

**Potter League for Animals**  
**Balance Sheet Prev Month Comparison**  
As of January 31, 2020

|  | Jan 31, 20           | Dec 31, 19           | \$ Change          | % Change       |
|--|----------------------|----------------------|--------------------|----------------|
| <b>ASSETS</b>                          |                      |                      |                    |                |
| <b>Current Assets</b>                  |                      |                      |                    |                |
| <b>Checking/Savings</b>                |                      |                      |                    |                |
| 1040 · CASH SAVINGS/GENERAL            | 130,593.10           | 130,587.57           | 5.53               | 0.0%           |
| 1050 · CASH CKG/PAYROLL                | 500.00               | 54,958.04            | -54,458.04         | -99.09%        |
| 1060 · CASH CKG/OPERATING              | 125,663.28           | 183,594.05           | -57,930.77         | -31.55%        |
| 1065 · CASH CKG/SRP                    | 233,538.14           | 233,538.14           | 0.00               | 0.0%           |
| 1073 · Citizens-Clinic                 | 1,936.07             | 1,886.06             | 50.01              | 2.65%          |
| 1085 · PEOPLE'S CREDIT UNION-MONEY MKT | 100,951.72           | 100,930.35           | 21.37              | 0.02%          |
| 1087 · BANK RI                         | 50,816.16            | 50,798.95            | 17.21              | 0.03%          |
| 1090 · PETTY CASH/CASH                 | 450.00               | 250.00               | 200.00             | 80.0%          |
| <b>Total Checking/Savings</b>          | <b>644,448.47</b>    | <b>756,543.16</b>    | <b>-112,094.69</b> | <b>-14.82%</b> |
| <b>Accounts Receivable</b>             |                      |                      |                    |                |
| 1200 · ACCOUNTS RECEIVABLE             | 88,761.11            | 49,391.20            | 39,369.91          | 79.71%         |
| <b>Total Accounts Receivable</b>       | <b>88,761.11</b>     | <b>49,391.20</b>     | <b>39,369.91</b>   | <b>79.71%</b>  |
| <b>Other Current Assets</b>            |                      |                      |                    |                |
| 1210 · ACCT RECEIVABLE                 | 175.00               | 480.00               | -305.00            | -63.54%        |
| 1212 · Accounts Receivable - Clinic    | 23,677.50            | 26,507.50            | -2,830.00          | -10.68%        |
| 1216 · REIMBURSEMENTS RECEIVABLE       | 515.46               | 734.48               | -219.02            | -29.82%        |
| 1231 · ANNUITY RECEIVABLE-CURRENT      | 998.40               | 998.40               | 0.00               | 0.0%           |
| 1233 · Pledges Receivable              | 5,000.00             | 5,250.00             | -250.00            | -4.76%         |
| 1310 · INVENTORIES                     | 6,892.02             | 6,307.83             | 584.19             | 9.26%          |
