



**GT REILLY**  
**& COMPANY**  
CPAs and Advisors

Audited Financial Statements

Educated Canines Assisting  
With Disabilities

December 31, 2017

# Educated Canines Assisting With Disabilities

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## Audited Financial Statements

December 31, 2017

INDEPENDENT AUDITORS' REPORT	1
AUDITED FINANCIAL STATEMENTS	
STATEMENTS OF FINANCIAL POSITION	3
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS	4
STATEMENTS OF CASH FLOWS	5
NOTES TO FINANCIAL STATEMENTS	6
OTHER FINANCIAL INFORMATION	
SCHEDULES OF FUNCTIONAL EXPENSES	11



# GT REILLY & COMPANY

CPAs and Advisors

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## Independent Auditors' Report

To the Board of Directors of  
Educated Canines Assisting With Disabilities  
Dobbs Ferry, NY

We have audited the accompanying financial statements of Educated Canines Assisting With Disabilities (ECAD) (a nonprofit organization), which comprise the statements of financial position as of December 31, 2017 and 2016, and the related statements of activities 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.

### Auditors' 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 audits 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 auditors' 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.

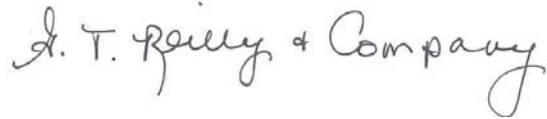
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Educated Canines Assisting with Disabilities as of December 31, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses for 2017 and 2016, on pages 11 and 12, are presented for purposes of additional analysis and are 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 audits 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 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.

A handwritten signature in cursive script that reads "G.T. Reilly & Company".

G.T. Reilly & Company

Milton, Massachusetts  
May 10, 2018

## Educated Canines Assisting with Disabilities

### Statements of Financial Position

December 31

	2017			2016		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Assets</b>						
CURRENT ASSETS						
Cash and cash equivalents	\$ 425,344	\$ -	\$ 425,344	\$ 268,172	\$ 348,447	\$ 616,619
Pledges and accounts receivable	16,000	-	16,000	6,334	-	6,334
Prepaid expenses	8,821	-	8,821	6,802	-	6,802
Inventory	4,002	-	4,002	6,069	-	6,069
TOTAL CURRENT ASSETS	<u>454,167</u>	<u>-</u>	<u>454,167</u>	<u>287,377</u>	<u>348,447</u>	<u>635,824</u>
INVESTMENTS, AT FAIR VALUE (Note 2)	<u>299,051</u>	<u>-</u>	<u>299,051</u>	<u>196,532</u>	<u>-</u>	<u>196,532</u>
PROPERTY, PLANT AND EQUIPMENT						
Land	31,511	-	31,511	31,511	-	31,511
Buildings	464,313	-	464,313	464,313	-	464,313
Equipment	89,886	-	89,886	84,732	-	84,732
Improvements in process	1,063,846	-	1,063,846	295,336	-	295,336
Vehicles	269,094	-	269,094	210,696	-	210,696
	<u>1,918,650</u>	<u>-</u>	<u>1,918,650</u>	<u>1,086,588</u>	<u>-</u>	<u>1,086,588</u>
Less: accumulated depreciation	<u>(480,622)</u>	<u>-</u>	<u>(480,622)</u>	<u>(443,878)</u>	<u>-</u>	<u>(443,878)</u>
	<u>1,438,028</u>	<u>-</u>	<u>1,438,028</u>	<u>642,710</u>	<u>-</u>	<u>642,710</u>
TOTAL ASSETS	<u>\$ 2,191,246</u>	<u>\$ -</u>	<u>\$ 2,191,246</u>	<u>\$ 1,126,619</u>	<u>\$ 348,447</u>	<u>\$ 1,475,066</u>

