

**THE HUMANE SOCIETY OF KITCHENER WATERLOO & STRATFORD PERTH**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

**THE HUMANE SOCIETY OF KITCHENER WATERLOO & STRATFORD PERTH**  
**INDEX TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2019**

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## INDEPENDENT AUDITOR'S REPORT

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To the Board of Directors of: The Humane Society of Kitchener Waterloo & Stratford Perth

### **Qualified Opinion**

We have audited the accompanying financial statements of The Humane Society of Kitchener Waterloo & Stratford Perth, which comprise the statement of financial position as at December 31, 2019 and the statements of revenues and expenditures, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of The Humane Society of Kitchener Waterloo & Stratford Perth as at December 31, 2019 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not for profit organizations.

### **Basis for Qualified Opinion**

In common with many charitable organizations, the organization derives some of the revenues from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenues over expenditures and cash flows from operations for the year ended December 31, 2019, current assets as at December 31, 2019, and net assets as at January 1, 2019 and December 31, 2019. The predecessor auditor's opinion on the financial statements for the year ended December 31, 2018 was modified because of the possible effects of a similar limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. 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 independent of The Humane Society of Kitchener Waterloo & Stratford Perth in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### **Predecessor auditor**

The financial statements of the organization for the year ended December 31, 2018 were audited by the predecessor auditor who expressed a qualified opinion on those financial statements on April 24, 2019 for reasons described in the Basis for Qualified Opinion section.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not for profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

**Auditor's Responsibilities 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 a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located at RLB LLP's website at: [www.rlb.ca/additional-auditor-responsibilities](http://www.rlb.ca/additional-auditor-responsibilities). This description forms part of our auditor's report.

The image shows a handwritten signature in black ink that reads "RLB LLP". The letters are stylized and cursive.

Kitchener, Ontario  
May 26, 2020

Chartered Professional Accountants  
Licensed Public Accountants

**THE HUMANE SOCIETY OF KITCHENER WATERLOO & STRATFORD PERTH**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2019**

	<b>SP Operating Fund</b>	<b>KW Operating Fund</b>	<b>KW Capital Fund</b>	<b>2019 Total</b>	<b>2018 Total</b>
<b>ASSETS</b>					
<b>CURRENT</b>					
Cash	\$ 209,348	\$ 568,404	\$ 0	\$ 777,752	\$ 687,981
Accounts receivable (note 12)	4,461	148,572	0	153,033	204,444
Interfund balances (note 11)	(456,530)	492,901	(36,371)	0	0
Government remittances recoverable	9,226	33,911	0	43,137	37,802
Prepaid expenses	<u>7,951</u>	<u>44,144</u>	<u>0</u>	<u>52,095</u>	<u>49,237</u>
	(225,544)	1,287,932	(36,371)	1,026,017	979,464
<b>INVESTMENTS</b> (note 8)	0	763,309	2,187,851	2,951,160	2,222,109
<b>PROPERTY, PLANT AND EQUIPMENT</b> (note 4 and 5)	<u>2,065,749</u>	<u>997,311</u>	<u>0</u>	<u>3,063,060</u>	<u>3,276,004</u>
	<u>\$ 1,840,205</u>	<u>\$ 3,048,552</u>	<u>\$ 2,151,480</u>	<u>\$ 7,040,237</u>	<u>\$ 6,477,577</u>
<b>LIABILITIES</b>					
<b>CURRENT</b>					
Accounts payable and accrued liabilities	\$ 75,961	\$ 134,725	\$ 0	\$ 210,686	\$ 162,845
Deferred revenue (note 10)	909,293	150,358	0	1,059,651	1,093,803
Current portion of long term debt (note 7)	<u>18,945</u>	<u>0</u>	<u>0</u>	<u>18,945</u>	<u>18,321</u>
	1,004,199	285,083	0	1,289,282	1,274,969
<b>LONG TERM DEBT</b> (note 7)	<u>634,268</u>	<u>0</u>	<u>0</u>	<u>634,268</u>	<u>653,213</u>
	<u>1,638,467</u>	<u>285,083</u>	<u>0</u>	<u>1,923,550</u>	<u>1,928,182</u>
<b>FUND BALANCES</b>					
<b>FUND BALANCES</b>	<u>201,738</u>	<u>2,763,469</u>	<u>2,151,480</u>	<u>5,116,687</u>	<u>4,549,395</u>
	<u>\$ 1,840,205</u>	<u>\$ 3,048,552</u>	<u>\$ 2,151,480</u>	<u>\$ 7,040,237</u>	<u>\$ 6,477,577</u>