| 1410 · PREPAID INSURANCE               | 9,495.34             | 8,805.49             | 689.85             | 7.83%          |
| 1450 · PREPAID EXPENSES                | 11,466.29            | 6,186.60             | 5,279.69           | 85.34%         |
| 1499 · UNDEPOSITED FUNDS               | 2,796.41             | 16,189.85            | -13,393.44         | -82.73%        |
| <b>Total Other Current Assets</b>      | <b>61,016.42</b>     | <b>71,460.15</b>     | <b>-10,443.73</b>  | <b>-14.62%</b> |
| <b>Total Current Assets</b>            | <b>794,226.00</b>    | <b>877,394.51</b>    | <b>-83,168.51</b>  | <b>-9.48%</b>  |
| <b>Fixed Assets</b>                    |                      |                      |                    |                |
| 1520 · BUILDINGS                       | 8,720,456.93         | 8,720,456.93         | 0.00               | 0.0%           |
| 1530 · IMPROVEMENTS                    | 38,853.86            | 38,853.86            | 0.00               | 0.0%           |
| 1550 · FURNITURE/EQUIPMENT             | 205,957.92           | 205,957.92           | 0.00               | 0.0%           |
| 1555 · COMPUTER SOFTWARE               | 47,067.50            | 47,067.50            | 0.00               | 0.0%           |
| 1561 · Nissan Van 2012                 | 29,000.00            | 29,000.00            | 0.00               | 0.0%           |
| 1562 · Ford Transit 2013               | 21,437.00            | 21,437.00            | 0.00               | 0.0%           |
| 1563 · Ford Transit 250- 2019          | 42,319.00            | 42,319.00            | 0.00               | 0.0%           |
| 1620 · Accumulated Depreciation        | -3,429,312.93        | -3,429,312.93        | 0.00               | 0.0%           |
| <b>Total Fixed Assets</b>              | <b>5,675,779.28</b>  | <b>5,675,779.28</b>  | <b>0.00</b>        | <b>0.0%</b>    |
| <b>Other Assets</b>                    |                      |                      |                    |                |
| 1360 · Security Deposit-Clinic         | 6,000.00             | 6,000.00             | 0.00               | 0.0%           |
| 1455 · Annuity Receivable - Long Term  | 2,412.80             | 2,496.00             | -83.20             | -3.33%         |
| 1770 · Investments/GenInvests-498      | 156,719.46           | 157,360.13           | -640.67            | -0.41%         |
| 1775 · Investments/Vanguard            | 2,110,150.80         | 2,106,298.75         | 3,852.05           | 0.18%          |
| 1777 · Investment/Dean & Perry Jerozal | 1,060,275.70         | 1,056,608.38         | 3,667.32           | 0.35%          |
| 1806 · Perm Restricted Endow-Vanguard  | 1,639,041.50         | 1,636,049.46         | 2,992.04           | 0.18%          |
| <b>Total Other Assets</b>              | <b>4,974,600.26</b>  | <b>4,964,812.72</b>  | <b>9,787.54</b>    | <b>0.2%</b>    |
| <b>TOTAL ASSETS</b>                    | <b>11,444,605.54</b> | <b>11,517,986.51</b> | <b>-73,380.97</b>  | <b>-0.64%</b>  |

