

Humane Society of Greenwood

Report on Financial Statements

For the years ended June 30, 2018 and 2017

Humane Society of Greenwood

Contents

	<u>Page</u>
Independent Auditor's Report	1-2
Basic Financial Statements	
Statements of Financial Position.....	3
Statements of Activities.....	4
Statements of Functional Expenses.....	5
Statements of Cash Flows.....	6
Notes to Financial Statements.....	7-11
Supplementary Data Schedules	
Schedule 1 - Schedule of Classified Revenues.....	12
Schedule 2 - Schedule of Classified Expenditures.....	13-14
Schedule 3 - Schedule of Shelter Revenues.....	15
Schedule 4 - Schedule of Shelter Expenses.....	16



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, 2018 and 2017, 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, 2018 and 2017, 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
February 26, 2019

Humane Society of Greenwood

Statements of Financial Position

June 30, 2018 and 2017

Assets	<u>2018</u>	<u>2017</u>
Current Assets		
Cash and cash equivalents	\$ 545,456	\$ 826,334
Pledges receivable, net	<u>191,331</u>	<u>253,893</u>
Total current assets	<u>736,787</u>	<u>1,080,227</u>
Non-Current Assets		
Pledges receivable, net	600,008	837,103
Property and equipment, net	<u>1,296,799</u>	<u>199,671</u>
Total non-current assets	<u>1,896,807</u>	<u>1,036,774</u>
Total assets	<u>\$ 2,633,594</u>	<u>\$ 2,117,001</u>
Liabilities and Net Assets		
Liabilities		
Accounts payable	\$ 489,620	\$ 65,828
Accrued expenses	9,257	7,723
Accrued leave	<u>3,707</u>	<u>3,006</u>
Total liabilities	<u>502,584</u>	<u>76,557</u>
Net assets		
Unrestricted:		
Undesignated	1,355,778	252,754
Designated by Board of Directors	39,539	34,857
Temporarily restricted	<u>735,693</u>	<u>1,752,833</u>
Total net assets	<u>2,131,010</u>	<u>2,040,444</u>
Total liabilities and net assets	<u>\$ 2,633,594</u>	<u>\$ 2,117,001</u>

See Notes to Financial Statements

Humane Society of Greenwood**Statements of Activities**

For the years ended June 30, 2018 and 2017

	2018			2017		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenue and support						
Local government support	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ 400,000
Contributions	213,343	-	213,343	-	-	-
Adoption	33,155	-	33,155	29,810	-	29,810
Rescue revenue	18,767	-	18,767	-	-	-
Reclaim revenue	17,333	-	17,333	-	-	-
Donations and fundraiser revenue	62,583	95,341	157,924	254,996	101,921	356,917
Spay and neuter	64,186	-	64,186	-	-	-
In kind donations	186,065	-	186,065	137,820	-	137,820
Other income	4,115	358	4,473	129,695	-	129,695
Net assets released from restrictions	1,112,839	(1,112,839)	-	130,107	(130,107)	-
Total revenue and support	2,112,386	(1,017,140)	1,095,246	1,082,428	(28,186)	1,054,242
Expenses						
Program services	896,378	-	896,378	839,826	-	839,826
Supporting services						
Management and general	67,854	-	67,854	66,328	-	66,328
Fundraising	40,448	-	40,448	41,437	-	41,437
Total expenses	1,004,680	-	1,004,680	947,591	-	947,591
Revenue and support over expenses	1,107,706	(1,017,140)	90,566	134,837	(28,186)	106,651
Other income and expenses						
Miscellaneous income	-	-	-	47	-	47
Total other income and expenses	-	-	-	47	-	47
Changes in net assets	1,107,706	(1,017,140)	90,566	134,884	(28,186)	106,698
Net assets, beginning of year	287,611	1,752,833	2,040,444	152,727	1,781,019	1,933,746
Net assets, end of year	\$ 1,395,317	\$ 735,693	\$ 2,131,010	\$ 287,611	\$ 1,752,833	\$ 2,040,444

