

HUMANE SOCIETY OF LaPORTE AND  
BERRIEN COUNTIES, INC.

FINANCIAL STATEMENTS AND  
INDEPENDENT ACCOUNTANTS' REVIEW REPORT  
FOR THE YEARS ENDED  
**DECEMBER 31, 2019 AND 2018**



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## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of the Humane Society of LaPorte and Berrien Counties, Inc.:

We have reviewed the accompanying financial statements of the Humane Society of LaPorte and Berrien Counties, Inc. (a non-profit organization), which comprise the statements of financial position as of December 31, 2019, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **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.

### **Accountants' Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountants' Conclusion**

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

### **Report on 2018 Financial Statements**

The financial statements of Humane Society of LaPorte and Berrien Counties, Inc. as of December 31, 2018, were reviewed by other accountants whose report dated September 27, 2019 stated that based on their procedures they are not aware of any material modifications that should be made to those financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

**Other Matter**

The information included in the accompanying supplementary information is presented only for purposes of additional analysis and has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

*Daniels CPA Group P.C.*

October 27, 2020

HUMANE SOCIETY OF LaPORTE AND BERRIEN COUNTIES, INC.

STATEMENTS OF FINANCIAL POSITION  
as of December 31, 2019 and 2018

ASSETS

	<u>2019</u>	<u>2018</u>
Current assets:		
Cash and cash equivalents	\$ 758,418	\$ 486,475
(\$490,252 and \$236,748 board designated, respectively)		
Investments, at fair market value (board designated)	267,709	219,450
Accounts receivable	100	2,027
Pledges receivable, current portion	3,900	50,000
Prepaid expenses	4,650	2,951
Total current assets	<u>1,034,777</u>	<u>760,903</u>
Endowment Fund (board designated):		
Investments, at fair market value	<u>223,829</u>	<u>186,560</u>
Fixed assets, at cost:		
Land	35,000	35,000
Buildings and improvements	1,214,795	1,195,989
Equipment	51,562	51,562
Vehicles	15,441	15,441
	<u>1,316,798</u>	<u>1,297,992</u>
Less, accumulated depreciation	<u>(644,514)</u>	<u>(606,968)</u>
Net fixed assets	<u>672,284</u>	<u>691,024</u>
Total Assets	<u>\$ 1,930,890</u>	<u>\$ 1,638,487</u>

LIABILITIES & NET ASSETS

	<u>2019</u>	<u>2018</u>
Current liabilities:		
Accounts payable	\$ 17,915	\$ 3,355
Payroll and sales taxes payable	52	231
Accrued salaries and wages	4,786	2,783
Deferred revenues	102,000	110,000
Total current liabilities	<u>124,754</u>	<u>116,369</u>
Net assets:		
Without donor restrictions:		
Operating	1,133,852	831,094
Fixed assets	672,284	691,024
Total net assets	<u>1,806,136</u>	<u>1,522,118</u>
Total liabilities & net assets	<u>\$ 1,930,890</u>	<u>\$ 1,638,487</u>

See accompanying notes and Independent Accountants' Review Report

HUMANE SOCIETY OF LaPORTE AND BERRIEN COUNTIES, INC.

STATEMENTS OF ACTIVITIES  
for the years ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Public support and revenues:		
Memberships	\$ 1,180	\$ 825
Contributions	295,817	281,189
Fundraising	14,094	8,655
Grants	125,200	116,600
Promotional events	389,982	286,215
Mechandise sales	3,512	2,260
Program services	73,413	61,129
Investment income	16,002	12,601
Realized gains, net	11,045	-
Unrealized gains (losses), net	67,018	(37,552)
Miscellaneous income	3,833	9,241
	<u>1,001,096</u>	<u>741,163</u>
Total public support and revenues		

(continued)

*See accompanying notes and Independent Accountants' Review Report*

HUMANE SOCIETY OF LaPORTE AND BERRIEN COUNTIES, INC.

