

# **Humane Society of Greenwood**

*Report on Financial Statements*

*For the year ended June 30, 2022*

# Humane Society of Greenwood

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## Independent Auditor's Report

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

### Opinion

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, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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, 2022, 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.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Humane Society of Greenwood and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Humane Society of Greenwood's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Humane Society of Greenwood's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Humane Society of Greenwood's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

#### **Emphasis of Matter**

*Restatement of prior year financial statements*

As part of our audit of the June 30, 2022 financial statements, we also audited the adjustments described in Note 10 that were applied to restate the June 30, 2021 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. Our opinion is not modified with respect to this matter.

#### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as listed in the table of contents, 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.



Greenwood, South Carolina

May 26, 2023

# Humane Society of Greenwood

## Statement of Financial Position

June 30, 2022

### Assets

#### Current Assets

Cash and cash equivalents	\$	177,216
Pledges receivable, net		2,872
Total current assets		<u>180,088</u>

#### Non-Current Assets

Pledges receivable, net		460,759
Property and equipment, net		1,303,499
Total non-current assets		<u>1,764,258</u>
Total assets	\$	<u>1,944,346</u>

### Liabilities and Net Assets

#### Current Liabilities

Accounts payable	\$	13,322
Accrued expenses		8,812
Accrued leave		5,885
Total current liabilities		<u>28,019</u>

#### Net assets

Without donor restrictions		
Undesignated		1,765,095
Designated by Board of Directors		105,634
With donor restrictions		45,598
Total net assets		<u>1,916,327</u>
Total liabilities and net assets	\$	<u>1,944,346</u>

See Notes to Financial Statements

# Humane Society of Greenwood

## Statement of Activities

For the year ended June 30, 2022

	<b>Net Assets Without Donor Restrictions</b>	<b>Net Assets With Donor Restrictions</b>	<b>Total</b>
<b>Revenue and support</b>			
Local government support	\$ 420,000	\$ -	\$ 420,000
General contributions	265,068	-	265,068
Adoption	54,471	-	54,471
Rescue revenue	5,640	-	5,640
Reclaim revenue	11,500	-	11,500
Fundraiser revenue	78,174	-	78,174
Donations	-	97,471	97,471
Spay and neuter	52,411	-	52,411
In-kind donations	57,188	-	57,188
Other income	5,634	-	5,634
Net assets released from restrictions	73,015	(73,015)	-
Total revenue and support	<u>1,023,101</u>	<u>24,456</u>	<u>1,047,557</u>
<b>Expenses</b>			
Program services	957,490	-	957,490
Supporting services			
Management and general	84,054	-	84,054
Fundraising	57,252	-	57,252
Total expenses	<u>1,098,796</u>	<u>-</u>	<u>1,098,796</u>
Revenue and support over/(under) expenses	<u>(75,695)</u>	<u>24,456</u>	<u>(51,239)</u>
<b>Changes in net assets</b>	<u>(75,695)</u>	<u>24,456</u>	<u>(51,239)</u>
<b>Net assets, beginning of year</b>	1,978,489	21,142	1,999,631
<b>Restatement</b>	<u>(32,065)</u>	<u>-</u>	<u>(32,065)</u>
<b>Net assets, as restated</b>	1,946,424	-	1,967,566
<b>Net assets, end of year</b>	<u>\$ 1,870,729</u>	<u>\$ 45,598</u>	<u>\$ 1,916,327</u>

See Notes to Financial Statements

## Humane Society of Greenwood

### Statement of Functional Expenses

For the year ended June 30, 2022

	Program Services	Management and General	Fundraising	Total
Auto expenses	\$ 8,925	\$ -	\$ -	\$ 8,925
Bank charges	527	-	-	527
Certified mail	82	-	-	82
Credit card fees	4,849	-	-	4,849
Depreciation	41,683	4,906	2,450	49,039
Dues and subscriptions	2,242	2,804	560	5,606
Employee relations	793	-	-	793
Euthanasia supplies	2,930	-	-	2,930
Facilities maintenance	3,053	-	-	3,053
Flea prevention	17,171	-	-	17,171
Fundraising	-	-	21,696	21,696
Group insurance	9,371	1,654	-	11,025
HTL (head removal)	81	-	-	81
Insurance	16,427	2,899	-	19,326
Marketing	190	-	-	190
Microchip expense	10,144	-	-	10,144
Miscellaneous	19,372	1,071	1,071	21,514
Office supplies	4,259	1,966	328	6,553
Other supplies	498	26	-	524
Payroll expense	450,707	53,024	26,512	530,243
Postage	580	1,159	580	2,319
Printing	694	464	1,158	2,316
Professional fees	20,726	-	-	20,726
Rabies tags	330	-	-	330
Reclaim fees	465	-	-	465
Non-recurring grant	76,964	-	-	76,964
Repairs and maintenance	4,796	-	-	4,796
Spay and neuter	43,687	-	-	43,687
Small equipment	2,131	-	-	2,131
Supplies	75,881	-	-	75,881
Taxes and licenses	414	-	-	414
Telephone/internet	2,896	5,792	2,897	11,585
Training	1,417	-	-	1,417
Travel	134	-	-	134
Uniforms	528	-	-	528
Utilities	24,866	8,289	-	33,155
Veterinarians	59,716	-	-	59,716
Veterinary supplies*	47,701	-	-	47,701
Volunteer programs	260	-	-	260
Total expenses	<u>\$ 957,490</u>	<u>\$ 84,054</u>	<u>\$ 57,252</u>	<u>\$ 1,098,796</u>

