

Humane Society of Greenwood

Report on Financial Statements

For the year ended June 30, 2020

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 statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year 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 audit. We conducted our audit 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, 2020, and the changes in its net assets and its cash flows for the year 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 13 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
March 16, 2021

Humane Society of Greenwood

Statement of Financial Position

June 30, 2020

Assets

Current Assets

Cash and cash equivalents	\$	298,861
Prepays		150
Pledges receivable, net		43,283
Total current assets		<u>342,294</u>

Non-Current Assets

Pledges receivable, net		507,430
Property and equipment, net		1,381,423
Total non-current assets		<u>1,888,853</u>
Total assets	\$	<u><u>2,231,147</u></u>

Liabilities and Net Assets

Current Liabilities

Accounts payable	\$	11,535
Accrued expenses		8,218
Accrued leave		3,420
Construction line of credit		66,184
Total current liabilities		<u>89,357</u>

Non-Current Liabilities

Paycheck Protection Program loan		91,500
Construction line of credit		40,000
Total non-current liabilities		<u>131,500</u>
Total liabilities		<u>220,857</u>

Net assets

Without donor restriction		
Undesignated		1,824,267
Designated by Board of Directors		167,539
With donor restriction		18,484
Total net assets		<u>2,010,290</u>
Total liabilities and net assets	\$	<u><u>2,231,147</u></u>

See Notes to Financial Statements

Humane Society of Greenwood

Statement of Activities

For the year ended June 30, 2020

	Net Assets Without Donor Restrictions	Net Assets With Donor Restriction	Total
Revenue and support			
Local government support	\$ 400,000	\$ -	\$ 400,000
Contributions	279,603	-	279,603
Adoption	51,262	-	51,262
Rescue revenue	10,041	-	10,041
Reclaim revenue	8,747	-	8,747
Fundraiser revenue	59,614	-	59,614
Donations	-	13,292	13,292
Spay and neuter	67,897	-	67,897
In kind donations	19,358	-	19,358
Other income	28,038	12	28,050
Net assets released from restrictions	9,421	(9,421)	-
Total revenue and support	<u>933,981</u>	<u>3,883</u>	<u>937,864</u>
Expenses			
Program services	799,842	-	799,842
Supporting services			
Management and general	78,120	-	78,120
Fundraising	41,686	-	41,686
Total expenses	<u>919,648</u>	<u>-</u>	<u>919,648</u>
Changes in net assets	14,333	3,883	18,216
Net assets, beginning of year	<u>1,977,473</u>	<u>14,601</u>	<u>1,992,074</u>
Net assets, end of year	<u>\$ 1,991,806</u>	<u>\$ 18,484</u>	<u>\$ 2,010,290</u>

See Notes to Financial Statements

Humane Society of Greenwood

Statement of Functional Expenses

For the year ended June 30, 2020

	Program Services	Management and General	Fundraising	Total
Auto expenses	\$ 4,811	\$ -	\$ -	\$ 4,811
Bank charges	676	-	-	676
Campaign expenses	2,578	-	-	2,578
Certified mail	220	-	-	220
Credit card fees	4,144	-	-	4,144
Depreciation	36,718	4,321	2,158	43,197
Dues and subscriptions	1,856	2,322	464	4,642
Education	7	-	-	7
Employee medical expense	43	-	-	43
Employee relations	650	-	-	650
Euthanasia supplies	2,583	-	-	2,583
Facilities maintenance	2,656	-	-	2,656
Flea prevention	10,914	-	-	10,914
Fundraising	-	-	9,318	9,318
Group insurance	9,176	1,619	-	10,795
Interest expense	8,820	-	-	8,820
HTL (head removal)	280	-	-	280
Insurance	10,962	1,935	-	12,897
Marketing	366	-	-	366
Meals	198	-	-	198
Microchip expense	14,448	-	-	14,448
Miscellaneous	241	13	13	267
Office supplies	8,833	4,078	679	13,590
Other supplies	9,574	504	-	10,078
Payroll expense	423,851	49,865	24,933	498,649
PetSmart grant veterinary supplies	2,883	-	-	2,883
Postage	540	1,079	540	2,159
Printing	796	531	1,327	2,654
Professional fees	8,157	-	-	8,157
Rabies tags	270	-	-	270
Reclaim fees	564	-	-	564
Non-recurring grant	5,858	-	-	5,858
Repairs and maintenance	4,866	-	-	4,866
Spay and neuter	58,465	-	-	58,465
Supplies	62,238	-	-	62,238
Taxes and licenses	1,169	-	-	1,169
Telephone/internet	2,254	4,505	2,254	9,013
Training	1,666	-	-	1,666
Travel	1,375	-	-	1,375
Uniforms	2,711	-	-	2,711
Utilities	22,043	7,348	-	29,391
Veterinarians	69,261	-	-	69,261
Volunteer services	121	-	-	121
Total expenses	<u>\$ 799,842</u>	<u>\$ 78,120</u>	<u>\$ 41,686</u>	<u>\$ 919,648</u>

