

Humane Society of Greenwood

Report on Financial Statements

For the years ended June 30, 2017 and 2016

Humane Society of Greenwood

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Independent Auditor's Report

The Board of Directors
Humane Society of Greenwood
Greenwood, South Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the Humane Society of Greenwood (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Humane Society of Greenwood as of June 30, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 12 through 16 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Manley Garwin, LLC

Greenwood, South Carolina
January 24, 2018

Humane Society of Greenwood

Statements of Financial Position

June 30, 2017 and 2016

Assets	<u>2017</u>	<u>2016</u>
Current Assets		
Cash and cash equivalents	\$ 826,334	\$ 581,250
Pledges receivable, net	253,893	212,939
Total current assets	<u>1,080,227</u>	<u>794,189</u>
Non-Current Assets		
Pledges receivable, net	837,103	1,070,551
Property and equipment, net	199,671	87,428
Total non-current assets	<u>1,036,774</u>	<u>1,157,979</u>
Total assets	<u>\$ 2,117,001</u>	<u>\$ 1,952,168</u>
Liabilities and Net Assets		
Liabilities		
Accounts payable	\$ 65,828	\$ 10,783
Accrued expenses	7,723	3,230
Accrued leave	3,006	4,409
Total liabilities	<u>76,557</u>	<u>18,422</u>
Net assets		
Unrestricted:		
Undesignated	252,754	117,870
Designated by Board of Directors	34,857	34,857
Temporarily restricted	<u>1,752,833</u>	<u>1,781,019</u>
Total net assets	<u>2,040,444</u>	<u>1,933,746</u>
Total liabilities and net assets	<u>\$ 2,117,001</u>	<u>\$ 1,952,168</u>

See Notes to Financial Statements

Humane Society of Greenwood**Statements of Activities**

For the years ended June 30, 2017 and 2016

	2017			2016		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenue and support						
Local government support	\$ 400,000	\$ -	\$ 400,000	\$ 400,628	\$ -	\$ 400,628
Adoption revenue	29,810	-	29,810	29,322	-	29,322
Donations and fundraiser revenue	254,996	101,921	356,917	221,667	1,826,992	2,048,659
In kind donations	137,820	-	137,820	104,557	-	104,557
Other income	129,695	-	129,695	40,779	-	40,779
Net assets released from restrictions	130,107	(130,107)	-	56,937	(56,937)	-
Total revenue and support	<u>1,082,428</u>	<u>(28,186)</u>	<u>1,054,242</u>	<u>853,890</u>	<u>1,770,055</u>	<u>2,623,945</u>
Expenses						
Program services	839,826	-	839,826	742,340	-	742,340
Supporting services						
Management and general	66,328	-	66,328	62,119	-	62,119
Fundraising	41,437	-	41,437	36,526	-	36,526
Total expenses	<u>947,591</u>	<u>-</u>	<u>947,591</u>	<u>840,985</u>	<u>-</u>	<u>840,985</u>
Revenue and support over expenses	<u>134,837</u>	<u>(28,186)</u>	<u>106,651</u>	<u>12,905</u>	<u>1,770,055</u>	<u>1,782,960</u>
Other income and expenses						
Miscellaneous income	47	-	47	22	-	22
Total other income and expenses	<u>47</u>	<u>-</u>	<u>47</u>	<u>22</u>	<u>-</u>	<u>22</u>
Changes in net assets	134,884	(28,186)	106,698	12,927	1,770,055	1,782,982
Net assets, beginning of year	<u>152,727</u>	<u>1,781,019</u>	<u>1,933,746</u>	<u>139,800</u>	<u>10,964</u>	<u>150,764</u>
Net assets, end of year	<u>\$ 287,611</u>	<u>\$ 1,752,833</u>	<u>\$ 2,040,444</u>	<u>\$ 152,727</u>	<u>\$ 1,781,019</u>	<u>\$ 1,933,746</u>

See Notes to Financial Statements

Humane Society of Greenwood
Statements of Functional Expenses
For the years ended June 30, 2017 and 2016