**Potter League for Animals**  
**Balance Sheet Prev Month Comparison**  
As of January 31, 2020

|  | Jan 31, 20           | Dec 31, 19           | \$ Change          | % Change       |
|--|----------------------|----------------------|--------------------|----------------|
| <b>LIABILITIES &amp; EQUITY</b>        |                      |                      |                    |                |
| <b>Liabilities</b>                     |                      |                      |                    |                |
| <b>Current Liabilities</b>             |                      |                      |                    |                |
| <b>Accounts Payable</b>                |                      |                      |                    |                |
| 2000 · ACCOUNTS PAYABLE                | 42,143.18            | 62,347.24            | -20,204.06         | -32.41%        |
| 2005 · AMEX-Corp Account               | 15,557.53            | 1,722.61             | 13,834.92          | 803.14%        |
| <b>Total Accounts Payable</b>          | <b>57,700.71</b>     | <b>64,069.85</b>     | <b>-6,369.14</b>   | <b>-9.94%</b>  |
| <b>Other Current Liabilities</b>       |                      |                      |                    |                |
| 2016 · ACCRUED OTHER                   | 8,579.76             | 5,750.00             | 2,829.76           | 49.21%         |
| 2040 · SALES TAX PAYABLE               | 525.43               | 371.95               | 153.48             | 41.26%         |
| 2050 · DEFERRED CONTRACT INCOME        | 34,438.60            | -0.02                | 34,438.62          | 172,193,100.0% |
| 2051 · DEFERRED CAMP & EVENT REVENUE   | 340.00               | 0.00                 | 340.00             | 100.0%         |
| 2060 · SALARIES/WAGES PAYABLE          | 84,758.12            | 84,758.12            | 0.00               | 0.0%           |
| 2130 · ACCRUED VACATION                | 22,172.04            | 22,172.04            | 0.00               | 0.0%           |
| 2170 · CRATE & S.N DEPOSITS            | 300.00               | 1,125.00             | -825.00            | -73.33%        |
| 2181 · License Fees due Portsmouth     | 0.00                 | 36.00                | -36.00             | -100.0%        |
| 2171 · Gift Certificates Outstanding   | 1,437.10             | 1,437.10             | 0.00               | 0.0%           |
| <b>Total Other Current Liabilities</b> | <b>152,551.05</b>    | <b>115,650.19</b>    | <b>36,900.86</b>   | <b>31.91%</b>  |
| <b>Total Current Liabilities</b>       | <b>210,251.76</b>    | <b>179,720.04</b>    | <b>30,531.72</b>   | <b>16.99%</b>  |
| <b>Total Liabilities</b>               | <b>210,251.76</b>    | <b>179,720.04</b>    | <b>30,531.72</b>   | <b>16.99%</b>  |
| <b>Equity</b>                          |                      |                      |                    |                |
| 3010 · GENERAL FUND                    | 5,714,700.73         | 5,714,700.73         | 0.00               | 0.0%           |
| 3011 · Board Designated Invest Reserve | 2,246,453.00         | 2,246,453.00         | 0.00               | 0.0%           |
| 3012 · Board Designated Operating Res  | 1,098,600.00         | 1,098,600.00         | 0.00               | 0.0%           |
| 3013 · Unrestrict-Board Designated SRP | 233,538.00           | 233,538.00           | 0.00               | 0.0%           |
| 3020 · FUND/RESTRICTED                 | 1,460,319.65         | 1,460,319.65         | 0.00               | 0.0%           |
| 3040 · TEMPORARILY RESTRICT NET ASSETS | 192,966.27           | 192,966.27           | 0.00               | 0.0%           |
| <b>Net Income</b>                      | <b>287,776.13</b>    | <b>391,688.82</b>    | <b>-103,912.69</b> | <b>-26.53%</b> |
| <b>Total Equity</b>                    | <b>11,234,353.78</b> | <b>11,338,266.47</b> | <b>-103,912.69</b> | <b>-0.92%</b>  |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>11,444,605.54</b> | <b>11,517,986.51</b> | <b>-73,380.97</b>  | <b>-0.64%</b>  |