See Notes to Financial Statements

Humane Society of Greenwood

Statement of Cash Flows

For the year ended June 30, 2020

Operating activities

Change in net assets	\$	18,216
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation		43,197
Change in assets and liabilities		
Prepays		(150)
Pledges receivable		38,785
Accounts payable		2,727
Accrued expenses		(457)
Accrued leave		861
		<u>103,179</u>

Financing activities

Payments on construction line of credit		(75,000)
Paycheck Protection Program loan		91,500
		<u>16,500</u>
Net cash provided by financing activities		<u>16,500</u>
Net increase in cash and cash equivalents		119,679

Cash and cash equivalents, beginning of year

179,182

Cash and cash equivalents, end of year

\$ 298,861

Supplemental disclosures of cash flow information

Cash paid for interest	\$	<u><u>8,820</u></u>
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See Notes to Financial Statements

Humane Society of Greenwood

Notes to Financial Statements

June 30, 2020

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 statements 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 two classes of net assets as follows:

Net Assets without Donor Restrictions—These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program related services, raising contributions, and performing administrative functions.

Net Assets with Donor Restrictions—These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently. Until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted. The Organization had \$18,484 net assets with donor restrictions at June 30, 2020.

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. There was no inventory as of June 30, 2020.

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.

Humane Society of Greenwood

Notes to Financial Statements

June 30, 2020

Note 1. Summary of Significant Accounting Policies, Continued

Contributions:

Contributions received are recorded as donor restricted or without donor restriction 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 donor restricted support that increases the net asset class. When donor restriction expires, net assets with donor restriction are reclassified to net assets without donor restriction 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. The Organization capitalizes all property and equipment with a cost of \$2,500, if purchased, and a fair value of \$2,500 if received by contribution. 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, 2020

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, 2020. 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 2017.

Functional Expense Allocation

The accompanying financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Some expenses, including supplies and materials, are directly identifiable and are charged to programs and supporting services accordingly. Administrative and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization. Allocations of significant costs, including compensation and related expenses, dues and subscriptions, utilities, and telephone and internet, are based on estimates of time and effort and other reasonable methods.

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.

Humane Society of Greenwood

Notes to Financial Statements

June 30, 2020

Note 2. Pledges Receivable

Unconditional pledges receivable as of June 30, 2020 consist of temporarily restricted pledges for the Capital Campaign. These pledges are to be received by the Humane Society of Greenwood for year subsequent to June 30, 2020, and are deemed to be fully collectible by management.

The following schedule summarizes the Organization's pledges receivable at June 30, 2020:

Within one year	\$ 43,439
Less: Discount for time value of money	<u>(156)</u>
Total short-term	43,283
Due 1-5 years	11,745
Due thereafter	500,000
Less: Discount for time value of money	<u>(4,315)</u>
Total long-term	<u>507,430</u>
Total pledges receivable	<u>\$ 550,713</u>

Note 3. Availability and Liquidity

The majority of the Organization's financial assets are received for adoptions and maintenance of operations and are available to meet ongoing cash needs for general expenditures. The Organization's financial assets available to meet general expenditures within one year includes cash and cash equivalents. At June 30, 2020 these financial assets available to meet general expenditures within one year totaled \$156,271. The Organization's liquidity goal is generally to maintain current financial assets at a minimum of 90 days of operating expenses.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30, 2020:

Cash and cash equivalents	\$ 298,861
Prepaid	150
Pledges receivable	<u>43,283</u>
	342,294
Less amounts unavailable for general expenditure:	
Designated by board of directors	(167,539)
Net assets with donor restrictions	<u>(18,484)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 156,271</u>

As part of the Organization's liquidity management plan, it has a policy to structure assets to be available as its general expenditures, liabilities, and other obligations come due.