	2017				2016			
	Program Services	Management and General	Fundraising	Total	Program Services	Management and General	Fundraising	Total
Auto expenses	\$ 969	\$ -	\$ -	\$ 969	\$ 2,180	\$ -	\$ -	\$ 2,180
Bank charges	701	-	-	701	896	-	-	896
Certified mail	309	-	-	309	273	-	-	273
Credit card fees	3,698	-	-	3,698	2,054	-	-	2,054
Depreciation	9,830	1,157	578	11,565	9,420	1,109	553	11,082
Dues and subscriptions	1,386	1,734	346	3,466	1,520	1,902	380	3,802
Education	192	-	-	192	41	-	-	41
Employee medical expense	508	-	-	508	387	-	-	387
Employee relations	2,864	-	-	2,864	2,915	-	-	2,915
Euthanasia supplies	5,105	-	-	5,105	4,702	-	-	4,702
Facilities maintenance	3,867	-	-	3,867	2,713	-	-	2,713
Flea prevention	8,234	-	-	8,234	7,901	-	-	7,901
Fundraising	-	-	11,156	11,156	-	-	7,644	7,644
Group insurance	9,960	1,758	-	11,718	5,961	1,052	-	7,013
HTL (head removal)	180	-	-	180	520	-	-	520
Insurance	12,236	2,159	-	14,395	10,959	1,934	-	12,893
Marketing	3,427	-	-	3,427	859	-	-	859
Meals	65	-	-	65	95	-	-	95
Microchip expense	11,077	-	-	11,077	10,201	-	-	10,201
Miscellaneous	16	1	1	18	195	11	11	217
Office supplies	2,318	1,070	178	3,566	2,598	1,199	200	3,997
Other supplies	8,642	455	-	9,097	5,752	302	-	6,054
Payroll expense	428,190	50,375	25,188	503,753	386,097	45,423	22,712	454,232
Postage	481	960	480	1,921	1,103	2,204	1,103	4,410
Printing	1,134	756	1,890	3,780	1,394	929	2,324	4,647
Professional fees	19,059	-	-	19,059	16,131	-	-	16,131
Rabies tags	842	-	-	842	323	-	-	323
Reclaim fees	1,136	-	-	1,136	1,060	-	-	1,060
Released from restriction	8,824	-	-	8,824	56,937	-	-	56,937
Repairs and maintenance	8,337	-	-	8,337	4,551	-	-	4,551
Spay and neuter	32,041	-	-	32,041	25,730	-	-	25,730
Signs and banners	-	-	-	-	288	-	-	288
Small equipment	1,670	-	-	1,670	2,878	-	-	2,878
Supplies	109,986	-	-	109,986	110,217	-	-	110,217
Taxes and licenses	1,217	-	-	1,217	52	-	-	52
Telephone/internet	1,620	3,239	1,620	6,479	1,599	3,198	1,599	6,396
Training	786	-	-	786	779	-	-	779
Travel	-	-	-	-	728	-	-	728
Uniforms	2,392	-	-	2,392	2,809	-	-	2,809
Utilities	7,991	2,664	-	10,655	8,568	2,856	-	11,424
Veterinarians	29,708	-	-	29,708	5,763	-	-	5,763
Volunteer services	98,828	-	-	98,828	43,191	-	-	43,191
Total expenses	<u>\$ 839,826</u>	<u>\$ 66,328</u>	<u>\$ 41,437</u>	<u>\$ 947,591</u>	<u>\$ 742,340</u>	<u>\$ 62,119</u>	<u>\$ 36,526</u>	<u>\$ 840,985</u>

See Notes to Financial Statements

Humane Society of Greenwood

Statements of Cash Flows

For the years ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Operating activities		
Change in net assets	\$ 106,698	\$ 1,782,982
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation	11,565	11,082
Change in assets and liabilities		
Inventory	-	2,520
Other assets	-	22
Pledges receivable	192,494	(1,283,490)
Accounts payable	55,045	303
Accrued expenses	4,493	(2,810)
Accrued leave	(1,403)	1,317
	<u>368,892</u>	<u>511,926</u>
Net cash provided by operating activities		
Investing activities		
Purchases of property and equipment	<u>(123,808)</u>	<u>(3,764)</u>
Net cash used for investing activities	<u>(123,808)</u>	<u>(3,764)</u>
Net increase in cash and cash equivalents	245,084	508,162
Cash and cash equivalents, beginning of year	<u>581,250</u>	<u>73,088</u>
Cash and cash equivalents, end of year	<u>\$ 826,334</u>	<u>\$ 581,250</u>