## Educated Canines Assisting with Disabilities

### Statements of Activities and Changes in Net Assets

Year Ended December 31

	2017			2016		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>REVENUES AND SUPPORT</b>						
Donations and contributions	\$ 1,022,945	\$ -	\$ 1,022,945	\$ 884,234	\$ -	\$ 884,234
Grant income	200,000	-	200,000	66,000	-	66,000
In-kind services	25,000	-	25,000	-	-	-
Capital campaign contributions	-	276,998	276,998	-	500,000	500,000
Team training program	2,250	-	2,250	8,950	-	8,950
ECADemy program	38,057	-	38,057	27,838	-	27,838
Day camp income	20,221	-	20,221	19,169	-	19,169
Merchandise sales, net of costs of \$5,318 in 2017 and \$6,165 in 2016	3,345	-	3,345	1,753	-	1,753
Other income	23,895	-	23,895	27,235	-	27,235
Investment income	5,371	-	5,371	6,088	-	6,088
Realized and unrealized gains (losses) on investments	20,655	-	20,655	(124)	-	(124)
Net assets released from restrictions (Note 3)	625,445	(625,445)	-	279,185	(279,185)	-
<b>TOTAL REVENUES &amp; SUPPORT</b>	<b>1,987,184</b>	<b>(348,447)</b>	<b>1,638,737</b>	<b>1,320,328</b>	<b>220,815</b>	<b>1,541,143</b>
<b>EXPENSES</b>						
Program services	791,555	-	791,555	852,600	-	852,600
General and administrative	107,682	-	107,682	75,807	-	75,807
Fundraising and development	21,597	-	21,597	37,412	-	37,412
<b>TOTAL EXPENSES</b>	<b>920,834</b>	<b>-</b>	<b>920,834</b>	<b>965,819</b>	<b>-</b>	<b>965,819</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,066,350</b>	<b>(348,447)</b>	<b>717,903</b>	<b>354,509</b>	<b>220,815</b>	<b>575,324</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>1,051,551</b>	<b>348,447</b>	<b>1,399,998</b>	<b>697,042</b>	<b>127,632</b>	<b>824,674</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 2,117,901</b>	<b>\$ -</b>	<b>\$ 2,117,901</b>	<b>\$ 1,051,551</b>	<b>\$ 348,447</b>	<b>\$ 1,399,998</b>

# Educated Canines Assisting with Disabilities

## Statements of Cash Flows

Year Ended December 31

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 717,903	\$ 575,324
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation	36,743	35,009
Loss on disposals of property and equipment	-	19,399
Realized and unrealized (gains) losses on investments	(20,655)	124
Changes in operating assets and liabilities:		
Accounts receivable	(9,666)	9,066
Prepaid expenses	(2,019)	14,226
Inventory	2,067	1,425
Accounts payable	9,926	22,773
Accrued expenses	846	5,429
Deferred revenue	-	(16,950)
	<u>735,145</u>	<u>665,825</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	(832,061)	(269,527)
Purchases of investments	(81,864)	(8,995)
	<u>(913,925)</u>	<u>(278,522)</u>
NET CASH APPLIED TO INVESTING ACTIVITIES		
CASH FLOWS APPLIED TO FINANCING ACTIVITIES		
Principal payments on notes payable	(12,495)	(11,831)
	<u>(191,275)</u>	<u>375,472</u>
RESULTING IN A NET (DECREASE) INCREASE IN CASH		
CASH AND EQUIVALENTS AT BEGINNING OF YEAR	<u>616,619</u>	<u>241,147</u>
CASH AND EQUIVALENTS AT END OF YEAR	<u>\$ 425,344</u>	<u>\$ 616,619</u>
<b>Supplemental Disclosure of Cash Flow Information:</b>		
Interest paid	<u>\$ 916</u>	<u>\$ 1,839</u>

# Educated Canines Assisting With Disabilities

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## Notes to Financial Statements

December 31, 2017

### Note 1 - Summary of Significant Accounting Policies

Organization – East Coast Assistance Dogs, Inc. D/B/A Educated Canines Assisting with Disabilities ("ECAD") is a not-for-profit organization established in 1995 whose principal purpose is to train dogs to be the arms and legs for the disabled. ECAD is unique because it custom trains each dog to suit the individual's specific disability. ECAD's overall mission is to provide highly skilled service dogs to increase mobility and independence for people living with disabilities through a variety of programs and services. ECAD is supported by private donations, foundation grants, and revenue related to fee for service programs.

During June of 2016, ECAD closed its New York facilities and moved program operations and administrative functions to its main campus in Torrington, Connecticut. The closure was related to the consolidation of all program and administrative functions to one location with the intention of reducing costs and making ECAD more efficient and effective.

Basis of Accounting – The financial statements of ECAD have been prepared on the accrual basis of accounting, and accordingly reflect all significant receivables, payables and other liabilities. Revenue is recognized when earned and expenditures when incurred.

Accounting 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 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.

Financial Statement Presentation – ECAD reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

A description of the three net asset categories is as follows:

Unrestricted Net Assets – Net assets that are not subject to donor-imposed stipulations, including net assets allocated to specific purposes by action of the Board of Trustees (the "Board"), which are reflected as board-designated net assets.