Humane Society of Greenwood

Notes to Financial Statements

June 30, 2020

Note 4. Property and Equipment

A summary of property and equipment at June 30, 2020, is as follows:

Buildings and improvements	\$ 1,455,458
Equipment	<u>41,498</u>
Total	1,496,956
Less: Accumulated depreciation	<u>(115,533)</u>
Property and equipment, net	<u>\$ 1,381,423</u>

Note 5. Net Assets with Donor Restrictions

Net assets with donor restrictions consist of the following at June 30, 2020:

Adoption sponsorships	\$ 545
Heartworm treatment fund	570
Interest income	535
Kuranda Bed Fund	55
Leath pawisitive prison program	140
Maddie's fund	130
Medical fund	3,399
Microchip fund	132
POTW Fund	2,283
Pet food fund	2,716
Sharp facets program	174
Spay and neuter	5,419
SRH vaccination program	240
TNR program	245
Rescue Fund	<u>1,901</u>
Total	<u>\$ 18,484</u>

Note 6. Construction Line of Credit

The Organization has a \$590,000 line of credit, secured by pledges receivable, with a financial institution for the purpose of building a new adoption center, spay and neuter clinic, and community education room. The terms of the line of credit are monthly interest only payments (5.84% fixed) based on the principal balance with principal reductions on the loan due by December 31st of each year. As of June 30, 2020, no more draws may be made on the line of credit due to the completion of the construction project.

Principal maturities on the line of credit are as follows:

<u>Year ending June 30,</u>	
2021	\$ 66,184
2022	<u>40,000</u>
	<u>\$ 106,184</u>

Humane Society of Greenwood

Notes to Financial Statements

June 30, 2020

Note 7. 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 \$298,561 and the bank balance was \$306,803 at June 30, 2020. Petty cash on hand was \$300 at June 30, 2020. The Organization places its temporary cash deposits with high credit quality financial institutions. At times, such deposits may be in excess of FDIC insurance limits.

Note 8. 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 \$19,000 during the fiscal year 2020. Donated supplies are included in in-kind donations in the statement of activities.

Note 9. Concentration of Revenues

The Organization received approximately 43% of its revenue from the local County government for the year ended June 30, 2020.

Note 10. Payroll Protection Program (PPP) Loan Payable

The 2019 novel coronavirus (or "COVID-19") has adversely affected, and may continue to adversely affect economic activity globally, nationally and locally. It is unknown the extent to which COVID-19 may spread, may have a destabilizing effect on financial and economic activity and may increasingly have the potential to negatively impact the Organization's and its customers' costs, demand for the Organization's products and services, and the U.S. economy. These conditions could adversely affect the Organization's business, financial condition, and results of operations. Further, COVID-19 may result in health or other government authorities requiring the closure of the Organization's operations or other businesses of the Organization's suppliers, which could significantly disrupt the Organization's operations. The extent of the adverse impact of the COVID-19 outbreak on the Organization cannot be predicted at this time.

In April 2020, the Organization applied for and received loan proceeds in the amount of \$91,500 under the Paycheck Protection program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after either eight or twenty-four weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the eight- or twenty-four-week period.

The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months. The Organization intends to use the proceeds for purposes consistent with the PPP guidelines and believes it will meet the conditions for forgiveness.

Subsequent to the date of the financial statements, the Organization received forgiveness for the entirety of the payroll protection program loan.

Humane Society of Greenwood

Schedule 1 - Schedule of Classified Revenues

For the year ended June 30, 2020

	HSOG Without Donor Restrictions	HSOG With Donor Restrictions	Shelter	Spay & Neuter Clinic	Adoption	Total
Revenue and support						
Local government support	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000
Contributions	171,938	-	-	-	107,665	279,603
Adoption revenue	-	-	10,944	-	40,318	51,262
Rescue revenue	-	-	7,150	-	2,891	10,041
Reclaim Revenue	-	-	8,747	-	-	8,747
Donations	-	13,292	-	-	-	13,292
Fundraiser revenue	59,614	-	-	-	-	59,614
Spay and neuter	-	-	-	67,897	-	67,897
In kind donations	1,070	-	13,088	14	5,186	19,358
Other income	26,662	12	1,126	250	-	28,050
Net assets released from restrictions	3,450	(9,421)	3,098	670	2,203	-
Total revenue and support	<u>\$ 262,734</u>	<u>\$ 3,883</u>	<u>\$ 444,153</u>	<u>\$ 68,831</u>	<u>\$ 158,263</u>	<u>\$ 937,864</u>