\*Includes in-kind supply donations

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## Humane Society of Greenwood

### Statement of Cash Flows

For the year ended June 30, 2022

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#### **Operating activities**

Change in net assets	\$ (51,239)
Adjustments to reconcile change in net assets to cash provided by operating activities:	
Depreciation	49,039
Change in assets and liabilities	
Other assets	147
Pledges receivable	24,177
Accounts payable	2,501
Accrued expenses	(1,278)
Accrued leave	1,490
	<hr/>
Net cash provided by operating activities	24,837
	<hr/>
Net increase in cash and cash equivalents	24,837
<b>Cash and cash equivalents, beginning of year</b>	<hr/> 152,380
<b>Cash and cash equivalents, end of year</b>	<hr/> <u>\$ 177,217</u>

See Notes to Financial Statements



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# Humane Society of Greenwood

## Notes to Financial Statements

June 30, 2022

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### 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 \$45,598 net assets with donor restrictions at June 30, 2022.

#### 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, 2022.

#### 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 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 restrictions expires, net assets with donor restrictions are reclassified to net assets without donor restrictions 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.

# Humane Society of Greenwood

## Notes to Financial Statements

June 30, 2022

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### Note 1. Summary of Significant Accounting Policies, Continued

#### 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 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.

#### 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 year ended June 30, 2022. 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 2019.

#### 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.

# Humane Society of Greenwood

## Notes to Financial Statements

June 30, 2022

### Note 1. Summary of Significant Accounting Policies, Continued

#### 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, 2022 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, 2022, and are deemed to be fully collectible by management.

The following schedule summarizes the Organization's pledges receivable at June 30, 2022:

Within one year	\$ 3,000
Less: Discount for time value of money	<u>128</u>
Total short-term	<u>2,872</u>
Due 1-5 years	-
Due thereafter	490,000
Less: Discount for time value of money	<u>29,241</u>
Total long-term	<u>460,759</u>
Total pledges receivable	<u>\$ 463,631</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 include cash and cash equivalents. At June 30, 2022, these financial assets available to meet general expenditures within one year totaled \$29,182. 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, 2022:

Cash and cash equivalents	\$ 177,216
Pledges receivable	<u>2,872</u>
	180,088
Less amounts unavailable for general expenditure:	
Designated by board of directors	(105,634)
Net assets with donor restrictions	<u>(45,598)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 28,856</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, 2022

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### Note 4. Property and Equipment

A summary of property and equipment at June 30, 2022, is as follows:

Buildings and improvements	\$ 1,387,953
Equipment	<u>92,078</u>
Total	1,480,031
Less: Accumulated depreciation	<u>(176,532)</u>
Property and equipment, net	<u>\$ 1,303,499</u>

### Note 5. Net Assets with Donor Restrictions

Net assets with donor restrictions consist of the following at June 30, 2022:

Adoption sponsorships	\$ 380
Leath Pawsitive prison program	140
Foster fund	500
Pet food fund	485
Medical fund	326
Spay and neuter	8,243
TNR program	2,204
Rescue fund	2,063
Self-family foundation	<u>31,257</u>
Total	<u>\$ 45,598</u>

### Note 6. 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 \$176,916 and the bank balance was \$178,145 at June 30, 2022. Petty cash on hand was \$300 at June 30, 2022. 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 7. In-kind Contributions/Donated Services

The Organization received donated supplies including pet food, cleaning supplies, and vet supplies. 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 \$57,000 during the fiscal year 2022. Donated supplies are included in in-kind donations in the statement of activities.

### Note 8. Concentration of Revenues

The Organization received approximately 40% of its revenue from the local county government for the year ended June 30, 2022.

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## **Humane Society of Greenwood**

### ***Notes to Financial Statements***

***June 30, 2022***

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#### **Note 9. Risks, Contingencies and Uncertainties**

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.

#### **Note 10. Restatement**

The Organization restated its June 30, 2021 net assets after identifying property and equipment that was previously retired. The total change resulted in a decrease to the 6/30/2021 net assets of \$32,065.