See Notes to Financial Statements

Humane Society of Greenwood
Statements of Functional Expenses
For the years ended June 30, 2018 and 2017

	2018				2017			
	Program Services	Management and General	Fundraising	Total	Program Services	Management and General	Fundraising	Total
Auto expenses	\$ 1,652	\$ -	\$ -	\$ 1,652	\$ 969	\$ -	\$ -	\$ 969
Bank charges	3,616	-	-	3,616	701	-	-	701
Certified mail	408	-	-	408	309	-	-	309
Credit card fees	3,495	-	-	3,495	3,698	-	-	3,698
Depreciation	9,983	1,175	587	11,745	9,830	1,157	578	11,565
Dues and subscriptions	841	1,051	210	2,102	1,386	1,734	346	3,466
Education	-	-	-	-	192	-	-	192
Employee medical expense	2,600	-	-	2,600	508	-	-	508
Employee relations	4,976	-	-	4,976	2,864	-	-	2,864
Euthanasia supplies	5,413	-	-	5,413	5,105	-	-	5,105
Facilities maintenance	3,801	-	-	3,801	3,867	-	-	3,867
Flea prevention	8,401	-	-	8,401	8,234	-	-	8,234
Fundraising	-	-	8,984	8,984	-	-	11,156	11,156
Group insurance	9,736	1,718	-	11,454	9,960	1,758	-	11,718
HTL (head removal)	100	-	-	100	180	-	-	180
Insurance	12,447	2,197	-	14,644	12,236	2,159	-	14,395
Marketing	406	-	-	406	3,427	-	-	3,427
Meals	16	-	-	16	65	-	-	65
Microchip expense	10,475	-	-	10,475	11,077	-	-	11,077
Miscellaneous	2,308	128	128	2,564	16	1	1	18
Office supplies	2,313	1,068	178	3,559	2,318	1,070	178	3,566
Other supplies	17,791	936	-	18,727	8,642	455	-	9,097
Payroll expense	438,997	51,646	25,822	516,465	428,190	50,375	25,188	503,753
Postage	715	1,428	715	2,858	481	960	480	1,921
Printing	1,471	981	2,452	4,904	1,134	756	1,890	3,780
Professional fees	20,503	-	-	20,503	19,059	-	-	19,059
Rabies tags	374	-	-	374	842	-	-	842
Reclaim fees	1,056	-	-	1,056	1,136	-	-	1,136
Released from restriction	-	-	-	-	8,824	-	-	8,824
Repairs and maintenance	5,909	-	-	5,909	8,337	-	-	8,337
Spay and neuter	49,319	-	-	49,319	32,041	-	-	32,041
Signs and banners	-	-	-	-	-	-	-	-
Small equipment	1,280	-	-	1,280	1,670	-	-	1,670
Supplies	84,257	-	-	84,257	109,986	-	-	109,986
Taxes and licenses	507	-	-	507	1,217	-	-	1,217
Telephone/internet	1,372	2,742	1,372	5,486	1,620	3,239	1,620	6,479
Training	160	-	-	160	786	-	-	786
Travel	-	-	-	-	-	-	-	-
Uniforms	2,150	-	-	2,150	2,392	-	-	2,392
Utilities	8,351	2,784	-	11,135	7,991	2,664	-	10,655
Veterinarians	30,074	-	-	30,074	29,708	-	-	29,708
Volunteer services	149,105	-	-	149,105	98,828	-	-	98,828
Total expenses	\$ 896,378	\$ 67,854	\$ 40,448	\$ 1,004,680	\$ 839,826	\$ 66,328	\$ 41,437	\$ 947,591