Humane Society of Greenwood

Schedule 2 - Schedule of Classified Expenditures

For the year ended June 30, 2020

	HSOG	Shelter	Spay & Neuter Clinic	Adoption	Total
Auto expenses	\$ 4,054	\$ 691	\$ -	\$ 66	\$ 4,811
Bank charges	676	-	-	-	676
Capital campaign	2,578	-	-	-	2,578
Cat litter	-	2,326	-	1,146	3,472
Certified mail	-	220	-	-	220
Cleaning supplies	702	3,267	13	1,005	4,987
Credit card fees	3,446	698	-	-	4,144
Depreciation	43,197	-	-	-	43,197
Dues and subscriptions	4,291	351	-	-	4,642
Employee drug testing	64	-	-	-	64
Employee relations	650	-	-	-	650
Euthanasia supplies	-	2,258	-	-	2,258
Facilities maintenance	1,148	860	224	423	2,655
Flea prevention	417	10,497	-	-	10,914
Fundraising	9,318	-	-	-	9,318
Group insurance	4,687	6,108	-	-	10,795
HTL (head removal)	-	280	-	-	280
Insurance	6,329	6,567	-	-	12,896
In-kind expense	1,070	13,088	14	5,186	19,358
Interest expense	8,820	-	-	-	8,820
Marketing	366	-	-	-	366
Meals	198	-	-	-	198
Microchip expense	-	9,182	-	4,586	13,768
Miscellaneous	301	279	490	-	1,070
Non-recurring grants	3,449	3,098	670	2,203	9,420
Office supplies	3,418	8,735	482	941	13,576
Payroll expense	82,178	267,857	35,722	112,894	498,651
Personnel	106	43	-	-	149
Pet food	-	2,709	-	646	3,355
Postage	2,088	72	-	-	2,160
Printing	2,607	-	46	-	2,653
Professional fees	5,569	2,439	-	-	8,008
Rabies tags	-	135	-	135	270
Reclaim fees	-	564	-	-	564
Repairs and maintenance	588	3,477	199	112	4,376
Spay and neuter	-	14,199	-	44,267	58,466
Supplies	1,025	6,511	680	1,570	9,786
Taxes and licenses	679	449	-	41	1,169
Telephone/internet	3,242	5,770	-	-	9,012
Training	515	1,151	-	-	1,666
Travel	810	474	-	91	1,375
Uniforms	2,711	-	-	-	2,711
Utilities	9,699	19,691	-	-	29,390
Veterinarians	482	40,260	25,211	3,235	69,188
Veterinary supplies	177	25,699	4,809	760	31,445
Volunteer services	121	-	-	-	121
Total expenses	\$ 211,776	\$ 460,005	\$ 68,560	\$ 179,307	\$ 919,648

Humane Society of Greenwood

Schedule 3 - Schedule of Shelter Revenues

For the year ended June 30, 2020

Revenue and support

Local government support	\$ 400,000
Adoption revenue	10,944
Rescue revenue	7,150
Reclaim Revenue	8,747
In kind donations	13,088
Other income	1,126
Net assets released from restrictions	3,098
Total revenue and support	<u>\$ 444,153</u>

Humane Society of Greenwood

Schedule 4 - Schedule of Shelter Expenditures

For the year ended June 30, 2020

Auto expenses	\$	691
Cat litter		2,326
Certified mail		220
Cleaning supplies		3,267
Credit card fees		698
Dues and subscriptions		351
Euthanasia supplies		2,258
Facilities maintenance		860
Flea prevention		10,497
Group insurance		6,108
HTL (head removal)		280
Insurance		6,567
In-kind expense		13,088
Microchip expense		9,182
Miscellaneous		279
Non-recurring grants		3,098
Office supplies		8,735
Payroll expense		267,857
Personnel		43
Pet food		2,709
Postage		72
Professional fees		2,439
Rabies tags		135
Reclaim fees		564
Repairs and maintenance		3,477
Spay and neuter		14,199
Supplies		6,511
Taxes and licenses		449
Telephone/internet		5,770
Training		1,151
Travel		474
Utilities		19,691
Veterinarians		40,260
Veterinary supplies		25,699
		<hr/>
Total expenses	\$	<u>460,005</u>