STATEMENTS OF ACTIVITIES  
for the years ended December 31, 2019 and 2018  
(continued)

	<u>2019</u>	<u>2018</u>
Functional expenses		
Program expenses:		
Personnel costs	\$ 309,721	\$ 297,804
Facility support	40,004	40,988
Promotional events	60,417	55,636
Direct shelter costs	89,635	80,091
Total program expenses	<u>499,777</u>	<u>474,519</u>
Supporting services:		
Personnel costs	61,944	59,561
Facility support	1,263	1,294
General management	60,869	72,457
Total supporting services	<u>124,076</u>	<u>133,312</u>
Fundraising:		
Personnel costs	41,296	39,707
Facility support	842	863
Fundraising expenses	13,541	14,803
Total fundraising	<u>55,679</u>	<u>55,373</u>
Depreciation	<u>37,546</u>	<u>37,348</u>
Total functional expenses	<u>717,078</u>	<u>700,552</u>
Changes in net assets	284,018	40,611
Net assets, beginning of year	<u>1,522,118</u>	<u>1,481,507</u>
Net assets, end of year	<u>\$ 1,806,136</u>	<u>\$ 1,522,118</u>

*See accompanying notes and Independent Accountants' Review Report*

HUMANE SOCIETY OF LaPORTE AND BERRIEN COUNTIES, INC.

STATEMENTS OF CASH FLOWS  
for the years ended December 31, 2019 and 2018

INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Changes in net assets	\$ 284,018	\$ 40,611
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	37,546	37,348
(Increase) Decrease in:		
Accounts receivable	1,927	4,588
Pledges receivable	46,100	
Prepaid expenses	(1,699)	553
Increase (decrease) in:		
Accounts payable	14,560	(5,918)
Payroll and sales taxes payable	(178)	101
Accrued salaries and wages	2,003	(6,092)
Deferred revenues	(8,000)	10,000
Net cash provided by operating activities	<u>376,277</u>	<u>81,191</u>
Cash flows from investing activities:		
Purchase of property and equipment	(18,806)	(2,064)
(Increase) decrease in investments	<u>(85,528)</u>	<u>34,104</u>
Net cash provided by (used in) investing activities	<u>(104,334)</u>	<u>32,040</u>
Net increase in cash and cash equivalents	271,943	113,231
Cash and cash equivalents, beginning of year	<u>486,475</u>	<u>373,244</u>
Cash and cash equivalents, end of year	<u>\$ 758,418</u>	<u>\$ 486,475</u>

*See accompanying notes and Independent Accountants' Review Report*



HUMANE SOCIETY OF LaPORTE AND BERRIEN COUNTIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

**NOTE 1. NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

NATURE OF ORGANIZATION

The Humane Society of LaPorte and Berrien Counties, Inc. (Humane Society) of Michigan City, Indiana is an Indiana not-for-profit entity incorporated on March 29, 1948. The Humane Society's mission is to enhance the community by giving animals, and the people who love them, a second chance. The Humane Society provides a safe harbor to an average of 1,000 animals yearly, of which a large number are surrendered by their owners who can no longer continue to provide care.

METHOD OF ACCOUNTING:

The financial statements of the Humane Society have been prepared utilizing the accrual basis of accounting.

FINANCIAL STATEMENT PRESENTATION:

The Humane Society prepares its financial statements in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958-205, which set standards for reporting on financial statements of nonprofit organizations. ASC 958-205 requires the classification and presentation of net assets in two categories: net assets with donor restrictions, and net assets without donor restrictions.

Net assets without donor restrictions are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Humane Society. These net assets may be used at the discretion of the Humane Society's management and Board of Directors. The Board of Directors has designated \$98,769 for future building expansion plans as of December 31, 2019.

Net assets with donor restrictions are subject to stipulations by donor and/or grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Humane Society or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

All net assets as of December 31, 2019 were without donor restrictions.

FAIR VALUE MEASUREMENTS:

Management accounts for all assets and liabilities that are measured and reported on a fair value basis under the Fair Value Measurements and Disclosures Topic of FASB ASC 820. ASC 820 defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The framework for measuring fair value establishes a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

Level 1 – Unadjusted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2- Quoted prices for similar assets or liabilities in active markets or identical assets or liabilities in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly.

Level 3 – Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

HUMANE SOCIETY OF LaPORTE AND BERRIEN COUNTIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

**NOTE 1. NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. As required by ASC 820, assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Humane Society utilizes quoted market prices to measure fair value.

All assets and liabilities reported were level 1 measurements.