**APPROVED ON BEHALF OF THE BOARD:**

\_\_\_\_\_ Director

\_\_\_\_\_ Director

**THE HUMANE SOCIETY OF KITCHENER WATERLOO & STRATFORD PERTH**  
**STATEMENT OF CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b>SP Operating Fund</b>	<b>KW Operating Fund</b>	<b>KW Capital Fund</b>	<b>2019 Total</b>	<b>2018 Total</b>
<b>FUND BALANCES, beginning of year</b>	\$ 397,080	\$ 2,286,668	\$ 1,865,647	\$ 4,549,395	\$ 3,768,677
(Deficiency) excess of revenues over expenditures for the year	<u>(195,342)</u>	<u>476,801</u>	<u>285,833</u>	<u>567,292</u>	<u>780,718</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 201,738</u>	<u>\$ 2,763,469</u>	<u>\$ 2,151,480</u>	<u>\$ 5,116,687</u>	<u>\$ 4,549,395</u>

**THE HUMANE SOCIETY OF KITCHENER WATERLOO & STRATFORD PERTH**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	SP Operating Fund	KW Operating Fund	KW Capital Fund	2019 Total	2018 Total
<b>REVENUES</b>					
Contract fees (schedule 1) (note 9)	\$ 127,401	\$ 1,634,137	\$ 0	\$ 1,761,538	\$ 1,570,805
Donation and fundraising	430,644	1,152,551	0	1,583,195	2,170,427
Shelter operations (schedule 1)	209,490	565,924	0	775,414	680,097
Animal tags	40,729	115,686	0	156,415	153,718
Investment - net	1,007	4,114	39,947	45,068	76,040
	<u>809,271</u>	<u>3,472,412</u>	<u>39,947</u>	<u>4,321,630</u>	<u>4,651,087</u>
<b>EXPENDITURES</b>					
Shelter operations (schedule 2)	852,879	2,816,723	0	3,669,602	3,258,266
Amortization	134,618	145,618	0	280,236	277,611
Fundraising	17,116	32,241	0	49,357	59,228
Humane education and publications	0	0	27,750	27,750	31,608
	<u>1,004,613</u>	<u>2,994,582</u>	<u>27,750</u>	<u>4,026,945</u>	<u>3,626,713</u>
	<u>(195,342)</u>	<u>477,830</u>	<u>12,197</u>	<u>294,685</u>	<u>1,024,374</u>
<b>OTHER REVENUES (EXPENDITURES)</b>					
(Decrease) increase in unrealized gains on financial assets during the year	0	(1,029)	273,636	272,607	(242,718)
Loss on disposal of property, plant and equipment	0	0	0	0	(938)
	<u>0</u>	<u>(1,029)</u>	<u>273,636</u>	<u>272,607</u>	<u>(243,656)</u>
<b>(DEFICIENCY) EXCESS REVENUES OVER EXPENDITURES for the year</b>	<u>\$ (195,342)</u>	<u>\$ 476,801</u>	<u>\$ 285,833</u>	<u>\$ 567,292</u>	<u>\$ 780,718</u>

**THE HUMANE SOCIETY OF KITCHENER WATERLOO & STRATFORD PERTH**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>		
Excess of revenues over expenditures for the year	\$ 567,292	\$ 780,718
Items not requiring an outlay of cash		
Amortization	280,236	277,611
Loss on disposal of property, plant and equipment	<u>0</u>	<u>938</u>
	847,528	1,059,267
Changes in non-cash working capital		
Accounts receivable	51,411	(81,097)
Government remittance recoverable	(5,335)	3,376
Prepaid expenses	(2,858)	10,379
Accounts payable and accrued liabilities	47,841	(391,479)
Deferred revenue	<u>(34,152)</u>	<u>25,074</u>
	<u>904,435</u>	<u>625,520</u>
<b>CASH (USED IN) FINANCING ACTIVITIES</b>		
Payments on long term debt	<u>(18,321)</u>	<u>(17,442)</u>
<b>CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(67,292)	(54,774)
Proceeds from disposal of property, plant and equipment	0	2,000
Investments	<u>(729,051)</u>	<u>(451,926)</u>
	<u>(796,343)</u>	<u>(504,700)</u>
<b>NET INCREASE IN CASH</b>	89,771	103,378
<b>NET CASH, BEGINNING OF YEAR</b>	<u>687,981</u>	<u>584,603</u>
<b>NET CASH, END OF YEAR</b>	<u>\$ 777,752</u>	<u>\$ 687,981</u>