**Potter League for Animals**  
**Profit & Loss Budget vs. Actual and Prior Year Comparison**

|  | YTD Jan. 31, 2020 vs Budget |                       |                  |                                 | Prior Year Comparison    |                       |                             |                                 |
|--|-----------------------------|-----------------------|------------------|---------------------------------|--------------------------|-----------------------|-----------------------------|---------------------------------|
|  | 6 mos. FY20<br>Actual       | 6 mos. FY20<br>Budget | \$ Variance      | Favorable<br>(Unfavorable)<br>% | FY20<br>ANNUAL<br>BUDGET | 6 mos.<br>FY19 Actual | FY20 vs<br>FY19<br>Variance | Favorable<br>(Unfavorable)<br>% |
| <b>Operating Performance</b>                   |                             |                       |                  |                                 |                          |                       |                             |                                 |
| Income   | \$1,222,857                 | \$1,320,422           | -\$97,565        | -7.4%                           | \$2,334,956              | \$1,041,555           | \$181,302                   | 17.4%                           |
| income Spay & Neuter Clinic                    | \$418,580                   | \$490,250             | -\$71,670        | -14.6%                          | \$958,913                | \$0                   | \$418,580                   | #DIV/0!                         |
| Expenses-before depreciation*                  | \$1,151,989                 | \$1,194,224           | -\$42,235        | 3.5%                            | \$3,004,126              | \$1,122,294           | \$29,695                    | -2.6%                           |
| Expenses-Spay & Neuter Clinic                  | \$489,741                   | \$530,475             | -\$40,734        | 7.7%                            | \$324,861                | \$0                   | \$489,741                   | #DIV/0!                         |
| Net Income                                     | <u>-\$294</u>               | <u>\$85,973</u>       | <u>-\$86,267</u> | <u>-100.3%</u>                  | <u>-\$35,118</u>         | <u>-\$80,740</u>      | <u>\$80,446</u>             | <u>99.6%</u>                    |
| <b>Non-Operating: Investments and Bequests</b> |                             |                       |                  |                                 |                          |                       |                             |                                 |
| Investment Income                              | \$335,696                   | \$54,106              | \$281,590        | 520.4%                          | \$103,432                | -\$176,756            | \$512,451                   | 289.9%                          |
| Bequests (see below)                           | \$28,000                    | \$0                   | \$28,000         | #DIV/0!                         | \$0                      | \$1,000               | \$27,000                    | 2,700.0%                        |
| Expenses                                       | \$619                       | \$600                 | \$19             | 3.2%                            | \$1,200                  | \$6,856               | -\$6,237                    | 91.0%                           |
| Budgeted Transfer to Operating Income          | \$75,006                    | \$75,000              | \$6              | 0.0%                            | \$150,000                | \$0                   | \$75,006                    | #DIV/0!                         |
| Net Income                                     | <u>\$288,070</u>            | <u>-\$21,494</u>      | <u>\$309,564</u> | <u>1440.2%</u>                  | <u>-\$47,768</u>         | <u>-\$182,612</u>     | <u>\$470,682</u>            | <u>-257.7%</u>                  |
| <b>Organization Total</b>                      |                             |                       |                  |                                 |                          |                       |                             |                                 |
| Income   | \$2,005,132                 | \$1,864,778           | \$140,354        | 7.5%                            | \$3,397,301              | \$865,799             | \$1,139,333                 | 131.6%                          |
| Expenditures                                   | \$1,717,356                 | \$1,800,299           | -\$82,943        | 4.6%                            | \$3,480,187              | \$1,129,150           | \$588,206                   | -52.1%                          |
| Net Income                                     | <u>\$287,776</u>            | <u>\$64,479</u>       | <u>\$223,297</u> | <u>-346.3%</u>                  | <u>-\$82,886</u>         | <u>-\$263,351</u>     | <u>\$551,127</u>            | <u>209.3%</u>                   |

FY20 Operating income includes \$75000 Transfer from Investments.

**SPAY & NEUTER CLINIC NOT ACQUIRED UNTIL APRIL 2019**

\* Depreciation expense not included as there is no cash requirement. This \$311,800 expense will be recorded at year end.

\* Scheduled System Replacement Plan transfer of \$36,900 not included in above expenses. Transfer will occur in July 2020

Bequests:

|                         |                  |
|-------------------------|------------------|
| FY20                    |                  |
| Estate of Thomas McNiff | \$ 3,000         |
| Estate of Helen Andrews | \$ 25,000        |
|                         | <u>\$ 28,000</u> |

FY19

|                            |                 |
|----------------------------|-----------------|
| Christine MacDonald Estate | \$ 1,000        |
|                            | <u>\$ 1,000</u> |