**CASH AND CASH EQUIVALENTS:**

The Humane Society considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**INVESTMENTS:**

Investments in marketable securities with a readily determinable fair value are valued at their fair market value in the statement of financial position. The income from the investments, including realized and unrealized gains and losses, is record in statement of activities and changes in net assets.

**LAND, BUILDINGS, EQUIPMENT, AND IMPROVEMENTS:**

Land, buildings, equipment, and improvements are carried at cost. It is the Humane Society's policy to capitalize expenditures for major repairs and additions. Depreciation is calculated on the straight-line basis over the estimated useful lives of assets as follows:

Buildings and improvements	15-40 years
Equipment	5-10 years
Vehicles	5 years
Land improvements	5-15 years

**USE OF 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

HUMANE SOCIETY OF LaPORTE AND BERRIEN COUNTIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

**NOTE 1. NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**INCOME TAX STATUS:**

The Humane Society has been granted tax exempt status by the Internal Revenue Service under Internal Revenue Code Section 501(c)(3). Accordingly, no provision for federal or state income tax has been recorded in the accompanying financial statements.

The Humane Society regularly reviews and evaluates its tax positions taken in previously filed information returns and as reflected in its financial statements, with regard to issues affecting its tax-exempt status, unrelated business income and related matters. It believes that in the event of an examination by taxing authorities, its positions would prevail based upon the merits of such positions. Therefore, the Humane Society has concluded that no benefits or liabilities are required to be recognized. The Humane Society's income tax filings are subject to audit by various taxing authorities and the open audit periods are 2016-2019.

**PROMISES TO GIVE:**

Contributions, including promises to give, are recognized when the donor makes a promise to give to the organization that is unconditional. Contributions are reflected in the financial statements at the earlier of the transfer of the assets or at the time an unconditional promise to give is made.

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 restricted support that increase those net asset classes. The Humane Society does not currently have any restricted net assets as of December 31, 2019. Contributions and grants designated for specific purposes are utilized each year according to their designations. The Humane Society adjusts promises to give in the year in which they are deemed uncollectible. All promises to give are currently either short-term or deemed collectible based on the small amount of donors and do not reflect a discount.

**DEFERRED REVENUES:**

The Humane Society occasionally receives grants that are designated for future periods. These are shown in the statements of financial position as deferred revenues. These grants will be recognized as revenue upon satisfaction of the grant conditions.

**FUNCTIONAL EXPENSES:**

Functional expenses have been allocated between program services, supporting services and fundraising based upon actual costs incurred within each area. Certain overhead costs have been allocated based upon analysis of aggregate charges within each functional area.

**ADVERTISING:**

It is the policy of the Humane Society to expense advertising as incurred.

HUMANE SOCIETY OF LaPORTE AND BERRIEN COUNTIES, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

**NOTE 1. NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)**

**COMPENSATED ABSENCES:**

The policy of the Humane Society is not to accrue a liability for compensated absences. The amount of paid absences that ultimately would be paid is not determinable at the date of the statements of financial position and, accordingly, no provision is included in the financial statements.

**NEW ACCOUNTING PRONOUNCEMENTS:**

On May 28, 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers* and, later, various amendments (collectively, “ASC 606”). This standard outlines a single comprehensive model for companies to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance, including industry-specific guidance. ASC 606 requires that revenue be recognized when a customer obtains control of a good or service, which is when a customer has the ability to direct the use of and obtain benefits from the good or service. The FASB approved a one-year deferral on May 20, 2020. ASC 606 will be effective for the Humane Society for fiscal years beginning after December 15, 2019. The Humane Society is evaluating the impact, if any, of ASC 606.

On June 21, 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The standard was intended to clarify and improve the accounting guidance for contributions received and made, primarily by not-for-profit organizations. ASU 2018-08 is effective for fiscal years beginning after June 15, 2018. The Humane Society adopted ASU 2018-08 for the fiscal year ended December 31, 2019. The adoption of this ASU did not result in any material changes in the accounting for contributions received.