Temporarily Restricted Net Assets – Net assets subject to donor-imposed stipulations that will be met either by action of the Organization or the passage of time or both. When a restriction is met or expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted Net Assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by ECAD. There are no permanently restricted net assets at December 31, 2017 and 2016.

Contributions – Contributions are recognized as unrestricted, temporarily restricted or permanently restricted support depending on the existence or nature of any donor restrictions, when a promise is made. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.



## **Note 1 - Summary of Significant Accounting Policies (Cont.)**

Conditional promises to give are not recognized until they become unconditional, that is, at the time when the conditions on which they depend are substantially met. ECAD has two conditional promises to give of \$150,000 and \$50,000 at December 31, 2017, which represents payments on grants that are expected to be received within one year if certain criteria is met by ECAD and certain reports are provided to the donors by a specified date.

Contributed Services - Donated services are recognized as contributions in accordance with generally accepted accounting principles if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by ECAD. When applicable, the value of donated services is included in the accompanying financial statements as support, with corresponding amounts included as expenses, based upon values estimated by management or the donating organization. ECAD received \$25,000 in contributed veterinary services during 2017. ECAD also receives donated services from a variety of unpaid volunteers. No amounts have been recognized in the accompanying statements of activities for these services because the criteria for recognition of such volunteer efforts have not been satisfied.

Investments – Investments in marketable equity securities with a readily determinable fair value (including mutual funds) and all money market funds are reported at fair value, with unrealized gains and losses reflected in the statements of activities (see Note 2).

Fair Value of Financial Instruments – When required by generally accepted accounting principles, ECAD measures the fair value of certain assets and liabilities utilizing valuation inputs that are categorized under a three-level hierarchy, as follows:

Level 1: Quoted market prices for identical assets or liabilities which an entity has access to at the measurement date.

Level 2: Significant observable market inputs, such as quoted prices for similar securities and quoted prices in inactive markets.

Level 3: Significant unobservable inputs that reflect the investment advisor's determination of assumptions that market participants might reasonable use in valuing the securities.

The carrying amount of cash and cash equivalents approximate fair value under Level I inputs. Investments are carried at fair market value based on Level I and Level 2 observable inputs (see Note 3).

Cash and Cash Equivalents – ECAD considers all cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents. For purposes of presenting the statements of cash flows cash and cash equivalents excludes cash held for long term investment.

Accounts and Contributions Receivable – Accounts and contributions receivable are recorded at their estimated net realizable value. When necessary, an allowance for doubtful accounts is estimated and recorded via a charge to operations. On a periodic basis, management evaluates its accounts and contributions receivable and establishes or adjusts its allowance to an amount it believes will be adequate to absorb possible losses on accounts and contributions that may become uncollectible, based on evaluations of the collectability of individual accounts, ECAD's history of prior loss experience, and on current economic conditions. Accounts and contributions are charged against the allowance when management believes that the collectability of the specific account is unlikely. The accompanying statements of financial position do not include allowances for doubtful accounts at December 31, 2017 or 2016 as one was not considered necessary by management.

Property and Equipment – ECAD's policy is to capitalize property and equipment with an original cost or fair value, if donated, of at least \$1,000 and a useful life in excess of one year. The costs of assets sold or otherwise disposed of, and the accumulated depreciation thereon, are eliminated from the accounts and the resulting gain or loss is reflected in the Statement of Activities and Changes in Net Assets, unless the assets are traded-in for similar assets and no cash is received, in which case the undepreciated cost is included in the cost of the new asset acquired.

## Note 1-Summary of Significant Accounting Policies (Cont.)

Property and equipment are depreciated using the straight line method for new assets over their estimated useful lives using a combination of straight line and accelerated methods. Estimated useful lives are as follows:

Equipment and Fixtures	5-10 years
Building and Building Improvements	10-50 years
Vehicles	5 years

Depreciation expense for the year ended December 31, 2017 and 2016 was \$36,743 and \$35,009, respectively.

Deferred Revenue – Deferred revenue consists of amounts received for future client training.

Expense Allocation – The costs of providing the various programs have been summarized on a functional basis in the statement of activities. Certain costs have been allocated among programs and supporting services.

Advertising – Advertising expense approximated \$34,000 and \$41,000 for the years ended December 31, 2017 and 2016, respectively.

Income Tax Status – ECAD is organized as a Connecticut non-stock corporation and is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. In addition, ECAD qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Review of Subsequent Events – Management has evaluated subsequent events involving ECAD for potential recognition and disclosure in the accompanying financial statements. Subsequent events are events or transactions that occurred after December 31, 2017 through May 10, 2018, the date the financial statements were available to be issued.