## Humane Society of Greenwood

### Schedule 1 - Schedule of Classified Revenues

For the year ended June 30, 2022

	Humane Society of Greenwood With Donor Restrictions	Shelter	Spay & Neuter Clinic	Humane Society of Greenwood	Total
<b>Revenue and support</b>					
Local government support	\$ -	\$ 420,000	\$ -	\$ -	\$ 420,000
General contributions	-	-	-	265,068	265,068
Adoption revenue	-	6,458	-	48,013	54,471
Rescue revenue	-	2,270	-	3,370	5,640
Reclaim Revenue	-	10,055	1,445	-	11,500
Donations	97,471	-	-	-	97,471
Fundraiser revenue	-	-	-	78,174	78,174
Spay and neuter	-	-	52,411	-	52,411
In-kind donations	-	41,127	-	16,061	57,188
Other income	-	1,375	50	4,209	5,634
Net assets released from restrictions	(73,015)	10,835	43,994	18,186	-
Total revenue and support	<u>\$ 24,456</u>	<u>\$ 492,120</u>	<u>\$ 97,900</u>	<u>\$ 433,081</u>	<u>\$ 1,047,557</u>

**Humane Society of Greenwood****Schedule 2 - Schedule of Classified Expenditures****For the year ended June 30, 2022**

	<u>Humane Society of Greenwood</u>	<u>Shelter</u>	<u>Spay &amp; Neuter Clinic</u>	<u>Total</u>
Auto expenses	\$ 3,788	\$ 1,563	\$ 3,574	\$ 8,925
Bank charges	527	-	-	527
Certified mail	-	81	-	81
Credit card fees	4,264	585	-	4,849
Depreciation	49,039	-	-	49,039
Dues and subscriptions	4,521	1,084	-	5,605
Employee relations	370	423	-	793
Euthanasia supplies	-	2,930	-	2,930
Facilities maintenance	836	1,640	577	3,053
Flea prevention	45	17,125	-	17,170
Fundraising	21,696	-	-	21,696
Group insurance	4,961	6,064	-	11,025
HTL (head removal)	-	81	-	81
Insurance	9,429	9,897	-	19,326
Marketing	190	-	-	190
Microchip expense	5,779	3,784	580	10,143
Miscellaneous	24,996	141	-	25,137
Non-recurring grants	17,646	10,835	44,860	73,341
Office supplies	3,043	3,497	13	6,553
Other supplies	173	351	-	524
Payroll expense	206,565	297,945	25,734	530,244
Postage	2,049	201	70	2,320
Printing	1,833	483	-	2,316
Professional fees	11,689	9,037	-	20,726
Rabies tags	214	116	-	330
Reclaim fees	-	465	-	465
Repairs and maintenance	789	4,007	-	4,796
Spay and neuter	32,635	11,052	-	43,687
Small equipment	2,131	-	-	2,131
Supplies	20,233	53,834	1,814	75,881
Taxes and licenses	289	125	-	414
Telephone/internet	3,924	7,663	-	11,587
Training	667	750	-	1,417
Travel	-	-	134	134
Uniforms	528	-	-	528
Utilities	10,766	22,389	-	33,155
Veterinarians	10,479	15,534	33,703	59,716
Veterinary supplies	3,957	38,195	5,549	47,701
Volunteer program	260	-	-	260
Total expenses	<u>\$ 460,311</u>	<u>\$ 521,877</u>	<u>\$ 116,608</u>	<u>\$ 1,098,796</u>

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## Humane Society of Greenwood

### Schedule 3 - Schedule of Shelter Revenues

For the year ended June 30, 2022

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#### Revenue and support

Local government support	\$ 420,000
Adoption revenue	6,458
Rescue revenue	2,270
Reclaim Revenue	10,055
In-kind donations	41,127
Other income	1,375
Net assets released from restrictions	10,835
Total revenue and support	<u>\$ 492,120</u>



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## Humane Society of Greenwood

### Schedule 4 - Schedule of Shelter Expenditures

For the year ended June 30, 2022

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Auto expenses	\$	1,563
Certified mail		81
Credit card fees		585
Dues and subscriptions		1,084
Employee relations		423
Euthanasia supplies		2,930
Facilities maintenance		1,640
Flea prevention		17,125
Group insurance		6,064
HTL (head removal)		81
Insurance		9,897
Microchip expense		3,784
Miscellaneous		141
Non-recurring grants		10,835
Office supplies		3,497
Other supplies		351
Payroll expense		297,945
Postage		201
Printing		483
Professional fees		9,037
Rabies tags		116
Reclaim fees		465
Repairs and maintenance		4,007
Spay and neuter		11,052
Supplies		53,834
Taxes and licenses		125
Telephone/internet		7,663
Training		750
Utilities		22,389
Veterinarians		15,534
Veterinary supplies		38,195
		<hr/>
Total expenses	\$	<u><u>521,877</u></u>