**THE HUMANE SOCIETY OF KITCHENER WATERLOO & STRATFORD PERTH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

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**1. NATURE OF OPERATIONS**

The Humane Society of Kitchener Waterloo & Stratford Perth is a not for profit organization incorporated under the laws of Ontario without share capital, is a registered charity under the Income Tax Act and is exempt from income tax. The organization's principal activities focus on responsible treatment of animals through education, compliance, advocacy and care.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with Canadian accounting standards for not for profit organizations and include the following significant accounting policies:

(a) FUND ACCOUNTING

The Humane Society of Kitchener Waterloo & Stratford Perth follows the deferral method of accounting for contributions.

Stratford Perth Operating Fund

The unrestricted Stratford Perth Operating Fund is used to administer the day-to-day operations of the Stratford Perth Humane Society (SPHS).

Kitchener Waterloo Operating Fund

The unrestricted Kitchener Waterloo Operating Fund is used to administer the day-to-day operations of the Kitchener Waterloo Humane Society (KWHS).

Kitchener Waterloo Capital Fund

The internally restricted Kitchener Waterloo Capital Fund is maintained to provide an operating reserve fund, capital asset improvement and replacement fund and humane projects fund for KWHS as directed by the Board of Directors.

(b) REVENUE RECOGNITION

Revenue, with the exception of donations and fundraising, is recorded as it is earned. Donations and fundraising are recorded as revenue when received. Interest revenue is recognized using the accrual method. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Realized gains and losses and unrealized gains and losses on financial assets are reported in the statement of revenue and expenditures.

Contract fee revenue from municipal governments is recorded as revenue in the period it relates to as the services are provided.

Revenue from other shelter operations and animal tags are recorded as the service is provided and in the period to which it relates and collection is reasonably assured.

Restricted and unrestricted investment income is recognized as revenue in the year in which it accrues.

**THE HUMANE SOCIETY OF KITCHENER WATERLOO & STRATFORD PERTH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

(c) PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are recorded at cost and amortized on the basis of their estimated useful life using the following methods and rates:

Building	- 20	years straight line basis
Computer equipment	- 4	years straight line basis
Furniture, fixtures and equipment	- 10	years straight line basis
Paving	- 10	years straight line basis
Signage	- 5	years straight line basis
Vehicles	- 30	% declining balance basis
Trailers	- 5	years straight line basis

(d) USE OF ESTIMATES

The preparation of financial statements in conformity with Canadian accounting standards for not for profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Significant estimates made by management include the useful lives of property, plant and equipment. Actual results could differ from those estimates.

(e) FINANCIAL INSTRUMENTS

Measurement of financial instruments

The organization initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments which are measured at fair value. Changes in fair value are recognized in net surplus.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. If an impairment has occurred, the carrying amount of financial assets measured at amortized cost is reduced to the greater of the discounted future cash flows expected or the proceeds that could be realized from the sale of the financial asset. The amount of the write-down is recognized in net surplus. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net surplus.

Transaction costs

The organization recognizes its transaction costs in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

**THE HUMANE SOCIETY OF KITCHENER WATERLOO & STRATFORD PERTH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

(f) CONTRIBUTED MATERIALS AND SERVICES

During the year, a number of organizations and individuals donate materials to the organization and a number of volunteers contribute a significant amount of their time. Because of the difficulty in determining the fair value, contributed materials and services are not recorded in the financial statements.

**3. FINANCIAL INSTRUMENTS**

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, credit, currency, liquidity, or other price risks arising from the financial instruments.

The extent of the organization's exposure to these risks did not change in 2019 compared to the previous period.

The organization does not have a significant exposure to any individual customer or counterpart.