**NOTE 2. LIQUIDITY AND AVAILABILITY**

As of December 31, 2019 and 2018, the Humane Society has working capital of \$1,253,956, and \$944,512, respectively and average days cash on hand of 407 and 268, respectively. The following represents financial assets available for general expenditures within one year at December 31:

	<b><u>2019</u></b>	<b><u>2018</u></b>
Cash and cash equivalents	\$ 758,418	\$ 486,475
Accounts receivable	100	2,027
Pledges receivable, current portion	3,900	50,000
Investments, at fair market value	491,538	406,010
Total	<b><u>\$ 1,253,956</u></b>	<b><u>\$ 944,512</u></b>

HUMANE SOCIETY OF LaPORTE AND BERRIEN COUNTIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

**NOTE 3. INVESTMENTS**

Investments of the Humane Society are held in trust by financial institutions and consist of the following at December 31, 2019:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gains/Losses</u>
Unrestricted investments for endowment purposes:			
Cash equivalents	\$ 13,368	\$ 13,368	\$ -
Equities/Equity Funds	83,025	148,129	65,104
Fixed Income	<u>60,558</u>	<u>62,332</u>	<u>1,774</u>
Total unrestricted investments for endowment purposes	<u>156,951</u>	<u>223,829</u>	<u>66,878</u>
Other unrestricted investments:			
Cash equivalents	8,440	8,440	-
Equities/Equity Funds	168,930	204,051	35,121
Fixed income	<u>55,312</u>	<u>55,218</u>	<u>(94)</u>
Total other unrestricted investments	<u>232,682</u>	<u>267,709</u>	<u>35,027</u>
Total unrestricted investments	<u>\$ 389,633</u>	<u>\$ 491,538</u>	<u>101,905</u>

Unrestricted investments for endowment purposes represent amounts designated by the Board of Directors to use at their discretion to further the Humane Society's mission.

The following schedule summarizes the return on investments in the statements of activities for the years ended December 31, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Interest, dividend, and capital gain income	\$ 12,421	\$ 12,601
Net realized gains	11,045	-
Net unrealized gains (losses)	<u>67,018</u>	<u>(37,552)</u>
Total return on investments	<u>\$ 90,484</u>	<u>\$ (24,951)</u>

Investment expenses and management fees for the years ended December 31, 2019 and 2018 were \$4,956 and \$5,838, respectively.

HUMANE SOCIETY OF LaPORTE AND BERRIEN COUNTIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

**NOTE 4. PLEDGES RECEIVABLE**

As of December 31, 2019, unconditional promises to give were as follows:

Amounts due in:

Less than one year	\$ 3,900
Thereafter	-
Total	\$ 3,900

**NOTE 5. DEFERRED REVENUES**

Deferred revenues at December 31, 2019 consisted of a \$100,000 contribution from the Zack Trust designated for 2020 and a \$2,000 grant designated for 2020.

**NOTE 6. LEASE COMMITMENTS**

In January 2016, the Humane Society entered in a forty-eight-month operating lease for a Konica Minolta copier expiring in January 2020. The total copier lease rental expense for the year ended December 31, 2019 was \$1,752.

In August 2016, the Humane Society entered into an operating lease for a Crossover washer and Primus dryer calling for sixty monthly payments of \$155. The total washer/dryer lease rental expense for the year ended December 31, 2019 was \$1,860.

In January 2020, the Humane Society entered into an operating lease for a new Konica Minolta copier calling for sixty monthly payments of \$248.

The future minimum rentals for leased equipment are as follows:

Year ended December 31,

	Copier	Washer & Dryer
2020	\$ 2,976	\$ 1,860
2021	2,976	1,240
2022	2,976	-
Thereafter	5,952	-
Total	\$ 14,880	\$ 3,100

**NOTE 7. DONATED SERVICES**

No amounts have been reflected in the financial statements for donated services. The Humane Society pays for most services requiring specific expertise; however, many individuals volunteer their time and perform a variety of tasks that assist the Humane Society with specific programs and various committee assignments.

HUMANE SOCIETY OF LaPORTE AND BERRIEN COUNTIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

**NOTE 8. CONCENTRATION OF CREDIT RISK**

The Humane Society maintains several cash accounts at various banks. Accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of December 31, 2019, the Humane Society had \$408,378 in excess of FDIC limits.

**NOTE 9. SUBSEQUENT EVENTS**

In preparing these financial statements, the Humane Society has evaluated events and transactions for potential recognition or disclosure through October 27, 2020, the date the financial statements were available to be issued except as noted below.