## Note 2 – Investments

ECAD's investments consist of the following:

### December 31, 2017

	Costs	Fair Value	Unrealized Gains (Losses)
Mutual Funds	\$ 267,277	\$ 278,777	\$ 11,500
Equity Securities	1,525	16,815	15,290
Money Market Funds	3,459	3,459	-
	<u>\$ 272,261</u>	<u>\$ 299,051</u>	<u>\$ 26,790</u>

### December 31, 2016

	Costs	Fair Value	Unrealized Gains (Losses)
Mutual Funds	\$ 162,154	\$ 157,726	\$ (4,428)
Equity Securities	986	10,676	9,690
Money Market Funds	28,130	28,130	-
	<u>\$ 191,270</u>	<u>\$ 196,532</u>	<u>\$ 5,262</u>

The fair value of ECAD's cash and cash equivalents, equities and mutual funds are based on Level 1 inputs (see Note 1, "Fair Value of Financial Instruments").

### Note 3 – Net Assets

At December 31, 2016 ECAD had temporarily restricted net assets of \$348,447, representing donations received under the capital campaign and restricted for the expansion of its facilities. There were no temporarily restricted net assets at December 31, 2017.

Temporarily restricted net assets of \$625,445 in 2017 and \$279,185 in 2016 were released for use in the expansion of ECAD’s facilities (see Note 7).

ECAD had no permanently restricted net assets at December 31, 2017 or 2016.

### Note 4 –Vehicle Notes Payable

Long-term debt consists of notes payable on the purchase of two motor vehicles summarized as follows at December 31:

	<u>2017</u>	<u>2016</u>
Automobile loan payable in 60 monthly payments of \$584 through the year 2019, including interest at an effective rate of 5.99%.	\$ 7,751	\$ 13,979
Automobile loan payable in 60 monthly payments of \$543 through the year 2018, including interest at an effective rate of 4.94%.	<u>1,616</u>	<u>7,883</u>
Total notes payable	<u>9,367</u>	21,862
Amounts due within one year	<u>8,230</u>	<u>12,499</u>
Amounts due after one year	<u>\$ 1,137</u>	<u>\$ 9,363</u>

### Note 5 – Related Party Transactions

The co-founders of ECAD are a married couple, one of whom serves and is employed as the Executive Director and the other as the Master Instructor and Client Services Administrator. In addition, their daughter is also employed by ECAD as Director of Marketing and Communications.

ECAD received contributions in the amount of \$7,250 in 2017 and \$8,050 in 2016 from members of its board of directors, as well as \$2,500 from the founders in 2017, which are included in grants and donations in the Statements of Activities and Changes in Net Assets.

### Note 6 – Financial Instruments, Credit Risk and Concentrations

ECAD’s financial instruments that may be subject to concentrations of credit risk consist of cash and investments.

ECAD maintains cash accounts in several financial institutions. The accounts are insured up to \$250,000 by the Federal Deposit Insurance Commission (FDIC). At times, such balances may be in excess of the FDIC limit. ECAD has \$16,000 of account balances in excess of federally insured limits at December 31, 2017 based on bank balances. ECAD has not experienced any losses in its deposit accounts.

The concentration of investments is presented in Note 2.

In 2017, ECAD received \$520,000 from three donors, representing approximately 31% of its total revenues and support. In 2016, \$727,000 was received from four donors, representing approximately 47% of ECAD’s total revenues and support.

## **Note 7 – Expansion of Facilities**

As a result of exceeding its capacity at its current facilities, ECAD has commenced a capital campaign to raise funds for a three-phase expansion and facility enhancement program. The first phase that began in a prior year is the construction of an 8,700 square foot training and wellness center to house trained dogs and ECAD clients. The total estimated cost of this phase is \$1.7 million, and is expected to be completed in June of 2018. The second phase will be to fully equip a full veterinarian office, and construct a quarantine area and expanded office space. The final phase will be to expand the existing training center. Anticipated costs of total development will approximate \$3 million. As of December 31, 2017 and 2016, approximately \$1,050,000 and \$270,000 of costs related to the first phase of development, respectively, has been incurred and capitalized by ECAD for the facility.

In March of 2018, ECAD entered into a \$600,000 construction loan with its primary bank for the purpose of completing the first phase of the expansion of its facilities. Under the terms of the agreement, principal draws are subject to interest-only payments at an interest rate of 4.25%, through the earliest date of March of 2019 or the date on which construction of the improvements have been completed. At this time, the note will convert to a permanent note, and equal installments of principal and interest will be payable using a 228-month amortization schedule. Interest on the principal balance will change every sixtieth month to a rate equal to 2.5% above the FHLB rate on each change date.