See Notes to Financial Statements

Humane Society of Greenwood

Notes to Financial Statements

June 30, 2017 and 2016

Note 1. Summary of Significant Accounting Policies

The Humane Society of Greenwood (the "Organization") was established as a non-profit corporation pursuant to the laws and regulations of the State of South Carolina on March 31, 1958, to give sanctuary to abandoned, abused, and neglected animals, provide education to the public on responsible and humane pet ownership, encourage the public to spay and neuter their pets by providing low cost surgery, and encourage adoptions of those animals placed in its care. The Organization also serves the citizens of Greenwood County by upholding the law as it relates to the protection of its people and animals.

Financial statement presentation:

The financial statements of the Organization are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The Organization reports information regarding its financial position and activities according to three classes of net assets as follows:

Unrestricted Net Assets - the part of net assets of the Organization that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations. This class of net assets accounts for all resources over which the Board of Directors has discretionary control to use in carrying on the operations of the Organization in accordance with its charter and bylaws. It also accounts for the Organization's net investment in fixed assets. In addition, it includes self-imposed limits such as voluntary resolutions by the Board of Directors.

Temporarily Restricted Net Assets - the part of net assets of the Organization resulting (a) from contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations, (b) from other asset enhancements and diminishments subject to the same kinds of stipulations, and (c) from reclassifications to (or from) other classes of net assets as a consequence of donor-imposed stipulations, their expiration by passage of time, or their fulfillment and removal by actions of the Organization pursuant to those stipulations.

Permanently Restricted Net Assets - the part of the net assets of the Organization resulting (a) from contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization, (b) from other asset enhancements and diminishments subject to the same kinds of stipulations, and (c) from reclassifications from (or to) other classes of net assets as a consequence of donor-imposed stipulations. The Organization had no permanently restricted net assets at June 30, 2017 or 2016.

Cash and cash equivalents:

Cash and cash equivalents consist of cash held in checking, savings and money market accounts with original maturities of less than 90 days.

Inventory:

Inventory is stated at the lower of cost or market which is determined on the first-in, first-out basis.

Humane Society of Greenwood

Notes to Financial Statements

June 30, 2017 and 2016

Note 1. Summary of Significant Accounting Policies, Continued

Accrued leave:

Employees accumulate vacation earned, in excess of amounts used. This liability of the Organization is computed based on rates of pay in effect at year end.

Contributions:

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributed property and equipment is recorded at fair value at the date of donation.

Revenue recognition:

Revenue consists primarily of local government support and donations from citizens. Revenue is recorded as earned.

Pledges receivable:

Pledges receivable due in the next year are reflected as current promises to give and are recorded at their net realizable value. Pledges due in subsequent years are reflected as long-term pledges and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received to discount the amounts. Based on past experience and on analysis of collectability, management believes that no allowance for uncollectible pledges should be recorded; however, it is reasonably possible that some pledges may not be collected.

In-kind contributions/donated services:

GAAP requires the Organization to recognize donated services that create or enhance non-financial assets or that require specialized skill, and would typically need to be purchased if not provided by donation. The Organization receives donated volunteer services and other non-cash items. The Organization receives donated services from unpaid volunteers assisting the Organization with administration, animal foster care, veterinary treatment, and assistance with fundraising. Donated services that meet the recognition criteria, donated property, and donated materials are recognized at their cost or estimated fair market values.

Property and equipment:

Property and equipment is stated at cost, except for donated property and equipment which is recorded at fair market value at the time of the donation. Depreciation is computed on the straight-line method over estimated useful lives of five to twenty years.

Humane Society of Greenwood

Notes to Financial Statements

June 30, 2017 and 2016

Note 1. Summary of Significant Accounting Policies, Continued

Income taxes:

The Organization is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes.

Management evaluates any uncertain tax positions or unrecognized tax benefits or liabilities that may exist. Management does not believe that any material uncertain tax positions or unrecognized tax benefits or liabilities exist for the years ended June 30, 2017 or 2016. The Organization's policy is to report accrued interest related to unrecognized tax benefits, when applicable, as interest expense and to report penalties as other expense.

