186.19 | $51,540.70 | $9,000.00 | $12,433.20 | $8,989.89 |
| Depreciation | $148,400 00 | $86,567.00 | $80,390.00 | $83,680.00 | $12,367.00 | $11,650.00 | $11,360.00 |
| Miscellaneous | $6,911.00 | $675.00 | $1,232.68 | ($16.21) | $125 00 | $109 10 | $2.00 |
| Total Other | $1,500,991.00 | $894,789.00 | $823,497.41 | $731,419.48 | $132,441.00 | $119,079.54 | $95,878.07 |
| GRAND TOTAL EXPENSES | $7,300,274.00 | $4,322,037.18 | $4,227,894.90 | $4,056,473 72 | $665,368 18 | $715,093.29 | $640,155.88 |
| **NET SURPLUS/(DEFICIT)** | **$0.00** | **$214,118.82** | **$494,724.81** | **$496,804.06** | **$279,911.82** | **$337,420.85** | **$268,909.43** |

# Zoological Society of Buffalo, Inc.
## Statements of Support , Revenue and Expenses
General Operating Fund

For The Month Ending July 2013 and 2012

| | Annual Budget | YTD Budget 2013 | YTD Actual 2013 | YTD Actual 2012 | MTD Budget 2013 | MTD Actual 2013 | MTD Actual 2012 |
|---|---|---|---|---|---|---|---|
| Sales - Food & Beverage | $570,500.00 | $358,200.00 | $394,559 81 | $370,512 78 | $118,000.00 | $130,463.76 | $110,426.71 |
| Cost of Good Sold | | | | | | | |
| Purchases of Food & Beverage | $197,500 00 | $131,500.00 | $142,384.13 | $134,259.17 | $37,500.00 | $42,851.15 | $34,929 92 |
| Inventory Change | $0.00 | $0.00 | ($529.26) | $3,869.36 | $0.00 | $1,243 44 | $45.54 |
| Total Cost of Goods Sold | $197,500.00 | $131,500.00 | $142,913.39 | $130,389 81 | $37,500.00 | $41,607.71 | $34,884.38 |
| Gross Margin | $373,000.00 | $226,700.00 | $251,646.42 | $240,122.97 | $80,500.00 | $88,856.05 | $75,542.33 |
| Allocable Expenses | | | | | | | |
| Salaries & Wages | $161,400.00 | $99,034 00 | $92,153.69 | $97,577.89 | $27,132 00 | $30,205 95 | $25,945.24 |
| Fringe Benefits | $31,125 00 | $18,157.31 | $15,899 72 | $16,536.14 | $2,593.33 | $4,812.40 | $4,314.79 |
| Supplies & Materials | $20,485.00 | $13,355.00 | $7,919.11 | $14,370.84 | $2,801 00 | $1,428.95 | $2,434 49 |
| Total Allocable Expenses | $213,010.00 | $130,546.31 | $115,972.52 | $128,484.87 | $32,526.33 | $36,447 30 | $32,694.52 |
| TOTAL EXPENSES | $213,010.00 | $130,546.31 | $115,972.52 | $128,484.87 | $32,526.33 | $36,447.30 | $32,694.52 |
| **NET SURPLUS/(DEFICIT)** | **$159,990.00** | **$96,153.69** | **$135,673.90** | **$111,638.10** | **$47,973.67** | **$52,408.75** | **$42,847.81** |

# Zoological Society of Buffalo, Inc.
## Statements of Support , Revenue and Expenses
### Capital Fund

| | For The Month Ending July 2013 and 2012 | | | |
|---|---|---|---|---|
| | YTD Actual 2013 | YTD Actual 2012 | MTD Actual 2013 | MTD Actual 2012 |
| Support & Revenue | | | | |
| Capital Additions | | | | |
| Gift & Grants | $1,855,032.26 | $405,608.20 | $35,185.84 | $16,859.46 |
| Interest Income | $37,129.59 | $41,217 87 | $18,540.48 | $7,026.52 |
| Total | $1,892,161.85 | $446,826.07 | $53,726.32 | $23,885.98 |
| Total Support & Revenue | $1,892,161 85 | $446,826.07 | $53,726.32 | $23,885.98 |
| Expenses | | | | |
| Personal Service | $26,689.29 | $25,864.29 | $3,902.68 | $3,764.29 |
| Depreciation | $757,332.00 | $764,999 00 | $108,000.00 | $108,333.00 |
| Feasibility Study | $0.00 | $0.00 | $0.00 | $0.00 |
| Campaign Expenses | $61,328 44 | $14,565 83 | $5,678.19 | $2,468.95 |
| Bank Charges | $4,615.34 | $633.39 | $1,621.58 | $0 00 |
| Total Expenses | $849,965 07 | $806,062.51 | $119,202.45 | $114,566.24 |
| **NET SURPLUS/(DEFICIT)** | **$1,042,196.78** | **($359,236.44)** | **($65,476.13)** | **($90,680.26)** |