**4. PROPERTY, PLANT AND EQUIPMENT - KITCHENER WATERLOO**

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net 2019</b>	<b>Net 2018</b>
Land	\$ 54,748	\$ 0	\$ 54,748	\$ 54,748
Buildings	3,142,554	2,360,109	782,445	879,266
Computer equipment	251,465	231,831	19,634	3,477
Furniture, fixtures and equipment	538,607	420,549	118,058	136,697
Paving	40,813	37,429	3,384	5,599
Signage	31,100	29,214	1,886	2,640
Vehicles	44,225	27,069	17,156	4,576
Trailers	<u>21,659</u>	<u>21,659</u>	<u>0</u>	<u>0</u>
	<u>\$ 4,125,171</u>	<u>\$ 3,127,860</u>	<u>\$ 997,311</u>	<u>\$ 1,087,003</u>

**5. PROPERTY, PLANT AND EQUIPMENT - STRATFORD PERTH**

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net 2019</b>	<b>Net 2018</b>
Land	\$ 124,019	\$ 0	\$ 124,019	\$ 124,019
Building	2,312,123	465,526	1,846,597	1,956,610
Computer equipment	2,209	2,073	136	409
Furniture, fixtures and equipment	119,312	41,208	78,104	83,830
Vehicles	<u>28,391</u>	<u>11,498</u>	<u>16,893</u>	<u>24,133</u>
	<u>\$ 2,586,054</u>	<u>\$ 520,305</u>	<u>\$ 2,065,749</u>	<u>\$ 2,189,001</u>

**THE HUMANE SOCIETY OF KITCHENER WATERLOO & STRATFORD PERTH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

**6. UNCERTAINTY RELATED TO THE NOVEL CORONAVIRUS (COVID-19)**

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. The global pandemic has disrupted economic activities and has resulted in the organization implementing a partial closure of programming and services. As well, global equity and fixed income markets have experienced uncertainty and volatility. The duration and magnitude of the impact is not yet known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of business disruption and the related financial impact, cannot be reasonably estimated at this time. This may impact the timing and amounts realized on the organization's assets, and its future ability to deliver all programming as well as decrease the investment portfolio values and contribute to declines in investment performance.

**7. LONG TERM DEBT**

	<b>2019</b>	<b>2018</b>
TD term loan, interest at 3.78% per annum, monthly principal and interest payments of \$3,594, secured by 250 Riverbend Drive property with carrying value as disclosed in note 4 and a general security agreement,, principal due May 15, 2022.	\$ 653,213	\$ 671,534
Less current portion:		
Cash repayments required within 12 months	<u>(18,945)</u>	<u>(18,321)</u>
	<u>\$ 634,268</u>	<u>\$ 653,213</u>

Future minimum payments on long term obligations are as follows:

2020	\$ 18,945
2021	19,668
2022	<u>614,600</u>
	<u>\$ 653,213</u>

**8. INVESTMENTS**

Investments are comprised of the following at year end:

	<b>KW Operating Fund</b>		<b>KW Capital Fund</b>	
	<b>Cost</b>	<b>Market Value</b>	<b>Cost</b>	<b>Market Value</b>
Cash	\$ 761,189	\$ 761,189	\$ 46,739	\$ 46,739
Equities	2,059	2,120	1,402,043	1,472,642
Fixed income	<u>0</u>	<u>0</u>	<u>667,697</u>	<u>668,470</u>
Total	<u>\$ 763,248</u>	<u>\$ 763,309</u>	<u>\$ 2,116,479</u>	<u>\$ 2,187,851</u>

**9. PROVINCE OF ONTARIO REVENUE**

The organization received contract fee revenue from the Ontario Government for \$152,199. As of June 30, 2019, the OSPCA ceased their investigation funding to assist humane societies across Ontario. The Province of Ontario provided a fee for service contract to the organization for the second half of 2019 to assist with investigation services.

**THE HUMANE SOCIETY OF KITCHENER WATERLOO & STRATFORD PERTH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

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**10. DEFERRED REVENUE**

Certain donations received within the SPHS Operating Fund are externally restricted. These funds are used to pay for improvements to the SPHS building. The deferred income is being recognized as revenue in the same period as the related amortization expense on the building improvements. In addition, the SPHS Operating Fund has deferred revenue related to animal tag revenue for 2020, received in 2019. The deferred revenue in the KWHS Operating Fund represents animal tag revenue for 2020, received in 2019, investigation services revenue for 2020, received in 2019, and program revenue for events to be held in 2020, received in 2019.