Additionally, in conjunction with completing the first phase of this expansion, the founders of ECAD (see Note 5) sold a parcel of land to ECAD in March of 2018 for \$150,000. Under the terms of the agreement, ECAD is required to make interest-only payments at an interest rate of 3% beginning in May of 2018 that will continue through the maturity date in February of 2023, at which time all principal and unpaid interest will be due. ECAD has the option to prepay all or part of the principal balance at any time.

OTHER FINANCIAL INFORMATION

## Educated Canines Assisting with Disabilities

### Schedule of Functional Expenses

Year End December 31, 2017

	Program Services	Management & General	Fundraising	Total
<b>EXPENSES</b>				
Salaries and wages	\$ 375,736	\$ 1,937	\$ 18,207	\$ 395,880
Payroll and related taxes	35,654	148	1,953	37,755
Advertising	30,526	3,098	57	33,681
Bank charges	-	13,927	-	13,927
Bookkeeping, accounting & other professional fees	37,806	65,990	-	103,796
Class trips and camp	7,135	-	-	7,135
Depreciation	36,743	-	-	36,743
Dues and subscriptions	11,524	1,277	-	12,801
Education and conferences	1,542	-	-	1,542
Employee benefits	34,765	11,785	-	46,550
Food/dog supplies	24,255	1,421	-	25,676
Insurance	29,272	2,937	-	32,209
Internet access and web hosting	2,482	-	-	2,482
Interest expense	-	916	-	916
Kennel expenses	2,612	291	-	2,903
License and registration	795	-	-	795
Miscellaneous	-	296	-	296
Office supplies	2,682	-	-	2,682
Postage and shipping	16,349	-	-	16,349
Public relations	15,678	2	1,380	17,060
Repairs and maintenance	19,272	2,359	-	21,631
Team training	5,613	67	-	5,680
Telephone	7,239	-	-	7,239
Travel	13,596	-	-	13,596
Transportation and vehicle expenses	25,059	1,139	-	26,198
Utilities and janitorial services	21,459	92	-	21,551
Veterinary services	33,761	-	-	33,761
<b>TOTAL EXPENSES</b>	<b><u>\$ 791,555</u></b>	<b><u>\$ 107,682</u></b>	<b><u>\$ 21,597</u></b>	<b><u>\$ 920,834</u></b>

## Educated Canines Assisting with Disabilities

### Schedule of Functional Expenses

Year End December 31, 2016

	Program Services	Management & General	Fundraising	Total
EXPENSES				
Salaries and wages	\$ 420,025	\$ 7,504	\$ 16,242	\$ 443,771
Payroll and related taxes	40,988	732	1,585	43,305
Advertising	22,355	9,038	9,254	40,647
Bank charges	-	9,630	-	9,630
Bookkeeping, accounting & other professional fees	57,541	7,460	7,439	72,440
Class supplies and trips	2,465	-	-	2,465
Depreciation	31,508	3,501	-	35,009
Dues and subscriptions	-	14,830	-	14,830
ECADemy expenses	862	-	-	862
Education and conferences	1,586	1,448	-	3,034
Employee benefits	39,132	1,509	976	41,617
Food/dog supplies	26,375	-	-	26,375
Insurance	19,755	4,021	-	23,776
Internet access and web hosting	6,120	680	-	6,800
Interest expense	-	1,839	-	1,839
Kennel expenses	4,471	-	-	4,471
Loss on Sale of Vehicle	21,070	-	-	21,070
Minor equipment purchases	599	-	-	599
Miscellaneous	3,571	4,099	-	7,670
Office supplies	-	4,072	1,257	5,329
Postage and shipping	10,327	1,148	659	12,134
Public relations	16,065	1,785	-	17,850
Repairs and maintenance	22,552	1,883	-	24,435
Team training	7,308	-	-	7,308
Telephone	5,656	628	-	6,284
Travel	15,963	-	-	15,963
Transportation and vehicle expenses	22,632	-	-	22,632
Utilities and janitorial services	15,983	-	-	15,983
Veterinary services	37,691	-	-	37,691
<b>TOTAL EXPENSES</b>	<b><u>\$ 852,600</u></b>	<b><u>\$ 75,807</u></b>	<b><u>\$ 37,412</u></b>	<b><u>\$ 965,819</u></b>