With few exceptions, the Organization is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for years before 2013.

Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts of assets and liabilities and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Subsequent events:

These financial statements have been updated for subsequent events through January 24, 2018, which is the date these financial statements were available to be issued.

Note 2. Pledges Receivable

Unconditional pledges receivable as of June 30, 2017 consist of temporarily restricted pledges for the Capital Campaign. These pledges are to be received by the Humane Society of Greenwood for years subsequent to June 30, 2017, and are deemed to be fully collectible by management.

The following schedule summarizes the Organization's pledges receivable at June 30, 2017 and 2016:

	<u>2017</u>	<u>2016</u>
Within one year	\$ 259,920	\$ 215,673
Less: Discount for time value of money	<u>(6,027)</u>	<u>(2,734)</u>
Total short-term	253,893	212,939
In two to five years	872,531	1,133,268
Less: Discount for time value of money	<u>(35,428)</u>	<u>(62,717)</u>
Total long-term	<u>837,103</u>	<u>1,070,551</u>
Total pledges receivable	<u>\$ 1,090,996</u>	<u>\$ 1,283,490</u>

Humane Society of Greenwood

Notes to Financial Statements

June 30, 2017 and 2016

Note 3. Property and Equipment

A summary of property and equipment at June 30, 2017 and 2016, is as follows:

	<u>2017</u>	<u>2016</u>
Buildings and improvements	\$ 119,271	\$ 119,271
Equipment	38,948	36,423
Construction in Progress	<u>121,283</u>	<u>-</u>
Total	279,502	155,694
Less: Accumulated depreciation	<u>(79,831)</u>	<u>(68,266)</u>
Property and equipment, net	<u>\$ 199,671</u>	<u>\$ 87,428</u>

Note 4. Net Assets Temporarily Restricted

Temporarily restricted net assets consist of the following at June 30, 2017 and 2016:

	<u>2017</u>	<u>2016</u>
Adoption sponsorships	\$ 305	\$ -
Capital Campaign	1,746,306	1,771,568
Capsugel Gives Back	1,742	2,790
Heartworm treatment fund	415	-
Hometown heroes program	1,345	1,476
Leath pawisitive prison program	125	-
Maddie's fund	130	-
Shadow fund	-	500
Sharp facets program	790	790
Spay and neuter	355	2,114
SRH vaccination program	240	240
Sudler foundation rescue program	500	500
TNR program	580	355
Van purchase/maintenance	-	482
Woofstock	-	204
Total	<u>\$ 1,752,833</u>	<u>\$ 1,781,019</u>

Note 5. Concentrations of Credit Risk

Management believes credit risk associated with the Organization's banking relationships is not significant. The book balance of the Organization's deposits was \$826,034 and \$580,950 and bank balance was \$831,454 and \$586,907 at December 31, 2017 and 2016, respectively. Petty cash on hand was \$300 at December 31, 2017 and December 31, 2016. The Organization places its temporary cash investments with high credit quality financial institutions. At times, such investments may be in excess of FDIC insurance limits.

Humane Society of Greenwood

Notes to Financial Statements

June 30, 2017 and 2016

Note 6. In-kind Contributions/Donated Services

The Organization received donated supplies including pet food, cleaning supplies, and cat litter. The value of these donated supplies is based on the cost or estimated fair market value. The contributions are reported in the financial statements as revenue when received and an expense as the supplies are used. The Organization recorded donated goods that totaled approximately \$40,197 and \$61,366 during the fiscal years 2017 and 2016, respectively. Donated supplies are included in in-kind donations in the statement of activities.

The Organization received donated services from unpaid volunteers in the form of administration, animal foster care, veterinary treatment, and assistance with fundraisers. Donated services are recorded at the cost or estimated fair market value of the hours volunteered and days fostered. The Organization recorded donated services that totaled \$97,623 and \$43,191 during the fiscal years 2017 and 2016, respectively. Donated services are included in in-kind donations in the statement of activities.

Note 7. Concentration of Revenues

The Organization received approximately 38% and 15% of its revenue from the local County government for the years ended June 30, 2017 and 2016, respectively.