Changes in the deferred revenue are as follows:

	<b>SPHS</b>	<b>KWHS</b>
Balance, beginning of the year	\$ 935,411	\$ 158,392
Less amount recognized as revenue in the year	(71,369)	(158,392)
Plus amount received related to the following year	<u>45,251</u>	<u>150,358</u>
Balance, end of year	<u>\$ 909,293</u>	<u>\$ 150,358</u>

**11. INTERFUND TRANSFERS AND LOANS**

Interfund loan balances are non-interest bearing and have no due dates or repayment terms.

**12. ACCOUNTS RECEIVABLE**

Included in accounts receivables at year end are the following:

	<b>SPHS</b>	<b>KWHS</b>
Trade accounts receivable	\$ 4,461	\$ 34,631
Ontario Government receivable	0	70,135
City of Kitchener	<u>0</u>	<u>43,806</u>
Balance at year end	<u>\$ 4,461</u>	<u>\$ 148,572</u>

THE HUMANE SOCIETY OF KITCHENER WATERLOO & STRATFORD PERTH

(Schedule 1)

CONTRACT FEES AND REVENUE FROM SHELTER OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

	SPHS Operating Fund	KWHS Operating Fund	2019	2018
<b>CONTRACT FEES</b>				
City of Kitchener	\$ 0	\$ 932,117	\$ 932,117	\$ 913,297
City of Waterloo	0	507,181	507,181	502,814
Province of Ontario (note 9)	0	152,199	152,199	0
City of Stratford Contract	118,844	0	118,844	115,382
Other Townships	8,557	42,640	51,197	39,312
	<u>127,401</u>	<u>1,634,137</u>	<u>1,761,538</u>	<u>1,570,805</u>
<b>SHELTER OPERATIONS</b>				
Placing animals	94,510	279,323	373,833	345,368
Other services	40,077	173,308	213,385	221,518
Spay and neuter	59,943	45,000	104,943	45,000
Cemetery and cremation fees	2,700	31,364	34,064	27,846
Admission fees	7,215	11,250	18,465	15,210
Animal control - pounds fees	2,410	13,961	16,371	15,585
Animal control - board fees	2,635	11,718	14,353	9,570
	<u>209,490</u>	<u>565,924</u>	<u>775,414</u>	<u>680,097</u>
	<u>\$ 336,891</u>	<u>\$ 2,200,061</u>	<u>\$ 2,536,952</u>	<u>\$ 2,250,902</u>

## EXPENDITURES RELATED TO SHELTER OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2019

	SPHS Operating Fund	KWHS Operating Fund	2019	2018
Salary and wages	\$ 627,589	\$ 2,129,481	\$ 2,757,070	\$ 2,359,933
Veterinarian health	57,196	117,263	174,459	148,924
Utilities	23,418	75,138	98,556	104,412
Office expenses	18,922	60,110	79,032	89,767
Repairs and maintenance	24,483	53,324	77,807	94,526
Vehicle	6,094	61,382	67,476	62,062
Shelter supplies	14,244	48,300	62,544	70,391
Purchases for resale	4,188	35,199	39,387	19,691
Interest and bank charges	9,121	27,087	36,208	30,702
Insurance	7,814	26,090	33,904	32,528
Telephone and communications	6,058	26,649	32,707	30,940
Cemetery	5,790	19,138	24,928	21,097
Property taxes	641	23,930	24,571	24,283
Interest on long term debt	23,829	0	23,829	25,514
Consulting fees	2,100	18,680	20,780	10,666
Seminars, conventions and travel	4,835	13,976	18,811	16,693
Special events and volunteer	192	14,196	14,388	7,752
Accounting fees	2,674	10,695	13,369	15,832
Advertising	5,038	8,294	13,332	9,155
Bad debt expense	1,477	10,861	12,338	5,770
Animal protection	1,779	10,377	12,156	12,764
Veterinarian emergency	500	9,394	9,894	11,407
Dog licences	3,084	4,121	7,205	7,969
Uniforms	143	5,843	5,986	9,855
Directors meetings and AGM	950	2,223	3,173	1,820
Memberships	0	2,490	2,490	6,115
Refunds	720	1,194	1,914	5,410
Legal fees	0	1,288	1,288	22,288
	<u>\$ 852,879</u>	<u>\$ 2,816,723</u>	<u>\$ 3,669,602</u>	<u>\$ 3,258,266</u>