**Dogs**

**Cats**

|                                 | Dogs   |        |            |             |              |              |             |             | Cats   |        |             |             |              |              |             |             |
|---------------------------------|--------|--------|------------|-------------|--------------|--------------|-------------|-------------|--------|--------|-------------|-------------|--------------|--------------|-------------|-------------|
|                                 | Feb-20 | Feb-19 | #<br>chang | %<br>change | YTD FY<br>20 | YTD FY<br>19 | #<br>change | %<br>change | Feb-20 | Feb-19 | #<br>change | %<br>change | YTD FY<br>20 | YTD FY<br>19 | #<br>change | %<br>change |
| <b>Beginning Animal Count</b>   | 26     | 20     | 6          | 30%         | 32           | 39           | -7          | -18%        | 38     | 21     | 17          | 81%         | 91           | 116          | -25         | -22%        |
| <b>Animal Intake</b>            |        |        |            |             |              |              |             |             |        |        |             |             |              |              |             |             |
| Strays                          | 6      | 6      | 0          | 0%          | 79           | 97           | -18         | -19%        | 4      | 8      | -4          | -50%        | 56           | 64           | -8          | -13%        |
| Owner Surrender                 | 20     | 11     | 9          | 82%         | 132          | 100          | 32          | 32%         | 27     | 17     | 10          | 59%         | 137          | 136          | 1           | 1%          |
| Owner Intended Euthanasia       | 0      | 0      | 0          |             | 0            | 0            | 0           |             | 0      | 0      | 0           |             | 0            | 0            | 0           |             |
| Transferred In                  | 19     | 49     | -30        | -61%        | 228          | 273          | -45         | -16%        | 23     | 27     | -4          | -15%        | 229          | 162          | 67          | 41%         |
| Other Intakes                   | 5      | 1      | 4          | 400%        | 30           | 14           | 16          | 114%        | 0      | 0      | 0           |             | 4            | 23           | -19         | -83%        |
| <b>Total Live Intakes</b>       | 50     | 67     | -17        | -25%        | 469          | 484          | -15         | -3%         | 54     | 52     | 2           | 4%          | 426          | 385          | 41          | 11%         |
| <b>Live Animal Outcomes</b>     |        |        |            |             |              |              |             |             |        |        |             |             |              |              |             |             |
| Adoption                        | 44     | 59     | -15        | -25%        | 337          | 380          | -43         | -11%        | 49     | 35     | 14          | 40%         | 422          | 383          | 39          | 10%         |
| Returned to Owner               | 15     | 8      | 7          | 88%         | 115          | 104          | 11          | 11%         | 2      | 2      | 0           | 0%          | 26           | 44           | -18         | -41%        |
| Transferred Out                 | 0      | 0      | 0          |             | 5            | 4            | 1           | 25%         | 1      | 1      | 0           | 0%          | 7            | 12           | -5          | -42%        |
| Returned to Field               | 0      | 0      | 0          |             | 0            | 0            | 0           |             | 0      | 0      | 0           |             | 0            | 0            | 0           |             |
| Other Live Outcomes             | 0      | 0      | 0          |             | 3            | 0            | 3           |             | 0      | 0      | 0           |             | 1            | 0            | 1           |             |
| <b>Sub Total Live Outcomes</b>  | 59     | 67     | -8         | -12%        | 460          | 488          | -28         | -6%         | 52     | 38     | 14          | 37%         | 456          | 439          | 17          | 4%          |
| <b>Other Outcomes</b>           |        |        |            |             |              |              |             |             |        |        |             |             |              |              |             |             |
| Died in Care                    | 0      | 0      | 0          |             | 0            | 0            | 0           |             | 0      | 0      | 0           |             | 3            | 15           | -12         | -80%        |
| Lost in Care                    | 0      | 0      | 0          |             | 0            | 0            | 0           |             | 0      | 0      | 0           |             | 0            | 0            | 0           |             |
| Shelter Euthanasia              | 3      | 1      | 2          | 200%        | 28           | 14           | 14          | 100%        | 0      | 2      | -2          | -100%       | 14           | 16           | -2          | -13%        |
| Owner Intended Euthanasia       | 0      | 0      | 0          |             | 0            | 0            | 0           |             | 0      | 0      | 0           |             | 0            | 0            | 0           |             |
| <b>Sub Total Other Outcomes</b> | 3      | 1      | 2          | 200%        | 28           | 14           | 14          | 100%        | 0      | 2      | -2          | -100%       | 17           | 31           | -14         | -45%        |
| <b>Total Outcomes</b>           | 62     | 68     | -6         | -9%         | 488          | 502          | -14         | -3%         | 52     | 40     | 12          | 30%         | 473          | 470          | 3           | 1%          |
| <b>Ending Animal Counts</b>     | 14     | 19     | -5         | -26%        | 13           | 21           | -8          | -38%        | 40     | 33     | 7           | 21%         | 44           | 31           | 13          | 42%         |