Humane Society of Greenwood
Schedule 1 - Schedule of Classified Revenues
For the years ended June 30, 2017 and 2016

	2017						2016						
	HSOG		Shelter	Spay & Neuter		Total	HSOG		Shelter	Spay & Neuter		Trap Neuter & Release	Total
	Unrestricted	Temporarily Restricted		Clinic	Adoption		Unrestricted	Temporarily Restricted		Clinic			
Revenue and support													
Local government support	\$ -	\$ -	\$ 352,000	\$ -	\$ 48,000	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ 628	\$ 400,628	
Adoption revenue	423	-	3,577	-	25,810	29,810	-	-	29,322	-	-	29,322	
Donations and fundraiser revenue	175,284	101,921	28,822	19,948	30,942	356,917	181,874	1,826,992	39,793	-	-	2,048,659	
In kind donations	19,480	-	113,218	-	5,122	137,820	184	-	104,373	-	-	104,557	
Other income	2,003	-	37,714	89,978	-	129,695	5,573	-	35,181	-	25	40,779	
Net assets released from restrictions	130,107	(130,107)	-	-	-	-	56,937	(56,937)	-	-	-	-	
Total revenue and support	\$ 327,297	\$ (28,186)	\$ 535,331	\$ 109,926	\$ 109,874	\$ 1,054,242	\$ 244,568	\$ 1,770,055	\$ 608,669	\$ -	\$ 653	\$ 2,623,945	

Humane Society of Greenwood

Schedule 2 - Schedule of Classified Expenditures

For the years ended June 30, 2017 and 2016

	2017				
	HSOG	Shelter	Spay & Neuter Clinic	Adoption	Total
Auto expenses	\$ 210	\$ 352	\$ 29	\$ 377	\$ 968
Bank charges	701	-	-	-	701
Certified mail	-	309	-	-	309
Credit card fees	1,596	736	967	399	3,698
Depreciation	5,690	1,664	3,860	351	11,565
Dues and subscriptions	3,216	25	225	-	3,466
Education	192	-	-	-	192
Employee medical expense	-	328	-	180	508
Employee relations	2,864	-	-	-	2,864
Euthanasia supplies	-	5,105	-	-	5,105
Facilities maintenance	-	3,398	306	163	3,867
Flea prevention	362	6,206	26	1,640	8,234
Fundraising	11,156	-	-	-	11,156
Group insurance	1,133	8,137	1,111	1,337	11,718
HTL (head removal)	-	180	-	-	180
Insurance	5,633	6,127	1,020	1,615	14,395
Marketing	861	-	2,566	-	3,427
Meals	65	-	-	-	65
Microchip expense	-	7,256	1,013	2,808	11,077
Miscellaneous	-	19	-	-	19
Office supplies	1,626	1,055	243	642	3,566
Other supplies	728	5,590	1,066	1,713	9,097
Payroll expense	105,813	288,313	45,301	64,326	503,753
Postage	1,879	18	-	24	1,921
Printing	2,438	-	1,266	76	3,780
Professional fees	4,563	9,302	2,692	2,502	19,059
Rabies tags	-	410	380	52	842
Reclaim fees	-	1,136	-	-	1,136
Released from restriction	8,824	-	-	-	8,824
Repairs and maintenance	2,373	1,980	1,829	2,155	8,337
Spay and neuter	65	20,861	883	10,232	32,041
Small equipment	242	590	100	738	1,670
Supplies	1,086	80,771	19,179	8,950	109,986
Taxes and licenses	53	428	308	428	1,217
Telephone/internet	2,628	2,116	555	1,180	6,479
Training	636	150	-	-	786
Uniforms	2,392	-	-	-	2,392
Utilities	2,905	408	2,032	5,310	10,655
Veterinarians	1,136	2,923	22,970	2,679	29,708
Volunteer services	19,391	79,437	-	-	98,828
Total expenses	\$ 192,457	\$ 535,330	\$ 109,927	\$ 109,877	\$ 947,591