In March 2020, the World Health Organization (“WHO”) classified the coronavirus-19 (“COVID-19”) outbreak as a pandemic. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. It is uncertain as to the full magnitude that the pandemic may have on the Humane Society’s financial condition, liquidity, and future results of operations. The Humane Society is actively monitoring the impact of the COVID-19 outbreak. Although the Humane Society cannot estimate the length or gravity of the impact of the COVID-19 outbreak at this time, if the pandemic continues, it may have an adverse effect on the Humane Society’s future operations, financial position, and liquidity in the year ended December 31, 2020.

SUPPLEMENTARY INFORMATION



HUMANE SOCIETY OF LaPORTE AND BERRIEN COUNTIES, INC.

SCHEDULES OF PUBLIC SUPPORT AND REVENUES  
for the years ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Contributions:		
Membership appeals	\$ 40,577	\$ 65,671
Memorials	20,355	24,380
Bequests	57,000	104,000
Remember Me Thursday	3,475	1,075
Paw it Forward/Building Expansion	98,769	-
Fromm Promotion	8,508	-
General contributions	<u>67,133</u>	<u>86,063</u>
	<u>\$ 295,817</u>	<u>\$ 281,189</u>
Promotional events:		
Spring Fling	\$ 76,821	\$ 71,331
Grand Cottage Event	270,989	170,399
Housewalk	42,172	40,696
Miscellaneous events	<u>-</u>	<u>3,789</u>
	<u>\$ 389,982</u>	<u>\$ 286,215</u>
Program services:		
Adoption fees/Adoption sponsor	\$ 66,244	\$ 53,918
Surrender/reclaim fees	4,450	5,114
Emergency assistance fund	1,587	-
Euthanasia fees	<u>1,132</u>	<u>2,097</u>
	<u>\$ 73,413</u>	<u>\$ 61,129</u>

*See Independent Accountants' Review Report*

HUMANE SOCIETY OF LaPORTE AND BERRIEN COUNTIES, INC.

SCHEDULES OF EXPENSES  
for the years ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Personnel costs:		
Salaries and wages	\$ 368,431	\$ 349,696
Payroll taxes	30,653	31,734
Training and conferences	611	1,935
Mileage and travel costs	2,031	2,987
Medical epenses	3,781	5,277
Workers' compensation	3,275	2,716
Payroll service fee	4,179	2,727
	<u>\$ 412,961</u>	<u>\$ 397,072</u>
Facility support:		
Building insurance	\$ 4,958	\$ 5,945
Telephone	1,985	2,423
Cable and internet	1,130	1,329
Utilities	21,410	20,779
Refuse	1,869	1,644
Repairs and maintenance	10,757	11,025
	<u>\$ 42,109</u>	<u>\$ 43,145</u>
Promotional events:		
Spring Fling	\$ 20,085	\$ 18,734
Grand Cottage Event	31,929	23,182
Fall Event	7,412	12,429
Miscellaneous events	991	1,291
	<u>\$ 60,417</u>	<u>\$ 55,636</u>

*See Independent Accountants' Review Report*

HUMANE SOCIETY OF LaPORTE AND BERRIEN COUNTIES, INC.

SCHEDULES OF EXPENSES  
for the years ended December 31, 2019 and 2018  
(continued)

	<u>2019</u>	<u>2018</u>
Direct shelter costs:		
General supplies	\$ 21,403	\$ 18,043
Pet food	16,149	14,595
Medications	14,024	12,631
Clinical supplies	9,665	4,108
Vet services	20,891	23,170
Cleaning supplies	6,675	5,510
Scavenger services	827	2,034
	<u>\$ 89,634</u>	<u>\$ 80,091</u>
General Management:		
Office supplies and expenses	9,781	8,257
Technology expenses	16,929	8,945
Advertising	3,225	1,830
Postage	1,471	1,345
Dues and subscriptions	1,080	564
Outside services	3,440	31,856
Accounting review services	4,700	4,700
Insurance	2,139	1,152
Bank charges	90	580
Investment expenses	4,956	5,838
Point of sale fees	9,381	4,328
Miscellaneous	3,677	3,062
	<u>\$ 60,869</u>	<u>\$ 72,457</u>

*See Independent Accountants' Review Report*