**Length of Stay**                      **Feb-20**      **Feb-19**                      **FY 20**      **FY 19**

|      |    |    |    |    |
|------|----|----|----|----|
| Dogs | 13 | 15 | 13 | 15 |
| Cats | 37 | 16 | 31 | 34 |

**Year to Date FY 20**

| <b>Animals in Foster Homes</b> | <b>Foster Days</b> | <b>Dogs</b> | <b>Cats</b> | <b>GP</b> | <b>Rabbits</b> |
|--------------------------------|--------------------|-------------|-------------|-----------|----------------|
|                                | 5407               | 714         | 4423        | 246       | 31             |

**Pet Safe**

**Feb-20 FY 20**

|                      |   |    |
|----------------------|---|----|
| New animals entering | 4 | 22 |
|----------------------|---|----|

### Other Animals

|                                 | Feb-20 | Feb-19 | # change | % change | YTD FY 20 | YTD FY 19 | # change | % change |
|---------------------------------|--------|--------|----------|----------|-----------|-----------|----------|----------|
| <b>Animal Intake</b>            |        |        |          |          |           |           |          |          |
| Strays                          | 5      | 0      | 5        |          | 25        | 6         | 19       | 317%     |
| Owner Surrender                 | 21     | 15     | 6        | 40%      | 128       | 81        | 47       | 58%      |
| Owner Intended Euthanasia       | 0      | 0      | 0        |          | 0         | 1         | -1       | -100%    |
| Transferred In                  | 0      | 4      | -4       | -100%    | 8         | 17        | -9       | -53%     |
| Other Intakes                   | 0      | 0      | 0        |          | 2         | 1         | 1        | 100%     |
| <b>Total Live Intakes</b>       | 26     | 19     | 7        | 37%      | 163       | 106       | 57       | 54%      |
| <b>Live Animal Outcomes</b>     |        |        |          |          |           |           |          |          |
| Adoption                        | 22     | 20     | 2        | 10%      | 140       | 108       | 32       | 30%      |
| Returned to Owner               | 0      | 2      | -2       | -100%    | 10        | 3         | 7        | 233%     |
| Transferred Out                 | 0      | 3      | -3       | -100%    | 4         | 3         | 1        | 33%      |
| Returned to Field               | 0      | 0      | 0        |          | 0         | 0         | 0        |          |
| Other Live Outcomes             | 0      | 0      | 0        |          | 0         | 0         | 0        |          |
| <b>Sub Total Live Outcomes</b>  | 22     | 25     | -3       | -12%     | 154       | 114       | 40       | 35%      |
| <b>Other Outcomes</b>           |        |        |          |          |           |           |          |          |
| Died in Care                    | 0      | 0      | 0        |          | 12        | 1         | 11       | 1100%    |
| Lost in Care                    | 0      | 0      | 0        |          | 0         | 1         | -1       | -100%    |
| Shelter Euthanasia              | 0      | 0      | 0        |          | 0         | 0         | 0        |          |
| Owner Intended Euthanasia       | 0      | 0      | 0        |          | 0         | 1         | -1       | -100%    |
| <b>Sub Total Other Outcomes</b> | 0      | 0      | 0        |          | 12        | 3         | 9        | 300%     |
| <b>Total Outcomes</b>           | 22     | 25     | -3       | -12%     | 166       | 117       | 49       | 42%      |