Humane Society of Greenwood

Schedule 2 - Schedule of Classified Expenditures, Continued

For the years ended June 30, 2017 and 2016

	2016				Total
	H SOG	Shelter	Spay & Neuter Clinic	Trap Neuter & Release	
Auto expenses	\$ 1,041	\$ 1,139	\$ -	\$ -	2,180
Bank charges	896	-	-	-	896
Certified mail	-	273	-	-	273
Credit card fees	526	1,528	-	-	2,054
Depreciation	7,497	3,585	-	-	11,082
Dues and subscriptions	3,652	150	-	-	3,802
Education	41	-	-	-	41
Employee medical expense	-	387	-	-	387
Employee relations	2,915	-	-	-	2,915
Euthanasia supplies	-	4,702	-	-	4,702
Facilities maintenance	75	2,638	-	-	2,713
Flea prevention	580	7,321	-	-	7,901
Fundraising	7,644	-	-	-	7,644
Group insurance	115	6,898	-	-	7,013
HTL (head removal)	-	520	-	-	520
Insurance	4,903	7,990	-	-	12,893
Marketing	394	150	315	-	859
Meals	95	-	-	-	95
Microchip expense	773	9,428	-	-	10,201
Miscellaneous	139	78	-	-	217
Office supplies	2,022	1,975	-	-	3,997
Other supplies	535	5,489	-	30	6,054
Payroll expense	102,909	351,323	-	-	454,232
Postage	4,409	1	-	-	4,410
Printing	4,581	66	-	-	4,647
Professional fees	6,245	9,886	-	-	16,131
Rabies tags	-	323	-	-	323
Reclaim fees	-	1,060	-	-	1,060
Released from restriction	56,937	-	-	-	56,937
Repairs and maintenance	205	4,346	-	-	4,551
Spay and neuter	2,075	23,655	-	-	25,730
Signs and banners	-	-	288	-	288
Small equipment	865	250	1,283	480	2,878
Supplies	1,059	109,158	-	-	110,217
Taxes and licenses	52	-	-	-	52
Telephone/internet	3,400	2,996	-	-	6,396
Training	399	380	-	-	779
Travel	728	-	-	-	728
Uniforms	2,697	112	-	-	2,809
Utilities	4,150	7,274	-	-	11,424
Veterinarians	319	5,369	-	75	5,763
Volunteer services	-	43,191	-	-	43,191
Total expenses	\$ 224,873	\$ 613,641	\$ 1,886	\$ 585	\$ 840,985

Humane Society of Greenwood**Schedule 3 - Schedule of Shelter Revenues****For the years ended June 30, 2017 and 2016**

	Shelter	
	2017	2016
Revenue and support		
Local government support	400,000	400,000
Adoption revenue	29,387	29,322
Donations and fundraiser revenue	59,764	39,793
In kind donations	118,340	104,373
Other income	37,714	35,181
Total revenue and support	<u>\$ 645,205</u>	<u>\$ 608,669</u>

Humane Society of Greenwood

Schedule 4 - Schedule of Shelter Expenditures

For the years ended June 30, 2017 and 2016

	Shelter	
	2017	2016
Auto expenses	\$ 729	\$ 1,139
Certified mail	309	273
Credit card fees	1,135	1,528
Depreciation	2,015	3,585
Dues and subscriptions	25	150
Employee medical expense	508	387
Euthanasia supplies	5,105	4,702
Facilities maintenance	3,561	2,638
Flea prevention	7,846	7,321
Group insurance	9,474	6,898
HTL (head removal)	180	520
Insurance	7,742	7,990
Marketing	-	150
Microchip expense	10,064	9,428
Miscellaneous	19	78
Office supplies	1,697	1,975
Other supplies	7,303	5,489
Payroll expense	352,639	351,323
Postage	42	1
Printing	76	66
Professional fees	11,804	9,886
Rabies tags	462	323
Reclaim fees	1,136	1,060
Repairs and maintenance	4,135	4,346
Spay and neuter	31,093	23,655
Small equipment	1,328	250
Supplies	89,721	109,158
Taxes and licenses	856	-
Telephone/internet	3,296	2,996
Training	150	380
Uniforms	-	112
Utilities	5,718	7,274
Veterinarians	5,602	5,369
Volunteer services	79,437	43,191
Total expenses	<u>\$ 645,207</u>	<u>\$ 613,641</u>