See Notes to Financial Statements

Humane Society of Greenwood

Statements of Cash Flows

For the years ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Operating activities		
Change in net assets	\$ 90,566	\$ 106,698
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation	11,745	11,565
Change in assets and liabilities		
Pledges receivable	299,657	192,494
Accounts payable	423,792	55,045
Accrued expenses	1,534	4,493
Accrued leave	701	(1,403)
Net cash provided by operating activities	<u>827,995</u>	<u>368,892</u>
Investing activities		
Purchases of property and equipment	(1,108,873)	(123,808)
Net cash used for investing activities	<u>(1,108,873)</u>	<u>(123,808)</u>
Net increase (decrease) in cash and cash equivalents	(280,878)	245,084
Cash and cash equivalents, beginning of year	<u>826,334</u>	<u>581,250</u>
Cash and cash equivalents, end of year	<u>\$ 545,456</u>	<u>\$ 826,334</u>

See Notes to Financial Statements

Humane Society of Greenwood

Notes to Financial Statements

June 30, 2018 and 2017

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, 2018 or 2017, respectively.

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, 2018 and 2017

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 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, 2018 and 2017

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, 2018 or 2017, respectively. 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 2014.

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 the date of the independent accountant's report, the date the financial statements were available to be issued.

Note 2. Pledges Receivable

Unconditional pledges receivable as of June 30, 2018 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, 2018, and are deemed to be fully collectible by management.

The following schedule summarizes the Organization's pledges receivable at June 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Within one year	\$ 200,390	\$ 259,920
Less: Discount for time value of money	<u>(9,059)</u>	<u>(6,027)</u>
Total short-term	191,331	253,893
Long term	634,962	872,531
Less: Discount for time value of money	<u>(34,954)</u>	<u>(35,428)</u>
Total long-term	<u>600,008</u>	<u>837,103</u>
Total pledges receivable	<u>\$ 791,339</u>	<u>\$ 1,090,996</u>

Humane Society of Greenwood

Notes to Financial Statements

June 30, 2018 and 2017

Note 3. Property and Equipment

A summary of property and equipment at June 30, 2018 and 2017, is as follows:

	<u>2018</u>	<u>2017</u>
Buildings and improvements	\$ 119,271	\$ 119,271
Equipment	50,289	38,948
Construction in Progress	<u>1,218,815</u>	<u>121,283</u>
Total	1,388,375	279,502
Less: Accumulated depreciation	<u>(91,576)</u>	<u>(79,831)</u>
Property and equipment, net	<u>\$ 1,296,799</u>	<u>\$ 199,671</u>

Note 4. Net Assets Temporarily Restricted

Temporarily restricted net assets consist of the following at June 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Adoption sponsorships	\$ 460	\$ 305
Capital Campaign	678,929	1,746,306
Capsugel Gives Back	280	1,742
Heartworm treatment fund	1,138	415
Hometown heroes program	-	1,345
Interest income	358	-
Kurmanda Bed Fund	1,442	-
Leath pawsitive prison program	140	125
Maddie's fund	130	130
Medical fund	395	-
Petsmart operations	45,905	-
Sharp facets program	790	790
Spay and neuter	2,519	355
SRH vaccination program	240	240
Sudler foundation rescue program	-	500
TNR program	<u>2,967</u>	<u>580</u>
Total	<u>\$ 735,693</u>	<u>\$ 1,752,833</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 \$545,156 and \$826,034 and the bank balance was \$550,755 and \$831,454 at June 30, 2018 and 2017, respectively. Petty cash on hand was \$300 at June 30, 2018 and 2017, respectively. 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, 2018 and 2017

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 \$37,000 and \$40,000 during the fiscal years 2018 and 2017, 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 approximately \$149,000 and \$98,000 during the fiscal years 2018 and 2017, respectively. Donated services are included in in-kind donations in the statement of activities.

Note 7. Concentration of Revenues

The Organization received approximately 37% and 38% of its revenue from the local County government for the years ended June 30, 2018 and 2017, respectively.