ZOOLOGICAL SOCIETY OF BUFFALO, INC.
Projected Summary of Cashflow: Operating Account
2013

| | Year to Date | Month End 31-Jan | Month End 28-Feb | Month End 31-Mar | Month End 30-Apr | Month End 31-May | Month End 30-Jun | Month End 31-Jul | *Month End 31-Aug* | *Month End 30-Sep* | *Month End 31-Oct* | *Month End 30-Nov* | *Month End 31-Dec* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Cash balance beginning | **331,947** | 331,947 | 27,758 | 13,395 | 87,622 | 402,346 | 701,440 | **732,322** | *1,550,018* | *1,396,698* | *1,058,062* | *700,815* | *371,253* |
| Receipts: | | | | | | | | | | | | | |
| Operating receipts | **4,426,733** | 175,238 | 344,079 | 318,863 | 654,425 | 1,189,054 | 863,028 | **882,046** | *657,000* | *374,090* | *268,024* | *296,199* | *321,531* |
| Other | **-** | | | | | | | | | | | | |
| Public Support | **1,391,000** | | | | 729,500 | | | **661,500** | | | *34,000* | | *246,000* |
| Transfers from Capital | **-** | | | | | | | | | | | | |
| Transfers from Savings | **-** | | | | | | | | | | | | |
| Short-term borrowing | **290,000** | | 130,000 | 160,000 | | | | | | | | | |
| | **6,107,733** | 175,238 | 474,079 | 478,863 | 1,383,925 | 1,189,054 | 863,028 | **1,543,546** | *657,000* | *374,090* | *302,024* | *296,199* | *567,531* |
| Distributions: | | | | | | | | | | | | | |
| Payroll & Employer taxes | **2,019,454** | 260,137 | 246,988 | 247,088 | 253,853 | 260,994 | 435,992 | **314,400** | *408,426* | *365,920* | *354,704* | *350,660* | *347,258* |
| Supplies & Other | **2,580,209** | 219,289 | 241,454 | 157,548 | 525,348 | 628,966 | 396,154 | **411,450** | *401,894* | *346,806* | *304,567* | *275,101* | *246,446* |
| Transfers to Savings | **-** | | | | | | | | | | | | |
| Transfers to Capital | **-** | | | | | | | | | | | | |
| Short-term borrowing | **290,000** | | | | 290,000 | | | | | | | | |
| | **4,889,662** | 479,427 | 488,442 | 404,636 | 1,069,201 | 889,960 | 832,146 | **725,850** | *810,320* | *712,726* | *659,271* | *625,761* | *593,704* |
| Net Change | **1,218,071** | (304,189) | (14,363) | 74,227 | 314,724 | 299,094 | 30,882 | **817,696** | *(153,320)* | *(338,636)* | *(357,247)* | *(329,562)* | *(26,173)* |
| Cash balance ending | **1,550,018** | 27,758 | 13,395 | 87,622 | 402,346 | 701,440 | 732,322 | **1,550,018** | *1,396,698* | *1,058,062* | *700,815* | *371,253* | *345,080* |

**ERIE COUNTY LEGISLATURE**

**LYNN M. MARINELLI**
Erie County Legislator
*Representing Tonawanda & Buffalo*

1701 Hertel Avenue
Buffalo, New York 14216
**716/832-0493**
**FAX: 716/832-0494**

92 Franklin Street, 4th Floor
Buffalo, New York 14202
**716/858-8868**
**FAX: 716/858-8895**

August 15, 2013

**RE: 2013 Budget Accountability Act Close-Out Report**

Dear Grant Recipient,

On behalf of the Erie County Legislature, your organization received public benefit funding from Erie County government in the 2013 County budget. Part of an organization's responsibilities upon receipt of funding is to report on the expenditure of these funds, and their corresponding benefit to the citizens of Erie County.

The attached Close-Out Report Form is to be utilized on the expenditure of funds given to your organization as part of the Erie County Legislature's Budget Accountability Act.

Accordingly, could you please submit this information to the Erie County Legislature no later than September 24, 2013, to the attention of James J. Cerroni Jr., Deputy Clerk, 92 Franklin Street, 4th Floor, Buffalo, NY 14202.

Thank you for assisting me in ensuring that Erie County public benefit funds are expended for the purposes intended.

Sincerely,

Lynn Marinelli

Lynn M. Marinelli,
Chair of Community Enrichment
3rd District Legislator

Enc.