Humane Society of Greenwood
Schedule 1 - Schedule of Classified Revenues
For the years ended June 30, 2018 and 2017

	2018						2017					
	HSOG		Shelter	Spay & Neuter		Total	HSOG		Shelter	Spay & Neuter		Total
	Unrestricted	Temporarily Restricted		Clinic	Adoption		Unrestricted	Temporarily Restricted		Clinic	Adoption	
Revenue and support												
Local government support	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 352,000	\$ -	\$ 48,000	\$ 400,000
Contributions	61,937	-	-	43,492	107,914	213,343	48,689	-	108,259	19,948	30,942	207,838
Adoption revenue	-	-	3,995	-	29,160	33,155	423	-	3,577	-	25,810	29,810
Rescue revenue	-	-	18,767	-	-	18,767	304	-	19,212	-	-	19,516
Reclaim Revenue	-	-	17,333	-	-	17,333	-	-	16,597	-	-	16,597
Donations and fundraiser revenue	62,583	95,341	-	-	-	157,924	46,158	101,921	-	-	-	148,079
Spay and neuter	-	-	-	64,186	-	64,186	35	-	175	87,863	-	88,073
In kind donations	16,444	-	136,577	3,067	29,977	186,065	98,918	-	33,781	-	5,122	137,821
Other income	1,205	358	1,350	1,560	-	4,473	2,663	-	1,730	2,115	-	6,508
Net assets released from restrictions	1,112,839	(1,112,839)	-	-	-	-	130,107	(130,107)	-	-	-	-
Total revenue and support	<u>\$ 1,255,008</u>	<u>\$ (1,017,140)</u>	<u>\$ 578,022</u>	<u>\$ 112,305</u>	<u>\$ 167,051</u>	<u>\$ 1,095,246</u>	<u>\$ 327,297</u>	<u>\$ (28,186)</u>	<u>\$ 535,331</u>	<u>\$ 109,926</u>	<u>\$ 109,874</u>	<u>\$ 1,054,242</u>

Humane Society of Greenwood

Schedule 2 - Schedule of Classified Expenditures

For the years ended June 30, 2018 and 2017

	2018				
	HSOG	Shelter	Spay & Neuter Clinic	Adoption	Total
Auto expenses	\$ 139	\$ 151	\$ 920	\$ 441	\$ 1,651
Bank charges	3,616	-	-	-	3,616
Cat litter	168	2,282	386	1,058	3,894
Certified mail	-	408	-	-	408
Cleaning supplies	31	2,025	189	409	2,654
Credit card fees	1,979	664	276	576	3,495
Depreciation	5,754	1,591	4,400	-	11,745
Discounted Receivables	2,558	-	-	-	2,558
Dues and subscriptions	2,077	25	-	-	2,102
Employee drug testing	261	-	-	-	261
Employee medical expense	177	2,162	-	-	2,339
Employee relations	2,276	2,700	-	-	4,976
Euthanasia supplies	-	5,413	-	-	5,413
Facilities maintenance	640	2,678	419	64	3,801
Flea prevention	248	5,765	-	2,316	8,329
Fundraising	8,984	-	-	-	8,984
Group insurance	1,484	6,850	2,055	1,064	11,453
HTL (head removal)	-	100	-	-	100
Insurance	4,772	7,691	2,181	-	14,644
Marketing	391	-	-	15	406
Meals	16	-	-	-	16
Microchip expense	-	6,155	510	3,810	10,475
Miscellaneous	677	-	-	5	682
Office supplies	1,115	852	523	1,069	3,559
Payroll expense	71,508	293,639	62,255	89,066	516,468
Personnel	69	-	-	-	69
Pet food	1,748	26,301	19	5,526	33,594
Postage	2,757	2	-	99	2,858
Printing	4,824	-	79	-	4,903
Professional fees	6,299	8,957	2,526	2,685	20,467
Rabies tags	-	71	162	142	375
Reclaim fees	-	1,056	-	-	1,056
Repairs and maintenance	474	5,162	62	211	5,909
Spay and neuter	-	26,460	-	22,860	49,320
Small equipment	-	420	221	639	1,280
Supplies	1,254	46,563	5,847	9,251	62,915
Taxes and licenses	382	125	-	-	507
Telephone/internet	2,083	1,573	700	1,130	5,486
Training	10	150	-	-	160
Uniforms	2,150	-	-	-	2,150
Utilities	2,852	5,962	2,321	-	11,135
Veterinarians	497	3,744	23,187	2,646	30,074
Volunteer services	14,574	108,783	3,067	21,969	148,393
Total expenses	\$ 148,844	\$ 576,480	\$ 112,305	\$ 167,051	\$ 1,004,680

Humane Society of Greenwood

Schedule 2 - Schedule of Classified Expenditures, Continued

For the years ended June 30, 2018 and 2017

	2017				
	H SOG	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 3 - Schedule of Shelter Revenues****For the years ended June 30, 2018 and 2017**

	<u>Shelter</u>	<u>Shelter</u>	<u>Adoption</u>	<u>Total</u>
	<u>2018</u>	<u>2017</u>		
Revenue and support				
Local government support	\$ 400,000	\$ 352,000	\$ 48,000	\$ 400,000
Contributions	-	108,259	30,942	139,201
Adoption revenue	3,995	3,577	25,810	29,387
Rescue revenue	18,767	19,212	-	19,212
Reclaim Revenue	17,333	16,597	-	16,597
Spay and neuter	-	175	-	175
In kind donations	136,577	33,781	5,122	38,903
Other income	1,350	1,730	-	1,730
Total revenue and support	<u>\$ 578,022</u>	<u>\$ 535,331</u>	<u>\$ 109,874</u>	<u>\$ 645,205</u>

For the fiscal year ended June 30, 2017, the shelter was responsible for adoption revenues. These revenues are excluded in the fiscal year ended June 30, 2018.

Humane Society of Greenwood

Schedule 4 - Schedule of Shelter Expenditures

For the years ended June 30, 2018 and 2017

	Shelter 2018	Shelter 2017	Adoption 2017	Total
Auto expenses	\$ 151	\$ 352	\$ 377	\$ 729
Cat litter	2,282	-	-	-
Certified mail	408	309	-	309
Cleaning supplies	2,025	-	-	-
Credit card fees	664	736	399	1,135
Depreciation	1,591	1,664	351	2,015
Dues and subscriptions	25	25	-	25
Employee medical expense	2,162	328	180	508
Employee relations	2,700	-	-	-
Euthanasia supplies	5,413	5,105	-	5,105
Facilities maintenance	2,678	3,398	163	3,561
Flea prevention	5,765	6,206	1,640	7,846
Group insurance	6,850	8,137	1,337	9,474
HTL (head removal)	100	180	-	180
Insurance	7,691	6,127	1,615	7,742
Microchip expense	6,155	7,256	2,808	10,064
Miscellaneous	-	19	-	19
Office supplies	852	1,055	642	1,697
Other supplies	-	5,590	1,713	7,303
Payroll expense	293,639	288,313	64,326	352,639
Pet food	26,301	-	-	-
Postage	2	18	24	42
Printing	-	-	76	76
Professional fees	8,957	9,302	2,502	11,804
Rabies tags	71	410	52	462
Reclaim fees	1,056	1,136	-	1,136
Repairs and maintenance	5,162	1,980	2,155	4,135
Spay and neuter	26,460	20,861	10,232	31,093
Small equipment	420	590	738	1,328
Supplies	46,563	80,771	8,950	89,721
Taxes and licenses	125	428	428	856
Telephone/internet	1,573	2,116	1,180	3,296
Training	150	150	-	150
Utilities	5,962	408	5,310	5,718
Veterinarians	3,744	2,923	2,679	5,602
Volunteer services	108,783	79,437	-	79,437
Total expenses	<u>\$ 576,480</u>	<u>\$ 535,330</u>	<u>\$ 109,877</u>	<u>\$ 645,207</u>

For the fiscal year ended June 30, 2017, the shelter was responsible for adoption expenditures. These expenditures are excluded in the fiscal year ended June 30, 2018.